



CITY OF ALPINE
SPECIAL CITY COUNCIL MEETING
803 W. Holland Avenue, Alpine, Texas 79830
Tuesday, September 26, 2023 - 5:30 P.M.

Notice is hereby given that the City Council of the City of Alpine, Texas, will hold a special meeting at 5:30 P.M. on September 26, 2023, in City Council Chambers, at 803 West Holland Avenue, in the City of Alpine, Texas for the purpose of considering the attached agenda. This notice is posted pursuant to the Texas Open Meetings Act (Government Code Sec. 551.043). **PUBLIC NOTICE – THE USE OF CELLULAR PHONES AND ELECTRONIC EQUIPMENT IS PROHIBITED IN THE CITY COUNCIL CHAMBERS DURING MEETINGS OF THE CITY COUNCIL EXCEPT FOR PURPOSES EXPLICITLY AUTHORIZED BY STATE LAW (TEXAS GOVERNMENT CODE SEC. 551.023).** This meeting will be conducted in accordance with the official Rules of Decorum for City Council Meetings available at www.cityofalpine.com/decorum. Public Comments are limited to agenda items only. Individuals who wish to address the City Council may do so by completing a Public Comment Card and by placing the completed card on the City Secretary's desk no later than five minutes before the commencement of the meeting. The Public Comment Card may also be completed online at www.cityofalpine.com/councilcomments. A Public Comment Card is not required for speakers who wish to comment on a Public Hearing item. When speakers are acknowledged, please approach the microphone at the podium and state your name and Ward for the record. Public Comments are limited to 3 minutes per person, and a bell will signal the end of each speaker's time. Please conclude speaker comments promptly when the bell rings. State law generally prohibits the Council from discussing or taking any action on any issue not included on the agenda, but if appropriate, the Council may schedule the topic for future discussion or refer the matter to staff. **NO PERSONAL ATTACKS ON COUNCIL MEMBERS OR CITY STAFF WILL BE ALLOWED.** The Mayor and/or City Council Members may call a point of order to stop personal attacks. If an individual continues to personally attack an elected official or staff member in a meeting, they may be barred.

AGENDA

1. **Call to Order & Pledge of Allegiance to the Flags.**
2. **Determination of a Quorum and Proof of Notice of the Meeting.**
3. **Public Comments** – (limited to 3 minutes per person)
4. **Presentations, Recognitions, and Proclamations** – None.
5. **Reports** –
 - City Mayor Report.**
 - City Attorney Report** – None.
 - City Manager Report** – None.
 - City Staff Update** – None.
6. **Public Hearings** –
 1. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2023-09-01, an ordinance approving the Fiscal Year 2023-2024 proposed tax rate of \$0.457554 per \$100 of assessed valuation for the fiscal year October 1, 2023 through September 30, 2024 for use and support of the Municipal Government of the City of Alpine, Texas.
 2. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2023-09-02, an ordinance amending the City of Alpine Fiscal Year 2022-2023 Budget; Providing Repealing and Severability Clauses; A Texas Open Meetings Act Clause; and Providing an Effective Date.
7. **Consent Agenda** – (Minutes, Financial reports, Department written reports, board appointments, etc.) **Notice to the Public** – The following items are of a routine and administrative nature. The Council has been furnished with background and support material on each item, and/or it has been discussed at a previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by a Council Member, in which event the item or items will immediately be withdrawn for individual consideration in its normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote.
 1. Approve Gibson, Ruddock, Patterson, LLC Letter of Engagement for Fiscal Year 2022-2023 annual audit (M. Antrim, City Manager)
8. **Information or Discussion Items** – None.
9. **Action items to be accompanied by a brief statement of facts, including where funds are coming from, if applicable.** (Action items limited to 10 per meeting).
 1. Approve the second and final reading of Ordinance 2023-09-01, an ordinance approving the Fiscal Year 2023-2024 proposed tax rate of \$0.457554 per \$100 of assessed valuation for the

fiscal year October 1, 2023 through September 30, 2024 for use and support of the Municipal Government of the City of Alpine, Texas. (M. Antrim, City Manager)

2. Approve the second and final reading of Ordinance 2023-09-02, an ordinance amending the City of Alpine Fiscal Year 2022-2023 Budget; Providing Repealing and Severability Clauses; A Texas Open Meetings Act Clause; and Providing an Effective Date. (M. Antrim, City Manager)
3. Approve the first reading of Ordinance 2023-10-01, an ordinance amending Chapter 74 – Parks and Recreation, Article I – In General, to the Alpine Code of Ordinances; Amending and establishing rules and regulations for all city parks; providing for the establishment of an event permitting process to be approved by city council resolution; providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance. (M. Antrim, City Manager)
4. Approve Resolution 2023-09-23, a resolution approving a recommendation for Parks and Recreation facilities fees as recommended by the Parks and Recreation Board. (M. Antrim, City Manager)
5. Approve the Fiscal Year 2023-2024 Tax Agreement with Brewster County. (M. Antrim, City Manager)

10. City Council Member Comments – No discussion or action may take place.

NOTICE: The City Council reserves the right to reconvene, recess, realign, change the order of business, or adjourn into Executive Session at any time during the course of the meeting prior to adjournment, to discuss any item listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (development).

NOTICE: In compliance with the Americans with Disabilities Act, the City of Alpine will provide reasonable accommodations for persons attending meetings. This facility is wheelchair accessible, and accessible parking space is available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the Office of the City Secretary at (432) 837-3301, option 1, or email city.secretary@cityofalpine.com for further information.

11. Executive Session – None.

12. Action – Executive Session – None.

13. Adjourn.

CERTIFICATION

I, Geoffrey R. Calderon, do hereby certify that this notice was posted at City Hall, in a convenient and readily accessible place to the general public, and on the City website at www.cityofalpine.com/agenda pursuant to Section 551.043, Texas Government Code. The said notice was posted by 2:00 P.M. on Friday, September 22, 2023, and remained so posted for at least 72 hours preceding the scheduled time of the said meeting.


Geoffrey R. Calderon, City Secretary



INTRODUCTION OVERVIEW

1. Call to Order & Pledge of Allegiance to the Flags.
2. Determination of a Quorum and Proof of Notice of the Meeting.
3. Public Comments – (limited to 3 minutes per person)
4. Presentations, Recognitions, and Proclamations – None.

REPORTS OVERVIEW

5. Reports –

City Mayor Report.

City Attorney Report – None.

City Manager Report – None.

City Staff Update – None.

PUBLIC HEARINGS OVERVIEW

6. Public Hearings –

1. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2023-09-01, an ordinance approving the Fiscal Year 2023-2024 proposed tax rate of \$0.457554 per \$100 of assessed valuation for the fiscal year October 1, 2023 through September 30, 2024 for use and support of the Municipal Government of the City of Alpine, Texas.
2. Public Hearing to obtain citizen views and comments regarding the second and final reading of Ordinance 2023-09-02, an ordinance amending the City of Alpine FY 2022-2023 Budget; Providing Repealing and Severability Clauses; A Texas Open Meetings Act Clause; and Providing an Effective Date.

CONSENT AGENDA OVERVIEW

7. **Consent Agenda** – (Minutes, Financial reports, Department written reports, board appointments, etc.) **Notice to the Public** – The following items are of a routine and administrative nature. The Council has been furnished with background and support material on each item, and/or it has been discussed at a previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by a Council Member, in which event the item or items will immediately be withdrawn for individual consideration in its normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote.

1. Approve Gibson, Ruddock, Patterson, LLC Letter of Engagement for Fiscal Year 2022-2023 annual audit (M. Antrim, City Manager)



CITY COUNCIL
MEETING AGENDA ITEM COVER MEMO

September 26, 2023

CONSENT

1. Approve Gibson, Ruddock, Patterson, LLC Letter of Engagement for Fiscal Year 2022-2023 annual audit (M. Antrim, City Manager)

BACKGROUND

- Gibson, Ruddock, & Patterson have served the City of Alpine since 2013.
- They have assisted the City with financial audits, single audits, and annual landfill audits.
- They continue to provide management points to improve the City's internal procedures and processes.
- FY 2023-2024 Budget includes audit expenses in the amount of \$175,000.

SUPPORTING MATERIALS

1. Letter of Engagement for the Fiscal Year 2022-2023 Annual Audit – Gibson, Ruddock, Patterson, LLC.

STAFF RECOMMENDATION

Recommendation: APPROVE

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EL PASO, TX 79912

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W GRP-CPA.COM



September 20, 2023

City Manager, Mayor,
and Members of City Council
City of Alpine, Texas
Alpine, Texas 79830

We are pleased to confirm our understanding of the services we are to provide the City of Alpine, Texas (City of Alpine) for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the City of Alpine as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Alpine's 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. As part of our engagement, we will apply certain limited procedures to the City of Alpine's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule(s) of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual and related notes
3. Texas Municipal Retirement System Pension Schedules and related notes
4. Texas Emergency Services Retirement System Pension Schedules and related notes
5. Texas Municipal Retirement System OPEB Schedules and related notes

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Alpine's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining Statements
2. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other

noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Alpine's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of Alpine's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City of Alpine's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of Alpine in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Alpine; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gibson Ruddock Patterson, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner.

to the appropriate federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gibson Ruddock Patterson, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory or federal agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

E. Craig Gibson and A. Marlene Strickler are the engagement partners and are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as postage, travel, copies, etc.), which we estimate will be \$175,000. If additional assistance is needed for the implementation of GASB 96, we will document that time separately and bill it at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and council of the City of Alpine. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on

the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of Alpine and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



RESPONSE:

This letter correctly sets forth the understanding of the City of Alpine.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



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Report on the Firm's System of Quality Control

September 16, 2022

To the Owners of Gibson, Ruddock, Patterson, LLP
and the Peer Review Committee of the TXCPA

We have reviewed the system of quality control for the accounting and auditing practice of Gibson, Ruddock, Patterson, LLP (the firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

(Continued)

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gibson, Ruddock, Patterson, LLC in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Gibson, Ruddock, Patterson, LLC has received a peer review rating of *pass*.

Crowe LLP
Crowe LLP
Austin, Texas

INFORMATION OR DISCUSSION OVERVIEW

8. Information or Discussion Items

1. None.

ACTION ITEMS OVERVIEW

9. **Action items to be accompanied by a brief statement of facts, including where funds are coming from, if applicable.** (Action items limited to 10 per meeting).

1. Approve the second and final reading of Ordinance 2023-09-01, an ordinance approving the Fiscal Year 2023-2024 proposed tax rate of \$0.457554 per \$100 of assessed valuation for the fiscal year October 1, 2023 through September 30, 2024 for use and support of the Municipal Government of the City of Alpine, Texas. (M. Antrim, City Manager)
2. Approve the second and final reading of Ordinance 2023-09-02, an ordinance amending the City of Alpine Fiscal Year 2022-2023 Budget; Providing Repealing and Severability Clauses; A Texas Open Meetings Act Clause; and Providing an Effective Date. (M. Antrim, City Manager)
3. Approve the first reading of Ordinance 2023-10-01, an ordinance amending Chapter 74 – Parks and Recreation, Article I – In General, to the Alpine Code of Ordinances; Amending and establishing rules and regulations for all city parks; providing for the establishment of an event permitting process to be approved by city council resolution; providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance. (M. Antrim, City Manager)
4. Approve Resolution 2023-09-23, a resolution approving a recommendation for Parks and Recreation facilities fees as recommended by the Parks and Recreation Board. (M. Antrim, City Manager)
5. Approve the Fiscal Year 2023-2024 Tax Agreement with Brewster County. (M. Antrim, City Manager)



CITY COUNCIL MEETING AGENDA ITEM COVER MEMO

September 26, 2023

To: Honorable Mayor and City Council
Agenda Item: Action Item 1- Ordinance 2023-09-01- Tax Rate
Agenda Submitted by: M. Antrim, City Manager

SYNOPSIS

2. Approve the second and final reading of Ordinance 2023-09-01, an ordinance levying ad valorem taxes for use and support of the Municipal Government of the City of Alpine, Texas for the 2023-2024 Fiscal Year; Providing for the Apportioning of each levy for specific purposes; and providing when taxes shall become due and when the same shall become delinquent if not paid. (M. Antrim, City Manager)

BACKGROUND

UPDATED TO REFLECT CERTIFIED VALUES AS OF 9-13-2023

- Proposed Tax Rate - \$0.457554
 - Maintenance & Operations - \$0.426376 – Interest and Sinking - \$0.031178
- 2023 Taxable Values - \$494,156,816 (2022 Taxable Values - \$437,117,603)
 - NO accounts under protest
- No New Revenue Rate - \$0.411687
- Voter Approval Rate - \$0.457554
- De Minis Rate - \$0.514084
- Debt Rate - \$0.031178

SUPPORTING MATERIALS

1. Ordinance 2023-09-01 – Tax Rate

STAFF RECOMMENDATION

Recommendation: APPROVE

STATE OF TEXAS
COUNTY OF BREWSTER

CITY OF ALPINE

ORDINANCE 2023-09-01

AN ORDINANCE APPROVING THE FISCAL YEAR 2023-2024 PROPOSED TAX RATE OF \$0.457554 PER \$100 OF ASSESSED VALUATION FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024 FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ALPINE, TEXAS.

WHEREAS, a budget was presented to the City Council for the Fiscal Year 2023-2024 for the support of the municipal government of Alpine, Texas; and

WHEREAS, where a public hearing was ordered by the City Council and published notice of said hearing was caused to be given by the City Council; and

WHEREAS, said notice was published in the Alpine Avalanche and the public hearing was held to discuss tax revenues according to said notices.

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

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Alpine, Texas, and to provide an Interest and Sinking fund for the 2023/2024 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a rate of \$0.457554 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of general government (General Fund), \$0.426376 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$0.031178 on each \$100 valuation of property.

SECTION 2. This tax rate will raise more taxes for maintenance and operations than last year's tax rate.

SECTION 3. The tax rate for Maintenance & Operations will effectively decrease by less than 1% and will decrease taxes for Maintenance & Operations on a \$100,000 home at approximately \$4.25.

SECTION 4. That taxes levied under this ordinance shall be due October 1, 2023, and if not paid on or before January 31, 2024, shall immediately become delinquent.

SECTION 5. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Alpine, Texas is hereby authorized and empowered to enforce

the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Alpine, Texas and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Alpine, Texas. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by state law.

SECTION 6. That this ordinance shall take effect and be in force from the date after its publication.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS ON THE 26TH DAY OF SEPTEMBER 2023.

INTRODUCTION & FIRST READING

SECOND & FINAL READING

SEPTEMBER 19, 2023

SEPTEMBER 26, 2023

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, City Secretary



CITY COUNCIL MEETING AGENDA ITEM COVER MEMO

September 26, 2023

To: Honorable Mayor and City Council
Agenda Item: Action Item 2 - Ordinance 2023-09-02 FY 2022-2023 Budget Amendment
Agenda Submitted by: M. Antrim, City Manager

SYNOPSIS

3. Approve the second and final of Ordinance 2023-09-02, an ordinance amending the City of Alpine FY 2022-2023 Budget; Providing Repealing and Severability Clauses; A Texas Open Meetings Act Clause; and Providing an Effective Date. (M. Antrim, City Manager)

BACKGROUND

AS PER CITY CHARTER

(A) If during the fiscal year the Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council by ordinance may make supplemental appropriations for the year up to the amount of the excess.

(B) To meet a public emergency, as defined by State law, the Council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of Article III, Section 3.16 of this Charter. To the extent that there are no available unappropriated revenues to meet such appropriations, the Council may by emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time. The emergency notes and renewal of those notes during any fiscal year shall be paid not later than the last day of the current fiscal year.

(C) If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce one or more appropriations.

(D) At any time during the fiscal year the Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office, or agency, up to a limit set By the City Council. The Manager may make written request to The Council to Transfer Balances in excess of said limit with Council Approval. No funds may be transferred to increase a salary appropriation without the approval of the Council. Upon written request by the Manager, the Council may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

(E) No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this Section may be made effective immediately upon adoption.

PER BUDGET POLICY

1. Department Heads are authorized to make line-item adjustments up to \$5,000.00. Those exceeding this limit will require City Manager approval.
2. A budget amendment for personnel services appropriations or impacting revenue accounts requires the approval of the City Council by ordinance.
3. A budget modification must be approved prior to the occurrence of the expenditure except for emergency expenditures when approved by the City Manager and then ratified by the Council.
4. The City Manager shall have the authority to establish the budget for any capital projects that are approved by the Council.
5. Budget amendments submitted to Council shall be accompanied by an explanation from the department and a recommendation from the City Manager. The department's explanation must be sufficiently clear and provide sufficient detail for the members of Council to determine the need for the amendment.
6. The City Manager is authorized to establish budgets and staffing table changes for grants and similar awards when the applications for such grants and awards have been previously approved by the City Council or the City Manager. All grant applications requiring City Council approval shall be prepared in accordance with established procedures. The agenda item shall state clearly the type and amount of the required City match and the funding source of the grant match.

SUPPORTING MATERIALS

1. Ordinance 2023-09-02 – FY 2022-2023 Budget Amendment and Exhibit A

STAFF RECOMMENDATION

Recommendation: APPROVE

STATE OF TEXAS

CITY OF ALPINE

COUNTY OF BREWSTER

ORDINANCE 2023-09-02

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AMENDING THE CITY OF ALPINE FY 2022-2023 BUDGET; PROVIDING REPEALING AND SEVERABILITY CLAUSES; A TEXAS OPEN MEETINGS ACT CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Alpine has cause in its legislative pursuit to modify budgets, systems, processes, and fees that enhance the City's mission of providing quality service to the citizens of Alpine; and

WHEREAS, the City Council of the City of Alpine has determined that the FY 2022-2023 budget should be amended to reflect updated end of year financial objectives; and

WHEREAS, it is deemed by the City Council of the City of Alpine to be in the public interest to amend the FY 2022-2023 budget to include updated Revenues and Expenditures as outlined in Exhibit "A".

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

**SECTION I
FINDINGS OF FACT**

All of the premises attached in the form hereto described as Exhibit "A" is hereby found to be true and accurate representations of the changes approved by the City of Alpine City Council related to the FY 2022-2023 Budget.

**SECTION II
CUMULATIVE CLAUSE**

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

**SECTION III
SEVERABILITY CLAUSE**

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

**SECTION IV
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**SECTION V
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED, APPROVED, AND ADOPTED THIS 26th DAY OF SEPTEMBER 2023 BY A MAJORITY VOTE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

INTRODUCTION AND FIRST READING

SEPTEMBER 19, 2023

SECOND AND FINAL READING

SEPTEMBER 26, 2023

APPROVED:

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

City Attorney

"Exhibit A"

FY 2023-2024 Budget Amendments

1 Recognize increased revenue from checking and reserve accounts

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
01-521-0001	TexStar	\$2,500.00	\$2,500.00	\$80,629	\$85,000	\$87,500
01-521-0002	TXCLASS CAPITAL IMPROVEMENTS	\$1,000.00	\$1,000.00	\$11,519	\$11,000	\$12,000
01-521-0003	TXCLASS FIRE ASSISTANCE	\$500.00	\$500.00	\$8,262	\$8,500	\$9,000
01-521-0004	TXCLASS CREEK PROJECT	\$500.00	\$500.00	\$9,667	\$10,000	\$10,500
01-521-0005	TXCLASS PUEBLO NUEVO	\$0.00	\$0.00	\$3,319	\$4,000	\$4,000
01-523-7000	GENERAL BANK ACCT 2207 INTEREST	\$2,500.00	\$2,500.00	\$41,350	\$42,500	\$45,000
01-544-9900	CAPITAL IMPROVEMENT RESERVES	\$282,000	\$282,000	\$0	(\$161,000)	\$121,000
Total Difference					\$0	

2 Recognize increased overtime - Police Department

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
01-631-0101	Salaries	\$881,903	\$881,903	\$669,598	-\$50,000	\$831,903
01-631-0103	Overtime	\$39,989	\$39,989	\$70,189	\$50,000	\$89,989
Total Difference					\$0	

3 Recognize Fire Department Expense Increases

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
01-632-0203	Retirement	\$7,000	\$7,000	\$11,536	\$4,536	\$11,536
01-632-0205	Ins - Workmen's Comp	\$1,100	\$1,100	\$17,626	\$16,526	\$17,626
01-632-3702	Fire Calls	\$25,000	\$25,000	\$31,020	\$10,000	\$35,000
01-641-6005	Maint - Maintenance Yard	\$75,000	\$75,000	\$0	(\$31,062)	\$43,938
Total Difference					\$0	

4 Recognize Contract Labor - Finance Department

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
01-637-0101	Salaries	\$222,781	\$222,781	\$141,091	(\$383)	\$222,398
01-637-0105	Contract Labor	\$0	\$0	\$383	\$383	\$383
Total Difference					\$0	

5 Recognize interest in Health Insurance Fund

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
02-520-7001	TML Bank Acct Interest	\$0	\$0	\$14,960	\$16,460	\$16,460
Total Difference					\$16,460	

6 Recognize expenses/premiums in Health Insurance Fund

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
02-620-0202	Claims/Premiums	\$0	\$0	\$24,340	\$26,000	\$26,000
Total Difference					\$26,000	

7 Recognize increased interest revenues and landfill lease

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
04-550-0501	TXCLASS Interest	\$2,500	\$2,500	\$40,063	\$41,213	\$43,713
04-551-7000	W/S/S Interest	\$2,500	\$2,500	\$64,718	\$68,101	\$70,601
04-551-7001	Water Customer Dep Interest	\$1,500	\$1,500	\$17,635	\$17,738	\$19,238
04-555-7001	Landfill Assurance Interest	\$150	\$150	\$2,920	\$3,035	\$3,185
04-555-7500	Landfill Lease	\$125,000	\$125,000	\$192,399	\$97,500	\$222,500
04-599-9100	System Added Transfer In (Reserves)	\$702,114.00	\$702,114.00	\$191,357.00	(\$227,587.00)	\$474,527.00
Total Difference					\$0	

8 Recognize Increased Overtime and Contract Labor - Water Department - Wastewater Department - Sanitation Department

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
04-653-0101	Salaries	\$463,961	\$463,961	\$337,465	(\$3,000)	\$460,961
04-653-0103	Overtime	\$29,503	\$29,503	\$30,996	\$3,000	\$32,503
04-654-0101	Salaries	\$183,170	\$183,170	\$155,822	(\$5,500)	\$177,670
04-654-0103	Overtime	\$7,413	\$7,413	\$11,564	\$5,500	\$12,913
04-655-0101	Salaries	\$82,794	\$82,794	\$63,784	(\$6,748)	\$76,046
04-655-0103	Overtime	\$0	\$0	\$187	\$187	\$187
04-655-0105	Contract Labor	\$0	\$0	\$6,561	\$6,561	\$6,561
Total Difference					\$0	

9 Recognize Increased Revenues - Fuel Sales/Ground Lease/Interest

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
05-527-1602	Fuel Sales	\$650,000	\$650,000	\$639,391	\$25,000	\$675,000
05-527-1702	Ground Lease (Hanger)	\$15,500	\$15,500	\$21,869	\$6,500	\$22,000
05-527-7001	Airport Bank Acct Interest	\$500	\$500	\$9,592	\$9,500	\$10,000
05-527-5201	Texas Class Interest	\$0	\$0	\$1,260	\$1,500	\$1,500
05-527-7002	Reserve - CIP Match	\$25,000	\$25,000	\$0	(\$25,000)	\$0
Total Difference					\$17,500	

10 Recognize Increased Revenues

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
06-556-0408	Hotel Occupancy Tax	\$650,000	\$650,000	\$632,003	\$100,000	\$750,000
Total Difference					\$100,000	

11 Recognize HOT Expenses/ Overtime

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
06-656-0103	Overtime	\$0	\$0	\$739	\$739	\$739
06-656-5104	Promotion / Advertising	\$380,100	\$380,100	\$346,259	\$90,026	\$470,126
06-656-5105	Promotion of the Arts	\$83,500	\$83,500	\$86,225	\$5,000	\$88,500
06-656-5115	Signage	\$0	\$0	\$4,235	\$4,235	\$4,235
Total Difference					\$100,000	

12 Recognize Increased Revenue & Interest

Line - Item	Description	Original Budget	Amended Budget	Current Balance	Proposed Amendment Increase/Decrease	Amended Budget
08-558-0250	Penalty Fees - Alpine	\$1,250	\$1,250	\$11,267	\$12,250	\$13,500
08-558-0251	Penalty Fees - Ft. Davis	\$2,000	\$2,000	\$2,805	\$1,500	\$3,500
08-558-0401	Gas Bank Acct Interest	\$2,500	\$2,500	\$58,268	\$60,000	\$62,500
08-558-7001	Gas Customer Dep Interest	\$500	\$500	\$10,673	\$11,000	\$11,500
08-558-1901	Road Cut Fee	\$5,000	\$5,000	\$0	(\$5,000)	\$0
08-558-9000	Auction	\$2,500	\$2,500	\$0	(\$2,500)	\$0
Total Difference					\$77,250	



CITY COUNCIL
MEETING AGENDA ITEM COVER MEMO
SEPTEMBER 26, 2023

To: Honorable Mayor and City Council
Agenda Item: Action Item 3 – Ordinance 2023-10-01
Agenda Sponsor: M. Antrim, City Manager
Memo Submitted By: G. Calderon, City Secretary

SYNOPSIS

Approve the first reading of Ordinance 2023-10-01, an ordinance amending Chapter 74 – Parks and Recreation, Article I – In General, to the Alpine Code of Ordinances; Amending and establishing rules and regulations for all city parks; providing for the establishment of an event permitting process to be approved by city council resolution; providing the establishment of up to a \$500 penalty per occurrence for violations of the ordinance. (M. Antrim, City Manager)

BACKGROUND

- On September 13, 2023, the Parks and Recreation Board voted to approve a recommendation to City Council to update Chapter 74 – Parks and Recreation to the City code.
- The ordinance establishes a number of rules meant to regulate and protect the integrity of city parks. It provides a number of acceptable uses, provides unacceptable uses, streamlines the prohibition of alcohol in any city park, and streamlines the hours of operation.
- The ordinance establishes an official method by which the fees are set. There is currently no ordinance providing that the fees will be approved by City Council. This ordinance establishes that the fees will be set by City Council resolution. The ordinance also provides that permitting processes may also be set by City Council resolution.

SUPPORTING MATERIALS

1. Ordinance 2023-10-01.

STAFF RECOMMENDATION

APPROVE: City Staff supports approval of this ordinance..

STATE OF TEXAS
COUNTY OF BREWSTER

CITY OF ALPINE

ORDINANCE 2023-10-01

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS AMENDING CHAPTER 74 – PARKS AND RECREATION, ARTICLE I – IN GENERAL, TO THE ALPINE CODE OF ORDINANCES; AMENDING AND ESTABLISHING RULES AND REGULATIONS FOR ALL CITY PARKS; PROVIDING FOR THE ESTABLISHMENT OF A PERMITTING PROCESS TO BE APPROVED BY CITY COUNCIL RESOLUTION; PROVIDING THE ESTABLISHMENT OF UP TO A \$500 PENALTY PER OCCURRENCE FOR VIOLATIONS OF THE ORDINANCE.

WHEREAS, the Parks and Recreation Board is composed of community members who advise the City Council on policy decisions that affect Parks and Recreation programs of the city; and

WHEREAS, the Parks and Recreation Board has recommended changes to the City Council that would implement streamlined rules and regulations for all city parks; and

WHEREAS, the amendments recommended by the Parks and Recreation Board will provide clarification and enhancements to the existing rules, and ensure that city parks are properly taken care of, managed, and regulated to the benefit of all park users; and

WHEREAS, in addition to the updated rules and regulations, the Parks and Recreation Board recommends that the City Council implement event permitting processes by City Council resolution; and

WHEREAS, Chapter 331 of the Texas Local Government Code provides that municipal parkland is under the operation, maintenance, control, and management of the City; and

WHEREAS, the City of Alpine is a home-rule municipality that owns and operates city parks for the use and enjoyment of the general public; and

WHEREAS, the city endeavors to assert its rights as a property owner by implementing rules and regulations that will benefit the general public as recommended by the Parks Board.

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

**SECTION I
FINDINGS OF FACT**

The Alpine Code of Ordinances is hereby amended to reflect the changes hereto attached as Exhibit “A.” The premises attached as Exhibit “A” are found to be true and correct legislative and factual findings of the City Council of the City of Alpine and are hereby approved and incorporated herein as findings of fact.

**SECTION II
INCLUSION IN THE CODE OF ORDINANCES**

The provisions of this ordinance shall become and be made a part of the Code of Ordinances of Alpine, Texas. The sections of the Ordinance may be renumbered or re-lettered to accomplish such, and the word "ordinance" may be changed to "section," "article," or any other appropriate word. The codifier of the City is empowered to make amendments to match the style of the existing code.

SECTION III CUMULATIVE CLAUSE

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

SECTION IV SEVERABILITY CLAUSE

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

SECTION V PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

SECTION VI PUBLIC HEARING

A public hearing was held on October 3, 2023, where interested parties had the opportunity to make public comments on this ordinance prior to approval. Notice of the date and time of the hearing and notice of how to obtain copies of the proposed ordinance was published in the Alpine Avalanche on September 28, 2023.

SECTION VII EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by State and Local law.

**PASSED AND ADOPTED THIS 3rd DAY OF OCTOBER 2023 BY THE CITY COUNCIL
OF THE CITY OF ALPINE, TEXAS.**

INTRODUCTION AND FIRST READING
SEPTEMBER 26, 2023

SECOND AND FINAL READING
OCTOBER 3, 2023

APPROVED:

ATTEST:

Catherine Eaves, Mayor

Geoffrey R. Calderon, City Secretary

APPROVED AS TO FORM:

City Attorney

EXHIBIT "A"

EDITOR'S NOTE:

Additions are Underlined. ~~Omissions appear in Strikethrough Text.~~

Chapter 74 PARKS AND RECREATION¹

ARTICLE I. IN GENERAL

Sec. 74-1. Alcoholic beverages generally.

- (a) *Definitions.* The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Alcoholic beverages means spirits, wine, beer, ale or other liquid containing more than one-half of one percent of alcohol by volume, which is fit for beverage purposes or intended for beverage purposes.

- (b) *Consumption prohibited in certain areas.* No person shall consume any alcoholic beverage while in or upon prohibitive areas defined in this section.

¹Cross reference(s)—Streets, sidewalks and other public places, ch. 86.

State law reference(s)—Municipal parks and recreation, Vernon's Ann. Civ. St. art. 1015c et seq.; public improvements, bonds, occupancy tax, Vernon's Ann. Civ. St. art. 1269j-4.1; city parks, Vernon's Ann. Civ. St. art. 6081h et seq.; local parks and other recreational and cultural resources, V.T.C.A., Local Government Code chs. 315, 331 et seq.; lease of land from state parks and wildlife department, V.T.C.A., Parks and Wildlife Code § 13.006; local boating regulations, V.T.C.A., Parks and Wildlife Code § 31.092; safety standards for publicly funded playgrounds, V.T.C.A., Health and Safety Code § 756.061.

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- (c) *Sale.* It shall be unlawful for any person, firm or corporation to sell alcoholic beverages within the boundaries of Kokernot and Centennial Parks, including the Kokernot Park athletic complex, within the city.
- (d) *Possession and consumption.*
- (1) It shall be unlawful for any person to consume alcoholic beverages, or to have in his possession an alcoholic beverage, within the parking lots, baseball fields, walking and jogging track and soccer field located in Kokernot Park, within the city.
 - (2) It shall be unlawful for any person to consume, or to have in his possession, an alcoholic beverage within the boundary of Centennial Park, in the city.
 - (3) It Shall be unlawful for any person to consume, or to have in his possession, an alcoholic beverage within the boundaries of any designated City Park.
- (e) *Signs and notices.* Signs shall be posted in appropriate locations stating substantially "No alcoholic beverage may be brought into this park or consumed in this park in violation of city ordinances which are strictly enforced." The signs shall be placed in locations to be visible on entering areas where possession or consumption of alcoholic beverages are prohibited.

(Code 1978, § 19-8(a)—(d))

Sec. 74-2. Playing of golf and other dangerous sports in certain city parks.

- (a) *Application.* This section shall not apply to the Alpine Municipal Golf Course operated by the Alpine Country Club.
- (b) *Prohibited; signs to be posted.* It shall be unlawful for any person to practice, hit golf balls or play golf in ~~the Kokernot Park and Centennial Park as well as the Kokernot Park Athletic Complex~~ any designated park located within the city. It shall further be unlawful for any person to carry on any activity for which the park was not specifically designed and the performance of which would constitute a hazard to the health and safety of those lawfully using the park facilities. Signs shall be posted in appropriate locations determined by the city council or the city manager advising citizens of the restricted activities permitted in Kokernot Park and Centennial Park as well as the Kokernot Park Athletic Complex.

(Code 1978, § 19-9(a), (b))

Sec. 74-3. ~~Medina~~ Hours of Operation for City Parks.

- (a) *Hours of operation.* ~~Medina City Parks~~ City Parks will be open for the public's use and enjoyment only ~~between the hours of 8:00 a.m. and 9:00 p.m.~~ from dawn until dusk daily, and closed to the public ~~between the hours of 9:00 p.m. and 8:00 a.m. daily when it is dark outside.~~ No one, except with specific city authorization, shall be permitted to be on the premises of ~~Medina a~~ a city Park during the hours that such park is closed, without prior authorization from the city.
- (b) ~~*Alcoholic beverages.* No person shall, at any time, transport to and/or carry upon such park, any alcoholic beverage, whether any of the alcoholic beverage is consumed upon such park~~

~~or not. It is a violation of this section, and constitutes an illegal association, for any person to knowingly be in the company of any person who are in obvious violation of this section.~~

- (e) *Violation; penalty.* Any person in violation of the mandates of this section will be prosecuted as criminal trespassers and if found guilty may be assessed the maximum fine that, by law, may be assessed by the municipal court.

(Code 1978, §§ 19-51—19-53)

Sec. 74-4. Baines Park—Use of Park Facilities Generally.

~~*Hours of operation.* Baines Park will be open for the public's use and enjoyment only between the hours of 8:00 a.m. and 10:30 p.m. daily. No one, except with specific city authorization, shall be permitted to be on the premises of Baines Park during the hours that such park is closed.~~

(Ord. No. 2002-5-4, 7-9-02)

- (a) A park facility is generally available for public use on a first-come, first-served basis, subject to:

1. A requirement, if any, for a permit;
2. A requirement, if any, to pay an entrance fee, reservation fee, or other fee.
3. A previous reservation.

- (b) A person shall comply with city signs and markers in a park.

- (c) Entrance or Use Fees.

1. A person may not enter or use a park facility for which an entrance or use fee has been established, unless the person has first paid the fee or is otherwise authorized to enter.
2. A person must display an entrance permit or receipt to a city officer or employee on request.

- (d) Reservations.

1. A person may not use or occupy a facility or area for which another person has paid a reservation fee when the person's use conflicts with the use of the facility or area by the person who has made a reservation.
2. A person must make a reservation in accordance with the established reservation policies by the city.
3. A person must display documentation of a confirmed reservation on request to a City employee charged with the supervision or patrolling of parks.

- (e) Permits.

1. When the city code or approved city council rule requires a person to obtain a permit or written authorization for a use or prohibits a use without a permit or written authorization, a person is required to obtain the permit or authorization

prior to use. A person who wishes to apply for a permit or authorization may contact city hall to reach the designated parks and recreation staff member.

(f) Restricted Uses.

1. A person may not use a court or field designed for a specific sport for another sport, unless the alternative use is permitted by the city manager or the city manager designee. For example, a person may not use a tennis court for lacrosse, or a baseball field for soccer.

(g) Occupancy Limit.

1. The city may establish and post a maximum occupancy for any park area or facility.
2. A person may not enter, or remain in, an area or facility for which the city has established an occupancy limit when the person's entrance will have the effect of exceeding the established occupancy limit. Compliance with this rule does not eliminate any additional requirements that may be imposed by the city code or city rules regarding an event on City property.

(h) Closed Areas.

1. The city manager or the city manager designee may close a park area or facility to public entry or otherwise restrict use until the area or facility can be made available for public use.
2. If practicable, the designee shall post notice of a closed area. A person may not enter a closed or restricted area.
3. A person may not enter an area closed due to flooding, toppled trees, or debris, or which is otherwise closed due to health or safety issues.

(i) Special Rules for Specific Parks Facilities or Events.

1. The city manager or city manager designee may develop special rules and regulations that address problems specific to a facility or event.
2. Special rules shall be in writing, approved by the city manager or city manager designee, and posted at the facility or provided to a person holding or attending an event.
3. A person shall comply with all special rules and regulations posted at a facility or provided to the person.

(j) Smoking.

1. A person may not smoke in a park, except in a temporary designated smoking area for a special event.

Sec. 74-5. Assembly.

- (a) A person organizing an event in a park that the person reasonably should know will be attended by more than 30 people must provide notice, at least one week before the event

begins, to the City by calling the city hall. Subject to compliance with all other applicable rules and ordinances, the event may be allowed upon approval of the city manager and the chief of police.

Sec. 74-6. Festival Permitting, Event Permitting, and other Permitting Requirements.

- (a) The city council may implement permitting processes and procedures for festivals, large gatherings, events, and other permitting requirements by city council resolution.

Sec. 74-7. Costs and Fees associated with City Parks.

- (a) All costs and fees associated with city parks, including reservation fees, may be approved by City Council resolution.

Sec. 74-8. Disruptive Behavior; Ejection from Facilities.

- (a) If a person's conduct violates these rules, or is unlawful, disruptive, destructive, or hazardous, the person may be warned and asked to stop the conduct immediately by any city employee.
- (b) If a person persists in the conduct after a warning, a city employee may eject the person from the park. If a person's conduct is criminal, poses an imminent threat of injury or property damage, or prevents the public enjoyment of the premises, a city employee may eject the person from the park.

Sec. 74-9. Peace and Quiet.

- (a) A person shall preserve the peace and quiet enjoyment of a park by observing the applicable laws and ordinances governing noise and amplified sound.
- (b) A person may not use offensive language, make unreasonable noise, discharge weapons or fireworks, or engage in gestures or conduct in a park that would be offensive to a person of ordinary sensibility. Fireworks are allowed only with explicit authorization from the city.
- (c) A person may not operate a noise-making device in a park in violation of applicable law.

Sec. 74-10. Weapons and Firearms.

- (a) A person may not carry or possess a weapon or firearm while in a park, except:
- a. where the use is expressly allowed;
 - b. as allowed by state and federal law; or
 - c. when otherwise authorized in writing by the chief of police.
- (b) The use of a firearm, air gun, paintball gun, pellet or B.B. gun, bow and arrow, or projectile device capable of inflicting personal injury is prohibited unless conducted under permit or in a park facility where the city manager or city manager designee has authorized the use.
- (c) A person may not display a firearm or other weapon in a park in a manner that the person should reasonably know will alarm or threaten another person.

Sec. 74-11. Abandoned or Unattended Property.

- (a) A person may not abandon a vehicle or other personal property in a park. The city may remove, impound, and dispose of abandoned property under applicable law.
- (b) A person may not leave a vehicle or other property unattended at any park in such a manner as to create a hazardous or unsafe condition. The city may impound the unattended property or move the unattended property to a safe place.

Sec. 74-12. Parking.

- (a) Unless parking is otherwise prohibited, a person may park a motor vehicle in a park only in a designated area.
- (b) A person may not park, store, or leave a vehicle or trailer in an area posted "restricted" or with "no parking" signs.
- (c) The city may impound a parked vehicle or trailer that creates a hazardous or unsafe condition.

Sec. 74-13. Commercial Activity.

- (a) Generally.
 - 1. Unless a person is specifically authorized to do so by a permit or contract, or is acting in conjunction with a specifically permitted use of a reserved park facility; a person may not:
 - i. sell or rent a good or service in a park;
 - ii. place a stand, cart, or vehicle in a park for a commercial purpose;
 - iii. affix an advertisement to park property.
- (b) Providing Commercial Classes and Instruction.
 - 1. A person may not conduct classes or instructional activities for compensation in a park unless the person obtains a contract from the city.
 - 2. A person may not provide a free class or instruction as an inducement or advertisement for a paid class or instruction unless the person has a contract from the city to conduct classes for compensation.
- (c) Performing Artists.
 - 1. A person may perform as an artist or entertainer in a park, but the person:
 - i. may not block a sidewalk or trail, or impede pedestrian or vehicular traffic;
 - ii. may not block or impede access to a park;
 - iii. may not perform at a restricted-access event without the written permission of the event organizer;

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- iv. may not juggle potentially hazardous materials or items such as knives or fire; and
 - v. must comply with all otherwise applicable laws, ordinances, and rules.

Sec. 74-14. Animals.

- (a) A person bringing a pet or other animal into a park shall keep the animal under confinement or direct control. Leads or leashes used to control animals may not be more than six feet long. A person who brings a dog into a park may allow the dog to be without a leash in a designated off-leash area; provided that the dog must at all times remain under the person's immediate personal supervision and command. A person who brings a dog into a designated off-leash area must carry a leash in order to restrain the dog should the need arise.
- (b) A person shall remove waste left by an animal under the person's care and control and shall dispose of the waste only in an appropriate waste receptacle.
- (c) A person who brings an animal into a park may not permit the animal to remain unattended or create a disturbance or a hazard.
- (d) A person may not bring livestock into a park, or permit livestock to range at a park, except with the written approval of the city manager or city manager designee.
- (e) A person may not ride, drive, lead, or keep a horse at a park except as authorized under a contract, or permit.
- (f) A person may not ride a horse in a park in a dangerous manner.
- (g) A person may not hitch a horse to a tree, shrub, or structure in a manner that causes damage, or that the person should reasonably know will cause damage.

Sec. 74-15. Cremation Remains.

- (a) A person may not disperse or dispose of cremation remains in a park without the written authorization of the city manager or city manager designee.

Sec. 74-16. Fires, Firewood, and Fireworks.

- (a) A person may not light, build, or maintain a fire in a park, except in a device provided, maintained, and designated for that purpose, or as authorized by the city.
- (b) A portable camp stove or portable barbecue grill of metal construction may be used in a designated campsite or picnic area.
- (c) During a period of extreme fire hazard, the city manager or city manager designee may prohibit or restrict fires in designated areas.
- (d) A person may not cut, gather, or collect wood or other combustible material at a park, for use as firewood or fuel.
- (e) A person may not possess or use any kind of fireworks in a city park, unless explicitly authorized by the city.

Sec. 74-17. Camping and Overnight Use.

- (a) Camping and overnight use of city parks is strictly prohibited.

Sec. 74-18. Enforcement.

- (a) Any person, firm, or organization violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed five hundred dollars (\$500.00).

Secs. ~~74-5~~—74-19 – 74-35. Reserved.



CITY COUNCIL
MEETING AGENDA ITEM COVER MEMO
SEPTEMBER 26, 2023

To: Honorable Mayor and City Council
Agenda Item: Action Item 4 – Resolution 2023-09-23
Agenda Sponsor: M. Antrim, City Manager
Memo Submitted By: G. Calderon, City Secretary

SYNOPSIS

Approve Resolution 2023-09-23, a resolution approving a recommendation for Parks and Recreation facilities fees as recommended by the Parks and Recreation Board. (M. Antrim, City Manager)

BACKGROUND

- On September 13, 2023, the Parks and Recreation Board voted to approve a recommendation to City Council to update the rental fees for Parks and Recreation Facilities owned by the City.
- The board unanimously voted to establish two different timeframes that the Kokernot Park Pavilion can be rented and proposed updated fees that better align with fees in other cities.
- The board is also voted to establish a \$25 deposit, which is refundable.
- The main reasoning behind increasing fees was to cover the cost to operate the facility and defray the staffing costs of maintaining the facility.
- The board has recommended no changes to the Civic Center rates at this time.

SUPPORTING MATERIALS

1. Resolution 2023-09-23.

STAFF RECOMMENDATION

APPROVE: City Staff supports approval of this resolution.

THE STATE OF TEXAS

COUNTY OF BREWSTER

CITY OF ALPINE

RESOLUTION 2023-09-23

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS
APPROVING THE RECOMMENDED PARKS AND RECREATION FACILITIES FEES
FROM THE PARKS AND RECREATION BOARD.**

WHEREAS, the City Council of the City of Alpine seeks to offer venues event places for the residents of Alpine to use and enjoy; and

WHEREAS, the City Council has cause in pursuit of their legislative duties to promote the participation of citizens and to receive formal input from them on a variety of issues; and

WHEREAS, the Parks and Recreation Board was established by the City Council to make recommendations on Parks and Recreation matters of the City; and

WHEREAS, the Parks and Recreation Board has recommended updated fees for rental of parks and recreation facilities owned and operated by the City of Alpine;

WHEREAS, the City Council deems it to be in the best interest of the City to accept the recommendation from the Parks and Recreation Board and update the fees.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS THAT:

SECTION 1. The official recommendation of the Parks and Recreation Board is hereto attached as "Exhibit A."

SECTION 2. The City Council hereby approves "Exhibit A" and approves of the fee structure recommended by the Parks and Recreation Board.

SECTION 3. This resolution takes effect on the 1st day of October in the year 2023.

PASSED AND APPROVED THIS THE 26TH DAY OF SEPTEMBER 2023 BY THE CITY COUNCIL OF THE CITY OF ALPINE, TEXAS.

Catherine Eaves, Mayor

ATTEST:

Geoffrey R. Calderon, City Secretary

EXHIBIT “A”

CURRENT RATES FOR KOKERNOT PARK PAVILION RENTAL

STANDARD RATES

- \$25 per day
- \$0 deposit

RECOMMENDED FACILITY RATES FOR KOKERNOT PARK PAVILION RENTAL

STANDARD RATES

- \$40 (9:00 A.M. – 3:00 P.M.)
- \$40 (4:00 P.M. – 9:00 P.M.)
- \$75 to rent the entire day

RESERVATION DEPOSIT, REFUNDABLE

- \$25 Deposit

RECOMMENDED FACILITY RATES FOR THE ALPINE CIVIC CENTER

No changes are being recommended at this time.



CITY COUNCIL MEETING AGENDA ITEM COVER MEMO

September 26, 2023

To: Honorable Mayor and City Council

Agenda Item: Action Item 5 - Approval- Tax Collection Agreement with Brewster County

Agenda Submitted by: M. Antrim, City Manager

SYNOPSIS

5. Approve FY 2023-2024 Tax Collection Agreement with Brewster County. (M. Antrim, City Manager)

BACKGROUND

- The City of Alpine annually enters into an agreement with Brewster County (Tax Office) for the notice, collection, and deposit of City Ad Valorem and Interest & Sinking taxes.
- The agreement is renewed annually unless terminated by either party.
- FY 2023-2024 Tax Collection Agreement includes a five percent (5%) increase from the prior year for a total of \$22,517.
- Payment terms are set for annual or quarterly payments. The past several years the City has provide one annual payment.
- Brewster County Commissioners Court approved the agreement on September 12, 2023

SUPPORTING MATERIALS

1. FY 2023-2024 Tax Collection Agreement

STAFF RECOMMENDATION

Recommendation: APPROVE

STATE OF TEXAS §
 §
COUNTY OF BREWSTER

TAX COLLECTION AGREEMENT

WHEREAS the City of Alpine (CITY) has the power and authority pursuant to the terms of TEX. PROP. TAX CODE § 6.24 to authorize Brewster County, Texas. Acting by and through its duly appointed County Tax Assessor-Collector ("COUNTY") to perform duties relating to the assessment or collection of taxes for CITY.

NOW, THEREFORE. For the consideration hereinafter expressed and the parties' covenants, obligations, terms and conditions set forth herein, it is mutually agreed by and between CITY and BREWSTER COUNTY as follows:

1. Under the provisions of TEX. PROP. TAX CODE § 6.24. As amended. The COUNTY, through its County Tax Assessor-Collector, shall perform duties relating to the assessment or collection of taxes for CITY for the 2023 tax year and subsequent years pursuant to the terms herein provided. The COUNTY agrees to perform for CITY all necessary duties relating to the assessment or collection of taxes, and CITY does hereby expressly authorize the COUNTY, acting by and through its County Tax Assessor-Collector to do and perform all acts necessary and proper to collect property taxes for CITY during the term of this Agreement.
2. COUNTY shall be responsible for any calculations necessary for CITY to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code beginning with the 2023 tax year provided CITY furnishes to COUNTY by August 1st all information required for the tax rate calculations.
3. COUNTY agrees to prepare and mail all tax statements, provide monthly collection reports to CITY, prepare tax certificates, develop, and maintain both current and delinquent tax rolls for CITY, comply with the requirements of the Texas Tax Code, as amended, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. COUNTY undertakes and agrees to make available to CITY full information about the tax collection operations of the COUNTY, and to promptly furnish written reports reasonably necessary to keep CITY advised of all tax collection data affecting CITY.
4. CITY authorizes COUNTY to approve on behalf of CITY all refunds pursuant to TEX. PROP. TAX CODE ANN. § 31.1 1. Refunds may be made from tax collections otherwise due to CITY, or if there are not sufficient current collections to make the refund. CITY shall, at the request of COUNTY, promptly return to the COUNTY sufficient money to pay the refund. COUNTY shall report to CITY all refunds made on behalf of CITY. Likewise, if a tax payment is made by check or

other medium that is later dishonored, the COUNTY shall withhold the dishonored amount from the tax collection amount otherwise due to be distributed to the CITY. If there are not sufficient current collections attributable to CITY to cover the revenue lost due to the dishonored instrument, the CITY shall promptly refund to the COUNTY sufficient sums to cover the amount of the dishonored instrument.

5. To enable the COUNTY to effectively serve all the other taxing units which contract with COUNTY for the collection of taxes, the CITY must set its tax rates not later than the 30th day of September or the 60th day after CITY received its certified appraisal roll, whichever is later, of each year. If the CITY does not meet this requirement the CITY shall bear all expenses of COUNTY for printing and mailing the tax statements in a separate notice or billing. By executing this Agreement, the CITY accepts such provisions and expressly agrees to be solely responsible for all expenses that might be incurred because of not timely communicating to the COUNTY its tax rate and all collateral or related information or documentation to allow COUNTY to timely meet its required obligations and duties to all other taxing units on whose behalf COUNTY also collects taxes.
6. The CITY agrees to pay COUNTY for the services provided to the CITY under the terms of this Tax Collection Agreement an amount equal to CITY'S pro-rata allocation of the total annual tax collection budget of COUNTY. The pro-rata allocation is calculated by dividing the amount of each year's tax levy of the CITY by the aggregate amount of the tax levies for each year of all the taxing entities, including the CITY whose taxes are collected by COUNTY. Remittance of the payment shall be made each quarter in accordance with Section 6.06(e), Texas Tax Code, beginning prior to January 1, 2024.
7. COUNTY shall cooperate with and respond to the inquiries of any independent certified public accountants employed by CITY to conduct an annual financial audit of CITY as such inquiries are related to the collection of taxes as provided for by this agreement.
8. COUNTY agrees to obtain a surety bond for the County Tax Assessor-Collector to assure proper performance of the tax collecting function provided in this agreement. Such bond shall be payable to CITY in the sum of \$100,000.00 unless applicable laws of the State of Texas require a larger sum and shall be executed by a solvent surety company.
9. The COUNTY agrees to endeavor to remit taxes collected into a depository bank selected by the CITY daily (unless circumstances, such as employee absences prevent a daily deposit, then it should be done as thereafter soon as possible) for the period from November 1st of each year through February 28th of the subsequent year, and on a weekly basis thereafter. Such payments may be made by electronic funds transfer, or such other means deemed acceptable to the COUNTY.

10. The CITY shall have the right to select and employ an attorney to collect the delinquent property taxes due to the CITY and nothing in this agreement shall impact or affect such right.
11. This agreement shall continue from year to year until terminated by the parties. Either party may terminate this contract by giving written notice of its intent to the other party between February 1st and March 31st on any calendar year during which this agreement is in effect, such termination to be effective on the close of business on August 31st, of the same calendar year. Upon such a termination, CITY shall assume all its tax collection responsibilities beginning September 1st of the year of termination. Also, either party may amend this agreement with 30 days written notice to the other party.
12. If this contract should terminate for any reason, including but not limited to termination because of agreement of both parties and termination by judicial decree, the tax records shall be returned to taxing unit by electronic medium.
13. This agreement supersedes all agreements and contracts by and between the parties relative to collection of current and delinquent property taxes.
14. Any issues not specifically addressed in this contract shall be resolved in accordance with the applicable provisions of the Texas Tax Code.
15. This contract is to be interpreted under the laws of the State of Texas. For purpose of this contract, any conflicts between the provisions of various laws of the State of Texas shall be governed by the provisions of said laws. Venue for any litigation arising regarding this contract shall lie in Brewster County, Texas. The prevailing party in any such litigation shall be entitled to recover its reasonable costs and attorney's fees.
- 16.A. Payment by CITY to COUNTY for the services contemplated for the first year of this Agreement shall be made as follows:

An annual amount of \$22,517.00 to be paid in one lump sum on or before January 1, 2024, or in quarterly payments.

IN WITNESS WHEREFORE. These presents are executed by authority of the governing bodies of the respective parties hereto.

This Tax Collection agreement is executed in duplicate originals to be effective on the ____ Day of _____, 2023.

City of Alpine

By: _____

Title: _____

Attest: _____

Brewster County

By: _____

Title _____

Attest: _____

Sarah Vasquez
Brewster County Clerk

CONCLUSION OVERVIEW

10. City Council Member Comments – No discussion or action may take place.

NOTICE: The City Council reserves the right to reconvene, recess, realign, change the order of business, or adjourn into Executive Session at any time during the course of the meeting prior to adjournment, to discuss any item listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (development).

NOTICE: In compliance with the Americans with Disabilities Act, the City of Alpine will provide reasonable accommodations for persons attending meetings. This facility is wheelchair accessible, and accessible parking space is available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the Office of the City Secretary at (432) 837-3301, option 1, or email city.secretary@cityofalpine.com for further information.

11. Executive Session – None.

12. Action – Executive Session – None.

13. Adjourn.