MEETING AGENDA
City Council
REGULAR SESSION CITY COUNCIL
March 18, 2025

HAL BALDWIN MUNICIPAL COMPLEX COUNCIL CHAMBERS
1400 SCHERTZ PARKWAY BUILDING #4
SCHERTZ, TEXAS 78154

CITY OF SCHERTZ CORE VALUES
Do the right thing
Do the best you can
Treat others the way you want to be treated
Work cooperatively as a team

AGENDA
TUESDAY, MARCH 18, 2025 at 6:00 p.m.

Call to Order

Opening Prayer and Pledges of Allegiance to the Flags of the United States and State of Texas. (Councilmember Westbrook)

Special Announcements

- Hal Baldwin Scholarship (R.Gutierrez)

City Events and Announcements

- Announcements of upcoming City Events (B. James/S. Gonzalez)
- Announcements and recognitions by the City Manager (S. Williams)
- Announcements and recognitions by the Mayor (R. Gutierrez**)**

Hearing of Residents

*This time is set aside for any person who wishes to address the City Council. Each person should fill out the speaker's register prior to the meeting. Presentations should be limited to no more than **3** minutes.*

All remarks shall be addressed to the Council as a body, and not to any individual member thereof.

Any person making personal, impertinent, or slanderous remarks while addressing the Council may be requested to leave the meeting.

All handouts and/or USB devices must be submitted to the City Secretary no later than noon on the Monday preceding the meeting. Handouts will be provided to each Councilmember prior to the start of the meeting by the City Secretary. All USB devices will be vetted by City IT staff to ensure City property is protected from malware.

Discussion by the Council of any item not on the agenda shall be limited to statements of specific factual information given in response to any inquiry, a recitation of existing policy in response to an inquiry, and/or a proposal to place the item on a future agenda. The presiding officer, during the Hearing of Residents portion of the agenda, will call on those persons who have signed up to speak in the order they have registered.

Consent Agenda Items

The Consent Agenda is considered self-explanatory and will be enacted by the Council with one motion. There will be no separate discussion of these items unless they are removed from the Consent Agenda upon the request of the Mayor or a Councilmember.

1. **Minutes** - Approval of the minutes from the Council Meeting on March 4, 2025 (S.Edmondson/S.Courney)

2. **Appointments, Re-appointments, and Resignations - City of Schertz Boards, Commissions and Committees**

Appointments

- Buildings and Standards
  Alex Fuentes, Board Member
  Steven Icke, Board Member
  Edward Paquette, Alternate #1
  David Hughes, Alternate #2

- Economic Development Corporation
  Bryan Jones, Director

- Library
  Marjorie Brody, Alternate #2

- Parks and Recreation
  Dr. Sharon Denson, Alternate #2

- Planning and Zoning Commission
  David Hughes, Alternate #2

- Traffic and Safety Advisory Board
  Christopher Hormel, Board Member
  Donald Nolan, Board Member
  Melanie McCoy, Alternate #1

Reappointments

- Schertz Historical Preservation Society
  Maggie Titterington, Board Member

- Traffic and Safety Advisory Board
  Ferrando Heyward, Board Member
  Roy Ragsdale, Board Member

Resignations

- Traffic and Safety Advisory Board
  Charles Cornelisse, Board Member
  Will Martinez, Board Member

3. **Resolution 25-R-035** - Authorizing a professional services agreement amendment with Halff Associates, Inc., for the Lookout Road Reconstruction Project. (B.James/K.Woodlee/J.Nowak)

4. **Resolution 25-R-026** – Authorizing an agreement with Freeland Turk Engineering Group, LLC, for design, bid, and construction phase engineering services for the Bell North Drive Sewer Extension Project. (B.James/K.Woodlee/E.Schulze)

Discussion and Action Items

5. **Resolution 25-R-034** - Accepting the Audit Report and the Annual Comprehensive Financial Report. (S.Gonzalez/J.Walters)

6. **Resolution 25-R-021 -** Authorizing the approval of a Development Agreement with BFR LLC for the approximately 30 acre tract at FM 1518 and Woman Hollering Road. (S.Williams/B.James)

7. **Resolution 25-R-005** - Approving a Utility Service Extension Request for the Woman Hollering Townhomes. (B.James/K.Woodlee)

Public Hearings

8. Public Hearing for presentation and discussion regarding Amendments to the City of Schertz Water and Wastewater Land Use Assumptions, Capital Improvement Plans, and Impact Fees. (B.James/K.Woodlee)

Workshop

9. Workshop regarding Temporary Sign Enforcement specifically in relation to Inflatable / Balloon Signs and Feather Flags (B.James/L.Wood/E.Delgado)

Closed Session

10. The City Council will meet in closed session under Section 551.087 of the Texas Government Code, Deliberation Regarding Economic Development Negotiations; Closed Meeting. The governmental body is not required to conduct an open meeting (1) to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect.

- Project:E-99

Reconvene into Regular Session

11. Take any action based on discussion held in Closed Session under Agenda Item #10.

Information available in City Council Packets - NO DISCUSSION TO OCCUR

Requests and Announcements

- Requests by Mayor and Councilmembers for updates or information from Staff
- Requests by Mayor and Councilmembers that items or presentations be placed on a future City Council agenda
- City and Community Events attended and to be attended (Council)

Adjournment

CERTIFICATION

I, SHEREE COURNEY, DEPUTY CITY SECRETARY OF THE CITY OF SCHERTZ, TEXAS, DO HEREBY CERTIFY THAT THE ABOVE AGENDA WAS PREPARED AND POSTED ON THE OFFICIAL BULLETIN BOARDS ON THIS THE 14th DAY OF MARCH 2025 AT 3:30 P.M., WHICH IS A PLACE READILY ACCESSIBLE TO THE PUBLIC AT ALL TIMES AND THAT SAID NOTICE WAS POSTED IN ACCORDANCE WITH CHAPTER 551, TEXAS GOVERNMENT CODE.

SHEREE COURNEY

I CERTIFY THAT THE ATTACHED NOTICE AND AGENDA OF ITEMS TO BE CONSIDERED BY THE CITY COUNCIL WAS REMOVED BY ME FROM THE OFFICIAL BULLETIN BOARD ON _____DAY OF _____, 2025.
TITLE: _____

This facility is accessible in accordance with the Americans with Disabilities Act. Handicapped parking spaces are available. If you require special assistance or have a request for sign interpretative services or other services, please call 210-619-1030.

The City Council for the City of Schertz reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act.

Closed Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Closed Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

COUNCIL COMMITTEE AND LIAISON ASSIGNMENTS

Mayor Gutierrez Member Audit Committee Investment Advisory Committee Main Street Committee TIRZ II Board Liaison Board of Adjustments Senior Center Advisory Board-Alternate	**Councilmember Davis– Place 1** Member Interview Committee Main Street Committee - Chair TIRZ II Board Liaison Parks & Recreation Advisory Board Schertz Housing Authority Board Transportation Safety Advisory Board
Councilmember Watson-Place 2 Member Audit Committee Liaison Library Advisory Board Senior Center Advisory Board Cibolo Valley Local Government Corporation-Ex-Officio	**Councilmember Macaluso – Place 3** Member Interview Committee Hal Baldwin Scholarship Committee TIRZ II Board Liaison Animal Services Advisory Committee

Councilmember Guerrero – Place 4 Member Hal Baldwin Scholarship Committee Investment Advisory Committee Liaison Schertz Historical Preservation Society	**Councilmember Westbrook – Place 5** Liaison Schertz-Seguin Local Government Corporation (SSLGC) Planning and Zoning Commission Schertz Historical Preservation Society Cibolo Valley Local Government Corporation (CVLGC)-Alternate
Councilmember Heyward – Place 6 Member Animal Services Advisory Committee Audit Committee Interview Committee-Chair Investment Advisory Committee Main Street Committee Liaison Building and Standards Commission Economic Development Corporation - Alternate Senior Center Advisory Board	**Councilmember Brown – Place 7** Member Main Street Committee Schertz-Seguin Local Government Corporation (SSLGC) Liaison Economic Development Corporation

Agenda No. 1.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**City Secretary**
Subject:	**Minutes - Approval of the minutes from the Council Meeting on March 4, 2025 (S.Edmondson/S.Courney)**

Attachments

Draft Minutes 03-04-2025

D R A F T

MINUTES
REGULAR MEETING
March 4, 2025

A Regular Meeting was held by the Schertz City Council of the City of Schertz, Texas, on March 4, 2025, at 6:00 p.m. in the Hal Baldwin Municipal Complex Council Chambers, 1400 Schertz Parkway, Building #4, Schertz, Texas. The following members present to-wit:

Present:	Mayor Ralph Gutierrez; Mayor Pro-Tem Allison Heyward; Councilmember Mark Davis; Councilmember Michelle Watson; Councilmember Paul Macaluso; Councilmember Ben Guerrero; Councilmember Robert Westbrook; Councilmember Tim Brown
Staff present:	City Manager Steve Williams; City Attorney Daniel Santee; Deputy City Manager Brian James; Assistant City Manager Sarah Gonzalez; Deputy City Secretary Sheree Courney

Call to Order
Mayor Gutierrez called the meeting to order at 6:00 p.m.

Opening Prayer and Pledges of Allegiance to the Flags of the United States and State of Texas. (Councilmember Ben Guerrero)
Councilmember Ben Guerrero provided the opening prayer and led the Pledges of Allegiance to the Flags of the United States and State of Texas.

Special Announcements

- Hal Baldwin Scholarship
  Mayor Gutierrez instructed students applying for the Hal Baldwin Scholarship to sign in or if attending virtually to contact Assistant City Manager Sarah Gonzalez for credit.

Proclamations

Procurement Month 2025 (Councilmember Guerrero)
Councilmember Ben Guerrero presented the Procurement Month 2025 Proclamation to HR and Procurement Director Jessica Kurz, Purchasing Manager Daniel Ellenburg, and Purchasing Specialist Irene Chavez.

311 Recognition Day 2025 (Councilmember Davis)
Councilmember Mark Davis presented the 311 Recognition Day 2025 Proclamation to Communications Manager Devan Christensen and Customer Relations/311 Representatives Sherry Davis, Lidia Martinez, and Lupe Martinez.

National Employee Appreciation Day-March 7, 2025 (Mayor Gutierrez)
Mayor Gutierrez presented the National Employee Appreciation Day - March 7, 2025 Proclamation to City Manager Steve Williams and representatives of City Staff.

Employee Introductions
Mayor Gutierrez recognized City Department Heads who introduced the following new staff:

- City Secretary: Mellissa Zipp-Records Management Coordinator
- Engineering: Robert Mickelson-Associate Engineer
- Police: Crosby Gaines-Public Safety Communications Officer; Daniel Hall-Police Officer

Presentations

City Events and Announcements

- Announcements of upcoming City Events (B. James/S. Gonzalez)
  Assistant City Manager Sarah Gonzalez announced upcoming city events.

- Announcements and recognitions by the City Manager (S. Williams)
  - Mr. Williams announced the following staff promotions:
    Zachary Rolfing to Battallion Chief
    Daniel Hall to Police Officer
    Renee Sifuentez to Communications Supervisor
  - He extended kudos to the Library for receiving another Excellence in Libraries award from the TMLDA. They have received this award for multiple years in a row.
  - Congratulations to Serena Contreras, Engineering, for passing the Fundamentals of Engineering Exam.
  - Congratulations to Cole Moody and Larry May from our Parks and Recreation Department for taking first place in the Truck and Trailer event at the Texas Recreation and Parks Society State Maintenance Rodeo.

- Announcements and recognitions by the Mayor (R. Gutierrez**)**
  Mayor Gutierrez thanked City staff, sponsors, participants, and those supporting the fighters that attended the annual Kick Cancer Pep Rally and 5K run.

Hearing of Residents

*This time is set aside for any person who wishes to address the City Council. Each person should fill out the speaker's register prior to the meeting. Presentations should be limited to no more than **3** minutes.*

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Mayor Pro-Term Allison Heyward recognized the following residents:

Monica Harris, 11909 Trail Hollow, addressed council regarding an incident she was involved in that occurred August 27, 2024, in the Crossvine Subdivision. The incident involved a pitbull attack on a small woman and her dog that ultimately resulted in Ms. Harris' detainment.

Daniel James, 1048 Richmond Drive, gave an update on VFW events.

Consent Agenda Items

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1. **Minutes** - Approval of the minutes from the Council Meeting on February 18, 2025 (S.Edmondson/S.Courney)

2. **Resolution 25-R-031 -** Authorizing an Amendment to Memorandum of Understanding with 502nd Air Base Wing for Law Enforcement Response Assistance and Information Sharing (S.Williams/J.Lowery)

3. **Resolution 25-R-028** - Authorizing the acceptance of a grant award for Bullet-Resistant Shields to be purchased to enhance law enforcement's all-hazard response capabilities (S.Williams/J.Lowery/K.Kallies)

   Mayor Gutierrez asked Council if any items needed to be removed for separate action. No items were removed.
   Mayor Gutierrez asked for a motion to approve Consent Agenda Items #1 - 3.

Moved by Councilmember Mark Davis, seconded by Councilmember Tim Brown

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

Discussion and Action Items

4. **Resolution 25-R-021 -** Authorizing the approval of a Development Agreement with BFR LLC for the approximately 30 acre tract at FM 1518 and Woman Hollering Road (S.Williams/B.James)

   Item 4 - Resolution 25-R-021 was tabled until March 18, 2025.

5. **Resolution 25-R-005** - Approving a Utility Service Extension Request for the Woman Hollering Townhomes (B.James/K.Woodlee)

   Item 5 - Resolution 25-R-005 was tabled until March 18, 2025.

6. **Tax Increment Reinvestment Zone Board (TIRZ)** Appointments/Reappointments (Mayor Gutierrez)

   Mayor Gutierrez explained the Tax Increment Reinvestment Zone. Deputy City Manager clarified the composition of the board members. The Board consists of 9 members, 6 of which are appointed by Council, one appointment made by the San Antonio River Authority, and two appointments by Bexar County. Additionally, the state legislature and state senate have an appointment. However, these two appointments are rarely filled. All 6 city appointed board members have terms expiring March 31, 2025. As a specialized board, appointments are not handled in the same manner as other City Boards and Commissions. Additionally, the Chair and Vice Chair appointments are determined in accordance with the TIRZ Board Bylaws.

   Currently, only three members have indicated their preference at the expiration of this term. Mr. Clark McChesney has requested reappointment. Mr. Michael Dahle and Ms. Jill Whittaker will not seek reappointment. Mr. James stated he was confident Mr. Brad Pittenger would seek reappointment. He had no indication that Mr. Gary Inmon would seek reappointment. Mayor Gutierrez recommended Councilmember Paul Macaluso be moved from alternate to primary member replacing Mr. Dahle, and he (Mayor) be considered for placement on the board replacing Ms. Whittaker.

   Mayor Gutierrez made the motion to appoint Councilmembers Mark Davis and Paul Macaluso, the Mayor, Mr. Clark McChesney, and Mr. Brad Pittenger leaving one vacancy to fill at the next meeting, seconded by Councilmember Tim Brown.

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

Public Hearings

7. **Ordinance 25-S-007**- Conduct a public hearing and consider a request for a Specific Use Permit to allow Automobile Repairs and Service, Major in General Business District (GB), on approximately 0.4 acres of land, more specifically known as a portion of Guadalupe County Property Identification Number 121092, generally located 1,092 feet southwest of the intersection of IH-35 N Access Road and FM 1103, City of Schertz, Guadalupe County, Texas (B.James/L.Wood/D.Marquez)

Mayor Gutierrez recognized Planner Daisy Marquez who introduced Ordinance 25-S-007. Ms. Marquez stated 18 public notices were sent on January 22, 2025. Two responses in opposition have been received. A public hearing notice was published in the San Antonio Express on February 12, 2025. The applicant is requesting an SUP to allow Automobile Repairs and Service, Major. The Letter of Intent states custom design and construction, repair, and renovation of food trailers with the capacity to perform electrical, structural, and fabrication work. Ms. Marquez provided background information regarding the subject property. She stated that the proposed use is consistent with the policies set forth in UDC 21.51.11 D. The Planning and Zoning Commission met on February 5, 2025, and recommended approval with a unanimous vote with conditions. Staff recommends approval of Ordinance 25-S-007.

The applicant, Mr. Surgess Santa Cruz, owner of Alamo Food Trailers, thanked Council for the opportunity to speak and offered to address any questions.

Public Hearing opened at 6:52 p.m.
No residents came forward to speak.
Public Hearing closed at 6:52 p.m.

Mayor Gutierrez opened the floor to Council for discussion. After brief discussion, Mayor Gutierrez asked for a motion to approve Ordinance 25-S-007.

Moved by Councilmember Tim Brown, seconded by Councilmember Michelle Watson

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

8. **Ordinance 25-S-008** – Conduct a public hearing and consider a request to rezone approximately 4.3 acres of land from Manufacturing – Light District (M-1) and Single-Family Residential District (R-6) to General Business District (GB) known as Comal County Property Identification Number 75307, also known as 7444 FM 482, City of Schertz, Comal County, Texas (B.James/L.Wood/S.Haas).

Mayor Gutierrez recognized Senior Planner Samuel Haas who introduced Ordinance 25-S-008. Mr. Haas provided background information regarding the subject property. He stated 6 public notices were sent on January 23, 2025. No responses have been received. A public notice was published in the San Antonio Express on February 12, 2025. The applicant is requesting to rezone approximately 4.3 acres of land from M-1 and R-6 to General Business (GB). The proposed zoning change meets all criteria for approval outlined in the UDC and conforms to the Comprehensive Land Plan and surrounding land use is consistent. The Planning and Zoning Commission met on February 5, 2025, and recommended approval with 7-0 vote. Staff recommends approval of Ordinance 25-S-008.

Applicant, Kathy Brown, thanked Council for their consideration of the application on behalf of the potential buyer.

Public Hearing opened at 7:00 p.m.
No residents came forward to speak.
Public Hearing closed at 7:00 p.m.

Mayor Gutierrez opened the floor to Council for discussion. After brief discussion, Mayor Gutierrez asked for a motion to approve Ordinance 25-S-008.

Moved by Councilmember Tim Brown, seconded by Councilmember Michelle Watson

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

9. **Ordinance 25-S-009** - Conduct a public hearing and consider a request for a Specific Use Permit to allow a Nursery, Major on approximately 4.3 acres of land known as Comal County Property Identification Number 75307, also known as 7444 FM 482, City of Schertz, Comal County, Texas (B.James/L.Wood/S.Haas)

Mayor Gutierrez recognized Senior Planner Samuel Haas who introduced Ordinance 25-S-009. Mr. Haas stated 6 public notices were sent on January 23, 2025. No responses have been received. A public hearing notice was published in the San Antonio Express on February 12, 2025. The applicant is requesting an SUP to allow Nursery, Major, on behalf of a potential buyer. Mr. Haas provided background

information regarding the subject property. He stated that the proposed use is consistent with the policies set forth in UDC 21.5.11.D. The Planning and Zoning Commission met on February 5, 2025, and recommended approval with conditions with a 7-0 vote. Staff recommends approval of Ordinance 25-S-009.

Public Hearing opened at 7:08 p.m.
No residents came forward to speak.
Public Hearing closed at 7:08 p.m.

Mayor Gutierrez opened the floor to Council for discussion. No discussion occurred. Mayor Gutierrez asked for a motion to approve Ordinance 25-S-009.

Moved by Councilmember Tim Brown, seconded by Councilmember Michelle Watson

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

10. **Ordinance 25-S-010** - Conduct a public hearing and consider an Amendment to the City of Schertz Comprehensive Plan to incorporate updated Water and Wastewater Master Plans (B.James/K.Woodlee)

Mayor Gutierrez recognized City Engineer Kathy Woodlee who introduced Ordinance 25-S-010. Ms. Woodlee explained the need to incorporate the updated Water and Wastewater Master Plans into the City of Schertz Comprehensive Plan. The basis was the 2018 Land Use Plan Map. Using models developed from the land use plan map and proposed housing developments, they were able to evaluate the future water/wastewater systems needed for growth over a 30-year planning period.

Public Hearing opened at 7:19 p.m.
No residents came forward to speak.
Public Hearing closed at 7:19 p.m.

Mayor Gutierrez opened the floor to Council for discussion. Questions regarding growth projections were addressed by Deputy City Manager Brian James, who explained growth and population projections assume a stable growth rate throughout the timeframe, but the key to growth projections is monitoring the growth in development.

Mayor Gutierrez asked for a motion to approve Ordinance 25-S-010.

Moved by Councilmember Tim Brown, seconded by Councilmember Paul Macaluso

AYE: Mayor Pro-Tem Allison Heyward, Councilmember Mark Davis, Councilmember Michelle Watson, Councilmember Paul Macaluso, Councilmember Ben Guerrero, Councilmember Robert Westbrook, Councilmember Tim Brown

Passed

Workshop

11. Workshop Discussion and Updates on the 89th Legislative Session (S. Gonzalez/L. Klepper)

Mayor Gutierrez recognized Public Affairs Director Linda Klepper who provided an update on the 89th Legislative Session. Ms. Klepper provided an overview of key dates and a list of bills that are being tracked due to the potential impact they could have on our city. Councilmembers thanked Ms. Klepper for tracking the bills and providing them with key information.

Information available in City Council Packets - NO DISCUSSION TO OCCUR

12. Monthly Update - Major Projects In Progress/CIP (B.James/K.Woodlee)

Requests and Announcements

- Requests by Mayor and Councilmembers for updates or information from Staff
  No requests for updates or information from Staff were made by the Mayor or Councilmembers.

- Requests by Mayor and Councilmembers that items or presentations be placed on a future City Council agenda
  No requests that items or presentations be placed on a future City Council agenda were made by the Mayor or Councilmembers.

- City and Community Events attended and to be attended (Council)

  Mayor Pro-Tem Heyward encouraged fellow Councilmembers to subscribe to the TML Exchange so they can receive legislative updates each Friday and TML is offering Zoom meetings regarding legislative updates for each region. Region 7 will be on March 25th and April 22nd. She participated in the Partners in Progression Legislative Priorities with the school district, TML Board Meeting, Region 11 Board Meeting, Personnel Records Webinar, and the Schertz Young Leaders Government Day.

  Councilmember Guerrero participated in the Kick Cancer Pep Rally and 5K.

  Councilmember Westbrook attended the Schertz-Cibolo-Universal City legislative update.

Councilmember Brown attended the SCUSISD legislative update and the Economic Development Corporation Meeting.

Adjournment
Mayor Gutierrez adjourned the meeting at 7:49 p.m.

_____
Ralph Gutierrez, Mayor

ATTEST:

_____
Sheree Courney, Deputy City Secretary

Agenda No. 3.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**Engineering**
Subject:	**Resolution 25-R-035 - Authorizing a professional services agreement amendment with Halff Associates, Inc., for the Lookout Road Reconstruction Project. (B.James/K.Woodlee/J.Nowak)**

BACKGROUND

On December 6, 2022, Council passed Resolution 22-R-138 authorizing a not-to-exceed amount of $330,000 for a Task Order with Halff Associates for the design of the Lookout Road Reconstruction project. During the course of the project design, it was identified that some widening was needed at the Schertz Parkway and Lookout Road and Doerr Lane and Lookout Road intersections in order to accommodate left-turn lanes for trucks. Additionally, some widening at the Schertz Parkway and Lookout Road intersection is needed in order to maintain the eastbound right turn lane. Having the left turn lanes and maintaining the eastbound right turn lane at the Schertz Parkway and Lookout Road intersection will allow both intersections to function more efficiently and help reduce the long traffic backups that currently occur during peak travel times.

As the design of the needed widening was finalized, some additional right-of-way needs were identified at both intersections. The original Task Order for the project did not include right-of-way acquisition services and the cost to provide those services would exceed the originally approved not to exceed amount for the Task Order. As a result, a Task Order Amendment is needed in order to add most of the cost of the right-of-way acquisition services to the Task Order for the project. This project, both design and construction, is funded by the Schertz Economic Development Corporation (EDC). EDC previously authorized a not-to-exceed amount of $770,000 for the project design. To date, $436,238.29 has been transferred from EDC to the City of Schertz for the project design, leaving an available balance of $333,761.71 for the project design. The available amount is more than sufficient to cover the $60,320 needed for the right-of-way acquisition service.

Staff recommends amending the Task Order with Halff Associates to add the right-of-way acquisition services and increase the not-to-exceed amount of the Task Order to $390,000. By having Halff Associates perform the right-of-way acquisition services, we will ensure that all applicable State and Federal rules for right-of-way acquisitions will be followed.

GOAL

Have Council authorize the City Manager to execute the Task Order Amendment for right-of-way acquisition services for the Lookout Road Reconstruction project.

COMMUNITY BENEFIT

Acquiring additional right-of-way at the Schertz Parkway and Lookout Road and Doerr Lane and Lookout Road intersections will provide additional street width needed to accommodate turn lanes for larger vehicles. While there is currently enough pavement width at both intersections for typical personal vehicles, this area has a lot of truck traffic due to the industrial nature of the area. If the Schertz Parkway and Lookout Road intersection is not widened, then a left turn lane could not be provided on Schertz Parkway and the existing eastbound right turn lane on Lookout Road (from Selma) would need to be eliminated. This would decrease the efficiency of this intersection, causing traffic to back up more than it currently does during peak-hour times. Providing the left turn lane and maintaining the existing right turn lane, will improve the efficiency of the intersection and help reduce traffic backups. Similarly, at the Doerr lane intersection, providing a left turn lane that can accommodate large vehicles (trucks) will also improve the intersection efficiency. Increasing this intersection's efficiency will also help mitigate the additional traffic expected from the current and future development of the Royal Manufacturing Subdivision (both sides of Tejas Way).

SUMMARY OF RECOMMENDED ACTION

Approval of the Task Order Amendment for Halff Associates, Inc., for $60,320 and increase the not to exceed amount of $390,000 for the Lookout Road Reconstruction project.

FISCAL IMPACT

In October of 2022, the EDC authorized up to $770,000 for the design of the Lookout Road Reconstruction project. Previous EDC Board and Council Actions have allocated $436,238.29 for the design of this project, leaving $333,761.71 available for additional project design needs. The expected cost of the Task Order Amendment to add Right-of-Way acquisition services to the design effort is $60,320 but the not to exceed amount only needs to be increased by $60,000.00 as the $320.00 can be covered under the current task order maximum. This amount is well below the available funding for this project design. Approving the proposed Task Order Amendment will still leave $273,761.71 (a $60,000.00 reduction) available for other design needs if needed. EDC has indicated their approval of the proposed Task Order Amendment, based on the project need and the available funding.

RECOMMENDATION

Approve Resolution 25-R-035

Attachments

Resolution 25-R-035 with Attachment

RESOLUTION 25-R-035

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS AUTHORIZING AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH HALFF ASSOCIATES, INC., TOTALING NO MORE THAN THREE HUNDRED NINETY THOUSAND DOLLARS, FOR PROFESSIONAL ENGINEERING-RELATED SERVICES ON THE LOOKOUT ROAD RECONSTRUCTION PROJECT, AND OTHER MATTERS IN CONNECTION THEREWITHTH

WHEREAS, on December 6, 2022, the City Council of the City of Schertz approved Resolution 22-R-138 approving a Task Order with Half Associates, Inc. with a not to exceed amount of $330,000.00 for the design of the Lookout Road Reconstruction Project; and

WHEREAS, during the project design, some additional Right-of-Way needs at the intersections of Schertz Parkway and Lookout Road and Doerr Lane and Lookout Road were identified in order to provide for turn lanes to accommodate large vehicles (trucks); and

WHEREAS, the City Council of the City of Schertz wishes to amend the Task Order agreement with Half Associates, Inc. to add Right-of-way acquisition services to the Task Order Agreement in order to procure the additional Right-of-Way needed for the turn lanes; and

WHEREAS, City staff has determined that Halff Associates, Inc. is uniquely qualified to provide such services for the City; and

WHEREAS, Halff Associates, Inc. is an approved On-Call Engineering Firm for the City of Schertz; and

WHEREAS, pursuant to Section 252.022(a)(4), the City is not required to seek bids or proposals with respect to a procurement for personal, professional, or planning purposes; and

WHEREAS, the City Council hereby authorizes the City Manager to execute and deliver the Amendment to the Agreement with Halff Associates, Inc. in substantially the form set forth on Exhibit A, increasing the Task Order amount by $60,320, and to execute further amendments as necessary not to exceed a total expenditure amount of $390,000.

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

Section 1. The City Council hereby authorizes the City Manager to execute and deliver the Amendment to the Agreement with Halff Associates, Inc. in substantially the form set forth on Exhibit A and to execute further amendments as necessary not to exceed a total expenditure amount of **THREE HUNDRED NINETY THOUSAND DOLLARS** ($390,000)**.**

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED on the _____ day of _____, 2025.

CITY OF SCHERTZ, TEXAS

_____
Ralph Gutierrez, Mayor

ATTEST:

_____
Sheila Edmondson, City Secretary

EXHIBIT A

PROFESSIONAL SERVICES AGREEMENT AMENDMENT

January 13, 2025
AVO 35005.012

John Nowak, P.E.
Assistant City Engineer
City of Schertz Engineering
11 Commerce Place
Schertz, TX 78154
210.619.1825 | jnowak@schertz.com

RE: Lookout Road from Schertz Parkway to Doerr Lane
Additional Services No. 2: Right-Of-Way Acquisition

Dear Mr. Nowak:

We are pleased to present this proposal for additional professional services related to the Lookout Road Improvements Project. We greatly value our ongoing partnership with the City of Schertz and are grateful for the opportunity to collaborate with you on expediting the ROW Acquisition for this important project.

Should you require any further information or clarification, please do not hesitate to reach out. We look forward to continuing our successful collaboration on this project!

Sincerely,
HALFF ASSOCIATES, INC.

Luis A. Cardona, P.E. LGPP
Public Works Team Leader

Attachments: Exhibit B – LOE Spreadsheet, Parcel 1 ROW Exhibit, Parcel 2 ROW Exhibit, Parcel 3 ROW Exhibit

This is Task Order No. 12, **Addendum #2** consisting of 4 pages.

Task Order

In accordance with Paragraph 1.01 of the Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated October 17, 2019 ("Agreement"), Owner and Engineer agree as follows:

1. Background Data

a. Effective Date of Task Order: TBD

b. Owner: City of Schertz (City)

c. Engineer: Halff Associates, Inc. (Halff)

d. Lookout Road Reconstruction (0.65 Miles)

e. Specific Project (description):

- Reconstruct Lookout Road from Doerr Lane to Schertz Parkway to include 42-foot flexible pavement section utilizing existing curb and gutter,
- Upsize and replace existing sewer lines with 18-inch sewer lines along the same corridor.

2. Services of Engineer

The specific services to be provided or furnished by Engineer under Task Order Addendum #2 are as follows:

Task 1 – Right-Of-Way Acquisition (3 Parcels)

a. Project Coordination Services – Halff will provide Project Coordination Services to the City of Schertz. This will include.

1. Teams meeting set up or correspondence via email with City of Schertz staff to review process of each step taken for acquisition. This will include preparation of initial offer letter/package, final offer letter/package, title analysis and review of curative items needed for clear title, funding package preparation and closing services.

EJCDC® E-505, Agreement Between Owner and Engineer for Professional Services – Task Order Edition.
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b. **Appraisal Services** – Appraisal Services provided by Valbridge Property Advisors (Paul P. Grafe, MAI, CCIM) will prepare complete appraisal reports for the parcels to be acquired. These reports shall conform to City policies and procedures along with the Uniform Standards of Professional Appraisal Practices (USPAP).

c. **Appraisal Review Services** – Appraisal Review Services provided by Lowery Property Advisors (Mario Caro, MAI, AI-GRS, SR/WA) will review appraisal reports for the parcels determine consistency of values, supporting documentation related to the conclusion reached and compliance with City polices and procedures and the USPAP and prepare and submit to the City "Tabulation of Values", for the appraisal.

d. **Acquisition Services** – Halff will provide ROW services to include Acquisition Services.

    1. Analyze appraisal and appraisal review reports and confirm the City's approved value prior to making offer for the parcel.
    2. Prepare and send the letter transmitting the Landowners' Bill of Rights by Certified Mail-Return Receipt Requested (CMRRR).
    3. Prepare the initial offer letter, instruments of conveyance, and any other documents required or requested by City on applicable City forms.
    4. The written offer, appraisal report and required brochures must be sent to the property owner or the property owner's designated representative through CMRRR. Maintain follow-up contacts and secure the necessary instruments upon acceptance of the offer for the closing.
    5. Maintain original signed Receipt of Appraisal, (unless property owner refuses to sign it, it will be so noted) and the unsigned CMRRR receipt for billing purposes.
    6. Respond to property owner inquiries verbally and in writing within two business days.
    7. Prepare a separate negotiator contact report for the parcel.
    8. Maintain parcel file of original documentation related to the purchase of the real property or property interests.
    9. Advise property owner on the Administrative Settlement process. Transmit to City any written counteroffer from property owner including supporting documentation, and provider recommendation with regard to Administrative Settlements in accordance with City policy and procedures.
    10. Prepare final offer letter, documents of conveyance as necessary, and provide by CMRRR.

e. **Title and Closing Services** – Halff will provide ROW services to include Title and Closing Services

    1. Secure preliminary title commitments from the Title Company that will be providing title insurance.

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i. The charges from the Title Company for the preliminary title commitments will be paid by the City and **<u>are not included</u>** in Halff's negotiated fee schedule.

2. Secure title commitment updates in accordance with insurance rules and requirements for parcel payment submission. The charges from the Title Company for the preliminary title commitment will be paid by the city and **<u>are not included</u>** in Halff 's negotiated fee schedule.
3. Secure title insurance for the parcel acquired, insuring acceptable title to the City. Written approval by the City required for any exception. Title Insurance shall be paid for by the City and **<u>are not included</u>** in Halff's negotiated fee schedule.
4. Halff has the responsibility of direct contact with the Title Company to obtain an updated title commitment along with other forms and certified copy of the instrument of conveyance necessary when requesting the Parcel Payment from the City.
5. Halff provides closing services in conjunction with the Title Company.
6. Any fee related to obtaining certified court documents and fees for recording same which are not collected at the closing of the parcel shall be direct pass-through fees at the exact cost supported by the City courthouse receipts. Any related fees will be paid by the city and **<u>are not included</u>** in Halff 's negotiated fee schedule. No administrative fee, management fee, service fee or profit to Halff will be paid.
7. The cost of the recording fees and filing fees are paid by the City and **<u>are not included</u>** in Halff's negotiated fee schedule.

<u>ASSUMPTIONS</u>

Fees do NOT Include:

1. Title Insurance premiums
2. Title Escrow, Search and Commitment Cost ($50.00 - $500.00 per parcel)
3. Title Curative Processing Fees
4. Title Curative Incidental Penalties
5. Real Property Recording Fees
6. Purchase prices.
7. Residential move costs or replacement housing supplements. (estimate between $40,000 to $75,000 per displaced family unit)
8. Business relocation move costs, search fees or re-established costs. (Business relocation can be as low as $40,000 generally up to $250,000)

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9. Relocation incidentals such as, but not limited to mortgage interest differential expenses
10. Asbestos and Abatement
11. Demolition
12. Assumes surveys and legal descriptions will not be revised (see attachments).

3. Owner's Responsibilities

Owner shall have those responsibilities set forth in Article 2 of the Agreement.

4. Task Order Schedule

In addition to any schedule provisions provided in Exhibit A or elsewhere, the parties shall meet the following schedule:

Party	Action	Schedule
Engineer	**Furnish:** **1. The consultant will work closely with the City's representative to complete the ROW Acquisition required for this project.**	**Appraisal Services:** 30-45 Days **Appraisal Review Services:** 5-10 Days after appraisal has been received.
Owner	**1. Notice to Proceed**	**As Coordinated**

5. Payments to Engineer

A. Owner shall pay Engineer for services rendered under this Task Order as follows:

Fee provided shall be considered lump sum for the services described in this Task Order. ***See attached Exhibit B for Fee Schedule.***

B. The terms of payment are set forth in Article 4 of the Agreement and in the applicable governing provisions of Exhibit C.

6. Terms and Conditions

Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is to be determined.

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OWNER:	ENGINEER:
By: _____	By: _____
Print Name: _____	Print Name: Lamberto Balli, PE, PWLF
Title: _____	Title: Vice President/Director of Public Works
	Engineer License or Firm's: F-312 State of: Texas
DESIGNATED REPRESENTATIVE FOR TASK ORDER:	DESIGNATED REPRESENTATIVE FOR TASK ORDER:
Name: _____	Name: _____
Title: _____	Title: _____
Address: _____	Address: _____
Email Address: _____	Email Address: _____
Phone: _____	Phone: _____

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EXHIBIT B - FEE SCHEDULE

Lookout Road - City of Schertz

Estimated Level of Effort for ROW Acquisition Services

POSITION DESCRIPTION		Sr. Project Manager/QAQC	Project Manager/ Sr. Lands Arch	Admin Assistant	Sr. Right-Of-Way	Mid Right-Of-Way	Jr. Right-Of-Way		Total Labor hrs.	Cost
BILLABLE LABOR RATES		$265.00	$220.00	$80.00	$210.00	$160.00	$107.00	Lump Sum		
SPECIFIED ADDITIONAL SERVICES										
1) ROW Acquisition Services										
TASK 1	Right-Of-Way Acquisition									
	a. Project Coordination Services		8	4	40				52	$10,480.00
	b. Appraisal Services (3 Parcels) by Valbridge Property Advisors		6					$10,500.00	6	$11,820.00
	c. Appraisal Review Services (3 Parcels) by Lowery Property Advisors		2					$4,500.00	2	$4,940.00
	d. Acquisition Services (3 Parcels)		14					$30,000.00	14	$33,080.00
	Total Hours	0	30	4	40	0	0		74	
SUMMARY										
	HOURS SUB-TOTALS	0	30	4	40	0	0		74	-
	BILLABLE RATE PER HOUR	$265.00	$220.00	$80.00	$210.00	$160.00	$107.00			
	TOTAL - Specified Additiona Services	$0.00	$6,600.00	$320.00	$8,400.00	$0.00	$0.00	$45,000.00		$60,320.00
TOTAL PROJECT SUMMARY										
	HOURS SUB-TOTALS	0	30	4	40	0	0		74	$60,320.00
	BILLABLE RATE PER HOUR	$265.00	$220.00	$80.00	$210.00	$160.00	$107.00			
	TOTAL PROJECT SUMMARY	$0.00	$6,600.00	$320.00	$8,400.00	$0.00	$0.00	$45,000.00		$60,320.00

halff

Document:	**0.013 Ac. (546 Sq. Ft.) (LRS)**
AVO No:	**35005.012**
Date:	**January 10, 2025**
County:	**Comal**
Survey:	**Toribio Herrera**
Abstract:	**Number 205**

STATE OF TEXAS §
COUNTY OF COMAL §

RIGHT-OF-WAY PARCEL

LEGAL DESCRIPTION FOR
0.013 Acre (546 Sq. Ft.)
R.O.W. PARCEL 1

DESCRIPTION OF 0.013 OF AN ACRE (546 SQ. FT.) TRACT OR PARCEL OF LAND OUT OF THE TORIBIO HERRERA SURVEY, ABSTRACT NO. 205, SITUATED IN COMAL COUNTY, TEXAS, AND BEING A PORTION OF LOT 1, BLOCK 1 OF THE JOHN FAMILY PROPERTIES, L.L.C. AS SHOWN ON THE PLAT FOUND RECORDED ON MAY 13, 2008, AND FILED AS DOCUMENT NUMBER 200806019024 OF THE MAP OR PLAT RECORDS OF COMAL COUNTY, TEXAS (M.P.R.C.C.T.); THE SAID 0.013 OF AN ACRE (546 SQUARE FOOT) TRACT OR PARCEL OF LAND AS SHOWN ON AN ACCOMPANYING EXHIBIT, INTENDED TO BE UTILIZED AS A RIGHT-OF-WAY (R.O.W.) AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

COMMENCING, at a ½ inch iron rod with a surveyor's cap inscribed "HERWOOD SURVEYING" in the west line of Shertz Parkway, a dedicated public roadway (ROW Varies), found for the southeasterly end of a cutback at the intersection with Lookout Road a dedicated public roadway (ROW Varies), and being in the northeasterly line of the said Lot 1, Block 1;

THENCE, South 30° 17' 29" East, going along the southwest ROW line of said Shertz Parkway, same being the northeasterly line of the said Lot 1, Block1, a distance of 3.33 feet to a ½ inch iron rod with a yellow surveyors cap inscribed "HALFF" set in the proposed southeasterly ROW line of said Lookout Road, said iron rod being the northeast corner of, and the **POINT OF BEGINNING** of the tract described herein;

THENCE, South 30° 17' 29" East, continuing along the southwest ROW line of said Shertz Parkway, same being the northeasterly line of the said Lot 1, Block1, a distance of **56.62 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set in the southwesterly ROW line of said Shertz Parkway, said iron rod being the southeast corner of, the tract described herein;

THENCE, leaving the southwest ROW line of said Shertz Parkway, same being the northeasterly line of the said Lot 1, Block1, and going over, across and through the said Lot, Block 1, the following four (4) courses and distances:

1) **South 59° 42' 31" West,** a distance of **4.46 feet** to M.A.G. Nail set for the most southwesterly corner of the tract described herein;

2) **North 39° 38' 42" West,** a distance of **35.46 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the point of curvature of curve to the left;

halff

0.013 Acre (546 Sq. Ft.) (LRS)
Page Two

3) Along the arc of said curve to the left, having a **Radius of 60.00 feet**, through a **Central Angle of 12° 46' 16"**, having a **Chord Bearing of North 46°01'50" West**, a **Chord Distance of 13.35 feet**, an **Arc Distance of 13.37 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the point of tangency; and,

4) **North 52° 24' 59" West,** a distance of **9.54 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the point of intersection with the above referenced existing southeasterly ROW Line of Lookout Road, same being the most northwesterly corner of the tract described herein;

THENCE, North 59° 51' 57" East, going along the said existing southeasterly ROW line of said Lookout Road, same being the northwesterly line of said Lot 1, Block 1, a distance of **17.44 feet** to the **POINT OF BEGINNING,** and containing **0.013 of an acre (546 sq. ft.)** of land area within these metes and bounds.

This Description was prepared to accompany an Exhibit of this 0.013 acre (546 Square Foot) tract or parcel of land. Said Exhibit identified as HALFF - 35005.012 Lookout Road R.O.W. Parcel 1-0.13 Acre.pdf

Notes: Basis of Bearing is Grid North. All bearings and distances are referenced to the Texas Coordinate System of 1983, Texas State Plane South Central Zone (4204), NAD 83 (2011 adj., EPOCH 2011.00). All distances and coordinates are surface values and may be converted to grid by dividing by a surface adjustment factor of 1.00016.

All measurements are in U.S. Survey Feet.

Date of Survey: January 10, 2025

This survey substantially complies with the current Texas Society of Professional Surveyors Manual of Practice requirements for a Category 1B, Condition 2, Standard Land Survey.

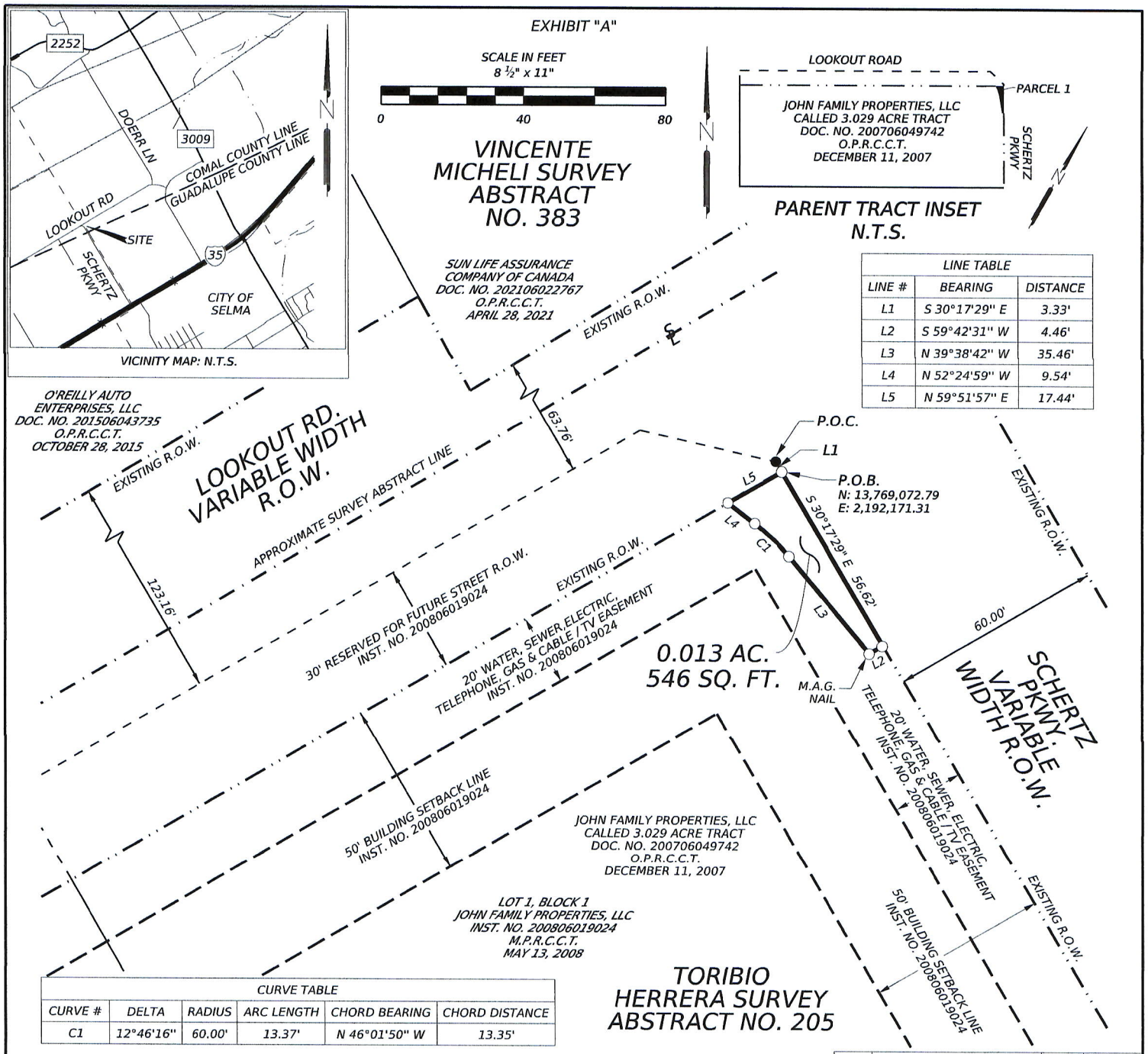
Lynn R. Savory

Lynn R. Savory, Registered Professional Land Surveyor
State Of Texas No. 4598
T.B.P.E.L.S. Surveying Firm No. 10029600

STATE OF TEXAS
REGISTERED
LYNN R. SAVORY
4598
PROFESSIONAL
LAND SURVEYOR

Jan. 10, 2025

EXHIBIT "A"



LINE TABLE		
LINE #	BEARING	DISTANCE
L1	S 30°17'29" E	3.33'
L2	S 59°42'31" W	4.46'
L3	N 39°38'42" W	35.46'
L4	N 52°24'59" W	9.54'
L5	N 59°51'57" E	17.44'

CURVE TABLE					
CURVE #	DELTA	RADIUS	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	12°46'16"	60.00'	13.37'	N 46°01'50" W	13.35'

LEGEND

- EXISTING RIGHT OF WAY
- PROPERTY LINE
- EXISTING EASEMENT LINE
- HISTORIC RIGHT OF WAY PARCEL LINE
- ● FOUND 1/2-INCH IRON ROD (UNLESS NOTED)
- ○ SET 1/2-INCH IRON ROD W/ YELLOW CAP STAMPED "HALFF" (UNLESS NOTED)

P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCEMENT
R.O.W.	RIGHT OF WAY
D.R.C.C.T.	DEED RECORDS, COMAL COUNTY, TEXAS
M.P.R.C.C.T.	MAP & PLAT RECORDS, COMAL COUNTY, TEXAS
O.P.R.C.C.T.	OFFICAL PUBLIC RECORDS, COMAL COUNTY, TEXAS

NOTES:

1. THE BASIS OF BEARING IS "GRID NORTH". ALL BEARINGS AND COORDINATES SHOWN ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, SOUTH CENTRAL ZONE (4204), NORTH AMERICAN DATUM OF 1983 (NAD 83) 2011 ADJUSTMENT, EPOCH 2011.00

2. ALL COORDINATES AND DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING THE PROJECT SURFACE ADJUSTMENT FACTOR OF 1.00016.

3. ALL HORIZONTAL VALUES WERE DERIVED AND VERIFIED BY GPS (RTK) OBSERVATION USING THE TXDOT VRS NETWORK, TXDOT RRP STATION GUADALUPE_TXSE.

4. ALL MEASUREMENTS ARE IN US SURVEY FEET.

5. A PROPERTY DESCRIPTION OF EVEN DATE WAS PREPARED IN CONJUNCTION WITH THIS PLAT.

6. ABSTRACTING COMPLETED NOVEMBER 15, 2024.

7. FIELD SURVEYS COMPLETED DECEMBER 23, 2024.

STATE OF TEXAS REGISTERED LYNN R. SAVORY 4598 PROFESSIONAL LAND SURVEYOR

Jan. 10, 2025

THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A TITLE COMMITMENT. EASEMENTS OR OTHER MATTERS OF RECORD MAY EXIST WHERE NONE ARE SHOWN.

THIS SURVEY WAS MADE ON THE GROUND OF THE PROPERTY SHOWN HEREON, UNDER MY SUPERVISION

Lynn R. Savory

LYNN R. SAVORY
REGISTERED PROFESSIONAL
LAND SURVEYOR
TEXAS REGISTRATION NO. 4598

DATE

NO.	REVISION	BY	DATE
1	PARCEL NUMBERS ADDED	MLM	01/10/25

CITY OF SCHERTZ TEXAS
ENGINEERING AND PUBLIC WORKS

SCHERTZ
COMMUNITY · SERVICE · OPPORTUNITY

halff
100 NE INTERSTATE 410 LOOP
SUITE 701
SAN ANTONIO, TEXAS 78216
TEL (210) 798-1895
FAX (210) 798-1896
TBPELS FIRM #10029607

0.013 ACRE
RIGHT OF WAY PARCEL 1

PAGE 3 OF 3

PROJECT NO. 35005.012	
DRWN. BY: MLM	CHKD. BY: LRS
100% SUBMITTAL	DATE: 01/10/2025
	SHEET NO.

halff

Document:	**0.037 Ac. (1,617 Sq. Ft.) (LRS)**
AVO No:	**35005.012**
Date:	**January 10, 2025**
County:	**Comal**
Survey:	**George M. Dolson**
Abstract:	**Number 120**

STATE OF TEXAS §
COUNTY OF COMAL §

RIGHT-OF-WAY PARCEL

LEGAL DESCRIPTION FOR
0.037 Acre (1,617 Sq. Ft.)
R.O.W. PARCEL 2

DESCRIPTION OF 0.037 OF AN ACRE (1,617 SQ. FT.) TRACT OR PARCEL OF LAND OUT OF THE GEORGE M. DOLSON SURVEY, ABSTRACT NO. 120, SITUATED IN COMAL COUNTY, TEXAS, AND BEING A PORTION OF LOT 1, BLOCK 1 OF PROLOGIS PARK TRI COUNTY, AS SHOWN ON THE PLAT FOUND RECORDED ON AUGUST 06, 2008, AND FILED AS INSTRUMENT NUMBER 200806030235 OF THE MAP OR PLAT RECORDS OF COMAL COUNTY, TEXAS (M.P.R.C.C.T.), SAID LOT 1, BLOCK 1 BEING THAT TRACT IDENTIFIED IN A SPECIAL WARRANTY DEED CONVEYED TO CATERPILLAR INC., FOUND RECORDED ON NOVEMBER 15, 2010, AND FILED AS DOCUMENT NUMBER 201006038493 OF THE OFFICIAL PUBLIC RECORDS OF COMAL COUNTY, TEXAS (O.P.R.C.C.T.), THE SAID 0.037 OF AN ACRE (1,617 SQUARE FOOT) TRACT OR PARCEL OF LAND AS SHOWN ON AN ACCOMPANYING EXHIBIT, INTENDED TO BE UTILIZED AS A RIGHT-OF-WAY (ROW) PARCEL AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING, at an Iron Stake with a punch hole found in the westerly ROW line of Doerr Lane a dedicated public roadway (R.O.W. Varies), as shown on the Tri-County Business & Industrial Park Unit 2 subdivision plat found recorded on May 17, 1985 and filed as Volume 8, Page 121 of the said Map or Plat Records, same being the easterly line of said Lot 1, Block 1, Prologis Park Tri County, and said point of beginning being a point of curvature of a curved return to the right;

THENCE, going along the west ROW line of said Doerr Lane, being the east line of said Lot 1, Block 1, along with the arc of said curved return to the right, having a **Radius of 41.00 feet**, through a **Central Angle of 84° 48' 31"**, having a **Chord Bearing of South 34°17'14" West**, a **Chord Distance of 55.30 feet**, an **Arc Distance of 60.69 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF", found at the end of said curve for the point of intersection with the north ROW Line of Lookout Road, a dedicated public roadway (ROW Varies) as shown on the plat for the Associate Drive Extension found recorded on April 29, 2005 and filed as Volume 15, Page 227 of the said Map or Plat Records, said rod found, also being a point of reverse curvature with a curve to the left;

THENCE, along said northerly ROW line of Lookout Road, same being the southerly line of said Lot 1, Block 1, Prologis Park Tri County, with the arc of said curve to the left, having a **Radius of 660.00 feet**, through a **Central Angle of 06° 51' 52"**, having a **Chord Bearing of South 72°45'39" West**, a **Chord Distance of 79.03 feet**, an **Arc Distance of 79.07 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the westernmost corner of the tract described herein;

halff

0.037 Acre (1,617 Sq. Ft.) (LRS)
Page Two

THENCE, leaving the north ROW line of said Lookout Road, going over, across and through the said Lot 1, Block 1, Prologis Park Tri County, along the northerly line of the tract described herein, the following two (2) courses and distances:

1) **North 59° 06' 48" East,** a distance of **98.43 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for an angle point of the tract described herein; and,

2) **THENCE, North 34° 44' 37" East,** a distance of **36.14 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the point of intersection with the above mentioned west ROW line of Doerr Lane, same being the east line of the said Lot 1, Block 1, for the northernmost corner of the tract described herein;

THENCE, South 08° 00' 49" East, along the said westerly R.O.W. line of Doerr Lane, being the east line of said Lot 1, Block 1, a distance of **11.22 feet** to the **POINT OF BEGINNING,** and containing **0.037 of an acre (1,617 sq. ft.)** of land area within these metes and bounds.

This Description was prepared to accompany an Exhibit of this 0.037 acre (1,617 Square Foot) tract or parcel of land. Said Exhibit identified as HALFF- 35005.012 Lookout Road R.O.W. Parcel 2-0.037 Acre.pdf

Notes: Basis of Bearing is Grid North. All bearings and distances are referenced to the Texas Coordinate System of 1983, Texas State Plane South Central Zone (4204), NAD 83 (2011 adj., EPOCH 2011.00). All distances and coordinates are surface values and may be converted to grid by dividing by a surface adjustment factor of 1.00016.

All measurements are in U.S. Survey Feet.

Date of Survey: January 10, 2025

This survey substantially complies with the current Texas Society of Professional Surveyors Manual of Practice requirements for a Category 1B, Condition 2, Standard Land Survey.

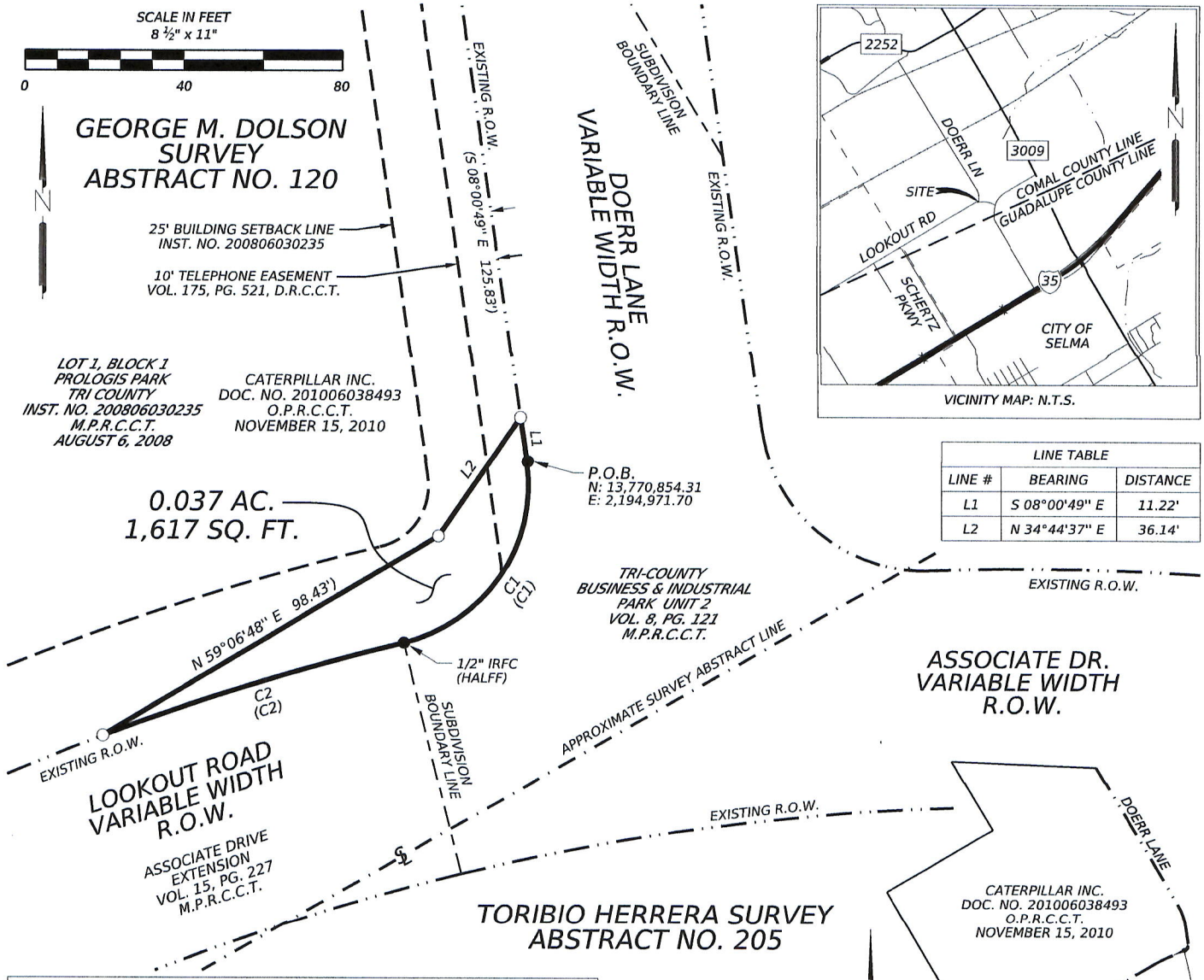
Lynn R. Savory

Lynn R. Savory, Registered Professional Land Surveyor
State Of Texas No. 4598
T.B.P.E.L.S. Surveying Firm No. 10029600

STATE OF TEXAS
REGISTERED
LYNN R. SAVORY
4598
PROFESSIONAL
LAND SURVEYOR

Jan. 10, 2025

EXHIBIT "A"



VICINITY MAP: N.T.S.

LINE TABLE		
LINE #	BEARING	DISTANCE
L1	S 08°00'49" E	11.22'
L2	N 34°44'37" E	36.14'

CURVE TABLE					
CURVE #	DELTA	RADIUS	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	84°48'31"	41.00'	60.69'	S 34°17'14" W	55.30'
(C1)	(84°48'31")	(41.00')	(60.69')	(S 34°17'14" W)	(55.30')
C2	06°51'52"	660.00'	79.07'	S 72°45'39" W	79.03'
(C2)	(16°40'44")	(660.00')	(192.13')	(S 67°50'43" W)	(191.45')

LEGEND

	EXISTING RIGHT OF WAY
	PROPERTY LINE
	EXISTING EASEMENT LINE
	HISTORIC RIGHT OF WAY PARCEL LINE
●	FOUND 1/2-INCH IRON ROD (UNLESS NOTED)
○	SET 1/2-INCH IRON ROD WITH YELLOW CAP STAMPED "HALFF"
IRF	FOUND IRON ROD (SIZE AS NOTED)
IRFC	FOUND IRON ROD W/ PLASTIC CAP (SIZE AS NOTED)
P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCEMENT
R.O.W.	RIGHT OF WAY
D.R.C.C.T.	DEED RECORDS, COMAL COUNTY, TEXAS
M.P.R.C.C.T.	MAP & PLAT RECORDS, COMAL COUNTY, TEXAS
O.P.R.C.C.T.	OFFICAL PUBLIC RECORDS, COMAL COUNTY, TEXAS

NOTES:

1. THE BASIS OF BEARING IS "GRID NORTH". ALL BEARINGS AND COORDINATES SHOWN ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, SOUTH CENTRAL ZONE (4204), NORTH AMERICAN DATUM OF 1983 (NAD 83) 2011 ADJUSTMENT, EPOCH 2010.00
2. ALL COORDINATES AND DISTANCES SHOWN ARE SURFACE AND MAY BE CONVERTED TO GRID BY DIVIDING THE PROJECT SURFACE ADJUSTMENT FACTOR OF 1.00016.
3. ALL HORIZONTAL VALUES WERE DERIVED AND VERIFIED BY GPS (RTK) OBSERVATION USING THE TXDOT VRS NETWORK, TXDOT RRP STATION GUADALUPE_TXSE.
4. ALL MEASUREMENTS ARE IN US SURVEY FEET.
5. A PROPERTY DESCRIPTION OF EVEN DATE WAS PREPARED IN CONJUNCTION WITH THIS PLAT.
6. ABSTRACTING COMPLETED NOVEMBER 15, 2024.
7. FIELD SURVEYS COMPLETED NOVEMBER 15, 2024.

STATE OF TEXAS
REGISTERED
LYNN R. SAVORY
4598
PROFESSIONAL
LAND SURVEYOR

Jan. 10, 2025

THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A TITLE COMMITMENT. EASEMENTS OR OTHER MATTERS OF RECORD MAY EXIST WHERE NONE ARE SHOWN.

THIS SURVEY WAS MADE ON THE GROUND OF THE PROPERTY SHOWN HEREON, UNDER MY SUPERVISION

Lynn R. Savory

LYNN R. SAVORY
REGISTERED PROFESSIONAL
LAND SURVEYOR
TEXAS REGISTRATION NO. 4598

DATE

NO.	REVISION	BY	DATE
1	PARCEL NUMBERS ADDED	MLM	01/10/25

CITY OF SCHERTZ TEXAS
ENGINEERING AND PUBLIC WORKS

SCHERTZ
COMMUNITY · SERVICE · OPPORTUNITY

halff
100 NE INTERSTATE 410 LOOP
SUITE 701
SAN ANTONIO, TEXAS 78216
TEL (210) 798-1895
FAX (210) 798-1896
TBPELS FIRM #10029607

0.037 ACRE
RIGHT OF WAY PARCEL 2

PAGE 3 OF 3

PROJECT NO. 35005.012	
DRWN. BY: MLM	CHKD. BY: LRS
100% SUBMITTAL	DATE: 01/10/2025
	SHEET NO.

halff

Document:	**0.034 Ac. (1,480 Sq. Ft.) (LRS)**
AVO No:	**35005.012**
Date:	**January 10, 2025**
County:	**Comal**
Survey:	**Toribio Herrera & George M. Dolson**
Abstract:	**Number 205 and 120 (Respectively)**

STATE OF TEXAS §
COUNTY OF COMAL §

RIGHT-OF-WAY PARCEL

LEGAL DESCRIPTION FOR 0.034 Acre (1,480 Sq. Ft.) ROW PARCEL 3

DESCRIPTION OF 0.034 OF AN ACRE (1,480 SQ. FT.) TRACT OR PARCEL OF LAND OUT OF THE TORIBIO HERRERA SURVEY, ABSTRACT NO. 205 AND THE GEORGE M. DOLSON SURVEY, ABSTRACT NO. 120, SITUATED IN COMAL COUNTY, TEXAS, AND BEING A PORTION OF LOT 18, BLOCK 1 OF THE TRI-COUNTY BUSINESS AND INDUSTRIAL PARK BLOCK DISTRIBUTING SUBDIVISION AS SHOWN ON THE PLAT FOUND RECORDED ON SEPTEMBER 20, 2000, AND FILED AS VOLUME 13, PAGE 282 OF THE MAP OR PLAT RECORDS OF COMAL COUNTY, TEXAS (M.P.R.C.C.T.), THE SAID 0.034 OF AN ACRE FURTHER BEING A PORTION OF THAT TRACT IDENTIFIED AS 24.17 ACRES, AND DESCRIBED IN THAT SPECIAL WARRANTY DEED TO BLOCK OFFICE PARTNERS, LTD. FOUND RECORDED ON OCTOBER 18, 2001, AND FILED AS DOCUMENT NUMBER 200106033630 OF THE OFFICIAL PUBLIC RECORDS OF COMAL COUNTY, TEXAS (O.P.R.C.C.T.), THE SAID 0.034 OF AN ACRE (1,480 SQ. FT.) TRACT OR PARCEL OF LAND AS SHOWN ON AN ACCOMPANYING EXHIBIT, INTENDED TO BE UTILIZED AS A RIGHT-OF-WAY (R,O,W,) PARCEL, AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

COMMENCING, at a ½ inch iron rod with a surveyor's cap inscribed "2-JAN" in the northerly right of way (ROW) line of Associate Drive, a dedicated public roadway (ROW Varies), as shown on the Tri-County Business & Industrial Park Unit 2 subdivision plat found recorded on May 17, 1985 and filed as Volume 8, Page 121 of the said Map or Plat Records, same being the southerly line of the said Lot 18, Block 1, found for point of curvature of a curve to the left;

THENCE, going along the north line of said Associate Drive, being the south line of said Lot 18, Block 1, along the arc of said curve to the left, having a Radius of 660.00 feet, through a Central Angle of 18° 21' 56", having a Chord Bearing of North 79°40'47" West, a Chord Distance of 210.65 feet, an Arc Distance of 211.56 feet to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the southeast corner of, and **POINT OF BEGINNING** of the tract described herein;

THENCE, continuing along the said northerly ROW line of Associate Drive, being the southerly line of said Lot 18, Block 1, the following two (2) courses and distances:

halff

0.034 Acre (1,480 Sq. Ft.) (LRS)
Page Two

1) Continuing along the arc of the previously described curve to the left, having a **Radius of 660.00 feet**, through a **Central Angle of 03° 19' 18"**, having a **Chord Bearing of South 89°28'36" West**, a **Chord Distance of 38.26 feet**, an **Arc Distance of 38.26 feet** to a ½ inch iron rod with a surveyor's cap inscribed "PAPE DAWSON", found at the intersection of said northerly ROW line of Associate Drive with the easterly ROW line of Doerr Lane (ROW Varies), as shown on the said Tri-County Business & Industrial Park Unit 2 subdivision plat, for the point of reverse curvature with a curved return to the right; and,

2) Along the arc of said curved return to the right, having a **Radius of 41.01 feet**, through a **Central Angle of 84° 10' 13"**, having a **Chord Bearing of North 50°05'56" West**, a **Chord Distance of 54.98 feet**, an **Arc Distance of 60.25 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the end of said curve, from which point a ½ inch iron rod with an unreadable surveyor's cap, bears N65°17'52"E, 3.38 feet;

THENCE, North 08° 00' 49" West, continuing along the easterly ROW line of said Doerr Lane, being the westerly line of said Lot 18, Block 1, a distance of **82.04 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the most northerly corner of the tract described herein;

THENCE, leaving the easterly ROW line of said Doerr Lane, going over, across and through the said Lot 18, Block 1, the following four (4) courses and distances:

1) **South 16° 07' 51" East,** a distance of **64.77 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for the point of curvature of curved return to the left;

2) Along the arc of said curved return to the left, having a **Radius of 70.00 feet**, through a **Central Angle of 72° 43' 54"**, having a **Chord Bearing of South 52°29'48" East**, a **Chord Distance of 83.01 feet**, an **Arc Distance of 88.86 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for corner at the end of said curve;

3) **South 88° 51' 45" East,** a distance **8.08 feet** to a ½ inch iron rod with a yellow surveyor's cap inscribed "HALFF" set for an exterior ell corner of the tract described herein; and,

4) **South 01° 08' 15" West,** a distance of **3.23 feet** to the **POINT OF BEGINNING,** and containing **0.034 of an acre (1,480 sq. ft.)** of land area within these metes and bounds.

This Description was prepared to accompany an Exhibit of this 0.034 acre (1,480 Square Foot) tract or parcel of land. Said Exhibit identified as HALFF - 35005.012 Lookout Road R.O.W. Parcel 3-0.34 Acre.pdf

halff

0.034 Acre (1,480 Sq. Ft.) (LRS)
Page Three

Notes: Basis of Bearing is Grid North. All bearings and distances are referenced to the Texas Coordinate System of 1983, Texas State Plane South Central Zone (4204), NAD 83 (2011 adj., EPOCH 2011.00). All distances and coordinates are surface values and may be converted to grid by dividing by a surface adjustment factor of 1.00016.

All measurements are in U.S. Survey Feet.

Date of Survey: January 10, 2025

This survey substantially complies with the current Texas Society of Professional Surveyors Manual of Practice requirements for a Category 1B, Condition 2, Standard Land Survey.

Lynn R. Savory

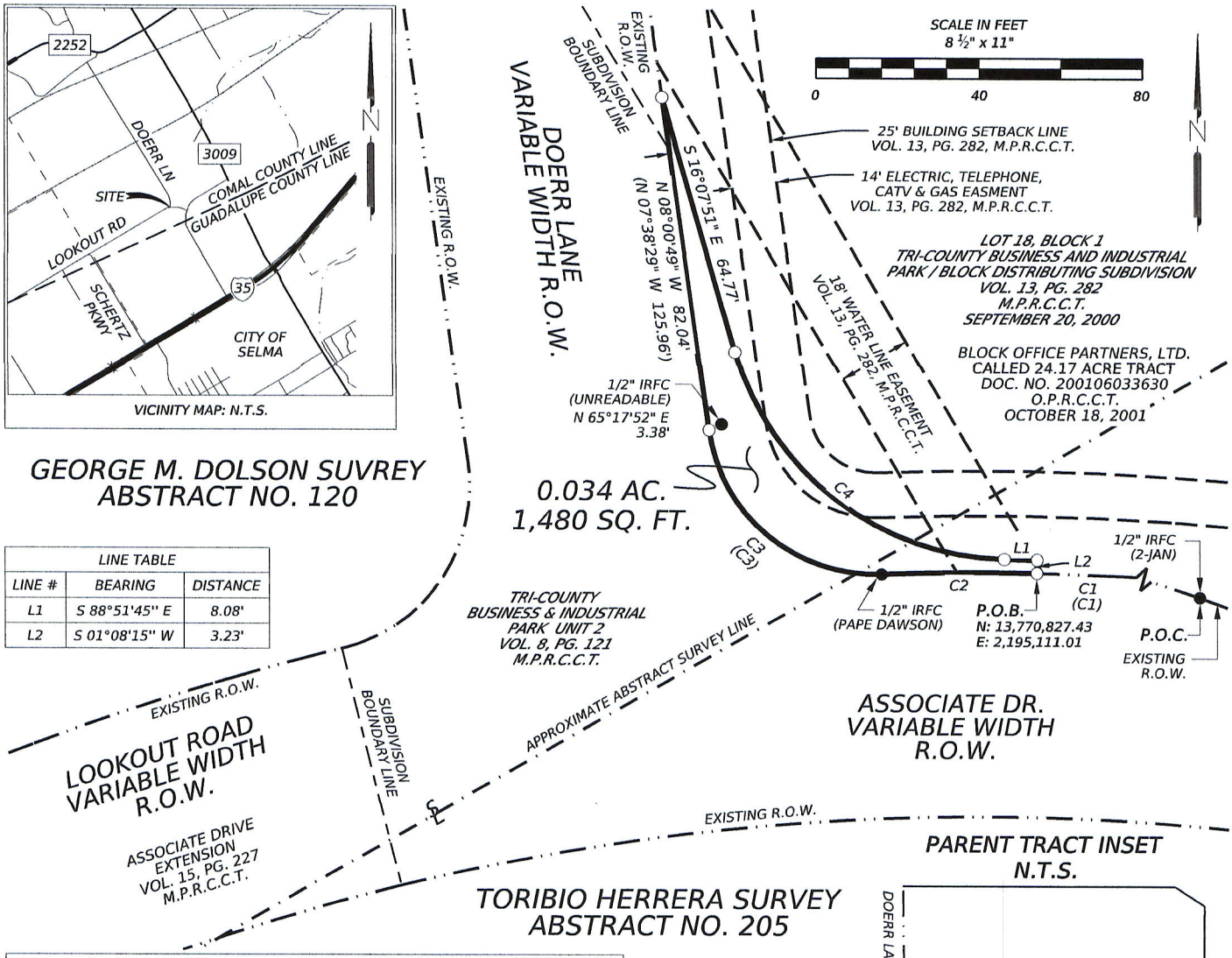
Lynn R. Savory, Registered Professional Land Surveyor
State Of Texas No. 4598
T.B.P.E.L.S. Surveying Firm No. 10029600

STATE OF TEXAS
REGISTERED
LYNN R. SAVORY
4598
PROFESSIONAL
LAND SURVEYOR

Jan. 10, 2025

EXHIBIT "A"

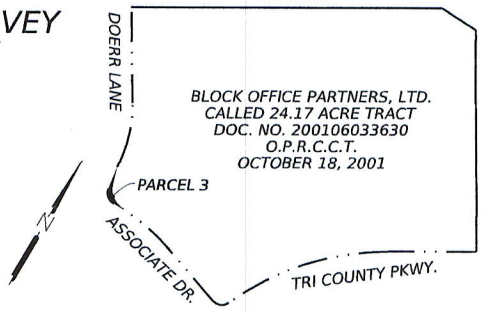
VICINITY MAP: N.T.S.



LINE TABLE		
LINE #	BEARING	DISTANCE
L1	S 88°51'45" E	8.08'
L2	S 01°08'15" W	3.23'

CURVE TABLE					
CURVE #	DELTA	RADIUS	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	18°21'56"	660.00'	211.56'	N 79°40'47" W	210.65'
C2	03°19'18"	660.00'	38.26'	S 89°28'36" W	38.26'
(C1) & (C2)	(21°41'17")	(660.00')	(249.83')	(N 80°59'03" W)	(248.34')
C3	84°10'13"	41.01'	60.25'	N 50°05'56" W	54.98'
(C3)	(84°10'58")	(41.00')	(60.24')	(S 49°44'12" W)	(54.97')
C4	72°43'54"	70.00'	88.86'	S 52°29'48" E	83.01'

PARENT TRACT INSET
N.T.S.



LEGEND

- EXISTING RIGHT OF WAY
- PROPERTY LINE
- EXISTING EASEMENT LINE
- HISTORIC RIGHT OF WAY PARCEL LINE
- ● FOUND 1/2-INCH IRON ROD (UNLESS NOTED)
- ○ SET 1/2-INCH IRON ROD WITH YELLOW CAP STAMPED "HALFF" (UNLESS NOTED)
- IRF FOUND IRON ROD (SIZE AS NOTED)
- IRFC FOUND IRON ROD W/ PLASTIC CAP (SIZE AS NOTED)
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCEMENT
- R.O.W. RIGHT OF WAY
- D.R.C.C.T. DEED RECORDS, COMAL COUNTY, TEXAS
- M.P.R.C.C.T. MAP & PLAT RECORDS, COMAL COUNTY, TEXAS
- O.P.R.C.C.T. OFFICAL PUBLIC RECORDS, COMAL COUNTY, TEXAS

NOTES:

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4. ALL MEASUREMENTS ARE IN US SURVEY FEET.
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STATE OF TEXAS
REGISTERED
LYNN R. SAVORY
4598
PROFESSIONAL
LAND SURVEYOR

Jan. 10, 2025

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Lynn R. Savory

LYNN R. SAVORY DATE
REGISTERED PROFESSIONAL
LAND SURVEYOR
TEXAS REGISTRATION NO. 4598

NO.	REVISION	BY	DATE
1	PARCEL NUMBERS ADDED	MLM	01/10/25

CITY OF SCHERTZ TEXAS
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FAX (210) 798-1896
TBPELS FIRM #10029607

0.034 ACRE
RIGHT OF WAY PARCEL 3

PAGE 4 OF 4

PROJECT NO. 35005.012	
DRWN. BY: MLM	CHKD. BY: LRS
100% SUBMITTAL	DATE: 01/10/2025
	SHEET NO.

Agenda No. 4.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**Engineering**
Subject:	**Resolution 25-R-026** – Authorizing an agreement with Freeland Turk Engineering Group, LLC, for design, bid, and construction phase engineering services for the Bell North Drive Sewer Extension Project. (B.James/K.Woodlee/E.Schulze)

BACKGROUND

Ten commercial properties on the west end of Bell North Drive are served by private grinder pumps that pump wastewater into a public wastewater force main that discharges into a manhole near 17316 Bell North Drive. This project is the construction of a gravity sewer main within Bell North Drive that will flow toward and discharge into a gravity main on Doerr Lane.

Bell North Drive is part of the SPAM 2025 CIP project which calls for the rehabilitation of this and several other streets. The replacement of the existing sewer is planned to be completed prior to the street project to provide sufficient life to both projects.

GOAL

The goal of Resolution 25-R-026 is to authorize an agreement with Freeland Turk Engineering Group to complete the required design services for a proposed 8-inch gravity sewer main to replace the existing grinder pumps and force main along Bell North Drive.

COMMUNITY BENEFIT

The relocation of these lines will provide for a more efficient sewer collection system along this street. This timing will be prior to the street rehabilitation project, which will ensure the full useful life of the pavement section that will be installed.

SUMMARY OF RECOMMENDED ACTION

Staff recommends that the City Council approve Resolution 25-R-026, authorizing a project agreement with Freeland Turk Engineering Group, LLC, for design, bid, and construction phase engineering services for an 8-inch sewer main along Bell North Drive.

FISCAL IMPACT

Funding for the design work of the sewer main will come from the Water and Sewer Reserves. The design services are for $85,000 with a not to exceed amount of $95,000. This funding is accounted for in the City's comprehensive Capital Improvement Plan.

RECOMMENDATION

Approve Resolution 25-R-026.

Attachments

Resolution 25-R-026 with attachment

RESOLUTION 25-R-026

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH FREELAND TURK ENGINEERING GROUP, LLC FOR DESIGN, BID, AND CONSTRUCTION PHASE ENGINEERING SERVICES FOR THE BELL NORTH DRIVE SEWER EXTENSION PROJECT.

WHEREAS, the City staff of the City of Schertz (the "City") has recommended that the City enter into an agreement for design, bid, and construction phase engineering services for the Bell North Drive Sewer Extension Project; and

WHEREAS, the City Council has determined that it is in the best interest of the City to contract with Freeland Turk Engineering Group, LLC for the design, bid, and construction phase services as described in the Project Agreement attached hereto. (the "Agreement").

WHEREAS, the City Council authorizes expenditures with Freeland Turk Engineering Group, LLC for the Bell North Drive Sewer Extension Project for $85,000 with a not to exceed amount of $95,000 for the 2024-2025 Fiscal Year

WHEREAS, the City of Schertz will fund the professional services through funds from the water and sewer reserves.

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

Section 1. The City Council hereby authorizes the City Manager to execute and deliver the Agreement with Freeland Turk Engineering Group, LLC in substantially the form set forth on Exhibit A with a not to exceed expenditure amount of $95,000.00.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED on the _____ day of _____, 2025.

CITY OF SCHERTZ, TEXAS

_____

Ralph Gutierrez, Mayor

ATTEST:

_____

Sheila Edmondson, City Secretary

Exhibit "A"

Agreement

TASK ORDER NO. 1

This is Task Order No. **1**, consisting of 6 pages.

In accordance with Paragraph 1.01, Main Agreement, of the Agreement Between Owner and Engineer for Professional Services—Task Order Edition dated **[date]**, Owner and Engineer agree as follows:

1. TASK ORDER DATA

a.	Effective Date of Task Order:	**?**
b.	Owner:	**City of Schertz**
c.	Engineer:	**Freeland Turk Engineering Group, LLC**
d.	Specific Project (title)	**Bell North Dr. Sewer Extension**
e.	Specific Project (description):	**Extension of approximately 850' of 8" sewer main.**
f.	Related Task Orders Supplemented by this Task Order: Superseded by this Task Order:	**N/A**

2. BASELINE INFORMATION

Baseline Information. Owner has furnished the following Specific Project information to Engineer as of the Effective Date of the Task Order. Engineer's scope of services has been developed based on this information. As the Specific Project moves forward, some of the information may change or be refined, and additional information will become known, resulting in the possible need to change, refine, or supplement the scope of services.

The purpose of this project is to extend about 850' of sewer main on Bell North Dr. to establish gravity sewer service to approximately 12 lots that are currently served using grinder pumps and force mains. The proposed sewer main extension will enable the City of Schertz to decommission the grinder pumps and reduce long-term maintenance costs. The project must be completed to accommodate a future slurry seal project on Bell North Dr. The improvements include installing sanitary sewer main, sewer services, manholes, pavement repair, decommission grinder pumps, and abandon sewer collection system.

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Specific Project Title:	Bell North Dr. Sewer Main Extension
Type and Size of Facility:	8" Wastewater Line
Description of Improvements:	Extension of 850' of 8" sewer main starting at Doerr Lane.
Expected Construction Start:	August 2025
Prior Studies, Reports, Plans:	N/A
Facility Location(s):	Bell North Dr. - Schertz
Current Specific Project Budget:	$1,000,000
Funding Sources:	City of Schertz
Known Design Standards:	City of Schertz Public Works Design Guide
Known Specific Project Limitations:	N/A
Specific Project Assumptions:	N/A
Other Pertinent Information:	N/A

3. SERVICES OF ENGINEER ("SCOPE")

A. The specific Basic Services to be provided or furnished by Engineer under this Task Order are:

Exhibit A to Task Order, "Engineer's Services for Task Order," as attached to this specific Task Order. All the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order, with the exception of Resident Project Representative Services, if any, which are compensated separately.

B. Resident Project Representative (RPR) Services: **RPR services will not be provided.**

1. If the Scope established in Paragraph 2.A above includes RPR services, then Exhibit D to Task Order is expressly incorporated in this Task Order by reference.

C. Additional Services: Services not expressly set forth as Basic Services in Paragraph 3.A above, and necessary services listed as not requiring Owner's written authorization, or requiring additional effort in an immediate, expeditious, or accelerated manner as a result of unanticipated construction events or Specific Project conditions, are Additional Services, and will be compensated by the method indicated for Additional Services in this Task Order. All other Additional Services require mutual agreement and may be authorized by amending the Task Order as set forth in Paragraph 8.05.B.2 of the Main Agreement, with compensation for such other Additional Services as set forth in the amending instrument.

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4. DELIVERABLES SCHEDULE

A. In submitting required Documents and taking other related actions, Engineer and Owner will comply with Exhibit B to Task Order, attached to this specific Task Order.

5. ADDITIONS TO OWNER'S RESPONSIBILITIES

A. Owner shall have those responsibilities set forth in Article 2 of the Main Agreement, and the following supplemental responsibilities that are specific to this Task Order: **N/A**

6. TASK ORDER SCHEDULE

A. In addition to any schedule provisions provided in Exhibit B or elsewhere, the parties shall meet the following schedule:

Date	Action / Milestone	Comment
3/3/25	NTP	
3/28/25	Study and Report Phase	
4/11/25	Preliminary Design Submittal	Includes Design Surveying and Geotechnical Investigation
4/25/25	City of Schertz Review	
5/23/25	Final Submittal	
6/6/25	City of Schertz Review	
9/1/25	Advertise, Bid, and Award	
12/1/25	Construction	

7. ENGINEER'S COMPENSATION

A. The terms of payment are set forth in Article 4 of the Main Agreement.

B. Owner shall pay Engineer for services rendered under this Task Order as follows:

Description of Service	Amount	Basis of Compensation
1. Basic Services (Total)		
a. Design Surveying & Geotechnical Investigation	**$20,000**	**Lump Sum**
b. Study and Report/Preliminary Design	**$25,000**	**Lump Sum**
c. Final Design	**$27,500**	**Lump Sum**
d. Bidding Phase	**$2,500**	**Lump Sum**
e. Construction Phase	**$10,000**	**Lump Sum**
2. Resident Project Representative Services – N/A	**$0**	

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TOTAL COMPENSATION (items 1 and 2)	**$85,000**	
3. Additional Services under Section 2.D above	**$TBD**	**Hourly Rates**

*Based on a **3** month continuous construction period.

C. Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only. Lump sum amounts and estimated totals included in the breakdown by phases incorporate Engineer's labor, overhead, profit, reimbursable expenses (if any), and Subconsultants' charges, if any. For lump sum items, Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually rendered but shall not exceed the total lump sum compensation amount unless approved in writing by the Owner.

8. ENGINEER'S PRIMARY SUBCONSULTANTS FOR TASK ORDER, AS OF THE EFFECTIVE DATE OF THE TASK ORDER:

A. **Summit Geomatics – Design Surveying**

B. **Arias & Associates – Geotechnical Investigation**

9. EXHIBITS AND ATTACHMENTS:

A. Exhibit A to Task Order—Engineer's Services Under Task Order

B. Exhibit B to Task Order—Task Order Deliverables Schedule

C. Exhibit C to Task Order – Exclusions

EJCDC® E-505, Agreement between Owner and Engineer for Professional Services—Task Order Edition.
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Execution of this Task Order by Owner and Engineer makes it subject to the terms and conditions of the Main Agreement and its exhibits and appendices, which Main Agreement, exhibits, and appendices are incorporated by this reference.

OWNER:	ENGINEER:
By: _____	By: _____
Print Name: _____	Print Name: **Thomas N. Turk, P.E.**
Title: _____	Title: **Principal**
	Engineer's License or Firm's Certificate No. (if required): **#63124 / F - 21047**
	State of: **Texas**

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DESIGNATED REPRESENTATIVE FOR TASK ORDER:	DESIGNATED REPRESENTATIVE FOR TASK ORDER:
Name:	Name: **Gary Freeland, P.E.**
Title:	Title: **Project Manager**
Address:	Address: 18830 Forty Six Parkway, Building 2, Suite B, Spring Branch, Texas 78070
E-Mail Address:	E-Mail Address: gfreeland@freelandturk.com
Phone:	Phone: (830) 377-4555
Date:	Date: 2/4/25

EJCDC® E-505, Agreement between Owner and Engineer for Professional Services—Task Order Edition.
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Agenda No. 5.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**Finance**
Subject:	**Resolution 25-R-034 - Accepting the Audit Report and the Annual Comprehensive Financial Report. (S.Gonzalez/J.Walters)**

BACKGROUND

State law requires that local governments complete an annual audit by an independent licensed public accounting firm and publish an annual financial report within 6 months of the fiscal year end date.

The auditors look to make sure there are appropriate practices to ensure balanced and true accounts of the City's financial transactions. They do this by looking at a sample of transactions to verify proper approvals were followed and by verifying some values externally with other organizations the City does business with. Based on their review, auditors will provide their findings on how well the City keeps track of its financials.

The City received the highest level of confidence from our auditors that the City's financial statements are fairly represented in the annual report and they found no significant matters or issues as stated in their Governance Letter attached and in the Independent Auditor's Report on page 1 on the Annual Comprehensive Financial Report (ACFR).

Attached is the official Fiscal Year 2023-24 ACFR for the City of Schertz as of September 30, 2024. These statements show the financial performance and financial health of the City for the previous fiscal year. The presentation will be made by Travis Rogers, CPA, Senior Audit Associate, of Patillo, Brown, and Hill, LLP. The Audit Committee consisting of Mayor Gutierrez, Councilmember Heyward, Councilmember Michelle Watson, City Manager Steve Williams, Deputy City Manager Brian James, Assistant City Manager Sarah Gonzalez, Finance Director James Walters, and Assistant Finance Director Jessica Dycus, met on March 6, 2025 to review the audit findings and financial statements as presented by the auditor, Paula Lowe, Audit Partner, of Patillo, Brown, and Hill, LLP.

The assets and deferred outflows of the City of Schertz exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $373,837,780 (net position). Of this amount, $48,225,235 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors. The City's total net position increased by $28,702,437. This was less than the increase of $48,390,437 in the prior year due to reduced revenue from capital contributions.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $112,876,964, an increase of $30,183,161 in comparison with the prior year. The primary cause of this increase was an increase in property and sales tax revenues that exceeded expenditure growth.

At the end of the fiscal year, the combined total of the General Fund assigned and unassigned fund balances was $14,942,520 which is 33.75% of the general fund expenditures not including capital outlay. The fund balance policy is to reserve at least a 26% balance. This is a decrease in the fund

balance by $1,732,154 as part of the planned draw down of the fund balance to reach the required 26%.

Attachments

Resolution 25-R-034

Schertz Annual Comprehensive Financial Report 2023-24

Required Governance Communication

Single Audit Report 2024

RESOLUTION NO. 25-R-034

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS AUTHORIZING THE APPROVAL OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR 2023-24.

WHEREAS, the City staff of the City of Schertz (the "City") has recommended that the City Council approve the Annual Comprehensive Financial Report(ACFR) for Fiscal Year 2023-24 ; and

WHEREAS, the Audit Committee has recommended that it is in the best interest of the City to approve the Annual Comprehensive Financial Report for Fiscal Year 2023-24; and

WHEREAS, the City Council has determined that it is in the best interest of the City to approve the Annual Comprehensive Financial Report for Fiscal Year 2023-24.

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

Section 1. The City Council hereby authorizes the approval of the Annual Comprehensive Financial Report for Fiscal Year 2023-24, Exhibit A.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this _____day of _____, 2025.

CITY OF SCHERTZ, TEXAS

_____
Rafael Gutierrez, Mayor

ATTEST:

_____
Sheila Edmondson, City Secretary

Exhibit A

Annual Comprehensive Financial Report

September 30, 2024

CITY OF SCHERTZ, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

OFFICIALS ISSUING REPORT

Steve Williams
City Manager

James Walters
Director of Finance

CITY OF SCHERTZ, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

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SCHERTZ | COMMUNITY SERVICE OPPORTUNITY

March 18, 2025

To the Honorable Mayor, City Council, and the Citizens of Schertz:

State law requires that local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles in the United States of America (U.S. GAAP) and audited in accordance with generally accepted auditing standards in the United States of America by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Schertz for the fiscal year ended September 30, 2024.

This report consists of management's representations concerning the finances of the City of Schertz. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Schertz has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Schertz's financial statements in conformity with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Schertz comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Schertz's financial statements have been audited by Pattillo, Brown & Hill, LLP a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Schertz for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Schertz's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with U.S. GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Schertz's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Schertz, incorporated in 1958, is located in the central part of Texas, which is considered to be a top growth area in the state, and one of the top growth areas in the country. The City of Schertz currently occupies a land area of 32.21 square miles with a population of 43,239 in 2023 according to the US Census Bureau. The City of Schertz is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statue to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

The City of Schertz has operated under the council-manager form of government since November 30, 1972. Policymaking and legislative authority are vested in a City Council consisting of the Mayor and seven at-large councilmembers. The City Council is responsible for establishing public policy on City matters by the passage of appropriate ordinances and resolutions. The City Manager is responsible for overseeing the day-to-day operations of the government, implementing policy established by City Council, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve three-year staggered terms, with two council members elected every three years and then three council members elected the final three years in the cycle. The mayor is elected to serve a three-year term.

The City of Schertz provides a full range of services, including police and fire protection, EMS services, library services, the construction and maintenance of streets, recreational facilities, cultural events, and water and sewer services.

The annual budget and five-year forecast serve as the foundation for the City of Schertz's financial planning and control. All city departments are required to submit requests for appropriation to the City Manager by June of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the council for review in early August. The council then holds public hearings and community meetings on the proposed budget and to adopt a final budget by September 30th. The fiscal year for Schertz is from October 1 through September 30. The appropriated budget is prepared by each department (e.g. police). The City Manager may make transfers of appropriations within a department. The City Manager may make transfers between departments and funds with City Council approval. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on pages 55-56 as part of the required supplementary information.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Schertz operates.

Local economy.
Economic growth in Schertz remained strong in 2024. The surrounding metro area saw growth evidenced by the Federal Reserve Bank of Dallas reporting the San Antonio Business-Cycle Index increase 2.17% year over year for September 2024. This Index has decreased below its long term trend and continues to indicate economic expansion, however the rate of expansion is slowing as markets had started to expect an economic downturn nationwide. As of September 2024, the unemployment rate for Texas was 4.1% and San Antonio-New Braunfels area was lower at 3.8%**.** Schertz mirrors the local area unemployment rate still indicating full employment.

As another indicator of economic growth, the City of Schertz realized a **2.3% increase year-over-year** in sales tax collections during the fiscal year. The City's average longer-term growth is 7.2% which indicates the City has maintained its previous growth from the recent years and continued its growth above historic averages. This data mirrors the slowdown seen in the Business Cycle index for the local economy is growing but at a reduced rate.

The Schertz economy may be starting to pick back up as new residential construction was strong in 2024, more than doubling the amount of permit revenue on new home construction from 2023 and new commercial permit revenue grew 22.4%. Development indicates population growth and business growth could improve the Schertz economy in the coming years.

Industrial development continued along IH 35 with an additional 773,343 sq ft of spec industrial space under construction at 22867 IH 35. Other development includes Royal Manufacturing Phase III for an additional 196,560 sq ft of industrial space.

A new retail development has begun with the Schertz Sation Shopping Center, the first major retail development in 20 years. The development at Cibolo Valley Drive and IH 35 will include 250,0000 sq ft of shopping anchored by Home Depot and several restaurants and serve-related businesses.

Long-term financial planning. The community approved bond propositions in November 2010 for quality of life projects which included an aquatics facility, improvements to the baseball fields and soccer fields, building a new animal adoption facility, and improvements to Main Street. The only remaining project are the Main Street improvements, which is currently in the planning and engineering phase.

In November 2021, the City placed 1 bond proposition before voters totally $15.45 million for Fire Station number 4 which passed. The funds for the new fire station were issued in 2022 and the fire engine and the land have been purchased with engineering and design for the building are underway.

Current Year Budget Initiatives. For FY 2024-25, the city had $700,000 in non-discretionary items that include utility costs and IT upgrades for Police and Public Safety to maintain Federal security guidelines.

Expanded programs included a pay increases for employees totaling $1.3 million based on rising public sector wages, performance, and tenure.

There were 6 new positions approved in the Water & Sewer Fund, 3 in EMS, and no positions in the General Fund. The Water & Sewer Fund was approved for 5 Water/Wastewater Worker I positions and a Meter Technician. EMS was approved for 2 paramedics and a Battalion Chief.

Other initiatives include $3,000,000 transfer to the capital project fund for infrastructure projects and $480,000 for equipment replacements in Water & Sewer including a minidump truck and worker vehicles.

Financial Information:

Internal Control. Management is responsible for establishing and maintaining internal controls designed to ensure that assets of the City are protected from loss, theft or misuse and to provide adequate accounting information compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA). The internal control system is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of an internal control should not exceed the benefits derived from the internal control. The City utilizes financial accounting software which is designed with a system of internal controls. These controls are continually being reevaluated to provide reasonable, but not absolute, assurances.

Budget Controls. The City also utilizes budgetary controls. Legally expenditures cannot exceed the appropriated amount. The objective of these budgetary controls is to ensure compliance with the adopted budget approved by the City Council as mandated by the city charter and state law. The levels of budgetary control are established at the line-item basis and at the fund level. Staff believes these controls help monitor and direct approved expenditures to a level within the budget parameters which directly results in a strong financial performance.

Financial Results. Assets and fund balances continue to grow as the City grows and financial results remain strong. While additional debt was issued during the year, Staff closely monitors and plans the amount of issuance to keep steady debt ratios per capita, per revenue, and per operations tax rate to the debt tax rate. Examples of these ratios can be found in the Statistical Section on pages 105-110. A more detailed summary of the City's Financial Performance is available in the Management Discussion and Analysis section on page 4.

Independent Audit. Every year an independent audit is performed of the general ledger, accounts, financial records, and transactions of all city departments. The audit is completed by an independent certified public accounting firm selected by the City Council. The City is in compliance with this requirement and the independent auditor's report by Pattillo, Brown & Hill, LLP. Certified Public Accountants, has been included in this report.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Schertz for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the 38th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report.

In conclusion, we would have none of the success we have enjoyed without the assistance of each and every staff member, as well as the support and strategic direction from the Mayor and the City Council during the strategic planning, pre-budget, and budget approval process.

Respectfully submitted,

Steve Williams
City Manager

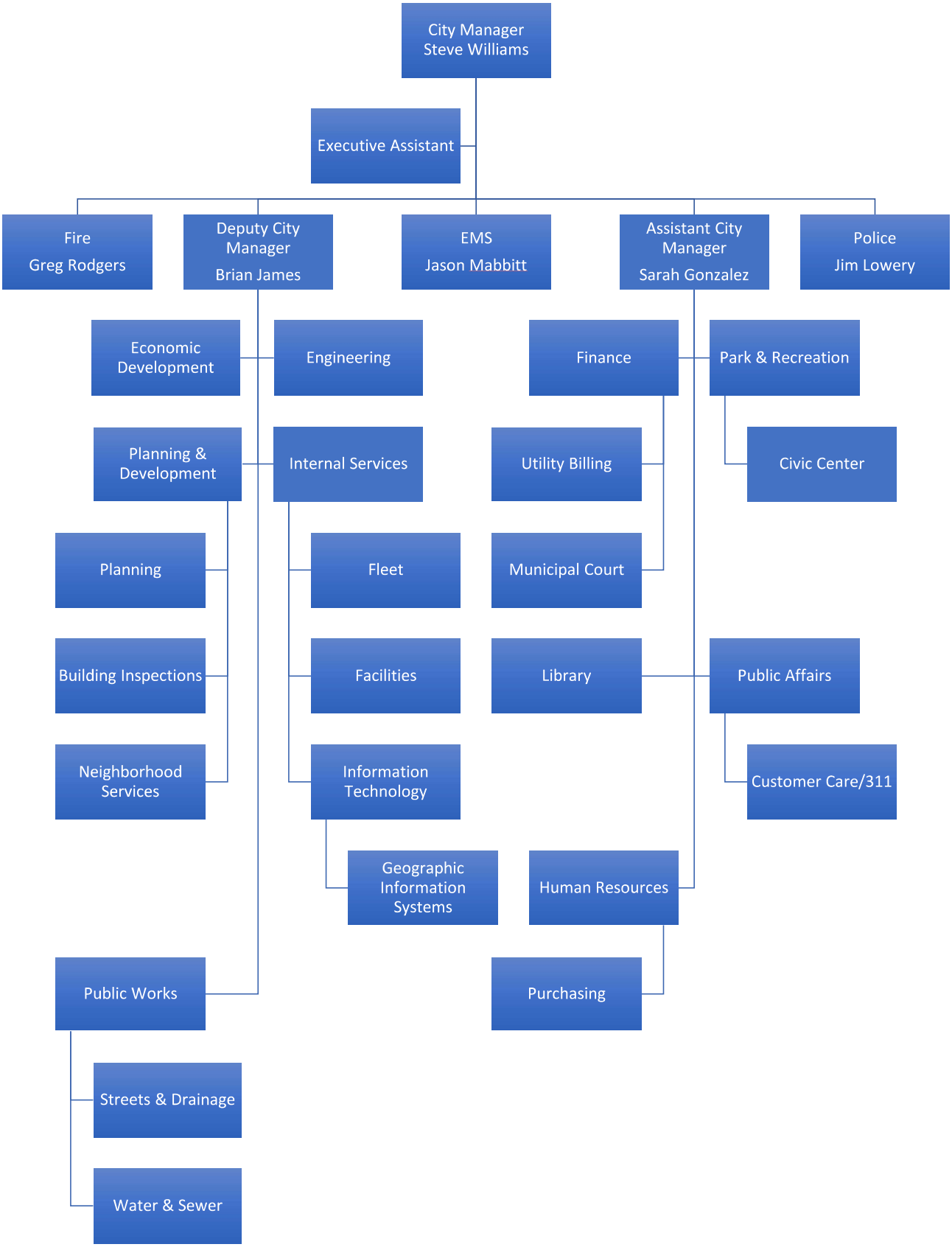
James P. Walters
Finance Director

CITY OF SCHERTZ, TEXAS

CITY OFFICIALS

MAYOR	RALPH GUTIERREZ
MAYOR PRO-TEM	ROBERT WESTBROOK
CITY COUNCIL	MARK E. DAVIS
	MICHELLE WATSON
	PAUL MACALUSO
	TIFFANY GIBSON
	ROBERT WESTBROOK
	ALLISON HEYWARD
	TIM BROWN
CITY MANAGER	STEVE WILLIAMS
DIRECTOR OF FINANCE	JAMES WALTERS
CITY ATTORNEY	DAN SANTEE

City of Schertz Organization Chart
FY 2023-2024



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Schertz
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Schertz, Texas

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of the Schertz-Seguin Local Government Corporation, which represents 10.6 percent and 12.6 percent, respectively, of the assets and net position of the Water and Sewer Fund, and 10.4 percent and 12.5 percent, respectively, of the assets and net position of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Schertz-Seguin Local Government Corporation, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently known information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS
TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

AICPA
GAQC Member

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Report on Summarized Comparative Information

We have previously audited the City of Schertz, Texas' fiscal year 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 17, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2025, on our consideration of the City of Schertz, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Schertz, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

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MANAGEMENT'S
DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Schertz, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Schertz for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

The assets and deferred outflows of the City of Schertz exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $373,837,780 (net position). Of this amount, $48,225,235 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

The City's total net position increased by $28,702,437. This was less than the increase of $48,390,437 in the prior year due to reduced revenue from capital contributions.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $112,876,964, an increase of $30,183,161 in comparison with the prior year. The primary cause of this increase was an increase in property and sales tax revenues that exceeded expenditure growth.

At the end of the fiscal year, the combined total of the General Fund assigned and unassigned fund balances was $14,942,520 which is 33.75% of the general fund expenditures not including capital outlay. The fund balance policy is to reserve at least a 26% balance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the former two and latter two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Schertz is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Schertz that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Schertz include general government, public safety, streets and parks, health, and culture and recreation. The business-type activities of the City of Schertz include a water and sewer department and an emergency medical services department.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Schertz, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City of Schertz can be divided into two categories: governmental and proprietary.

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

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

The City of Schertz maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund, the economic development corporation, the capital projects fund, and the American Recovery Plan Act fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds. The City of Schertz maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Schertz uses enterprise funds to account for its water and sewer department and for its emergency medical services department. The City also maintains an internal service fund to account for internal charges for medical premiums.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer department and for the emergency medical services department, both of which are considered to be major funds of the City of Schertz, as well as the internal service fund.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budgetary schedule. The City of Schertz adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. The economic development corporation also adopts an annual budget, and a comparison schedule for it also is provided in the required supplementary information.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Schertz, assets and deferred outflows exceeded liabilities and deferred inflows by $373,837,780 at the close of the most recent fiscal year. The largest portion of the City's total net position (72%) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding, plus bond proceeds that have not yet been spent. The City of Schertz uses these capital assets to provide services to citizens; consequently, these assets are not available for operational type of future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's total net position (15%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $48,225,235, may be used to meet the government's ongoing obligations to citizens and creditors.

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

City of Schertz's Net Position
Government-Wide

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 125,153,191	$ 97,512,162	$ 66,639,490	$ 64,573,716	$191,792,681	$162,085,878
Capital assets	194,684,599	194,268,903	144,205,606	135,961,908	338,890,205	330,230,811
Total assets	319,837,790	291,781,065	210,845,096	200,535,624	530,682,886	492,316,689
Deferred outflows of resources	7,156,736	9,428,168	2,348,408	3,008,848	9,505,144	12,437,016
Current liabilities	17,855,465	18,488,692	8,146,445	9,086,822	26,001,910	27,575,514
Long-term liabilities	107,487,141	96,863,509	31,131,477	33,494,784	138,618,618	130,358,293
Total liabilities	125,342,606	115,352,201	39,277,922	42,581,606	164,620,528	157,933,807
Deferred inflows of resources	1,355,792	1,334,836	373,930	349,719	1,729,722	1,684,555
Net position:						
Net investment in capital assets	142,891,901	136,442,093	125,867,091	114,831,425	268,758,992	251,273,518
Restricted	50,212,797	40,311,118	6,640,756	6,640,756	56,853,553	46,951,874
Unrestricted	7,191,430	7,768,985	41,033,805	39,140,966	48,225,235	46,909,951
Total net position	$ 200,296,128	$184,522,196	$ 173,541,652	$160,613,147	$373,837,780	$345,135,343

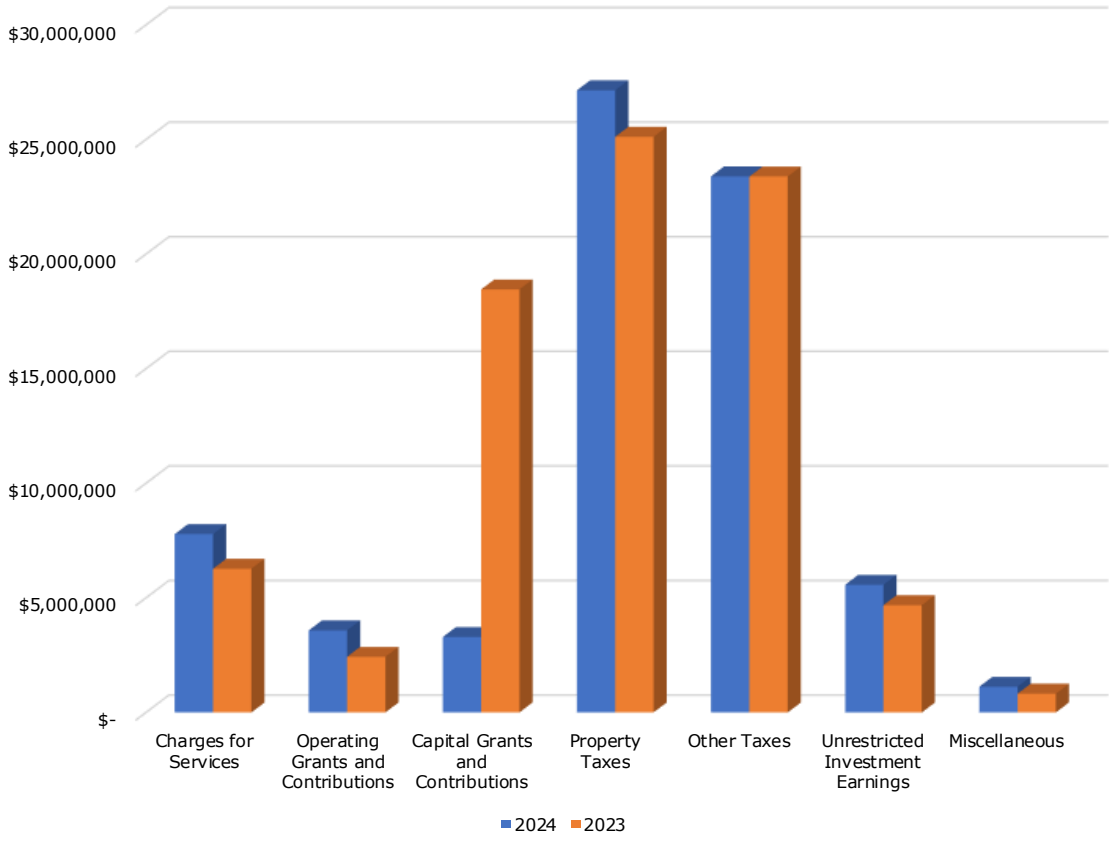
The government's net position increased by $28,702,437 during the current fiscal year. The primary cause for the increase was increased revenues; the City recognized approximately $11.7 million of capital contribution revenue related to dedicated infrastructure assets and also experienced sharp increases in property and sales taxes. These increases stem from the City's continued rapid population growth; continued new housing and business developments resulted in increased assessed value for property taxes and resulted in the creation of infrastructure that was dedicated to the City. The related population increases resulted in increased economic activity that increased sales tax revenues.

The following table indicates changes in net position for governmental and business-type activities followed by graphs displaying total revenues and expenses by type:

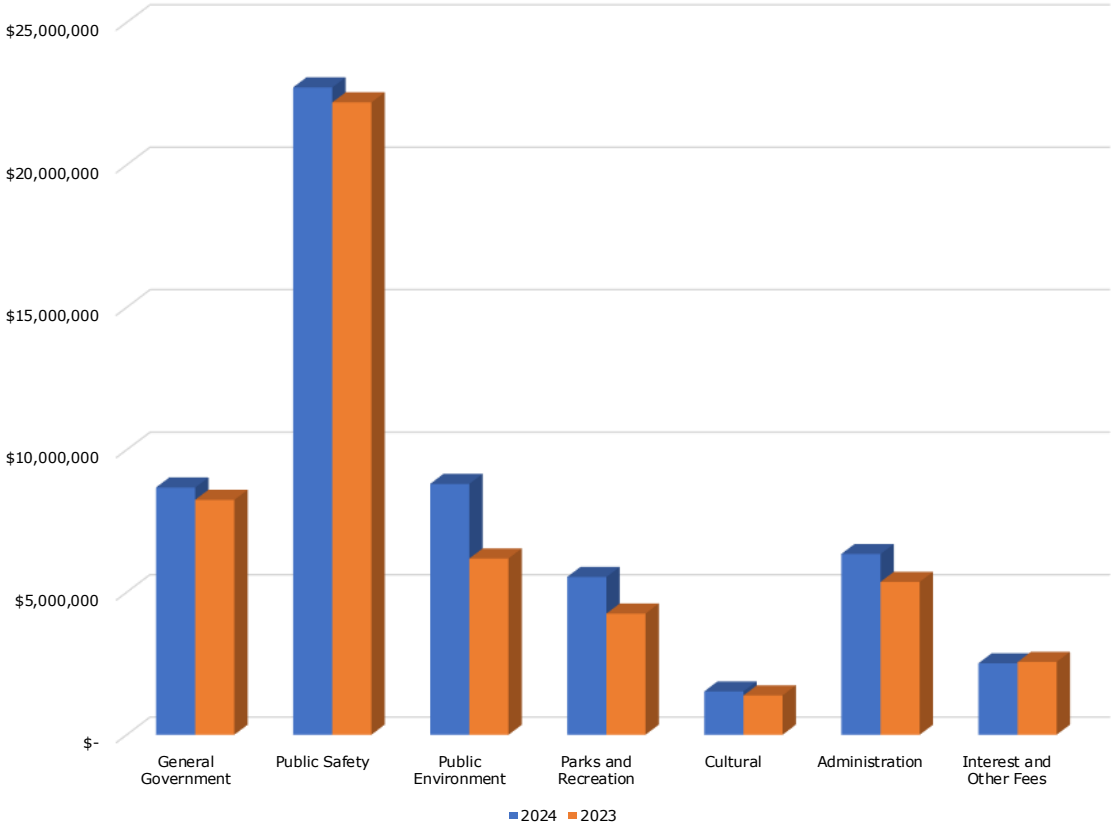
City of Schertz's Changes in Net Position
Government-Wide

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 7,782,686	$ 6,267,868	$ 42,793,475	$ 41,093,604	$ 50,576,161	$ 47,361,472
Operating grants & contributions	3,579,794	2,425,937	-	-	3,579,794	2,425,937
Capital contributions	3,293,373	18,456,911	8,431,343	14,180,619	11,724,716	32,637,530
General revenues:						
Property taxes	27,147,745	25,118,429	-	-	27,147,745	25,118,429
Other taxes	23,393,401	23,388,656	-	-	23,393,401	23,388,656
Investment earnings	5,569,055	4,678,690	4,535,559	1,927,277	10,104,614	6,605,967
Miscellaneous	1,119,844	820,465	974,786	479,479	2,094,630	1,299,944
Total revenues	71,885,898	81,156,956	56,735,163	57,680,979	128,621,061	138,837,935
Expenses:						
General government	8,678,145	8,244,956	-	-	8,678,145	8,244,956
Public safety	22,719,864	22,195,399	-	-	22,719,864	22,195,399
Public environment	8,802,846	6,188,351	-	-	8,802,846	6,188,351
Parks and recreation	5,539,108	4,253,278	-	-	5,539,108	4,253,278
Cultural	1,520,759	1,380,793	-	-	1,520,759	1,380,793
Administration	6,343,146	5,363,700	-	-	6,343,146	5,363,700
Interest and other fees	2,508,098	2,555,917	-	-	2,508,098	2,555,917
Water and sewer	-	-	32,088,184	30,088,159	32,088,184	30,088,159
EMS	-	-	11,718,474	10,176,945	11,718,474	10,176,945
Total expenses	56,111,966	50,182,394	43,806,658	40,265,104	99,918,624	90,447,498
Increase in net position before transfers	15,773,932	30,974,562	12,928,505	17,415,875	28,702,437	48,390,437
Transfers	-	591	-	(591)	-	-
Change in net position	15,773,932	30,975,153	12,928,505	17,415,284	28,702,437	48,390,437
Net position - beginning of year	184,522,196	153,547,043	160,613,147	143,197,863	345,135,343	296,744,906
Net position - end of year	$ 200,296,128	$184,522,196	$173,541,652	$160,613,147	$373,837,780	$345,135,343

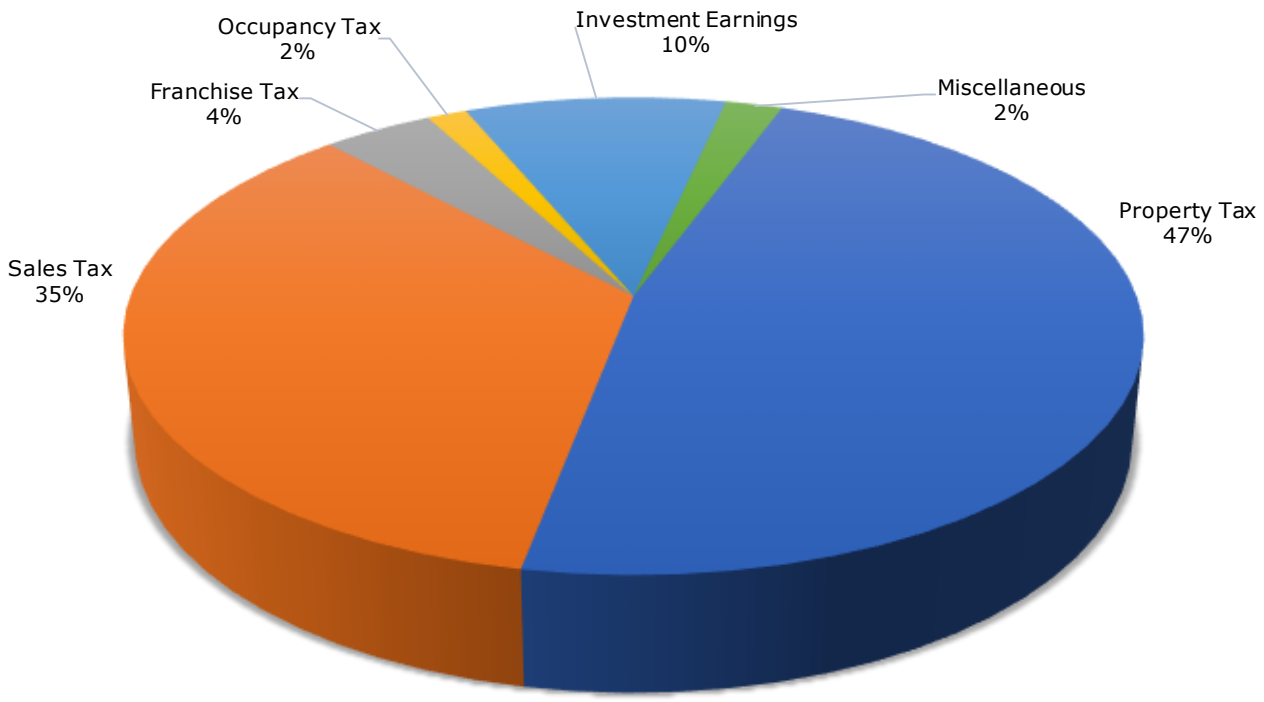
TOTAL REVENUES – GOVERNMENT-WIDE



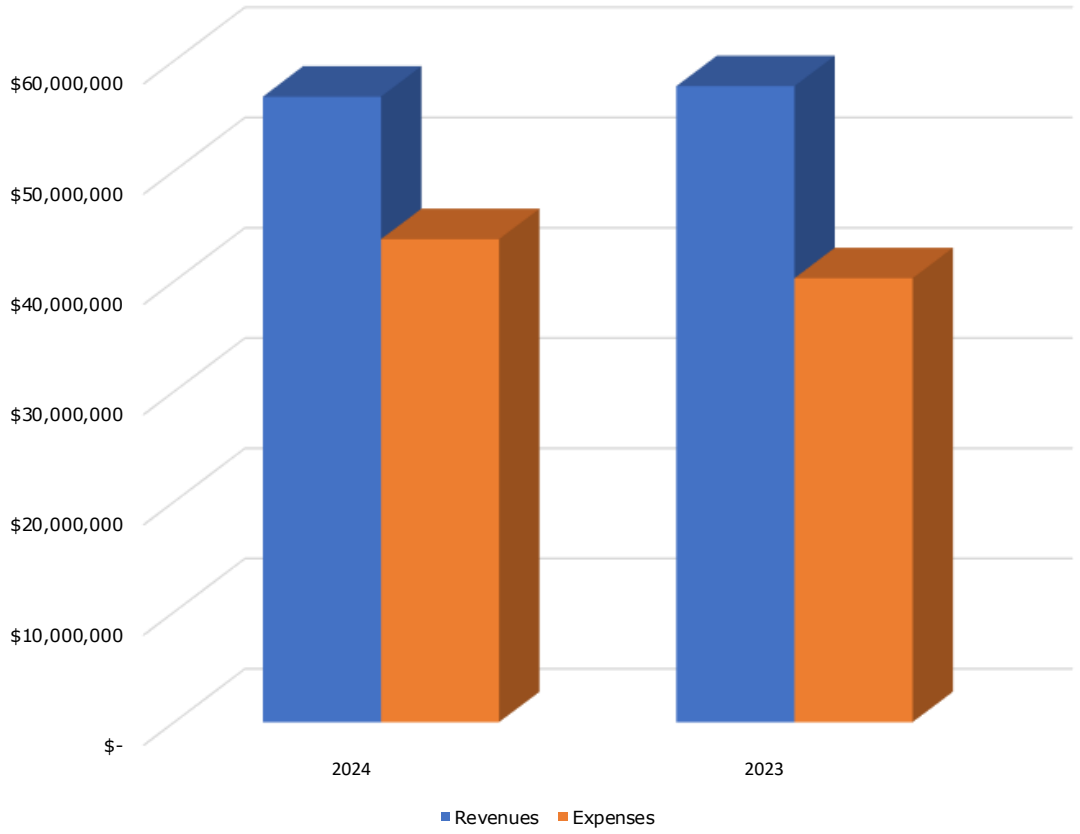
TOTAL EXPENSES – GOVERNMENT-WIDE



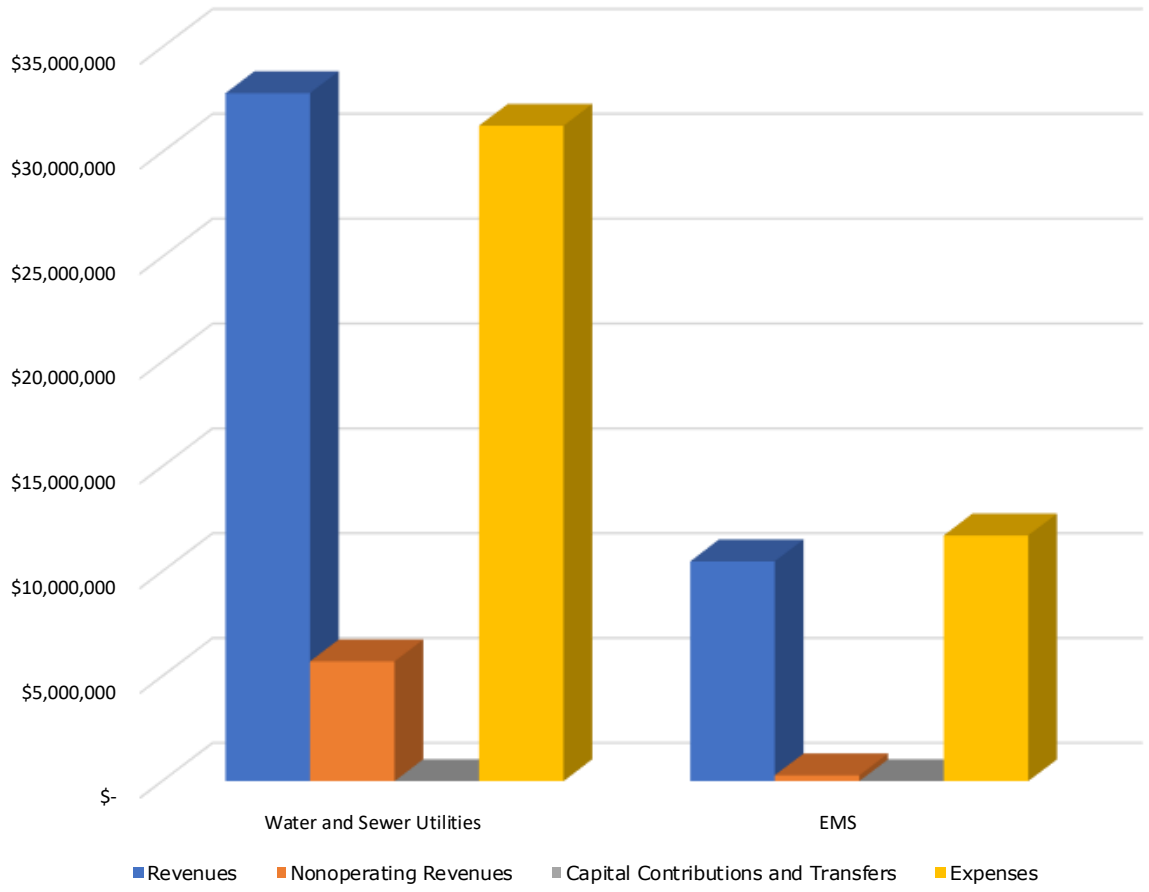
GENERAL REVENUE BY SOURCE – GOVERNMENTAL ACTIVITIES



TOTAL REVENUES AND EXPENSES – BUSINESS-TYPE ACTIVITIES



BUSINESS-TYPE REVENUES AND EXPENSES



Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $112,876,964. Of this total amount, $11,072,251 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been committed to pay debt service, for capital improvement projects, and other assigned purposes.

The general fund is the chief operating fund of the City of Schertz. At the end of the current fiscal year, unassigned fund balance of the general fund was $11,338,745, while total fund balance was $17,947,703, a decrease of $1,289,913 from the prior year. Overall, the decrease was caused by budgeted increases in public safety expenditures that were partially offset by increases in investment earnings, property, and sales tax revenues. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25.61% of total general fund expenditures, not including capital outlay.

The debt service fund has a total fund balance of $2,029,913, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was $916,055. This increase was due to regular principal and interest payments on long-term debt exceeding interest and sinking property tax revenue during the year. Over time, however, the debt service fund has sufficient cash and equivalents on hand to remain liquid if tax revenues decrease.

The capital projects fund has a total fund balance of $41,543,633, an increase of $18,790,451. This was caused by the issuance of the City's Series 2024 Certificates of Obligation.

The Economic Development Fund presents the activities of the Schertz Economic Development Corporation (the "EDC"), which promotes economic development activities using a portion of the City's sales tax revenue. At year end, the EDC fund reported an ending fund balance of $40,323,196, which is an increase of $7,327,362 compared to the prior year. The primary cause of this change was sales tax revenue growing faster than expenditures.

The American Rescue Plan Act Fund has a total fund balance of $814,392, which consists of interest earned on the $7,816,119 received from the Coronavirus Local Fiscal Recovery Fund grant program. Amounts not spent as of year-end are presented as unearned revenue until spent in accordance with the terms of the grant agreement in future years.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the water and sewer fund at the end of the year amounted to $41,286,917 and those for the Schertz EMS fund amounted to a deficit of $253,112, which are 132% and 2% of fund operating costs, respectively.

The water and sewer fund reported an increase in net position of $7.6 million. Approximately three quarters of this increase related to revenue recognized for contributed infrastructure assets; the remaining portion of the increase was from operating income, which was consistent with the prior year. Management's intent is to accumulate operating surplus to fund construction of new water and sewer infrastructure in future years with less reliance on bonded debt.

The Schertz EMS fund decreased net position by $1,877,201. Expenses increased by approximately $2.1 million compared to the prior year. Revenues were consistent to the prior year as a result of approximately the same number of ambulance runs in the prior year. Expenses increased primarily from increased salaries that resulted from the compensation study discussed previously.

General Fund Budgetary Highlights

The general fund expenditures were $1,282,031 less than the $47,322,463 budget. Overall activity in the General Fund increased during the current year as the City emerged from the COVID-19 pandemic, although the amount of growth was less than expected. Revenues were $734,613 less than budgeted, primarily due to property tax revenue increasing less than expected. Overall, ending fund balance in the general fund was $2,101,414 higher than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to $338,890,205 (net of accumulated depreciation), including several projects in progress from voter approved bonds.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 15,450,585	$ 15,214,261	$ 2,415,103	$ 2,415,102	$ 17,865,688	$ 17,629,363
Water rights	-	-	70,245	70,245	70,245	70,245
Buildings and improvements	67,671,372	53,420,797	3,725,152	3,725,152	71,396,524	57,145,949
Machinery, equipment, and vehicles	19,506,533	16,277,025	7,895,394	7,339,679	27,401,927	23,616,704
Infrastructure	175,820,607	175,473,306	143,743,449	137,700,969	319,564,056	313,174,275
Construction in progress	14,956,054	22,189,761	35,493,424	29,149,047	50,449,478	51,338,808
Accumulated depreciation	(98,720,552)	(88,306,247)	(49,137,161)	(44,438,286)	(147,857,713)	(132,744,533)
TOTALS	$194,684,599	$194,268,903	$144,205,606	$135,961,908	$338,890,205	$330,230,811

Significant capital asset activity for the year included improvements to streets and infrastructure of $6.2 million and construction projects of $7.2 million.

Additional information on the City's capital assets can be found in note II.F. to the basic financial statements.

LONG TERM DEBT

At the end of the current fiscal year, the City of Schertz had total long-term debt outstanding of $122,484,521. The related principal and interest payment for the bonds are backed by an annual ad valorem tax levied against all taxable property within the City. The City of Schertz maintains an "AA+" rating from Standard and Poor's.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	$ 46,395,000	$ 50,790,000	$ 2,750,000	$ 3,525,000	$ 49,145,000	$ 54,315,000
Certificates of obligation	42,275,000	24,565,000	21,150,000	22,005,000	63,425,000	46,570,000
Financing arrangements	54,614	81,921	163,843	245,764	218,457	327,685
Premium on bonds	5,763,094	5,133,058	1,954,620	2,086,300	7,717,714	7,219,358
Compensated absences	1,405,718	1,259,918	572,632	498,709	1,978,350	1,758,627
Totals	$ 95,893,426	$ 81,829,897	$ 26,591,095	$ 28,360,773	$ 122,484,521	$ 110,190,670

Total debt increased compared to the prior year due to the issuance of the City's Series 2024 Certificates of Obligation.

Additional information on the City's long-term debt can be found in note II.G. to the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

At the end of the fiscal year, the assigned and unassigned fund balance in the general fund decreased to $15.0 million from $15.5 million. There was a decrease in fund balance budgeted of $2.5 million in the original adopted budget but due to the above expected performance of taxes collected and interlocal agreement updates combined with savings in streets made up $2 million. The City of Schertz has appropriated $2.5 million of the fund balance for spending in the 2025 fiscal year budget in accordance to the City's fund balance policy in an effort to reduce the fund balance level. The approved tax rate decreased to $0.4872 from $0.4950 per $100 of valuation.

Each year the City updates its five-year budgeting forecast and has implemented a long-term debt model to assist management in making informed financial decisions that will impact the community now and in the future. The City's property tax base continues to expand at around 3% per year while the long term sales taxes are growing at 7% annually.

During the Fiscal year of 2023-24, the City and the Schertz Economic Development Corporation (SEDC) partnered for a study to determine the feasibility of extending a sewer line through this region known as the Town Creek Sewershed which is the area north of IH 35, along the City's border with Garden Ridge and New Braunfels. The plan was completed and the SEDC partnered with two companies to construct this sewer line.

Boomerang and Lovett, both Houston companies, are planning two projects to construct over 800,000 square feet of warehouse and cold storage in the area of FM 2252. These projects will extend the sewer from their projects to a manhole and existing sewer at Abby Road. This project to extend nearly 6,600 linear feet of 24-inch sewer line. In 2024-25 staff is planning for a second project to complete the second leg of over 9,000 linear feet of sewer for this watershed, finally providing service to the entire region. There are a lot of exciting things happening and on the horizon in Schertz.

Other development along IH 35 includes construction starting on buildings 2, 4, 5, and 6 at 22867 IH 35 that will be a combined 773,343 sq ft of industrial spec space and Royal Manufacturing starting Phase III for an additional 196,560 sq ft of industrial space.

For nearly two years, Schertz has worked on finalizing an agreement with Merit Real Estate for the development of the Schertz Station Shopping Center, Schertz' first major retail development in 20 years. The SEDC partnered with developers of that area to assist with public infrastructure for the extension of Ripps Kreusler Rd, and some signalization improvements on Cibolo Valley Drive and IH 35 access Rd. The development at that location will make way for a 250,000 square feet shopping center anchored by a Home Depot and several restaurants and service-related businesses. Some of the businesses coming to the center, CAVA, Chipolte, Panera, Jersey Mikes and Dave's Hot Chicken have been actively recruited by the city for many years. In addition, Portillo's Restaurant, the Chicago icon that was founded in 1963 will make its first appearance into the San Antonio market with a store in the Schertz Station. This development promises cranes on the horizon and ribbon cuttings for many years to come.

For residential development, City also has a 300 unit residential multifamily apartment complex totaling 383,481sq ft. In addition to having the highest annual revenue on new residential building permits since 2015.

Overall, the City of Schertz continues to be an extremely attractive option as a center for logistics and distribution being along the west side IH 35 where the current industrial development is centered with residential and residential businesses located along the east side. Continued development reinforces the City's projection of continued growth in both the residential and commercial sectors of 3% and 7%, respectively.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, City of Schertz, 1400 Schertz Parkway, Schertz, Texas 78154.

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BASIC
FINANCIAL STATEMENTS

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 112,611,161	$ 24,837,104	$ 137,448,265
Investments	4,829,710	1,222,270	6,051,980
Internal balances	732,091	(732,091)	-
Receivables, net of allowances:			
Taxes	4,630,649	-	4,630,649
Accounts and other	1,242,882	8,590,258	9,833,140
Accrued interest	-	6,324	6,324
Inventories	285,571	231,031	516,602
Restricted assets:			
Cash and cash equivalents	110,791	10,275,888	10,386,679
Service concession arrangement receivable:			
Due within one year	90,909	-	90,909
Due in more than one year	619,427	-	619,427
Investment in joint venture	-	22,208,706	22,208,706
Capital assets:			
Land	15,450,585	2,415,103	17,865,688
Water rights	-	70,245	70,245
Buildings and improvements	67,671,372	3,725,152	71,396,524
Equipment and vehicles	19,506,533	7,895,394	27,401,927
Infrastructure	175,820,607	143,743,449	319,564,056
Construction in progress	14,956,054	35,493,424	50,449,478
Accumulated depreciation	(98,720,552)	(49,137,161)	(147,857,713)
Total Assets	319,837,790	210,845,096	530,682,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on debt refunding	392,195	-	392,195
OPEB related	472,800	164,140	636,940
Pension related	6,291,741	2,184,268	8,476,009
Total Deferred Outflows of Resources	7,156,736	2,348,408	9,505,144

The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	$ 2,539,257	$ 4,153,880	$ 6,693,137
Accrued liabilities	777,467	289,202	1,066,669
Retainage payable	6,893	718,963	725,856
Due to other governments	50,043	-	50,043
Unearned revenue	6,544,945	302,260	6,847,205
Accrued interest payable	438,634	154,964	593,598
Customer deposits	33,027	600,837	633,864
Noncurrent liabilities:			
Due within one year:			
Compensated absences	281,144	114,526	395,670
Total OPEB liability	86,507	29,892	116,399
Service concession arrangement	55,241	-	55,241
Long-term debt	7,042,307	1,781,921	8,824,228
Due in more than one year:			
Compensated absences	1,124,574	458,106	1,582,680
Total OPEB liability	2,214,732	769,014	2,983,746
Net pension liability	16,326,037	5,667,815	21,993,852
Service concession arrangement	376,397	-	376,397
Long-term debt	87,445,401	24,236,542	111,681,943
Total Liabilities	125,342,606	39,277,922	164,620,528
DEFERRED INFLOWS OF RESOURCES			
Deferred service concession arrangement	278,698	-	278,698
OPEB related	972,045	337,461	1,309,506
Pension related	105,049	36,469	141,518
Total Deferred Inflows of Resources	1,355,792	373,930	1,729,722
NET POSITION			
Net investment in capital assets	142,891,901	125,867,091	268,758,992
Restricted for:			
Police and municipal court	920,715	-	920,715
PEG capital fees	136,899	-	136,899
Tourism development	3,439,858	-	3,439,858
Economic development	41,137,588	-	41,137,588
Parks and tree mitigation	1,777,495	-	1,777,495
Debt service	1,786,712	-	1,786,712
Scholarships and other purposes	1,013,530	-	1,013,530
Construction	-	6,640,756	6,640,756
Unrestricted	7,191,430	41,033,805	48,225,235
Total Net Position	$ 200,296,128	$ 173,541,652	$ 373,837,780

CITY OF SCHERTZ, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 8,678,145	$ 418,302	$ 1,563,245	$ -
Public safety	22,719,864	4,068,931	2,011,463	-
Public environment	8,802,846	2,038,419	-	3,293,373
Parks and recreation	5,539,108	932,437	-	-
Cultural	1,520,759	324,597	5,086	-
Administration	6,343,146	-	-	-
Interest	2,508,098	-	-	-
Total Governmental Activities	56,111,966	7,782,686	3,579,794	3,293,373
Business-type activities:				
Water and sewer	32,088,184	32,562,394	-	8,431,343
EMS	11,718,474	10,231,081	-	-
Total Business-Type Activities	43,806,658	42,793,475	-	8,431,343
Total Primary Government	$ 99,918,624	$ 50,576,161	$ 3,579,794	$ 11,724,716

General revenues:
- Taxes:
  - Ad valorem
  - Sales
  - Franchise fees
  - Hotel/motel
  - Mixed drink
- Investment earnings
- Miscellaneous

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (6,696,598)	$ -	$ (6,696,598)
(16,639,470)	-	(16,639,470)
(3,471,054)	-	(3,471,054)
(4,606,671)	-	(4,606,671)
(1,191,076)	-	(1,191,076)
(6,343,146)	-	(6,343,146)
(2,508,098)	-	(2,508,098)
(41,456,113)	-	(41,456,113)
-	8,905,553	8,905,553
-	(1,487,393)	(1,487,393)
-	7,418,160	7,418,160
(41,456,113)	7,418,160	(34,037,953)
27,147,745	-	27,147,745
20,095,955	-	20,095,955
2,354,657	-	2,354,657
849,265	-	849,265
93,524	-	93,524
5,569,055	4,535,559	10,104,614
1,119,844	974,786	2,094,630
57,230,045	5,510,345	62,740,390
15,773,932	12,928,505	28,702,437
184,522,196	160,613,147	345,135,343
$ 200,296,128	$ 173,541,652	$ 373,837,780

CITY OF SCHERTZ, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Capital Projects Fund	Debt Service Fund
ASSETS			
Cash and cash equivalents	$ 14,004,790	$ 41,622,628	$ 2,029,913
Investments	2,499,161	-	-
Receivables (net of allowances)			
Taxes	3,293,402	-	195,433
Accounts and other	1,134,923	-	-
Due from other funds	1,376,444	-	-
Inventory	285,571	-	-
Restricted assets:			
Cash and cash equivalents	110,791	-	-
Total Assets	22,705,082	41,622,628	2,225,346
LIABILITIES			
Accounts payable	2,446,518	78,995	-
Accrued salaries and benefits	777,467	-	-
Retainage payable	-	-	-
Customer deposits	33,027	-	-
Due to other governments	50,043	-	-
Due to other funds	-	-	-
Unearned revenues	31,498	-	-
Total Liabilities	3,338,553	78,995	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	1,418,826	-	195,433
Total Deferred Inflows of Resources	1,418,826	-	195,433
FUND BALANCES			
Nonspendable for:			
Inventory	285,571	-	-
Restricted for:			
Police and public safety/municipal court	409,637	-	-
Municipal court	715,579	-	-
PEG capital fees	136,899	-	-
Capital improvement	-	37,654,911	-
Debt service	-	-	2,029,913
Tourism development	-	-	-
Parks and tree mitigation	-	-	-
Historical Committee and library	-	-	-
Economic development	-	-	-
Animal control	47,461	-	-
Scholarships	149,097	-	-
Committed for:			
Capital Projects	-	3,888,722	-
Civic Center/SIED	1,260,939	-	-
Assigned for:			
Property replacement	1,007,626	-	-
Subsequent year's budget	2,596,149	-	-
Unassigned	11,338,745	-	-
Total Fund Balances	17,947,703	41,543,633	2,029,913
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 22,705,082	$ 41,622,628	$ 2,225,346

The accompanying notes are an integral part of these financial statements.

Economic Development Corporation	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 36,851,691	$ 7,334,732	$ 10,767,407	$ 112,611,161
2,330,549	-	-	4,829,710
1,141,814	-	-	4,630,649
7,949	-	100,010	1,242,882
-	-	-	1,376,444
-	-	-	285,571
-	-	-	110,791
40,332,003	7,334,732	10,867,417	125,087,208
8,807	-	4,937	2,539,257
-	-	-	777,467
-	6,893	-	6,893
-	-	-	33,027
-	-	-	50,043
-	-	644,353	644,353
-	6,513,447	-	6,544,945
8,807	6,520,340	649,290	10,595,985
-	-	-	1,614,259
-	-	-	1,614,259
-	-	-	285,571
-	-	511,078	920,715
-	-	-	715,579
-	-	-	136,899
-	-	4,654,797	42,309,708
-	-	-	2,029,913
-	-	3,439,858	3,439,858
-	-	1,777,495	1,777,495
-	-	101,393	101,393
40,323,196	814,392	-	41,137,588
-	-	-	47,461
-	-	-	149,097
-	-	-	3,888,722
-	-	-	1,260,939
-	-	-	1,007,626
-	-	-	2,596,149
-	-	(266,494)	11,072,251
40,323,196	814,392	10,218,127	112,876,964
$ 40,332,003	$ 7,334,732	$ 10,867,417	$ 125,087,208

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CITY OF SCHERTZ, TEXAS

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

SEPTEMBER 30, 2024

Total Fund Balances - Governmental Funds	$	112,876,964
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.		194,684,599
Bonds payable and accrued compensated absences will not be liquidated with current financial resources and, therefore, have not been included in the fund financial statements.		(90,130,332)
Interest payable on long-term debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due.		(438,634)
Premiums on bond issuances and deferred losses on bond refunding are recorded as other financing sources and uses when paid in the fund financial statements but are capitalized and amortized in the government-wide financial statements over the life of the bonds.		
Premiums		(5,763,094)
Deferred loss		392,195
Receivables from grants, property taxes and fines and fees are not available soon enough to pay for the current period's expenditures and are, therefore, deferred in the fund financial statements.		1,614,259
Included in the items related to debt is the recognition of the City's net pension liability, total OPEB liability, and related deferred outflows and inflows of resources.		
Net pension liability		(16,326,037)
Deferred outflows related to pensions		6,291,741
Deferred inflows related to pensions		(105,049)
Total OPEB liability		(2,301,239)
Deferred outflows related to OPEB		472,800
Deferred inflows related to OPEB		(972,045)
Net Position of Governmental Activities	$	200,296,128

The accompanying notes are an integral part
of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Capital Projects Fund	Debt Service Fund
REVENUES			
Taxes	$ 34,041,974	$ -	$ 8,917,461
Permits and fees	2,627,370	-	-
Service fees	2,339,769	-	-
Fines and fees	366,823	-	-
Intergovernmental	2,940,640	-	-
Investment earnings	1,251,166	1,379,778	195,912
Miscellaneous	897,538	-	221,136
Total Revenues	44,465,280	1,379,778	9,334,509
EXPENDITURES			
Current:			
General government	7,106,636	-	-
Public safety	23,365,331	-	-
Public environment	2,518,012	-	-
Parks and recreation	4,161,603	-	-
Cultural	1,429,406	-	-
Administration	5,688,426	-	-
Capital outlay	1,771,018	2,497,812	-
Debt service:			
Principal	-	-	5,850,000
Interest and fiscal charges	-	-	2,667,861
Bond issue costs	-	163,613	5,000
Total Expenditures	46,040,432	2,661,425	8,522,861
Excess (Deficiency) of Revenues Over Expenditures	(1,575,152)	(1,281,647)	811,648
OTHER FINANCING SOURCES (USES)			
Issuance of bonds	-	19,165,000	-
Premium on issuance of bonds	-	998,613	-
Transfers in	285,239	12,892	104,407
Transfers out	-	(104,407)	-
Total Other Financing Sources (Uses)	285,239	20,072,098	104,407
NET CHANGE IN FUND BALANCE	(1,289,913)	18,790,451	916,055
FUND BALANCES - BEGINNING	19,237,616	22,753,182	1,113,858
FUND BALANCES - ENDING	$ 17,947,703	$ 41,543,633	$ 2,029,913

The accompanying notes are an integral part of these financial statements.

Economic Development Corporation	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 6,698,059	$ -	$ 849,265	$ 50,506,759
-	-	1,001,518	3,628,888
-	-	1,502,262	3,842,031
-	-	224,151	590,974
-	694,541	378,480	4,013,661
1,868,124	414,711	459,364	5,569,055
1,101	-	69	1,119,844
8,567,284	1,109,252	4,415,109	69,271,212
384,286	-	56,535	7,547,457
-	-	43,544	23,408,875
-	-	81,429	2,599,441
-	-	-	4,161,603
-	-	16,880	1,446,286
557,505	-	80,265	6,326,196
-	694,541	111,961	5,075,332
-	-	-	5,850,000
-	-	-	2,667,861
-	-	-	168,613
941,791	694,541	390,614	59,251,664
7,625,493	414,711	4,024,495	10,019,548
-	-	-	19,165,000
-	-	-	998,613
-	-	-	402,538
(298,131)	-	-	(402,538)
(298,131)	-	-	20,163,613
7,327,362	414,711	4,024,495	30,183,161
32,995,834	399,681	6,193,632	82,693,803
$ 40,323,196	$ 814,392	$ 10,218,127	$ 112,876,964

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net Changes in Fund Balances - Governmental Funds	$ 30,183,161
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the governmental activities statement of activities, that cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	10,830,001
Depreciation expense	(10,414,305)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	25,404
Court fines	(704,091)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.	
Repayment of principal of long-term debt	6,245,884
Amortization of loss on refunding	(57,272)
Current year changes in certain long-term liabilities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Issuance of bonds	(19,165,000)
Premium on issuance of bonds	(998,613)
Compensated Absences	(145,800)
Net pension liability	66,799
Total OPEB liability	(109,307)
Interest payable on long-term debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due.	17,071
Change in Net Position of Governmental Activities	$ 15,773,932

The accompanying notes are an integral part
of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 24,836,633	$ 471	$ 24,837,104
Investments	1,222,270	-	1,222,270
Accounts receivable, net of allowance:			
Customer accounts	3,933,498	4,656,760	8,590,258
Accrued interest	6,324	-	6,324
Inventory	109,750	121,281	231,031
Total Current Assets	30,108,475	4,778,512	34,886,987
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	10,275,888	-	10,275,888
Investment in joint ventures	22,208,706	-	22,208,706
Capital assets:			
Land	2,415,103	-	2,415,103
Water rights	70,245	-	70,245
Buildings and improvements	3,630,652	94,500	3,725,152
Machinery, equipment, and vehicles	3,794,513	4,100,881	7,895,394
Infrastructure	143,743,449	-	143,743,449
Construction in progress	35,493,424	-	35,493,424
Less: accumulated depreciation	(46,665,904)	(2,471,257)	(49,137,161)
Total Noncurrent Assets	174,966,076	1,724,124	176,690,200
Total Assets	205,074,551	6,502,636	211,577,187
DEFERRED OUTFLOWS OF RESOURCES			
Related to OPEB	46,433	117,707	164,140
Related to pension	617,900	1,566,368	2,184,268
Total Deferred Outflows of Resources	664,333	1,684,075	2,348,408

The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Fund
LIABILITIES			
Current liabilities:			
Accounts payable	$ 3,721,077	$ 432,803	$ 4,153,880
Accrued liabilities	79,108	210,094	289,202
Retainage payable	718,963	-	718,963
Customer deposits	600,837	-	600,837
Accrued interest	154,964	-	154,964
Due to other funds	-	732,091	732,091
Unearned revenue	300,000	2,260	302,260
Current portion of long-term liabilities:			
Compensated absences	27,940	86,586	114,526
Total OPEB liability	8,495	21,397	29,892
Long-term debt	1,700,000	81,921	1,781,921
Total Current Liabilities	7,311,384	1,567,152	8,878,536
Noncurrent liabilities:			
Compensated absences	111,761	346,345	458,106
Total OPEB liability	217,505	551,509	769,014
Net pension liability	1,603,351	4,064,464	5,667,815
Long-term debt	24,154,620	81,922	24,236,542
Total Noncurrent Liabilities	26,087,237	5,044,240	31,131,477
Total Liabilities	33,398,621	6,611,392	40,010,013
DEFERRED INFLOWS OF RESOURCES			
Related to OPEB	95,464	241,997	337,461
Related to pension	10,316	26,153	36,469
Total Deferred Inflows of Resources	105,780	268,150	373,930
Net investment in capital assets	124,306,810	1,560,281	125,867,091
Restricted for construction	6,640,756	-	6,640,756
Unrestricted	41,286,917	(253,112)	41,033,805
Total Net Position	$ 172,234,483	$ 1,307,169	$ 173,541,652

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Funds
OPERATING REVENUES			
Fees charged to users	$ 32,041,277	$ 10,231,081	$ 42,272,358
Other charges	46,362	-	46,362
Miscellaneous	724,281	250,505	974,786
Total Operating Revenues	32,811,920	10,481,586	43,293,506
OPERATING EXPENSES			
Personnel services	3,425,187	8,901,006	12,326,193
General and administrative	3,422,149	898,961	4,321,110
Contractual services	19,137,379	761,544	19,898,923
Supplies and maintenance	678,498	683,702	1,362,200
Depreciation	4,593,817	473,261	5,067,078
Total Operating Costs	31,257,030	11,718,474	42,975,504
Operating Income (Loss)	1,554,890	(1,236,888)	318,002
NON-OPERATING REVENUES (EXPENSES)			
Investment revenue	4,511,317	24,242	4,535,559
Rent revenue	474,755	-	474,755
Interest expense	(831,154)	-	(831,154)
Total Non-Operating Revenues (Expenses)	4,154,918	24,242	4,179,160
Income before contributions and transfers	5,709,808	(1,212,646)	4,497,162
Capital contributions - impact fees	2,388,863	-	2,388,863
Capital contributions - dedicated assets	6,042,480	-	6,042,480
CHANGE IN NET POSITION	14,141,151	(1,212,646)	12,928,505
NET POSITION - BEGINNING	158,093,332	2,519,815	160,613,147
NET POSITION - END OF YEAR	$ 172,234,483	$ 1,307,169	$ 173,541,652

The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	$ 32,184,917	$ 10,019,047	$ 42,203,964
Cash paid to employees for services	(3,408,428)	(8,635,878)	(12,044,306)
Cash paid to suppliers for goods and services	(26,955,306)	(2,094,320)	(29,049,626)
Net Cash Provided By Operating Activities	1,821,183	(711,151)	1,110,032
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers from other funds	91,499	732,091	823,590
Net Cash Used in Non-Capital Financing Activities	91,499	732,091	823,590
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Capital contributions - impact fees	2,388,863	-	2,388,863
Interest paid on long-term debt	(956,469)	-	(956,469)
Principal paid on long-term debt	(1,630,000)	(81,921)	(1,711,921)
Net Cash Used in Capital and Related Financing Activities	(6,800,048)	(747,777)	(7,547,825)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(38,473)	-	(38,473)
Payments from rentals	474,755	-	474,755
Interest and investment earnings	4,511,317	24,242	4,535,559
Net Cash Provided By (Used in) Investing Activities	4,947,599	24,242	4,971,841
Net (Decrease) Increase in Cash and Cash Equivalents	60,233	(702,595)	(642,362)
Cash and cash equivalents at beginning of year:			
Cash and cash equivalents	21,699,922	703,066	22,402,988
Restricted cash and cash equivalents	13,352,366	-	13,352,366
	35,052,288	703,066	35,755,354
Cash and cash equivalents at end of year			
Cash and cash equivalents	24,836,633	471	24,837,104
Restricted cash and cash equivalents	10,275,888	-	10,275,888
	$ 35,112,521	$ 471	$ 35,112,992

The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	$ 1,554,890	$ (1,236,888)	$ 318,002
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	4,593,817	473,261	5,067,078
Change in investment in joint venture	(2,615,430)	-	(2,615,430)
Decrease (increase) in accounts receivable	(409,065)	(463,364)	(872,429)
Decrease (increase) in inventory	16,886	(22,280)	(5,394)
Decrease (increase) in inventory	219,527	416,896	636,423
Decrease (increase) in accounts receivable	7,540	10,114	17,654
Increase (decrease) in accounts payable	(1,118,736)	272,167	(846,569)
Increase (decrease) in accrued liabilities	28,596	-	28,596
Increase (decrease) in customer deposits	(24,012)	-	(24,012)
Increase (decrease) in unearned revenue	(193,926)	825	(193,101)
Increase (decrease) in compensated absences	(2,195)	76,118	73,923
Increase (decrease) in net pension liability	(240,739)	(302,856)	(543,595)
Increase (decrease) in deferred OPEB inflows	(1,765)	11,733	9,968
Increase (decrease) in deferred pension inflows	3,717	10,526	14,243
Increase (decrease) in total OPEB liability	2,078	42,597	44,675
Net cash provided by operating activities	$ 1,821,183	$ (711,151)	$ 1,110,032
SCHEDULE OF NON-CASH CAPITAL ACTIVITIES			
Developer contributions of capital assets	6,042,480	-	6,042,480
Total non-cash capital activities	$ 6,042,480	$ -	$ 6,042,480

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Schertz is a municipal corporation governed by an elected mayor and seven-member council. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

A. Reporting Entity

Component Units - As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations; thus, data from these units are be combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government. The City reports the following component unit:

Schertz Economic Development Corporation - The Corporation was organized for the purpose of promoting economic development in order to eliminate unemployment and underemployment and to promote and encourage employment and public welfare of, for, and on behalf of the City. The board of directors consists of seven (7) members appointed by the city council. The City is financially accountable for the Corporation because the city council approves the Corporation's budget and appoints all board members. For financial reporting purposes, the SEDC is reported as a blended component unit due to the City having operational responsibility for the component unit, and that any debt issued by SEDC would be expected to be paid using City resources. Thus, SEDC is presented as a special revenue fund within the City's financial statements. Complete financial statements for the Schertz Economic Development Corporation may be obtained from City Hall.

Joint Ventures - A joint venture is a legally separate entity that results from a contractual arrangement and that is owned, operated, or governed by two or more participating governments. The following entities meet the criteria as joint ventures. Separate financial statements for these entities may be obtained at City Hall.

Schertz/Seguin Local Government Corporation - is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Seguin in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations.

Cibolo Valley Local Government Corporation - is a public, nonprofit corporation organized July 28, 2011 to aid, assist, and act on behalf of the cities of Cibolo, Converse and Schertz in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Nonexchange revenues that are measurable but not available are recorded as unavailable revenue (a deferred inflow of resources). These revenues are generally property taxes and warrants outstanding. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Exchange revenues (payments for services) received in advance of the service being provided are recorded as unearned revenue.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund which accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for the acquisition and construction of major capital facilities financed from bond proceeds, grants, and transfers from other funds.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The Economic Development Corporation collects sales taxes to support business development and expansion within the City.

The American Rescue Plan Act Fund records revenue and expenditures related to the City's COVID-19 funding from the American Rescue Plan Act.

The City reports the following major enterprise funds:

The Water and Sewer System Fund accounts for the water and sewer services provided to the citizens through user charges.

The EMS Fund accounts for the emergency medical services provided to the citizens of the City and other participating governments through user charges.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this are charges between the City's general government function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applications for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes and investment earnings.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise fund and the EMS enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand and demand deposits. Cash is reported as restricted when it has restrictions on its use narrower than the purpose of the fund in which it is reported. This can result in differences in presentation between fund statements and government-wide statements.

For purposes of the statement of cash flows, the City considers cash and other investments with maturities of three months or less from the date of purchase to be cash and cash equivalents.

E. Investments

The City is authorized to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas of the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated of not less than "AA" or its equivalent; (5) certificates of deposit issued by state and national banks domiciled in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor, or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date. In addition, the City is authorized to invest in local government investment pools. The investment pools operate in accordance with appropriate state laws and regulations and have regulatory oversight from the Texas Public Funds Investment Act Sec. 2256.0016.

Investments for the City are reported at fair value, except for the position in investment pools, which are reported at net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

The City categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quotes prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

F. Receivables and Payables

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

Accounts receivables are reported net of allowances for uncollectible accounts. The allowance account represents management's estimate of uncollectible accounts based upon experience and historical trends.

Property taxes for the City are levied each October 1 on the taxable value as of the preceding January 1, the date a lien attaches, for all taxable real and personal property located in the City. Taxes are due by January 31 following the October 1 assessment date and become delinquent on February 1, at which time they begin accruing penalty and interest. The enforceable legal claim date for property taxes is the assessment date; therefore, the City did not record a receivable for accrual of future taxes at year end. Accordingly, no current taxes receivable are reported. Delinquent taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available has been reported as unavailable revenue (a deferred inflow of resources) at the government fund level.

G. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

H. Restricted Assets

Certain proceeds from bonds, resources set aside for their repayment, and other restrictive agreements are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants and/or contractual arrangements.

I. Capital Assets

Capital assets, which include land, buildings and improvements, machinery, equipment, vehicles, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

Capital assets are valued at cost where historical records are available and at an estimated cost where no records exist. Donated capital assets, donated works of art and similar items received as part of a service concession arrangement are reported at acquisition value, rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated over their useful lives on a straight-line basis as follows:

Assets	Use Lives (Years)
Buildings and improvements	10 - 50
Machinery, equipment, and vehicles	2 - 20
Infrastructure	15 - 30

J. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and compensatory time benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation and compensatory time pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The general fund, water and sewer fund and the EMS fund are used to liquidate compensated absences.

L. Pensions

The net pension liability, deferred inflows, and outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS), and additions to and deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Other Post-Employment Benefits (OPEB)

Supplemental Death Benefits Fund. For purposes of measuring the total Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF) OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as they are reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the City for benefits due and payable that are not reimbursed by plan assets. Information regarding the City's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

N. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and losses on defeasance are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Losses on defeasance are reported as deferred outflows of resources. Bond issuance costs are expensed as incurred.

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

O. Fund Balance

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose because of a formal action by the government's highest level of decision-making authority: an ordinance adopted by City Council prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments through formal documentation in the minutes. The City Council authorized (by way of policy) the City Manager to also make assignments. The City Manager's assignments do not require formal action; however, the City Manager has not assigned any funds at this time.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City. Only the General Fund reports positive unassigned fund balances; if another fund were to have unassigned fund balance, it would be in the event of a deficit.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second, and assigned third.

P. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed by creditors, grantors, or laws or regulations of other governments.

Q. Estimates

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

R. Deficit Equity

At September 30, 2024, the City has a deficit unassigned fund balance of $266,464 in the Grant Fund. This deficit is due to timing differences between expenditures and reimbursements of grant funds.

S. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the American rescue plan act fund, library advisory board fund, grant special revenue fund, police department forfeiture special revenue fund and the capital projects fund, which adopts project-length budgets.

II. DETAILED NOTES ON ALL FUNDS AND ACTIVITIES

A. Cash, Cash Equivalents and Investments

As of September 30, 2024, the City had the following cash, cash equivalents and investments:

	Reported Value	Weighted Average Maturity (days)	Fair Value Measurements Using - Level 2
Investment type:			
LOGIC	$ 39,529,875	48	$ -
Lone Star Investment Pool	29,060,228	21	-
Texas CLASS	72,231,881	34	-
Certificates of Deposit	4,529,802	79	-
U.S. Agency Securities	1,522,178	487	1,522,178
Subtotal	146,873,964		$ 1,522,178
Plus: depository and petty cash	960,980		
Total cash and investments	$ 147,834,944		

LOGIC, Lone Star Investment Pool and Texas CLASS are recorded as cash equivalents in the financial statements. All of the pools have redemption notice periods of one day and may redeem daily. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pools' liquidity.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs other than quoted market prices for similar assets; Level 3 inputs are significant unobservable inputs. All of the County's fair value investments were valued using either documented trade history in exact security pricing, option-adjusted discounted cash flow, or present value of expected future cash flow pricing models (Level 2 inputs).

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the City's investment portfolio to highly liquid investments to meet unanticipated cash requirements, and/or to redeploy cash into other investments expected to outperform current holdings.
Credit Risk. State law limits investments in certificates of deposit to guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor or the National Credit Union Share Insurance Fund, or its successor and investment pools continuously rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. The City's investment policy does not further limit its investment choices. As of September 30, 2024, the City's investments in the pooled investment funds were rated AAAm by Standard & Poor's. The City has also invested in debt securities provided by the Federal Home Loan Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit Banks, and U.S Treasury Notes. As of September 30, 2024, the City's investments in debt securities were rated BBB+ by Standard & Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2024, the City's cash and cash equivalents (including certificates of deposit, and component unit holdings) were fully collateralized by the City's depository by a combination of pledged collateral and FDIC insurance. All collateral is held in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the government securities owned by the City are held by its agent in the City's name.

Restricted Cash - Cash is restricted in the Proprietary fund for construction projects, impact fees and customer deposits.

B. Property Taxes

Taxes are levied on and payable as of October 1. The City has contracted with the Guadalupe County Tax Assessor-Collector to collect taxes on its behalf. Current taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

The City is permitted by the Constitution of the State of Texas to levy taxes up to $2.50 per $100 of taxable assessed valuation for all governmental purposes. Pursuant to a decision of the Attorney General of the State of Texas, up to $1.50 per $100 of assessed valuation may be used for the payment of long-term debt. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt for the year ended September 30, 2024, was $0.4990 per $100 of assessed value.

However, the City may not adopt a tax rate that exceeds the tax rate calculated in accordance with the Texas Property Tax Code without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election, if petitioned by registered voters, when the effective tax rate increase is more than 3.5% of the previous year's effective tax rate.

Property taxes are recorded as receivables and unearned revenues at the time the taxes are assessed. In governmental funds, revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in the time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with generally accepted accounting principles have been recognized as revenue. In the government-wide financial statements, the entire levy is recognized as revenue, net of estimated uncollectible amounts (if any), at the levy date.

C. Receivables

Receivables as September 30, 2024 for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities				Business-type Activities	
	General Fund	Economic Development	Debt Service	Nonmajor Funds	Water and Sewer Fund	Schertz EMS
Receivables:						
Property taxes	$ 442,546	$ -	$ 207,907	$ -	$ -	$ -
Sales tax	2,283,629	1,141,814	-	-	-	-
Occupancy taxes	-	-	-	100,010	-	-
Franchise taxes	572,349	-	-	-	-	-
Customers	-	-	-	-	3,712,290	9,589,341
Court fines	2,463,962	-	-	-	-	-
Other	160,557	7,949	-	-	364,093	-
Gross receivables	5,923,043	1,149,763	207,907	100,010	4,076,383	9,589,341
Less: allowance for uncollectible accounts	(1,494,718)	-	(12,474)	-	(142,885)	(4,932,581)
Net receivables	$ 4,428,325	$ 1,149,763	$ 195,433	$ 100,010	$ 3,933,498	$ 4,656,760

D. Deferred Inflows and Outflows of Resources

Governmental funds report unavailable revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue and unavailable revenue reported in the governmental funds were as follows:

	Unavailable
General Fund	
Delinquent property taxes receivable	$ 415,993
Court fines	1,002,833
Total General Fund	1,418,826
Debt Service Fund	
Delinquent property taxes receivable	195,433
Total Debt Service Fund	195,433
Total Governmental Funds	$ 1,614,259

Additionally, the proprietary funds and governmental activities statements of net position report various deferred outflows and inflows of resources, primarily due to pensions and OPEB, that are summarized by column. The following table presents the disaggregated amounts.

	Governmental Activities	Business-type Activities		Totals
		Water/ Sewer	EMS	
Deferred outflows:				
Charge on refunding	$ 392,195	$ 5,965	$ -	$ 398,160
Related to pensions	6,291,741	617,900	1,566,368	8,476,009
Related to OPEB - SDBF	150,518	14,782	37,473	202,773
Related to OPEB - Retiree Health Plan	322,282	31,651	80,234	434,167
Total deferred outflow	$ 7,156,736	$ 670,298	$ 1,684,075	$ 9,511,109
Deferred inflows:				
Service concession arrangement	$ 278,698	$ -	$ -	$ 278,698
Related to pensions	105,049	10,316	26,153	141,518
Related to OPEB - SDBF	276,823	27,187	68,917	372,927
Related to OPEB - Retiree Health plan	695,222	68,277	173,080	936,579
Total deferred inflow	$ 1,355,792	$ 105,780	$ 268,150	$ 1,729,722

E. Interfund Balances and Transfers

The composition of interfund balances as of September 30, 2024, is as follows:

Due From	Due To	Amount	Purpose
Schertz EMS	General	$ 732,091	Short-term pool cash loan
Nonmajor Governmental	General	644,353	Short-term pool cash loan

The following schedule briefly summarizes the City's transfer activity for the year ending September 30, 2024:

Transfer From	Transfer To	Amount	Purpose
Economic Development Corporation	General	$ 285,239	Funding for various capital projects
Economic Development Corporation	Capital Projects	12,892	Funding for various capital projects
Capital Projects	Debt Service	104,407	Suplement funds sources

F. Capital Assets

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

	Beginning Balance	Additions	Reclassifications/ Retirements	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 15,214,261	$ 236,324	$ -	$ 15,450,585
Construction in progress	22,189,761	6,917,581	(14,151,288)	14,956,054
Total capital assets not being depreciated	37,404,022	7,153,905	(14,151,288)	30,406,639
Capital assets being depreciated:				
Buildings and improvements	53,420,797	99,287	14,151,288	67,671,372
Machinery, equipment, and vehicles	16,277,025	3,229,508	-	19,506,533
Street and infrastructure	175,473,306	347,301	-	175,820,607
Total assets being depreciated	245,171,128	3,676,096	14,151,288	262,998,512
Less accumulated depreciation for:				
Buildings and improvements	(21,750,015)	(3,636,002)	-	(25,386,017)
Machinery, equipment, and vehicles	(10,555,924)	(1,214,065)	-	(11,769,989)
Street and infrastructure	(56,000,308)	(5,564,238)	-	(61,564,546)
Total accumulated depreciation	(88,306,247)	(10,414,305)	-	(98,720,552)
Total capital assets being depreciated, net	156,864,881	(6,738,209)	14,151,288	164,277,960
Governmental activities capital assets, net	$ 194,268,903	$ 415,696	$ -	$ 194,684,599

	Beginning Balance	Additions	Reclassifications/ Retirements	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,415,103	$ -	$ -	$ 2,415,103
Water rights	70,245	-	-	70,245
Construction in progress	29,149,047	6,344,377	-	35,493,424
Total capital assets, not being depreciated	31,634,395	6,344,377	-	37,978,772
Capital assets being depreciated:				
Buildings and improvements	3,725,152	-	-	3,725,152
Machinery, equipment, and vehicles	7,339,679	923,919	(368,204)	7,895,394
Infrastructure	137,700,969	6,042,480	-	143,743,449
Total assets being depreciated	148,765,800	6,966,399	(368,204)	155,363,995
Less accumulated depreciation for:				
Buildings and improvements	(1,437,563)	(163,917)	-	(1,601,480)
Machinery, equipment, and vehicles	(6,403,573)	(730,168)	368,204	(6,765,537)
Infrastructure	(36,597,151)	(4,172,993)	-	(40,770,144)
Total accumulated depreciation	(44,438,287)	(5,067,078)	368,204	(49,137,161)
Total capital assets being depreciated, net	104,327,513	1,899,321	-	106,226,834
Business-type activities capital assets, net	$ 135,961,908	$ 8,243,698	$ -	$ 144,205,606

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 1,089,121
Public safety	1,678,411
Public environment	6,194,882
Parks and recreation	1,375,252
Cultural	65,704
Administration	10,935
Total	$ 10,414,305
Business-type activities:	
Water and sewer system	$ 4,593,817
EMS	473,261
Total	$ 5,067,078
Total Depreciation	$ 15,481,383

G. Long-Term Debt

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities and equipment for governmental activities. These instruments include general obligation bonds, certificates of obligation, and tax notes. These debt obligations are secured primarily by future property tax revenues. In some cases, these bonds are also secured by a pledge of net revenues from the utility system, emergency medical services and economic development sales taxes. However, the amount of the formal pledge is generally limited to $1,000. Proprietary operating revenues for the year exceeded $43.2 million and sales tax revenue was $20 million.

Additionally, certain obligations that were marketed as private placements have been separately identified; however, the terms of these obligations are not significantly different than other obligations and do not have substantive acceleration clauses. Should the City default on these bonds, any registered owner of the obligations is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring the City to make payment.

Changes in long-term debt for the year ending September 30, 2024 are as follows:

	Beginning Balance	Issued	Refunded/ Retired	Ending Balance	Amount Due Within One Year
Governmental activities:					
General Obligation Bonds	$ 46,045,000	$ -	$ (3,415,000)	$ 42,630,000	$ 2,845,000
Certificates of Obligation	24,565,000	19,165,000	(1,455,000)	42,275,000	3,160,000
General Obligation Bonds- Private Placement	4,745,000	-	(980,000)	3,765,000	1,010,000
Premium from Debt	5,133,058	998,613	(368,577)	5,763,094	-
Financing Arrangement	81,921	-	(27,307)	54,614	27,307
Compensated Absences	1,259,918	649,767	(503,967)	1,405,718	281,144
Total governmental	$ 81,829,897	$ 20,813,380	$ (6,749,851)	$ 95,893,426	$ 7,323,451
Business-type activities:					
General Obligation Bonds	$ 3,095,000	$ -	$ (560,000)	$ 2,535,000	$ 595,000
Certificates of Obligation	22,005,000	-	(855,000)	21,150,000	890,000
General Obligation Bonds- Private Placement	430,000	-	(215,000)	215,000	215,000
Unamortized Premium	2,086,300	-	(131,680)	1,954,620	-
Financing Arrangement	245,764	-	(81,921)	163,843	81,921
Compensated Absences	498,709	273,407	(199,484)	572,632	114,526
Total business-type	$ 28,360,773	$ 273,407	$ (2,043,085)	$ 26,591,095	$ 1,896,447

Prior Year Refunding of Debt

The City defeased certain outstanding bonds by placing proceeds of new bonds in irrevocable trusts to provide for all future debt service payments. Accordingly, the respective trust accounts and liability for the defeased bonds are not included in the City's financial statements. As of September 30, 2024, the City does not have bonds considered defeased and outstanding.

A summary of the terms of long-term debt outstanding at September 30, 2024, is as follows:

	Issue Amount	Maturity	Rate	Balance
Governmental Activities				
General Obligation Bonds				
2014 Series, Refunding	8,450,000	2030	2.0% - 4.0%	$ 5,475,000
2015 Series, Refunding	4,185,000	2031	2.0% - 3.25%	1,140,000
2016 Series	5,880,000	2036	2.0% - 4.0%	3,830,000
2017 Series	3,935,000	2037	2.0% - 4.0%	2,825,000
2018 Series, Refunding	5,830,000	2033	3.125% - 5%	3,985,000
2020 Series, Refunding	7,555,000	2036	1.5% - 4%	4,690,000
2021 Series, Refunding	4,070,000	2033	2% - 4%	3,360,000
2022 Series	18,535,000	2042	4% - 5%	17,325,000
Private Placement obligations				
2007 Series GO	6,000,000	2027	4.07%	1,200,000
2018 Series GO Refunding	6,035,000	2028	2.12%	2,565,000
Certificates of Obligation				
2016 Series A	2,375,000	2036	2.0% - 4.0%	1,025,000
2016 Series B	1,475,000	2036	3.0% - 3.75%	1,000,000
2017 Series	4,935,000	2037	3.0% - 3.75%	2,880,000
2018 Series	4,845,000	2038	3.0% - 5.0%	3,405,000
2019 Series	4,015,000	2039	2.5% - 5%	2,690,000
2022 Series	4,740,000	2042	2% - 5%	4,385,000
2022 Series A	8,265,000	2042	4% - 5%	7,725,000
2024 Series	19,165,000	2044	4% - 5%	19,165,000
Total Governmental Long-Term Obligations				$ 88,670,000

	Issue Amount	Maturity	Rate	Balance
Business-type Activities				
General Obligation Bonds				
2018 Series, Refunding	2,740,000	2026	3.125% - 5%	$ 885,000
2021 Series, Refunding	1,945,000	2033	2% - 3%	1,650,000
Certificates of Obligation				
2018 Series	5,595,000	2028	3.0% - 5.0%	4,395,000
2019 Series	3,480,000	2039	2.5% - 5%	2,820,000
2022 Series	4,650,000	2042	2% - 5%	4,340,000
2022 Series A	10,265,000	2042	1.5% - 5%	9,595,000
Private Placement obligations				
2013 Series GO Refunding	2,130,000	2025	2.58%	215,000
Total Business-Type Long-Term Obligations				$ 23,900,000

Annual future debt service requirements of bonded debt as of September 30, 2024, are as follows:

Governmental activities:

Year Ended September 30,	General Obligation Bonds			Certificates of Obligation		
	Principal	Interest	Total	Principal	Interest	Total
2025	$ 2,845,000	$ 1,539,229	$ 4,384,229	$ 3,160,000	$ 1,610,435	$ 4,770,435
2026	2,970,000	1,438,288	4,408,288	3,050,000	1,539,069	4,589,069
2027	3,090,000	1,291,038	4,381,038	1,750,000	1,428,331	3,178,331
2028	3,510,000	1,167,513	4,677,513	1,820,000	1,347,931	3,167,931
2029	3,540,000	1,038,322	4,578,322	1,910,000	1,264,756	3,174,756
2030-2034	14,895,000	3,548,668	18,443,668	10,860,000	5,002,316	15,862,316
2035-2039	7,880,000	1,765,256	9,645,256	11,585,000	2,645,244	14,230,244
2040-2044	3,900,000	588,900	4,488,900	8,140,000	720,275	8,860,275
Total	$ 42,630,000	$ 12,377,214	$ 55,007,214	$ 42,275,000	$ 15,558,357	$ 57,833,357

Year Ended September 30,	Private Placement Debt		
	General Obligation Bonds		
	Principal	Interest	Total
2025	$ 1,010,000	$ 88,758	$ 1,098,758
2026	1,035,000	59,428	1,094,428
2027	1,060,000	29,274	1,089,274
2028	660,000	6,996	666,996
Total	$ 3,765,000	$ 184,456	$ 3,949,456

Business-type activities:

Year Ended September 30,	General Obligation Bonds			Certificates of Obligation		
	Principal	Interest	Total	Principal	Interest	Total
2025	$ 595,000	$ 78,825	$ 673,825	$ 890,000	$ 803,813	$ 1,693,813
2026	615,000	50,200	665,200	945,000	759,138	1,704,138
2027	175,000	32,150	207,150	985,000	712,263	1,697,263
2028	180,000	25,950	205,950	1,035,000	664,463	1,699,463
2029	190,000	20,400	210,400	1,085,000	615,088	1,700,088
2030-2034	780,000	31,475	811,475	6,160,000	2,325,069	8,485,069
2035-2039	-	-	-	7,010,000	1,089,147	8,099,147
2040-2044	-	-	-	3,040,000	163,084	3,203,084
Total	$ 2,535,000	$ 239,000	$ 2,774,000	$ 21,150,000	$ 7,132,065	$ 28,282,065

Year Ended September 30,	Private Placement Debt		
	General Obligation Bonds		
	Principal	Interest	Total
2025	$ 215,000	$ 2,774	$ 217,774
Total	$ 215,000	$ 2,774	$ 217,774

Financing Arrangements

The City enters into various agreements to finance machinery and equipment; they are classified as financing arrangements due to the title of the financed assets transferring to the City. Therefore, capital assets and a related financing arrangement obligation have been recorded at the present value of the future minimum payments at the inception date. This private placement debt is secured by the purchased equipment.

Future minimum payments on the financing arrangements are as follows:

Year Ended September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	$ 27,307	$ 819	$ 28,126	$ 81,921	$ 2,458	$ 84,379
2026	27,307	819	28,126	81,922	2,458	84,379
Total	$ 54,614	$ 1,638	$ 56,252	$ 163,843	$ 4,916	$ 168,758

H. Net Pension and Total OPEB Liabilities and Expenses

Amounts are aggregated into a single net pension liability and total OPEB liability, and expenses for certain columns. Below is the detail of net pension liability and total OPEB liability and expenses for governmental and business-type activities.

	Governmental Activities	Business-type Activities		Totals
		Water/ Sewer	EMS	
Net pension liability	$ 16,326,037	$ 1,603,351	$ 4,064,464	$ 21,993,852
Total OPEB liability:				
Due within one year:				
TMRS SDBF	$ 12,057	$ 1,184	$ 2,862	$ 16,103
Retiree health plan	74,450	7,311	18,535	100,296
Total due within one year	86,507	8,495	21,397	116,399
Due in more than one year:				
TMRS SDBF	624,415	61,321	155,591	841,327
Retiree health plan	1,590,317	156,184	395,918	2,142,419
Total due in more than one year	2,214,732	217,505	551,509	2,983,746
Total OPEB liability	$ 2,301,239	$ 226,000	$ 572,906	$ 3,100,145

	Governmental Activities	Business-type Activities		Totals
		Water/ Sewer	EMS	
Pension expense	$ 3,874,984	$ 380,556	$ 964,701	$ 5,220,241
OPEB expense:				
TMRS SDBF	37,503	3,683	9,337	50,523
Retiree Health Plan	174,665	17,153	43,484	235,302
Total OPEB expense	$ 212,168	$ 20,836	$ 52,821	$ 285,825

III. OTHER INFORMATION

A. Retirement Plan

Plan Description. The City of Schertz participates as one of 934 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the state of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Service Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

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

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

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

The City grants monetary credits for service rendered of a theoretical amount equal to two times what would have been contributed by the employee, with interest. Monetary credits, also known as the matching ratio, are 200% of the employee's accumulated contributions and are only payable in the form of an annuity. Beginning in 2008, the City granted an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount that takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, initiated in 2008, the City provided on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

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

Inactive employees or beneficiaries currently receiving benefits	158
Inactive employees entitled to but not yet receiving benefits	326
Active employees	394
Total	878

Contributions. Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 16.40% and 16.81% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were $5,206,428 and were equal to the required contributions.

Net Pension Liability. The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The net pension liability is typically liquidated through the General Fund and Enterprise Funds.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018, to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.70%
Core fixed income	6.00%	4.90%
Non-core fixed income	20.00%	8.70%
Other Public and Private Markets	12.00%	8.10%
Real estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	100.0%	

Discount Rate

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

The below schedule presents the changes in the Net Pension Liability as of December 31, 2023:

	Increase (Decease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/2022	$ 103,138,378	$ 78,352,223	$ 24,786,155
Changes for the year:			
Service cost	4,835,113	-	4,835,113
Interest	7,004,394	-	7,004,394
Difference between expected and actual experience	820,236	-	820,236
Change in assumptions	(133,135)	-	(133,135)
Contributions - employer	-	4,384,538	(4,384,538)
Contributions - employee	-	1,896,896	(1,896,896)
Net investment income	-	9,095,570	(9,095,570)
Benefit payments, including refunds of employee contributions	(3,574,272)	(3,574,272)	-
Administrative expense	-	(57,691)	57,691
Other changes	-	(402)	402
Net changes	8,952,336	11,744,639	(2,792,303)
Balance at 12/31/2023	$ 112,090,714	$ 90,096,862	$ 21,993,852

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability	$ 40,198,160	$ 21,993,852	$ 7,264,962

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions. For the year ended September 30, 2024, the City recognized pension expense of $5,220,241. Also, as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 2,429,435	$ 37,516
Changes in actuarial assumptions	10,134	104,002
Difference between projected and actual investment earnings	1,961,371	-
Contributions subsequent to the measurement date	4,075,069	-
Total	$ 8,476,009	$ 141,518

$4,075,069 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended September 30,	
2025	$ 1,393,514
2026	1,521,367
2027	2,020,199
2028	(675,658)

B. Other Post-Employment Benefits

The City participates in two defined-benefit other post-employment benefit (OPEB) plans: the Texas Municipal Retirement System Supplemental Death Benefits Fund (TMRS SDBF), and its own single-employer retiree health plan. Both are described in detail below.

The total OPEB liabilities of both plans are typically liquidated through the General Fund and Enterprise Funds.

TMRS Supplemental Death Benefits Fund

Plan Description. The City voluntarily participates in a single-employer other postemployment benefit (OPEB) plan administered by TMRS. The Plan is a group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). The Plan is established and administered in accordance with the TMRS Act identically to the City's pension plan. SDBF includes coverage for both active and retired members, and assets are commingled for the payment of such benefits. Therefore, the Plan does not qualify as an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 75.

Benefits Provided. The SDBF provides group-term life insurance to City employees who are active members in TMRS, including or not including retirees. The City Council opted into this program via an ordinance, and may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other employment benefit and is a fixed amount of $7,500.

Membership in the plan at December 31, 2023, the valuation and measurement date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	125
Inactive employees entitled to but not yet receiving benefits	79
Active employees	394
Total	598

Contributions. The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.22% for 2024 and 2023, of which 0.06% represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The City's contributions to the SDBF for the year ended September 30, 2024, were $18,684 representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Total OPEB Liability. The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and inputs:

Measurement year ended December 31,	2023
Inflation rate	2.50%
Discount rate	3.77%
Actuarial cost method	Entry Age Normal Method
Projected salary increases	3.60% to 11.85% including inflation
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. Inforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

Changes in assumptions reflect the annual change in the municipal bond rate. The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Discount Rate. The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees, and the assets are not segregated for these groups. As such, a single discount rate of 3.77% was used to measure the total OPEB liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.77%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total SDB OPEB Liability	$ 1,047,274	$ 857,430	$ 711,542

Changes in the Total OPEB Liability. Total City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2023, the measurement and actuarial valuation date, was calculated as follows:

	Total OPEB Liability
Balance at 12/31/2022	$ 763,943
Changes for the year:	
Service cost	37,901
Interest	31,378
Difference between expected and actual experience	(5,407)
Changes of assumptions or other inputs	45,858
Benefit payments, including refunds of employee contributions	(16,243)
Net changes	93,487
Balance at 12/31/2023	$ 857,430

Changes in assumptions and other inputs reflect a change in the discount rate from 4.05% to 3.77%.

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB. For the year ended September 30, 2024, the City recognized OPEB expense of $50,523. Also, as of September 30, 2024, the City reported deferred outflows and inflows of resources related to the TMRS OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 15,610	$ 41,298
Changes in actuarial assumptions	172,618	331,629
Contributions subsequent to the measurement date	14,545	-
Total	$ 202,773	$ 372,927

$14,545 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to the TMRS OPEB will be recognized in OPEB expense in future periods as follows:

For the Year Ended September 30,	
2025	$ (24,033)
2026	(30,186)
2027	(39,022)
2028	(60,290)
2029	(34,619)
Thereafter	3,451

City of Schertz Retiree Health Other Post-Employment Benefit Plan

In addition to the TMRS OPEB, The City administers a single employer defined benefit healthcare plan for retirees, established under legal authority of the City Charter. The City is the only employer participating in the Plan. The Plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

The City provides post-employment benefits for eligible participants enrolled in City-sponsored plans. The benefits are provided in the form of an implicit rate subsidy where the City contributes towards the retiree health premiums before achieving Medicare eligibility. While the Plan offers retiree only rates, a very small implicit liability still exists. Membership in the plan as of December 31, 2023, the valuation date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	-
Active employees	376
Total	384

Current active employees must be eligible for service retirement under the Texas Municipal Retirement System. To attain this eligibility active employees must be at least age 60 with 5 years of service or have at least 20 years of employment with a City participating in TMRS.. When a regular, full-time employee retires, they are eligible to maintain their coverage in the City's group health coverage. The City does not provide an explicit subsidy for retiree medical insurance. The liability for the City is due to the implicit rate.

The City made no direct contributions for monthly premiums. The retirees pay 100% of the monthly premiums which range based on the type of plan from $5 for retiree only to $1,737 for a retiree and their family.

The City's Retiree Health OPEB Liability (TOL) as of December 31, 2023, was calculated as follows:

	Total OPEB Liability
Balance at 12/31/2022	$ 2,245,759
Changes for the year:	
Service cost	207,231
Interest	93,119
Difference between expected and actual experience	28,527
Changes of assumptions or other inputs	(231,625)
Benefit payments, including refunds of employee contributions	(100,296)
Net changes	(3,044)
Balance at 12/31/2023	$ 2,242,715

Changes of assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022, to 3.77% as of December 31, 2023. Additionally, the demographic and salary increase assumptions were updated to reflect the 2023 TMRS Experience Study, and both the participation assumption and health care trend rates assumptions were updated to reflect the plan's anticipated experience.

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

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total OPEB liability - retiree health	$ 2,457,825	$ 2,242,715	$ 2,047,267

The following presents what the total OPEB liability of the City would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trends:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability - retiree health	$ 1,985,880	$ 2,242,715	$ 2,545,770

For the year ended September 30, 2024, the City recognized OPEB expense of $235,302. Also, as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 126,921	$ 169,253
Changes in actuarial assumptions	256,412	767,326
Contributions subsequent to the measurement date	50,834	-
Total	$ 434,167	$ 936,579

$50,834 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to the City's Retiree Health OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2024	$ (65,049)
2025	(65,049)
2026	(65,049)
2027	(73,327)
2028	(66,442)
Thereafter	(218,330)

C. Joint Ventures

Schertz/Seguin Local Government Corporation

The Schertz/Seguin Local Government Corporation is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Seguin in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations. Payments to the corporation are generally for the purchase of water treatment and for covering the Corporation's debt service requirements; they are reflected as "operating expenses" in the water and sewer fund and totaled $4,128,161 for the year ended September 30, 2024. Separate financial statements for the Schertz/Seguin Local Government Corporation may be obtained from the City of Seguin, 210 East Gonzales Street, Seguin, Texas 78156.

The City of Schertz is jointly liable, together with the City of Seguin, for operating deficits and long-term debt of the Schertz/Seguin Local Government Corporation. The Corporation had net revenue bonds outstanding in the amount of $150,143,684 (as of September 30, 2023, the most recent year for which information is available) to provide funds to build, improve, extend, enlarge and repair the Corporation's utility system, fund a reserve, and pay the costs of bond issuance. The bond resolution pledges intergovernmental contract revenues from the cities of Schertz and Seguin (the participating governments) to bond holders. Under the intergovernmental water supply contract, the participating governments are unconditionally obligated to pay their respective shares of annual contract revenue bond debt service from the operation of their respective utility systems.

The organizing documents for the Corporation provide that, in the event of dissolution, the net assets of the Corporation will be equally divided among the Cities of Schertz and Seguin. As such, the City's net investment in the joint venture has been recorded in the Water and Sewer Fund in the amount of $21,186,897. This amount reflects the City's portion of the net position of SSLGC as of September 30, 2023, the most recent fiscal year for which information is available.

Cibolo Valley Local Government Corporation

The Cibolo Valley Local Government Corporation (CVLGC) is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Cibolo in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations. Payments to the corporation are generally for the purchase of water treatment and for covering the Corporation's debt service requirements; they are reflected as "operating expenses" in the water and sewer fund and totaled $300,000 for the year ended September 30, 2024. Separate financial statements for the CVLGC may be obtained from the City of Schertz, 1400 Schertz Parkway, Schertz, Texas 78154.

The City of Schertz is jointly liable, together with the City of Cibolo, for operating deficits and long-term debt of CVLGC. In the event of dissolution, the net assets of the Corporation will be equally divided among the Cities of Schertz and Cibolo. As such, the City's net investment in the joint venture has been recorded in the Water and Sewer Fund in the amount of $1,021,809 as of September 30, 2024.

D. Commitments and Contingencies

Tax Increment Financing (the "Zone")

The City is a principal in the City of Schertz Tax Increment Reinvestment Zone #2, pursuant to Chapter 311 of the Texas Tax Code. Under the terms of the Zone agreement, the City of Schertz, Bexar County, and San Antonio River Authority are funding infrastructure improvements through tax increment financing to the Sedona Development Project.

At the time the Zone was created, the property tax base was "frozen" and increment taxes resulting from the increases to property tax base are being used to finance Zone improvements. The total projected cost is a combined figure of $45,000,000. Project costs of the developer will be funded up to 100% of the tax increment generated by the City of Schertz, Bexar County, and San Antonio River Authority (SARA). The City of Schertz (combined with SARA) have committed up to $32,186,700 of the total $45,000,000. The Zone has a statutory termination date of December 31, 2041. The TIRZ has collected $6,981,398 from taxing entities (net of administrative reimbursements) and remitted $5,325,000 to the developer as of September 30, 2024.

380 Agreements

The Chapter 380 Incentive program, authorized by Chapter 380 of the Texas Local Government Code, enables the City of Schertz to provide grants or reimbursements from the City's general fund. To become eligible for Chapter 380 Incentives, projects must: create at least of $100 million in new real and personal property; or generate at least $35 million in gross sales that is subject to the collection of local sales and use tax. Businesses that have a 380 Incentive agreement with the City are eligible to receive a reimbursement of taxes paid for the year if they have met the requirements outlined in the agreement by a certain date each year. For the fiscal year ended September 30, 2024, the City did not reimburse any property taxes paid under the terms of a Chapter 380 agreement.

Economic Development Incentive Agreements

The City of Schertz Economic Development Corporation (the SEDC) negotiates economic development incentive agreement on behalf of the SEDC and the City of Schertz (the City) on an individual basis. As of September 30, 2024, the City had nine active incentive agreements.

On May 2, 2017, the City and the Corporation approved the Schertz Incentive Policy which outlines the City's primary tools to attract commercial investment and promote economic development. Projects are selected on a case-by-case basis in accordance current policy and state laws at the discretion of the governing body. All incentive agreements are formalized through a performance agreement with specified terms and recapture criteria.

The SEDC Incentive program, authorized by Chapters 501, 502 and 505 of the Texas Local Government Code, enables the Corporation to fund allowable projects from the collection of one-half of one percent of sales tax proceeds collected in the City of Schertz. In accordance with state law, the SEDC Incentive Policy establishes grants and loans for businesses that create Primary Jobs for the following categories: Existing Businesses (3 years of operation within City), Small Businesses (fewer than 50 full-time jobs or annual sales less than $10 million), Large Impact Businesses (Up to $100 million in taxable property), and Extra-Large Businesses (over $100 million in taxable property).

The City and Corporation's outstanding incentive agreement grants are as follows:

	FY 2023-24 Amt.	Est. Remaining Grant
SEDC - LGC 501.101 (Bolster Primary Jobs):		
Ace Mart	$ 33,985	$ -
Caterpillar Hydra	25,000	25,000
Caterpillar Aquos	-	361,559
Schertz RE	25,000	1,633,870
Mile Hi	-	2,167,364
Totals	$ 83,985	$ 4,187,793
SEDC - LGC 501.103 (Infrastructure):		
Core 5	$ -	$ 350,000
Kellum	-	350,000
Schertz 312	-	2,500,000
Mob	-	40,000
Boom Connect	-	6,500,000
Schertz Station	-	8,000,000
Palapas Johns	-	154,100
Freckles	-	50,000
Totals	$ -	$ 17,944,100

Service Concession Arrangement

The City entered into an agreement with Young Men's Christian Association of Greater San Antonio ("YMCA"), under which YMCA will operate and collect user fees from the Natatorium and Outdoor Pools through 2037. YMCA will pay the city $100,000 annually over the course of the arrangement to cover costs of debt service related to the facility; the present value of these installment payments is estimated to be $710,336. The City will approve the rates and services that YMCA will provide, however, YMCA will retain all revenues earned from the operation of the Natatorium. The YMCA will remit all revenues received from operating the Outdoor Pools to the City with the exception of revenues earned from YMCA specific programs.

The City reports the Outdoor Pools and related equipment as capital assets recorded at historical cost. The City reports a receivable in the amount of $710,336 on the government-wide statements at year-end pursuant to the service concession arrangement, and a deferred inflow of $278,698 for the present value of maintenance costs estimated over the life of the Service Concession arrangement. The balance of these two amounts is recorded as a deferred inflow of resources.

Litigation

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

Cibolo Creek Municipal Authority

The Cibolo Creek Municipal Authority (CCMA) provides sewage treatment for the area in and around the City. In fiscal year 2014, the City entered into an agreement with CCMA to construct a sewage treatment facility in the southern portion of the City to primarily serve citizens of the City but also neighboring Cities and future development. Because the City would be the primary customer at this time, the agreement stipulates that the City will pay all future debt service on the bonds issued by CCMA to finance the project. During the fiscal year the City of Cibolo joined the CCMA and will begin sharing costs of the project. Should additional members join, the City's share of the costs would be reduced.

Future commitments to CCMA are as follows:

Year Ended September 30,	
2025	$ 714,050
2026	710,850
2027	717,200
2028	712,650
2029	712,650
2030-2034	3,568,200
2035-2039	3,569,000
2040-2043	2,858,800
2044	712,400
Total	$ 14,275,800

Construction Commitments

The City of Schertz has entered into commitments for various projects as follows:

Primary Government:	Estimated Project Cost to City	Expended to Date	Estimated Future Commitment
Governmental Activities:			
FM 78 and Main Street	$ 25,668,537	$ 2,442,331	$ 23,226,206
FM 2252 Water Relocation	275,000	247,054	27,946
SCADA Upgrade	189,000	43,489	145,511
Lookout Rd Signalization	60,000	-	60,000
Lookout Rd Reconstruction	5,710,000	-	5,710,000
Fire Station 4	12,297,056	360,878	11,936,178
Badge Access Upgrade	477,313	440,801	36,512
Great N Trail 2	160,000	80,937	79,063
Energy Efficient Projects	1,264,323	14,323	1,250,000
Total Governmental Commitments	46,101,229	3,629,813	42,471,416
Business-Type Activities:			
Woman Hollering WasteWater	12,724,305	11,696,303	1,028,002
Corbett Ground Storage	8,606,911	4,644,216	3,962,695
Riata Lift Station	2,791,680	416,766	2,374,914
E Live Oak - IH35 24" Line	6,299,350	1,327,060	4,972,290
FM1518 Utility Relocation	10,600,000	10,179,575	420,425
Loop Lines Project 1	825,000	134,388	690,612
Total Business-Type Activities	41,847,246	28,398,308	13,448,938
Total Estimated Future Commitments	$ 87,948,475	$ 32,028,121	$ 55,920,354

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City contracts with the Texas Municipal League Intergovernmental Risk Pool, a public entity risk pool currently operating as a common risk management and insurance program providing insurance coverage in the following areas: general liability, automobile liability and physical damage, law enforcement liability, worker's compensation, real and personal property, mobile equipment, and errors and omissions liability. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts. There were no significant increases or decreases in coverage from the prior year. For the past three fiscal years, no claims or settlements have exceeded deductible amounts.

E. New Accounting Guidance

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES				
Taxes	$ 35,380,000	$ 35,299,242	$ 34,041,974	$ (1,257,268)
Permits and fees	1,428,420	2,413,420	2,627,370	213,950
Service fees	1,940,844	2,140,844	2,339,769	198,925
Fines and fees	402,980	402,980	366,823	(36,157)
Intergovernmental	2,356,000	3,156,000	2,940,640	(215,360)
Investment earnings	1,200,000	1,200,000	1,251,166	51,166
Miscellaneous	587,407	587,407	897,538	310,131
Total Revenues	43,295,651	45,199,893	44,465,280	(734,613)
EXPENDITURES				
General government:				
Council	151,565	151,565	140,502	11,063
City manager	977,360	999,288	1,137,261	(137,973)
Municipal court	447,441	447,441	421,103	26,338
311 customer service	138,257	150,006	150,511	(505)
Planning & zoning	450,686	450,686	443,834	6,852
Legal	90,000	140,000	138,639	1,361
City secretary	240,733	267,971	247,316	20,655
Nondepartmental	2,231,529	1,806,310	1,953,880	(147,570)
Public affairs	674,912	674,912	632,389	42,523
Engineering	1,371,896	1,371,896	1,169,769	202,127
Economic development	526,840	526,840	401,155	125,685
Citizens assistance	317,666	317,666	309,556	8,110
Special events	45,000	45,000	54,404	(9,404)
Total General Government	7,663,885	7,349,581	7,200,319	149,262
Public safety:				
Police department	13,798,202	14,445,017	14,231,945	213,072
Fire department	8,385,016	9,185,016	9,028,890	156,126
Inspection	1,370,411	1,370,411	1,302,905	67,506
Total Public Safety	23,553,629	25,000,444	24,563,740	436,704
Public environment:				
Streets	2,720,161	3,373,851	2,502,886	870,965
Total Public Environment	2,720,161	3,373,851	2,502,886	870,965
Parks and recreation:				
Parks	2,384,461	2,624,215	2,821,887	(197,672)
Pools	594,552	669,552	671,771	(2,219)
Community/Civic Center	576,841	692,841	682,924	9,917
Total Parks and Recreation	3,555,854	3,986,608	4,176,582	(189,974)
Cultural:				
Library	1,386,218	1,436,902	1,429,406	7,496
Total Cultural	1,386,218	1,436,902	1,429,406	7,496

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
EXPENDITURES (CONTINUED)				
Administration:				
Information technology	3,355,379	3,382,118	3,378,929	3,189
Human resources	854,880	914,880	887,441	27,439
Finance	792,929	792,929	775,346	17,583
Purchasing & asset management	328,466	328,466	250,623	77,843
Building maintenance	2,062,642	2,162,134	2,123,596	38,538
Fleet service	1,486,000	1,790,387	1,944,815	(154,428)
Interfund charges	(3,195,837)	(3,195,837)	(3,193,251)	(2,586)
Total Administration	5,684,459	6,175,077	6,167,499	7,578
Total Expenditures	44,564,206	47,322,463	46,040,432	1,282,031
Excess of revenues over expenditures	(1,268,555)	(2,122,570)	(1,575,152)	547,418
OTHER FINANCING SOURCES (USES)				
Transfers in	9,000	9,000	285,239	276,239
Transfers out	(1,277,757)	(1,277,757)	-	1,277,757
Total Other Financing Sources (Uses)	(1,268,757)	(1,268,757)	285,239	1,553,996
NET CHANGE IN FUND BALANCE	(2,537,312)	(3,391,327)	(1,289,913)	2,101,414
FUND BALANCE - BEGINNING	19,237,616	19,237,616	19,237,616	-
FUND BALANCE - ENDING	$ 16,700,304	$ 15,846,289	$ 17,947,703	$ 2,101,414

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT CORPORATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES				
Taxes	$ 7,092,000	$ 7,092,000	$ 6,698,059	$ (393,941)
Investment income	1,315,000	1,315,000	1,868,124	553,124
Miscellaneous	-	-	1,101	1,101
Total Revenues	8,407,000	8,407,000	8,567,284	159,183
EXPENDITURES				
Current:				
General government	3,716,870	3,716,870	384,286	3,332,584
Administration	618,183	618,183	557,505	60,678
Total Expenditures	4,335,053	4,335,053	941,791	3,393,262
Excess of revenues over expenditures	4,071,947	4,071,947	7,625,493	3,553,546
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(298,131)	(298,131)
Total Other Financing Sources (Uses)	-	-	(298,131)	(298,131)
NET CHANGE IN FUND BALANCE	4,071,947	4,071,947	7,327,362	3,255,415
FUND BALANCE - BEGINNING	32,995,834	32,995,834	32,995,834	-
FUND BALANCE - ENDING	$ 37,067,781	$ 37,067,781	$ 40,323,196	$ 3,255,415

Budgetary Information - The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. Annual budgets are adopted for the general fund, debt service fund, economic development corporation fund, hotel occupancy tax fund, park fund, tree mitigation, police forfeiture fund, library advisory board fund, and the historical committee fund. Project-length financial plans are adopted for capital projects funds.

Budgetary preparation and control are exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at year-end.

For the fiscal year ended September 30, 2024, actual expenditures did not exceed budgeted expenditures at the fund level for any of the City's funds.

Encumbrance accounting, in which appropriations are recorded as budgetary expenditures, is not utilized by the City.

CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total pension liability				
Service cost	$ 4,835,113	$ 4,576,714	$ 4,211,795	$ 3,761,994
Interest on total pension liability	7,004,394	6,323,215	5,766,957	5,326,206
Difference between expected and actual experience	820,236	2,387,281	1,060,260	(154,592)
Change of assumptions	(133,135)	-	-	-
Benefit payments/refunds of contributions	(3,574,272)	(3,075,473)	(2,885,733)	(2,372,023)
Net Change in Total Pension Liability	8,952,336	10,211,737	8,153,279	6,561,585
Total Pension Liability, Beginning	103,138,378	92,926,641	84,773,362	78,211,777
Total Pension Liability, Ending (a)	$ 112,090,714	$ 103,138,378	$ 92,926,641	$ 84,773,362
Plan fiduciary net position				
Contributions - employer	$ 4,384,538	$ 4,133,310	$ 3,831,461	$ 3,327,434
Contributions - employee	1,896,896	1,783,798	1,643,398	1,474,466
Net investment income	9,095,570	(5,958,648)	9,113,755	4,760,749
Benefit payments/refunds of contributions	(3,574,272)	(3,075,473)	(2,885,733)	(2,372,023)
Administrative expenses	(57,691)	(51,455)	(42,101)	(30,767)
Other	(402)	61,401	288	(1,200)
Net Change in Fiduciary Position	11,744,639	(3,107,067)	11,661,068	7,158,659
Fiduciary Net Position, Beginning	78,352,223	81,459,290	69,798,222	62,639,563
Fiduciary Net Position, Ending (b)	90,096,862	78,352,223	81,459,290	69,798,222
Net pension liability = (a)-(b)	$ 21,993,852	$ 24,786,155	$ 11,467,351	$ 14,975,140
Fiduciary Net Position as a Percentage of Total Pension Liability	80.38%	75.97%	87.66%	82.34%
Covered Payroll	$ 27,072,303	$ 25,497,946	$ 23,477,118	$ 21,063,794
Net Pension Liability as a Percentage of Covered Payroll	81.24%	97.21%	48.84%	71.09%

2019	2018	2017	2016	2015	2014
$ 3,421,878	$ 3,301,265	$ 3,073,538	$ 2,855,745	$ 2,724,337	$ 2,558,743
4,898,478	4,505,483	4,111,517	3,763,562	3,556,428	3,245,266
(108,478)	34,393	416,585	139,216	120,434	(122,286)
263,015	-	-	-	59,193	-
(2,244,447)	(1,914,159)	(1,843,774)	(1,581,272)	(1,570,211)	(1,068,487)
6,230,446	5,926,982	5,757,866	5,177,251	4,890,181	4,613,236
71,981,331	66,054,349	60,296,483	55,119,232	50,229,051	45,615,815
$ 78,211,777	$ 71,981,331	$ 66,054,349	$ 60,296,483	$ 55,119,232	$ 50,229,051
$ 3,163,340	$ 3,033,936	$ 2,793,644	$ 2,627,335	$ 2,542,565	$ 2,403,929
1,380,585	1,326,518	1,232,232	1,152,864	1,095,260	1,077,097
8,093,416	(1,540,890)	5,999,805	2,602,572	53,742	1,841,586
(2,244,447)	(1,914,159)	(1,843,774)	(1,581,272)	(1,570,211)	(1,068,487)
(45,681)	(29,768)	(31,080)	(29,385)	(32,727)	(19,219)
(1,373)	(1,554)	(1,575)	(1,583)	(1,616)	(1,580)
10,345,840	874,083	8,149,252	4,770,531	2,087,013	4,233,326
52,293,723	51,419,640	43,270,388	38,499,857	36,412,844	32,179,518
62,639,563	52,293,723	51,419,640	43,270,388	38,499,857	36,412,844
$ 15,572,214	$ 19,687,608	$ 14,634,709	$ 17,026,095	$ 16,619,375	$ 13,816,207
80.09%	72.65%	77.84%	71.76%	69.85%	72.49%
$ 19,722,641	$ 18,896,766	$ 17,603,310	$ 16,478,620	$ 15,648,114	$ 15,389,154
78.96%	104.19%	83.14%	103.32%	106.21%	89.78%

CITY OF SCHERTZ, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year Ended September 30,	**2024**	**2023**	**2022**	**2021**
Actuarially determined contribution	$5,206,428	$4,349,322	$4,245,872	$3,700,948
Contributions in relation to the actuarially determined contribution	5,206,428	4,349,322	4,245,872	3,700,948
Contribution deficiency (excess)	-	-	-	-
Covered payroll	31,140,466	26,535,541	26,163,046	22,879,083
Contributions as a percentage of covered payroll	16.72%	16.39%	16.23%	16.18%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31st and become effective on January 1st, 13 months and a day later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 Years
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.5%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2013 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municpal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information: There were no benefit changes during the year.

2020	2019	2018	2017	2016	2015
$ 3,235,479	$ 3,129,413	$ 2,971,592	$ 2,756,511	$ 2,592,593	$ 2,487,856
3,235,479	3,129,413	2,971,592	2,756,511	2,592,593	2,487,856
-	-	-	-	-	-
20,401,412	19,520,269	18,605,654	17,347,849	16,175,988	15,486,735
15.86%	16.03%	15.97%	15.89%	16.03%	16.06%

CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN TMRS OTHER POST-EMPLOYMENT BENEFIT LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total OPEB liability				
Service cost	$ 37,901	$ 73,900	$ 70,429	$ 50,554
Interest on total OPEB liability	31,378	21,768	21,248	22,915
Differences in actuarial experience	(5,407)	(7,347)	(1,360)	(4,382)
Change of assumptions	45,858	(462,756)	42,012	158,118
Benefit payments	(16,243)	(15,290)	(11,739)	(4,213)
Net change in total OPEB liability	93,487	(389,725)	120,590	222,992
Total OPEB liability, beginning	763,943	1,153,668	1,033,078	810,086
Total OPEB liability, ending (a)	$ 857,430	$ 763,943	$ 1,153,668	$ 1,033,078
Covered-employee payroll	$27,072,303	$25,497,946	$23,477,118	$21,063,794
Total OPEB liability as a percentage of covered-employee payroll	3.17%	3.00%	4.91%	4.90%

Note: 10 years of data is required to be provided in this schedule. As of year-end, all years are not available. Additional years will be added in the future as the information becomes available.

NOTES TO SCHEDULE

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31st and become effective on January 1st, 13 months and a day later.

Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year setforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the 3% floor.
Other information	No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

2019	2018	2017
$ 33,528	$ 37,794	$ 29,926
26,904	21,182	20,123
(105,282)	86,276	-
148,494	(54,027)	57,257
(3,945)	(3,779)	(3,521)
99,699	87,446	103,785
710,387	622,941	519,156
$ 810,086	$ 710,387	$ 622,941
$19,722,641	$18,896,766	$17,603,310
4.11%	3.76%	3.54%

CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN CITY RETIREE HEALTH OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total OPEB liability				
Service cost	$ 207,231	$ 230,479	$ 161,830	$ 141,084
Interest on total OPEB liability	93,119	48,122	50,064	60,561
Difference in actuarial experience	28,527	(4,764)	134,106	4,341
Change of assumptions	(231,625)	(495,992)	(191,684)	161,146
Benefit payments	(100,296)	(64,389)	(88,569)	(64,499)
Net change in total OPEB liability	(3,044)	(286,544)	65,747	302,633
Total OPEB liability, beginning	2,245,759	2,532,303	2,466,556	2,163,923
Total OPEB liability, ending (a)	$ 2,242,715	$ 2,245,759	$ 2,532,303	$ 2,466,556
Covered-employee payroll	$ 26,795,229	$ 25,255,936	$ 23,290,477	$ 20,870,983
Total OPEB liability as a percentage of covered-employee payroll	8.37%	8.89%	10.87%	11.82%

Note: 10 years of data is required to be provided in this schedule. As of year-end, all years are not available. Additional years will be added in the future as the information becomes available.

NOTES TO SCHEDULE

Valuation Date:	December 31, 2023
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial cost method	Individual entry-age
Discount rate	3.77% as of December 31, 2023
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Demographic assumptions	Based on the 2023 experience study conducted for the Texas Municipal Retirement System (TMRS).
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used, with male rates multiplied by 103% and female rates multiplied by 105%. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP-2021 table to account for future mortality improvements.
Health care trend rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	For all non-Medicare retirees, 25% if retiring from age 50 to 64.
Other information	The discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.
	No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

2019	2018	2017
$ 125,648	$ 121,821	$ 107,517
78,646	67,947	69,435
(343,086)	14,962	-
275,398	(81,106)	96,092
(59,401)	(57,530)	(42,189)
77,205	66,094	230,855
2,086,718	2,020,624	1,789,769
$ 2,163,923	$ 2,086,718	$ 2,020,624
$ 19,521,924	$ 18,974,951	$ 16,068,891
11.08%	11.00%	12.57%

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SUPPLEMENTARY INFORMATION

Comparative Schedules – Governmental Funds

General Fund
Economic Development Corporation
Debt Service Fund
Capital Projects Fund
American Recovery Program Act Fund

Combining Statements and Individual Fund Schedules - Nonmajor Governmental Funds

Hotel Occupancy Fund - will account for proceeds of hotel occupancy taxes to be used strictly for those kinds of programs that promote the tourism industry.

Park Fund - will account for revenues from developers' fees (in lieu of park land dedication), grants, and donations and is designed to monitor and manage improvement of the City's park system.

Tree Mitigation Fund - will account for revenues from permits, grants and donations to preserve and replace trees in the City.

Treasury Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the U.S. Treasury department.

Justice Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the US Department of Justice.

State Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the State Forfeiture Program.

Grant Fund - will account for revenue and expenditures related to federal and state grant programs.

Library Advisory Board - to account for certain fees generated at the library to be used by the Board for general improvements to the Library.

Historical Committee Fund - will account for funds received for the preservation of the history of the City.

Capital Recovery Roadways Fund - to account for a fee assessed for capital recovery on new construction.

CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
GENERAL FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 14,004,790	$ 16,338,407
Investments	2,499,161	2,438,934
Receivables (net of allowances)		
Taxes	3,293,402	3,352,850
Accounts and other	1,134,923	1,840,329
Due from other funds	1,376,444	644,353
Inventory	285,571	342,248
Restricted assets:		
Cash and cash equivalents	110,791	598,112
Total Assets	22,705,082	25,555,233
LIABILITIES		
Accounts payable	2,446,518	3,522,925
Accrued salaries and benefits	777,467	529,285
Customer deposits	33,027	6,652
Due to other governments	50,043	31,357
Due to other funds	-	91,499
Unearned revenues	31,498	52,765
Total Liabilities	3,338,553	4,234,483
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues	1,418,826	2,083,134
Total Deferred Inflows of Resources	1,418,826	2,083,134
FUND BALANCES		
Nonspendable for:		
Inventory	285,571	342,248
Restricted for:		
Police and public safety/municipal court	409,637	355,469
Municipal court	715,579	786,902
PEG capital fees	136,899	884,536
Animal control	47,461	44,690
Scholarships	149,097	149,097
Committed for:		
Civic Center/CIED	1,260,939	1,155,078
Assigned for:		
Property replacement	1,007,626	954,151
Subsequent year's budget	2,596,149	2,564,504
Unassigned	11,338,745	12,000,941
Total Fund Balances	17,947,703	19,237,616
Total Liabilities, Deferred inflows of Resources, and Fund Balances	$ 22,705,082	$ 25,555,233

CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Taxes	$ 34,041,974	$ 33,136,640
Permits and fees	2,627,370	2,077,759
Service fees	2,339,769	2,124,689
Fines and fees	366,823	448,805
Intergovernmental	2,940,640	2,319,760
Investment earnings	1,251,166	1,050,211
Miscellaneous	897,538	636,278
Total Revenues	44,465,280	41,794,142
EXPENDITURES		
Current:		
General government	7,106,636	6,943,385
Public safety	23,365,331	19,492,971
Public environment	2,518,012	1,782,809
Parks and recreation	4,161,603	3,134,333
Cultural	1,429,406	1,277,825
Administration	5,688,426	4,538,699
Capital outlay	1,771,018	1,584,157
Total Expenditures	46,040,432	38,754,179
Excess (Deficiency) of Revenues Over Expenditures	(1,575,152)	3,039,963
OTHER FINANCING SOURCES (USES)		
Transfers in	285,239	-
Transfers out	-	(869,246)
Total Other Financing Sources (Uses)	285,239	(869,246)
NET CHANGE IN FUND BALANCE	(1,289,913)	2,170,717
FUND BALANCES - BEGINNING	19,237,616	17,066,899
FUND BALANCES - ENDING	$ 17,947,703	$ 19,237,616

CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS

ECONOMIC DEVELOPMENT CORPORATION

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 36,851,691	$ 29,560,533
Investments	2,330,549	2,253,041
Receivables, net of allowances:		
Taxes	1,141,814	1,183,053
Accounts and other	7,949	7,949
Total Assets	40,332,003	33,004,576
LIABILITIES		
Accounts payable	8,807	8,742
Total Liabilities	8,807	8,742
FUND BALANCES		
Restricted for:		
Economic development	40,323,196	32,995,834
Total Fund Balances	40,323,196	32,995,834
Total Liabilities and Fund Balances	$ 40,332,003	$ 33,004,576

CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ECONOMIC DEVELOPMENT CORPORATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Taxes	$ 6,698,059	$ 6,548,941
Investment earnings	1,868,124	1,262,346
Miscellaneous	1,101	-
Total Revenues	8,567,284	7,811,287
EXPENDITURES		
Current:		
General government	384,286	264,776
Administration	557,505	593,805
Total Expenditures	941,791	858,581
Excess of Revenues Over Expenditures	7,625,493	6,952,706
OTHER FINANCING SOURCES (USES)		
Transfers out	(298,131)	-
Total Other Financing Sources (Uses)	(298,131)	-
NET CHANGE IN FUND BALANCE	7,327,362	6,952,706
FUND BALANCES - BEGINNING	32,995,834	26,043,128
FUND BALANCES - ENDING	$ 40,323,196	$ 32,995,834

CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 2,029,913	$ 1,159,250
Receivables, net of allowances:		
Taxes	195,433	164,420
Total Assets	2,225,346	1,323,670
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues	195,433	209,812
Total Deferred Inflows of Resources	195,433	209,812
FUND BALANCES		
Restricted for:		
Debt service	2,029,913	1,113,858
Total Fund Balances	2,029,913	1,113,858
Total Deferred Inflows of Resources and Fund Balances	$ 2,225,346	$ 1,323,670

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Property taxes	$ 9,050,000	$ 9,050,000	$ 8,917,461	$ (132,539)	$ 7,710,299
Investment income	185,000	185,000	195,912	10,912	105,398
Miscellaneous	100,000	100,000	221,136	121,136	181,935
Total Revenue	9,335,000	9,335,000	9,334,509	(491)	7,997,632
EXPENDITURES					
Debt service:					
Principal	5,850,000	5,850,000	5,850,000	-	5,850,000
Interest and fiscal charges	2,667,947	2,667,947	2,667,861	86	2,893,986
Bond issue costs	84,800	84,800	5,000	79,800	4,200
Total Expenditures	8,602,747	8,602,747	8,522,861	79,886	8,748,186
Excess (Deficiency) of Revenues over Expenditures	732,253	732,253	811,648	(80,377)	(750,554)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	104,407	104,407	3
Total Other Financing Sources (Uses)	-	-	104,407	104,407	3
NET CHANGE IN FUND BALANCE	732,253	732,253	916,055	183,802	(750,551)
FUND BALANCE - BEGINNING	1,113,858	1,113,858	1,113,858	-	1,864,409
FUND BALANCE - ENDING	$ 1,846,111	$ 1,846,111	$ 2,029,913	$ 183,802	$ 1,113,858

CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 41,622,628	$ 23,012,099
Total Assets	41,622,628	23,012,099
LIABILITIES		
Accounts payable	78,995	253,110
Retainage payable	-	5,807
Total Liabilities	78,995	258,917
FUND BALANCES		
Restricted for:		
Capital improvement	37,654,911	19,318,324
Committed for:		
Capital projects	3,888,722	3,434,858
Total Fund Balances	41,543,633	22,753,182
Total Liabilities and Fund Balance	$ 41,622,628	$ 23,012,099

CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARTIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Intergovernmental	$ -	$ 201,621
Investment earnings	1,379,778	1,601,296
Total Revenues	1,379,778	1,802,917
EXPENDITURES		
Capital outlay	2,497,812	21,307,128
Debt service:		
Bond issue costs	163,613	-
Total Expenditures	2,661,425	21,307,128
Excess (Deficiency) of Revenues Over Expenditures	(1,281,647)	(19,504,211)
OTHER FINANCING SOURCES (USES)		
Issuance of debt	19,165,000	-
Premium on issuance of debt	998,613	-
Transfers in	12,892	850,880
Transfers out	(104,407)	(3)
Total Other Financing Sources (Uses)	20,072,098	850,877
NET CHANGE IN FUND BALANCE	18,790,451	(18,653,334)
FUND BALANCES - BEGINNING	22,753,182	41,406,516
FUND BALANCES - ENDING	$ 41,543,633	$ 22,753,182

CITY OF SCHERTZ, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeitures
ASSETS				
Cash and cash equivalents	$ 3,339,848	$ 542,123	$ 1,238,872	$ 201,329
Accounts receivable, net of allowance	100,010	-	-	-
Total Assets	3,439,858	542,123	1,238,872	201,329
LIABILITIES				
Accounts payable	-	-	3,500	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	3,500	-
FUND BALANCES				
Restricted for:				
Tourism development	3,439,858	-	-	-
Parks and tree mitigation	-	542,123	1,235,372	-
Police forfeiture	-	-	-	201,329
Roadways	-	-	-	-
Historical Committee and library	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	3,439,858	542,123	1,235,372	201,329
Total Liabilities and Fund Balances	$ 3,439,858	$ 542,123	$ 1,238,872	$ 201,329

Special Revenue Funds					Capital Projects Fund	
Justice Forfeitures	State Forfeitures	Grant Fund	Library Advisory Board	Historical Committee Fund	Capital Recovery Roadways	Total Nonmajor Governmental Funds
$ 230,722	$ 79,027	$ 377,859	$ 75,962	$ 26,868	$ 4,654,797	$ 10,767,407
-	-	-	-	-	-	100,010
230,722	79,027	377,859	75,962	26,868	4,654,797	10,867,417
-	-	-	-	1,437	-	4,937
-	-	644,353	-	-	-	644,353
-	-	644,353	-	1,437	-	649,290
-	-	-	-	-	-	3,439,858
-	-	-	-	-	-	1,777,495
230,722	79,027	-	-	-	-	511,078
-	-	-	-	-	4,654,797	4,654,797
-	-	-	75,962	25,431	-	101,393
-	-	(266,494)	-	-	-	(266,494)
230,722	79,027	(266,494)	75,962	25,431	4,654,797	10,218,127
$ 230,722	$ 79,027	$ 377,859	$ 75,962	$ 26,868	$ 4,654,797	$ 10,867,417

CITY OF SCHERTZ, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeiture
REVENUES				
Occupancy tax	$ 849,265	$ -	$ -	$ -
Permits and fees	-	446,138	555,380	-
Service fees	-	-	-	-
Fines and fees	-	-	-	195,925
Intergovernmental	-	-	-	-
Investment earnings	154,833	8,975	62,728	-
Miscellaneous	-	-	-	-
Total Revenues	1,004,098	455,113	618,108	195,925
EXPENDITURES				
Current:				
General government	52,318	-	-	-
Public safety	-	-	-	-
Public environment	-	-	81,429	-
Cultural	-	-	-	-
Administration	80,265	-	-	-
Capital outlay	48,071	-	-	-
Total Expenditures	180,654	-	81,429	-
NET CHANGE IN FUND BALANCES	823,444	455,113	536,679	195,925
FUND BALANCES - BEGINNING	2,616,414	87,010	698,693	5,404
FUND BALANCES - ENDING	$ 3,439,858	$ 542,123	$ 1,235,372	$ 201,329

Special Revenue Funds					Capital Projects Fund	
Justice Forfeitures	State Forfeitures	Grant Fund	Library Advisory Board	Historical Committee Fund	Capital Recovery Roadways	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 849,265
-	-	-	-	-	-	1,001,518
-	-	-	19,008	215	1,483,039	1,502,262
23,519	4,707	-	-	-	-	224,151
-	-	378,480	-	-	-	378,480
11,312	-	-	4,115	-	217,401	459,364
-	-	-	69	-	-	69
34,831	4,707	378,480	23,192	215	1,700,440	4,415,109
-	-	-	-	4,217	-	56,535
43,544	-	-	-	-	-	43,544
-	-	-	-	-	-	81,429
-	-	-	16,880	-	-	16,880
-	-	-	-	-	-	80,265
-	-	-	6,585	-	57,305	111,961
43,544	-	-	23,465	4,217	57,305	390,614
(8,713)	4,707	378,480	(273)	(4,002)	1,643,135	4,024,495
239,435	74,320	(644,974)	76,235	29,433	3,011,662	6,193,632
$ 230,722	$ 79,027	$ (266,494)	$ 75,962	$ 25,431	$ 4,654,797	$ 10,218,127

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Occupancy tax	$ 800,000	$ 800,000	$ 849,265	$ 49,265	$ 1,059,808
Investment earnings	101,500	101,500	154,833	53,333	92,825
Total Revenues	901,500	901,500	1,004,098	102,598	1,152,633
EXPENDITURES					
Current:					
General government	180,600	137,600	52,318	85,282	107,656
Administration	80,265	80,265	80,265	-	69,915
Capital outlay	-	43,000	48,071	(5,071)	5,266
Total Expenditures	260,865	260,865	180,654	80,211	182,837
NET CHANGE IN FUND BALANCE	640,635	640,635	823,444	182,809	969,796
FUND BALANCE - BEGINNING	2,616,414	2,616,414	2,616,414	-	1,646,618
FUND BALANCE - ENDING	$ 3,257,049	$ 3,257,049	$ 3,439,858	$ 182,809	$ 2,616,414

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Licenses and permits	$ 100,000	$ 100,000	$ 446,138	$ 346,138	$ 203,500
Investment earnings	-	-	8,975	8,975	9,057
Total Revenues	100,000	100,000	455,113	355,113	212,557
EXPENDITURES					
Capital outlay	100,000	100,000	-	100,000	387,068
Total Expenditures	100,000	100,000	-	100,000	387,068
NET CHANGE IN FUND BALANCE	-	-	455,113	255,113	(174,511)
FUND BALANCE - BEGINNING	87,010	87,010	87,010	-	261,521
FUND BALANCE - ENDING	$ 87,010	$ 87,010	$ 542,123	$ 455,113	$ 87,010

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Licenses and permits	$ 50,000	$ 50,000	$ 555,380	$ 505,380	$ 48,065
Investment earnings	35,750	35,750	62,728	26,978	35,600
Total Revenues	85,750	85,750	618,108	532,358	83,665
EXPENDITURES					
Current:					
Parks and recreation	75,000	75,000	81,429	(6,429)	93,032
Total Expenditures	75,000	75,000	81,429	(6,429)	93,032
NET CHANGE IN FUND BALANCE	10,750	10,750	536,679	525,929	(9,367)
FUND BALANCE - BEGINNING	698,693	698,693	698,693	-	708,060
FUND BALANCE - ENDING	$ 709,443	$ 709,443	$ 1,235,372	$ 525,929	$ 698,693

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
TREASURY FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 195,925	$ -
Total Revenues	195,925	-
EXPENDITURES		
Total Expenditures	-	-
NET CHANGE IN FUND BALANCE	195,925	-
FUND BALANCE - BEGINNING	5,404	5,404
FUND BALANCE - ENDING	$ 201,329	$ 5,404

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
JUSTICE FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 23,519	$ 141,539
Investment earnings	11,312	8,305
Total Revenues	34,831	149,844
EXPENDITURES		
Current:		
Public safety	43,544	44,982
Total Expenditures	43,544	44,982
NET CHANGE IN FUND BALANCE	(8,713)	104,862
FUND BALANCE - BEGINNING	239,435	134,573
FUND BALANCE - ENDING	$ 230,722	$ 239,435

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

STATE FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 4,707	$ 69,541
Total Revenues	4,707	69,541
EXPENDITURES		
Total Expenditures	-	-
NET CHANGE IN FUND BALANCE	4,707	69,541
FUND BALANCE - BEGINNING	74,320	4,779
FUND BALANCE - ENDING	$ 79,027	$ 74,320

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPEDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LIBRARY ADVISORY BOARD

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Service fees	$ 20,000	$ 20,000	$ 19,008	$ (992)	$ 20,318
Investment earnings	1,200	1,200	4,115	2,915	3,463
Miscellaneous	-	-	69	69	8
Total Revenues	21,200	21,200	23,192	1,992	23,789
EXPENDITURES					
Current:					
Cultural	22,200	22,200	16,880	5,320	17,123
Capital outlay	7,000	7,000	6,585	415	-
Total Expenditures	29,200	29,200	23,465	5,735	17,123
NET CHANGE IN FUND BALANCE	(8,000)	(8,000)	(273)	7,727	6,666
FUND BALANCE - BEGINNING	76,235	76,235	76,235	-	69,569
FUND BALANCE - ENDING	$ 68,235	$ 68,235	$ 75,962	$ 7,727	$ 76,235

CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Sale of merchandise	$ 1,000	$ 1,000	$ 215	$ (785)	$ 199
Miscellaneous	-	-	-	-	2,244
Total Revenues	1,000	1,000	215	(785)	2,443
EXPENDITURES					
Current:					
General government	9,250	9,250	4,217	5,033	9,159
Total Expenditures	9,250	9,250	4,217	5,033	9,159
Excess of Revenues Over Expenditures	(8,250)	(8,250)	(4,002)	4,248	(6,716)
OTHER FINANCING SOURCES (USES)					
Transfers in	10,750	10,750	-	(10,750)	9,161
Total Other Financing Sources (Uses)	10,750	10,750	-	(10,750)	9,161
NET CHANGE IN FUND BALANCE	2,500	2,500	(4,002)	(6,502)	2,445
FUND BALANCE - BEGINNING	29,433	29,433	29,433	-	26,988
FUND BALANCE - ENDING	$ 31,933	$ 31,933	$ 25,431	$ (6,502)	$ 29,433

CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL RECOVERY ROADWAYS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Service fees	$ 1,483,039	$ 661,078
Investment earnings	217,401	133,917
Total Revenues	1,700,440	794,995
EXPENDITURES		
Capital outlay	57,305	342,687
Total Expenditures	57,305	342,687
NET CHANGE IN FUND BALANCE	1,643,135	452,308
FUND BALANCE - BEGINNING	3,011,662	2,559,354
FUND BALANCE - ENDING	$ 4,654,797	$ 3,011,662

STATISTICAL SECTION

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STATISTICAL SECTION
(Unaudited)

This part of the City of Schertz, Texas Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 88 – 97

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue sources. 98 – 104

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. 105 – 113

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. 114 – 115

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. 116 – 123

CITY OF SCHERTZ, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	$ 68,125,738	$ 74,237,004	$ 84,537,238	$ 89,266,885
Restricted	13,343,280	17,095,325	20,437,116	23,391,047
Unrestricted	1,640,519	2,231,341	1,673,567	2,351,236
Total Governmental Activities Net Position	$ 83,109,537	$ 93,563,670	$ 106,647,921	$ 115,009,168
Business-type activities				
Net investment in capital assets	$ 59,625,205	$ 64,210,231	$ 70,361,035	$ 64,871,629
Restricted	-	-	10,565,463	12,626,526
Unrestricted	14,243,922	15,737,470	20,781,291	20,870,671
Total Business-Type Activities Net Position	$ 73,869,127	$ 79,947,701	$ 101,707,789	$ 98,368,826
Primary government				
Net investment in capital assets	$ 127,750,943	$ 138,447,235	$ 154,898,273	$ 154,138,514
Restricted	13,343,280	17,095,325	20,437,116	23,391,047
Unrestricted	15,884,441	17,968,811	22,454,858	35,848,433
Total Primary Government Net Position	$ 156,978,664	$ 173,511,371	$ 197,790,247	$ 213,377,994

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 89,869,766	$ 88,959,102	$ 98,444,714	$ 109,746,340	$ 136,442,093	$ 142,891,901
28,088,355	28,664,438	28,342,438	32,745,688	40,311,118	50,212,797
2,920,717	4,157,801	10,744,127	11,055,015	7,768,985	7,191,430
$ 120,878,838	$ 121,781,341	$ 137,531,279	$ 153,547,043	$ 184,522,196	$ 200,296,128
$ 68,271,075	$ 75,969,319	$ 83,941,882	$ 94,997,863	$ 114,831,425	$ 125,867,091
13,232,638	15,071,599	5,408,320	5,408,320	6,640,756	6,640,756
33,254,008	30,570,717	39,406,798	42,791,680	39,140,966	41,033,805
$ 114,757,721	$ 121,611,635	$ 128,757,000	$ 143,197,863	$ 160,613,147	$ 173,541,652
$ 158,140,841	$ 164,928,421	$ 182,386,596	$ 204,744,203	$ 251,273,518	$ 268,758,992
41,320,993	43,736,037	33,750,758	38,154,008	46,951,874	56,853,553
36,174,725	34,728,518	50,150,925	53,846,695	46,909,951	48,225,235
$ 235,636,559	$ 243,392,976	$ 266,288,279	$ 296,744,906	$ 345,135,343	$ 373,837,780

CITY OF SCHERTZ, TEXAS

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	$ 6,443,227	$ 6,557,778	$ 6,253,926	$ 7,421,918
Public safety	10,836,712	12,141,968	13,061,120	13,899,278
Public environment	3,876,644	4,147,653	4,460,540	4,930,723
Parks and recreation	2,164,604	2,034,964	2,859,974	2,707,292
Cultural	892,194	954,871	1,004,747	1,042,085
Health	470,468	570,204	776,494	724,780
Administration	1,845,877	1,954,276	3,052,102	3,067,983
Interest and other fees	2,226,635	2,240,783	2,355,714	2,125,687
Total Governmental Activities Expenses	28,756,361	30,602,497	33,824,617	35,919,746
Business-type activities:				
Water and sewer	18,440,959	20,269,111	21,346,078	23,579,854
EMS	4,719,526	5,004,110	6,006,178	6,110,407
Total Business-Type Activities Expenses	23,160,485	25,273,221	27,352,256	29,690,261
Total Primary Government Expenses	51,916,846	55,875,718	61,176,873	65,610,007
Program Revenues				
Governmental activities:				
Charges for services:				
General government	1,840,547	1,507,252	874,737	1,013,698
Public safety	2,603,476	2,415,537	4,131,548	4,104,911
Public environment	-	-	-	-
Parks and recreation	794,003	788,727	544,460	640,231
Cultural	325,178	326,079	330,412	313,668
Health	26,744	30,308	29,742	27,930
Operating grants and contributions	336,252	342,485	552,878	776,942
Capital grants and contributions	5,509,530	6,227,664	10,043,483	4,744,489
Total Governmental Activities Program Revenues	11,435,730	11,638,052	16,507,260	11,621,869
Business-type activities:				
Charges for services:				
Water and sewer	20,700,369	22,003,794	25,390,713	27,099,237
EMS	4,415,126	5,921,223	6,366,894	6,092,559
Capital grants and contributions	4,158,552	2,831,126	6,111,474	3,132,348
Total Business-Type Activities Program Revenues	29,274,047	30,756,143	37,869,081	36,324,144
Total Primary Government Program Revenues	40,709,777	42,394,195	54,376,341	47,946,013
Net (expense) revenue:				
Governmental activities	(17,320,631)	(18,964,445)	(17,317,357)	(24,297,877)
Business-type activities	6,113,562	5,482,922	10,516,825	6,633,883
Total Primary Government Net Expense	$ (11,207,069)	$ (13,481,523)	$ (6,800,532)	$ (17,663,994)

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 6,534,013	$ 10,310,363	$ 7,298,193	$ 7,093,652	$ 8,244,956	$ 8,678,145
15,448,886	16,575,191	19,008,871	19,580,703	22,195,399	22,719,864
5,495,192	8,825,099	5,364,408	8,545,834	6,188,351	8,802,846
3,022,278	3,012,134	3,395,458	3,543,978	4,253,278	5,539,108
1,119,650	1,089,564	1,087,975	1,168,815	1,380,793	1,520,759
516,890	596,288	-	-	-	-
3,853,255	3,419,407	4,360,229	4,455,947	5,363,700	6,343,146
2,196,180	2,028,065	1,797,520	2,490,474	2,555,917	2,508,098
38,186,344	45,856,111	42,312,654	46,879,403	50,182,394	56,111,966
25,608,390	24,349,219	25,280,964	27,833,986	30,088,159	32,088,184
6,529,631	6,051,296	7,784,670	8,234,500	10,176,945	11,718,474
32,138,021	30,400,515	33,065,634	36,068,486	40,265,104	43,806,658
70,324,365	76,256,626	75,378,288	82,947,889	90,447,498	99,918,624
947,538	836,246	651,211	686,470	470,879	418,302
3,177,329	3,276,129	3,079,945	3,922,957	4,067,387	4,068,931
138,920	850,201	902,712	798,955	661,078	2,038,419
484,495	331,174	528,886	652,727	753,302	932,437
311,575	299,944	285,792	310,859	315,222	324,597
21,101	26,304	-	-	-	-
692,042	2,113,673	1,925,939	3,970,029	2,425,937	3,579,794
1,319,793	531,096	7,959,576	6,987,788	18,456,911	3,293,373
7,092,793	8,264,767	15,334,061	17,329,785	27,150,716	14,655,853
27,333,475	29,709,279	27,724,929	30,677,566	31,589,783	32,562,394
6,596,618	6,114,891	7,709,027	9,420,909	9,503,821	10,231,081
1,975,524	292,408	6,935,191	6,143,957	14,180,619	8,431,343
35,905,617	36,116,578	42,369,147	46,242,432	55,274,223	51,224,818
42,998,410	44,381,345	57,703,208	63,572,217	82,424,939	65,880,671
(31,093,551)	(37,591,344)	(26,978,593)	(29,549,618)	(23,031,678)	(41,456,113)
3,767,596	5,716,063	9,303,513	10,173,946	15,009,119	7,418,160
$ (27,325,955)	$ (31,875,281)	$ (17,675,080)	$ (19,375,672)	$ (8,022,559)	$ (34,037,953)

CITY OF SCHERTZ, TEXAS

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Ad valorem	$ 14,139,037	$ 15,131,997	$ 16,166,006	$ 17,018,950
Sales	10,315,125	10,921,489	10,844,503	12,668,555
Franchise fees	2,263,783	2,250,815	2,208,373	2,393,182
Hotel/motel	563,734	544,871	499,466	520,424
Mixed drink	43,656	43,073	42,699	43,395
Investment income	56,820	187,847	448,408	909,985
Miscellaneous	197,881	309,275	182,754	283,496
Transfers	(42,235)	29,211	9,399	19,186
Total Governmental Activities	27,537,801	29,418,578	30,401,608	33,857,173
Business-type activities:				
Interest and investment earnings	47,728	102,642	211,466	532,367
Miscellaneous	344,731	522,221	475,733	453,374
Transfers	42,235	(29,211)	(9,399)	(19,186)
Total Business-Type Activities	434,694	595,652	677,800	966,555
Total Primary Government	27,972,495	30,014,230	31,079,408	34,823,728
Change in Net Position				
Governmental activities	10,217,170	10,454,133	13,084,251	9,559,296
Business-type activities	6,548,256	6,078,574	11,194,625	7,600,438
Total Primary Government	$ 16,765,426	$ 16,532,707	$24,278,876	$ 17,159,734

Source: City financial statements

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 19,151,005	$ 19,844,912	$ 21,463,804	$ 22,495,628	$ 25,118,429	$ 27,147,745
12,506,879	14,432,152	16,838,731	18,075,733	19,646,841	20,095,955
2,357,150	2,305,225	2,305,108	2,574,041	2,593,660	2,354,657
514,679	268,946	518,921	804,132	1,059,808	849,265
60,518	70,139	68,730	83,391	88,347	93,524
1,470,258	804,674	104,613	709,898	4,678,690	5,569,055
984,257	767,779	1,408,270	1,138,775	820,465	1,119,844
(81,525)	-	-	(316,216)	-	-
36,963,221	38,493,827	42,708,177	45,565,382	54,006,240	57,230,045
855,216	431,555	68,354	314,546	1,927,277	4,535,559
267,788	706,296	754,268	675,739	479,479	974,786
81,525	-	-	316,216	-	-
1,204,529	1,137,851	822,622	1,306,501	2,406,756	5,510,345
38,167,750	39,631,678	43,530,799	46,871,883	56,412,996	62,740,390
5,869,670	902,503	15,729,584	16,015,764	30,975,153	15,773,932
4,972,125	6,853,914	10,126,135	11,480,447	17,415,284	12,928,505
$ 10,841,795	$ 7,756,417	$ 25,855,719	$ 27,496,211	$ 48,390,437	$ 28,702,437

CITY OF SCHERTZ, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Non-spendable	$ 117,084	$ 220,503	$ 98,263	$ 94,876
Restricted	1,748,374	1,929,636	1,994,905	2,027,125
Committed	-	-	-	-
Assigned	785,005	752,503	854,198	3,080,557
Unassigned	7,280,240	8,509,467	9,976,169	12,548,013
Total general fund	$ 9,930,703	$ 11,412,109	$ 12,923,535	$ 17,750,571
All other governmental funds				
Restricted	$ 21,191,968	$ 27,252,908	$ 35,721,031	$ 37,772,240
Committed	-	342,519	454,376	454,376
Assigned	6,657	6,743	-	-
Unassigned	-	-	-	-
Total all other governmental funds	$ 21,198,625	$ 27,602,170	$ 36,175,407	$ 38,226,616

Source: Balance Sheets - Governmental Funds in City's ACFRs.

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 131,925	$ 114,787	$ 162,463	$ 182,186	$ 342,248	$ 285,571
2,196,037	1,996,357	2,151,411	2,260,350	2,220,694	1,458,673
-	687,780	907,676	1,021,594	1,155,078	1,260,939
5,580,626	1,972,479	1,501,398	1,356,230	3,518,655	3,603,775
9,228,612	12,197,575	11,755,619	12,246,539	12,000,941	11,338,745
$ 17,137,200	$ 16,968,978	$ 16,478,567	$ 17,066,899	$ 19,237,616	$ 17,947,703
$ 39,009,399	$ 32,024,252	$ 33,329,710	$ 69,222,391	$ 60,666,303	$ 91,307,033
687,779	4,071,942	7,985,798	5,543,146	3,888,722	3,888,722
-	-	-	-	-	-
-	(2,071,518)	(675,043)	(648,630)	(644,974)	(266,494)
$ 39,697,178	$ 34,024,676	$ 40,640,465	$ 74,116,907	$ 63,910,051	$ 94,929,261

CITY OF SCHERTZ, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes	$ 27,348,297	$ 28,865,727	$ 29,720,578	$ 32,632,702
Permits and fees	1,731,302	1,493,336	2,540,045	2,557,056
Service fees	1,797,151	1,789,321	2,132,299	2,159,193
Fines and fees	1,534,588	1,441,474	1,217,621	1,049,989
Intergovernmental	393,607	401,494	397,073	609,131
Other revenue	689,805	1,741,436	1,897,153	1,761,285
Total Revenues	33,494,750	35,732,788	37,904,769	40,769,356
Expenditures				
Current:				
General government	5,582,441	5,657,998	5,394,918	6,327,133
Public safety	10,158,401	11,048,767	11,870,636	12,728,222
Public environment	952,663	1,007,326	1,128,979	1,136,052
Parks and recreation	1,658,197	1,528,356	1,885,915	1,697,872
Cultural	821,146	869,162	921,870	955,153
Health	404,008	480,175	672,934	628,054
Administration	2,056,646	2,015,573	2,912,855	3,015,239
Capital outlay	2,314,668	10,192,398	5,492,196	7,708,625
Debt service:				
Principal	3,918,008	4,040,975	4,473,174	4,744,116
Interest and fiscal charges	2,112,746	1,896,911	2,113,679	2,099,190
Bond issue costs	7,992	449,358	214,280	129,417
Payment to refund agent	-	-	-	-
Total Expenditures	29,986,916	39,186,999	37,081,436	41,169,073
Excess of Revenues Over (Under) Expenditures	3,507,834	(3,454,211)	823,333	(399,717)
Other Financing Sources (Uses)				
Bond & debt issuances	245,000	10,750,000	8,870,000	4,887,829
Refunding bond issuance	-	4,185,000	-	6,035,000
Premium (discount) on bond issue	-	590,432	381,931	269,212
Payment to refund agent	-	(4,215,482)	-	(6,159,623)
Transfer in	989,120	863,583	438,803	777,487
Transfer out	(1,031,355)	(834,371)	(429,404)	(758,302)
Net Other Financing Sources (Uses)	202,765	11,339,162	9,261,330	5,051,603
Net Change in Fund Balances	$ 3,710,599	$ 7,884,951	$ 10,084,663	$ 4,651,886
Debt Service as a Percentage of Noncapital Expenditures	21.3%	20.5%	20.4%	22.2%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balance for Governmental Funds.

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 34,590,008	$ 36,802,913	$ 41,150,087	$ 43,905,170	$ 48,455,688	$ 50,506,759
1,635,461	1,807,264	1,812,895	2,341,493	2,329,324	3,628,888
2,070,293	2,583,598	2,540,995	2,953,707	2,806,284	3,842,031
953,614	880,657	643,482	754,558	659,885	590,974
1,057,681	951,604	4,582,874	4,247,523	3,061,631	4,013,661
2,454,515	1,572,473	1,512,883	1,848,673	5,499,155	6,688,899
42,761,572	44,598,509	52,243,216	56,051,124	62,811,967	69,271,212
5,881,647	10,364,369	6,580,915	6,515,632	7,324,976	7,547,457
13,985,443	15,366,593	18,107,418	19,098,373	19,579,764	23,408,875
1,112,041	1,270,894	1,382,185	1,766,558	1,782,809	2,599,441
2,393,487	2,102,083	2,534,679	2,659,914	3,227,365	4,161,603
1,018,109	1,044,891	1,059,984	1,159,024	1,294,948	1,446,286
498,871	589,616	-	-	-	-
3,795,233	3,353,634	4,459,223	4,597,488	5,202,419	6,326,196
9,083,572	9,276,886	5,215,256	13,096,740	24,142,094	5,075,332
4,565,000	4,929,544	4,955,000	4,805,000	5,850,000	5,850,000
2,069,215	2,136,523	1,801,467	1,779,157	2,893,986	2,667,861
189,082	4,200	140,140	558,911	4,200	168,613
5,489,912	-	-	-	-	-
50,081,612	50,439,233	46,236,267	56,036,797	71,302,561	59,251,664
(7,320,040)	(5,840,724)	6,006,949	14,327	(8,490,594)	10,019,548
4,620,000	-	136,535	31,540,000	-	19,165,000
5,225,000	-	7,555,000	4,070,000	-	-
640,115	-	629,992	3,200,544	-	998,613
-	-	(8,223,452)	(4,443,881)	-	-
120,503	4,500,169	6,395,386	3,339,565	869,840	402,538
(202,028)	(4,500,169)	(6,375,032)	(3,655,781)	(869,249)	(402,538)
10,403,590	-	118,429	34,050,447	591	20,163,613
$ 3,083,550	$ (5,840,724)	$ 6,125,378	$ 34,064,774	$ (8,490,003)	$ 30,183,161
17.3%	16.2%	19.9%	17.1%	30.3%	17.6%

CITY OF SCHERTZ, TEXAS

GOVERNMENTAL FUNDS TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Franchise Tax	Mixed Beverage
2015	$ 14,161,999	$ 10,315,125	$ 2,263,783	$ 43,553
2016	15,105,480	10,921,489	2,250,815	43,072
2017	16,125,537	10,844,503	2,208,373	42,668
2018	17,007,148	12,668,555	2,393,182	43,384
2019	19,150,782	12,506,879	2,357,150	60,518
2020	19,726,451	14,432,152	2,305,225	70,139
2021	21,418,597	16,838,731	2,305,108	68,730
2022	22,367,873	18,075,733	2,574,041	83,391
2023	25,067,032	19,646,841	2,593,660	88,347
2024	27,122,341	20,095,955	2,354,657	93,524

TABLE 5

Bingo	Hotel Occupancy	Total
$ 103	$ 563,734	$ 27,348,297
1	544,870	28,865,727
31	499,466	29,720,578
11	520,424	32,632,704
24	514,679	34,590,032
24	268,946	36,802,937
24	518,921	41,150,111
24	804,132	43,905,194
-	1,059,808	48,455,688
-	849,265	50,515,742

CITY OF SCHERTZ, TEXAS **TABLE 6**

TOTAL WATER AND SEWER CONSUMPTION AND RATES

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Total Water & Sewer Consumption (In Gallons)	Water & Sewer Base Rate	Water & Sewer Initial Rate Per 1,000 Gallons
2024	2,425,608,700	42.35	8.41
2023	2,363,742,000	40.85	8.13
2022	1,700,418,300	39.04	7.79
2021	1,629,336,300	38.15	6.97
2020	1,982,664,200	38.15	6.97
2019	1,622,930,500	37.15	6.84
2018	1,583,312,400	35.61	6.53
2017	1,583,462,300	34.35	6.21
2016	1,509,250,000	30.11	5.73
2015	1,472,948,300	26.54	5.43

*Source: Schertz Utility System

CITY OF SCHERTZ, TEXAS **TABLE 7**

PRINCIPAL WATER AND SEWER CONSUMERS

LAST TEN FISCAL YEARS

	2024			2015		
TAXPAYERS	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption
City of Cibolo	15,596,800	1	0.64%			
WHC Schertz Apts, LLC	14,016,600	2	0.47%			
Ranger Excavating	11,362,000	3	0.45%			
Crossvine Master Community	10,860,900	4	0.39%			
Sycamore Creek Apartments	9,379,300	5	0.33%	9,908,400	4	
Comal ISD School	8,121,500	8	0.33%			
Pecan Grove TxLLC	8,072,100	9	0.33%	7,717,900	8	0.50%
Homestead Residential Master	7,712,300	10	0.32%			0.00%
Caterpillar Inc				15,705,500	1	1.01%
Schertz 1518				11,373,500	2	0.73%
Beck Readymix				9,916,200	3	0.64%
SYSCO				8,754,100	5	0.56%
Big Time Management Properties				8,497,800	6	0.55%
Sebastian Apartments				8,002,100	7	0.52%
City of Schertz (Ball Park)				7,271,400	9	0.47%
Caterpillar Inc				6,426,400	10	0.41%
TOTAL	85,121,500		3.27%	93,573,300		5.39%
Total City Water Consumption	2,425,608,700			1,552,387,300		

*Source: Schertz Utility System

CITY OF SCHERTZ, TEXAS **TABLE 8**

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS
(UNAUDITED)

	City Direct Rates			Overlapping School Districts	
Fiscal Year	Basic Rate	Debt Service	Total	Schertz-Cibolo-Universal City ISD	Comal ISD
2024	0.3324	0.1548	0.4872	1.1392	1.2746
2023	0.3470	0.1480	0.4950	1.3246	1.2746
2022	0.3517	0.1604	0.5121	1.3950	1.2920
2021	0.3470	0.1651	0.5121	1.4106	1.2757
2020	0.3496	0.1650	0.5146	1.4200	1.3200
2019	0.3497	0.1649	0.5146	1.4900	1.3200
2018	0.3248	0.1662	0.4910	1.4900	1.3900
2017	0.3168	0.1743	0.4911	1.4700	1.3900
2016	0.3159	0.1752	0.4911	1.4900	1.3900
2015	0.3164	0.1810	0.4974	1.4900	1.3900

	Overlapping Counties					
	Bexar					
Fiscal Year	Bexar County	Hospital District	River Authority	Community College District	Comal County	Guadalupe County
2024	0.2763	0.2762	0.0184	0.1492	0.2262	0.2731
2023	0.2624	0.2762	0.0184	0.1492	0.2847	0.3439
2022	0.2763	0.2762	0.0186	0.1492	0.3140	0.3799
2021	0.2624	0.2762	0.0186	0.1492	0.3224	0.3854
2020	0.2774	0.2762	0.0186	0.1492	0.3224	0.3319
2019	0.2774	0.2762	0.0186	0.1492	0.2952	0.3319
2018	0.2928	0.2762	0.0173	0.1492	0.3078	0.3799
2017	0.2928	0.2762	0.0173	0.1492	0.2928	0.3851
2016	0.2929	0.2762	0.0173	0.1492	0.2929	0.3851
2015	0.2929	0.2762	0.0178	0.1492	0.2929	0.3941

*Source: Guadalupe, Bexar, and Comal Appraisal Districts

CITY OF SCHERTZ, TEXAS **TABLE 9**

PRINCIPAL PROPERTY OF TAX PAYERS

CURRENT YEAR AND NINE YEARS AGO

	2024			2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
SYSCO Central Texas	$ 156,322,530	1	2.32%	$ 100,587,449	2	3.31%
Sun Life Assurance Company of Canada	112,840,728	2	1.67%			
Caterpillar Inc.	106,594,902	3	1.58%	157,733,450	1	5.19%
Amazon Com Services Inc	80,229,218	4	1.19%			
Rebublic Beverage Company	68,123,480	5	1.01%	48,082,040	3	1.58%
HGIT Schertz Parkway LP	61,550,582	6	0.91%			
Eastgroup Properties LP	43,686,637	7	0.65%			
WHC Schertz Apts LLC	35,174,800	8	0.52%			
DG Industrial Portfolio II Property Owner LF	32,374,472	9	0.48%			
AR AMZ 1150 Schwab RD LLC	28,910,120	10	0.43%			
San Antonio MTA LP				23,253,974	4	0.77%
GE Oil & Gas Inc.				19,500,000	5	0.64%
Visionary Properties				18,058,140	6	0.59%
Wal-Mart Real Estate Business Trust				12,459,300	7	0.41%
H.E.Butt Grocery Co.				11,301,240	8	0.37%
EM Limited Partnership				9,875,405	9	0.33%
Case Cameron LLC				5,878,860	10	0.19%
Totals	$ 725,807,469		10.77%	$ 406,729,858		13.39%
Total Taxable Assessed Value	$ 6,740,344,392			$ 3,037,267,611		

*Source: Guadalupe, Bexar, and Comal Appraisal Districts

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CITY OF SCHERTZ, TEXAS **TABLE 10**

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2024	$ 28,354,039	$ 28,023,427	98.83%	-	$ 28,023,427	98.83%
2023	26,144,518	25,757,953	98.52%	57,110	25,815,063	98.74%
2022	22,951,478	22,775,565	99.23%	110,107	22,885,672	99.71%
2021	22,011,090	21,787,625	98.98%	24,329	21,811,954	99.10%
2020	20,854,329	20,758,493	99.54%	82,648	20,841,141	99.94%
2019	19,922,568	19,825,244	99.51%	91,224	19,916,468	99.97%
2018	18,010,824	17,899,825	99.38%	74,732	17,974,557	99.80%
2017	17,356,822	17,241,556	99.34%	74,366	17,314,231	99.75%
2016	16,238,180	16,160,248	99.52%	59,084	16,218,083	99.88%
2015	14,793,867	14,738,760	99.63%	45,622	14,783,490	99.93%

CITY OF SCHERTZ, TEXAS

TAXABLE ASSESSED VALUE

LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended September 30,	Taxable Value January 1,	Residential Property	Commercial Property
2024	2023	$ 4,664,462,438	$ 2,345,387,513
2023	2022	4,734,929,478	2,047,253,554
2022	2021	3,618,134,708	1,317,486,482
2021	2020	3,060,963,760	1,505,592,717
2020	2019	3,004,686,341	1,613,615,732
2019	2018	2,860,333,982	1,401,636,211
2018	2017	2,049,067,806	2,344,365,139
2017	2016	1,895,085,016	2,269,590,522
2016	2015	1,702,601,947	2,087,223,204
2015	2014	1,568,651,309	1,793,803,709

*Taxable Assessed Value is before any applicable freeze adjustments.

Source: Bexar, Comal and Guadalupe County Appraisal Districts.

Tax-Exempt Property	Other Property	Total Taxable Assessed Value*	Total Direct Tax Rate
$ (386,038,551)	$ 222,037,649	$ 7,617,926,151	$ 0.4872
(784,132,143)	742,293,503	6,740,344,392	0.4950
(961,929,765)	232,196,469	4,205,887,894	0.5121
(716,028,336)	276,109,231	4,126,637,372	0.5121
(716,028,336)	250,185,870	4,152,459,607	0.5146
(621,773,006)	260,571,835	3,900,769,022	0.5146
(757,265,921)	146,860,809	3,783,027,833	0.4911
(649,173,041)	132,002,406	3,647,504,903	0.4911
(544,328,535)	130,353,515	3,375,850,131	0.4974
(460,271,461)	135,084,054	3,037,267,611	0.4974

CITY OF SCHERTZ, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

	Governmental Activities				Business-Type Activities	
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Financing Arrangement	Revenue Bonds	Certificates of Obligation
2024	$ 49,860,745	$ 44,612,349	$ -	$ 54,614	$ -	$ 22,590,898
2023	54,504,618	25,983,440	-	81,921	-	23,529,237
2022	58,837,302	27,869,333	-	109,228	-	24,216,388
2021	40,390,000	14,200,000	155,000	136,535	-	10,655,000
2020	44,620,000	15,415,000	345,000	25,695	-	11,200,000
2019	48,320,000	16,235,000	530,000	25,699	-	12,330,000
2018	52,752,896	13,636,966	715,000	34,264	-	13,211,178
2017	56,613,614	9,011,415	1,230,000	25,147	-	8,174,779
2016	56,352,272	4,057,189	1,740,000	58,321	-	8,331,966
2015	53,410,128	277,801	1,210,000	91,495	-	8,946,153

Business-Type Activities					
General Obligation Bonds	Financing Arrangement	Tax Notes	Total Primary Government	Percent of Gross Income	Per Capita
$ 3,263,722	$ 163,843	$ -	$ 120,546,171	6.73%	2,742
4,087,062	245,764	-	108,432,042	5.82%	2,521
5,111,592	327,685	-	116,471,528	5.24%	2,729
2,895,000	475,121	-	68,906,656	4.25%	1,628
3,685,000	134,662	150,000	75,575,357	4.50%	1,799
4,445,000	199,421	460,000	82,545,120	5.60%	1,932
2,127,657	289,553	765,000	83,532,514	5.98%	2,028
2,533,626	92,721	1,065,000	78,746,302	6.22%	1,996
3,014,595	162,262	1,360,000	75,076,605	6.39%	1,979
3,490,564	231,803	1,640,000	69,297,944	5.99%	1,830

CITY OF SCHERTZ, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available for Debt Service	Total	Percentage of Actual Taxable Value of Property	Per Capita
2024	$ 53,124,467	$ 67,203,247	$ (1,786,712)	$ 118,541,002	1.56%	$ 2,742
2023	58,591,680	49,512,677	(867,965)	107,236,392	1.59%	2,493
2022	63,948,894	52,085,721	(1,550,080)	114,484,535	2.72%	2,683
2021	43,285,000	24,855,000	(934,899)	67,205,101	1.63%	1,587
2020	46,223,908	15,801,473	(1,051,874)	60,973,507	1.47%	1,481
2019	54,687,960	16,834,029	(1,084,908)	70,437,081	1.81%	1,785
2018	54,880,553	13,636,966	(809,427)	67,708,092	1.86%	1,785
2017	59,147,240	9,011,415	(924,989)	67,233,666	1.99%	1,776
2016	59,366,867	4,057,189	(813,306)	62,610,750	2.06%	1,716
2015	56,900,692	277,801	(847,178)	56,331,315	2.05%	1,568

Population	Taxable Assessed Value
43,239	$ 7,617,926,151
43,010	6,740,344,392
42,673	4,205,887,894
42,337	4,306,840,068
42,000	4,152,459,607
41,948	3,900,769,022
41,182	3,647,504,903
39,453	3,375,850,131
37,938	3,037,267,611
37,865	2,752,562,574

CITY OF SCHERTZ, TEXAS **TABLE 14**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

CURRENT YEAR

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Alamo CCD	$ 809,962,090	0.38%	$ 3,077,856
Bexar County	2,207,225,000	0.38%	8,387,455
Bexar County Hospital District	1,168,200,000	0.38%	4,439,160
Comal County	121,175,000	3.59%	4,350,183
Comal ISD	1,049,362,848	3.98%	41,764,641
East Central ISD	101,935,155	3.34%	3,404,634
Guadalupe County	13,145,000	18.29%	2,404,221
Judson ISD	552,986,085	0.03%	165,896
Schertz-Cibolo-Universal ISD	374,839,507	46.55%	174,487,790
Subtotal, Overlapping Debt			242,481,835
City Governmental Activities Direct Debt			94,527,708
TOTAL NET OVERLAPPING DEBT			$ 337,009,543

NOTES: The overlapping debt was received from the Municipal Advisory Council of Texas. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Overlapping debt is the proportionate share of the debts of local jurisdictions located wholly or in part within the limits of the City of Shertz. This schedule is intended to demonstrate the total debt that the City of Shertz property tax payers will be expected to repay. The amount of debt applicable to the City of Schertz is computed by (a) determining what portion of total assessed value of the overlapping jurisdiction lies within the limits of the City and (b) applying this percentage to the total governmental activities debt of the overlapping jurisdiction.

CITY OF SCHERTZ, TEXAS **TABLE 15**

DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

Assessed Value, 2023 Tax Roll		$ 6,740,344,392
Debt Limit - Texas statues do not provide a legal debt limit for cities; however, through accepted practice a practical "economic" debt limit is considered to be 10% of the assessed value.		$ 674,034,439
Amount of Applicable Debt:		
General Bonded Debt	$ 94,527,708	
Less Debt Service Net Position	(867,965)	93,659,743
Debt Margin		$ 580,374,696
Total Net Debt as a Percentage of Debt Margin		16.14%

	Fiscal Year			
	2019	2020	2021	2022
Assessed Value	$3,900,769,022	$4,152,459,607	$4,070,815,340	$6,740,344,392
Debt Limit	390,076,902	415,245,961	407,081,534	674,034,439
Total Net Debt Applicable to Limit	66,019,954	61,318,507	53,946,636	74,600,814
Total Debt Margin	$ 324,056,948	$ 353,927,454	$ 353,134,898	$ 599,433,625

	2016	2017	2018
Assessed Value	$3,375,850,131	$3,647,504,903	$3,783,027,833
Debt Limit	337,585,013	364,750,490	378,302,783
Total Net Debt Applicable to Limit	61,181,169	65,792,916	66,329,699
Total Debt Margin	$ 276,403,844	$ 298,957,574	$ 311,973,084

	2013	2014	2015
Assessed Value	$2,600,365,551	$2,752,562,574	$3,037,267,611
Debt Limit	260,036,555	275,256,257	303,726,761
Total Net Debt Applicable to Limit	60,499,568	56,803,499	53,424,303
Total Debt Margin	$ 199,536,987	$ 218,452,758	$ 250,302,458

CITY OF SCHERTZ, TEXAS **TABLE 16**

PLEDGED REVENUE COVERAGE

LAST TEN FISCAL YEARS

	Water Revenue Bonds					
				Debt Service		
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2024	$ 32,811,920	$ 31,257,030	$ 1,554,890	$ 1,630,000	$ 967,183	0.60
2023	31,283,976	29,200,652	2,083,324	1,580,000	1,017,794	0.80
2022	30,876,559	24,362,098	6,514,461	1,180,000	912,019	3.11
2021	28,030,614	22,231,246	5,799,368	1,856,953	515,413	2.44
2020	29,735,911	24,032,772	5,703,139	1,961,953	612,643	2.22
2019	27,246,250	22,622,986	4,623,264	1,845,132	561,880	1.92
2018	27,099,237	20,802,263	6,296,974	1,671,134	391,609	3.05
2017	25,390,713	18,697,162	6,693,551	1,554,541	368,390	3.48
2016	22,003,794	17,603,487	4,400,307	1,441,741	417,346	2.37
2015	20,700,369	15,916,597	4,783,772	1,448,407	428,912	2.55

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. Operating expenses do not include the depreciation, interest, or amortization expenses.

CITY OF SCHERTZ, TEXAS **TABLE 17**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2024	43,239	$ 1,790,872,902	$ 41,418	42.0	16.0	15,758	3.2%
2023	43,010	1,734,335,240	40,324	39.0	15.9	15,573	3.6%
2022	42,673	1,656,664,147	38,822	37.9	15.9	15,877	3.3%
2021	42,337	1,611,714,563	38,069	37.6	16.2	15,887	3.9%
2020	42,000	1,651,272,000	39,316	37.4	16.2	15,675	5.1%
2019	41,948	1,473,255,708	35,121	38.0	16.2	15,925	2.7%
2018	41,182	1,396,481,620	33,910	37.3	15.9	15,817	3.2%
2017	39,453	1,266,046,770	32,090	37.2	15.9	15,497	3.8%
2016	37,938	1,175,319,240	30,980	36.9	15.8	15,460	3.4%
2015	37,865	1,157,835,970	30,578	36.1	15.6	15,009	3.2%

Sources: Population, personal income, median age and education level informaiton provided by City Economic Development Corporation. School enrollment provided by Schertz-Cibolo-Universal City Independent School District. Unemployment data provided by Texas Workforce Commission.

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CITY OF SCHERTZ, TEXAS **TABLE 18**

TOP TEN PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

	2024		2015	
Employer	Employees	Percentage of Total City Employment	Employees	Percentage of Total City Employment
Schertz-Cibolo-Universal City ISD	2,032	8.70%	1,810	10.46%
Amazon	800	3.43%	1,073	6.20%
Sysco Central Texas, Inc	800	3.43%	837	4.84%
FedEx Ground - Doerr Lane, Schertz	650	2.78%		
Republic National Distributing Company	600	2.57%	382	2.21%
Brandt Companies	500	2.14%	437	2.53%
City of Schertz	480	2.06%	341	1.97%
Visionworks	403	1.73%		
Hollingsworth Logistics Group	400	1.71%		
H.E.B Grocery Co.	350	1.50%	350	2.02%
GE Oil & Gas			600	3.47%
Wal-mart Stores			323	1.87%
HVHC			400	2.31%
TOTAL	7,015	30.05%	6,553	37.88%

Source: City Economic Development Corporation

CITY OF SCHERTZ, TEXAS

FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	Full-Time Equivalent Employees as of September 30,			
Function	2015	2016	2017	2018
General Government				
City Manager	6	5	5	5
Municipal Court	6	6	6	6
Customer Relations	5	5	5	5
Planning and Zoning	3	4	4	4
General Services	13	-	-	-
City Secretary	2	2	2	2
Public Affairs	4	4	4	5
Records Management	1	1	1	-
Schertz Magazine	2	2	2	-
Engineer	3	7	7	7
GIS	2	2	2	2
Information Technology	6	6	7	8
Human Resources	4	5	5	5
Finance	8	8	8	8
Purchasing	3	3	3	3
Fleet Service	6	6	6	6
Building Maintenance	3	-	-	-
Facility Services	-	16	16	17
Public Safety				
Police	75	78	81	86
Fire	33	36	39	45
Inspections	9	8	8	11
Marshal Services	8	8	5	-
Health				
Animal Control	7	8	8	7
Environmental Health	-	3	3	4
Parks and Culture				
Parks	9	9	10	12
Pools	-	-	-	-
Event Facilities	1	1	1	1
Library	14	14	14	15
Public Environment				
Streets	14	14	14	14
Public Works				
Public Works	6	4	4	4
Business Office	10	10	10	10
Water and Sewer	16	16	16	19
Drainage	8	6	6	8
EMS	37	39	41	45
Economic Development	4	4	4	4
TOTAL	328	340	347	368

Source: City Adopted Budgets

Full-Time Equivalent Employees as of September 30,					
2019	2020	2021	2022	2023	2024
5	5	5	5	5	4
4	4	4	4	4	4
3	3	3	3	2.5	2.5
3	3	4	4	4	4
-	-	-	-	0	0
2	2	2	2	2	3
5	5	4	4	4	3
-	-	-	-	0	0
-	-	-	-	0	0
7	8	8	8	10	11
2	2	2	2	3	3
8	8	8	8	9	9
5	5	5	5	5	5
7	7	7	7	7	7
3	3	3	3	3	3
7	8	8	8	9	9
-	-	-	-	0	0
10	10	11	11	11	11
86	87	88	90	94	95
45	46	46	46	50	53
12	12	12	12	14	14
-	-	-	-	0	0
7	8	9	9	9	9
4	4	5	5	6	6
11	11	11	11	15	16
-	-	-	-	0	0
5	5	6	6	6.5	6.5
14	14	14	14	15	15
14	17	17	17	17	17
4	4	4	4	4	4
9	9	9	9	9	10
19	19	21	21	21	21
8	8	8	8	8	8
45	45	55	55	65	70
4	4	4	4	4	4
358	366	383	384	416	427

CITY OF SCHERTZ, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
General Government				
Building Project Permits Issued	3,087	5,919	4,800	5,251
Food Establishment Permits	135	145	201	181
Food Establishment Inspection	136	153	133	211
Foster/Adoption Inspections	22	21	21	18
Schertz Magazine				
Number of Magazines printed	180,000	180,000	180,000	180,000
Police				
CFS	36,138	39,064	34,428	45,190
Arrests	595	603	423	624
Traffic Violations	12,306	8,960	8,001	11,359
Accidents	2,040	2,119	2,057	2,244
Fire				
Number of Rescue/Other Responses	2,167	2,327	2,758	3,055
Number of Fire Responses	99	67	86	161
Number of Inspections	698	440	519	562
Number of Training Classes Conductec	150	460	340	600
Number of Pre-Plan Inspections	980	867	922	788
EMS				
Requests for Transport	9,286	9,723	9,956	10,059
Actual Transports	6,118	6,123	6,201	6,165
EMT Students	84	89	90	90
Marshal's Office				
Warrants Issues	3,798	2,587	2,816	1,598
Warrants Cleared	3,691	3,492	2,822	2,022
Parks				
Facility Reservations	275	240	251	248
Community and Civic Centers				
Civic Center Reservations	478	483	590	516
Community Center Reservations	455	370	455	381
North Community Center Reservations	209	185	230	235
Animal Services				
Number of Animals Handled	1,304	1,313	1,283	926
Number of Adoptions	357	410	348	319
Number of Return to Owners	213	205	228	218
Number of Transfers	296	316	326	297
Library				
Annual Circulation	394,766	399,622	385,206	414,790
Library Visits	259,413	255,109	235,428	258,695
Library Program Attendance	13,825	15,282	16,814	16,945
Registered Users	31,138	30,702	31,432	30,806

Fiscal Year					
2019	2020	2021	2022	2023	2024
4,748	2,993	4,474	4,000	3,500	4,000
55	189	159	173	172	189
96	209	192	142	146	237
8	10	11	5	9	0
180,000	187,500	189,700	191,700	192,000	192,000
41,327	57,149	29,007	32,170	30,667	32,622
603	527	416	326	355	456
12,541	8,326	6,980	6,504	5,924	5,159
2,304	1,752	2,076	2,341	2,085	2,143
3,804	3,953	4,837	4,895	4,994	5,296
100	108	205	232	182	234
528	500	548	547	674	599
804	763	770	632	1,032	698
865	814	848	324	320	1,007
10,759	10,713	12,251	13,520	14,495	14,997
6,738	6,549	7,444	8,332	9,154	9,612
90	84	123	154	136	141
2,036	1,738	2,095	1,708	1,083	810
1,834	664	1,451	1,373	4,243	877
241	75	237	294	334	441
441	293	353	354	416	430
326	193	291	299	276	299
188	92	153	197	196	199
1,157	1,015	1,070	1,125	1,217	1,275
366	450	329	371	419	377
233	335	284	252	279	228
227	188	152	205	202	317
447,379	254,643	281,659	359,272	397,156	411,073
237,821	102,297	91,291	157,428	194,260	223,391
18,412	6,524	2,541	11,357	14,700	19,686
33,104	31,296	30,291	29,612	28,734	30,788

CITY OF SCHERTZ, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
Water				
New Connections	369	213	303	235
Water Main Breaks	45	45	45	50
Total Consumption (hundreds of gallor	14,757,134	16,097,931	15,222,373	15,833,124
Daily Average Consumption (thousands of gallons)	40,431	43,942	41,705	43,378
Peak Daily Consumption (thousands of gallons)	8,385	10,985	11,000	9,083
Total Customers	13,570	13,877	14,124	14,678
Average Use Per Connection	5,135	5,352	5,244	5,294
Sewer				
Total Customers	12,058	12,282	12,398	12,866
Facilities Maintenance				
Number of Buildings Maintained	21	21	21	25
Square Footage	234,202	234,202	234,202	245,218

Source: Various City Department

Fiscal Year					
2019	2020	2021	2022	2023	2024
300	357	342	291	460	257
52	65	38	64		63
17,602,330	19,766,870	16,171,200	21,606,589	23,637,420	19,724,748
48,225	54,155	59,377	59,190	64,760	54,040
11,094	14,011	9,160	8,429	14,309	10,730
16,434	13,683	15,524	15,719	15,869	16,504
4,587	5,600	101,955	133,143	5,156	1,195
12,853	13,112	10,879	11,954	13,016	14,181
26	27	26	28	24	24
257,218	257,218	257,218	257,218	273,970	273,970

CITY OF SCHERTZ, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
Police				
Stations	1	1	1	1
Police Vehicles	48	50	64	69
Fire				
Stations	2	2	2	3
Training Facility	-	-	-	-
Fire Vehicles	16	16	16	18
EMS				
Ambulances	9	9	8	8
Marshal's Office				
Vehicles	7	7	7	7
Streets				
Streets, paved (miles)	149	153	159	153
Streets, unpaved (miles)	5	5	5	5
Sidewalks (miles)				
Parks and Recreation				
Parks - Developed	14	15	20	21
Parks - Undeveloped	9	10	4	4
Playground	18	19	19	19
Swimming Pools	2	2	4	4
Baby Pools	2	2	2	2
Baseball/Softball Diamonds	15	15	15	15
Soccer Fields	12	12	12	12
Community Centers	4	4	4	4
Splash Pads				
Animal Services				
Control Vehicle	3	4	3	4
Library				
Facility	1	1	1	1
Volumes in Collection	113,085	97,412	107,382	110,266
Water				
Number of Reservoirs	-	-	-	-
Number of Pump Stations	5	5	5	5
Water Mains (miles)	210	213	221	225
Sewer				
Sanitary Sewers (miles)	96	98	110	113
Storm Sewers (miles)	12	12	12	14
Facilites Services				
Vehicles	6	6	6	11
Fleet				
Generators	4	4	4	7
Vehicles & Equipment	NA	NA	NA	384

Source: Various City Department
Notes: No Capital Asset indicators are available for the General Government or EMS function.

Fiscal Year					
2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
68	72	66	76	90	97
3	3	3	3	3	3
-	-	-	-	-	-
19	20	20	24	24	25
9	9	10	11	12	13
7	7	7	3	NA	NA
165	165	168	172	180	182
5	5	5	5	5	5
21	21	21	21	21	21
4	4	5	5	5	5
20	21	21	36	36	36
4	4	4	3	3	3
2	2	2	1	1	1
15	15	15	15	15	15
12	12	12	12	12	12
4	4	4	4	4	4
				2	2
4	6	6	8	8	8
1	1	1	1	1	1
150,972	139,447	149,965	155,715	160,533	170,265
-	-	-	-	-	-
5	6	7	6	6	6
228	229	231	236	246	251
116	116	120	124	133	142
14	14	15	16	17	18
11	10	8	10	9	10
10	7	8	11	11	13
352	341	376	373	420	428

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CITY OF SCHERTZ, TEXAS

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

CITY OF SCHERTZ, TEXAS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable Mayor and
Members of City Council
City of Schertz, Texas

Report on Compliance for Each Major Federal Program

We have audited the City of Schertz, Texas' (the "City") compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

OFFICE LOCATIONS
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AICPA
GAQC Member

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Schertz, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 17, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

PATTILLO, BROWN & HILL, L.L.P.
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Waco, Texas 76710
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and
Members of City Council
City of Schertz, Texas

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Schertz, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 17, 2025. Our report includes a reference to other auditors who audited the financial statements of Schertz-Seguin Local Government Corporation, as described in our report on City of Schertz, Texas' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

CITY OF SCHERTZ, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Direct Programs:			
Equitable Sharing Agreement and Certification	16.922	N/A	$ 43,544
Total Direct Programs			43,544
Total U.S. Department of Justice			43,544
U.S. Department of Treasury			
Passed through the Texas Division of Emergency Management:			
COVID-19 - State and Local Fiscal Recovery Fund (ARP Act)	21.027	TX2511	694,541
Total Texas Division of Emergency Management			694,541
Total U.S. Department of Treasury			694,541
National Endowment for the Humanities (NEH)			
Passed through the Texas State Library and Archives Commission:			
Grants to States - Interlibrary Loan Program (ILL)	45.310	902524	5,086
Total Texas State Library and Archives Commission			5,086
Total National Endowment for the Humanities (NEH)			5,086
U.S. Department of Health and Human Services			
Passed through the Texas Health and Human Services Commission:			
Medicaid Cluster - Ambulance Services - Uncompensated Care Costs	93.778	N/A	90,141
Total Texas Health and Human Services Commission			90,141
Total U.S. Health and Human Services Commission			90,141
U.S. Department of Homeland Security			
Passed through Texas Division of Emergency Management:			
Disaster Grants - Public Assistance	97.036	N/A	378,480
Total Texas Division of Emergency Management			378,480
Total U.S. Department of Homeland Security			378,480
Total Expenditures of Federal Awards			$ 1,211,792

The accompanying notes are an integral part of this schedule.

CITY OF SCHERTZ, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all applicable federal awards of the City of Schertz, Texas. The City's reporting entity is defined in Note I to the City's basic financial statements. Federal awards received directly from federal and state agencies as well as federal awards passed through other government agencies are included in the respective schedule.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using modified accrual basis of accounting, which is described in Note I to the City's basic financial statements.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

4. INDIRECT COSTS

The City has not elected to use the de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

5. PASS-THROUGH EXPENDITURES

None of the federal programs expended by the City were passed through to subrecipients.

CITY OF SCHERTZ, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of the Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None
Identification of major federal programs:	

Assistance Listing Number(s):	Name of Federal Program or Cluster:
21.027	COVID-19 - State and Local Fiscal Recovery Fund (ARP Act)

The dollar threshold used to distinguish between type A and type B federal programs.	$750,000
Auditee qualified as low-risk auditee?	Yes

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None reported

Findings and Questioned Costs for Federal Awards

None reported

CITY OF SCHERTZ, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

None

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CITY OF SCHERTZ, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

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OFFICIALS ISSUING REPORT

Steve Williams
City Manager

James Walters
Director of Finance

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CITY OF SCHERTZ, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

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SCHERTZ | COMMUNITY SERVICE OPPORTUNITY

March 18, 2025

To the Honorable Mayor, City Council, and the Citizens of Schertz:

State law requires that local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles in the United States of America (U.S. GAAP) and audited in accordance with generally accepted auditing standards in the United States of America by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Schertz for the fiscal year ended September 30, 2024.

This report consists of management's representations concerning the finances of the City of Schertz. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Schertz has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Schertz's financial statements in conformity with U.S. GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Schertz comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Schertz's financial statements have been audited by Pattillo, Brown & Hill, LLP a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Schertz for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Schertz's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with U.S. GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Schertz's MD&A can be found immediately following the report of the independent auditors.

<u>Profile of the Government</u>

The City of Schertz, incorporated in 1958, is located in the central part of Texas, which is considered to be a top growth area in the state, and one of the top growth areas in the country. The City of Schertz currently occupies a land area of 32.21 square miles with a population of 43,239 in 2023 according to the US Census Bureau. The City of Schertz is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statue to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing body.

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The City of Schertz has operated under the council-manager form of government since November 30, 1972. Policymaking and legislative authority are vested in a City Council consisting of the Mayor and seven at-large councilmembers. The City Council is responsible for establishing public policy on City matters by the passage of appropriate ordinances and resolutions. The City Manager is responsible for overseeing the day-to-day operations of the government, implementing policy established by City Council, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve three-year staggered terms, with two council members elected every three years and then three council members elected the final three years in the cycle. The mayor is elected to serve a three-year term.

The City of Schertz provides a full range of services, including police and fire protection, EMS services, library services, the construction and maintenance of streets, recreational facilities, cultural events, and water and sewer services.

The annual budget and five-year forecast serve as the foundation for the City of Schertz's financial planning and control. All city departments are required to submit requests for appropriation to the City Manager by June of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the council for review in early August. The council then holds public hearings and community meetings on the proposed budget and to adopt a final budget by September 30th. The fiscal year for Schertz is from October 1 through September 30. The appropriated budget is prepared by each department (e.g. police). The City Manager may make transfers of appropriations within a department. The City Manager may make transfers between departments and funds with City Council approval. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on pages 55-56 as part of the required supplementary information.

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Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Schertz operates.

Local economy.
Economic growth in Schertz remained strong in 2024. The surrounding metro area saw growth evidenced by the Federal Reserve Bank of Dallas reporting the San Antonio Business-Cycle Index increase 2.17% year over year for September 2024. This Index has decreased below its long term trend and continues to indicate economic expansion, however the rate of expansion is slowing as markets had started to expect an economic downturn nationwide. As of September 2024, the unemployment rate for Texas was 4.1% and San Antonio-New Braunfels area was lower at 3.8%**.** Schertz mirrors the local area unemployment rate still indicating full employment.

As another indicator of economic growth, the City of Schertz realized a **2.3% increase year-over-year** in sales tax collections during the fiscal year. The City's average longer-term growth is 7.2% which indicates the City has maintained its previous growth from the recent years and continued its growth above historic averages. This data mirrors the slowdown seen in the Business Cycle index for the local economy is growing but at a reduced rate.

The Schertz economy may be starting to pick back up as new residential construction was strong in 2024, more than doubling the amount of permit revenue on new home construction from 2023 and new commercial permit revenue grew 22.4%. Development indicates population growth and business growth could improve the Schertz economy in the coming years.

Industrial development continued along IH 35 with an additional 773,343 sq ft of spec industrial space under construction at 22867 IH 35. Other development includes Royal Manufacturing Phase III for an additional 196,560 sq ft of industrial space.

A new retail development has begun with the Schertz Sation Shopping Center, the first major retail development in 20 years. The development at Cibolo Valley Drive and IH 35 will include 250,0000 sq ft of shopping anchored by Home Depot and several restaurants and serve-related businesses.

Long-term financial planning. The community approved bond propositions in November 2010 for quality of life projects which included an aquatics facility, improvements to the baseball fields and soccer fields, building a new animal adoption facility, and improvements to Main Street. The only remaining project are the Main Street improvements, which is currently in the planning and engineering phase.

In November 2021, the City placed 1 bond proposition before voters totally $15.45 million for Fire Station number 4 which passed. The funds for the new fire station were issued in 2022 and the fire engine and the land have been purchased with engineering and design for the building are underway.

Current Year Budget Initiatives. For FY 2024-25, the city had $700,000 in non-discretionary items that include utility costs and IT upgrades for Police and Public Safety to maintain Federal security guidelines.

Expanded programs included a pay increases for employees totaling $1.3 million based on rising public sector wages, performance, and tenure.

There were 6 new positions approved in the Water & Sewer Fund, 3 in EMS, and no positions in the General Fund. The Water & Sewer Fund was approved for 5 Water/Wastewater Worker I positions and a Meter Technician. EMS was approved for 2 paramedics and a Battalion Chief.

Other initiatives include $3,000,000 transfer to the capital project fund for infrastructure projects and $480,000 for equipment replacements in Water & Sewer including a minidump truck and worker vehicles.

Financial Information:

Internal Control. Management is responsible for establishing and maintaining internal controls designed to ensure that assets of the City are protected from loss, theft or misuse and to provide adequate accounting information compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles for local governments as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA). The internal control system is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of an internal control should not exceed the benefits derived from the internal control. The City utilizes financial accounting software which is designed with a system of internal controls. These controls are continually being reevaluated to provide reasonable, but not absolute, assurances.

Budget Controls. The City also utilizes budgetary controls. Legally expenditures cannot exceed the appropriated amount. The objective of these budgetary controls is to ensure compliance with the adopted budget approved by the City Council as mandated by the city charter and state law. The levels of budgetary control are established at the line-item basis and at the fund level. Staff believes these controls help monitor and direct approved expenditures to a level within the budget parameters which directly results in a strong financial performance.

Financial Results. Assets and fund balances continue to grow as the City grows and financial results remain strong. While additional debt was issued during the year, Staff closely monitors and plans the amount of issuance to keep steady debt ratios per capita, per revenue, and per operations tax rate to the debt tax rate. Examples of these ratios can be found in the Statistical Section on pages 105-110. A more detailed summary of the City's Financial Performance is available in the Management Discussion and Analysis section on page 4.

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Independent Audit. Every year an independent audit is performed of the general ledger, accounts, financial records, and transactions of all city departments. The audit is completed by an independent certified public accounting firm selected by the City Council. The City is in compliance with this requirement and the independent auditor's report by Pattillo, Brown & Hill, LLP. Certified Public Accountants, has been included in this report.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Schertz for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the 38th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report.

In conclusion, we would have none of the success we have enjoyed without the assistance of each and every staff member, as well as the support and strategic direction from the Mayor and the City Council during the strategic planning, pre-budget, and budget approval process.

Respectfully submitted,

Steve Williams
City Manager

James P. Walters
Finance Director

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CITY OF SCHERTZ, TEXAS

CITY OFFICIALS

MAYOR	RALPH GUTIERREZ
MAYOR PRO-TEM	ROBERT WESTBROOK
CITY COUNCIL	MARK E. DAVIS
	MICHELLE WATSON
	PAUL MACALUSO
	TIFFANY GIBSON
	ROBERT WESTBROOK
	ALLISON HEYWARD
	TIM BROWN
CITY MANAGER	STEVE WILLIAMS
DIRECTOR OF FINANCE	JAMES WALTERS
CITY ATTORNEY	DAN SANTEE

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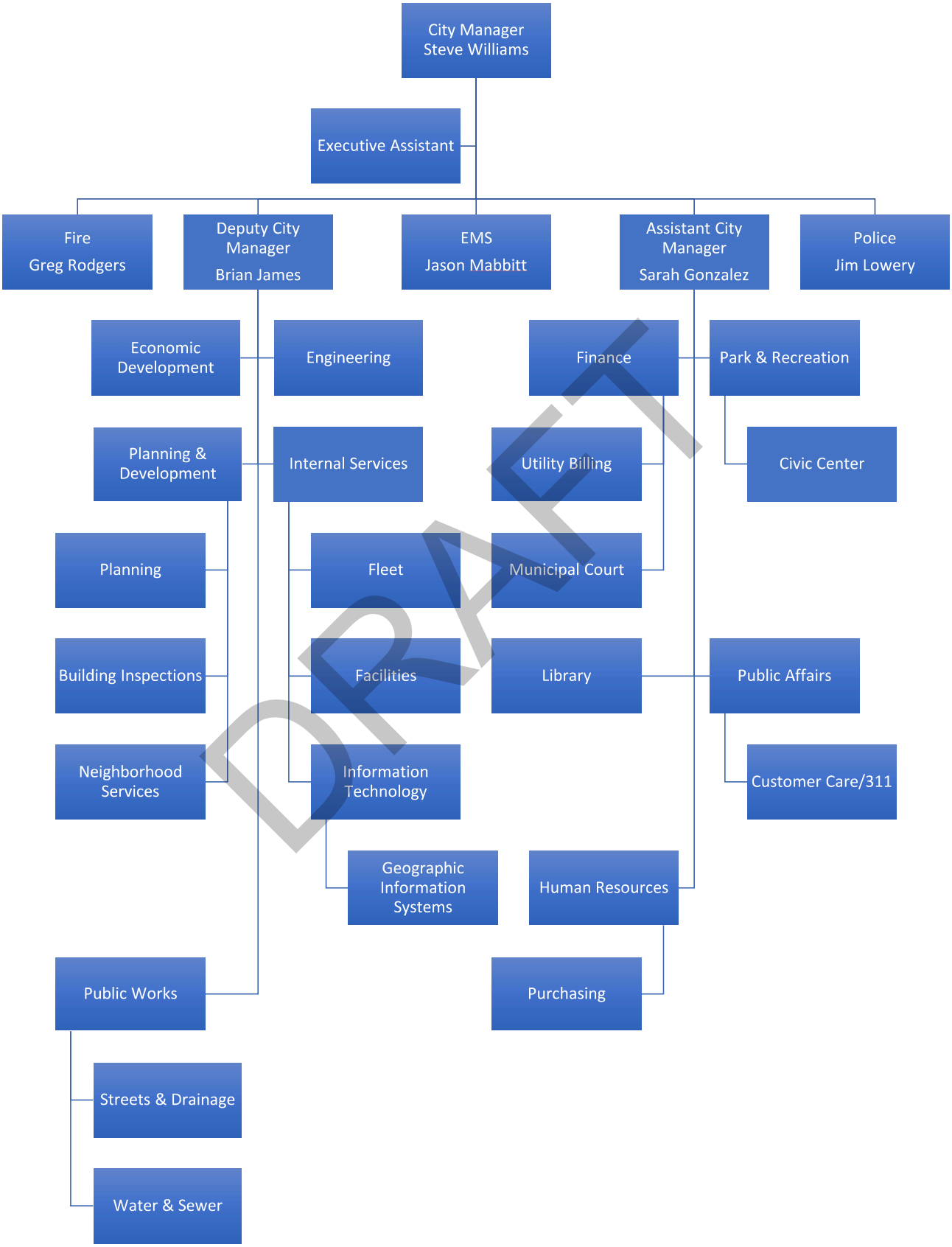
City of Schertz Organization Chart
FY 2023-2024



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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Schertz
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Schertz, Texas

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of the Schertz-Seguin Local Government Corporation, which represents 10.6 percent and 12.6 percent, respectively, of the assets and net position of the Water and Sewer Fund, and 10.4 percent and 12.5 percent, respectively, of the assets and net position of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Schertz-Seguin Local Government Corporation, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently known information that may raise substantial doubt shortly thereafter.

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OFFICE LOCATIONS
TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

AICPA
GAQC Member

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Report on Summarized Comparative Information

We have previously audited the City of Schertz, Texas' fiscal year 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 4, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025, on our consideration of the City of Schertz, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Schertz, Texas' internal control over financial reporting and compliance.

Waco, Texas
March 4, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Schertz, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Schertz for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

The assets and deferred outflows of the City of Schertz exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $373,837,780 (net position). Of this amount, $48,225,235 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

The City's total net position increased by $28,702,437. This was less than the increase of $48,390,437 in the prior year due to reduced revenue from capital contributions.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $112,876,964, an increase of $30,183,161 in comparison with the prior year. The primary cause of this increase was an increase in property and sales tax revenues that exceeded expenditure growth.

At the end of the fiscal year, the combined total of the General Fund assigned and unassigned fund balances was $14,942,520 which is 33.75% of the general fund expenditures not including capital outlay. The fund balance policy is to reserve at least a 26% balance.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the former two and latter two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Schertz is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Schertz that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Schertz include general government, public safety, streets and parks, health, and culture and recreation. The business-type activities of the City of Schertz include a water and sewer department and an emergency medical services department.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Schertz, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City of Schertz can be divided into two categories: governmental and proprietary.

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

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

The City of Schertz maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund, the economic development corporation, the capital projects fund, and the American Recovery Plan Act fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds. The City of Schertz maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Schertz uses enterprise funds to account for its water and sewer department and for its emergency medical services department. The City also maintains an internal service fund to account for internal charges for medical premiums.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer department and for the emergency medical services department, both of which are considered to be major funds of the City of Schertz, as well as the internal service fund.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budgetary schedule. The City of Schertz adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. The economic development corporation also adopts an annual budget, and a comparison schedule for it also is provided in the required supplementary information.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Schertz, assets and deferred outflows exceeded liabilities and deferred inflows by $373,837,780 at the close of the most recent fiscal year. The largest portion of the City's total net position (72%) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding, plus bond proceeds that have not yet been spent. The City of Schertz uses these capital assets to provide services to citizens; consequently, these assets are not available for operational type of future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's total net position (15%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $48,225,235, may be used to meet the government's ongoing obligations to citizens and creditors.

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

City of Schertz's Net Position
Government-Wide

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 125,153,191	$ 97,512,162	$ 66,639,490	$ 64,573,716	$191,792,681	$162,085,878
Capital assets	194,684,599	194,268,903	144,205,606	135,961,908	338,890,205	330,230,811
Total assets	319,837,790	291,781,065	210,845,096	200,535,624	530,682,886	492,316,689
Deferred outflows of resources	7,156,736	9,428,168	2,348,408	3,008,848	9,505,144	12,437,016
Current liabilities	17,855,465	18,488,692	8,146,445	9,086,822	26,001,910	27,575,514
Long-term liabilities	107,487,141	96,863,509	31,131,477	33,494,784	138,618,618	130,358,293
Total liabilities	125,342,606	115,352,201	39,277,922	42,581,606	164,620,528	157,933,807
Deferred inflows of resources	1,355,792	1,334,836	373,930	349,719	1,729,722	1,684,555
Net position:						
Net investment in capital assets	142,891,901	136,442,093	125,867,091	114,831,425	268,758,992	251,273,518
Restricted	50,212,797	40,311,118	6,640,756	6,640,756	56,853,553	46,951,874
Unrestricted	7,191,430	7,768,985	41,033,805	39,140,966	48,225,235	46,909,951
Total net position	$ 200,296,128	$184,522,196	$ 173,541,652	$160,613,147	$373,837,780	$345,135,343

The government's net position increased by $28,702,437 during the current fiscal year. The primary cause for the increase was increased revenues; the City recognized approximately $11.7 million of capital contribution revenue related to dedicated infrastructure assets and also experienced sharp increases in property and sales taxes. These increases stem from the City's continued rapid population growth; continued new housing and business developments resulted in increased assessed value for property taxes and resulted in the creation of infrastructure that was dedicated to the City. The related population increases resulted in increased economic activity that increased sales tax revenues.

The following table indicates changes in net position for governmental and business-type activities followed by graphs displaying total revenues and expenses by type:

City of Schertz's Changes in Net Position
Government-Wide

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 7,782,686	$ 6,267,868	$ 42,793,475	$ 41,093,604	$ 50,576,161	$ 47,361,472
Operating grants & contributions	3,579,794	2,425,937	-	-	3,579,794	2,425,937
Capital contributions	3,293,373	18,456,911	8,431,343	14,180,619	11,724,716	32,637,530
General revenues:						
Property taxes	27,147,745	25,118,429	-	-	27,147,745	25,118,429
Other taxes	23,393,401	23,388,656	-	-	23,393,401	23,388,656
Investment earnings	5,569,055	4,678,690	4,535,559	1,927,277	10,104,614	6,605,967
Miscellaneous	1,119,844	820,465	974,786	479,479	2,094,630	1,299,944
Total revenues	71,885,898	81,156,956	56,735,163	57,680,979	128,621,061	138,837,935
Expenses:						
General government	8,678,145	8,244,956	-	-	8,678,145	8,244,956
Public safety	22,719,864	22,195,399	-	-	22,719,864	22,195,399
Public environment	8,802,846	6,188,351	-	-	8,802,846	6,188,351
Parks and recreation	5,539,108	4,253,278	-	-	5,539,108	4,253,278
Cultural	1,520,759	1,380,793	-	-	1,520,759	1,380,793
Administration	6,343,146	5,363,700	-	-	6,343,146	5,363,700
Interest and other fees	2,508,098	2,555,917	-	-	2,508,098	2,555,917
Water and sewer	-	-	32,088,184	30,088,159	32,088,184	30,088,159
EMS	-	-	11,718,474	10,176,945	11,718,474	10,176,945
Total expenses	56,111,966	50,182,394	43,806,658	40,265,104	99,918,624	90,447,498
Increase in net position before transfers	15,773,932	30,974,562	12,928,505	17,415,875	28,702,437	48,390,437
Transfers	-	591	-	(591)	-	-
Change in net position	15,773,932	30,975,153	12,928,505	17,415,284	28,702,437	48,390,437
Net position - beginning of year	184,522,196	153,547,043	160,613,147	143,197,863	345,135,343	296,744,906
Net position - end of year	$ 200,296,128	$184,522,196	$173,541,652	$160,613,147	$373,837,780	$345,135,343

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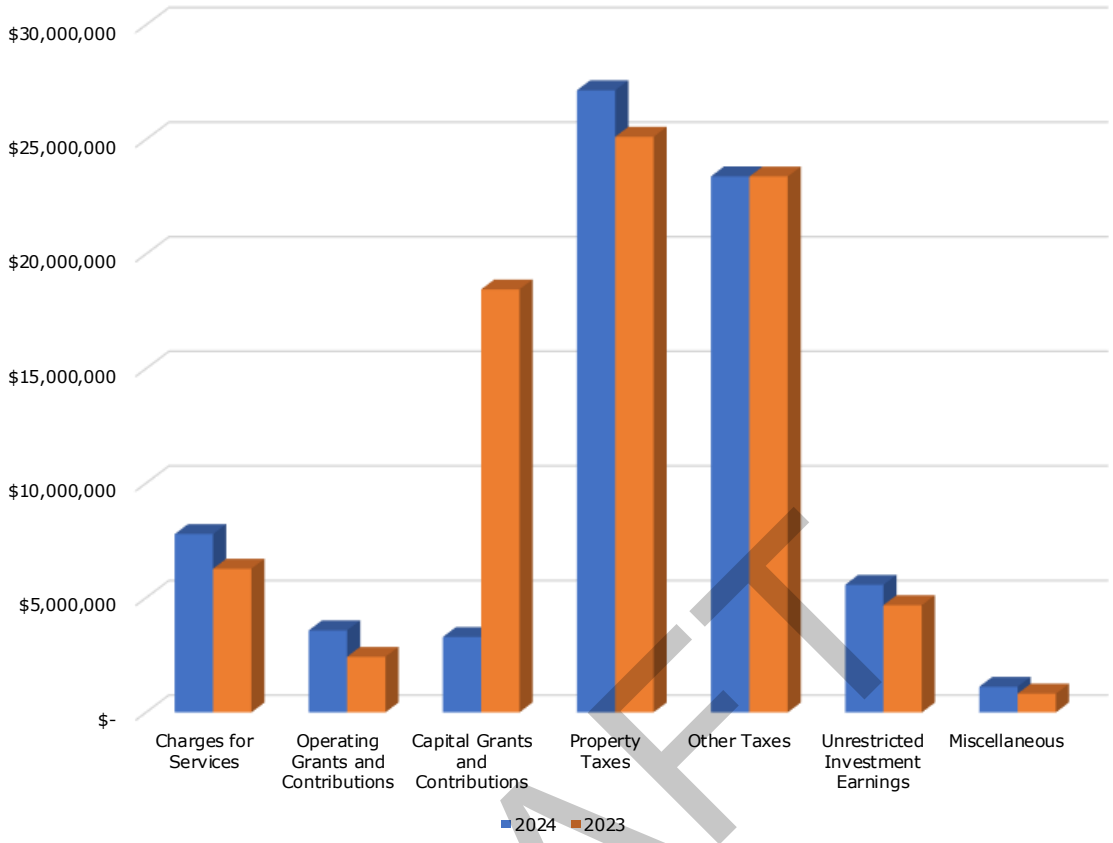
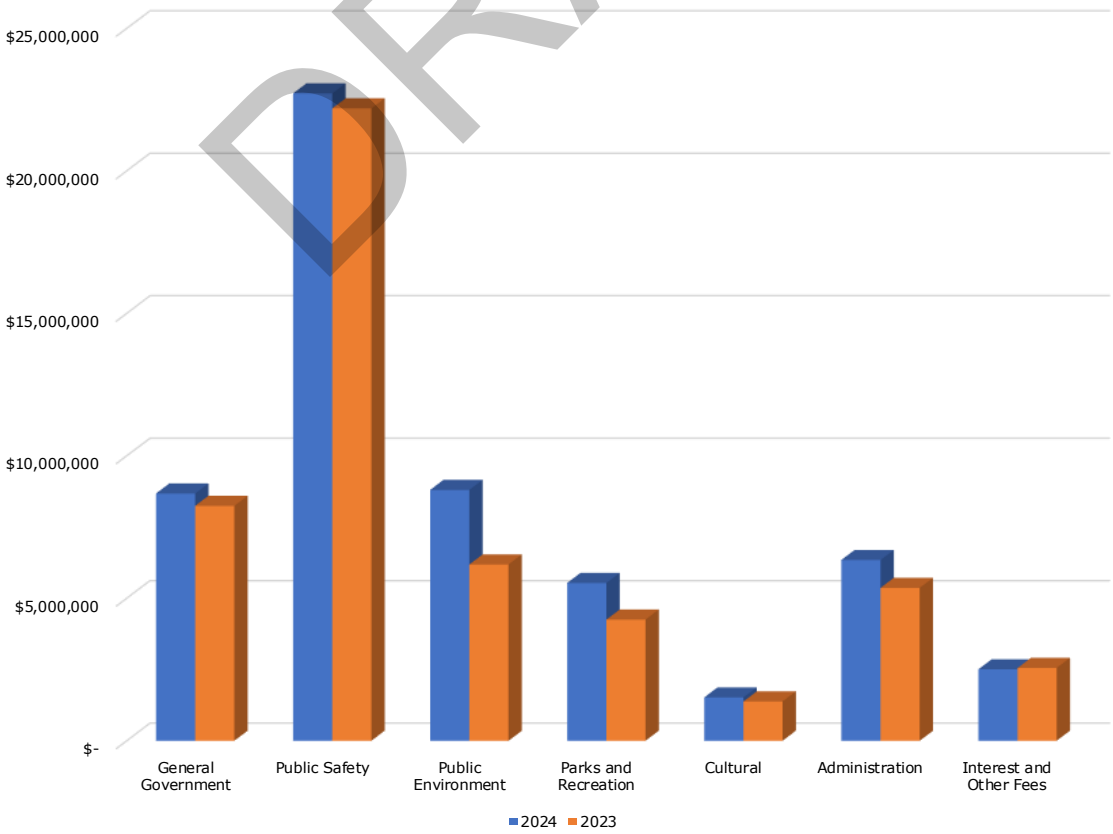
TOTAL REVENUES – GOVERNMENT-WIDE



TOTAL EXPENSES – GOVERNMENT-WIDE



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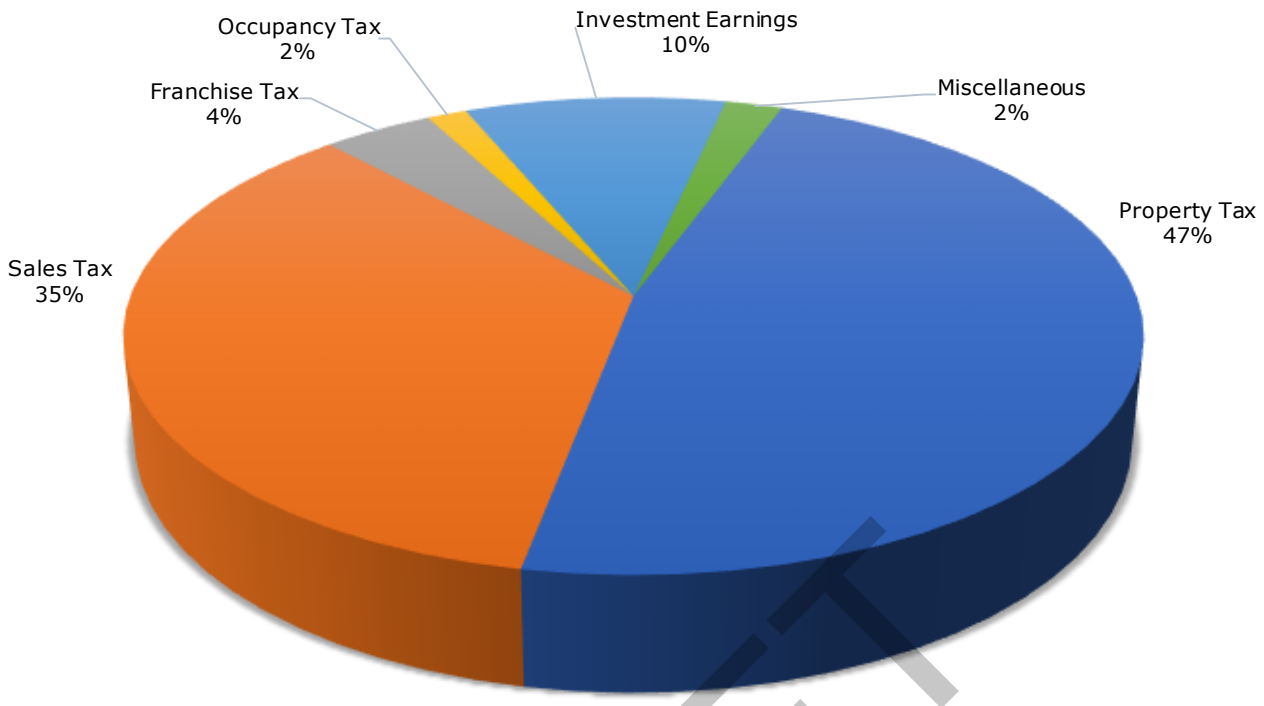
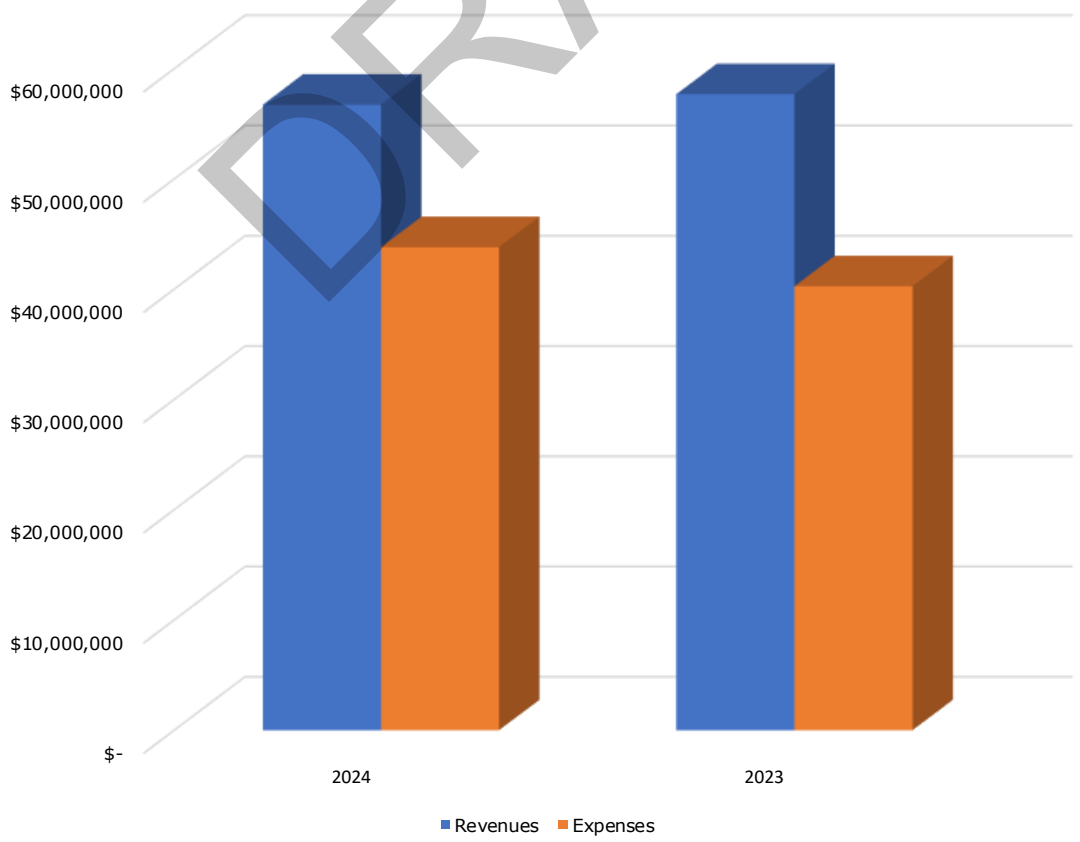
GENERAL REVENUE BY SOURCE – GOVERNMENTAL ACTIVITIES



TOTAL REVENUES AND EXPENSES – BUSINESS-TYPE ACTIVITIES



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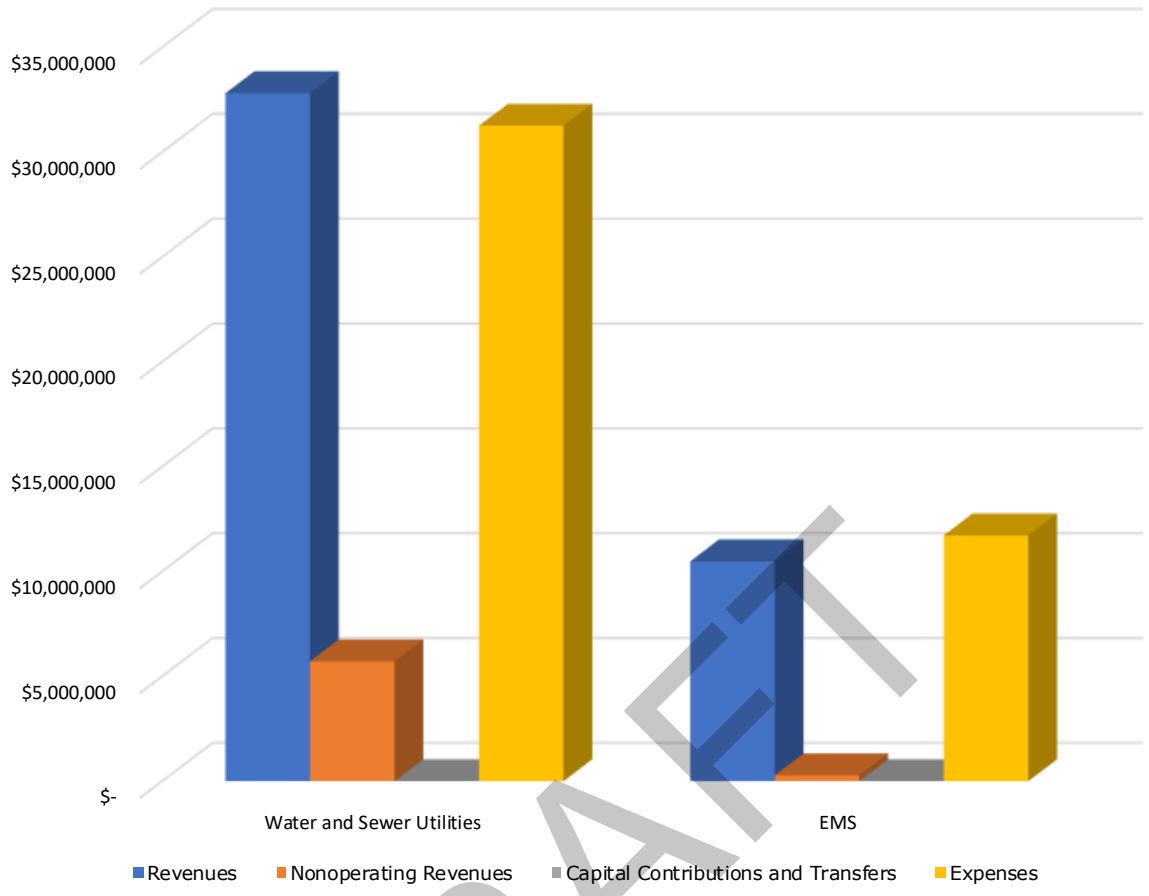
BUSINESS-TYPE REVENUES AND EXPENSES



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Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $112,876,964. Of this total amount, $11,072,251 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been committed to pay debt service, for capital improvement projects, and other assigned purposes.

The general fund is the chief operating fund of the City of Schertz. At the end of the current fiscal year, unassigned fund balance of the general fund was $11,338,745, while total fund balance was $17,947,703, a decrease of $1,289,913 from the prior year. Overall, the decrease was caused by budgeted increases in public safety expenditures that were partially offset by increases in investment earnings, property, and sales tax revenues. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 25.61% of total general fund expenditures, not including capital outlay.

The debt service fund has a total fund balance of $2,029,913, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was $916,055. This increase was due to regular principal and interest payments on long-term debt exceeding interest and sinking property tax revenue during the year. Over time, however, the debt service fund has sufficient cash and equivalents on hand to remain liquid if tax revenues decrease.

The capital projects fund has a total fund balance of $41,543,633, an increase of $18,790,451. This was caused by the issuance of the City's Series 2024 Certificates of Obligation.

The Economic Development Fund presents the activities of the Schertz Economic Development Corporation (the "EDC"), which promotes economic development activities using a portion of the City's sales tax revenue. At year end, the EDC fund reported an ending fund balance of $40,323,196, which is an increase of $7,327,362 compared to the prior year. The primary cause of this change was sales tax revenue growing faster than expenditures.

The American Rescue Plan Act Fund has a total fund balance of $814,392, which consists of interest earned on the $7,816,119 received from the Coronavirus Local Fiscal Recovery Fund grant program. Amounts not spent as of year-end are presented as unearned revenue until spent in accordance with the terms of the grant agreement in future years.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the water and sewer fund at the end of the year amounted to $41,286,917 and those for the Schertz EMS fund amounted to a deficit of $253,112, which are 132% and 2% of fund operating costs, respectively.

The water and sewer fund reported an increase in net position of $7.6 million. Approximately three quarters of this increase related to revenue recognized for contributed infrastructure assets; the remaining portion of the increase was from operating income, which was consistent with the prior year. Management's intent is to accumulate operating surplus to fund construction of new water and sewer infrastructure in future years with less reliance on bonded debt.

The Schertz EMS fund decreased net position by $1,877,201. Expenses increased by approximately $2.1 million compared to the prior year. Revenues were consistent to the prior year as a result of approximately the same number of ambulance runs in the prior year. Expenses increased primarily from increased salaries that resulted from the compensation study discussed previously.

General Fund Budgetary Highlights

The general fund expenditures were $1,282,031 less than the $47,322,463 budget. Overall activity in the General Fund increased during the current year as the City emerged from the COVID-19 pandemic, although the amount of growth was less than expected. Revenues were $734,613 less than budgeted, primarily due to property tax revenue increasing less than expected. Overall, ending fund balance in the general fund was $2,101,414 higher than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to $338,890,205 (net of accumulated depreciation), including several projects in progress from voter approved bonds.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 15,450,585	$ 15,214,261	$ 2,415,103	$ 2,415,102	$ 17,865,688	$ 17,629,363
Water rights	-	-	70,245	70,245	70,245	70,245
Buildings and improvements	67,671,372	53,420,797	3,725,152	3,725,152	71,396,524	57,145,949
Machinery, equipment, and vehicles	19,506,533	16,277,025	7,895,394	7,339,679	27,401,927	23,616,704
Infrastructure	175,820,607	175,473,306	143,743,449	137,700,969	319,564,056	313,174,275
Construction in progress	14,956,054	22,189,761	35,493,424	29,149,047	50,449,478	51,338,808
Accumulated depreciation	(98,720,552)	(88,306,247)	(49,137,161)	(44,438,286)	(147,857,713)	(132,744,533)
TOTALS	$194,684,599	$194,268,903	$144,205,606	$135,961,908	$338,890,205	$330,230,811

Significant capital asset activity for the year included improvements to streets and infrastructure of $6.2 million and construction projects of $7.2 million.

Additional information on the City's capital assets can be found in note II.F. to the basic financial statements.

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LONG TERM DEBT

At the end of the current fiscal year, the City of Schertz had total long-term debt outstanding of $122,484,521. The related principal and interest payment for the bonds are backed by an annual ad valorem tax levied against all taxable property within the City. The City of Schertz maintains an "AA+" rating from Standard and Poor's.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	$ 46,395,000	$ 50,790,000	$ 2,750,000	$ 3,525,000	$ 49,145,000	$ 54,315,000
Certificates of obligation	42,275,000	24,565,000	21,150,000	22,005,000	63,425,000	46,570,000
Financing arrangements	54,614	81,921	163,843	245,764	218,457	327,685
Premium on bonds	5,763,094	5,133,058	1,954,620	2,086,300	7,717,714	7,219,358
Compensated absences	1,405,718	1,259,918	572,632	498,709	1,978,350	1,758,627
Totals	$ 95,893,426	$ 81,829,897	$ 26,591,095	$ 28,360,773	$ 122,484,521	$ 110,190,670

Total debt increased compared to the prior year due to the issuance of the City's Series 2024 Certificates of Obligation.

Additional information on the City's long-term debt can be found in note II.G. to the basic financial statements.

Economic Factors and Next Year's Budgets and Rates

At the end of the fiscal year, the assigned and unassigned fund balance in the general fund decreased to $15.0 million from $15.5 million. There was a decrease in fund balance budgeted of $2.5 million in the original adopted budget but due to the above expected performance of taxes collected and interlocal agreement updates combined with savings in streets made up $2 million. The City of Schertz has appropriated $2.5 million of the fund balance for spending in the 2025 fiscal year budget in accordance to the City's fund balance policy in an effort to reduce the fund balance level. The approved tax rate decreased to $0.4872 from $0.4950 per $100 of valuation.

Each year the City updates its five-year budgeting forecast and has implemented a long-term debt model to assist management in making informed financial decisions that will impact the community now and in the future. The City's property tax base continues to expand at around 3% per year while the long term sales taxes are growing at 7% annually.

During the Fiscal year of 2023-24, the City and the Schertz Economic Development Corporation (SEDC) partnered for a study to determine the feasibility of extending a sewer line through this region known as the Town Creek Sewershed which is the area north of IH 35, along the City's border with Garden Ridge and New Braunfels. The plan was completed and the SEDC partnered with two companies to construct this sewer line.

Boomerang and Lovett, both Houston companies, are planning two projects to construct over 800,000 square feet of warehouse and cold storage in the area of FM 2252. These projects will extend the sewer from their projects to a manhole and existing sewer at Abby Road. This project to extend nearly 6,600 linear feet of 24-inch sewer line. In 2024-25 staff is planning for a second project to complete the second leg of over 9,000 linear feet of sewer for this watershed, finally providing service to the entire region. There are a lot of exciting things happening and on the horizon in Schertz.

Other development along IH 35 includes construction starting on buildings 2, 4, 5, and 6 at 22867 IH 35 that will be a combined 773,343 sq ft of industrial spec space and Royal Manufacturing starting Phase III for an additional 196,560 sq ft of industrial space.

For nearly two years, Schertz has worked on finalizing an agreement with Merit Real Estate for the development of the Schertz Station Shopping Center, Schertz' first major retail development in 20 years. The SEDC partnered with developers of that area to assist with public infrastructure for the extension of Ripps Kreusler Rd, and some signalization improvements on Cibolo Valley Drive and IH 35 access Rd. The development at that location will make way for a 250,000 square feet shopping center anchored by a Home Depot and several restaurants and service-related businesses. Some of the businesses coming to the center, CAVA, Chipolte, Panera, Jersey Mikes and Dave's Hot Chicken have been actively recruited by the city for many years. In addition, Portillo's Restaurant, the Chicago icon that was founded in 1963 will make its first appearance into the San Antonio market with a store in the Schertz Station. This development promises cranes on the horizon and ribbon cuttings for many years to come.

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For residential development, City also has a 300 unit residential multifamily apartment complex totaling 383,481sq ft. In addition to having the highest annual revenue on new residential building permits since 2015.

Overall, the City of Schertz continues to be an extremely attractive option as a center for logistics and distribution being along the west side IH 35 where the current industrial development is centered with residential and residential businesses located along the east side. Continued development reinforces the City's projection of continued growth in both the residential and commercial sectors of 3% and 7%, respectively.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, City of Schertz, 1400 Schertz Parkway, Schertz, Texas 78154.

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BASIC
FINANCIAL STATEMENTS

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CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 112,611,161	$ 24,837,104	$ 137,448,265
Investments	4,829,710	1,222,270	6,051,980
Internal balances	732,091	(732,091)	-
Receivables, net of allowances:			
Taxes	4,630,649	-	4,630,649
Accounts and other	1,242,882	8,590,258	9,833,140
Accrued interest	-	6,324	6,324
Inventories	285,571	231,031	516,602
Restricted assets:			
Cash and cash equivalents	110,791	10,275,888	10,386,679
Service concession arrangement receivable:			
Due within one year	90,909	-	90,909
Due in more than one year	619,427	-	619,427
Investment in joint venture	-	22,208,706	22,208,706
Capital assets:			
Land	15,450,585	2,415,103	17,865,688
Water rights	-	70,245	70,245
Buildings and improvements	67,671,372	3,725,152	71,396,524
Equipment and vehicles	19,506,533	7,895,394	27,401,927
Infrastructure	175,820,607	143,743,449	319,564,056
Construction in progress	14,956,054	35,493,424	50,449,478
Accumulated depreciation	(98,720,552)	(49,137,161)	(147,857,713)
Total Assets	319,837,790	210,845,096	530,682,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on debt refunding	392,195	-	392,195
OPEB related	472,800	164,140	636,940
Pension related	6,291,741	2,184,268	8,476,009
Total Deferred Outflows of Resources	7,156,736	2,348,408	9,505,144

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The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	$ 2,539,257	$ 4,153,880	$ 6,693,137
Accrued liabilities	777,467	289,202	1,066,669
Retainage payable	6,893	718,963	725,856
Due to other governments	50,043	-	50,043
Unearned revenue	6,544,945	302,260	6,847,205
Accrued interest payable	438,634	154,964	593,598
Customer deposits	33,027	600,837	633,864
Noncurrent liabilities:			
Due within one year:			
Compensated absences	281,144	114,526	395,670
Total OPEB liability	86,507	29,892	116,399
Service concession arrangement	55,241	-	55,241
Long-term debt	7,042,307	1,781,921	8,824,228
Due in more than one year:			
Compensated absences	1,124,574	458,106	1,582,680
Total OPEB liability	2,214,732	769,014	2,983,746
Net pension liability	16,326,037	5,667,815	21,993,852
Service concession arrangement	376,397	-	376,397
Long-term debt	87,445,401	24,236,542	111,681,943
Total Liabilities	125,342,606	39,277,922	164,620,528
DEFERRED INFLOWS OF RESOURCES			
Deferred service concession arrangement	278,698	-	278,698
OPEB related	972,045	337,461	1,309,506
Pension related	105,049	36,469	141,518
Total Deferred Inflows of Resources	1,355,792	373,930	1,729,722
NET POSITION			
Net investment in capital assets	142,891,901	125,867,091	268,758,992
Restricted for:			
Police and municipal court	920,715	-	920,715
PEG capital fees	136,899	-	136,899
Tourism development	3,439,858	-	3,439,858
Economic development	41,137,588	-	41,137,588
Parks and tree mitigation	1,777,495	-	1,777,495
Debt service	1,786,712	-	1,786,712
Scholarships and other purposes	1,013,530	-	1,013,530
Construction	-	6,640,756	6,640,756
Unrestricted	7,191,430	41,033,805	48,225,235
Total Net Position	$ 200,296,128	$ 173,541,652	$ 373,837,780

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CITY OF SCHERTZ, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 8,678,145	$ 418,302	$ 1,563,245	$ -
Public safety	22,719,864	4,068,931	2,011,463	-
Public environment	8,802,846	2,038,419	-	3,293,373
Parks and recreation	5,539,108	932,437	-	-
Cultural	1,520,759	324,597	5,086	-
Administration	6,343,146	-	-	-
Interest	2,508,098	-	-	-
Total Governmental Activities	56,111,966	7,782,686	3,579,794	3,293,373
Business-type activities:				
Water and sewer	32,088,184	32,562,394	-	8,431,343
EMS	11,718,474	10,231,081	-	-
Total Business-Type Activities	43,806,658	42,793,475	-	8,431,343
Total Primary Government	$ 99,918,624	$ 50,576,161	$ 3,579,794	$ 11,724,716

General revenues:
Taxes:
Ad valorem
Sales
Franchise fees
Hotel/motel
Mixed drink
Investment earnings
Miscellaneous
Total General Revenues
Change in Net Position
Net Position - Beginning
Net Position - Ending

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The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (6,696,598)	$ -	$ (6,696,598)
(16,639,470)	-	(16,639,470)
(3,471,054)	-	(3,471,054)
(4,606,671)	-	(4,606,671)
(1,191,076)	-	(1,191,076)
(6,343,146)	-	(6,343,146)
(2,508,098)	-	(2,508,098)
(41,456,113)	-	(41,456,113)
-	8,905,553	8,905,553
-	(1,487,393)	(1,487,393)
-	7,418,160	7,418,160
(41,456,113)	7,418,160	(34,037,953)
27,147,745	-	27,147,745
20,095,955	-	20,095,955
2,354,657	-	2,354,657
849,265	-	849,265
93,524	-	93,524
5,569,055	4,535,559	10,104,614
1,119,844	974,786	2,094,630
57,230,045	5,510,345	62,740,390
15,773,932	12,928,505	28,702,437
184,522,196	160,613,147	345,135,343
$ 200,296,128	$ 173,541,652	$ 373,837,780

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CITY OF SCHERTZ, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Capital Projects Fund	Debt Service Fund
ASSETS			
Cash and cash equivalents	$ 14,004,790	$ 41,622,628	$ 2,029,913
Investments	2,499,161	-	-
Receivables (net of allowances)			
Taxes	3,293,402	-	195,433
Accounts and other	1,134,923	-	-
Due from other funds	1,376,444	-	-
Inventory	285,571	-	-
Restricted assets:			
Cash and cash equivalents	110,791	-	-
Total Assets	22,705,082	41,622,628	2,225,346
LIABILITIES			
Accounts payable	2,446,518	78,995	-
Accrued salaries and benefits	777,467	-	-
Retainage payable	-	-	-
Customer deposits	33,027	-	-
Due to other governments	50,043	-	-
Due to other funds	-	-	-
Unearned revenues	31,498	-	-
Total Liabilities	3,338,553	78,995	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	1,418,826	-	195,433
Total Deferred Inflows of Resources	1,418,826	-	195,433
FUND BALANCES			
Nonspendable for:			
Inventory	285,571	-	-
Restricted for:			
Police and public safety/municipal court	409,637	-	-
Municipal court	715,579	-	-
PEG capital fees	136,899	-	-
Capital improvement	-	37,654,911	-
Debt service	-	-	2,029,913
Tourism development	-	-	-
Parks and tree mitigation	-	-	-
Historical Committee and library	-	-	-
Economic development	-	-	-
Animal control	47,461	-	-
Scholarships	149,097	-	-
Committed for:			
Capital Projects	-	3,888,722	-
Civic Center/SIED	1,260,939	-	-
Assigned for:			
Property replacement	1,007,626	-	-
Subsequent year's budget	2,596,149	-	-
Unassigned	11,338,745	-	-
Total Fund Balances	17,947,703	41,543,633	2,029,913
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 22,705,082	$ 41,622,628	$ 2,225,346

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The accompanying notes are an integral part of these financial statements.

Economic Development Corporation	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 36,851,691	$ 7,334,732	$ 10,767,407	$ 112,611,161
2,330,549	-	-	4,829,710
1,141,814	-	-	4,630,649
7,949	-	100,010	1,242,882
-	-	-	1,376,444
-	-	-	285,571
-	-	-	110,791
40,332,003	7,334,732	10,867,417	125,087,208
8,807	-	4,937	2,539,257
-	-	-	777,467
-	6,893	-	6,893
-	-	-	33,027
-	-	-	50,043
-	-	644,353	644,353
-	6,513,447	-	6,544,945
8,807	6,520,340	649,290	10,595,985
-	-	-	1,614,259
-	-	-	1,614,259
-	-	-	285,571
-	-	511,078	920,715
-	-	-	715,579
-	-	-	136,899
-	-	4,654,797	42,309,708
-	-	-	2,029,913
-	-	3,439,858	3,439,858
-	-	1,777,495	1,777,495
-	-	101,393	101,393
40,323,196	814,392	-	41,137,588
-	-	-	47,461
-	-	-	149,097
-	-	-	3,888,722
-	-	-	1,260,939
-	-	-	1,007,626
-	-	-	2,596,149
-	-	(266,494)	11,072,251
40,323,196	814,392	10,218,127	112,876,964
$ 40,332,003	$ 7,334,732	$ 10,867,417	$ 125,087,208

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CITY OF SCHERTZ, TEXAS

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

SEPTEMBER 30, 2024

Total Fund Balances - Governmental Funds	$	112,876,964
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet.		194,684,599
Bonds payable and accrued compensated absences will not be liquidated with current financial resources and, therefore, have not been included in the fund financial statements.		(90,130,332)
Interest payable on long-term debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due.		(438,634)
Premiums on bond issuances and deferred losses on bond refunding are recorded as other financing sources and uses when paid in the fund financial statements but are capitalized and amortized in the government-wide financial statements over the life of the bonds.		
Premiums		(5,763,094)
Deferred loss		392,195
Receivables from grants, property taxes and fines and fees are not available soon enough to pay for the current period's expenditures and are, therefore, deferred in the fund financial statements.		1,614,259
Included in the items related to debt is the recognition of the City's net pension liability, total OPEB liability, and related deferred outflows and inflows of resources.		
Net pension liability		(16,326,037)
Deferred outflows related to pensions		6,291,741
Deferred inflows related to pensions		(105,049)
Total OPEB liability		(2,301,239)
Deferred outflows related to OPEB		472,800
Deferred inflows related to OPEB		(972,045)
Net Position of Governmental Activities	$	200,296,128

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The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Capital Projects Fund	Debt Service Fund
REVENUES			
Taxes	$ 34,041,974	$ -	$ 8,917,461
Permits and fees	2,627,370	-	-
Service fees	2,339,769	-	-
Fines and fees	366,823	-	-
Intergovernmental	2,940,640	-	-
Investment earnings	1,251,166	1,379,778	195,912
Miscellaneous	897,538	-	221,136
Total Revenues	44,465,280	1,379,778	9,334,509
EXPENDITURES			
Current:			
General government	7,106,636	-	-
Public safety	23,365,331	-	-
Public environment	2,518,012	-	-
Parks and recreation	4,161,603	-	-
Cultural	1,429,406	-	-
Administration	5,688,426	-	-
Capital outlay	1,771,018	2,497,812	-
Debt service:			
Principal	-	-	5,850,000
Interest and fiscal charges	-	-	2,667,861
Bond issue costs	-	163,613	5,000
Total Expenditures	46,040,432	2,661,425	8,522,861
Excess (Deficiency) of Revenues Over Expenditures	(1,575,152)	(1,281,647)	811,648
OTHER FINANCING SOURCES (USES)			
Issuance of bonds	-	19,165,000	-
Premium on issuance of bonds	-	998,613	-
Transfers in	285,239	12,892	104,407
Transfers out	-	(104,407)	-
Total Other Financing Sources (Uses)	285,239	20,072,098	104,407
NET CHANGE IN FUND BALANCE	(1,289,913)	18,790,451	916,055
FUND BALANCES - BEGINNING	19,237,616	22,753,182	1,113,858
FUND BALANCES - ENDING	$ 17,947,703	$ 41,543,633	$ 2,029,913

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The accompanying notes are an integral part of these financial statements.

Economic Development Corporation	American Rescue Plan Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
$ 6,698,059	$ -	$ 849,265	$ 50,506,759
-	-	1,001,518	3,628,888
-	-	1,502,262	3,842,031
-	-	224,151	590,974
-	694,541	378,480	4,013,661
1,868,124	414,711	459,364	5,569,055
1,101	-	69	1,119,844
8,567,284	1,109,252	4,415,109	69,271,212
384,286	-	56,535	7,547,457
-	-	43,544	23,408,875
-	-	81,429	2,599,441
-	-	-	4,161,603
-	-	16,880	1,446,286
557,505	-	80,265	6,326,196
-	694,541	111,961	5,075,332
-	-	-	5,850,000
-	-	-	2,667,861
-	-	-	168,613
941,791	694,541	390,614	59,251,664
7,625,493	414,711	4,024,495	10,019,548
-	-	-	19,165,000
-	-	-	998,613
-	-	-	402,538
(298,131)	-	-	(402,538)
(298,131)	-	-	20,163,613
7,327,362	414,711	4,024,495	30,183,161
32,995,834	399,681	6,193,632	82,693,803
$ 40,323,196	$ 814,392	$ 10,218,127	$ 112,876,964

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net Changes in Fund Balances - Governmental Funds	$ 30,183,161
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the governmental activities statement of activities, that cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	10,830,001
Depreciation expense	(10,414,305)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Property taxes	25,404
Court fines	(704,091)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.	
Repayment of principal of long-term debt	6,245,884
Amortization of loss on refunding	(57,272)
Current year changes in certain long-term liabilities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Issuance of bonds	(19,165,000)
Premium on issuance of bonds	(998,613)
Compensated Absences	(145,800)
Net pension liability	66,799
Total OPEB liability	(109,307)
Interest payable on long-term debt is accrued in the government-wide financial statements, whereas in the fund financial statements, interest expenditures are reported when due.	17,071
Change in Net Position of Governmental Activities	$ 15,773,932

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The accompanying notes are an integral part
of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 24,836,633	$ 471	$ 24,837,104
Investments	1,222,270	-	1,222,270
Accounts receivable, net of allowance:			
Customer accounts	3,933,498	4,656,760	8,590,258
Accrued interest	6,324	-	6,324
Inventory	109,750	121,281	231,031
Total Current Assets	30,108,475	4,778,512	34,886,987
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	10,275,888	-	10,275,888
Investment in joint ventures	22,208,706	-	22,208,706
Capital assets:			
Land	2,415,103	-	2,415,103
Water rights	70,245	-	70,245
Buildings and improvements	3,630,652	94,500	3,725,152
Machinery, equipment, and vehicles	3,794,513	4,100,881	7,895,394
Infrastructure	143,743,449	-	143,743,449
Construction in progress	35,493,424	-	35,493,424
Less: accumulated depreciation	(46,665,904)	(2,471,257)	(49,137,161)
Total Noncurrent Assets	174,966,076	1,724,124	176,690,200
Total Assets	205,074,551	6,502,636	211,577,187
DEFERRED OUTFLOWS OF RESOURCES			
Related to OPEB	46,433	117,707	164,140
Related to pension	617,900	1,566,368	2,184,268
Total Deferred Outflows of Resources	664,333	1,684,075	2,348,408

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The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Fund
LIABILITIES			
Current liabilities:			
Accounts payable	$ 3,721,077	$ 432,803	$ 4,153,880
Accrued liabilities	79,108	210,094	289,202
Retainage payable	718,963	-	718,963
Customer deposits	600,837	-	600,837
Accrued interest	154,964	-	154,964
Due to other funds	-	732,091	732,091
Unearned revenue	300,000	2,260	302,260
Current portion of long-term liabilities:			
Compensated absences	27,940	86,586	114,526
Total OPEB liability	8,495	21,397	29,892
Long-term debt	1,700,000	81,921	1,781,921
Total Current Liabilities	7,311,384	1,567,152	8,878,536
Noncurrent liabilities:			
Compensated absences	111,761	346,345	458,106
Total OPEB liability	217,505	551,509	769,014
Net pension liability	1,603,351	4,064,464	5,667,815
Long-term debt	24,154,620	81,922	24,236,542
Total Noncurrent Liabilities	26,087,237	5,044,240	31,131,477
Total Liabilities	33,398,621	6,611,392	40,010,013
DEFERRED INFLOWS OF RESOURCES			
Related to OPEB	95,464	241,997	337,461
Related to pension	10,316	26,153	36,469
Total Deferred Inflows of Resources	105,780	268,150	373,930
Net investment in capital assets	124,306,810	1,560,281	125,867,091
Restricted for construction	6,640,756	-	6,640,756
Unrestricted	41,286,917	(253,112)	41,033,805
Total Net Position	$ 172,234,483	$ 1,307,169	$ 173,541,652

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise Funds
OPERATING REVENUES			
Fees charged to users	$ 32,041,277	$ 10,231,081	$ 42,272,358
Other charges	46,362	-	46,362
Miscellaneous	724,281	250,505	974,786
Total Operating Revenues	32,811,920	10,481,586	43,293,506
OPERATING EXPENSES			
Personnel services	3,425,187	8,901,006	12,326,193
General and administrative	3,422,149	898,961	4,321,110
Contractual services	19,137,379	761,544	19,898,923
Supplies and maintenance	678,498	683,702	1,362,200
Depreciation	4,593,817	473,261	5,067,078
Total Operating Costs	31,257,030	11,718,474	42,975,504
Operating Income (Loss)	1,554,890	(1,236,888)	318,002
NON-OPERATING REVENUES (EXPENSES)			
Investment revenue	4,511,317	24,242	4,535,559
Rent revenue	474,755	-	474,755
Interest expense	(831,154)	-	(831,154)
Total Non-Operating Revenues (Expenses)	4,154,918	24,242	4,179,160
Income before contributions and transfers	5,709,808	(1,212,646)	4,497,162
Capital contributions - impact fees	2,388,863	-	2,388,863
Capital contributions - dedicated assets	6,042,480	-	6,042,480
CHANGE IN NET POSITION	14,141,151	(1,212,646)	12,928,505
NET POSITION - BEGINNING	158,093,332	2,519,815	160,613,147
NET POSITION - END OF YEAR	$ 172,234,483	$ 1,307,169	$ 173,541,652

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The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	$ 32,184,917	$ 10,019,047	$ 42,203,964
Cash paid to employees for services	(3,408,428)	(8,635,878)	(12,044,306)
Cash paid to suppliers for goods and services	(26,955,306)	(2,094,320)	(29,049,626)
Net Cash Provided By Operating Activities	1,821,183	(711,151)	1,110,032
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers from other funds	91,499	732,091	823,590
Net Cash Used in Non-Capital Financing Activities	91,499	732,091	823,590
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Capital contributions - impact fees	2,388,863	-	2,388,863
Interest paid on long-term debt	(956,469)	-	(956,469)
Principal paid on long-term debt	(1,630,000)	(81,921)	(1,711,921)
Net Cash Used in Capital and Related Financing Activities	(6,800,048)	(747,777)	(7,547,825)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(38,473)	-	(38,473)
Payments from rentals	474,755	-	474,755
Interest and investment earnings	4,511,317	24,242	4,535,559
Net Cash Provided By (Used in) Investing Activities	4,947,599	24,242	4,971,841
Net (Decrease) Increase in Cash and Cash Equivalents	60,233	(702,595)	(642,362)
Cash and cash equivalents at beginning of year:			
Cash and cash equivalents	21,699,922	703,066	22,402,988
Restricted cash and cash equivalents	13,352,366	-	13,352,366
	35,052,288	703,066	35,755,354
Cash and cash equivalents at end of year			
Cash and cash equivalents	24,836,633	471	24,837,104
Restricted cash and cash equivalents	10,275,888	-	10,275,888
	$ 35,112,521	$ 471	$ 35,112,992

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The accompanying notes are an integral part of these financial statements.

CITY OF SCHERTZ, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities Enterprise Funds		
	Water and Sewer System	Schertz EMS	Total Enterprise
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	$ 1,554,890	$ (1,236,888)	$ 318,002
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	4,593,817	473,261	5,067,078
Change in investment in joint venture	(2,615,430)	-	(2,615,430)
Decrease (increase) in accounts receivable	(409,065)	(463,364)	(872,429)
Decrease (increase) in inventory	16,886	(22,280)	(5,394)
Decrease (increase) in inventory	219,527	416,896	636,423
Decrease (increase) in accounts receivable	7,540	10,114	17,654
Increase (decrease) in accounts payable	(1,118,736)	272,167	(846,569)
Increase (decrease) in accrued liabilities	28,596	-	28,596
Increase (decrease) in customer deposits	(24,012)	-	(24,012)
Increase (decrease) in unearned revenue	(193,926)	825	(193,101)
Increase (decrease) in compensated absences	(2,195)	76,118	73,923
Increase (decrease) in net pension liability	(240,739)	(302,856)	(543,595)
Increase (decrease) in deferred OPEB inflows	(1,765)	11,733	9,968
Increase (decrease) in deferred pension inflows	3,717	10,526	14,243
Increase (decrease) in total OPEB liability	2,078	42,597	44,675
Net cash provided by operating activities	$ 1,821,183	$ (711,151)	$ 1,110,032
SCHEDULE OF NON-CASH CAPITAL ACTIVITIES			
Developer contributions of capital assets	6,042,480	-	6,042,480
Total non-cash capital activities	$ 6,042,480	$ -	$ 6,042,480

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Schertz is a municipal corporation governed by an elected mayor and seven-member council. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

A. Reporting Entity

Component Units - As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations; thus, data from these units are be combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government. The City reports the following component unit:

Schertz Economic Development Corporation - The Corporation was organized for the purpose of promoting economic development in order to eliminate unemployment and underemployment and to promote and encourage employment and public welfare of, for, and on behalf of the City. The board of directors consists of seven (7) members appointed by the city council. The City is financially accountable for the Corporation because the city council approves the Corporation's budget and appoints all board members. For financial reporting purposes, the SEDC is reported as a blended component unit due to the City having operational responsibility for the component unit, and that any debt issued by SEDC would be expected to be paid using City resources. Thus, SEDC is presented as a special revenue fund within the City's financial statements. Complete financial statements for the Schertz Economic Development Corporation may be obtained from City Hall.

Joint Ventures - A joint venture is a legally separate entity that results from a contractual arrangement and that is owned, operated, or governed by two or more participating governments. The following entities meet the criteria as joint ventures. Separate financial statements for these entities may be obtained at City Hall.

Schertz/Seguin Local Government Corporation - is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Seguin in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations.

Cibolo Valley Local Government Corporation - is a public, nonprofit corporation organized July 28, 2011 to aid, assist, and act on behalf of the cities of Cibolo, Converse and Schertz in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations.

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B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Nonexchange revenues that are measurable but not available are recorded as unavailable revenue (a deferred inflow of resources). These revenues are generally property taxes and warrants outstanding. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Exchange revenues (payments for services) received in advance of the service being provided are recorded as unearned revenue.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund which accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for the acquisition and construction of major capital facilities financed from bond proceeds, grants, and transfers from other funds.

The Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The Economic Development Corporation collects sales taxes to support business development and expansion within the City.

The American Rescue Plan Act Fund records revenue and expenditures related to the City's COVID-19 funding from the American Rescue Plan Act.

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The City reports the following major enterprise funds:

The Water and Sewer System Fund accounts for the water and sewer services provided to the citizens through user charges.

The EMS Fund accounts for the emergency medical services provided to the citizens of the City and other participating governments through user charges.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this are charges between the City's general government function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applications for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes and investment earnings.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise fund and the EMS enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand and demand deposits. Cash is reported as restricted when it has restrictions on its use narrower than the purpose of the fund in which it is reported. This can result in differences in presentation between fund statements and government-wide statements.

For purposes of the statement of cash flows, the City considers cash and other investments with maturities of three months or less from the date of purchase to be cash and cash equivalents.

E. Investments

The City is authorized to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas of the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated of not less than "AA" or its equivalent; (5) certificates of deposit issued by state and national banks domiciled in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor, or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date. In addition, the City is authorized to invest in local government investment pools. The investment pools operate in accordance with appropriate state laws and regulations and have regulatory oversight from the Texas Public Funds Investment Act Sec. 2256.0016.

Investments for the City are reported at fair value, except for the position in investment pools, which are reported at net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

The City categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quotes prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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F. Receivables and Payables

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

Accounts receivables are reported net of allowances for uncollectible accounts. The allowance account represents management's estimate of uncollectible accounts based upon experience and historical trends.

Property taxes for the City are levied each October 1 on the taxable value as of the preceding January 1, the date a lien attaches, for all taxable real and personal property located in the City. Taxes are due by January 31 following the October 1 assessment date and become delinquent on February 1, at which time they begin accruing penalty and interest. The enforceable legal claim date for property taxes is the assessment date; therefore, the City did not record a receivable for accrual of future taxes at year end. Accordingly, no current taxes receivable are reported. Delinquent taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available has been reported as unavailable revenue (a deferred inflow of resources) at the government fund level.

G. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

H. Restricted Assets

Certain proceeds from bonds, resources set aside for their repayment, and other restrictive agreements are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants and/or contractual arrangements.

I. Capital Assets

Capital assets, which include land, buildings and improvements, machinery, equipment, vehicles, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

Capital assets are valued at cost where historical records are available and at an estimated cost where no records exist. Donated capital assets, donated works of art and similar items received as part of a service concession arrangement are reported at acquisition value, rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated over their useful lives on a straight-line basis as follows:

Assets	Use Lives (Years)
Buildings and improvements	10 - 50
Machinery, equipment, and vehicles	2 - 20
Infrastructure	15 - 30

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J. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in actuarial assumptions and other inputs – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and compensatory time benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation and compensatory time pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The general fund, water and sewer fund and the EMS fund are used to liquidate compensated absences.

L. Pensions

The net pension liability, deferred inflows, and outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS), and additions to and deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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M. Other Post-Employment Benefits (OPEB)

Supplemental Death Benefits Fund. For purposes of measuring the total Texas Municipal Retirement System Supplemental Death Benefit Fund (TMRS SDBF) OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total TMRS SDBF liability and additions to/deductions from the City's total TMRS SDBF liability have been determined on the same basis as they are reported by TMRS. The TMRS SDBF expense and deferred (inflows)/outflows of resources related to TMRS SDBF, primarily result from changes in the components of the total TMRS SDBF liability. Most changes in the total TMRS SDBF liability will be included in TMRS SDBF expense in the period of the change. For example, changes in the total TMRS SDBF liability resulting from current-period service cost, interest on the TOL, and changes of benefit terms are required to be included in TMRS SDBF expense immediately. Changes in the total TMRS SDBF liability that have not been included in TMRS SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to TMRS SDBF.

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the City for benefits due and payable that are not reimbursed by plan assets. Information regarding the City's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

N. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and losses on defeasance are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Losses on defeasance are reported as deferred outflows of resources. Bond issuance costs are expensed as incurred.

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

O. Fund Balance

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose because of a formal action by the government's highest level of decision-making authority: an ordinance adopted by City Council prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments through formal documentation in the minutes. The City Council authorized (by way of policy) the City Manager to also make assignments. The City Manager's assignments do not require formal action; however, the City Manager has not assigned any funds at this time.

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Unassigned - Represents the residual balance that may be spent on any other purpose of the City. Only the General Fund reports positive unassigned fund balances; if another fund were to have unassigned fund balance, it would be in the event of a deficit.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second, and assigned third.

P. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed by creditors, grantors, or laws or regulations of other governments.

Q. Estimates

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

R. Deficit Equity

At September 30, 2024, the City has a deficit unassigned fund balance of $266,464 in the Grant Fund. This deficit is due to timing differences between expenditures and reimbursements of grant funds.

S. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the American rescue plan act fund, library advisory board fund, grant special revenue fund, police department forfeiture special revenue fund and the capital projects fund, which adopts project-length budgets.

II. DETAILED NOTES ON ALL FUNDS AND ACTIVITIES

A. Cash, Cash Equivalents and Investments

As of September 30, 2024, the City had the following cash, cash equivalents and investments:

	Reported Value	Weighted Average Maturity (days)
Investment type:		
LOGIC	$ 39,529,875	48
Lone Star Investment Pool	29,060,228	21
Texas CLASS	72,231,881	34
Certificates of Deposit	4,529,802	79
U.S. Agency Securities	1,522,178	487
Subtotal	146,873,964	
Plus: depository and petty cash	960,980	
Total cash and investments	$ 147,834,944	

LOGIC, Lone Star Investment Pool and Texas CLASS are recorded as cash equivalents in the financial statements. All of the pools have redemption notice periods of one day and may redeem daily. The investment pools' authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pools' liquidity.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the City's investment portfolio to highly liquid investments to meet unanticipated cash requirements, and/or to redeploy cash into other investments expected to outperform current holdings.

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Credit Risk. State law limits investments in certificates of deposit to guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor or the National Credit Union Share Insurance Fund, or its successor and investment pools continuously rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. The City's investment policy does not further limit its investment choices. As of September 30, 2024, the City's investments in the pooled investment funds were rated AAAm by Standard & Poor's. The City has also invested in debt securities provided by the Federal Home Loan Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit Banks, and U.S Treasury Notes. As of September 30, 2024, the City's investments in debt securities were rated BBB+ by Standard & Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2024, the City's cash and cash equivalents (including certificates of deposit, and component unit holdings) were fully collateralized by the City's depository by a combination of pledged collateral and FDIC insurance. All collateral is held in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the government securities owned by the City are held by its agent in the City's name.

Restricted Cash - Cash is restricted in the Proprietary fund for construction projects, impact fees and customer deposits.

B. <u>Property Taxes</u>

Taxes are levied on and payable as of October 1. The City has contracted with the Guadalupe County Tax Assessor-Collector to collect taxes on its behalf. Current taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

The City is permitted by the Constitution of the State of Texas to levy taxes up to $2.50 per $100 of taxable assessed valuation for all governmental purposes. Pursuant to a decision of the Attorney General of the State of Texas, up to $1.50 per $100 of assessed valuation may be used for the payment of long-term debt. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt for the year ended September 30, 2024, was $0.4990 per $100 of assessed value.

However, the City may not adopt a tax rate that exceeds the tax rate calculated in accordance with the Texas Property Tax Code without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election, if petitioned by registered voters, when the effective tax rate increase is more than 3.5% of the previous year's effective tax rate.

Property taxes are recorded as receivables and unearned revenues at the time the taxes are assessed. In governmental funds, revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in the time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with generally accepted accounting principles have been recognized as revenue. In the government-wide financial statements, the entire levy is recognized as revenue, net of estimated uncollectible amounts (if any), at the levy date.

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C. Receivables

Receivables as September 30, 2024 for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities				Business-type Activities	
	General Fund	Economic Development	Debt Service	Nonmajor Funds	Water and Sewer Fund	Schertz EMS
Receivables:						
Property taxes	$ 452,365	$ -	$ 207,372	$ -	$ -	$ -
Sales tax	2,283,629	1,141,814	-	-	-	-
Occupancy taxes	-	-	-	100,010	-	-
Franchise taxes	572,349	-	-	-	-	-
Customers	-	-	-	-	3,712,290	9,589,341
Court fines	2,463,962	-	-	-	-	-
Other	43,255	7,949	-	-	364,093	-
Gross receivables	5,815,560	1,149,763	207,372	100,010	4,076,383	9,589,341
Less: allowance for uncollectible accounts	(1,480,498)	-	(12,442)	-	(142,885)	(4,932,581)
Net receivables	$ 4,335,062	$ 1,149,763	$ 194,930	$ 100,010	$ 3,933,498	$ 4,656,760

D. Deferred Inflows and Outflows of Resources

Governmental funds report unavailable revenue in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue and unavailable revenue reported in the governmental funds were as follows:

	Unavailable
General Fund	
Delinquent property taxes receivable	$ 376,210
Court fines	1,002,833
Total General Fund	1,379,043
Debt Service Fund	
Delinquent property taxes receivable	209,812
Total Debt Service Fund	209,812
Total Governmental Funds	$ 1,588,855

Additionally, the proprietary funds and governmental activities statements of net position report various deferred outflows and inflows of resources, primarily due to pensions and OPEB, that are summarized by column. The following table presents the disaggregated amounts.

	Governmental Activities	Business-type Activities		Totals
		Water/ Sewer	EMS	
Deferred outflows:				
Charge on refunding	$ 392,195	$ 5,965	$ -	$ 398,160
Related to pensions	6,291,741	617,900	1,566,368	8,476,009
Related to OPEB - SDBF	150,518	14,782	37,473	202,773
Related to OPEB - Retiree Health Plan	322,282	31,651	80,234	434,167
Total deferred outflow	$ 7,156,736	$ 670,298	$ 1,684,075	$ 9,511,109
Deferred inflows:				
Service concession arrangement	$ 278,698	$ -	$ -	$ 278,698
Related to pensions	105,049	10,316	26,153	141,518
Related to OPEB - SDBF	276,823	27,187	68,917	372,927
Related to OPEB - Retiree Health plan	695,222	68,277	173,080	936,579
Total deferred inflow	$ 1,355,792	$ 105,780	$ 268,150	$ 1,729,722

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E. Interfund Balances and Transfers

The composition of interfund balances as of September 30, 2024, is as follows:

Due From	Due To	Amount	Purpose
Schertz EMS	General	$ 731,620	Short-term pool cash loan
Nonmajor Governmental	General	644,353	Short-term pool cash loan

The following schedule briefly summarizes the City's transfer activity for the year ending September 30, 2024:

Transfer From	Transfer To	Amount	Purpose
Economic Development Corporation	General	$ 285,239	Funding for various capital projects
Economic Development Corporation	Capital Projects	12,892	Funding for various capital projects
Capital Projects	Debt Service	104,407	Suplement funds sources

F. Capital Assets

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

	Beginning Balance	Additions	Reclassifications/ Retirements	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 15,214,261	$ 236,324	$ -	$ 15,450,585
Construction in progress	22,189,761	6,917,581	(14,151,288)	14,956,054
Total capital assets not being depreciated	37,404,022	7,153,905	(14,151,288)	30,406,639
Capital assets being depreciated:				
Buildings and improvements	53,420,797	99,287	14,151,288	67,671,372
Machinery, equipment, and vehicles	16,277,025	3,229,508	-	19,506,533
Street and infrastructure	175,473,306	347,301	-	175,820,607
Total assets being depreciated	245,171,128	3,676,096	14,151,288	262,998,512
Less accumulated depreciation for:				
Buildings and improvements	(21,750,015)	(3,636,002)	-	(25,386,017)
Machinery, equipment, and vehicles	(10,555,924)	(1,214,065)	-	(11,769,989)
Street and infrastructure	(56,000,308)	(5,564,238)	-	(61,564,546)
Total accumulated depreciation	(88,306,247)	(10,414,305)	-	(98,720,552)
Total capital assets being depreciated, net	156,864,881	(6,738,209)	14,151,288	164,277,960
Governmental activities capital assets, net	$194,268,903	$ 415,696	$ -	$194,684,599

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	Beginning Balance	Additions	Reclassifications/ Retirements	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,415,103	$ -	$ -	$ 2,415,103
Water rights	70,245	-	-	70,245
Construction in progress	29,149,047	6,344,377	-	35,493,424
Total capital assets, not being depreciated	31,634,395	6,344,377	-	37,978,772
Capital assets being depreciated:				
Buildings and improvements	3,725,152	-	-	3,725,152
Machinery, equipment, and vehicles	7,339,679	923,919	(368,204)	7,895,394
Infrastructure	137,700,969	6,042,480	-	143,743,449
Total assets being depreciated	148,765,800	6,966,399	(368,204)	155,363,995
Less accumulated depreciation for:				
Buildings and improvements	(1,437,563)	(163,917)	-	(1,601,480)
Machinery, equipment, and vehicles	(6,403,573)	(730,168)	368,204	(6,765,537)
Infrastructure	(36,597,151)	(4,172,993)	-	(40,770,144)
Total accumulated depreciation	(44,438,287)	(5,067,078)	368,204	(49,137,161)
Total capital assets being depreciated, net	104,327,513	1,899,321	-	106,226,834
Business-type activities capital assets, net	$135,961,908	$ 8,243,698	$ -	$144,205,606

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 1,089,121
Public safety	1,678,411
Public environment	6,194,882
Parks and recreation	1,375,252
Cultural	65,704
Administration	10,935
Total	$ 10,414,305
Business-type activities:	
Water and sewer system	$ 4,593,817
EMS	473,261
Total	$ 5,067,078
Total Depreciation	$ 15,481,383

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G. Long-Term Debt

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities and equipment for governmental activities. These instruments include general obligation bonds, certificates of obligation, and tax notes. These debt obligations are secured primarily by future property tax revenues. In some cases, these bonds are also secured by a pledge of net revenues from the utility system, emergency medical services and economic development sales taxes. However, the amount of the formal pledge is generally limited to $1,000. Proprietary operating revenues for the year exceeded $43.2 million and sales tax revenue was $20 million.

Additionally, certain obligations that were marketed as private placements have been separately identified; however, the terms of these obligations are not significantly different than other obligations and do not have substantive acceleration clauses. Should the City default on these bonds, any registered owner of the obligations is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring the City to make payment.

Changes in long-term debt for the year ending September 30, 2024 are as follows:

	Beginning Balance	Issued	Refunded/ Retired	Ending Balance	Amount Due Within One Year
Governmental activities:					
General Obligation Bonds	$ 46,045,000	$ -	$ (3,415,000)	$ 42,630,000	$ 2,845,000
Certificates of Obligation	24,565,000	19,165,000	(1,455,000)	42,275,000	3,160,000
General Obligation Bonds- Private Placement	4,745,000	-	(980,000)	3,765,000	1,010,000
Premium from Debt	5,133,058	998,613	(368,577)	5,763,094	-
Financing Arrangement	81,921	-	(27,307)	54,614	27,307
Compensated Absences	1,259,918	649,767	(503,967)	1,405,718	281,144
Total governmental	$ 81,829,897	$ 20,813,380	$ (6,749,851)	$ 95,893,426	$ 7,323,451
Business-type activities:					
General Obligation Bonds	$ 3,095,000	$ -	$ (560,000)	$ 2,535,000	$ 595,000
Certificates of Obligation	22,005,000	-	(855,000)	21,150,000	890,000
General Obligation Bonds- Private Placement	430,000	-	(215,000)	215,000	215,000
Unamortized Premium	2,086,300	-	(131,680)	1,954,620	-
Financing Arrangement	245,764	-	(81,921)	163,843	81,921
Compensated Absences	498,709	273,407	(199,484)	572,632	114,526
Total business-type	$ 28,360,773	$ 273,407	$ (2,043,085)	$ 26,591,095	$ 1,896,447

Prior Year Refunding of Debt

The City defeased certain outstanding bonds by placing proceeds of new bonds in irrevocable trusts to provide for all future debt service payments. Accordingly, the respective trust accounts and liability for the defeased bonds are not included in the City's financial statements. As of September 30, 2024, the City does not have bonds considered defeased and outstanding.

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A summary of the terms of long-term debt outstanding at September 30, 2024, is as follows:

	Issue Amount	Maturity	Rate	Balance
Governmental Activities				
General Obligation Bonds				
2014 Series, Refunding	8,450,000	2030	2.0% - 4.0%	$ 5,475,000
2015 Series, Refunding	4,185,000	2031	2.0% - 3.25%	1,140,000
2016 Series	5,880,000	2036	2.0% - 4.0%	3,830,000
2017 Series	3,935,000	2037	2.0% - 4.0%	2,825,000
2018 Series, Refunding	5,830,000	2033	3.125% - 5%	3,985,000
2020 Series, Refunding	7,555,000	2036	1.5% - 4%	4,690,000
2021 Series, Refunding	4,070,000	2033	2% - 4%	3,360,000
2022 Series	18,535,000	2042	4% - 5%	17,325,000
Private Placement obligations				
2007 Series GO	6,000,000	2027	4.07%	1,200,000
2018 Series GO Refunding	6,035,000	2028	2.12%	2,565,000
Certificates of Obligation				
2016 Series A	2,375,000	2036	2.0% - 4.0%	1,025,000
2016 Series B	1,475,000	2036	3.0% - 3.75%	1,000,000
2017 Series	4,935,000	2037	3.0% - 3.75%	2,880,000
2018 Series	4,845,000	2038	3.0% - 5.0%	3,405,000
2019 Series	4,015,000	2039	2.5% - 5%	2,690,000
2022 Series	4,740,000	2042	2% - 5%	4,385,000
2022 Series A	8,265,000	2042	4% - 5%	7,725,000
2024 Series	19,165,000	2044	4% - 5%	19,165,000
Total Governmental Long-Term Obligations				$ 88,670,000

	Issue Amount	Maturity	Rate	Balance
Business-type Activities				
General Obligation Bonds				
2018 Series, Refunding	2,740,000	2026	3.125% - 5%	$ 885,000
2021 Series, Refunding	1,945,000	2033	2% - 3%	1,650,000
Certificates of Obligation				
2018 Series	5,595,000	2028	3.0% - 5.0%	4,395,000
2019 Series	3,480,000	2039	2.5% - 5%	2,820,000
2022 Series	4,650,000	2042	2% - 5%	4,340,000
2022 Series A	10,265,000	2042	1.5% - 5%	9,595,000
Private Placement obligations				
2013 Series GO Refunding	2,130,000	2025	2.58%	215,000
Total Business-Type Long-Term Obligations				$ 23,900,000

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Annual future debt service requirements of bonded debt as of September 30, 2024, are as follows:

Governmental activities:

Year Ended September 30,	General Obligation Bonds			Certificates of Obligation		
	Principal	Interest	Total	Principal	Interest	Total
2025	$ 2,845,000	$ 1,539,229	$ 4,384,229	$ 3,160,000	$ 1,610,435	$ 4,770,435
2026	2,970,000	1,438,288	4,408,288	3,050,000	1,539,069	4,589,069
2027	3,090,000	1,291,038	4,381,038	1,750,000	1,428,331	3,178,331
2028	3,510,000	1,167,513	4,677,513	1,820,000	1,347,931	3,167,931
2029	3,540,000	1,038,322	4,578,322	1,910,000	1,264,756	3,174,756
2030-2034	14,895,000	3,548,668	18,443,668	10,860,000	5,002,316	15,862,316
2035-2039	7,880,000	1,765,256	9,645,256	11,585,000	2,645,244	14,230,244
2040-2044	3,900,000	588,900	4,488,900	8,140,000	720,275	8,860,275
Total	$42,630,000	$12,377,214	$55,007,214	$42,275,000	$15,558,357	$57,833,357

Year Ended September 30,	Private Placement Debt		
	General Obligation Bonds		
	Principal	Interest	Total
2025	$ 1,010,000	$ 88,758	$ 1,098,758
2026	1,035,000	59,428	1,094,428
2027	1,060,000	29,274	1,089,274
2028	660,000	6,996	666,996
Total	$ 3,765,000	$ 184,456	$ 3,949,456

Business-type activities:

Year Ended September 30,	General Obligation Bonds			Certificates of Obligation		
	Principal	Interest	Total	Principal	Interest	Total
2025	$ 595,000	$ 78,825	$ 673,825	$ 890,000	$ 803,813	$ 1,693,813
2026	615,000	50,200	665,200	945,000	759,138	1,704,138
2027	175,000	32,150	207,150	985,000	712,263	1,697,263
2028	180,000	25,950	205,950	1,035,000	664,463	1,699,463
2029	190,000	20,400	210,400	1,085,000	615,088	1,700,088
2030-2034	780,000	31,475	811,475	6,160,000	2,325,069	8,485,069
2035-2039	-	-	-	7,010,000	1,089,147	8,099,147
2040-2044	-	-	-	3,040,000	163,084	3,203,084
Total	$ 2,535,000	$ 239,000	$ 2,774,000	$21,150,000	$ 7,132,065	$28,282,065

Year Ended September 30,	Private Placement Debt		
	General Obligation Bonds		
	Principal	Interest	Total
2025	$ 215,000	$ 2,774	$ 217,774
Total	$ 215,000	$ 2,774	$ 217,774

Financing Arrangements

The City enters into various agreements to finance machinery and equipment; they are classified as financing arrangements due to the title of the financed assets transferring to the City. Therefore, capital assets and a related financing arrangement obligation have been recorded at the present value of the future minimum payments at the inception date. This private placement debt is secured by the purchased equipment.

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Future minimum payments on the financing arrangements are as follows:

Year Ended	Governmental Activities			Business-type Activities		
September 30,	Principal	Interest	Total	Principal	Interest	Total
2025	$ 27,307	$ 819	$ 28,126	$ 81,921	$ 2,458	$ 84,379
2026	27,307	819	28,126	81,922	2,458	84,379
Total	$ 54,614	$ 1,638	$ 56,252	$ 163,843	$ 4,916	$ 168,758

H. Net Pension and Total OPEB Liabilities and Expenses

Amounts are aggregated into a single net pension liability and total OPEB liability, and expenses for certain columns. Below is the detail of net pension liability and total OPEB liability and expenses for governmental and business-type activities.

	Governmental Activities	Business-type Activities Water/ Sewer	Business-type Activities EMS	Totals
Net pension liability	$ 16,326,037	$ 1,603,351	$ 4,064,464	$ 21,993,852
Total OPEB liability:				
Due within one year:				
TMRS SDBF	$ 12,057	$ 1,184	$ 2,862	$ 16,103
Retiree health plan	74,450	7,311	18,535	100,296
Total due within one year	86,507	8,495	21,397	116,399
Due in more than one year:				
TMRS SDBF	624,415	61,321	155,591	841,327
Retiree health plan	1,590,317	156,184	395,918	2,142,419
Total due in more than one year	2,214,732	217,505	551,509	2,983,746
Total OPEB liability	$ 2,301,239	$ 226,000	$ 572,906	$ 3,100,145

	Governmental Activities	Business-type Activities Water/ Sewer	Business-type Activities EMS	Totals
Pension expense	$ 3,874,984	$ 380,556	$ 964,701	$ 5,220,241
OPEB expense:				
TMRS SDBF	37,503	3,683	9,337	50,523
Retiree Health Plan	174,665	17,153	43,484	235,302
Total OPEB expense	$ 212,168	$ 20,836	$ 52,821	$ 285,825

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III. OTHER INFORMATION

A. Retirement Plan

Plan Description. The City of Schertz participates as one of 934 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the state of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Service Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

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

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

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

The City grants monetary credits for service rendered of a theoretical amount equal to two times what would have been contributed by the employee, with interest. Monetary credits, also known as the matching ratio, are 200% of the employee's accumulated contributions and are only payable in the form of an annuity. Beginning in 2008, the City granted an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount that takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, initiated in 2008, the City provided on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

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

Inactive employees or beneficiaries currently receiving benefits	158
Inactive employees entitled to but not yet receiving benefits	326
Active employees	394
Total	878

Contributions. Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 16.40% and 16.81% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were $5,206,428 and were equal to the required contributions.

Net Pension Liability. The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The net pension liability is typically liquidated through the General Fund and Enterprise Funds.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

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

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Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018, to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.70%
Core fixed income	6.00%	4.90%
Non-core fixed income	20.00%	8.70%
Other Public and Private Marke	12.00%	8.10%
Real estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	100.0%	

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Discount Rate

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

The below schedule presents the changes in the Net Pension Liability as of December 31, 2023:

	Increase (Decease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/2022	$ 103,138,378	$ 78,352,223	$ 24,786,155
Changes for the year:			
Service cost	4,835,113	-	4,835,113
Interest	7,004,394	-	7,004,394
Difference between expected and actual experience	820,236	-	820,236
Change in assumptions	(133,135)	-	(133,135)
Contributions - employer	-	4,384,538	(4,384,538)
Contributions - employee	-	1,896,896	(1,896,896)
Net investment income	-	9,095,570	(9,095,570)
Benefit payments, including refunds of employee contributions	(3,574,272)	(3,574,272)	-
Administrative expense	-	(57,691)	57,691
Other changes	-	(402)	402
Net changes	8,952,336	11,744,639	(2,792,303)
Balance at 12/31/2023	$ 112,090,714	$ 90,096,862	$ 21,993,852

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net pension liability	$ 40,198,160	$ 21,993,852	$ 7,264,962

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions. For the year ended September 30, 2024, the City recognized pension expense of $5,220,241. Also, as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 2,429,435	$ 37,516
Changes in actuarial assumptions	10,134	104,002
Difference between projected and actual investment earnings	1,961,371	-
Contributions subsequent to the measurement date	4,075,069	-
Total	$ 8,476,009	$ 141,518

$4,075,069 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended September 30,	
2025	$ 1,393,514
2026	1,521,367
2027	2,020,199
2028	(675,658)

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B. Other Post-Employment Benefits

The City participates in two defined-benefit other post-employment benefit (OPEB) plans: the Texas Municipal Retirement System Supplemental Death Benefits Fund (TMRS SDBF), and its own single-employer retiree health plan. Both are described in detail below.

The total OPEB liabilities of both plans are typically liquidated through the General Fund and Enterprise Funds.

TMRS Supplemental Death Benefits Fund

Plan Description. The City voluntarily participates in a single-employer other postemployment benefit (OPEB) plan administered by TMRS. The Plan is a group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). The Plan is established and administered in accordance with the TMRS Act identically to the City's pension plan. SDBF includes coverage for both active and retired members, and assets are commingled for the payment of such benefits. Therefore, the Plan does not qualify as an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 75.

Benefits Provided. The SDBF provides group-term life insurance to City employees who are active members in TMRS, including or not including retirees. The City Council opted into this program via an ordinance, and may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other employment benefit and is a fixed amount of $7,500.

Membership in the plan at December 31, 2023, the valuation and measurement date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	125
Inactive employees entitled to but not yet receiving benefits	79
Active employees	394
Total	598

Contributions. The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.22% for 2024 and 2023, of which 0.06% represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The City's contributions to the SDBF for the year ended September 30, 2024, were $18,684 representing contributions for both active and retiree coverage, which equaled the required contributions each year.

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Total OPEB Liability. The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and inputs:

Measurement year ended December 31,	2023
Inflation rate	2.50%
Discount rate	3.77%
Actuarial cost method	Entry Age Normal Method
Projected salary increases	3.60% to 11.85% including inflation
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. Inforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality

Changes in assumptions reflect the annual change in the municipal bond rate. The actuarial assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Discount Rate. The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees, and the assets are not segregated for these groups. As such, a single discount rate of 3.77% was used to measure the total OPEB liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023.

Discount Rate Sensitivity Analysis. The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.77%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total SDB OPEB Liability	$ 1,047,274	$ 857,430	$ 711,542

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Changes in the Total OPEB Liability. Total City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2023, the measurement and actuarial valuation date, was calculated as follows:

	Total OPEB Liability
Balance at 12/31/2022	$ 763,943
Changes for the year:	
Service cost	37,901
Interest	31,378
Difference between expected and actual experience	(5,407)
Changes of assumptions or other inputs	45,858
Benefit payments, including refunds of employee contributions	(16,243)
Net changes	93,487
Balance at 12/31/2023	$ 857,430

Changes in assumptions and other inputs reflect a change in the discount rate from 4.05% to 3.77%.

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB. For the year ended September 30, 2024, the City recognized OPEB expense of $50,523. Also, as of September 30, 2024, the City reported deferred outflows and inflows of resources related to the TMRS OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 15,610	$ 41,298
Changes in actuarial assumptions	172,618	331,629
Contributions subsequent to the measurement date	14,545	-
Total	$ 202,773	$ 372,927

$14,545 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to the TMRS OPEB will be recognized in OPEB expense in future periods as follows:

For the Year Ended September 30,	
2025	$ (24,033)
2026	(30,186)
2027	(39,022)
2028	(60,290)
2029	(34,619)
Thereafter	3,451

City of Schertz Retiree Health Other Post-Employment Benefit Plan

In addition to the TMRS OPEB, The City administers a single employer defined benefit healthcare plan for retirees, established under legal authority of the City Charter. The City is the only employer participating in the Plan. The Plan does not issue a publicly available financial report.

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The City provides post-employment benefits for eligible participants enrolled in City-sponsored plans. The benefits are provided in the form of an implicit rate subsidy where the City contributes towards the retiree health premiums before achieving Medicare eligibility. While the Plan offers retiree only rates, a very small implicit liability still exists. Membership in the plan as of December 31, 2023, the valuation date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	-
Active employees	376
Total	384

Current active employees must be eligible for service retirement under the Texas Municipal Retirement System. To attain this eligibility active employees must be at least age 60 with 5 years of service or have at least 20 years of employment with a City participating in TMRS.. When a regular, full-time employee retires, they are eligible to maintain their coverage in the City's group health coverage. The City does not provide an explicit subsidy for retiree medical insurance. The liability for the City is due to the implicit rate.

The City made no direct contributions for monthly premiums. The retirees pay 100% of the monthly premiums which range based on the type of plan from $5 for retiree only to $1,737 for a retiree and their family.

The City's Retiree Health OPEB Liability (TOL) as of December 31, 2023, was calculated as follows:

	Total OPEB Liability
Balance at 12/31/2022	$ 2,245,759
Changes for the year:	
Service cost	207,231
Interest	93,119
Difference between expected and actual experience	28,527
Changes of assumptions or other inputs	(231,625)
Benefit payments, including refunds of employee contributions	(100,296)
Net changes	(3,044)
Balance at 12/31/2023	$ 2,242,715

Changes of assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022, to 3.77% as of December 31, 2023. Additionally, the demographic and salary increase assumptions were updated to reflect the 2023 TMRS Experience Study, and both the participation assumption and health care trend rates assumptions were updated to reflect the plan's anticipated experience.

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

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total OPEB liability - retiree health	$ 2,457,825	$ 2,242,715	$ 2,047,267

The following presents what the total OPEB liability of the City would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trends:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability - retiree health	$ 1,985,880	$ 2,242,715	$ 2,545,770

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For the year ended September 30, 2024, the City recognized OPEB expense of $235,302. Also, as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 126,921	$ 169,253
Changes in actuarial assumptions	256,412	767,326
Contributions subsequent to the measurement date	50,834	-
Total	$ 434,167	$ 936,579

$50,834 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to the City's Retiree Health OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2024	$ (65,049)
2025	(65,049)
2026	(65,049)
2027	(73,327)
2028	(66,442)
Thereafter	(218,330)

C. Joint Ventures

Schertz/Seguin Local Government Corporation

The Schertz/Seguin Local Government Corporation is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Seguin in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations. Payments to the corporation are generally for the purchase of water treatment and for covering the Corporation's debt service requirements; they are reflected as "operating expenses" in the water and sewer fund and totaled $4,128,161 for the year ended September 30, 2024. Separate financial statements for the Schertz/Seguin Local Government Corporation may be obtained from the City of Seguin, 210 East Gonzales Street, Seguin, Texas 78156.

The City of Schertz is jointly liable, together with the City of Seguin, for operating deficits and long-term debt of the Schertz/Seguin Local Government Corporation. The Corporation had net revenue bonds outstanding in the amount of $150,143,684 (as of September 30, 2023, the most recent year for which information is available) to provide funds to build, improve, extend, enlarge and repair the Corporation's utility system, fund a reserve, and pay the costs of bond issuance. The bond resolution pledges intergovernmental contract revenues from the cities of Schertz and Seguin (the participating governments) to bond holders. Under the intergovernmental water supply contract, the participating governments are unconditionally obligated to pay their respective shares of annual contract revenue bond debt service from the operation of their respective utility systems.

The organizing documents for the Corporation provide that, in the event of dissolution, the net assets of the Corporation will be equally divided among the Cities of Schertz and Seguin. As such, the City's net investment in the joint venture has been recorded in the Water and Sewer Fund in the amount of $21,186,897. This amount reflects the City's portion of the net position of SSLGC as of September 30, 2023, the most recent fiscal year for which information is available.

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Cibolo Valley Local Government Corporation

The Cibolo Valley Local Government Corporation (CVLGC) is a public, nonprofit corporation organized to aid, assist, and act on behalf of the cities of Schertz and Cibolo in acquiring, constructing, maintaining, and operating a water utility system. The participating governments have an ongoing financial responsibility to fund the operation of the corporation through either purchase of services or by subsidizing the operations. Payments to the corporation are generally for the purchase of water treatment and for covering the Corporation's debt service requirements; they are reflected as "operating expenses" in the water and sewer fund and totaled $300,000 for the year ended September 30, 2024. Separate financial statements for the CVLGC may be obtained from the City of Schertz, 1400 Schertz Parkway, Schertz, Texas 78154.

The City of Schertz is jointly liable, together with the City of Cibolo, for operating deficits and long-term debt of CVLGC. In the event of dissolution, the net assets of the Corporation will be equally divided among the Cities of Schertz and Cibolo. As such, the City's net investment in the joint venture has been recorded in the Water and Sewer Fund in the amount of $1,021,809 as of September 30, 2024.

D. Commitments and Contingencies

Tax Increment Financing (the "Zone")

The City is a principal in the City of Schertz Tax Increment Reinvestment Zone #2, pursuant to Chapter 311 of the Texas Tax Code. Under the terms of the Zone agreement, the City of Schertz, Bexar County, and San Antonio River Authority are funding infrastructure improvements through tax increment financing to the Sedona Development Project.

At the time the Zone was created, the property tax base was "frozen" and increment taxes resulting from the increases to property tax base are being used to finance Zone improvements. The total projected cost is a combined figure of $45,000,000. Project costs of the developer will be funded up to 100% of the tax increment generated by the City of Schertz, Bexar County, and San Antonio River Authority (SARA). The City of Schertz (combined with SARA) have committed up to $32,186,700 of the total $45,000,000. The Zone has a statutory termination date of December 31, 2041. The TIRZ has collected $6,981,398 from taxing entities (net of administrative reimbursements) and remitted $5,325,000 to the developer as of September 30, 2024.

380 Agreements

The Chapter 380 Incentive program, authorized by Chapter 380 of the Texas Local Government Code, enables the City of Schertz to provide grants or reimbursements from the City's general fund. To become eligible for Chapter 380 Incentives, projects must: create at least of $100 million in new real and personal property; or generate at least $35 million in gross sales that is subject to the collection of local sales and use tax. Businesses that have a 380 Incentive agreement with the City are eligible to receive a reimbursement of taxes paid for the year if they have met the requirements outlined in the agreement by a certain date each year. For the fiscal year ended September 30, 2024, the City did not reimburse any property taxes paid under the terms of a Chapter 380 agreement.

Economic Development Incentive Agreements

The City of Schertz Economic Development Corporation (the SEDC) negotiates economic development incentive agreement on behalf of the SEDC and the City of Schertz (the City) on an individual basis. As of September 30, 2024, the City had nine active incentive agreements.

On May 2, 2017, the City and the Corporation approved the Schertz Incentive Policy which outlines the City's primary tools to attract commercial investment and promote economic development. Projects are selected on a case-by-case basis in accordance current policy and state laws at the discretion of the governing body. All incentive agreements are formalized through a performance agreement with specified terms and recapture criteria.

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The SEDC Incentive program, authorized by Chapters 501, 502 and 505 of the Texas Local Government Code, enables the Corporation to fund allowable projects from the collection of one-half of one percent of sales tax proceeds collected in the City of Schertz. In accordance with state law, the SEDC Incentive Policy establishes grants and loans for businesses that create Primary Jobs for the following categories: Existing Businesses (3 years of operation within City), Small Businesses (fewer than 50 full-time jobs or annual sales less than $10 million), Large Impact Businesses (Up to $100 million in taxable property), and Extra-Large Businesses (over $100 million in taxable property).

The City and Corporation's outstanding incentive agreement grants are as follows:

	FY 2023-24 Amt.	Est. Remaining Grant
SEDC - LGC 501.101 (Bolster Primary Jobs):		
Ace Mart	$ 33,985	$ -
Caterpillar Hydra	25,000	25,000
Caterpillar Aquos	-	361,559
Schertz RE	25,000	1,633,870
Mile Hi	-	2,167,364
Totals	$ 83,985	$ 4,187,793
SEDC - LGC 501.103 (Infrastructure):		
Core 5	$ -	$ 350,000
Kellum	-	350,000
Schertz 312	-	2,500,000
Mob	-	40,000
Boom Connect	-	6,500,000
Schertz Station	-	8,000,000
Palapas Johns	-	154,100
Freckles	-	50,000
Totals	$ -	$ 17,944,100

Service Concession Arrangement

The City entered into an agreement with Young Men's Christian Association of Greater San Antonio ("YMCA"), under which YMCA will operate and collect user fees from the Natatorium and Outdoor Pools through 2037. YMCA will pay the city $100,000 annually over the course of the arrangement to cover costs of debt service related to the facility; the present value of these installment payments is estimated to be $710,336. The City will approve the rates and services that YMCA will provide, however, YMCA will retain all revenues earned from the operation of the Natatorium. The YMCA will remit all revenues received from operating the Outdoor Pools to the City with the exception of revenues earned from YMCA specific programs.

The City reports the Outdoor Pools and related equipment as capital assets recorded at historical cost. The City reports a receivable in the amount of $710,336 on the government-wide statements at year-end pursuant to the service concession arrangement, and a deferred inflow of $278,698 for the present value of maintenance costs estimated over the life of the Service Concession arrangement. The balance of these two amounts is recorded as a deferred inflow of resources.

Litigation

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

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Cibolo Creek Municipal Authority

The Cibolo Creek Municipal Authority (CCMA) provides sewage treatment for the area in and around the City. In fiscal year 2014, the City entered into an agreement with CCMA to construct a sewage treatment facility in the southern portion of the City to primarily serve citizens of the City but also neighboring Cities and future development. Because the City would be the primary customer at this time, the agreement stipulates that the City will pay all future debt service on the bonds issued by CCMA to finance the project. During the fiscal year the City of Cibolo joined the CCMA and will begin sharing costs of the project. Should additional members join, the City's share of the costs would be reduced.

Future commitments to CCMA are as follows:

Year Ended September 30,	
2025	$ 714,050
2026	710,850
2027	717,200
2028	712,650
2029	712,650
2030-2034	3,568,200
2035-2039	3,569,000
2040-2043	2,858,800
2044	712,400
Total	$ 14,275,800

Construction Commitments

The City of Schertz has entered into commitments for various projects as follows:

Primary Government:	Estimated Project Cost to City	Expended to Date	Estimated Future Commitment
Governmental Activities:			
FM 78 and Main Street	$ 25,668,537	$ 2,442,331	$ 23,226,206
FM 2252 Water Relocation	275,000	247,054	27,946
SCADA Upgrade	189,000	43,489	145,511
Lookout Rd Signalization	60,000	-	60,000
Lookout Rd Reconstruction	5,710,000	-	5,710,000
Fire Station 4	12,297,056	360,878	11,936,178
Badge Access Upgrade	477,313	440,801	36,512
Great N Trail 2	160,000	80,937	79,063
Energy Efficient Projects	1,264,323	14,323	1,250,000
Total Governmental Commitments	46,101,229	3,629,813	42,471,416
Business-Type Activities:			
Woman Hollering WasteWater	12,724,305	11,696,303	1,028,002
Corbett Ground Storage	8,606,911	4,644,216	3,962,695
Riata Lift Station	2,791,680	416,766	2,374,914
E Live Oak - IH35 24" Line	6,299,350	1,327,060	4,972,290
FM1518 Utility Relocation	10,600,000	10,179,575	420,425
Loop Lines Project 1	825,000	134,388	690,612
Total Business-Type Activities	41,847,246	28,398,308	13,448,938
Total Estimated Future Commitments	$ 87,948,475	$ 32,028,121	$ 55,920,354

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Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City contracts with the Texas Municipal League Intergovernmental Risk Pool, a public entity risk pool currently operating as a common risk management and insurance program providing insurance coverage in the following areas: general liability, automobile liability and physical damage, law enforcement liability, worker's compensation, real and personal property, mobile equipment, and errors and omissions liability. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts. There were no significant increases or decreases in coverage from the prior year. For the past three fiscal years, no claims or settlements have exceeded deductible amounts.

E. New Accounting Guidance

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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REQUIRED
SUPPLEMENTARY INFORMATION

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES				
Taxes	$ 35,380,000	$ 35,299,242	$ 34,041,974	$ (1,257,268)
Permits and fees	1,428,420	2,413,420	2,627,370	213,950
Service fees	1,940,844	2,140,844	2,339,769	198,925
Fines and fees	402,980	402,980	366,823	(36,157)
Intergovernmental	2,356,000	3,156,000	2,940,640	(215,360)
Investment earnings	1,200,000	1,200,000	1,251,166	51,166
Miscellaneous	587,407	587,407	897,538	310,131
Total Revenues	43,295,651	45,199,893	44,465,280	(734,613)
EXPENDITURES				
General government:				
Council	151,565	151,565	140,502	11,063
City manager	977,360	999,288	1,137,261	(137,973)
Municipal court	447,441	447,441	421,103	26,338
311 customer service	138,257	150,006	150,511	(505)
Planning & zoning	450,686	450,686	443,834	6,852
Legal	90,000	140,000	138,639	1,361
City secretary	240,733	267,971	247,316	20,655
Nondepartmental	2,231,529	1,806,310	1,953,880	(147,570)
Public affairs	674,912	674,912	632,389	42,523
Engineering	1,371,896	1,371,896	1,169,769	202,127
Economic development	526,840	526,840	401,155	125,685
Citizens assistance	317,666	317,666	309,556	8,110
Special events	45,000	45,000	54,404	(9,404)
Total General Government	7,663,885	7,349,581	7,200,319	149,262
Public safety:				
Police department	13,798,202	14,445,017	14,231,945	213,072
Fire department	8,385,016	9,185,016	9,028,890	156,126
Inspection	1,370,411	1,370,411	1,302,905	67,506
Total Public Safety	23,553,629	25,000,444	24,563,740	436,704
Public environment:				
Streets	2,720,161	3,373,851	2,502,886	870,965
Total Public Environment	2,720,161	3,373,851	2,502,886	870,965
Parks and recreation:				
Parks	2,384,461	2,624,215	2,821,887	(197,672)
Pools	594,552	669,552	671,771	(2,219)
Community/Civic Center	576,841	692,841	682,924	9,917
Total Parks and Recreation	3,555,854	3,986,608	4,176,582	(189,974)
Cultural:				
Library	1,386,218	1,436,902	1,429,406	7,496
Total Cultural	1,386,218	1,436,902	1,429,406	7,496

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
EXPENDITURES (CONTINUED)				
Administration:				
Information technology	3,355,379	3,382,118	3,378,929	3,189
Human resources	854,880	914,880	887,441	27,439
Finance	792,929	792,929	775,346	17,583
Purchasing & asset management	328,466	328,466	250,623	77,843
Building maintenance	2,062,642	2,162,134	2,123,596	38,538
Fleet service	1,486,000	1,790,387	1,944,815	(154,428)
Interfund charges	(3,195,837)	(3,195,837)	(3,193,251)	(2,586)
Total Administration	5,684,459	6,175,077	6,167,499	7,578
Total Expenditures	44,564,206	47,322,463	46,040,432	1,282,031
Excess of revenues over expenditures	(1,268,555)	(2,122,570)	(1,575,152)	547,418
OTHER FINANCING SOURCES (USES)				
Transfers in	9,000	9,000	285,239	276,239
Transfers out	(1,277,757)	(1,277,757)	-	1,277,757
Total Other Financing Sources (Uses)	(1,268,757)	(1,268,757)	285,239	1,553,996
NET CHANGE IN FUND BALANCE	(2,537,312)	(3,391,327)	(1,289,913)	2,101,414
FUND BALANCE - BEGINNING	19,237,616	19,237,616	19,237,616	-
FUND BALANCE - ENDING	$ 16,700,304	$ 15,846,289	$ 17,947,703	$ 2,101,414

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ECONOMIC DEVELOPMENT CORPORATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES				
Taxes	$ 7,092,000	$ 7,092,000	$ 6,698,059	$ (393,941)
Investment income	1,315,000	1,315,000	1,868,124	553,124
Miscellaneous	-	-	1,101	1,101
Total Revenues	8,407,000	8,407,000	8,567,284	159,183
EXPENDITURES				
Current:				
General government	3,716,870	3,716,870	384,286	3,332,584
Administration	618,183	618,183	557,505	60,678
Total Expenditures	4,335,053	4,335,053	941,791	3,393,262
Excess of revenues over expenditures	4,071,947	4,071,947	7,625,493	3,553,546
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(298,131)	(298,131)
Total Other Financing Sources (Uses)	-	-	(298,131)	(298,131)
NET CHANGE IN FUND BALANCE	4,071,947	4,071,947	7,327,362	3,255,415
FUND BALANCE - BEGINNING	32,995,834	32,995,834	32,995,834	-
FUND BALANCE - ENDING	$ 37,067,781	$ 37,067,781	$ 40,323,196	$ 3,255,415

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Budgetary Information - The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. Annual budgets are adopted for the general fund, debt service fund, economic development corporation fund, hotel occupancy tax fund, park fund, tree mitigation, police forfeiture fund, library advisory board fund, and the historical committee fund. Project-length financial plans are adopted for capital projects funds.

Budgetary preparation and control are exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at year-end.

For the fiscal year ended September 30, 2024, actual expenditures did not exceed budgeted expenditures at the fund level for any of the City's funds.

Encumbrance accounting, in which appropriations are recorded as budgetary expenditures, is not utilized by the City.

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total pension liability				
Service cost	$ 4,835,113	$ 4,576,714	$ 4,211,795	$ 3,761,994
Interest on total pension liability	7,004,394	6,323,215	5,766,957	5,326,206
Difference between expected and actual experience	820,236	2,387,281	1,060,260	(154,592)
Change of assumptions	(133,135)	-	-	-
Benefit payments/refunds of contributions	(3,574,272)	(3,075,473)	(2,885,733)	(2,372,023)
Net Change in Total Pension Liability	8,952,336	10,211,737	8,153,279	6,561,585
Total Pension Liability, Beginning	103,138,378	92,926,641	84,773,362	78,211,777
Total Pension Liability, Ending (a)	$ 112,090,714	$ 103,138,378	$ 92,926,641	$ 84,773,362
Plan fiduciary net position				
Contributions - employer	$ 4,384,538	$ 4,133,310	$ 3,831,461	$ 3,327,434
Contributions - employee	1,896,896	1,783,798	1,643,398	1,474,466
Net investment income	9,095,570	(5,958,648)	9,113,755	4,760,749
Benefit payments/refunds of contributions	(3,574,272)	(3,075,473)	(2,885,733)	(2,372,023)
Administrative expenses	(57,691)	(51,455)	(42,101)	(30,767)
Other	(402)	61,401	288	(1,200)
Net Change in Fiduciary Position	11,744,639	(3,107,067)	11,661,068	7,158,659
Fiduciary Net Position, Beginning	78,352,223	81,459,290	69,798,222	62,639,563
Fiduciary Net Position, Ending (b)	90,096,862	78,352,223	81,459,290	69,798,222
Net pension liability = (a)-(b)	$ 21,993,852	$ 24,786,155	$ 11,467,351	$ 14,975,140
Fiduciary Net Position as a Percentage of Total Pension Liability	80.38%	75.97%	87.66%	82.34%
Covered Payroll	$ 27,072,303	$ 25,497,946	$ 23,477,118	$ 21,063,794
Net Pension Liability as a Percentage of Covered Payroll	81.24%	97.21%	48.84%	71.09%

Note: GASB Statement No. 68 requires 10 years of data to be provided in this schedule. As of year-end, all years are not available. Additional years will be added in the future as the information becomes available.

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2019	2018	2017	2016	2015	2014
$ 3,421,878	$ 3,301,265	$ 3,073,538	$ 2,855,745	$ 2,724,337	$ 2,558,743
4,898,478	4,505,483	4,111,517	3,763,562	3,556,428	3,245,266
(108,478)	34,393	416,585	139,216	120,434	(122,286)
263,015	-	-	-	59,193	-
(2,244,447)	(1,914,159)	(1,843,774)	(1,581,272)	(1,570,211)	(1,068,487)
6,230,446	5,926,982	5,757,866	5,177,251	4,890,181	4,613,236
71,981,331	66,054,349	60,296,483	55,119,232	50,229,051	45,615,815
$ 78,211,777	$ 71,981,331	$ 66,054,349	$ 60,296,483	$ 55,119,232	$ 50,229,051
$ 3,163,340	$ 3,033,936	$ 2,793,644	$ 2,627,335	$ 2,542,565	$ 2,403,929
1,380,585	1,326,518	1,232,232	1,152,864	1,095,260	1,077,097
8,093,416	(1,540,890)	5,999,805	2,602,572	53,742	1,841,586
(2,244,447)	(1,914,159)	(1,843,774)	(1,581,272)	(1,570,211)	(1,068,487)
(45,681)	(29,768)	(31,080)	(29,385)	(32,727)	(19,219)
(1,373)	(1,554)	(1,575)	(1,583)	(1,616)	(1,580)
10,345,840	874,083	8,149,252	4,770,531	2,087,013	4,233,326
52,293,723	51,419,640	43,270,388	38,499,857	36,412,844	32,179,518
62,639,563	52,293,723	51,419,640	43,270,388	38,499,857	36,412,844
$ 15,572,214	$ 19,687,608	$ 14,634,709	$ 17,026,095	$ 16,619,375	$ 13,816,207
80.09%	72.65%	77.84%	71.76%	69.85%	72.49%
$ 19,722,641	$ 18,896,766	$ 17,603,310	$ 16,478,620	$ 15,648,114	$ 15,389,154
78.96%	104.19%	83.14%	103.32%	106.21%	89.78%

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year Ended September 30,	**2024**	**2023**	**2022**	**2021**
Actuarially determined contribution	$5,206,428	$4,349,322	$4,245,872	$3,700,948
Contributions in relation to the actuarially determined contribution	5,206,428	4,349,322	4,245,872	3,700,948
Contribution deficiency (excess)	-	-	-	-
Covered payroll	31,140,466	26,535,541	26,163,046	22,879,083
Contributions as a percentage of covered payroll	16.72%	16.39%	16.23%	16.18%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31st and become effective on January 1st, 13 months and a day later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 Years
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.5%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2013 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municpal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information: There were no benefit changes during the year.

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2020	2019	2018	2017	2016	2015
$ 3,235,479	$ 3,129,413	$ 2,971,592	$ 2,756,511	$ 2,592,593	$ 2,487,856
3,235,479	3,129,413	2,971,592	2,756,511	2,592,593	2,487,856
-	-	-	-	-	-
20,401,412	19,520,269	18,605,654	17,347,849	16,175,988	15,486,735
15.86%	16.03%	15.97%	15.89%	16.03%	16.06%

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN TMRS OTHER POST-EMPLOYMENT BENEFIT LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total OPEB liability				
Service cost	$ 37,901	$ 73,900	$ 70,429	$ 50,554
Interest on total OPEB liability	31,378	21,768	21,248	22,915
Differences in actuarial experience	(5,407)	(7,347)	(1,360)	(4,382)
Change of assumptions	45,858	(462,756)	42,012	158,118
Benefit payments	(16,243)	(15,290)	(11,739)	(4,213)
Net change in total OPEB liability	93,487	(389,725)	120,590	222,992
Total OPEB liability, beginning	763,943	1,153,668	1,033,078	810,086
Total OPEB liability, ending (a)	$ 857,430	$ 763,943	$ 1,153,668	$ 1,033,078
Covered-employee payroll	$27,072,303	$25,497,946	$23,477,118	$21,063,794
Total OPEB liability as a percentage of covered-employee payroll	3.17%	3.00%	4.91%	4.90%

Note: 10 years of data is required to be provided in this schedule. As of year-end, all years are not available. Additional years will be added in the future as the information becomes available.

NOTES TO SCHEDULE

Valuation Date:
Actuarially determined contribution rates are calculated as of December 31st and become effective on January 1st, 13 months and a day later.

Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year setforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the 3% floor.
Other information	No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

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2019	2018	2017
$ 33,528	$ 37,794	$ 29,926
26,904	21,182	20,123
(105,282)	86,276	-
148,494	(54,027)	57,257
(3,945)	(3,779)	(3,521)
99,699	87,446	103,785
710,387	622,941	519,156
$ 810,086	$ 710,387	$ 622,941
$19,722,641	$18,896,766	$17,603,310
4.11%	3.76%	3.54%

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF CHANGES IN CITY RETIREE HEALTH OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	**2023**	**2022**	**2021**	**2020**
Total OPEB liability				
Service cost	$ 207,231	$ 230,479	$ 161,830	$ 141,084
Interest on total OPEB liability	93,119	48,122	50,064	60,561
Difference in actuarial experience	28,527	(4,764)	134,106	4,341
Change of assumptions	(231,625)	(495,992)	(191,684)	161,146
Benefit payments	(100,296)	(64,389)	(88,569)	(64,499)
Net change in total OPEB liability	(3,044)	(286,544)	65,747	302,633
Total OPEB liability, beginning	2,245,759	2,532,303	2,466,556	2,163,923
Total OPEB liability, ending (a)	$ 2,242,715	$ 2,245,759	$ 2,532,303	$ 2,466,556
Covered payroll	$26,795,229	$25,255,936	$23,290,477	$20,870,983
Total OPEB liability as a percentage of covered payroll	8.37%	8.89%	10.87%	11.82%

Note: 10 years of data is required to be provided in this schedule. As of year-end, all years are not available. Additional years will be added in the future as the information becomes available.

NOTES TO SCHEDULE

Valuation Date:	December 31, 2023
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial cost method	Individual entry-age
Discount rate	3.77% as of December 31, 2023
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Demographic assumptions	Based on the 2023 experience study conducted for the Texas Municipal Retirement System (TMRS).
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used, with male rates multiplied by 103% and female rates multiplied by 105%. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP-2021 table to account for future mortality improvements.
Health care trend rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	For all non-Medicare retirees, 25% if retiring from age 50 to 64.
Other information	The discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

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2019	2018	2017
$ 125,648	$ 121,821	$ 107,517
78,646	67,947	69,435
(343,086)	14,962	-
275,398	(81,106)	96,092
(59,401)	(57,530)	(42,189)
77,205	66,094	230,855
2,086,718	2,020,624	1,789,769
$ 2,163,923	$ 2,086,718	$ 2,020,624
$19,521,924	$18,974,951	$16,068,891
11.08%	11.00%	12.57%

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SUPPLEMENTARY INFORMATION

Comparative Schedules – Governmental Funds

General Fund
Economic Development Corporation
Debt Service Fund
Capital Projects Fund
American Recovery Program Act Fund

Combining Statements and Individual Fund Schedules - Nonmajor Governmental Funds

Hotel Occupancy Fund - will account for proceeds of hotel occupancy taxes to be used strictly for those kinds of programs that promote the tourism industry.

Park Fund - will account for revenues from developers' fees (in lieu of park land dedication), grants, and donations and is designed to monitor and manage improvement of the City's park system.

Tree Mitigation Fund - will account for revenues from permits, grants and donations to preserve and replace trees in the City.

Treasury Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the U.S. Treasury department.

Justice Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the US Department of Justice.

State Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the State Forfeiture Program.

Grant Fund - will account for revenue and expenditures related to federal and state grant programs.

Library Advisory Board - to account for certain fees generated at the library to be used by the Board for general improvements to the Library.

Historical Committee Fund - will account for funds received for the preservation of the history of the City.

Capital Recovery Roadways Fund - to account for a fee assessed for capital recovery on new construction.

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CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
GENERAL FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 14,004,790	$ 16,338,407
Investments	2,499,161	2,438,934
Receivables (net of allowances)		
Taxes	3,293,402	3,352,850
Accounts and other	1,134,923	1,840,329
Due from other funds	1,376,444	644,353
Inventory	285,571	342,248
Restricted assets:		
Cash and cash equivalents	110,791	598,112
Total Assets	22,705,082	25,555,233
LIABILITIES		
Accounts payable	2,446,518	3,522,925
Accrued salaries and benefits	777,467	529,285
Customer deposits	33,027	6,652
Due to other governments	50,043	31,357
Due to other funds	-	91,499
Unearned revenues	31,498	52,765
Total Liabilities	3,338,553	4,234,483
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues	1,418,826	2,083,134
Total Deferred Inflows of Resources	1,418,826	2,083,134
FUND BALANCES		
Nonspendable for:		
Inventory	285,571	342,248
Restricted for:		
Police and public safety/municipal court	409,637	355,469
Municipal court	715,579	786,902
PEG capital fees	136,899	884,536
Animal control	47,461	44,690
Scholarships	149,097	149,097
Committed for:		
Civic Center/CIED	1,260,939	1,155,078
Assigned for:		
Property replacement	1,007,626	954,151
Subsequent year's budget	2,596,149	2,564,504
Unassigned	11,338,745	12,000,941
Total Fund Balances	17,947,703	19,237,616
Total Liabilities, Deferred inflows of Resources, and Fund Balances	$ 22,705,082	$ 25,555,233

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CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Taxes	$ 34,041,974	$ 33,136,640
Permits and fees	2,627,370	2,077,759
Service fees	2,339,769	2,124,689
Fines and fees	366,823	448,805
Intergovernmental	2,940,640	2,319,760
Investment earnings	1,251,166	1,050,211
Miscellaneous	897,538	636,278
Total Revenues	44,465,280	41,794,142
EXPENDITURES		
Current:		
General government	7,106,636	6,943,385
Public safety	23,365,331	19,492,971
Public environment	2,518,012	1,782,809
Parks and recreation	4,161,603	3,134,333
Cultural	1,429,406	1,277,825
Administration	5,688,426	4,538,699
Capital outlay	1,771,018	1,584,157
Total Expenditures	46,040,432	38,754,179
Excess (Deficiency) of Revenues Over Expenditures	(1,575,152)	3,039,963
OTHER FINANCING SOURCES (USES)		
Transfers in	285,239	-
Transfers out	-	(869,246)
Total Other Financing Sources (Uses)	285,239	(869,246)
NET CHANGE IN FUND BALANCE	(1,289,913)	2,170,717
FUND BALANCES - BEGINNING	19,237,616	17,066,899
FUND BALANCES - ENDING	$ 17,947,703	$ 19,237,616

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CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS

ECONOMIC DEVELOPMENT CORPORATION

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 36,851,691	$ 29,560,533
Investments	2,330,549	2,253,041
Receivables, net of allowances:		
Taxes	1,141,814	1,183,053
Accounts and other	7,949	7,949
Total Assets	40,332,003	33,004,576
LIABILITIES		
Accounts payable	8,807	8,742
Total Liabilities	8,807	8,742
FUND BALANCES		
Restricted for:		
Economic development	40,323,196	32,995,834
Total Fund Balances	40,323,196	32,995,834
Total Liabilities and Fund Balances	$ 40,332,003	$ 33,004,576

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CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ECONOMIC DEVELOPMENT CORPORATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Taxes	$ 6,698,059	$ 6,548,941
Investment earnings	1,868,124	1,262,346
Miscellaneous	1,101	-
Total Revenues	8,567,284	7,811,287
EXPENDITURES		
Current:		
General government	384,286	264,776
Administration	557,505	593,805
Total Expenditures	941,791	858,581
Excess of Revenues Over Expenditures	7,625,493	6,952,706
OTHER FINANCING SOURCES (USES)		
Transfers out	(298,131)	-
Total Other Financing Sources (Uses)	(298,131)	-
NET CHANGE IN FUND BALANCE	7,327,362	6,952,706
FUND BALANCES - BEGINNING	32,995,834	26,043,128
FUND BALANCES - ENDING	$ 40,323,196	$ 32,995,834

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CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 2,029,913	$ 1,159,250
Receivables, net of allowances:		
Taxes	195,433	164,420
Total Assets	2,225,346	1,323,670
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues	195,433	209,812
Total Deferred Inflows of Resources	195,433	209,812
FUND BALANCES		
Restricted for:		
Debt service	2,029,913	1,113,858
Total Fund Balances	2,029,913	1,113,858
Total Deferred Inflows of Resources and Fund Balances	$ 2,225,346	$ 1,323,670

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Property taxes	$ 9,050,000	$ 9,050,000	$ 8,917,461	$ (132,539)	$ 7,710,299
Investment income	185,000	185,000	195,912	10,912	105,398
Miscellaneous	100,000	100,000	221,136	121,136	181,935
Total Revenue	9,335,000	9,335,000	9,334,509	(491)	7,997,632
EXPENDITURES					
Debt service:					
Principal	5,850,000	5,850,000	5,850,000	-	5,850,000
Interest and fiscal charges	2,667,947	2,667,947	2,667,861	86	2,893,986
Bond issue costs	84,800	84,800	5,000	79,800	4,200
Total Expenditures	8,602,747	8,602,747	8,522,861	79,886	8,748,186
Excess (Deficiency) of Revenues over Expenditures	732,253	732,253	811,648	(80,377)	(750,554)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	104,407	104,407	3
Total Other Financing Sources (Uses)	-	-	104,407	104,407	3
NET CHANGE IN FUND BALANCE	732,253	732,253	916,055	183,802	(750,551)
FUND BALANCE - BEGINNING	1,113,858	1,113,858	1,113,858	-	1,864,409
FUND BALANCE - ENDING	$ 1,846,111	$ 1,846,111	$ 2,029,913	$ 183,802	$ 1,113,858

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CITY OF SCHERTZ, TEXAS

COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND

SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Cash and cash equivalents	$ 41,622,628	$ 23,012,099
Total Assets	41,622,628	23,012,099
LIABILITIES		
Accounts payable	78,995	253,110
Retainage payable	-	5,807
Total Liabilities	78,995	258,917
FUND BALANCES		
Restricted for:		
Capital improvement	37,654,911	19,318,324
Committed for:		
Capital projects	3,888,722	3,434,858
Total Fund Balances	41,543,633	22,753,182
Total Liabilities and Fund Balance	$ 41,622,628	$ 23,012,099

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CITY OF SCHERTZ, TEXAS

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARTIVE TOTALS FOR THE YEAR ENDED 2023)

	2024	2023
REVENUES		
Intergovernmental	$ -	$ 201,621
Investment earnings	1,379,778	1,601,296
Total Revenues	1,379,778	1,802,917
EXPENDITURES		
Capital outlay	2,497,812	21,307,128
Debt service:		
Bond issue costs	163,613	-
Total Expenditures	2,661,425	21,307,128
Excess (Deficiency) of Revenues Over Expenditures	(1,281,647)	(19,504,211)
OTHER FINANCING SOURCES (USES)		
Issuance of debt	19,165,000	-
Premium on issuance of debt	998,613	-
Transfers in	12,892	850,880
Transfers out	(104,407)	(3)
Total Other Financing Sources (Uses)	20,072,098	850,877
NET CHANGE IN FUND BALANCE	18,790,451	(18,653,334)
FUND BALANCES - BEGINNING	22,753,182	41,406,516
FUND BALANCES - ENDING	$ 41,543,633	$ 22,753,182

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CITY OF SCHERTZ, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeitures
ASSETS				
Cash and cash equivalents	$ 3,339,848	$ 542,123	$ 1,238,872	$ 201,329
Accounts receivable, net of allowance	100,010	-	-	-
Total Assets	3,439,858	542,123	1,238,872	201,329
LIABILITIES				
Accounts payable	-	-	3,500	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	3,500	-
FUND BALANCES				
Restricted for:				
Tourism development	3,439,858	-	-	-
Parks and tree mitigation	-	542,123	1,235,372	-
Police forfeiture	-	-	-	201,329
Roadways	-	-	-	-
Historical Committee and library	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	3,439,858	542,123	1,235,372	201,329
Total Liabilities and Fund Balances	$ 3,439,858	$ 542,123	$ 1,238,872	$ 201,329

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Special Revenue Funds					Capital Projects Fund	
Justice Forfeitures	State Forfeitures	Grant Fund	Library Advisory Board	Historical Committee Fund	Capital Recovery Roadways	Total Nonmajor Governmental Funds
$ 230,722	$ 79,027	$ 377,859	$ 75,962	$ 26,868	$ 4,654,797	$ 10,767,407
-	-	-	-	-	-	100,010
230,722	79,027	377,859	75,962	26,868	4,654,797	10,867,417
-	-	-	-	1,437	-	4,937
-	-	644,353	-	-	-	644,353
-	-	644,353	-	1,437	-	649,290
-	-	-	-	-	-	3,439,858
-	-	-	-	-	-	1,777,495
230,722	79,027	-	-	-	-	511,078
-	-	-	-	-	4,654,797	4,654,797
-	-	-	75,962	25,431	-	101,393
-	-	(266,494)	-	-	-	(266,494)
230,722	79,027	(266,494)	75,962	25,431	4,654,797	10,218,127
$ 230,722	$ 79,027	$ 377,859	$ 75,962	$ 26,868	$ 4,654,797	$ 10,867,417

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CITY OF SCHERTZ, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeiture
REVENUES				
Occupancy tax	$ 849,265	$ -	$ -	$ -
Permits and fees	-	446,138	555,380	-
Service fees	-	-	-	-
Fines and fees	-	-	-	195,925
Intergovernmental	-	-	-	-
Investment earnings	154,833	8,975	62,728	-
Miscellaneous	-	-	-	-
Total Revenues	1,004,098	455,113	618,108	195,925
EXPENDITURES				
Current:				
General government	52,318	-	-	-
Public safety	-	-	-	-
Public environment	-	-	81,429	-
Cultural	-	-	-	-
Administration	80,265	-	-	-
Capital outlay	48,071	-	-	-
Total Expenditures	180,654	-	81,429	-
NET CHANGE IN FUND BALANCES	823,444	455,113	536,679	195,925
FUND BALANCES - BEGINNING	2,616,414	87,010	698,693	5,404
FUND BALANCES - ENDING	$ 3,439,858	$ 542,123	$ 1,235,372	$ 201,329

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Special Revenue Funds					Capital Projects Fund	
Justice Forfeitures	State Forfeitures	Grant Fund	Library Advisory Board	Historical Committee Fund	Capital Recovery Roadways	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ 849,265
-	-	-	-	-	-	1,001,518
-	-	-	19,008	215	1,483,039	1,502,262
23,519	4,707	-	-	-	-	224,151
-	-	378,480	-	-	-	378,480
11,312	-	-	4,115	-	217,401	459,364
-	-	-	69	-	-	69
34,831	4,707	378,480	23,192	215	1,700,440	4,415,109
-	-	-	-	4,217	-	56,535
43,544	-	-	-	-	-	43,544
-	-	-	-	-	-	81,429
-	-	-	16,880	-	-	16,880
-	-	-	-	-	-	80,265
-	-	-	6,585	-	57,305	111,961
43,544	-	-	23,465	4,217	57,305	390,614
(8,713)	4,707	378,480	(273)	(4,002)	1,643,135	4,024,495
239,435	74,320	(644,974)	76,235	29,433	3,011,662	6,193,632
$ 230,722	$ 79,027	$ (266,494)	$ 75,962	$ 25,431	$ 4,654,797	$ 10,218,127

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Occupancy tax	$ 800,000	$ 800,000	$ 849,265	$ 49,265	$ 1,059,808
Investment earnings	101,500	101,500	154,833	53,333	92,825
Total Revenues	901,500	901,500	1,004,098	102,598	1,152,633
EXPENDITURES					
Current:					
General government	180,600	137,600	52,318	85,282	107,656
Administration	80,265	80,265	80,265	-	69,915
Capital outlay	-	43,000	48,071	(5,071)	5,266
Total Expenditures	260,865	260,865	180,654	80,211	182,837
NET CHANGE IN FUND BALANCE	640,635	640,635	823,444	182,809	969,796
FUND BALANCE - BEGINNING	2,616,414	2,616,414	2,616,414	-	1,646,618
FUND BALANCE - ENDING	$ 3,257,049	$ 3,257,049	$ 3,439,858	$ 182,809	$ 2,616,414

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Licenses and permits	$ 100,000	$ 100,000	$ 446,138	$ 346,138	$ 203,500
Investment earnings	-	-	8,975	8,975	9,057
Total Revenues	100,000	100,000	455,113	355,113	212,557
EXPENDITURES					
Capital outlay	100,000	100,000	-	100,000	387,068
Total Expenditures	100,000	100,000	-	100,000	387,068
NET CHANGE IN FUND BALANCE	-	-	455,113	255,113	(174,511)
FUND BALANCE - BEGINNING	87,010	87,010	87,010	-	261,521
FUND BALANCE - ENDING	$ 87,010	$ 87,010	$ 542,123	$ 455,113	$ 87,010

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Licenses and permits	$ 50,000	$ 50,000	$ 555,380	$ 505,380	$ 48,065
Investment earnings	35,750	35,750	62,728	26,978	35,600
Total Revenues	85,750	85,750	618,108	532,358	83,665
EXPENDITURES					
Current:					
Parks and recreation	75,000	75,000	81,429	(6,429)	93,032
Total Expenditures	75,000	75,000	81,429	(6,429)	93,032
NET CHANGE IN FUND BALANCE	10,750	10,750	536,679	525,929	(9,367)
FUND BALANCE - BEGINNING	698,693	698,693	698,693	-	708,060
FUND BALANCE - ENDING	$ 709,443	$ 709,443	$ 1,235,372	$ 525,929	$ 698,693

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
TREASURY FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 195,925	$ -
Total Revenues	195,925	-
EXPENDITURES		
Total Expenditures	-	-
NET CHANGE IN FUND BALANCE	195,925	-
FUND BALANCE - BEGINNING	5,404	5,404
FUND BALANCE - ENDING	$ 201,329	$ 5,404

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
JUSTICE FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 23,519	$ 141,539
Investment earnings	11,312	8,305
Total Revenues	34,831	149,844
EXPENDITURES		
Current:		
Public safety	43,544	44,982
Total Expenditures	43,544	44,982
NET CHANGE IN FUND BALANCE	(8,713)	104,862
FUND BALANCE - BEGINNING	239,435	134,573
FUND BALANCE - ENDING	$ 230,722	$ 239,435

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

STATE FORFEITURES FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Fines and fees	$ 4,707	$ 69,541
Total Revenues	4,707	69,541
EXPENDITURES		
Total Expenditures	-	-
NET CHANGE IN FUND BALANCE	4,707	69,541
FUND BALANCE - BEGINNING	74,320	4,779
FUND BALANCE - ENDING	$ 79,027	$ 74,320

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPEDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
LIBRARY ADVISORY BOARD

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Service fees	$ 20,000	$ 20,000	$ 19,008	$ (992)	$ 20,318
Investment earnings	1,200	1,200	4,115	2,915	3,463
Miscellaneous	-	-	69	69	8
Total Revenues	21,200	21,200	23,192	1,992	23,789
EXPENDITURES					
Current:					
Cultural	22,200	22,200	16,880	5,320	17,123
Capital outlay	7,000	7,000	6,585	415	-
Total Expenditures	29,200	29,200	23,465	5,735	17,123
NET CHANGE IN FUND BALANCE	(8,000)	(8,000)	(273)	7,727	6,666
FUND BALANCE - BEGINNING	76,235	76,235	76,235	-	69,569
FUND BALANCE - ENDING	$ 68,235	$ 68,235	$ 75,962	$ 7,727	$ 76,235

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CITY OF SCHERTZ, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Original Budget	Final Budget	2024 Actual Amounts	Variance With Final Budget Positive (Negative)	2023 Actual Amounts
REVENUES					
Sale of merchandise	$ 1,000	$ 1,000	$ 215	$ (785)	$ 199
Miscellaneous	-	-	-	-	2,244
Total Revenues	1,000	1,000	215	(785)	2,443
EXPENDITURES					
Current:					
General government	9,250	9,250	4,217	5,033	9,159
Total Expenditures	9,250	9,250	4,217	5,033	9,159
Excess of Revenues Over Expenditures	(8,250)	(8,250)	(4,002)	4,248	(6,716)
OTHER FINANCING SOURCES (USES)					
Transfers in	10,750	10,750	-	(10,750)	9,161
Total Other Financing Sources (Uses)	10,750	10,750	-	(10,750)	9,161
NET CHANGE IN FUND BALANCE	2,500	2,500	(4,002)	(6,502)	2,445
FUND BALANCE - BEGINNING	29,433	29,433	29,433	-	26,988
FUND BALANCE - ENDING	$ 31,933	$ 31,933	$ 25,431	$ (6,502)	$ 29,433

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CITY OF SCHERTZ, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL RECOVERY ROADWAYS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
REVENUES		
Service fees	$ 1,483,039	$ 661,078
Investment earnings	217,401	133,917
Total Revenues	1,700,440	794,995
EXPENDITURES		
Capital outlay	57,305	342,687
Total Expenditures	57,305	342,687
NET CHANGE IN FUND BALANCE	1,643,135	452,308
FUND BALANCE - BEGINNING	3,011,662	2,559,354
FUND BALANCE - ENDING	$ 4,654,797	$ 3,011,662

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STATISTICAL SECTION

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STATISTICAL SECTION
(Unaudited)

This part of the City of Schertz, Texas Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents **Page**

Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 88 – 97

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue sources. 98 – 104

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. 105 – 113

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. 114 – 115

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. 116 – 123

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CITY OF SCHERTZ, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	$ 68,125,738	$ 74,237,004	$ 84,537,238	$ 89,266,885
Restricted	13,343,280	17,095,325	20,437,116	23,391,047
Unrestricted	1,640,519	2,231,341	1,673,567	2,351,236
Total Governmental Activities Net Position	$ 83,109,537	$ 93,563,670	$ 106,647,921	$ 115,009,168
Business-type activities				
Net investment in capital assets	$ 59,625,205	$ 64,210,231	$ 70,361,035	$ 64,871,629
Restricted	-	-	10,565,463	12,626,526
Unrestricted	14,243,922	15,737,470	20,781,291	20,870,671
Total Business-Type Activities Net Position	$ 73,869,127	$ 79,947,701	$ 101,707,789	$ 98,368,826
Primary government				
Net investment in capital assets	$ 127,750,943	$ 138,447,235	$ 154,898,273	$ 154,138,514
Restricted	13,343,280	17,095,325	20,437,116	23,391,047
Unrestricted	15,884,441	17,968,811	22,454,858	35,848,433
Total Primary Government Net Position	$ 156,978,664	$ 173,511,371	$ 197,790,247	$ 213,377,994

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TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 89,869,766	$ 88,959,102	$ 98,444,714	$ 109,746,340	$ 136,442,093	$ 142,891,901
28,088,355	28,664,438	28,342,438	32,745,688	40,311,118	50,212,797
2,920,717	4,157,801	10,744,127	11,055,015	7,768,985	7,191,430
$ 120,878,838	$ 121,781,341	$ 137,531,279	$ 153,547,043	$ 184,522,196	$ 200,296,128
$ 68,271,075	$ 75,969,319	$ 83,941,882	$ 94,997,863	$ 114,831,425	$ 125,867,091
13,232,638	15,071,599	5,408,320	5,408,320	6,640,756	6,640,756
33,254,008	30,570,717	39,406,798	42,791,680	39,140,966	41,033,805
$ 114,757,721	$ 121,611,635	$ 128,757,000	$ 143,197,863	$ 160,613,147	$ 173,541,652
$ 158,140,841	$ 164,928,421	$ 182,386,596	$ 204,744,203	$ 251,273,518	$ 268,758,992
41,320,993	43,736,037	33,750,758	38,154,008	46,951,874	56,853,553
36,174,725	34,728,518	50,150,925	53,846,695	46,909,951	48,225,235
$ 235,636,559	$ 243,392,976	$ 266,288,279	$ 296,744,906	$ 345,135,343	$ 373,837,780

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CITY OF SCHERTZ, TEXAS

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	$ 6,443,227	$ 6,557,778	$ 6,253,926	$ 7,421,918
Public safety	10,836,712	12,141,968	13,061,120	13,899,278
Public environment	3,876,644	4,147,653	4,460,540	4,930,723
Parks and recreation	2,164,604	2,034,964	2,859,974	2,707,292
Cultural	892,194	954,871	1,004,747	1,042,085
Health	470,468	570,204	776,494	724,780
Administration	1,845,877	1,954,276	3,052,102	3,067,983
Interest and other fees	2,226,635	2,240,783	2,355,714	2,125,687
Total Governmental Activities Expenses	28,756,361	30,602,497	33,824,617	35,919,746
Business-type activities:				
Water and sewer	18,440,959	20,269,111	21,346,078	23,579,854
EMS	4,719,526	5,004,110	6,006,178	6,110,407
Total Business-Type Activities Expenses	23,160,485	25,273,221	27,352,256	29,690,261
Total Primary Government Expenses	51,916,846	55,875,718	61,176,873	65,610,007
Program Revenues				
Governmental activities:				
Charges for services:				
General government	1,840,547	1,507,252	874,737	1,013,698
Public safety	2,603,476	2,415,537	4,131,548	4,104,911
Public environment	-	-	-	-
Parks and recreation	794,003	788,727	544,460	640,231
Cultural	325,178	326,079	330,412	313,668
Health	26,744	30,308	29,742	27,930
Operating grants and contributions	336,252	342,485	552,878	776,942
Capital grants and contributions	5,509,530	6,227,664	10,043,483	4,744,489
Total Governmental Activities Program Revenues	11,435,730	11,638,052	16,507,260	11,621,869
Business-type activities:				
Charges for services:				
Water and sewer	20,700,369	22,003,794	25,390,713	27,099,237
EMS	4,415,126	5,921,223	6,366,894	6,092,559
Capital grants and contributions	4,158,552	2,831,126	6,111,474	3,132,348
Total Business-Type Activities Program Revenues	29,274,047	30,756,143	37,869,081	36,324,144
Total Primary Government Program Revenues	40,709,777	42,394,195	54,376,341	47,946,013
Net (expense) revenue:				
Governmental activities	(17,320,631)	(18,964,445)	(17,317,357)	(24,297,877)
Business-type activities	6,113,562	5,482,922	10,516,825	6,633,883
Total Primary Government Net Expense	$ (11,207,069)	$ (13,481,523)	$ (6,800,532)	$ (17,663,994)

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Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 6,534,013	$ 10,310,363	$ 7,298,193	$ 7,093,652	$ 8,244,956	$ 8,678,145
15,448,886	16,575,191	19,008,871	19,580,703	22,195,399	22,719,864
5,495,192	8,825,099	5,364,408	8,545,834	6,188,351	8,802,846
3,022,278	3,012,134	3,395,458	3,543,978	4,253,278	5,539,108
1,119,650	1,089,564	1,087,975	1,168,815	1,380,793	1,520,759
516,890	596,288	-	-	-	-
3,853,255	3,419,407	4,360,229	4,455,947	5,363,700	6,343,146
2,196,180	2,028,065	1,797,520	2,490,474	2,555,917	2,508,098
38,186,344	45,856,111	42,312,654	46,879,403	50,182,394	56,111,966
25,608,390	24,349,219	25,280,964	27,833,986	30,088,159	32,088,184
6,529,631	6,051,296	7,784,670	8,234,500	10,176,945	11,718,474
32,138,021	30,400,515	33,065,634	36,068,486	40,265,104	43,806,658
70,324,365	76,256,626	75,378,288	82,947,889	90,447,498	99,918,624
947,538	836,246	651,211	686,470	470,879	418,302
3,177,329	3,276,129	3,079,945	3,922,957	4,067,387	4,068,931
138,920	850,201	902,712	798,955	661,078	2,038,419
484,495	331,174	528,886	652,727	753,302	932,437
311,575	299,944	285,792	310,859	315,222	324,597
21,101	26,304	-	-	-	-
692,042	2,113,673	1,925,939	3,970,029	2,425,937	3,579,794
1,319,793	531,096	7,959,576	6,987,788	18,456,911	3,293,373
7,092,793	8,264,767	15,334,061	17,329,785	27,150,716	14,655,853
27,333,475	29,709,279	27,724,929	30,677,566	31,589,783	32,562,394
6,596,618	6,114,891	7,709,027	9,420,909	9,503,821	10,231,081
1,975,524	292,408	6,935,191	6,143,957	14,180,619	8,431,343
35,905,617	36,116,578	42,369,147	46,242,432	55,274,223	51,224,818
42,998,410	44,381,345	57,703,208	63,572,217	82,424,939	65,880,671
(31,093,551)	(37,591,344)	(26,978,593)	(29,549,618)	(23,031,678)	(41,456,113)
3,767,596	5,716,063	9,303,513	10,173,946	15,009,119	7,418,160
$ (27,325,955)	$ (31,875,281)	$ (17,675,080)	$ (19,375,672)	$ (8,022,559)	$ (34,037,953)

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CITY OF SCHERTZ, TEXAS

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Ad valorem	$ 14,139,037	$ 15,131,997	$ 16,166,006	$ 17,018,950
Sales	10,315,125	10,921,489	10,844,503	12,668,555
Franchise fees	2,263,783	2,250,815	2,208,373	2,393,182
Hotel/motel	563,734	544,871	499,466	520,424
Mixed drink	43,656	43,073	42,699	43,395
Investment income	56,820	187,847	448,408	909,985
Miscellaneous	197,881	309,275	182,754	283,496
Transfers	(42,235)	29,211	9,399	19,186
Total Governmental Activities	27,537,801	29,418,578	30,401,608	33,857,173
Business-type activities:				
Interest and investment earnings	47,728	102,642	211,466	532,367
Miscellaneous	344,731	522,221	475,733	453,374
Transfers	42,235	(29,211)	(9,399)	(19,186)
Total Business-Type Activities	434,694	595,652	677,800	966,555
Total Primary Government	27,972,495	30,014,230	31,079,408	34,823,728
Change in Net Position				
Governmental activities	10,217,170	10,454,133	13,084,251	9,559,296
Business-type activities	6,548,256	6,078,574	11,194,625	7,600,438
Total Primary Government	$ 16,765,426	$ 16,532,707	$24,278,876	$ 17,159,734

Source: City financial statements

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TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 19,151,005	$ 19,844,912	$ 21,463,804	$ 22,495,628	$ 25,118,429	$ 27,147,745
12,506,879	14,432,152	16,838,731	18,075,733	19,646,841	20,095,955
2,357,150	2,305,225	2,305,108	2,574,041	2,593,660	2,354,657
514,679	268,946	518,921	804,132	1,059,808	849,265
60,518	70,139	68,730	83,391	88,347	93,524
1,470,258	804,674	104,613	709,898	4,678,690	5,569,055
984,257	767,779	1,408,270	1,138,775	820,465	1,119,844
(81,525)	-	-	(316,216)	-	-
36,963,221	38,493,827	42,708,177	45,565,382	54,006,240	57,230,045
855,216	431,555	68,354	314,546	1,927,277	4,535,559
267,788	706,296	754,268	675,739	479,479	974,786
81,525	-	-	316,216	-	-
1,204,529	1,137,851	822,622	1,306,501	2,406,756	5,510,345
38,167,750	39,631,678	43,530,799	46,871,883	56,412,996	62,740,390
5,869,670	902,503	15,729,584	16,015,764	30,975,153	15,773,932
4,972,125	6,853,914	10,126,135	11,480,447	17,415,284	12,928,505
$ 10,841,795	$ 7,756,417	$ 25,855,719	$ 27,496,211	$ 48,390,437	$ 28,702,437

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CITY OF SCHERTZ, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Non-spendable	$ 117,084	$ 220,503	$ 98,263	$ 94,876
Restricted	1,748,374	1,929,636	1,994,905	2,027,125
Committed	-	-	-	-
Assigned	785,005	752,503	854,198	3,080,557
Unassigned	7,280,240	8,509,467	9,976,169	12,548,013
Total general fund	$ 9,930,703	$ 11,412,109	$ 12,923,535	$ 17,750,571
All other governmental funds				
Restricted	$ 21,191,968	$ 27,252,908	$ 35,721,031	$ 37,772,240
Committed	-	342,519	454,376	454,376
Assigned	6,657	6,743	-	-
Unassigned	-	-	-	-
Total all other governmental funds	$ 21,198,625	$ 27,602,170	$ 36,175,407	$ 38,226,616

Source: Balance Sheets - Governmental Funds in City's ACFRs.

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TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 131,925	$ 114,787	$ 162,463	$ 182,186	$ 342,248	$ 285,571
2,196,037	1,996,357	2,151,411	2,260,350	2,220,694	1,458,673
-	687,780	907,676	1,021,594	1,155,078	1,260,939
5,580,626	1,972,479	1,501,398	1,356,230	3,518,655	3,603,775
9,228,612	12,197,575	11,755,619	12,246,539	12,000,941	11,338,745
$ 17,137,200	$ 16,968,978	$ 16,478,567	$ 17,066,899	$ 19,237,616	$ 17,947,703
$ 39,009,399	$ 32,024,252	$ 33,329,710	$ 69,222,391	$ 60,666,303	$ 91,307,033
687,779	4,071,942	7,985,798	5,543,146	3,888,722	3,888,722
-	-	-	-	-	-
-	(2,071,518)	(675,043)	(648,630)	(644,974)	(266,494)
$ 39,697,178	$ 34,024,676	$ 40,640,465	$ 74,116,907	$ 63,910,051	$ 94,929,261

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CITY OF SCHERTZ, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes	$ 27,348,297	$ 28,865,727	$ 29,720,578	$ 32,632,702
Permits and fees	1,731,302	1,493,336	2,540,045	2,557,056
Service fees	1,797,151	1,789,321	2,132,299	2,159,193
Fines and fees	1,534,588	1,441,474	1,217,621	1,049,989
Intergovernmental	393,607	401,494	397,073	609,131
Other revenue	689,805	1,741,436	1,897,153	1,761,285
Total Revenues	33,494,750	35,732,788	37,904,769	40,769,356
Expenditures				
Current:				
General government	5,582,441	5,657,998	5,394,918	6,327,133
Public safety	10,158,401	11,048,767	11,870,636	12,728,222
Public environment	952,663	1,007,326	1,128,979	1,136,052
Parks and recreation	1,658,197	1,528,356	1,885,915	1,697,872
Cultural	821,146	869,162	921,870	955,153
Health	404,008	480,175	672,934	628,054
Administration	2,056,646	2,015,573	2,912,855	3,015,239
Capital outlay	2,314,668	10,192,398	5,492,196	7,708,625
Debt service:				
Principal	3,918,008	4,040,975	4,473,174	4,744,116
Interest and fiscal charges	2,112,746	1,896,911	2,113,679	2,099,190
Bond issue costs	7,992	449,358	214,280	129,417
Payment to refund agent	-	-	-	-
Total Expenditures	29,986,916	39,186,999	37,081,436	41,169,073
Excess of Revenues Over (Under) Expenditures	3,507,834	(3,454,211)	823,333	(399,717)
Other Financing Sources (Uses)				
Bond & debt issuances	245,000	10,750,000	8,870,000	4,887,829
Refunding bond issuance	-	4,185,000	-	6,035,000
Premium (discount) on bond issue	-	590,432	381,931	269,212
Payment to refund agent	-	(4,215,482)	-	(6,159,623)
Transfer in	989,120	863,583	438,803	777,487
Transfer out	(1,031,355)	(834,371)	(429,404)	(758,302)
Net Other Financing Sources (Uses)	202,765	11,339,162	9,261,330	5,051,603
Net Change in Fund Balances	$ 3,710,599	$ 7,884,951	$ 10,084,663	$ 4,651,886
Debt Service as a Percentage of Noncapital Expenditures	21.3%	20.5%	20.4%	22.2%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balance for Governmental Funds.

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TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 34,590,008	$ 36,802,913	$ 41,150,087	$ 43,905,170	$ 48,455,688	$ 50,506,759
1,635,461	1,807,264	1,812,895	2,341,493	2,329,324	3,628,888
2,070,293	2,583,598	2,540,995	2,953,707	2,806,284	3,842,031
953,614	880,657	643,482	754,558	659,885	590,974
1,057,681	951,604	4,582,874	4,247,523	3,061,631	4,013,661
2,454,515	1,572,473	1,512,883	1,848,673	5,499,155	6,688,899
42,761,572	44,598,509	52,243,216	56,051,124	62,811,967	69,271,212
5,881,647	10,364,369	6,580,915	6,515,632	7,324,976	7,547,457
13,985,443	15,366,593	18,107,418	19,098,373	19,579,764	23,408,875
1,112,041	1,270,894	1,382,185	1,766,558	1,782,809	2,599,441
2,393,487	2,102,083	2,534,679	2,659,914	3,227,365	4,161,603
1,018,109	1,044,891	1,059,984	1,159,024	1,294,948	1,446,286
498,871	589,616	-	-	-	-
3,795,233	3,353,634	4,459,223	4,597,488	5,202,419	6,326,196
9,083,572	9,276,886	5,215,256	13,096,740	24,142,094	5,075,332
4,565,000	4,929,544	4,955,000	4,805,000	5,850,000	5,850,000
2,069,215	2,136,523	1,801,467	1,779,157	2,893,986	2,667,861
189,082	4,200	140,140	558,911	4,200	168,613
5,489,912	-	-	-	-	-
50,081,612	50,439,233	46,236,267	56,036,797	71,302,561	59,251,664
(7,320,040)	(5,840,724)	6,006,949	14,327	(8,490,594)	10,019,548
4,620,000	-	136,535	31,540,000	-	19,165,000
5,225,000	-	7,555,000	4,070,000	-	-
640,115	-	629,992	3,200,544	-	998,613
-	-	(8,223,452)	(4,443,881)	-	-
120,503	4,500,169	6,395,386	3,339,565	869,840	402,538
(202,028)	(4,500,169)	(6,375,032)	(3,655,781)	(869,249)	(402,538)
10,403,590	-	118,429	34,050,447	591	20,163,613
$ 3,083,550	$ (5,840,724)	$ 6,125,378	$ 34,064,774	$ (8,490,003)	$ 30,183,161
17.3%	16.2%	19.9%	17.1%	30.3%	17.6%

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CITY OF SCHERTZ, TEXAS

GOVERNMENTAL FUNDS TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Fiscal Year	Property Tax	Sales & Use Tax	Franchise Tax	Mixed Beverage
2015	$ 14,161,999	$ 10,315,125	$ 2,263,783	$ 43,553
2016	15,105,480	10,921,489	2,250,815	43,072
2017	16,125,537	10,844,503	2,208,373	42,668
2018	17,007,148	12,668,555	2,393,182	43,384
2019	19,150,782	12,506,879	2,357,150	60,518
2020	19,726,451	14,432,152	2,305,225	70,139
2021	21,418,597	16,838,731	2,305,108	68,730
2022	22,367,873	18,075,733	2,574,041	83,391
2023	25,067,032	19,646,841	2,593,660	88,347
2024	27,122,341	20,095,955	2,354,657	93,524

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Bingo	Hotel Occupancy	Total
$ 103	$ 563,734	$ 27,348,297
1	544,870	28,865,727
31	499,466	29,720,578
11	520,424	32,632,704
24	514,679	34,590,032
24	268,946	36,802,937
24	518,921	41,150,111
24	804,132	43,905,194
-	1,059,808	48,455,688
-	849,265	50,515,742

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CITY OF SCHERTZ, TEXAS

TABLE 6

TOTAL WATER AND SEWER CONSUMPTION AND RATES

LAST TEN FISCAL YEARS

Fiscal Year Ended September 30,	Total Water & Sewer Consumption (In Gallons)	Water & Sewer Base Rate	Water & Sewer Initial Rate Per 1,000 Gallons
2024	2,425,608,700	42.35	8.41
2023	2,363,742,000	40.85	8.13
2022	1,700,418,300	39.04	7.79
2021	1,629,336,300	38.15	6.97
2020	1,982,664,200	38.15	6.97
2019	1,622,930,500	37.15	6.84
2018	1,583,312,400	35.61	6.53
2017	1,583,462,300	34.35	6.21
2016	1,509,250,000	30.11	5.73
2015	1,472,948,300	26.54	5.43

*Source: Schertz Utility System

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CITY OF SCHERTZ, TEXAS **TABLE 7**

PRINCIPAL WATER AND SEWER CONSUMERS

LAST TEN FISCAL YEARS

	2024			2015		
TAXPAYERS	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption
City of Cibolo	15,596,800	1	0.64%			
WHC Schertz Apts, LLC	14,016,600	2	0.47%			
Ranger Excavating	11,362,000	3	0.45%			
Crossvine Master Community	10,860,900	4	0.39%			
Sycamore Creek Apartments	9,379,300	5	0.33%	9,908,400	4	
Comal ISD School	8,121,500	8	0.33%			
Pecan Grove TxLLC	8,072,100	9	0.33%	7,717,900	8	0.50%
Homestead Residential Master	7,712,300	10	0.32%			0.00%
Caterpillar Inc				15,705,500	1	1.01%
Schertz 1518				11,373,500	2	0.73%
Beck Readymix				9,916,200	3	0.64%
SYSCO				8,754,100	5	0.56%
Big Time Management Properties				8,497,800	6	0.55%
Sebastian Apartments				8,002,100	7	0.52%
City of Schertz (Ball Park)				7,271,400	9	0.47%
Caterpillar Inc				6,426,400	10	0.41%
TOTAL	85,121,500		3.27%	93,573,300		5.39%
Total City Water Consumption	2,425,608,700			1,552,387,300		

*Source: Schertz Utility System

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CITY OF SCHERTZ, TEXAS **TABLE 8**

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS
(UNAUDITED)

	City Direct Rates			Overlapping School Districts	
Fiscal Year	Basic Rate	Debt Service	Total	Schertz-Cibolo-Universal City ISD	Comal ISD
2024	0.3324	0.1548	0.4872	1.1392	1.2746
2023	0.3470	0.1480	0.4950	1.3246	1.2746
2022	0.3517	0.1604	0.5121	1.3950	1.2920
2021	0.3470	0.1651	0.5121	1.4106	1.2757
2020	0.3496	0.1650	0.5146	1.4200	1.3200
2019	0.3497	0.1649	0.5146	1.4900	1.3200
2018	0.3248	0.1662	0.4910	1.4900	1.3900
2017	0.3168	0.1743	0.4911	1.4700	1.3900
2016	0.3159	0.1752	0.4911	1.4900	1.3900
2015	0.3164	0.1810	0.4974	1.4900	1.3900

	Overlapping Counties					
	Bexar					
Fiscal Year	Bexar County	Hospital District	River Authority	Community College District	Comal County	Guadalupe County
2024	0.2763	0.2762	0.0184	0.1492	0.2262	0.2731
2023	0.2624	0.2762	0.0184	0.1492	0.2847	0.3439
2022	0.2763	0.2762	0.0186	0.1492	0.3140	0.3799
2021	0.2624	0.2762	0.0186	0.1492	0.3224	0.3854
2020	0.2774	0.2762	0.0186	0.1492	0.3224	0.3319
2019	0.2774	0.2762	0.0186	0.1492	0.2952	0.3319
2018	0.2928	0.2762	0.0173	0.1492	0.3078	0.3799
2017	0.2928	0.2762	0.0173	0.1492	0.2928	0.3851
2016	0.2929	0.2762	0.0173	0.1492	0.2929	0.3851
2015	0.2929	0.2762	0.0178	0.1492	0.2929	0.3941

*Source: Guadalupe, Bexar, and Comal Appraisal Districts

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CITY OF SCHERTZ, TEXAS **TABLE 9**

PRINCIPAL PROPERTY OF TAX PAYERS

CURRENT YEAR AND NINE YEARS AGO

	2024			2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
SYSCO Central Texas	$ 156,322,530	1	2.32%	$ 100,587,449	2	3.31%
Sun Life Assurance Company of Canada	112,840,728	2	1.67%			
Caterpillar Inc.	106,594,902	3	1.58%	157,733,450	1	5.19%
Amazon Com Services Inc	80,229,218	4	1.19%			
Rebublic Beverage Company	68,123,480	5	1.01%	48,082,040	3	1.58%
HGIT Schertz Parkway LP	61,550,582	6	0.91%			
Eastgroup Properties LP	43,686,637	7	0.65%			
WHC Schertz Apts LLC	35,174,800	8	0.52%			
DG Industrial Portfolio II Property Owner LF	32,374,472	9	0.48%			
AR AMZ 1150 Schwab RD LLC	28,910,120	10	0.43%			
San Antonio MTA LP				23,253,974	4	0.77%
GE Oil & Gas Inc.				19,500,000	5	0.64%
Visionary Properties				18,058,140	6	0.59%
Wal-Mart Real Estate Business Trust				12,459,300	7	0.41%
H.E.Butt Grocery Co.				11,301,240	8	0.37%
EM Limited Partnership				9,875,405	9	0.33%
Case Cameron LLC				5,878,860	10	0.19%
Totals	$ 725,807,469		10.77%	$ 406,729,858		13.39%
Total Taxable Assessed Value	$ 6,740,344,392			$ 3,037,267,611		

*Source: Guadalupe, Bexar, and Comal Appraisal Districts

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CITY OF SCHERTZ, TEXAS **TABLE 10**

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2024	$ 28,354,039	$ 28,023,427	98.83%	-	$ 28,023,427	98.83%
2023	26,144,518	25,757,953	98.52%	57,110	25,815,063	98.74%
2022	22,951,478	22,775,565	99.23%	110,107	22,885,672	99.71%
2021	22,011,090	21,787,625	98.98%	24,329	21,811,954	99.10%
2020	20,854,329	20,758,493	99.54%	82,648	20,841,141	99.94%
2019	19,922,568	19,825,244	99.51%	91,224	19,916,468	99.97%
2018	18,010,824	17,899,825	99.38%	74,732	17,974,557	99.80%
2017	17,356,822	17,241,556	99.34%	74,366	17,314,231	99.75%
2016	16,238,180	16,160,248	99.52%	59,084	16,218,083	99.88%
2015	14,793,867	14,738,760	99.63%	45,622	14,783,490	99.93%

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CITY OF SCHERTZ, TEXAS

TAXABLE ASSESSED VALUE

LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended September 30,	Taxable Value January 1,	Residential Property	Commercial Property
2024	2023	$ 4,664,462,438	$ 2,345,387,513
2023	2022	4,734,929,478	2,047,253,554
2022	2021	3,618,134,708	1,317,486,482
2021	2020	3,060,963,760	1,505,592,717
2020	2019	3,004,686,341	1,613,615,732
2019	2018	2,860,333,982	1,401,636,211
2018	2017	2,049,067,806	2,344,365,139
2017	2016	1,895,085,016	2,269,590,522
2016	2015	1,702,601,947	2,087,223,204
2015	2014	1,568,651,309	1,793,803,709

*Taxable Assessed Value is before any applicable freeze adjustments.

Source: Bexar, Comal and Guadalupe County Appraisal Districts.

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Tax-Exempt Property	Other Property	Total Taxable Assessed Value*	Total Direct Tax Rate
$ (386,038,551)	$ 222,037,649	$ 7,617,926,151	$ 0.4872
(784,132,143)	742,293,503	6,740,344,392	0.4950
(961,929,765)	232,196,469	4,205,887,894	0.5121
(716,028,336)	276,109,231	4,126,637,372	0.5121
(716,028,336)	250,185,870	4,152,459,607	0.5146
(621,773,006)	260,571,835	3,900,769,022	0.5146
(757,265,921)	146,860,809	3,783,027,833	0.4911
(649,173,041)	132,002,406	3,647,504,903	0.4911
(544,328,535)	130,353,515	3,375,850,131	0.4974
(460,271,461)	135,084,054	3,037,267,611	0.4974

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CITY OF SCHERTZ, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

	Governmental Activities				Business-Type Activities	
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Financing Arrangement	Revenue Bonds	Certificates of Obligation
2024	$ 49,860,745	$ 44,612,349	$ -	$ 54,614	$ -	$ 22,590,898
2023	54,504,618	25,983,440	-	81,921	-	23,529,237
2022	58,837,302	27,869,333	-	109,228	-	24,216,388
2021	40,390,000	14,200,000	155,000	136,535	-	10,655,000
2020	44,620,000	15,415,000	345,000	25,695	-	11,200,000
2019	48,320,000	16,235,000	530,000	25,699	-	12,330,000
2018	52,752,896	13,636,966	715,000	34,264	-	13,211,178
2017	56,613,614	9,011,415	1,230,000	25,147	-	8,174,779
2016	56,352,272	4,057,189	1,740,000	58,321	-	8,331,966
2015	53,410,128	277,801	1,210,000	91,495	-	8,946,153

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Business-Type Activities					
General Obligation Bonds	Financing Arrangement	Tax Notes	Total Primary Government	Percent of Gross Income	Per Capita
$ 3,263,722	$ 163,843	$ -	$ 120,546,171	6.73%	2,742
4,087,062	245,764	-	108,432,042	5.82%	2,521
5,111,592	327,685	-	116,471,528	5.24%	2,729
2,895,000	475,121	-	68,906,656	4.25%	1,628
3,685,000	134,662	150,000	75,575,357	4.50%	1,799
4,445,000	199,421	460,000	82,545,120	5.60%	1,932
2,127,657	289,553	765,000	83,532,514	5.98%	2,028
2,533,626	92,721	1,065,000	78,746,302	6.22%	1,996
3,014,595	162,262	1,360,000	75,076,605	6.39%	1,979
3,490,564	231,803	1,640,000	69,297,944	5.99%	1,830

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CITY OF SCHERTZ, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

	General Bonded Debt Outstanding					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Less: Amounts Available for Debt Service	Total	Percentage of Actual Taxable Value of Property	Per Capita
2024	$ 53,124,467	$ 67,203,247	$ (1,786,712)	$ 118,541,002	1.56%	$ 2,742
2023	58,591,680	49,512,677	(867,965)	107,236,392	1.59%	2,493
2022	63,948,894	52,085,721	(1,550,080)	114,484,535	2.72%	2,683
2021	43,285,000	24,855,000	(934,899)	67,205,101	1.63%	1,587
2020	46,223,908	15,801,473	(1,051,874)	60,973,507	1.47%	1,481
2019	54,687,960	16,834,029	(1,084,908)	70,437,081	1.81%	1,785
2018	54,880,553	13,636,966	(809,427)	67,708,092	1.86%	1,785
2017	59,147,240	9,011,415	(924,989)	67,233,666	1.99%	1,776
2016	59,366,867	4,057,189	(813,306)	62,610,750	2.06%	1,716
2015	56,900,692	277,801	(847,178)	56,331,315	2.05%	1,568

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Population	Taxable Assessed Value
43,239	$ 7,617,926,151
43,010	6,740,344,392
42,673	4,205,887,894
42,337	4,306,840,068
42,000	4,152,459,607
41,948	3,900,769,022
41,182	3,647,504,903
39,453	3,375,850,131
37,938	3,037,267,611
37,865	2,752,562,574

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CITY OF SCHERTZ, TEXAS **TABLE 14**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

CURRENT YEAR

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Alamo CCD	$ 809,962,090	0.38%	$ 3,077,856
Bexar County	2,207,225,000	0.38%	8,387,455
Bexar County Hospital District	1,168,200,000	0.38%	4,439,160
Comal County	121,175,000	3.59%	4,350,183
Comal ISD	1,049,362,848	3.98%	41,764,641
East Central ISD	101,935,155	3.34%	3,404,634
Guadalupe County	13,145,000	18.29%	2,404,221
Judson ISD	552,986,085	0.03%	165,896
Schertz-Cibolo-Universal ISD	374,839,507	46.55%	174,487,790
Subtotal, Overlapping Debt			242,481,835
City Governmental Activities Direct Debt			94,527,708
TOTAL NET OVERLAPPING DEBT			$ 337,009,543

NOTES: The overlapping debt was received from the Municipal Advisory Council of Texas. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Overlapping debt is the proportionate share of the debts of local jurisdictions located wholly or in part within the limits of the City of Shertz. This schedule is intended to demonstrate the total debt that the City of Shertz property tax payers will be expected to repay. The amount of debt applicable to the City of Schertz is computed by (a) determining what portion of total assessed value of the overlapping jurisdiction lies within the limits of the City and (b) applying this percentage to the total governmental activities debt of the overlapping jurisdiction.

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CITY OF SCHERTZ, TEXAS **TABLE 15**

DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

Assessed Value, 2023 Tax Roll		$ 6,740,344,392
Debt Limit - Texas statues do not provide a legal debt limit for cities; however, through accepted practice a practical "economic" debt limit is considered to be 10% of the assessed value.		$ 674,034,439
Amount of Applicable Debt:		
General Bonded Debt	$ 94,527,708	
Less Debt Service Net Position	(867,965)	93,659,743
Debt Margin		$ 580,374,696
Total Net Debt as a Percentage of Debt Margin		16.14%

	Fiscal Year			
	2019	2020	2021	2022
Assessed Value	$3,900,769,022	$4,152,459,607	$4,070,815,340	$6,740,344,392
Debt Limit	390,076,902	415,245,961	407,081,534	674,034,439
Total Net Debt Applicable to Limit	66,019,954	61,318,507	53,946,636	74,600,814
Total Debt Margin	$ 324,056,948	$ 353,927,454	$ 353,134,898	$ 599,433,625

	2016	2017	2018
Assessed Value	$3,375,850,131	$3,647,504,903	$3,783,027,833
Debt Limit	337,585,013	364,750,490	378,302,783
Total Net Debt Applicable to Limit	61,181,169	65,792,916	66,329,699
Total Debt Margin	$ 276,403,844	$ 298,957,574	$ 311,973,084

	2013	2014	2015
Assessed Value	$2,600,365,551	$2,752,562,574	$3,037,267,611
Debt Limit	260,036,555	275,256,257	303,726,761
Total Net Debt Applicable to Limit	60,499,568	56,803,499	53,424,303
Total Debt Margin	$ 199,536,987	$ 218,452,758	$ 250,302,458

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CITY OF SCHERTZ, TEXAS **TABLE 16**

PLEDGED REVENUE COVERAGE

LAST TEN FISCAL YEARS

	Water Revenue Bonds					
				Debt Service		
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2024	$ 32,811,920	$ 31,257,030	$ 1,554,890	$ 1,630,000	$ 967,183	0.60
2023	31,283,976	29,200,652	2,083,324	1,580,000	1,017,794	0.80
2022	30,876,559	24,362,098	6,514,461	1,180,000	912,019	3.11
2021	28,030,614	22,231,246	5,799,368	1,856,953	515,413	2.44
2020	29,735,911	24,032,772	5,703,139	1,961,953	612,643	2.22
2019	27,246,250	22,622,986	4,623,264	1,845,132	561,880	1.92
2018	27,099,237	20,802,263	6,296,974	1,671,134	391,609	3.05
2017	25,390,713	18,697,162	6,693,551	1,554,541	368,390	3.48
2016	22,003,794	17,603,487	4,400,307	1,441,741	417,346	2.37
2015	20,700,369	15,916,597	4,783,772	1,448,407	428,912	2.55

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. Operating expenses do not include the depreciation, interest, or amortization expenses.

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CITY OF SCHERTZ, TEXAS **TABLE 17**

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2024	43,239	$ 1,790,872,902	$ 41,418	42.0	16.0	15,758	3.2%
2023	43,010	1,734,335,240	40,324	39.0	15.9	15,573	3.6%
2022	42,673	1,656,664,147	38,822	37.9	15.9	15,877	3.3%
2021	42,337	1,611,714,563	38,069	37.6	16.2	15,887	3.9%
2020	42,000	1,651,272,000	39,316	37.4	16.2	15,675	5.1%
2019	41,948	1,473,255,708	35,121	38.0	16.2	15,925	2.7%
2018	41,182	1,396,481,620	33,910	37.3	15.9	15,817	3.2%
2017	39,453	1,266,046,770	32,090	37.2	15.9	15,497	3.8%
2016	37,938	1,175,319,240	30,980	36.9	15.8	15,460	3.4%
2015	37,865	1,157,835,970	30,578	36.1	15.6	15,009	3.2%

Sources: Population, personal income, median age and education level informaiton provided by City Economic Development Corporation. School enrollment provided by Schertz-Cibolo-Universal City Independent School District. Unemployment data provided by Texas Workforce Commission.

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CITY OF SCHERTZ, TEXAS **TABLE 18**

TOP TEN PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

	2024		2015	
Employer	Employees	Percentage of Total City Employment	Employees	Percentage of Total City Employment
Schertz-Cibolo-Universal City ISD	2,032	8.70%	1,810	10.46%
Amazon	800	3.43%	1,073	6.20%
Sysco Central Texas, Inc	800	3.43%	837	4.84%
FedEx Ground - Doerr Lane, Schertz	650	2.78%		
Republic National Distributing Company	600	2.57%	382	2.21%
Brandt Companies	500	2.14%	437	2.53%
City of Schertz	480	2.06%	341	1.97%
Visionworks	403	1.73%		
Hollingsworth Logistics Group	400	1.71%		
H.E.B Grocery Co.	350	1.50%	350	2.02%
GE Oil & Gas			600	3.47%
Wal-mart Stores			323	1.87%
HVHC			400	2.31%
TOTAL	7,015	30.05%	6,553	37.88%

Source: City Economic Development Corporation

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CITY OF SCHERTZ, TEXAS

FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

	Full-Time Equivalent Employees as of September 30,			
Function	2015	2016	2017	2018
General Government				
City Manager	6	5	5	5
Municipal Court	6	6	6	6
Customer Relations	5	5	5	5
Planning and Zoning	3	4	4	4
General Services	13	-	-	-
City Secretary	2	2	2	2
Public Affairs	4	4	4	5
Records Management	1	1	1	-
Schertz Magazine	2	2	2	-
Engineer	3	7	7	7
GIS	2	2	2	2
Information Technology	6	6	7	8
Human Resources	4	5	5	5
Finance	8	8	8	8
Purchasing	3	3	3	3
Fleet Service	6	6	6	6
Building Maintenance	3	-	-	-
Facility Services	-	16	16	17
Public Safety				
Police	75	78	81	86
Fire	33	36	39	45
Inspections	9	8	8	11
Marshal Services	8	8	5	-
Health				
Animal Control	7	8	8	7
Environmental Health	-	3	3	4
Parks and Culture				
Parks	9	9	10	12
Pools	-	-	-	-
Event Facilities	1	1	1	1
Library	14	14	14	15
Public Environment				
Streets	14	14	14	14
Public Works				
Public Works	6	4	4	4
Business Office	10	10	10	10
Water and Sewer	16	16	16	19
Drainage	8	6	6	8
EMS	37	39	41	45
Economic Development	4	4	4	4
TOTAL	328	340	347	368

Source: City Adopted Budgets

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Full-Time Equivalent Employees as of September 30,					
2019	2020	2021	2022	2023	2024
5	5	5	5	5	4
4	4	4	4	4	4
3	3	3	3	2.5	2.5
3	3	4	4	4	4
-	-	-	-	0	0
2	2	2	2	2	3
5	5	4	4	4	3
-	-	-	-	0	0
-	-	-	-	0	0
7	8	8	8	10	11
2	2	2	2	3	3
8	8	8	8	9	9
5	5	5	5	5	5
7	7	7	7	7	7
3	3	3	3	3	3
7	8	8	8	9	9
-	-	-	-	0	0
10	10	11	11	11	11
86	87	88	90	94	95
45	46	46	46	50	53
12	12	12	12	14	14
-	-	-	-	0	0
7	8	9	9	9	9
4	4	5	5	6	6
11	11	11	11	15	16
-	-	-	-	0	0
5	5	6	6	6.5	6.5
14	14	14	14	15	15
14	17	17	17	17	17
4	4	4	4	4	4
9	9	9	9	9	10
19	19	21	21	21	21
8	8	8	8	8	8
45	45	55	55	65	70
4	4	4	4	4	4
358	366	383	384	416	427

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CITY OF SCHERTZ, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
General Government				
Building Project Permits Issued	3,087	5,919	4,800	5,251
Food Establishment Permits	135	145	201	181
Food Establishment Inspection	136	153	133	211
Foster/Adoption Inspections	22	21	21	18
Schertz Magazine				
Number of Magazines printed	180,000	180,000	180,000	180,000
Police				
CFS	36,138	39,064	34,428	45,190
Arrests	595	603	423	624
Traffic Violations	12,306	8,960	8,001	11,359
Accidents	2,040	2,119	2,057	2,244
Fire				
Number of Rescue/Other Responses	2,167	2,327	2,758	3,055
Number of Fire Responses	99	67	86	161
Number of Inspections	698	440	519	562
Number of Training Classes Conductec	150	460	340	600
Number of Pre-Plan Inspections	980	867	922	788
EMS				
Requests for Transport	9,286	9,723	9,956	10,059
Actual Transports	6,118	6,123	6,201	6,165
EMT Students	84	89	90	90
Marshal's Office				
Warrants Issues	3,798	2,587	2,816	1,598
Warrants Cleared	3,691	3,492	2,822	2,022
Parks				
Facility Reservations	275	240	251	248
Community and Civic Centers				
Civic Center Reservations	478	483	590	516
Community Center Reservations	455	370	455	381
North Community Center Reservations	209	185	230	235
Animal Services				
Number of Animals Handled	1,304	1,313	1,283	926
Number of Adoptions	357	410	348	319
Number of Return to Owners	213	205	228	218
Number of Transfers	296	316	326	297
Library				
Annual Circulation	394,766	399,622	385,206	414,790
Library Visits	259,413	255,109	235,428	258,695
Library Program Attendance	13,825	15,282	16,814	16,945
Registered Users	31,138	30,702	31,432	30,806

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Fiscal Year					
2019	2020	2021	2022	2023	2024
4,748	2,993	4,474	4,000	3,500	4,000
55	189	159	173	172	189
96	209	192	142	146	237
8	10	11	5	9	0
180,000	187,500	189,700	191,700	192,000	192,000
41,327	57,149	29,007	32,170	30,667	32,622
603	527	416	326	355	456
12,541	8,326	6,980	6,504	5,924	5,159
2,304	1,752	2,076	2,341	2,085	2,143
3,804	3,953	4,837	4,895	4,994	5,296
100	108	205	232	182	234
528	500	548	547	674	599
804	763	770	632	1,032	698
865	814	848	324	320	1,007
10,759	10,713	12,251	13,520	14,495	14,997
6,738	6,549	7,444	8,332	9,154	9,612
90	84	123	154	136	141
2,036	1,738	2,095	1,708	1,083	810
1,834	664	1,451	1,373	4,243	877
241	75	237	294	334	441
441	293	353	354	416	430
326	193	291	299	276	299
188	92	153	197	196	199
1,157	1,015	1,070	1,125	1,217	1,275
366	450	329	371	419	377
233	335	284	252	279	228
227	188	152	205	202	317
447,379	254,643	281,659	359,272	397,156	411,073
237,821	102,297	91,291	157,428	194,260	223,391
18,412	6,524	2,541	11,357	14,700	19,686
33,104	31,296	30,291	29,612	28,734	30,788

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CITY OF SCHERTZ, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
Water				
New Connections	369	213	303	235
Water Main Breaks	45	45	45	50
Total Consumption (hundreds of gallor	14,757,134	16,097,931	15,222,373	15,833,124
Daily Average Consumption (thousands of gallons)	40,431	43,942	41,705	43,378
Peak Daily Consumption (thousands of gallons)	8,385	10,985	11,000	9,083
Total Customers	13,570	13,877	14,124	14,678
Average Use Per Connection	5,135	5,352	5,244	5,294
Sewer				
Total Customers	12,058	12,282	12,398	12,866
Facilities Maintenance				
Number of Buildings Maintained	21	21	21	25
Square Footage	234,202	234,202	234,202	245,218

Source: Various City Department

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Fiscal Year					
2019	2020	2021	2022	2023	2024
300	357	342	291	460	257
52	65	38	64		63
17,602,330	19,766,870	16,171,200	21,606,589	23,637,420	19,724,748
48,225	54,155	59,377	59,190	64,760	54,040
11,094	14,011	9,160	8,429	14,309	10,730
16,434	13,683	15,524	15,719	15,869	16,504
4,587	5,600	101,955	133,143	5,156	1,195
12,853	13,112	10,879	11,954	13,016	14,181
26	27	26	28	24	24
257,218	257,218	257,218	257,218	273,970	273,970

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CITY OF SCHERTZ, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	Fiscal Year			
Function	2015	2016	2017	2018
Police				
Stations	1	1	1	1
Police Vehicles	48	50	64	69
Fire				
Stations	2	2	2	3
Training Facility	-	-	-	-
Fire Vehicles	16	16	16	18
EMS				
Ambulances	9	9	8	8
Marshal's Office				
Vehicles	7	7	7	7
Streets				
Streets, paved (miles)	149	153	159	153
Streets, unpaved (miles)	5	5	5	5
Sidewalks (miles)				
Parks and Recreation				
Parks - Developed	14	15	20	21
Parks - Undeveloped	9	10	4	4
Playground	18	19	19	19
Swimming Pools	2	2	4	4
Baby Pools	2	2	2	2
Baseball/Softball Diamonds	15	15	15	15
Soccer Fields	12	12	12	12
Community Centers	4	4	4	4
Splash Pads				
Animal Services				
Control Vehicle	3	4	3	4
Library				
Facility	1	1	1	1
Volumes in Collection	113,085	97,412	107,382	110,266
Water				
Number of Reservoirs	-	-	-	-
Number of Pump Stations	5	5	5	5
Water Mains (miles)	210	213	221	225
Sewer				
Sanitary Sewers (miles)	96	98	110	113
Storm Sewers (miles)	12	12	12	14
Facilites Services				
Vehicles	6	6	6	11
Fleet				
Generators	4	4	4	7
Vehicles & Equipment	NA	NA	NA	384

Source: Various City Department
Notes: No Capital Asset indicators are available for the General Government or EMS function.

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Fiscal Year					
2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
68	72	66	76	90	97
3	3	3	3	3	3
-	-	-	-	-	-
19	20	20	24	24	25
9	9	10	11	12	13
7	7	7	3	NA	NA
165	165	168	172	180	182
5	5	5	5	5	5
21	21	21	21	21	21
4	4	5	5	5	5
20	21	21	36	36	36
4	4	4	3	3	3
2	2	2	1	1	1
15	15	15	15	15	15
12	12	12	12	12	12
4	4	4	4	4	4
				2	2
4	6	6	8	8	8
1	1	1	1	1	1
150,972	139,447	149,965	155,715	160,533	170,265
-	-	-	-	-	-
5	6	7	6	6	6
228	229	231	236	246	251
116	116	120	124	133	142
14	14	15	16	17	18
11	10	8	10	9	10
10	7	8	11	11	13
352	341	376	373	420	428

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Waco, Texas 76710
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Honorable Mayor and
Members of the City Council
City of Schertz, Texas

We have audited the financial statements of the City of Schertz, Texas (the "City") as of and for the year ended September 30, 2024 and have issued our report thereon dated March 17, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 26, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement, we assisted in preparing the financial statements, related notes to the financial statements, and the schedule of expenditures of federal awards of the City of Schertz, Texas in conformity with U.S. generally accepted accounting principles and the OMB *Uniform Guidance* based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards.*

In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by an individual who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. Management assumed responsibility for the financial statements, related notes to the financial statements, and the schedule of expenditures of federal awards, and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements, related notes to the financial statements, and the schedule of expenditures of federal awards, and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

We have considered the following significant risks during our audit process, which required special audit consideration. None of the items listed below resulted in a significant finding, difficulty, or issue.

Significant Risk Considered	Reasoning for Special Audit Consideration
1. Management override of controls	Inherent fraud risk which is a risk for all entities in accordance with generally accepted auditing standards.
2. Split-funded debt	The City has multiple debt issuances that are split between governmental and business-type activities. This creates the risk that bond proceeds and payments are not recorded in the correct funds.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible court fines and delinquent property taxes receivable are based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible court fines in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible EMS receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for EMS revenues in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension and total OPEB liabilities and related expenses are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension and total OPEB liabilities and pension and OPEB expenses and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the fair values of investments is based on current and historical market trade data and information provided by investment advisors. We evaluated the key factors and assumptions used to develop the fair value estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the net pension and OPEB liabilities. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 17, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Significant Forthcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issued the following guidance which become effective in subsequent fiscal years.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

Other Information Included in the Annual Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the other information and considered whether a material inconsistency exists between the other information and the financial statements, or if the other information otherwise appears to be materially misstated.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Restriction on Use

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

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

CITY OF SCHERTZ, TEXAS

SINGLE AUDIT REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

CITY OF SCHERTZ, TEXAS

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PATTILLO, BROWN & HILL, L.L.P.
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable Mayor and
Members of City Council
City of Schertz, Texas

Report on Compliance for Each Major Federal Program

We have audited the City of Schertz, Texas' (the "City") compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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GAQC Member

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Schertz, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 17, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

PATTILLO, BROWN & HILL, L.L.P.
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Waco, Texas 76710
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and
Members of City Council
City of Schertz, Texas

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Schertz, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 17, 2025. Our report includes a reference to other auditors who audited the financial statements of Schertz-Seguin Local Government Corporation, as described in our report on City of Schertz, Texas' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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GAQC Member

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 17, 2025

CITY OF SCHERTZ, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Direct Programs:			
Equitable Sharing Agreement and Certification	16.922	N/A	$ 43,544
Total Direct Programs			43,544
Total U.S. Department of Justice			43,544
U.S. Department of Treasury			
Passed through the Texas Division of Emergency Management:			
COVID-19 - State and Local Fiscal Recovery Fund (ARP Act)	21.027	TX2511	694,541
Total Texas Division of Emergency Management			694,541
Total U.S. Department of Treasury			694,541
National Endowment for the Humanities (NEH)			
Passed through the Texas State Library and Archives Commission:			
Grants to States - Interlibrary Loan Program (ILL)	45.310	902524	5,086
Total Texas State Library and Archives Commission			5,086
Total National Endowment for the Humanities (NEH)			5,086
U.S. Department of Health and Human Services			
Passed through the Texas Health and Human Services Commission:			
Medicaid Cluster - Ambulance Services - Uncompensated Care Costs	93.778	N/A	90,141
Total Texas Health and Human Services Commission			90,141
Total U.S. Health and Human Services Commission			90,141
U.S. Department of Homeland Security			
Passed through Texas Division of Emergency Management:			
Disaster Grants - Public Assistance	97.036	N/A	378,480
Total Texas Division of Emergency Management			378,480
Total U.S. Department of Homeland Security			378,480
Total Expenditures of Federal Awards			$ 1,211,792

The accompanying notes are an integral part of this schedule.

CITY OF SCHERTZ, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all applicable federal awards of the City of Schertz, Texas. The City's reporting entity is defined in Note I to the City's basic financial statements. Federal awards received directly from federal and state agencies as well as federal awards passed through other government agencies are included in the respective schedule.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using modified accrual basis of accounting, which is described in Note I to the City's basic financial statements.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

4. INDIRECT COSTS

The City has not elected to use the de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

5. PASS-THROUGH EXPENDITURES

None of the federal programs expended by the City were passed through to subrecipients.

CITY OF SCHERTZ, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of the Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered a material weakness?	None reported
Type of auditor's report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	None
Identification of major federal programs:	

Assistance Listing Number(s):	Name of Federal Program or Cluster:
21.027	COVID-19 - State and Local Fiscal Recovery Fund (ARP Act)

The dollar threshold used to distinguish between type A and type B federal programs.	$750,000
Auditee qualified as low-risk auditee?	Yes

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None reported

Findings and Questioned Costs for Federal Awards

None reported

CITY OF SCHERTZ, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

None

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Agenda No. 6.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**City Secretary**
Subject:	**Resolution 25-R-021 - Authorizing the approval of a Development Agreement with BFR LLC for the approximately 30 acre tract at FM 1518 and Woman Hollering Road. (S.Williams/B.James)**

BACKGROUND

Staff is recommending City Council authorize a Development Agreement with BFR LLC. The agreement commits the City to providing water and sewer service to their property, an approximately 30 acre tract located at the northeast corner of Woman Hollering Road and FM 1518, that is currently in the City's Extraterritorial Jurisdiction (ETJ) and to limit city water and sewer impact fees to the amount currently being charged. Additionally, it provides that the proposed use of the property, a multi-family complex, be an allowed use. The owner agrees to petition for voluntary annexation once the project has been constructed.

In an effort to keep this item and the request for water and sewer service moving forward, staff has placed this item and agreement on the agenda prior to a full review having been completed by the owner and the City Attorney. As such updates may be provided prior to the meeting.

GOAL

Authorize a Development Agreement to provide for the orderly growth and development of property.

COMMUNITY BENEFIT

Provides for the orderly growth and development of property that allows for the City to better plan for infrastructure needs.

SUMMARY OF RECOMMENDED ACTION

Approval of Resolution 25-R-021 authorizing a Development Agreement with BFR LLC the owner of an approximately 30 acre tract at the corner of FM 1518 and Woman Hollering Road.

RECOMMENDATION

Approval of Resolution 25-R-021.

Attachments

Resolution 25-R-021 w attachment

RESOLUTION NO. 25-R-021

A RESOLUTION OF THE CITY COUNCIL OF SCHERTZ, TEXAS AUTHORIZING THE APPROVAL OF A DEVELOPMENT AGREEMENT WITH SCHERTZ BFR LLC FOR APPROXIMATELY 30.5 ACRES OF LAND AND OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the City staff of the City of Schertz (the "City") has worked with Schertz BFR LLC ("Owner") to enter into a Development Agreements for approximately 30.5 acres of land located on the east side of FM 1518, approximately 165 feet south of Hollering Vine after recognizing the mutual benefits of doing so; and

WHEREAS, Texas Local Government Code Section 212.172 allows the City to enter into an agreement with an owner of land that is located in the extraterritorial jurisdiction of the municipality; and

WHEREAS, the City staff has recommended that the development agreement for the property be approved.

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

Section 1. The City Council hereby authorizes the City Manager to execute and deliver the Development Agreement with Schertz BFR LLC (Owner) generally per the attached Exhibit A, subject to changes approved by the City Manager and City Attorney.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this ____th day of _____, 2025.

CITY OF SCHERTZ, TEXAS

_____

Ralph Gutierrez, Mayor

ATTEST:

_____

City Secretary, Sheila Edmondson

(CITY SEAL)

Exhibit A
Development Agreement

STATE OF TEXAS	§	**CITY OF SCHERTZ**
COUNTY OF BEXAR	§	**DEVELOPMENT AGREEMENT**

This **DEVELOPMENT AGREEMENT** ("Agreement") is entered into effective as of the ____ day of February, 2025 ("Effective Date"), by and between the **CITY OF SCHERTZ**, Texas, a Texas Municipal Corporation ("City") and **SCHERTZ BFR, LLC, A TEXAS LIMITED LIABILITY COMPANY** ("Owner"). The City and the Owner may be individually referred to herein as "Party" or collectively as the "Parties".

WHEREAS, Owner owns approximately 30.35 acres ("Property") located at 12535 Woman Hollering Road, more particularly described and Bexar County Appraisal District Identification Number 1150385, within the Extraterritorial Jurisdiction of the City of Schertz, Bexar County ("County"), Texas, as further described in **Exhibit "A"**, which is attached hereto and incorporated herein for all purposes; and

WHEREAS, the Property is to be developed as a multi-family residential community including associated infrastructure and other public improvements (as further described herein in Section 1.02, the "Project"); and

WHEREAS, the Property is located within the boundaries of the City's Certificate of Convenience and Necessity ("CCN") and the Owner is requesting water and sewer service from the City; and

WHEREAS, in exchange for utility service and other commitments outlined in this Agreement, the Owner has agreed to voluntary, full purpose annexation of the Property following completion of the Project, which will thereafter to be included into the City's corporate limits; and

WHEREAS, necessary police, public safety, and other municipal utility services that the City provides will be provided to the Property for the Project as herein described; and

WHEREAS, the City enters into this Agreement pursuant to the authority granted thereto under the Constitution and general laws of the State of Texas, including (particularly) Article III, Section 52-a of the Texas Constitution, Subchapter G of Chapter 212, and the Authorizing Ordinance; and

WHEREAS, the City Council has found that development of the Property in compliance with this Agreement will serve a public purpose and benefit the City and is in the best interests of the residents of the City; and

WHEREAS, in recognition of the mutual benefits to be derived from the controlled and planned development of the Property, the Owner and City desire to enter into this Agreement to evidence the terms of their mutual agreement; and

WHEREAS, the City of Schertz City Council authorized and approved this Agreement at a regularly scheduled council meeting subject to the Open Meetings Act in compliance with the laws of the State of Texas and the ordinances of the City on February 4, 2025.

NOW THEREFORE, in consideration of the terms and conditions described herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and Developer agree as follows:

I. GENERAL TERMS AND CONDITIONS

1.01 Agreement. The Owner and City agree, provided that the City fulfills its obligations under this Agreement, that the Property shall be annexed into the City in accordance with the terms of this Agreement. Additionally, the City agrees to comply with the terms of this Agreement, including providing water and sewer service to the Project.

1.02 Project. The Project shall include multiple residential structures with up to 230 residential units on one platted lot. The Project is intended to include attached and detached units.

1.03 Plat Approval & Building Review. The Parties agree that the Property shall be platted through the County and in accordance with County standards, provided however, water and sewer improvements shall be designed in accordance with City standards as of the Effective Date. Building construction shall be in accordance with County standards.

1.04 Public Infrastructure and Service.

1.04.1 The Property is located within the City's CCNs (CCN Number 10645 and 20271). The City hereby agrees to provide the following as of the Effective Date:

1.04.1.1 Connection to City utilities and confirmation of capacity to serve the Project ("Capacity"). The City agrees to be the retail provider of water and sewer service to the Property on the same terms and rates as other properties within its corporate limits, except as modified by Sections 1.04.1.2 and 1.04.1.3 below.

1.04.1.2 With this Agreement the City agrees to assign and/or allocate up to 230 Land Use Equivalents ("LUEs") in water capacity and service. The Parties agreement that the Owner shall pay the City a water impact fee of $2,934 per LUE regardless of any City increase in impact fee rates.

1.04.1.3 With this Agreement the City agrees to assign and/or allocate 230 LUEs in sewer capacity and service from the Woman Hollering wastewater line, as further described in **Exhibit "B"**. The Parties agree that the Owner shall pay the City a sewer impact fee of $1,668 per LUE regardless of any City increase in impact fee rates.

1.04.2 Additional Impact Fees/Dedications. The Parties agree that no additional City impact fees other than water and sewer shall be due for the Project. Further, no transportation/roadway impact fees or City mandated road improvements shall be required, and no parkland impact fees or parkland dedication shall be required for the Project. SSLGC and CCMA impact fees will be due at the applicable amounts. Additionally, City tap fees will be due as applicable.

1.04.3 Cost of Improvements. The Owner shall be responsible for the payment of all costs associated with the extension and improvements of the infrastructure required to properly serve the development of the Property and the Project, unless provided otherwise herein. If the City requires the Owner to plan for or construct any infrastructure not required to serve the development of the Property or Project, Owner shall receive credit or payment in accordance with the Code and State law.

1.05 Access. The City acknowledges and agrees that the location and sufficiency of access to the Property and Project is to be determined by Bexar County and TxDOT at the time of platting and permitting of the Project. The City shall not object or require any changes to Property access, whether it be on FM 1518 or Woman Hollering Road and no matter the purpose of said access (primary, secondary, or for emergency purposes).

1.06 Annexation. As consideration for this Agreement, the Owner agrees to full purpose annexation of the Property at the times described herein.

1.06.1 Within twenty-four (24) months of receipt of a final certificate of occupancy (or the equivalent approval from the permitting authority, which is Bexar County), but not earlier than three (3) months following the receipt of a final certificate of occupancy, the Owner shall be deemed to have submitted a petition for full-purpose, voluntary annexation to the City for the Property. A copy of the form of Annexation Petition is attached as **Exhibit "C"**. Concurrent with annexation of the Property, the City, with the Owner's consent, shall initiate a zoning change to establish a zoning district that as closely as possible reflects the terms and conditions of this Agreement. Project completion shall be defined as receipt of a certificate of occupancy for the final residential structure of the Project.

1.07 Zoning. The Owner acknowledges and agrees that the City may zone the Property in a manner consistent with the uses hereunder contemplated, but this Agreement does not constitute a contract for specific zoning. Provided however, the City is permitted pursuant to Texas Local Government Code Section 212.172 to specify the uses and development of the land before and after annexation, and understand and acknowledge the permissibility of the Project. The City agrees that no matter the zoning of the Property, the Project shall be considered conforming with City standards and in the event of any structural damage to all or a portion of the Project, no matter the value or extent of the damage, those structures may be rebuilt. The City will issue City certificates of occupancy for the structures.

1.08 Development Standards. Following annexation, all City of Schertz codes and ordinances in effect on the date of annexation shall govern. In the event of a conflict between this Agreement and the Schertz Unified Development Code ("UDC") or the City's Codes and Ordinances, this Agreement shall control. Provided, however, the City agrees that improvements on the site existing as of Annexation that have received any necessary approvals from the County shall be deemed to be conforming with City requirements.

1.09 Term. The term of this Agreement will commence on the Effective Date and continue for forty-five (45) years thereafter ("Term"), unless sooner terminated under this Agreement.

1.10 Enforcement and Default. If either Party defaults in its obligations under this Agreement, the other Party must, prior to exercising a remedy available to that Party due to the default, give written notice to the defaulting Party, specifying the nature of the alleged default and the manner in which it can be satisfactorily cured, and extend to the defaulting Party at least thirty (30) days from receipt of the notice to cure the default. If the nature of the default is such that it cannot reasonably be cured within the thirty (30) day period, the commencement of the cure within the thirty (30) day period and the diligent prosecution of the cure to completion will be deemed a cure within the cure period.

1.10.1 This Agreement may be enforced by the Owner, including successors and assigns, or the City by any proceeding at law or in equity. Failure to do so shall not be deemed a waiver to enforce the provisions of this Agreement thereafter.

1.11 Remedies for Default. If either Party defaults under this Agreement and fails to cure the default within the applicable cure period, the non-defaulting Party will have all rights and remedies available under this Agreement or applicable law, including the right to institute legal action to cure any default, to enjoin any threatened or attempted violation of this Agreement or to enforce the defaulting Party's obligations under this Agreement by specific performance or writ of mandamus, or to terminate this Agreement or other enforcement remedies the City may possess under its municipal regulatory authority.

1.11.1 Notwithstanding anything herein to the contrary, no party shall be deemed to be in default hereunder until the passage of ten (10) business days after receipt by such party of notice of default from the other party. Upon the passage of ten (10) business days without cure of the default, such party shall be deemed to have defaulted for purposes of this Agreement.

II. MISCELLANEOUS PROVISIONS

2.01 Covenant Running With the Land. This Agreement shall be recorded in the Official Property Records of Bexar County and shall be a covenant running with the land binding upon all parties having any right, title or interest in the Property or any part thereof, including their heirs, successors and assigns.

2.02 Authority, Applicable Rules and Right to Continue Development.

2.02.1 This Agreement is entered under the statutory authority of Sections 42.042, 43.0672 and 212.172 of the Texas Local Government Code and pursuant to Section 21.4.10 of the UDC. The Parties intend that this Agreement guarantee the continuation of the extraterritorial status of portions of the Land as provided in this Agreement; provide for the uniform review and approval of plats and development plans for the Land; provide exceptions to certain ordinances; and provide other terms and consideration, including the

continuation of land uses and zoning upon annexation of any portion of the Land to the City.

2.02.2 Execution of this agreement, under Section 212.172 of the Texas Local Government Code, constitutes a permit under Chapter 245 of the Texas Local Government Code. In addition, the City acknowledges and agrees that (1) the use and development contemplated in and authorized by this Agreement was planned for the Property more than ninety (90) days prior to the effective date of this Agreement and, therefore, more than ninety (90) days prior to the effective date of annexation of the Property, and (2) the Owner has filed a completed application for the initial authorization with the City prior to the institution of any annexation proceedings related to the Property. As a result of the foregoing sentence, Section 43.002 of the Texas Local Government Code applies to the uses and development of the Property contemplated in and authorized by this Agreement.

2.02.3 In consideration of the Owner agreements hereunder, the City agrees that, during the term of this Agreement, it will not impose or attempt to impose: (a) any moratorium on building or development within the Property, or (b) any land use or development regulation that limits the rate or timing of land use approvals, whether affecting preliminary plans, final plats, site plans, building permits, certificates of occupancy or other necessary approvals, within the Property. No City-imposed moratorium, growth restriction, or other limitation affecting the rate, timing or sequencing of development or construction of all or any part of the Property will apply to the Property if such moratorium, restriction or other limitation conflicts with this Agreement or would have the effect of increasing Owner obligations or decreasing Owner rights and benefits under this Agreement. This Agreement on the part of the City will not apply to temporary moratoriums uniformly imposed throughout the City and ETJ due to an emergency constituting an imminent threat to the public health or safety, provided that the temporary moratorium continues only during the duration of the emergency, or a moratorium authorized by Subchapter E, Chapter 212 of the Texas Local Government Code.

2.02.4 The City has provided Owner with the written disclosures as required by Texas Local Government Code Section 212.172(b-1).

2.03 Entire Agreement; Parties in Interest. This Agreement, together with any exhibits attached hereto, constitutes the entire agreement between Parties with respect to its subject matter, and may not be terminated or amended except by a writing signed by all Parties with authority to sign and dated subsequent to the date hereof. There are no other agreements, oral or written, except as expressly set forth herein.

2.04 Recordation. Pursuant to the requirements of Section 212.172(f), Texas Local Government Code, this Agreement shall be recorded in the official public records of Bexar County, Texas. The terms of this Agreement shall be binding upon: (a) the Parties; (b) the Parties' successors and assigns; (c) the Property; and (d) future Owner of all or any portion of the Property.

2.05 No Oral or Implied Waiver. The Parties may waive any of their respective rights or conditions contained herein or any of the obligations of the other Party hereunder, but unless this

Agreement expressly provides that a condition, right, or obligation is deemed waived, any such waiver will be effective only if in writing and signed by the party waiving such condition, right, or obligation. The failure of either party to insist at any time upon the strict performance of any covenant or agreement in this Agreement or to exercise any right, power, or remedy contained in this Agreement will not be construed as a waiver or a relinquishment thereof for the future.

2.06 No Third-Party Beneficiary. This Agreement is not intended, nor will it be construed, to create any third-party beneficiary rights in any person or entity who is not a Party, unless expressly otherwise provided herein.

2.07 No Personal Liability. None of the members of the City Council, nor any officer, agent, or employee of the City, shall be charged personally by the Owner with any liability, or be held liable to the Owner under any term or provision of this Agreement, or because of execution or attempted execution, or because of any breach or attempted or alleged breach, of this Agreement.

2.08 Governmental Powers. It is understood that by execution of this Agreement, the City does not waive or surrender any of its governmental powers.

2.09 Provisions Severable. If any provision of this Agreement shall be held or deemed to be or shall, in fact, be invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions, or in all jurisdictions because it conflicts with any provision of any Constitution, statute, rule of public policy, or any other reason, such circumstances shall not have the effect of rendering the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or of rendering any other provision or provisions of this Agreement invalid, inoperative or unenforceable to any extent whatever.

2.10 Exhibits, Headings, and Assumptions. All exhibits attached to this Agreement are incorporated into and made a part of this Agreement for all purposes. The paragraph headings contained in this Agreement are for convenience only and do not enlarge or limit the scope or meaning of the paragraphs. Wherever appropriate, words of the masculine gender may include the feminine or neuter, and the singular may include the plural, and vice-versa. Each of the Parties has been actively and equally involved in the negotiation of this Agreement. Accordingly, the rule of construction that any ambiguities are to be resolved against the drafting Party will not be employed in interpreting this Agreement or its exhibits. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, and all of which will together constitute the same instrument. This Agreement will become effective only when one or more counterparts, individually or taken together, bear the signatures of all of the Parties.

2.11 Force Majeure. It is expressly understood and agreed by the Parties to this Agreement that if the performance of any obligations hereunder is delayed by reason of war; civil commotion; acts of God; strike; inclement weather; inability to procure, shortages or unavailability of labor, supplies or materials; governmental action or inaction (unless caused by negligence or omissions of such Party) including any changes to the plans and specifications required as a condition to issuance of any permits or any changes in laws or codes not reasonably foreseeable, and any delay in issuance of necessary permits by any governmental authority having jurisdiction, including unreasonable delays by the City (based on the then-current workload of City department(s)

responsible for undertaking the activity in question) in issuing any permits, consents, or certificates of occupancy or conducting any inspections of or with respect to the Property and any infrastructure related thereto, but excluding delays due to work conditions that violate applicable codes and regulations; fires; explosions; floods; failure of power or utility delays; riot; insurrection; incidence of disease or other illness that reaches outbreak, epidemic, or pandemic proportions or any governmental orders, actions, shut-downs, mandates, restrictions or quarantines, or any quasi-governmental orders, actions, shut-downs, mandates, restrictions or quarantines resulting from any epidemics or pandemics, and any public health emergencies, whether declared by local, state or federal governmental authorities or agencies; any force majeure event or excusable delay under the general contractor's construction contract; or other circumstances which are reasonably beyond the control of the Party obligated or permitted under the terms of this Agreement to do or perform the same, regardless of whether any such circumstance is similar to any of those enumerated or not, the Party so obligated or permitted shall be excused from doing or performing the same during such period of delay, so that the time period applicable to such design or construction requirement and any applicable completion deadline shall be extended for a period of time equal to the period such Party was delayed (**"Force Majeure"**). Notwithstanding the foregoing or anything contained herein to the contrary, in no event shall Force Majeure apply to the payment of any monetary obligations of the City.

2.12 Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State. This Agreement is performable in Bexar County. Any legal action or proceeding brought or maintained, directly or indirectly, as a result of this Agreement shall be heard and determined in a court of competent jurisdiction located in Bexar County. In the event that a Party initiates a cause of action in court, the prevailing party shall be entitled to reasonable and necessary attorney's fees and costs of court.

2.13 Notices. All notices, demands and requests required hereunder shall be in writing and shall be deemed to have been properly delivered and received (i) as of the date of delivery to the addresses set forth below if personally delivered or delivered by facsimile machine, with confirmation of delivery (in the event a facsimile is sent after 5:00 p.m. central standard time, it shall be deemed to have been received on the next day), or email (as indicated below); (ii) three (3) business days after deposit in a regularly maintained receptacle for the United States mail, certified mail, return receipt requested and postage prepaid; or (iii) one (1) business day after deposit with Federal Express or comparable overnight delivery system for overnight delivery with all costs prepaid. All notices, demands and requests hereunder shall be addressed as follows:

If to City: City of Schertz
Attn: City Manager
1400 Schertz Pkwy.
Schertz, Texas 78154

With a copy to:

City of Schertz
Attn: City Attorney
1400 Schertz Pkwy.

Schertz, Texas 78154

If to Owner: Schertz BFR LLC
13449 NW Military Hwy, Suite 108-613
Shavano Park, TX 78231

With a copy to:

Killen, Griffin & Farrimond, PLLC
Ashley Farrimond
10101 Reunion Place Suite 250
San Antonio, Texas 78216

Any party may change the address for notice to it by giving notice of such change in accordance with the provisions of this Section.

SIGNATURE PAGES TO FOLLOW

EXECUTED to this _____ day of _____, 2025.

CITY:

The City of Schertz,
a Texas Municipal Corporation

By: _____

Name: _____

Title: _____

STATE OF TEXAS §
§
COUNTY OF GUADALUPE §

This instrument was acknowledged before me on the _____day of February_____, 2025, by Steve Williams, City Manager of the City of Schertz, on behalf of said City.

_____
Notary Public, State of Texas

OWNER:

SCHERTZ BFR LLC, A LIMITED LIABILITY COMPANY

By: _____

Name: _____

Title: _____

STATE OF TEXAS §
§
COUNTY OF BEXAR §

This instrument was acknowledged before me on the _____day of February, 2025, by _____who acknowledged that he is authorized to execute this document on behalf of said limited liability company.

_____
Notary Public, State of Texas

EXHIBIT A
THE PROPERTY

A 30.48 acre tract of land, being all of a 30.48 acre tract out of the Julian Diaz Survey No. 66, Abstract No. 187, County Block 5059, situated in the city of Schertz conveyed to Christa S. Carmack of record in Volume 15302 Page 963 of the Official Public Records of Real Property of Bexar County, Texas and being more particularly described by metes and bounds as follows:

BEGINNING at a found iron pipe in the northeast right-of-way line of F.M. 1518, an 80 foot right-of-way, for a southwest corner of the 30.48 acre tract land and a northwest corner of Woman Hollering Rd, a private road of record in Volume 7209 Page 545 of the Official Public Records of Real Property of Bexar County, Texas and the tract described herein;

THENCE: N 30° 21' 23" W along and with the northeast right-of-way line of F.M. 1518 and the southwest line of the 30.48 acre tract, a distance of 279.80 feet to a set ½" iron rod

with Blue Plastic Cap Stamped "KFW SURVEYING", for a southwest corner of a 9.47 acre tract conveyed to Philip E. & Susan R. Jacobson of record in Volume 7021 Page 731 of the Official Public Records of Real Property of Bexar County, Texas and the northwest corner of the tract described herein;

THENCE: Along and with the common line of the 9.47 acre tract and the 30.48 acre tract, the following calls and distances:

1. N 59° 21' 39" E, a distance of 1098.84 feet to a found iron pipe, for the southeast corner of the 9.47 acre tract and for an interior corner of the tract described herein, and

2. N 01°07'21" W, a distance of 187.20 feet to a found iron pipe, for the southwest corner of a 4.56 acre tract conveyed to Raymond B. & Catherine Torgerson of record in Volume 6038 Page 1704 of the Official Public Records of Real Property of Bexar County, Texas and the northwest corner of the tract described herein;

THENCE: N 88° 45' 39" E along and with the common line of the 4.56 acre tract and the 30.48 acre tract, a distance of 801.30 feet to a set ½" iron rod with Blue Plastic Cap Stamped "KFW SURVEYING" in the west easement line of Quailwood Run, a 60 foot private road of record in Volume 7069 Page 298 of the Official Public Records of Real Property of Bexar County, Texas for the southeast corner of the 4.56 acre tract and the northeast corner of the tract described herein;

THENCE: Along and with the common line of Quailwood Run and the 30.48 acre tract, the following calls and distances:

1. S 01° 11' 21" E, a distance of 1012.40 feet to a set ½" iron rod with Blue Plastic Cap Stamped "KFW SURVEYING", for and angle point of the tract described herein, and

2. S 12° 59' 39" W, a distance of 182.50 feet to a set ½" iron rod with Blue Plastic Cap Stamped "KFW SURVEYING" in the north easement line of Woman Hollering Road, for the southeast corner of the tract described herein;

THENCE: Along and with the common line of Woman Hollering Road and the 30.48 acre tract, the following calls and distances:

1. N 77° 04' 21" W, a distance of 1192.10 feet to a found ½" iron rod, for an interior corner of the tract described herein, and

2. S 78° 51' 39" W, a distance of 427.62 feet to the POINT OF BEGINNING and containing 30.48 of an acre or 1,327,578 square feet more or less, in the City of Schertz, Bexar County, Texas, and being described in accordance with a survey prepared by KFW Surveying.

EXHIBIT B
WOMAN HOLLARING IMPROVEMENTS

EXHIBIT C
ANNEXATION PETITION

Annexation Petition

PETITION FOR ANNEXATION OF LAND INTO THE CITY OF SCHERTZ
TO THE HONORABLE CITY COUNCIL, CITY OF SCHERTZ, TEXAS:

I or we, _____, owner(s) of the land described below by metes and bounds and, being contiguous and adjacent land and territory to the present corporate limits of the City of Schertz, Texas, hereby request annexation of the described land into the City of Schertz. I (we) understand that the request does not necessarily mean that the land will be annexed, but that the City will consider the request based upon requests received from other landowners and an evaluation of services to be provided.

Name: _____

Address: _____

City/State/Zip: _____

{INSERT LEGAL DESCRIPTION AND/OR ATTACH PLAT & METES AND BOUNDS DESCRIPTION}

Wherefore, petitioners respectfully request that the hereinabove described land be forthwith incorporated into and become a part of the territory of the municipal corporation of the City of Schertz.

Respectfully Submitted,

[NAME OF LANDOWNER]

By: _____
[NAME, TITLE]

STATE OF TEXAS
COUNTY OF _____
BEFORE ME, the undersigned authority, on this day personally appeared _____ as _____ of petitioner _____, who having knowledge of the facts contained herein acknowledged to me that he executed the same for the purposes and consideration therein expressed, on this _____ day of _____, 2024.

_____
Notary Public

Agenda No. 7.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**City Secretary**
Subject:	**Resolution 25-R-005 - Approving a Utility Service Extension Request for the Woman Hollering Townhomes. (B.James/K.Woodlee)**

BACKGROUND

When a property within the City Limits of the City of Schertz is proposed for development and is within the City's area of Certificate of Convenience and Necessity (CCN), the connection to the City's water and/or wastewater utilities is reviewed and processed through established procedures of the platting process. In the past, when a property outside the City Limits was proposed for development and there was a need for City water and/or wastewater service, it was required that the property be annexed into the City. Subsequent to annexation, the platting process would take place. The City cannnot require annexation as a condition to provide utility services to a property within its CCN. As a result the UDC was amended via Ordinance 24-S-14 to instead require that the developer submit a request for Utility Service Extension. According to the UDC, authority to approve the request lies with City Council. Once approved, the developer may submit for permits to construct the necessary improvements in order to be served by the City's utility infrastructure.

The proposed development is approximately 30.48 acres situated along FM 1518 on the north side of its intersection with Woman Hollering Road (12535 Woman Hollering Road). The developer proposes to construct **a multifamily or townhome development** with up to 230 living unit equivalents (LUEs) and desires to connect to public water and wastewater systems. Staff has evaluated the request based on existing water and wastewater facilities, flows expected to be generated by the proposed development, and the projection of other future flows from the vicinity. Adequate capacity in both the water distribution system and the wastewater collection system currently exists to serve the development. The following criteria should be considered for final action determination.

1. Whether the proposed development to be served by the extension is consistent with the Comprehensive Land Plan.
   The property lies within areas designated as Complete Neighborhood and Local Corridor. A mixture of housing types and multifamily developments are identified as appropriate in those areas.
2. Whether the extension is proposed to be constructed in accordance with all applicable City ordinances, resolutions, regulations, and standards.
   The utility extensions and connections will be constructed in accordance with applicable City standards.
3. Whether it is feasible to annex the property, and any intervening property which is needed for utility rights-of-way, into the City.
   If requested by the property owner, the property could be annexed into the City. No additional rights-of-way across the property are currently identified as being needed. It is also of note that the property owner proposes to enter into an agreement for annexation after certain milestones occur.
4. Whether the utility extension would compromise the City's ability to timely provide adequate

water or wastewater facilities to property inside the City.

The proposed extensions are not expected to compromise the City's ability to provide timely and adequate water or wastewater facilities to property inside the City Limits.

5. Whether the utility extension will lead to premature development that cannot be served efficiently and timely by roadway, drainage, or park facilities.

The proposed extensions will not lead to premature development that cannot be served by existing roadway, drainage, or park facilities.

6. Whether the utility extension is financially feasible given the proposed means of financing the extension.

The proposed extensions will be paid for by the developer.

7. Whether the utility extension will lead to significant degradation of water quality or other environmental resources, either from construction of the water or wastewater improvements, development of the property owner's land, or development of other land that may be served through the extended facilities.

The proposed extensions are not expected to lead to significant degradation of environmental resources.

8. Whether the property owner proposes to extend wastewater facilities without utilizing City water facilities.

The property owner proposes to extend and be served by both City wastewater and City water facilities.

9. The extent to which the proposed agreement promotes the health, safety, or general welfare of the City and the safe, orderly, efficient and healthful development of the City.

By following City standards and extending utilities to provide for future extension beyond the proposed development, the extensions and proposed development of the property will allow for orderly development and is not expected to jeopardize the safe, efficient, and healthful development of the City. A development agreement is also being proposed to include annexation of the property after certain milestones of development have been met.

In conjunction with this item, staff has worked with the property owner on a Development Agreement, Resolution 25-R-021.

GOAL

The goal of the resolution is the approval of the water and wastewater Utility Extension Request for the proposed development known as the Woman Hollering Townhomes.

COMMUNITY BENEFIT

By allowing the extension of public utilities to the proposed Woman Hollering Townhome development, a short extension of the sanitary sewer main will be constructed to provide a connection point for several parcels within the City's CCN and the City Limits. Also, without approval of the service extension request, the property might still be developed, although at a lower density but with on-site septic facilities which are not desirable if public facilities are nearby and accessible. The property owner has also agreed to be annexed into the City Limits once certain development steps are completed.

SUMMARY OF RECOMMENDED ACTION

Staff recommends that Council approve the request for Utility Service Extension for City of Schertz Public Water and Wastewater infrastructure to the proposed Woman Hollering Townhomes project along with the proposed development agreement with the property owner.

RECOMMENDATION

Approve Resolution 25-R-005.

Attachments

Resolution 25-R-005
Vicinity Map
Utility Service Extension Request

RESOLUTION NO. 25-R-005

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS, APPROVING A UTILITY SERVICE EXTENSION REQUEST FOR WATER AND WASTEWATER UTILITIES TO THE PROJECT KNOWN AS THE WOMAN HOLLERING TOWNHOMES

WHEREAS, the City of Schertz (the "City") provides retail water and wastewater service under Certificates of Convenience and Necessity (CCNs) issued by the Public Utility Commission of Texas (PUC) to certain areas in Bexar County; and

WHEREAS, the property on the north side of the intersection of Woman Hollering Road and FM 1518 is outside the City Limits of the City but within the City's water and wastewater CCNs; and

WHEREAS, the developer of the property on the north side of the intersection of Woman Hollering Road and FM 1518 (12535 Woman Hollering Road) proposes a project known as the Woman Hollering Townhomes and has submitted a Utility Service Extension Request to be served by City water and wastewater without being annexed into the City; and

WHEREAS, the City Council has determined that the criteria for approval of the Utility Service Extension Request as set forth in Unified Development Code (UDC) Section 21.4.11 are being met.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS THAT:

Section 1.The City Council hereby approves the Utility Service Extension Request for the project known as the Woman Hollering Townhomes thereby allowing the submittal of applications for, construction of, and connection to City water and wastewater utilities for up to 230 living unit equivalents (LUEs).

Section 2.The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3.All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4.This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5.If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6.It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7.This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this __ day of _____, 2025.

CITY OF SCHERTZ, TEXAS

_____

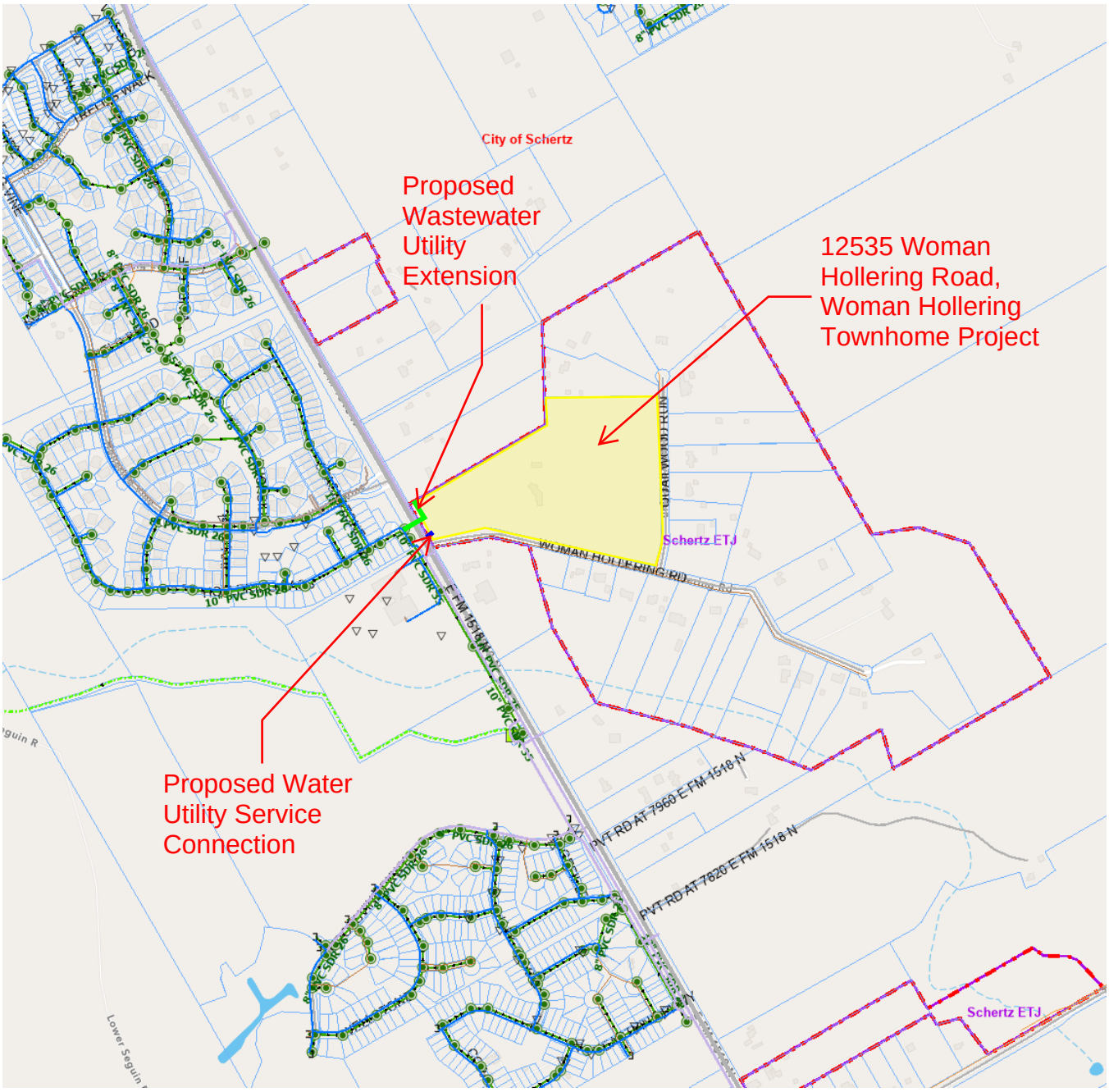
Ralph Gutierrez, Mayor

ATTEST:

_____

Sheila Edmondson, City Secretary

(CITY SEAL)



RESOLUTION 25-R-005
UTILITY SERVICE EXTENSION REQUEST (WATER AND WASTEWATER) FOR WOMAN HOLLERING TOWNHOMES

May 21st, 2024

City of Schertz
Attn: Kathryn Woodlee
City Engineer
11 Commercial Place
Schertz, TX 78154

Re: Woman Hollering Townhomes – Service Extension Request (SER)

Ms. Woodlee,

The Woman Hollering project is located in a 30.48-acre tract at 12535 Woman Hollering Road, in the Extraterritorial Jurisdiction of the City of Schertz, Texas. The property is located west of FM 1518 and north of Woman Hollering Road, a private roadway owned by a third-party individual in the Tom Williams subdivision. The subject tract used to have an existing single-family home that was recently demolished. The property is currently vacant/undeveloped and is proposed to be developed with up to 230 residential units, which could be townhomes or apartments with a proposed clubhouse, which would equal but not exceed 230 LUEs. No subdivision of the land is being proposed; the City of Schertz issued a "Certificate of Determination" in March 13, 2023 acknowledging that the City will not require platting given that the property is located in the ETJ.

This letter is being submitted to serve as the Service Extension Request (SER) for water (domestic, irrigation and fire flow) and wastewater services for this project. Per previous discussions with City staff, no water line extension will be required along Woman Hollering Road, a private dead-end road, where an existing 4" water line is already in place serving the properties in the cul-de-sac, and where no additional development is feasible due to the nature of the lot and street layout. A water meter is proposed to connect to the existing City of Schertz 12" water line on the west side of FM 1518 to serve the proposed Woman Hollering development; the proposed water meter size will be determined with site plan design when fixture unit counts become available. For wastewater service, an 8" wastewater line is proposed to be extended along the property's frontage on the west side of FM 1518 and connect to the existing City of Schertz wastewater system on the east side of FM 1518. Per the wastewater analysis performed, the proposed 8" line will have adequate capacity to handle the 230 LUEs and estimated I&I (16,100 gpd) for the Woman Hollering development. An exhibit showing the proposed wastewater line extension and water meter is included with this submittal.

A "Will Serve Letter" was issued by the City of Schertz on December 6th, 2022, confirming the City's availability to provide water and wastewater services for the Woman Hollering project. This SER is being submitted as the next step in the development process to show the proposed public improvements and confirm that water and wastewater capacity will be reserved in the City's public utility systems for the requested 230 LUEs that are anticipated for the project.

Should there be any questions or comments, please do not hesitate to contact me via email at claudiam@malonewheeler.com or by phone at 512-618-0437. Thank you for your efforts on this project.

Sincerely,
Malone Wheeler, Inc.

Claudia Morlotti, E.I.T.
Assistant Project Manager

Agenda No. 8.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**Engineering**
Subject:	**Public Hearing for presentation and discussion regarding Amendments to the City of Schertz Water and Wastewater Land Use Assumptions, Capital Improvement Plans, and Impact Fees. (B.James/K.Woodlee)**

BACKGROUND

The City desires to update its capital recovery fees, or impact fees, in order to appropriately fund construction of new facilities and expand existing facilities to serve future development. The fees consider and apply to water and wastewater projects identified on the City's Water and Wastewater Impact Fee CIP necessary to support growth and development. To formulate the fees to be assessed, land use assumptions that project growth over a planning period must be established. Additionally, Capital Improvement Plans that address the needs of that growth must be prepared and approved.

The purpose of the impact fee is to provide a funding mechanism for the implementation of the water and wastewater capital improvements over a planning period. The impact fee program facilitates the funding participation of new development at a fair rate based on the demand placed on the City's water transmission and distribution and wastewater collection and conveyance systems by the development. The process for amending the City's Land Use Assumptions, Capital Improvement Plans, and Impact Fees is established by Texas Local Government Code Chapter 395. This public hearing on these amendments was scheduled by Resolution 25-R-017 passed on February 4, 2025. Public notice of this hearing was published in the San Antonio Express News on February 12, 2025.

An initial step in the update of the impact fee is the establishment of land use assumptions, including population and employment projections over the 30-year planning period (2020-2050). The assumptions include the type, location, quantity, and timing of land uses. The Land Use Assumptions (LUAs) in Section 2 of the Impact Fee Update Report includes a description of the methodology used in preparation, explanation of the data considered, and presentation of historical and projected growth trends.

The other major step in the update of the impact fee is the preparation of Water and Wastewater Capital Improvement Plans (CIPs). The proposed CIP for water was developed based on a hydraulic model of the existing water system, application of growth projections to that model, and identification of improvement projects needed to meet TCEQ minimum requirements for water service. The proposed CIP for wastewater was developed based on a hydraulic model of the existing collection and conveyance system, application of growth projections to that model, and identification of improvement projects needed to provide required capacity within the sewer system. Individual projects are identified and are spread as appropriate over the planning period into the categories of near term, 2030, and 2050 projects for planning purposes. Projects may shift in time based on actual patterns of development and the plan should be reviewed and updated as needed in five years. (The projects that make up the Capital Improvement Plans have also been configured in such a way to serve as updated Water and Wastewater Master Plans for development which were adopted by Council on March 4, 2025.)

After the summation of CIP costs, the totals are reduced by the amount of utility service revenues expected to be generated by development over the program period and used to pay for improvement costs. Once growth rates have been established and CIP costs minus the calculated revenue credit determined, those values are used in the calculation of a cost per service unit (land use equivalent or LUE) for both water and wastewater. Those resultant amounts are the updated maximum assessable water and wastewater impact fees. Those updated maximum assessable fees are $8,814 per LUE for water and $5,556 per LUE for wastewater.

During its meeting on January 22, 2025, the Capital Improvement Advisory Committee (CIAC) held a workshop that included presentation and discussion of the LUAs, CIPs, and calculated maximum assessable impact fees. The CIAC discussed and developed a recommendation to City Council regarding adopting the amendment to the Water and Wastewater Impact Fees. Written comments on the proposed amendments have been provided to Council in the form of their meeting minutes and are summarized here and the associated letter. The minutes having been approved by the CIAC on March 5 and were filed by posting on the City's website that week. The CIAC recommends the following:

- Adopt the Water and Wastewater Land Use Assumptions and Capital Improvement Plans as presented by Staff.
- Assess the impact fees at the maximum amount, but with a phase-in schedule as follows:
    - Adoption of the Water Impact Fee rate per living unit equivalent (LUE) for development of $4,407 during the first year of the program, $6,610 during the second year, and $8,814 during the third year until updated. Those rates represent 50%, 75%, and 100% of the calculated maximum assessable rates to be charged in years one, two, and three of implementation, respectively.
    - Adoption of the Wastewater Impact Fee rate per living unit equivalent (LUE) for development of $2,778 during the first year of the program, $4,167 during the second year, and $5,556 during the third year until updated. Those rates represent 50%, 75%, and 100% of the calculated maximum assessable rates to be charged in years one, two, and three of implementation, respectively.

Another public hearing will be held April 1, 2025, after which Council will have the opportunity to approve a resolution adopting the amendments to the Land Use Assumptions and Capital Improvement Plans and to set the schedule and rates to be charged for Impact Fees for Water and Wastewater. Accordingly, proposed amendments to *Code of Ordinances Chapter 90 Article V. Water and Wastewater Capital Recovery Fees* will also be presented for consideration.

No action is proposed at this meeting.

Attachments

Powerpoint Presentation

Water and Wastewater Impact Fee Update Report

Water Impact Fee CIP Map

Wastewater Impact Fee CIP Map

CIAC Written Comments

Resolution 25-R-017 Setting PH Date

Newspaper Notice of PH

City of Schertz
CIP Costs & Impact Fee Updates

Presented by: Lee Hamm, P.E.

Agenda

- Land Use Assumption Overview
- Developing CIP Costs
- Living Unit Equivalents
- Credit Analysis
- Maximum Impact Fee
- Local Impact Fee Comparison
- Schedule
- Questions

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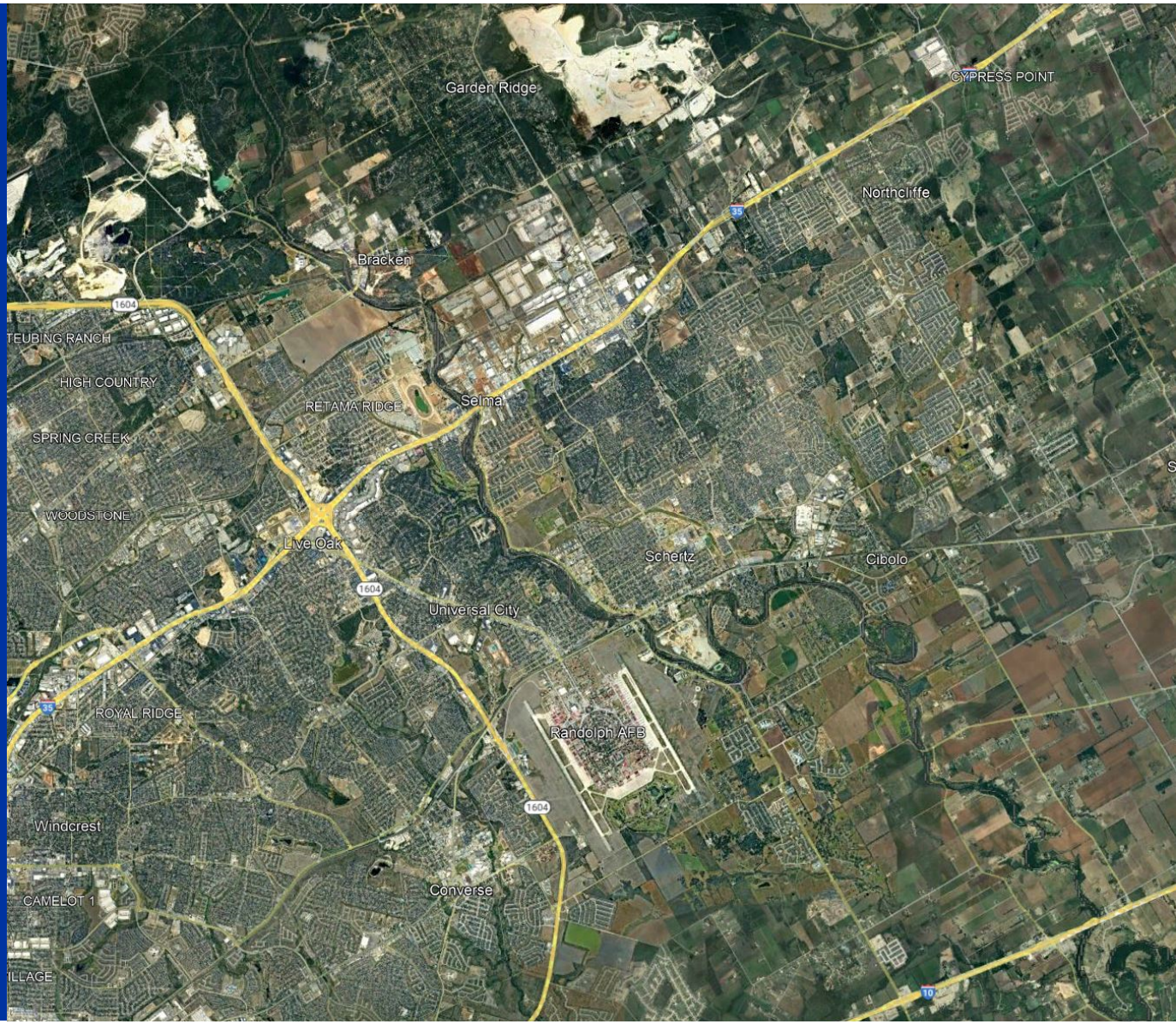
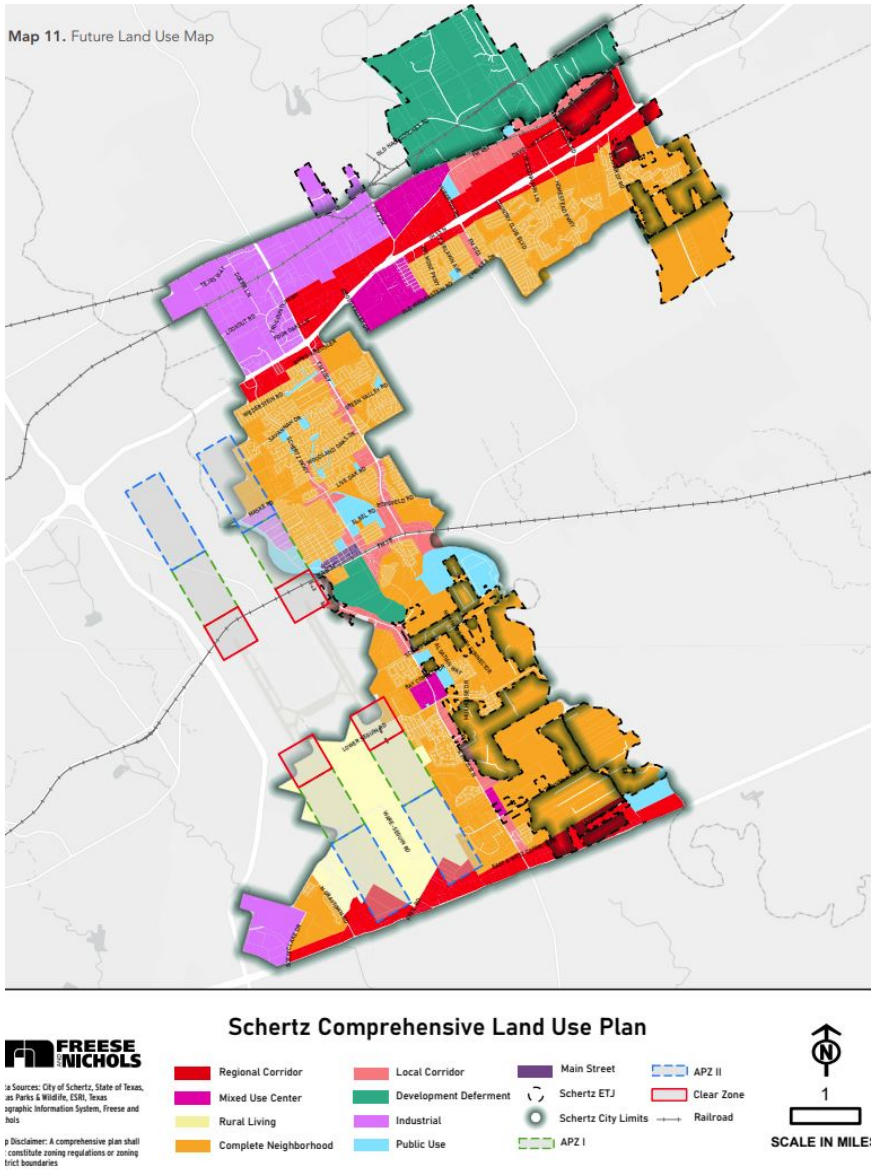
Land Use Assumptions Overview



Land Use Assumptions

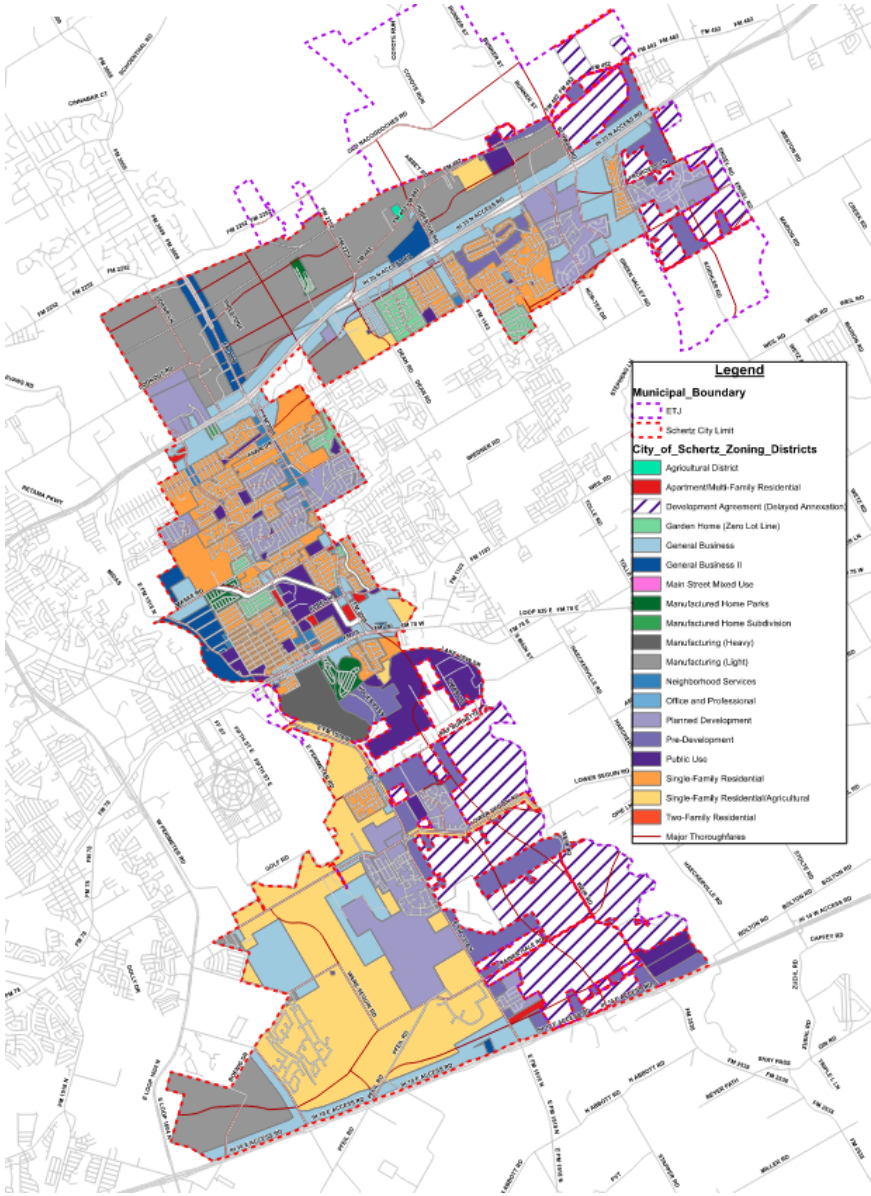
- Basis was the 1) 2018 Land Use Plan Map, 2) existing land uses, and 3) proposed developments.
- Modified based on information received from the City on April 8th, 2022.
- It is assumed that these developments will remain in place for the 30-year planning period.
- New growth will expand away from the City center.
- Development pressure along the IH-35 corridor and from New Braunfels will result in development at higher densities throughout the north.



Land Use Assumptions Continued

- Regions that do not currently lie within the City water or wastewater CCNs currently identified by the Texas PUC will remain so.

- The existing water and wastewater CCNs will remain in place for the 30-year planning period.



Developing CIP Costs

- Cost Data
- Inflation Rate Calculation
- Eligible Project Costs

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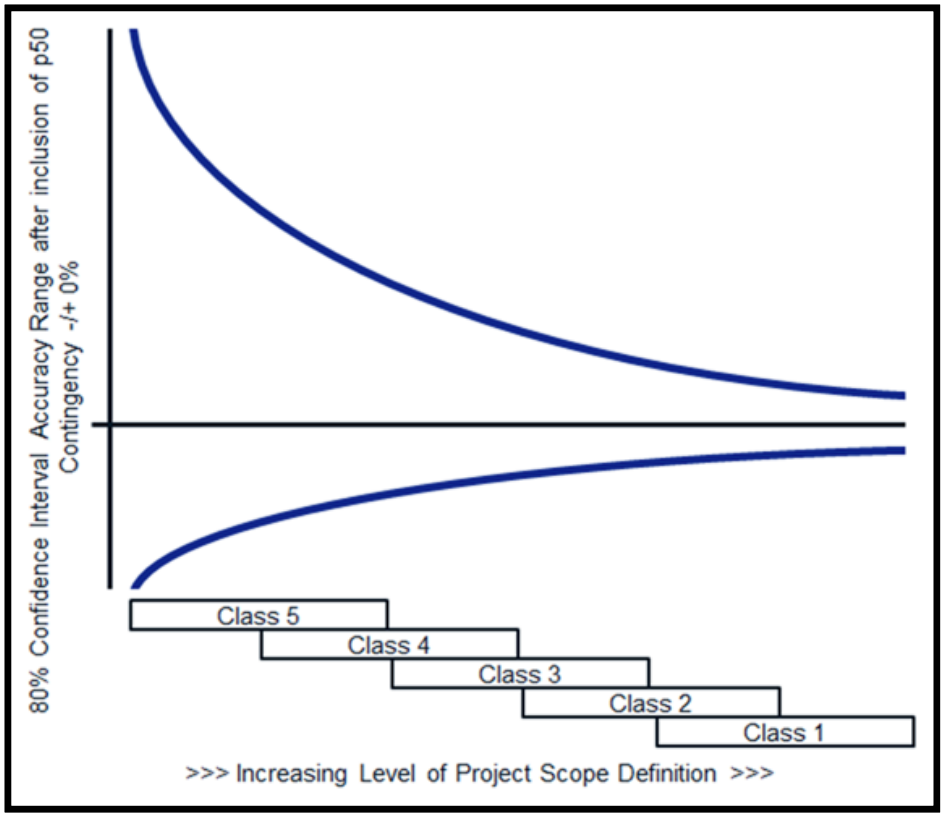
Cost Data

- For this analysis Class 4 estimating was identified as the appropriate, industry standard, estimation class.
- A 30% contingency factor was applied across all cost estimates, which reflects the range of accuracy of a Class 4 estimate.
- Sources of Cost Data
  - TxDOT Online Bid Reports (past year)
  - RS Means Database
  - Cost Estimates from Past & Current City Projects
  - Cost Estimates from Past & Current LAN Projects



Inflation Rate Calculation

- To accurately capture construction costs for the 2030 & 2050 planning period, a yearly average inflation rate was calculated.
- Three sources were averaged and standardized:
  - RS Means Historical Inflation Indexes
  - Mortenson Historical Inflation Indexes
  - Turner Historical Inflation Indexes
- **Median Yearly Inflation Rate = 3.91%**

Time Frame	Total Inflation Rate	Yearly Inflation Rate
RS Means Historical Inflation Indexes		
2020 to 2024	128%	6.31%
2010 to 2024	169%	3.81%
2000 to 2024	251%	3.91%
1990 to 2024	309%	3.38%
1980 to 2024	454%	3.50%
Mortenson Historical Inflation Indexes		
2020 to 2023	132%	9.65%
2010 to 2023	188%	5.93%
Turner Historical Inflation Indexes		
2020 to 2023	117%	5.27%
2010 to 2023	172%	4.25%
2000 to 2023	231%	3.70%
1996 to 2024	272%	3.77%
	Average:	**4.86%**
	Median:	**3.91%**

Eligible Project Costs

- Determined by TLGC Section 395
- Eligibility - Projects occurring in the first 10 years of the planning period.
- Utilization Percentage is also applied.
  - Important note – Unique Cases where 2030 CIP projects reach 100% in 2030 and then reduce in 2050.

$$\%\ Utilization = \frac{2030\ Peak\ Flow - 2020\ Peak\ Flow}{2050\ Peak\ Flow}$$

$$\%\ Utilization\ (special\ case) = \frac{2030\ Peak\ Flow - 2020\ Peak\ Flow}{2030\ Peak\ Flow}$$

Example of Project Cost Sheet

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Capital Improvement Plan Estimate of Probable Cost

Project Name: Bubbling Springs 6" WL Replacement
Project Number: NT-W1**
Project Category: Water
CIP Type: System Improvement

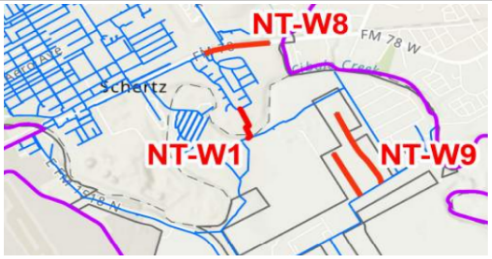
Date: August 2024
Phase: Near Term

Project Description:
Replace leaking 6" from River Rd to just south of Cibolo Creek along Bubbling Springs with 12", approximately 1,320 LF.

Justification:
City identified CIP.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	1,320	$ 135	$ 179,000
2	Gate Valve	EA	3	$ 7,000	$ 21,000
3	Fire Hydrant	EA	3	$ 8,500	$ 26,000
4	Service & System Connections	EA	27	$ 2,100	$56,700
4	Surface Replacement	LF	660	$ 196	$ 130,000
5	Traffic Control	LS	1	$ 8,000	$ 8,000
6	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 446,000**
				MOBILIZATION (5%)	$23,000
				CONTINGENCY (30%)	$134,000
				TOTAL CONSTRUCTION	**$610,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$153,000
				ESTIMATE TOTAL PROJECT COST	**$763,000**

Project Location:



Near Term Water CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
	Near Term CIP			
System Improvement Projects				
NT-W1**	Bubbling Springs 6" WL Replacement	$763,000	27%	$206,715
NT-W2	Corbett Pump Station & 3.0 MG GST	$8,600,000	0%	$0
NT-W3	Ware Seguin Pump Station Operational Improvement	$175,000	0%	$0
NT-W4	12" WL from Ware Seguin to Lower Seguin	$1,538,000	0%	$0
NT-W5	Fred Couples to Schwab	$455,556	0%	$0
NT-W6	Schwab to Eckhardt	$1,600,000	0%	$0
NT-W7**	Graytown to Pfeil	$1,550,000	69%	$1,077,040
NT-W8**	FM 78 Water Line Replacement	$875,000	22%	$194,778
NT-W9**	Moonlight Meadow Dr & Lost Meadow Dr WL Replacement	$3,000,000	0%	$0
NT-W10**	Robinhood Way WL Replacement	$4,650,000	0%	$0
	NEAR TERM TOTAL:	**$23,206,556**	**-**	**$1,478,532**

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

2030 Water CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
	Proposed 2030 CIP			
Growth Projects				
2030-W1	12" WL from Tri-County Extension to Cibolo Valley Drive	$4,788,000	100%	$4,788,000
2030-W2	Raf Burnette Rd 12" WL Improvements	$1,438,000	89%	$1,272,934
2030-W3	8" WL from Ray Corbett Dr to Lower Seguin Rd	$3,688,000	97%	$3,569,245
2030-W4**	Trainer Hale Rd 2" WL Replacement & 8" WL Improvement	$9,850,000	93%	$9,192,317
2030-W5**	Boenig Dr S 6" WL Replacement & 8" WL Improvement	$6,388,000	69%	$4,411,757
2030-W6	Live Oak to IH-35 24" Transmission Main	$32,075,000	100%	$32,075,000
2030-W7	Ware Seguin Pump Station Expansion Phase 1	$5,213,000	33%	$1,737,667
2030-W8	IH-10 8" WL Improvements	$6,063,000	100%	$6,063,000
	2030 Growth Subtotal:	**$69,503,000**	**-**	**$63,109,920**
System Improvement Projects				
2030-W9	PRV Installation for Proposed Southwest Pressure Plane	$413,000.0	0%	$0
2030-W10**	River Rd 6" WL Replacement	$2,325,000	58%	$1,354,926
	2030 System Improvement Projects Subtotal:	**$2,738,000**	**-**	**$1,354,926**
	2030 TOTAL:	**$72,241,000**	**-**	**$64,464,846**

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

2050 Water CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2050 CIP				
Growth Projects				
2050-W1	Corbett Pump Station Expansion	$1,663,000	2050 CIP Projects are not included in this impact fee total.	
2050-W2	FM 2252 8" WL Improvements	$8,800,000		
2050-W3	Ware Seguin Pump Station Expansion Phase 2	$2,725,000		
2050-W4	Beck St 6" WL Replacement	$5,288,000		
2050-W5	Raf Burnette Rd 8" WL Improvements	$4,438,000		
2050-W6	IH-35 Pump Station & 3.0 MG GST	$42,188,000		
2050-W7	IH-10 & FM 1518 8" WL Improvements	$3,075,000		
	2050 Growth Subtotal:	**$68,177,000**		
System Improvement Projects				
2050-W8	Lower Seguin Rd 8" WL Replacement	$4,775,000		
	2050 System Improvement Projects Subtotal:	**$4,775,000**		
	2050 TOTAL:	**$72,952,000**		

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

Near Term Wastewater CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Near Term CIP				
Growth Projects				
NT-S1	Town Creek Phase IV 24" - Section 1	$6,875,000	21%	$1,440,972
NT-S2	Town Creek Phase IV 12" - Section 2	$2,925,000	0%	$0
NT-S3	Town Creek Phase V 24"	$10,425,000	23%	$2,378,763
NT-S4**	Upsize Lookout Line	$3,838,000	20%	$771,788
NT-S5**	Upsize Tri County Line	$2,084,800	25%	$526,887
NT-S6	Cibolo West Main	$16,213,000	83%	$13,523,463
NT-S7	Woman Hollering Creek Lift Station, Gravity Lines, and Force Main	$3,400,000	74%	$2,517,091
Near Term Growth Subtotal:		**$45,760,800**	**-**	**$21,158,965**
System Improvement Projects				
NT SI-1	Decommission Tri County Lift Station	$88,000	0%	$0
NT SI-2	Decommission Corbett Lift Station	$1,500,000	0%	$0
NT SI-3	Decommission Sedona Lift Station & Woman Hollering Creek WWTP	$175,000	0%	$0
	Near Term System Improvement Projects Subtotal:	**$1,763,000**	**-**	**$0**
	NEAR TERM TOTAL:	**$47,523,800**	**-**	**$21,158,965**

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

2030 Wastewater CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2030 CIP				
Growth Projects				
2030-S1	Hope Lane 8" Gravity Line	$2,025,000	67%	$1,359,153
2030-S2	Old Wiederstein Road 8"	$1,338,000	5%	$68,849
2030-S3	Union Pacific Railroad 8" - Section 1	$2,563,000	10%	$249,210
2030-S4	Union Pacific Railroad 8" - Section 2	$400,000	12%	$47,722
2030-S5	Wiederstein Road 8"	$1,663,000	83%	$1,372,188
2030-S6	Schaefer Road 8" - Section 1	$4,913,000	33%	$1,613,509
2030-S7	Schaefer Road 8" - Section 2	$1,938,000	100%	$1,938,000
2030-S8	Aranda 8"	$475,000	100%	$475,000
2030-S9	Weir Road 10"	$2,525,000	100%	$2,522,465
2030-S10	Trainer Hale Road 10"	$1,038,000	100%	$1,034,756
2030-S11	Ware Seguin Road 8"	$3,113,000	97%	$3,012,264
2030-S12	FM 1518 8"	$400,000	40%	$160,000
2030-S13	I-10 8" - Section 1	$2,713,000	99%	$2,677,145
2030-S14	Boenig Drive 8"	$2,963,000	29%	$849,531
2030-S15	N Greytown Road 8"	$1,275,000	52%	$661,379
	2030 Growth Subtotal:	**$29,342,000**	**-**	**$18,041,171**
System Improvement Projects				
2030 SI-1**	Friesenhahn West Line WW Upsize	$8,175,000	22%	$1,833,143
2030 SI-2**	Fairlawn WW Upsize	$1,375,000	9%	$121,579
2030 SI-3**	Cibolo Crossing WW Line Upsize	$1,288,000	4%	$46,406
2030 SI-4**	Woodland Oak Drive Replacements	$338,000	4%	$13,741
2030 SI-5**	Old Wiederstein WW Upsize	$5,050,000	61%	$3,099,614
2030 SI-6**	Northcliffe Lift Station Upgrade	$7,838,000	5%	$392,686
2030 SI-7	Decommission Belmont Park Lift Station	$463,000	0%	$0
	2030 System Improvement Projects Subtotal:	**$24,527,000**	**-**	**$5,507,169**
	2030 TOTAL:	**$53,869,000**	**-**	**$23,548,341**

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

2050 Wastewater CIP Projects - EOPC

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2050 CIP				
Growth Projects				
2050-S1	I-35 N 8"	$9,088,000	2050 CIP projects are not included in the impact fee total.	
2050-S2	Friesenhahn Lane 8"	$6,500,000		
2050-S3	Schaefer Road 8" - Section 3	$5,713,000		
2050-S4	Corbett JH 8"	$2,888,000		
2050-S5	Lower Seguin Road 8"	$1,338,000		
2050-S6	I-10 8" - Section 2	$3,338,000		
	2050 Growth Subtotal:	**$28,865,000**		
System Improvement Projects				
2050 SI-1	Cypress Point Lift Station Upgrade	$1,463,000		
2050 SI-2	Decommission Schertz Parkway Lift Station	$238,000		
2050 SI-3	Decommission Park Lift Station	$3,663,000		
2050 SI-4	Decommission Cover's Cove Lift Station	$238,000		
	2050 System Improvement Projects Subtotal:	**$5,602,000**		
	2050 TOTAL:	**$34,467,000**		

Note: Projects denoted by ** indicate that they have both growth & system improvement components.

Living Unit Equivalents

Living unit or service unit equivalents (LUEs) are:
"*a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards and based on historical data and trends applicable to the political subdivision in which the individual unit of development is located during the previous 10 years*".

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Schertz's Growth in LUEs

- Typical practice - one water LUE is equal to a typical residential water meter.
- The wastewater LUE is assumed to be 70% of a single residential water meter's usage to account for irrigation, evaporation, and other water losses associated with the wastewater system.
- Water LUE = 0.17 gpm
- Wastewater LUE = 0.119 gpm.

Growth in Water LUEs			
Scenario	Total Flow (gpm)	Living Unit Equivalent (gpm)	# of LUEs
Existing Residential	2,225	0.17	13,089
Existing Other	2,485		14,620
2030 Residential	3,372		19,838
2030 Other	2,545		14,971
		Growth In Residential:	***6,749***
		Growth In Other:	***351***

Growth in Wastewater LUEs			
Scenario	Total Flow (gpm)	Living Unit Equivalent (gpm)	# of LUEs
Existing Business	113	0.119	951
Existing Other	3,483		29,269
2030 Business	123		1,034
2030 Other	4,332		36,403
		Growth in Business:	***82***
		Growth In Other:	***7,134***

Credit Analysis

- TLGC requires that the maximum allowable impact fee may not exceed: the Eligible Impact Fee minus the mandated credit, divided by the growth in LUEs.
- This credit can be determined in one of two ways:
  1. A credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan.
  2. In the alternative, a credit equal to 50 percent of the total projected cost of implementing the Capital Improvements Plan.
- The first method was selected and performed by the City's financial consultant, Willdan Financial Services. Below are their results.

WATER Revenue Credit -- $3,365,530

WASTEWATER Revenue Credit -- $4,611,802

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Maximum Allowable Impact Fees

Water Impact Fee	
Impact Fee Eligible Costs	$65,943,379
Credit (Calculated: 5.1%)	($3,365,530)
Total Impact Fee Eligible Costs	$62,577,849
Growth in LUEs	7,100
Maximum Allowable Water Impact Fee	**$8,814**

Wastewater Impact Fee	
Impact Fee Eligible Costs	$44,707,306
Credit (Calculated: 10.3%)	($4,611,802)
Total Impact Fee Eligible Costs	$40,095,504
Growth in LUEs	7,217
Maximum Allowable Wastewater Impact Fee	**$5,556**

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Maximum Allowable Impact Fee by Meter Size

Meter Size	Meter Type	Maximum Flow Rate for Continuous Duty (gpm)	Proposed LUE	Maximum Allowable Water Impact Fee	Maximum Allowable Wastewater Impact Fee
5/8"	MULTI-JET	15	1.0	$ 8,814	$ 5,556
3/4"	MULTI-JET	20	1.3	$ 11,810	$ 7,445
1"	MULTI-JET	30	2.0	$ 17,627	$ 11,112
2"	ULTRASONIC	250	16.7	$ 146,924	$ 92,615
3"	ULTRASONIC	500	33.3	$ 293,848	$ 85,231
4"	ULTRASONIC	1,000	66.7	$ 587,607	$ 370,406
6"	ULTRASONIC	1,600	106.7	$ 940,154	$ 592,639
8"	ULTRASONIC	2,800	186.7	$ 1,645,248	$ 1,037,104
10"	ULTRASONIC	5,500	366.7	$ 3,231,708	$ 2,037,150
12"	ULTRASONIC	5,500	366.7	$ 3,231,708	$ 2,037,150

Local Impact Fee Comparison

City/Utility	Total	Water	Wastewater	Population Served (At the Time of Individual Analysis)
Pflugerville (2023)	$29,849	$14,713	$15,136	65,191
NBU (2022)	$25,692	$19,448	$6,244	90,403
Seguin (2023)	$16,558	$7,308	$9,250	29,470
Schertz (Proposed 2024)	**$14,369**	**$8,814**	**$5,556**	**45,719**
SAWS (2024)	$9,350	$5,987	$3,363	2,000,000
Austin (2023)	$7,700	$4,800	$2,900	961,000
Boerne (2023)	$7,629	$2,509	$5,120	18,232
San Marcos (2018)	$6,485	$3,801	$2,684	68,217
Schertz (Current from 2011)	**$4,603**	**$2,934**	**$1,669**	**34,754**
Cibolo (2021)	$2,712	$1,839	$873	34,000

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Schedule

January 22nd
CIAC Follow-up Meeting

January 23rd
EDC Meeting & Comments

January 30th
Submit Final Report to City

February 4th
Set Council Hearing Dates

March 18th
Council Hearing on Amendments to Land Use Assumptions, CIP, and Impact Fees

April 1st
Council Hearing & Adoption of Amendments to Land Use Assumptions, CIP, and Impact Fees

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Questions?

City of Schertz 2024 Water & Wastewater Impact Fee Update

Prepared By: Lockwood, Andrews, and Newnam Inc,
215 Mary Avenue, Suite 309
Waco, Texas 76701
254-753-9585

January 2025

TBPE Firm No. 2614

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EXECUTIVE SUMMARY

The City of Schertz (City) contracted Lockwood, Andrews, and Newnam Inc. (LAN) to analyze and update the Water and Wastewater Impact Fees. This report summarizes the process used to calculate the water and wastewater impact fees for the 2020 – 2030 planning period, which was done in accordance with Texas Local Government Code (TLGC) Section 395.

This study included the development of land use assumptions and growth projections, which were used to estimate future water and wastewater demands. Hydraulic models for both the water and wastewater systems were created by LAN based on data obtained from the City and the estimated future demands. The results of these models highlighted areas in both systems with insufficient capacity or would be throughout the planning period. Capital improvement plans for both systems were then developed and broken out into three separate groups: Near Term, 2030, and 2050. Projects included in the 2050 CIP are not eligible to be included in this impact fee update as TLGC Section 395 limits the planning period to 10 years. Estimated costs were developed for each project and can be found in Appendix 29. The 2030 and 2050 costs were multiplied by an average construction inflation factor to ensure estimates accurately captured the project costs in the future. Only the percentage of each project being utilized during the 10-year planning period was included to calculate the total impact fee eligible costs. Additionally, only the projects or portions of projects needed due to growth are included in the total impact fee eligible costs.

The increase in Living Unit Equivalents (LUEs) for the water and wastewater system were determined by comparing the flow results from the two hydraulic models to the existing system flows. The City of Schertz is unique in that the water and wastewater Certificates of Convenience and Necessity (CCN) do not match exactly, so the increase in LUEs for the two systems are slightly different. To obtain the maximum allowable impact fee for both systems, the total impact fee eligible costs were divided by the respective growth in LUEs. The tables below show this process for each system.

Maximum Allowable Water Impact Fee

Water Impact Fee	
Impact Fee Eligible Costs	$65,943,379
Credit (Calculated: 5.1%)	($3,365,530)
Total Impact Fee Eligible Costs	$62,577,849
Growth in LUEs	7,100
Maximum Allowable Water Impact Fee per LUE	**$8,814**

Maximum Allowable Wastewater Impact Fee

Wastewater Impact Fee	
Impact Fee Eligible Costs	$44,707,306
Credit (Calculated: 8.6%)	($4,611,802)
Total Impact Fee Eligible Costs	$40,095,504
Growth in LUEs	7,217
Maximum Allowable Wastewater Impact Fee per LUE	**$5,556**

Part of the update to the impact fees included updating the water meter types and characteristics to correspond with the new meters that the City will now be utilizing. The maximum allowable impact fees by meter type were calculated by multiplying the LUE per meter size by the maximum allowable water and wastewater impact fees shown in the tables above. The table below reflects both the update to the impact fees by meter type and the new meter characteristics.

Maximum Allowable Impact Fee by Meter Size

Meter Size	Meter Type	Maximum Flow Rate for Continuous Duty (gpm)	Proposed LUE	Maximum Allowable Water Impact Fee	Maximum Allowable Wastewater Impact Fee
5/8"	MULTI-JET	15	1.0	$8,814	$5,556
3/4"	MULTI-JET	20	1.3	$11,810	$7,445
1"	MULTI-JET	30	2.0	$17,627	$11,112
2"	ULTRASONIC	250	16.7	$146,924	$92,615
3"	ULTRASONIC	500	33.3	$293,848	$185,231
4"	ULTRASONIC	1,000	66.7	$587,607	$370,406
6"	ULTRASONIC	1,600	106.7	$940,154	$592,639
8"	ULTRASONIC	2,800	186.7	$1,645,248	$1,037,104
10"	ULTRASONIC	5,500	366.7	$3,231,708	$2,037,150
12"	ULTRASONIC	5,500	366.7	$3,231,708	$2,037,150

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01/17/2025

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1. BACKGROUND & REGULATIONS

Texas Local Government Code (TLGC) Section 395 provides provisions to "generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development". Impact fees cannot be applied to existing customers. The City of Schertz (City) contracted Lockwood, Andrews, and Newnam Inc. (LAN) to analyze and update the Water and Wastewater Impact Fees. This report summarizes the process used to calculate water and wastewater impact fees for the 2020 – 2050 planning period, which was done in accordance with TLGC Section 395.

Within Section 395 there are procedures and regulations for adopting and updating water and wastewater impact fees that require an impact fee analysis be performed before the new or updated impact fees can be imposed. In accordance with Section 395, only the following items are payable by the impact fee:

- Construction Contract Price
- Surveying & Engineering Fees
- Land acquisition costs, including land purchases, court awards and costs, attorney's fees, and expert witness fees.
- Fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan who is not an employee of the political subdivision.
- Projected interest charges and other financing costs may be included in determining the amount of impact fees only if the impact fees are used for the payment of principal and interest on bonds, notes, or other obligations issued by or on behalf of the political subdivision to finance the capital improvements or facility expansions identified in the capital improvements plan and are not used to reimburse bond funds expended for facilities that are not identified in the capital improvements plan.

Additionally, Section 395 lists the items that are not payable by the impact fee:

- Construction, acquisition, or expansion of public facilities or assets other than capital improvements or facility expansions identified in the capital improvements plan.
- Repair, operation, or maintenance of existing or new capital improvements or facility expansions.
- Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards.
- Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development.
- Administrative and operating costs of the political subdivision, except the Edwards Underground Water District or a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may use impact fees to pay its administrative and operating costs.
- Principal payments and interest or other finance charges on bonds or other indebtedness, except as allowed by Section 395.012.

With these regulations in mind, LAN updated the City's land use assumptions, developed hydraulic water and wastewater models, identified capital improvement projects and their usage attributable to new development, and calculated the updated water and wastewater impact fees.

2. LAND USE ASSUMPTIONS

Land use assumptions are required to be periodically updated in accordance with TLGC Section 395.052. These assumptions form the basis for analyzing existing and future water and wastewater needs based on growth projections. This section describes how LAN performed a land use assessment, developed growth projections, and applied this data to the hydraulic water and wastewater models which are discussed later in this report.

2.1 Data Review & Methodology

2.1.1 City Provided Data

Data and resources necessary for LAN to assess current and future land uses, development projections, and Water and Wastewater service networks were provided by the City. Sources available up to December 31, 2021 were incorporated in the land use assumptions for this master plan effort. The plan was modified based on residential subdivision development information received from the City on April 8th, 2022. This includes the following:

- GIS Shapefiles
  - Received by LAN in the December 2019 data package from the City
    - Shapefiles in this data package included:
      - Comprehensive Land Use
      - Zoning Ordinances
      - Water and Wastewater infrastructure
      - CCN Service Areas
      - Municipal Boundaries
      - Customer Meters
      - Subdivision Land Use Statistics
- Residential Land Use Forecasts
  - Microsoft excel spreadsheet received by LAN in April 2020 from the City's Director of Planning and Community Development.
- 2018 City of Schertz Comprehensive Land Use Plan Map
- 2017 Roadway Impact Fee Land Use Assumption Report by Freese and Nichols, Inc.

2.1.2 AAMPO TAZ Data

Alamo Area Metropolitan Planning Organization (AAMPO) Traffic Analysis Zone (TAZ) demographic databases were used to determine the City's growth projections. TAZs are the geographic units used to inventory existing and future demographic data required for modeling purposes. TAZ data included 2020, 2025, 2035, and 2045 population, number of households, average household size, and employment inventories for the study area. Databases were downloaded from the AAMPO website in the form of GIS shapefiles and concentrated to correctly reflect the City's extent.

It should be noted that TAZ demographic data from 2020 was provided to LAN separately from the 2025-2045 projected demographic data. Because the 2020 data package was a direct result from the official 2020 Census and the projected data was calculated by AAMPO before 2020, LAN identified discrepancies in growth rates between the years 2020 and 2030 for population and employment. For the purpose of this Land Use Assessment, population and employment data between the years 2020 and 2030 was interpolated to reflect consistent growth rate throughout the

planning period. LAN has communicated with AAMPO about the data discrepancies and will update all projections accordingly for future system modeling.

At the request of City staff, the projected growth rate for each 5-year period was increased by 0.1% to be conservative. These adjusted population numbers are presented in subsequent sections.

2.1.3 Planning Period

This Comprehensive Land Use Assessment utilizes a 30-year planning period from 2020 to 2050. Because the AAMPO TAZ demographic data is limited to the year 2045, demographics were projected to 2050 by assuming the same compound annual growth rate (CAGR) established in 2045.

2.2 Summary of Comprehensive Land Use and Future Development Assumptions

2.2.1 2017 Roadway Impact Fee Land Use Assumptions by Freese and Nichols, Inc.

The 2017 Roadway Impact Fee Land Use Assumptions Report identified land use assumptions and recommendations for the City over a 10-year planning period ending in 2027. Upon completion of this 2021 Comprehensive Land Use Assessment, LAN has identified that the following assumptions from the 2017 Report will remain true for the 30-year planning period ending in 2050:

- Territories south of Randolph Air Force Base are impacted by restrictions based on Air Impact Compatible Use Zones (shown on the City's Comprehensive Land Use Plan Map as Attachment 1). Restrictions include limits on residential development densities.
- Continued commercial and residential development pressure in the North from New Braunfels will impact growth around the City.

2.2.2 Assumptions Made by LAN

A series of assumptions in relation to the City's land use and future development have been made by LAN after completing this Land Use Assessment. The following assumptions were made to initiate updates to the water master plan and CIP:

- Land uses identified in the 2018 Comprehensive Land Use Plan Map were modified based on updated residential subdivision development information received from the City on April 8th, 2022. It is assumed that these developments will remain in place for the 30-year planning period. The names and location of these updated developments are labeled on Appendix 5 and Appendix 6.
- Land use data available up to April 8th, 2022 were incorporated in the land use assumptions for this master plan effort.
- New growth throughout the 30-year planning period will expand away from the City center, where the highest densities of development currently exist.
- Continued development pressure in the North along the IH-35 corridor and from New Braunfels will result in future residential and commercial development at higher densities throughout the north, than in the south.
- Territories under delayed annexation agreements with the City will be annexed by 2025. The annexation of these territories will expand municipal boundaries.
- Regions within Municipal Boundaries that do not currently lie within City water or wastewater Certificates of Convenience and Necessity (CCN)s identified by the Public Utilities

Commission (PUC) are serviced by other authorities and will remain so throughout the 30-year planning period.

- The existing water and wastewater CCNs will remain in place for the 30-year planning period.

2.3 Land Use and Growth Projections

2.3.1 2018 Comprehensive Land Use Plan

The City's Comprehensive Land Use Plan Map is included in this report as Appendix 1 and serves as a provisional guideline for future development across the City. The land uses identified in the 2018 map provide a framework that will be reflected by the City's future development decisions. The exception is the area south of Schaeffer Rd and east of FM 1518. Recent land use plan amendments in this area include zoning changes based on data available up to October 1st, 2022.

2.3.2 Zoning

The City's existing zoning ordinances are included in this report as Appendix 2. The existing zoning ordinances were published in 2019 and serve as a means for which the 2018 Comprehensive Future Land Use Plan will be implemented. Based on land use data available up to October 1st, 2022 (including residential subdivision development information received from the City), the 2019 zoning designations were updated. It is assumed for the purposes of this study, that the zoning identified in Attachment 2 will remain in place for the 30-year planning period ending in 2050 apart from areas south of Schaeffer Rd and east of FM 1518 and areas just north of Trainer Hale Rd which are already approved for rezoning as of May 26, 2022. All existing and future subdivisions are shown in Appendix 5 & 6.

2.3.3 Delayed Annexation Agreements

Zoning ordinances were used to locate territories around the City under delayed annexation agreements. Territories under delayed annexation agreements currently exist within zones of Extra Territorial Jurisdiction (ETJ), which constrain the City's growth. These territories are primarily located throughout the Northeast corner of the City extending toward New Braunfels and in the Southeast between FM 1518 and IH-10.

2.3.3.1 Annexation Schedule

The City's Director of Planning and Community Development provided LAN with timelines for completing existing annexation agreements. The City Plans for the existing annexations to be completed by 2025.

2.3.3.2 Supported Land Uses of Territories to be Annexed

Table 1 summarizes the supported land uses of the territories under delayed annexation agreements. The annexation data provided to LAN was geographically categorized between the north and south. The location of the areas under a delayed annexation agreement is illustrated in Appendix 2 and the supported land uses for future development of these area is presented in Appendix 9 & 10.

Table 1: Land Use of Territories Under Delayed Annexation Agreements

Delayed Annexation Agreements: Parcel Land Use	Supported Land Uses[1]	Total Parcels	Total Acreage	Single-Family Residential Lots Allowed	Commercial Parcels
North Schertz	Commercial, Single-Family Residential	43	1,037	822	2
South Schertz	Commercial, Single-Family Residential	86	3,110	2,000	5

[1]For the purpose of this assessment, single-family residential land use includes Agricultural Conservation, Traditional Neighborhood Development (TND), Transit Oriented Development (TOD), and Estate Neighborhood

2.3.4 Population Projections

Table 2 uses AAMPO TAZ demographic data to summarize population projections over the 30-year planning period ending in 2050. Combining these projections with development anticipated as of October 1st, 2022, Projections suggest that population is expected to steadily increase throughout the 30-year planning period at an average compound annual growth rate (CAGR) of 1.%. Appendix 3 presents 2020 (historical) and 2050 (projected) population distribution across the City, reflecting the population increase provided in Table 2.

Table 2: Population Projections

Population Projections (Cumulative) [1]	Historical	5-Year	10-Year	15-Year	20-Year	25-Year	30-year
	2020	2025	2030	2035	2040	2045	2050
Compound Annual Growth Rate	-	***1.8%***	***2.0%***	***2.0%***	***1.9%***	***1.9%***	***1.8%***
Population	45,719	49,985	55,187	60,933	66,946	73,553	80,416
Total Increase	(+)	4,266	5,202	5,745	6,013	6,607	6,863

[1]Total population accounts for areas of existing Extra Territorial Jurisdiction (ETJ) for which growth is constrained

2.3.5 Residential Land Use

Table 3 uses AAMPO TAZ demographic data to summarize projections for the total number of households over the 30-year planning period. Future residential development across the City is expected to reflect population growth and increased traffic along IH-35. The number of households is expected to increase throughout the 30-year planning period at an average CAGR of 2.2%. 2020 (historical) and 2050 (projected) residential housing distribution across the City are shown in Appendix 4. Because AAMPO TAZ data does not categorize residence type, the housing projections include both single-family and multi-family residences.

Table 3: Housing Projections

Housing Projections (Cumulative)	Historical	5-Year	10-Year	15-Year	20-Year	25-Year	30-year
	2020	2025	2030	2035	2040	2045	2050
Compound Annual Growth Rate[1][2]	-	***3.2%***	***2.4%***	***2.2%***	***2.1%***	***2.0%***	***2.0%***
Households	15,441	18,034	20,305	22,640	25,120	27,735	30,742
Total Increase	(+)	2,593	2,271	2,335	2,480	2,615	2,737

[1]Total number of households accounts for all categories of residential housing units throughout the City
[2]Total number of households accounts for all residential housing units located within areas of existing Extra Territorial Jurisdiction (ETJ) for which growth is constrained

The City's Director of Planning and Community Development provided LAN with maximum build-out estimates for existing and planned single-family and multi-family residential developments throughout the City. Appendix 5 & 6 shows the location and density of these subdivisions in comparison to the Wastewater and Water Certificates of Convenience and Necessity (CCNs) service areas. Appendix 5 & 6 serves as an exhibit of where the City is allowed to provide services and where their population may be distributed. Table 4 summarizes the maximum build-out estimates. According to this data, approximately 90% of the existing and planned residential developments are single-family residential.

Table 4: Maximum Build-Out Estimates

Residential Type Land Use Statistics	Single-Family	Multi-Family
Number of Households Expected at Maximum Build-Out for Existing and Planned Subdivisions[2]	20,102	3,339

[2]Total number of households includes subdivisions in areas of existing ETJ for which growth is constrained

2.3.5.1 Single-Family Residential Development

The Comprehensive Land Use Plan indicates that single-family is the primary type of residential land use throughout the City. Over the 30-year planning period, development pressure along IH-35 and from New Braunfels will impact the distribution of residences across the City. Single-family housing density is expected to be higher in the north throughout this corridor. However, in the southern portion of the City, west of FM 1518, residential development will primarily consist of lower density rural and estate style subdivisions. It is anticipated that additional single-family development will occur east of FM 1518 based on recent requested and authorized zoning changes.

2.3.5.2 Multi-Family Residential Development

Currently, multi-family residential establishments are located centrally in the City and account for a small percentage of the City's residential type land uses. While the number single-family residences will continue to dominate over the 30-year planning period, data provided by the City's Director of Planning and Community Development notes a few new multi-family residential subdivisions have been planned. These developments are primarily located in the northeast between IH-35 and the Schertz City Limits, with one in the southern portion of the City. The location and density of these three developments are included in Appendix 5 & 6.

2.3.5.3 Average Household Size

Table 5 uses AAMPO TAZ demographic data to summarize the average number of persons per household over the 30-year planning period. Because AAMPO TAZ data did not categorize residence type, household size accounts for both single-family and multi-family residences. Table 5 indicates the average household size will remain close to three persons over the 30-year planning period.

Table 5: Household Size Projections

Average Household Size	Historical	5-Year	10-Year	15-Year	20-Year	25-Year	30-Year
	2020	2025	2030	2035	2040	2045	2050
Persons[1][2]	3.0	2.8	2.7	2.7	2.7	2.7	2.6

[1]All categories of residential housing throughout the City are accounted for
[2]Total number of households includes subdivisions in areas of existing ETJ for which growth is constrained

2.3.6 Commercial Land Use

The Comprehensive Land Use Plan implies that commercial type land uses will continue to exist primarily along major thoroughfares in the north surrounding IH-35, in the south surrounding IH-10, and centrally surrounding FM 3009. The number and location of existing and planned commercial-type parcels were provided by the City in the form of a GIS Shapefile, shown in Appendix 7 & 8. These exhibits show the Wastewater and Water CCN service areas, respectively, to compare where the City is allowed to provide service to where they can expect commercial development. It was determined that AAMPO TAZ data for the number of persons employed throughout the City could reflect the number of commercial-type establishments. The CAGR for employment was used to project the number of commercial establishments over the 30-year planning period. Table 6 summarizes the employment projections, CAGR, and anticipated number of commercial establishments. Increased traffic and population among the IH-35 corridor could result in a higher demand for commercial property development in the North.

Table 6: Employment & Commercial Property Projections

Employment Projections (Cumulative)	Historical[1]	5-Year	10-Year	15-Year	20-Year	25-Year	30-year
	2020	2025	2030	2035	2040	2045	2050
Compound Annual Growth Rate[2]	-	***0.8%***	***0.8%***	***3.0%***	***2.4%***	***2.2%***	***2.2%***
Persons Employed	21,437	22,363	23,288	24,213	27,305	30,397	33,839
Commercial Parcels	313	327	340	394	445	495	551
Total Increase in Commercial Parcels	(+)	14	14	54	50	50	56

[1]Employment and commercial projections include areas of existing Extra Territorial Jurisdiction (ETJ), for which growth is constrained

2.4 CCNs Service Area Updates

The City's existing Water and Wastewater certificates of convenience and necessity (CCNs) identified by the Public Utility Commission (PUC) were reviewed to identify areas the City is currently serving as well as resolve where the City may be servicing outside their PUC identified CCN boundaries.

Per correspondence on August 11, 2021, it was decided that the current water and wastewater CCN service areas would remain unchanged for the 30-year planning period. This conservative approach would allow the City to monitor potential CCN changes as development occurs and to adapt using the 5-year impact fee cycle in lieu of wholesale CCN change assumptions for the next 30 years.

The City is aware that some regions within their municipal City Limits currently exist outside their water and wastewater CCN service areas and will remain under the service of their existing providers throughout the 30-year planning period. Likewise, regions annexed into the City during the 30-year planning period will not be added to the City's water and wastewater CCN service areas if they are not currently located within the service areas. The existing water and wastewater CCN service areas can be seen in Appendix 9 & 10. These exhibits present the land use categories used in the development of population projection allocations, calculations of future demands, and wastewater loading development.

2.5 Future System Modeling

To develop future conditions for water and wastewater system modeling the existing system models will be modified to reflect the assumptions made in this report. Assumptions and projections made for City growth, land uses, and development are used to establish and allocate future demands and supply requirements for the required planning period. In general, the expansion of Municipal Boundaries throughout the planning period will result in City-wide growth and the extension of water and wastewater service networks. Projected residential and commercial development throughout the planning period will produce increased water and wastewater flows.

3. WATER SYSTEM EVALUATION & CIP

3.1 Modeling & Evaluating the Existing Water System

This section provides an overview of the existing system model evaluation and the assessment of the results against the TCEQ requirements for system storage capacity, supply, service capacity, and minimum pressure requirements for public water systems.

3.1.1 Updates to Existing System Model

LAN built a hydraulic model of the City's existing water distribution system in Bentley's WaterGEMS software using data provided by the City. The model and the Technical Memo with model build details and preliminary model verification results for the existing system were presented to the City at a review meeting on September 10, 2020.

After the existing water system review meeting on September 10, 2020, the following items were updated in the hydraulic model to better reflect existing conditions:

- Wholesale Customer Demands
- Residential Water Usage Patterns
- Live Oak Pressure Reducing Valve Settings
- Removal of Waterlines Not in Service

3.1.1.1 Wholesale Customer Demands

Meter usage data from the City of Selma and City of Cibolo was provided to LAN by the City and were used to identify average and peak day demands at the wholesale customers' meters. Average day demands and peak day demands were input into the existing system model at each customer meter location and are summarized in Table 7 and Table 8, respectively.

Table 7: Average Day Wholesale Customer Meter Demands

City of Selma		
EST	360	gpm
GST	70	gpm
City of Cibolo		
Mesa	10	gpm
Ripps-Kreusler	6	gpm
Cibolo Crossing	8	gpm

Table 8: Peak Day Wholesale Customer Meter Demands

City of Selma		
EST	610	gpm
GST	330	gpm
City of Cibolo		
Mesa	20	gpm
Ripps-Kreusler	14	gpm
Cibolo Crossing	14	gpm

3.1.1.2 Residential Water Usage Patterns

During the review of the existing system model with the City, it was noted that the residential water usage patterns did not reflect the observed peak hour usage for the Schertz water system. With only monthly flow monitoring data available from the City, updated representative average day and peak day water usage patterns for residential customers was developed using an American Water Works Association report.

The updated water usage patterns were developed using the 1993 American Water Works Association (AWWA) Residential Water Use Patterns report using data. The City of Norman, Oklahoma was selected to best represent residential water use patterns for the City of Schertz because of similarities in annual precipitation, average seasonal temperatures, and land use. The AWWA report provided separate usage pattern for both single and multi-family land use types and these patterns were used to update the residential and apartment demands in the existing system model.

The average day water usage patterns for Single-Family and Multi-Family use were developed using the Norman info provided in the 1993 report. The average to peak multipliers, used to develop the peak day water usage patterns for Single-Family and Multi-Family use, were calculated using the 36 months of billing data provided to LAN by the City. These average to peak multipliers are:

- Single-Family = 3.2
- Multi-Family = 2.6

The Single-Family and Multi-Family average day and peak day diurnal curves used in the existing system model are illustrated in Figure 1 and Figure 2, respectively.

Figure 1: Average & Peak Day Diurnal Patterns for Single-Family Residential Meters

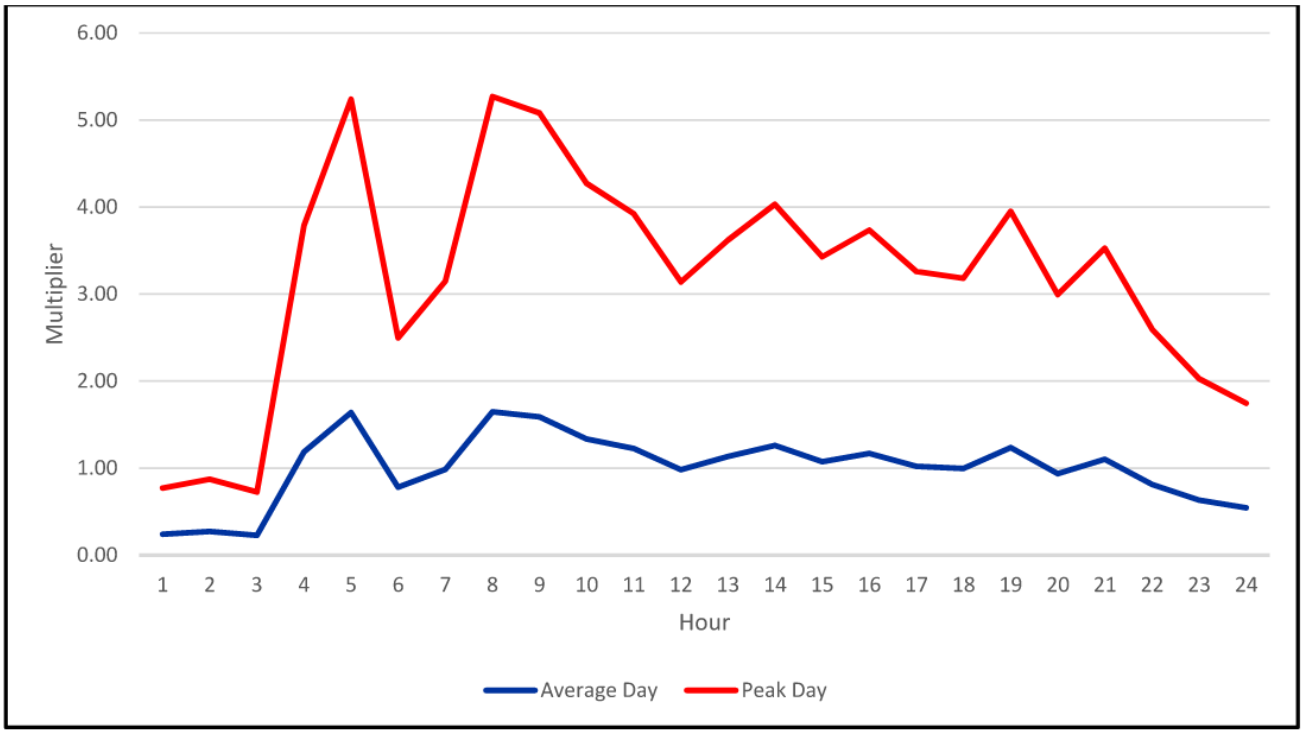
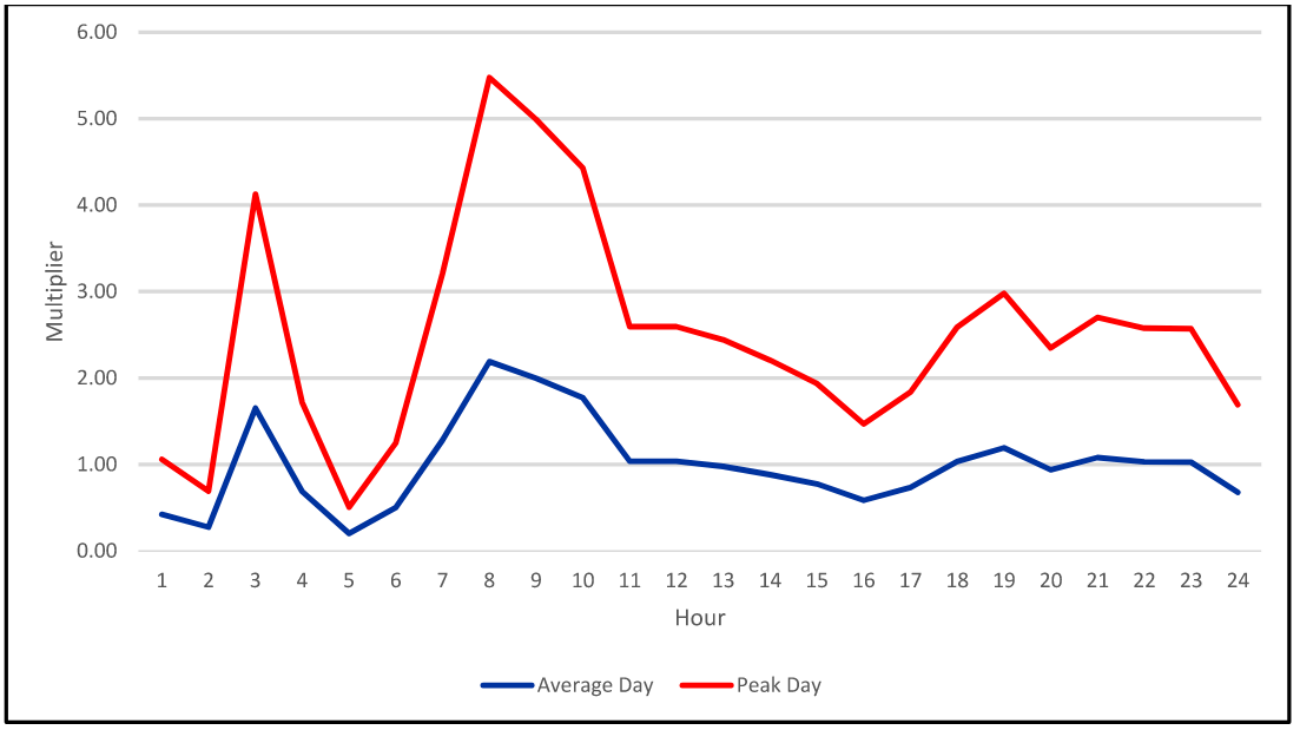


Figure 2: Average & Peak Day Diurnal Patterns for Multi-Family Residential Meters

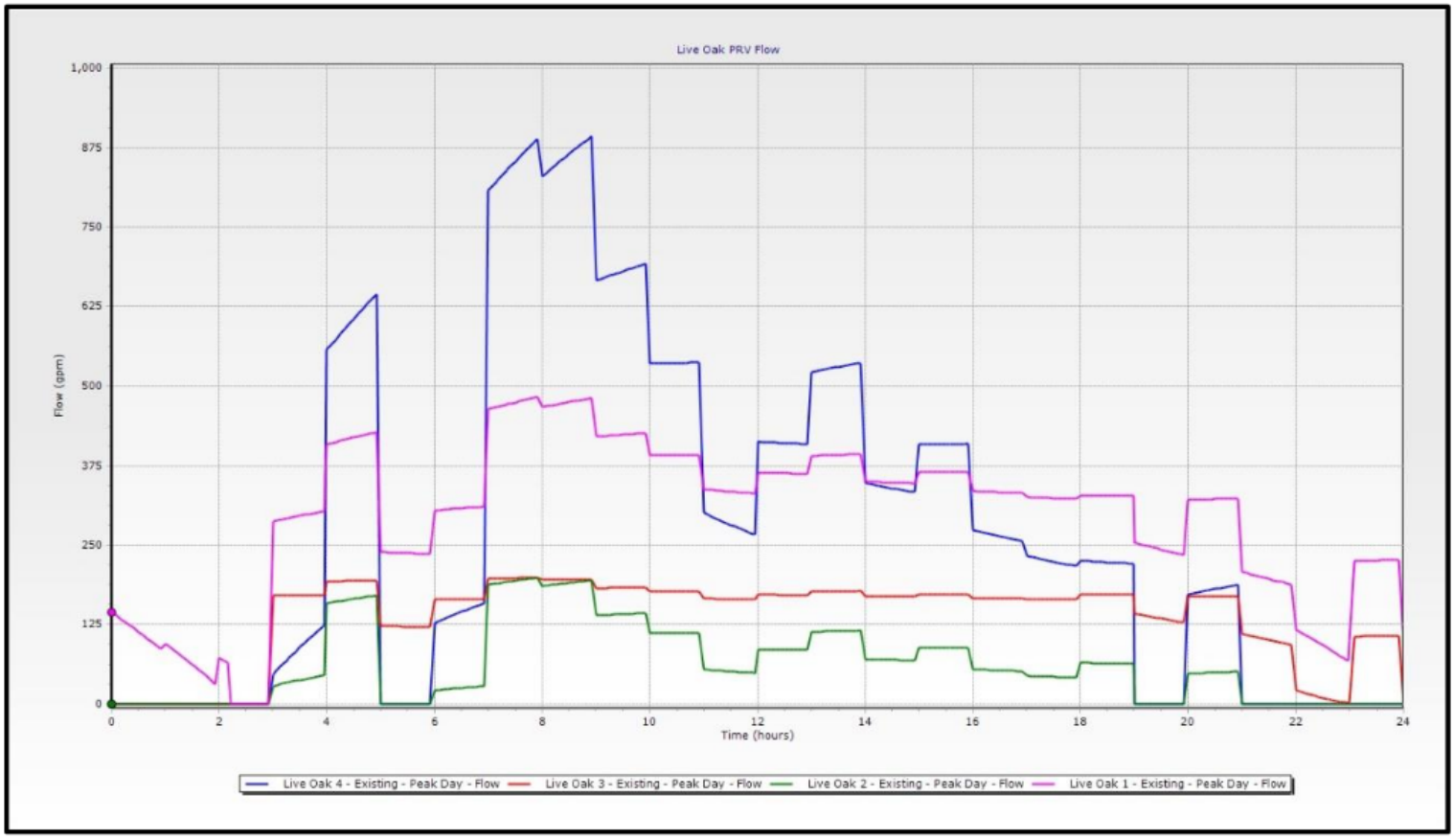


3.1.1.3 Live Oak Pressure Reducing Valve Settings

Comments provided by the City describe that the PRVs separating the Live Oak and I-35 pressure planes do not open under typical average day conditions but do open under peak day conditions. The City indicated that under peak day conditions these valves open around 4:30 am and stay open until around midnight. To simulate these conditions, the assumption was made that, all PRVs were given the same pressure setting.

On the Live Oak side of the pressure plane boundary, under peak day conditions, and with all the valves closed, observed pressures at the PRVs averaged 67-psi. Therefore, a pressure setting of 67-psi was tested in the model to see if the PRVs would open during the simulation in the window of time provided by the City. The PRV located near the corner of Mare Way and Schertz Parkway is at a lower elevation of 713-ft (approximately 14 feet lower than the other PRVs). It was assumed that it was unlikely to open in tandem with the other four PRVs on this pressure plane boundary. The results showed all PRVs were open during a window of time similar to the one provided by the City, except the PRV located near the corner of Mare Way and Schertz Parkway as assumed. Flow through the four PRVs that opened throughout a 24-hour EPS peak day scenario at a pressure setting of 67-psi is shown in Figure 3. The PRVs shown in Figure 3 are primarily open between 4:30 am and midnight. The PRV located near the corner of Mare Way and Schertz Parkway was not shown because it did not open at any time during the 24-hour EPS peak day scenario.

Figure 3: Live Oak PRV Flows



3.1.1.4 Removal of Waterlines Not in Service

The waterlines shown in Figure 4 were removed from the existing system model. While the lines are planned, the City reported that these waterline segments designated as "Active" in the waterline shapefile, were not yet in service. They will be included in the future conditions model.

Figure 4: Extent of Waterline Segment Removed from Existing System Model

3.1.2 Public Water System Evaluation Criteria

To evaluate the City's existing system model, criteria were developed in accordance with Texas Commission on Environmental Quality (TCEQ) Public Drinking Water Rules and Regulations for Public Water Systems found in the Texas Administrative Code (TAC) Chapter 290.D. The TCEQ Rules and Regulations provide minimum capacity requirements for public water systems. The rules and regulations effective January 3, 2019 are applied in this analysis.

Several of the evaluation criteria are calculated based on the number of connections in the existing system model. The City of Schertz reports 16,434 connections in the existing water system as of December 15, 2020.

The City operates their existing water system as three pressure planes, Scenic Hills, I-35, and Live Oak. For the purposes of this evaluation the system will be assessed as one contiguous network because of the interactions between the existing pressure planes.

Extended period simulations were performed using Bentley's WaterGEMS software which provided the tools and results necessary to assess the existing system model according to the TCEQ criteria for the following:

- 24-hour Average Day Flow (ADF)
- 24-hour Peak Day Flow (PDF)
- 48-hour Peak Daily Plus Fire Flow Analysis

The key criteria for the City's existing system are summarized in Table 9. Detailed results for the evaluation criteria are discussed in the order as they appear in Table 9 throughout this section.

Table 9: TAC Criteria for the Evaluation of the City's Existing System

Category	Memo Section	Rule	Description	Results
System Storage and Supply	3.2.1	*290.45.a* & *290.45.f*	Sources of water supply can supply maximum daily demands during extended peak usage.	Field Verification Needed
	3.2.2	*290.45.e.3* & *290.45.e.1*	Minimum water system capacity requirements shall be determined by calculating the requirements based upon the number of retail customer service connections of that wholesale water supplier, if any, fire flow capacities, if required by §290.46(x) and (y) of this title and adding that amount to the maximum amount of water obligated or pledged under all wholesale contracts. Wholesalers must provide enough service pumping capacity to meet or exceed combined maximum daily commitments specified in obligations.	Field Verification Needed
	3.2.3	*290.45.b.1.D.i-iii*	System must have a minimum total storage capacity of 200 gpm gallons per connection.	**Meets Minimum Criteria**
	3.2.4	*290.45.b.1.D.iv*	System must have a minimum total elevated storage capacity of 100 gallons per connection.	**Meets Minimum Criteria**
System Service Capacity	3.2.5	*290.45.b.1.D.iii* & *290.45.b.1.D.i*	System must have a minimum total pump/well capacity of 0.6 gpm per connection.	**Meets Minimum Criteria**
System Minimum Pressure Requirements	3.2.6	*290.44.d*	System must maintain a minimum pressure of 35-psi under normal conditions.	Field Verification Needed
	3.2.7	*290.44.d*	System must maintain a minimum pressure of 20-psi under combined fire and drinking water flow conditions.	Field Verification Needed

3.1.2.1 Supply & Storage

TAC 290.45.a

"Sources of supply, both ground and surface, shall have a safe yield capable of supplying the maximum daily demands of the distribution system during extended periods of peak usage and critical hydrologic conditions. The pipelines and pumping capacities to treatment plants or distribution systems shall be adequate for such water delivery. Minimum capacities required are specified in §290.45 (relating to Minimum Water System Capacity Requirements)."

A 24-hour extended period simulation (EPS) scenario, beginning at midnight, was run for the existing system under peak day conditions. Over the 24-hour simulation, it was observed that both the I-35 elevated storage tank (EST) and the Live Oak ground storage tank (GST) water supply did not recover to at least the same percent full as it was set to at the beginning of the simulation. Figure 5 shows the I-35 EST and Live Oak GST capacities over the 24-hour simulation.

In Figure 5, the I-35 EST begins the simulation at 98% capacity and ends the simulation at 20% capacity. Likewise, the Live Oak GST begins the simulation at 83% capacity and ends the simulation at 56% capacity. Because the tanks did not recover by the end of the 24-hour simulation, the run time was lengthened to 48-hours to assess if the tanks recovered by peak hour (5:00 am) and if the decline in tank level continued throughout the second day. Figure 6 shows that neither tank recovers and the Live Oak GST almost drains completely by hour 48. The observed results indicate that the existing system model's water supply would be incapable of supplying peak day demands for an extended period as stated in TAC 290.45.a. The City did not indicate that they have issues filling the Live Oak EST or GST as severely as seen in the existing system model. A meeting was held to discuss this issue, and additional information about the system and SCADA was provided to LAN. With this information, the model was re-calibrated, and the results more closely reflected what the Live Oak EST and GST were experiencing.

Figure 5: Live Oak GST & I-35 EST Percent Full Over 24 Hours

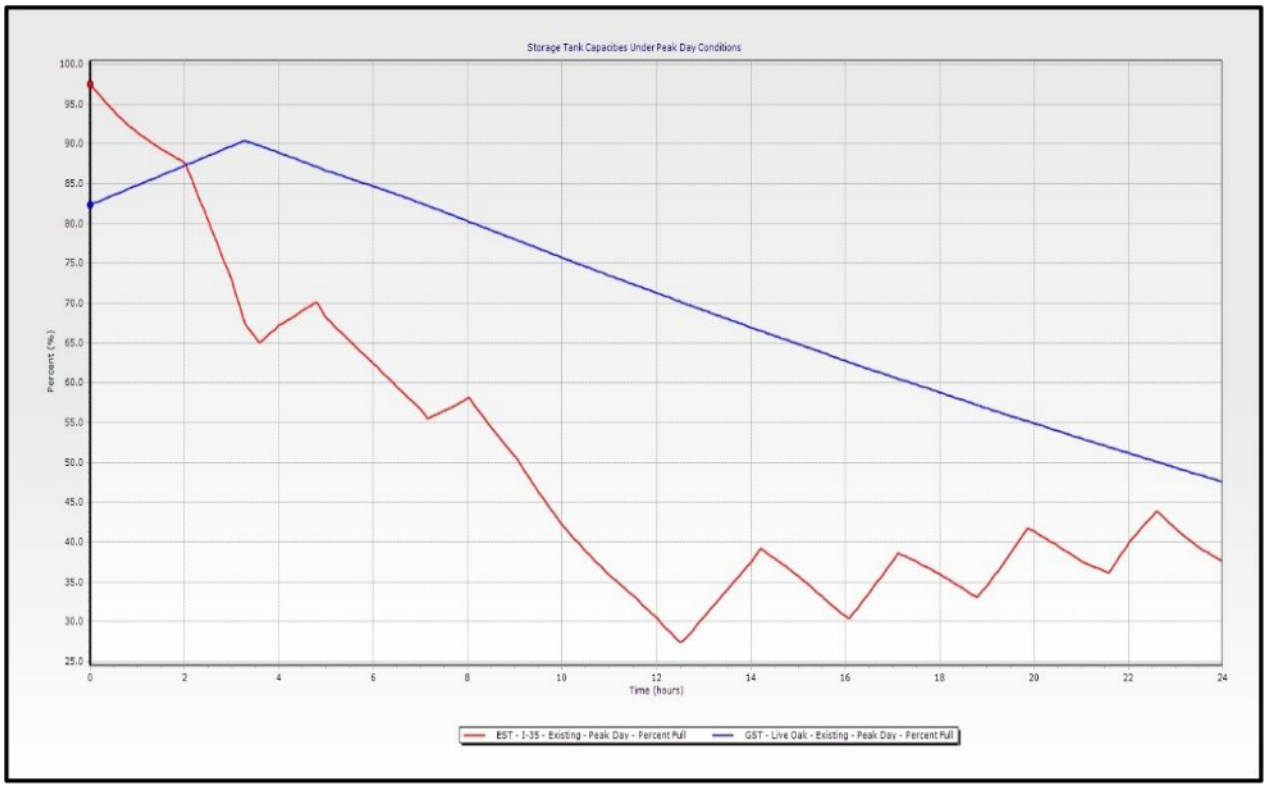


Figure 6: Live Oak GST & I-35 EST Percent Full Over 48 Hours

3.1.2.2 Wholesale Supplier Requirements

TAC 290.45.e

"The following requirements apply to systems which supply wholesale treated water to other public water supplies: Wholesalers must provide enough production, treatment, and service pumping capacity to meet or exceed the combined maximum daily commitments specified in their various obligations."

"… minimum water system capacity requirements shall be determined by calculating the requirements based upon the number of retail customer service connections of that wholesale water supplier, if any, fire flow capacities required by chapter 290.46, and adding that amount to the maximum amount of water obligated or pledged under all wholesale contracts, if required."

The minimum required water supply is of 0.6 gpm per connections. For Schertz's 16,434 connections this minimum water supply is approximately 9,860 gpm. The combination of water supplies is 10,400 gpm as shown in Table 10.

- Schertz-Seguin Local Government Corporation (SSLGC) is the main supply of water to the existing system. Based on monthly flow monitoring data provided by the City, the maximum daily supply (under peak day conditions) for Schertz from SSLGC is approximately 6,800 gpm.
- Schertz Wells - There are two Schertz wells which can supply up to 1,800 gpm each. The wells supply water directly to the Nacogdoches EST under peak day conditions.

Table 10 summarizes the system's maximum supply which **meets the minimum required capacity** for existing conditions.

Table 10: Well Capacities

Water Supply	Capacity
SSLGC	6,800 gpm
Nacogdoches 1	1,800 gpm
Nacogdoches 2	1,800 gpm
Total Peak Day Supply	**10,400 gpm**

The City of Schertz provides water to two wholesale customers, the City of Cibolo and the City of Selma. The wholesale contracts with Cibolo and Selma do not specify maximum daily commitments.

- Cibolo - from their wholesale water contracts with the City of Cibolo, the City of Schertz is to supply a combined total of 750 acre-feet of potable water per year, this includes 350 acre-feet of potable water per year designated to the Keli Heights Subdivision. 750 acre-feet per year is approximately 465 gpm.
- Selma - from their wholesale water contract with the City of Selma, the City of Schertz is to supply a total of 800 acre-feet of potable water per year. 800 acre-feet per year is approximately 496 gpm.

Table 11 summarizes contracted commitments to wholesale customers.

Table 11: Wholesale Water Commitments

Wholesale Customer	Commitment (acre-feet/year)	Commitment (gpm)
City of Cibolo	750	465
City of Selma	800	496

Under peak day conditions, the existing water system's current available supply of 10,400 gpm (from Table 10) cannot meet the minimum required supply to the City (9,860 gpm) and its wholesale customers (961 gpm, from Table 11) which totals 10,821 gpm.

3.1.2.3 Total Storage Capacity

TAC 290.45.b

"For more than 250 connections, the system must have a total storage capacity of at least 200 gallons per connection."

The minimum required storage capacity, at 200 gallons per connection, for the existing water system is 3,286,800 gallons. There are eight storage tanks within the existing water system: four elevated storage tanks and four ground storage tanks. The combined total capacity of the storage tanks is 8,500,000 gallons, meeting the minimum storage capacity requirement. Table 12 summarizes storage tank capacities.

Table 12: Storage Tank Capacities

Tank	Capacity Gallons
Northcliffe EST	1,000,000
Nacogdoches EST	500,000
Live Oak EST	1,500,000
I-35 EST	1,000,000
Deer Haven GST	1,500,000
Live Oak GST	1,500,000
Ware Seguin GST	500,000
Northcliffe GST	1,000,000
Total Storage Capacity	**8,500,000**

3.1.2.4 Elevated Storage Tank Capacity

TAC 290.45.b

"For more than 250 connections, the system must meet the following requirements: Have an elevated storage tank capacity of 100 gallons per connection or a pressure tank capacity of 20 gallons per connection. An elevated storage capacity of 100 gallons per connection is required for systems with more than 2,500 connections."

Based upon the number of connections in the existing water system, the minimum required EST capacity, at 100 gallons per connection, is 1,643,400 gallons. There are four ESTs within

the existing water system with a combined storage capacity of 4,000,000 gallons, meeting the minimum required EST capacity. Table 13 summarizes the existing water system elevated storage tank maximum capacities.

Table 13: Elevated Storage Tank Capacities

Tank	Capacity (Gallons)
Northcliffe EST	1,000,000
Nacogdoches EST	500,000
Live Oak EST	1,500,000
I-35 EST	1,000,000
Total Elevated Storage Capacity	**4,000,000**

3.1.2.5 Pumping Capacity

TAC 290.45.b

"For systems which provide an elevated storage capacity of 200 gallons per connection, two service pumps with a minimum combined capacity of 0.6 gpm per connection are required at each pump station or pressure plane. If only wells and elevated storage are provided, service pumps are not required."

Based upon the number of connections in the existing water system, the minimum required elevated storage capacity of 200 gallons per connection is 3,286,800 gallons. Schertz currently has 4,000,000 gallons of elevated storage within their system. Therefore, the minimum pumping capacity for the City is 0.6 gpm per connection based on the requirements.

The minimum required combined pumping capacity for the existing water system, at 0.6 gpm per connection, is 9,860 gpm. There are four pump stations within the existing water system housing a total of 13 pumps. Table 14 summarizes the capacities of the 13 existing water system pumps. The maximum total pumping capacity of the pumps is 23,600 gpm, meeting the minimum required capacity. The firm pump capacity (with the largest pump out of service is 20,800 gpm which also meets the minimum capacity.

Table 14: Pump Capacities

Location	Pump Details
Northcliffe 1	2,100 gpm, 232 TDH
Northcliffe 2	2,100 gpm, 232 TDH
Live Oak - HS4	2,800 gpm, 299 TDH *Goulds*
Live Oak - HS3	2,800 gpm, 295 TDH *Fairbanks Morse*
Live Oak - HS2	2,400 gpm, 295 TDH *Fairbanks Morse*
Live Oak - HS1	2,400 gpm, 295 TDH *Fairbanks Morse*
Live Oak - LS3	2,200 gpm, 145 TDH *Goulds*
Live Oak - LS2	LS - 2,200 gpm, 145 TDH
Live Oak - LS1	LS - 2,200 gpm, 145 TDH
Ware Seguin 2	600 gpm, 123 TDH
Ware Seguin 1	600 gpm, 123 TDH
Deer Haven 1	600 gpm, 172 TDH
Deer Haven 2	600 gpm, 172 TDH
Maximum Pumping Capacity	**23,600 gpm**

3.1.2.6 System Minimum Pressures

TAC 290.44.d

"… capable of providing a minimum pressure of at least 35-psi at all points within the distribution network"

In coordination with the City, LAN made assumptions about the existing water system for the hydraulic model where data was limited. While the model indicates operations concerns in the water system, these should be field verified by the City. The existing system under peak day and average day conditions was evaluated in the model using a 24-hour EPS to observe system wide minimum pressures. The TCEQ required minimum pressure of 35-psi at all points within the distribution network applies to normal operating conditions (e.g. no fire flow or line breaks) and is used as the benchmark for assessing the observed pressures for peak day and average day conditions in the existing system model.

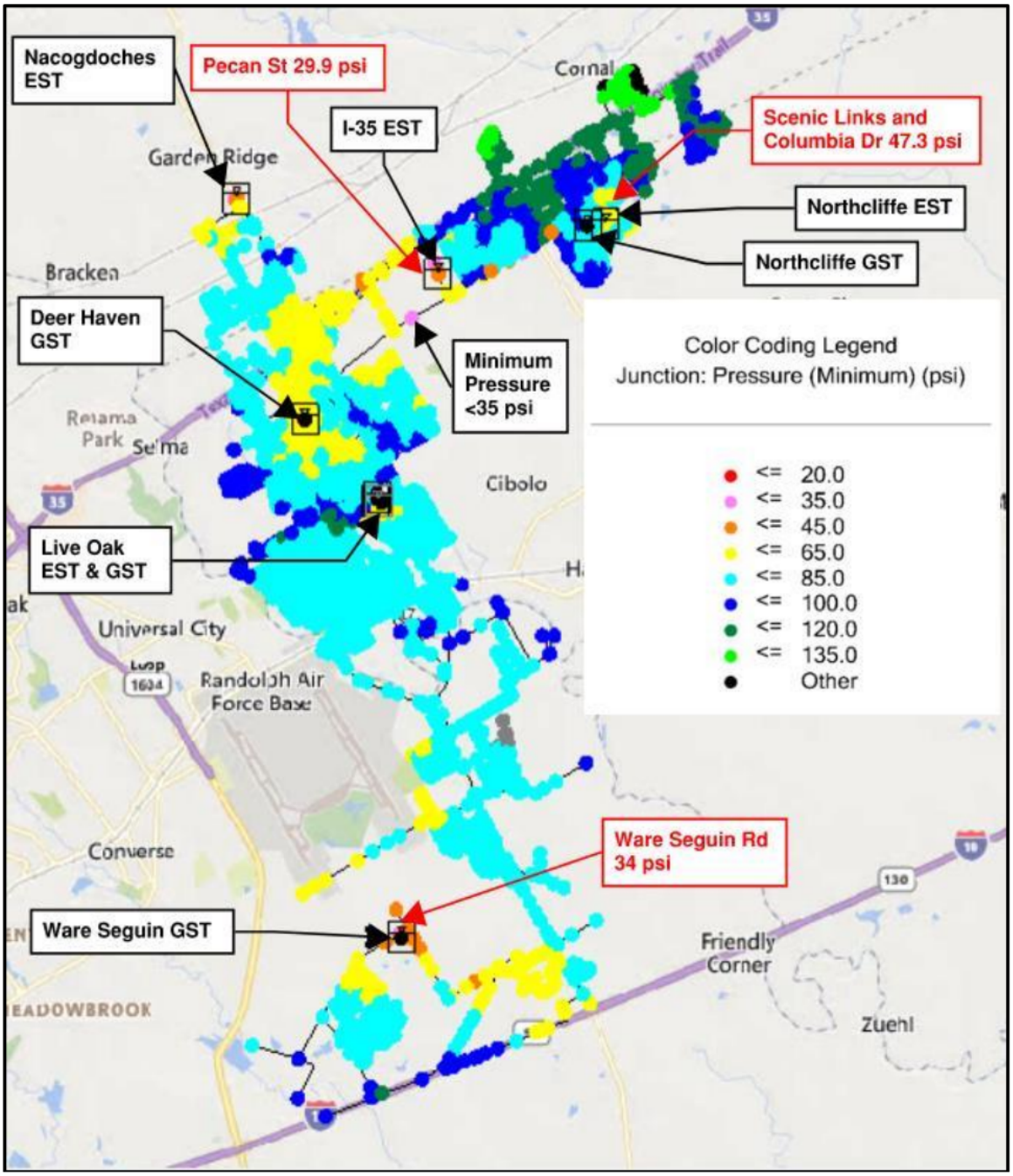
Average Day Conditions

Without detailed pressure readings across the service area, the existing system model can be used to approximate a system pressure. While the majority of the system does meet the minimum 35-psi, the results from the existing system model indicate pressure concerns under average day conditions in some areas. Observed minimum system pressures under average day conditions are summarized in Table 15. Figure 7 illustrates the observed minimum system pressures across the existing system model under average day conditions.

Table 15: Average Day Minimum Pressures Observed in Each Pressure Plane

Pressure Plane	Min. Pressure (psi)	Location	Time Step
Scenic Hills	47	Scenic Links and Columbia Dr	4 am
I-35	30	Pecan St, East of I-35 EST	12 pm
Live Oak	34	Near Ware Seguin Plant	11 pm

Figure 7: Average Day Conditions Minimum Pressures



While minimum pressures in the existing system model indicated flows approximately 1-psi below the minimum required pressure of 35-psi at the intersection of Ware Seguin Road and the Ware Seguin Plant and at high elevations adjacent to the I-35 EST, the pressures were significantly above the emergency operations threshold of 20-psi. This is a small deviation and indicates additional data collection, and analysis should be conducted by the City for verification of operations.

The Ware Seguin Plant low pressures occur near the end of the model day and could be related to the storage/capacity issues referenced above. The I-35 EST area low pressures occur near mid-day and could be related to demand patterns used in place of detailed Schertz demand data.

Peak Day Conditions

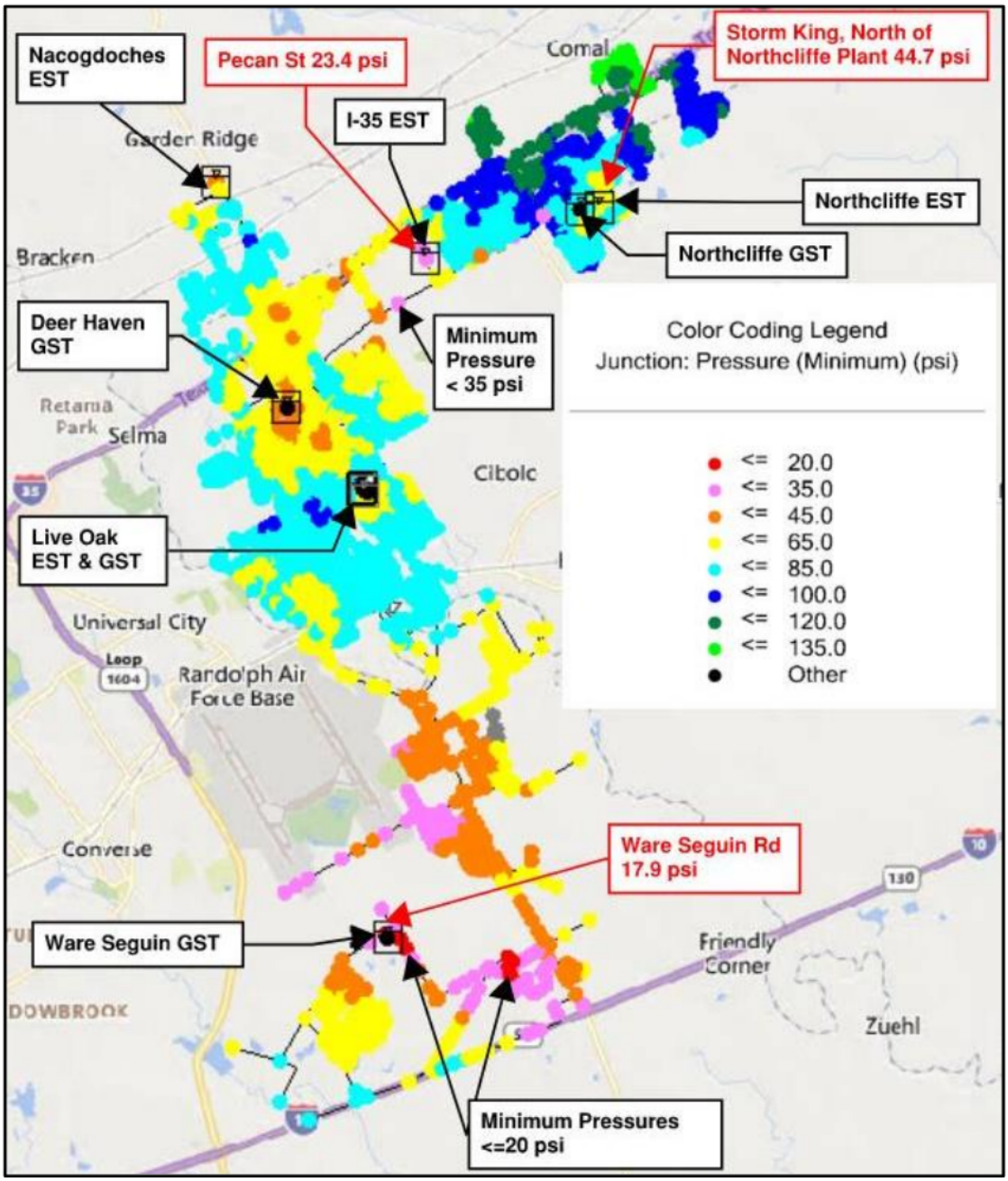
Under peak day conditions, the majority of the system does meet the minimum 35-psi. This is illustrated on Figure 8 which summarizes the observed minimum system pressures across the existing water system under peak day demand conditions. However, there were locations in the existing system model where pressures below the minimum requirement were observed, along Ware Seguin Road and near the I-35 EST at Pecan Street. The I-35 EST area low pressures occur near mid-day and could be related to demand patterns used in place of detailed Schertz demand data. These locations are noted on Figure 8.

Pressures were below the required 35-psi minimum, as well as the below the 20-psi emergency operations minimum along Ware Seguin Road and surrounding the Ware Seguin Plant. There are two factors driving the low pressure at this location, first its elevation is higher than the surrounding area by approximately 40-ft and, second, at 5 am when this low pressure occurs, the peak residential demand overlaps with irrigation demand from the HOA meters in the residential subdivisions immediately to the northeast and southwest. These low-pressure results indicate additional data collection, and analysis should be prioritized. Observed minimum system pressures under peak day conditions are summarized in Table 16.

Table 16: Peak Day Minimum Pressures Observed in Each Pressure Plane

Pressure Plane	Min. Pressure (psi)	Location	Time Step
Scenic Hills	45	Storm King, North of Northcliffe Plant	7 am
I-35	23	Pecan St, East of I-35 EST	12 pm
Live Oak	18	Near Ware Seguin Plant	5 am

Figure 8: Peak Day Conditions Minimum Pressures



3.1.2.7 Fire Flows

TAC 290.44.d.

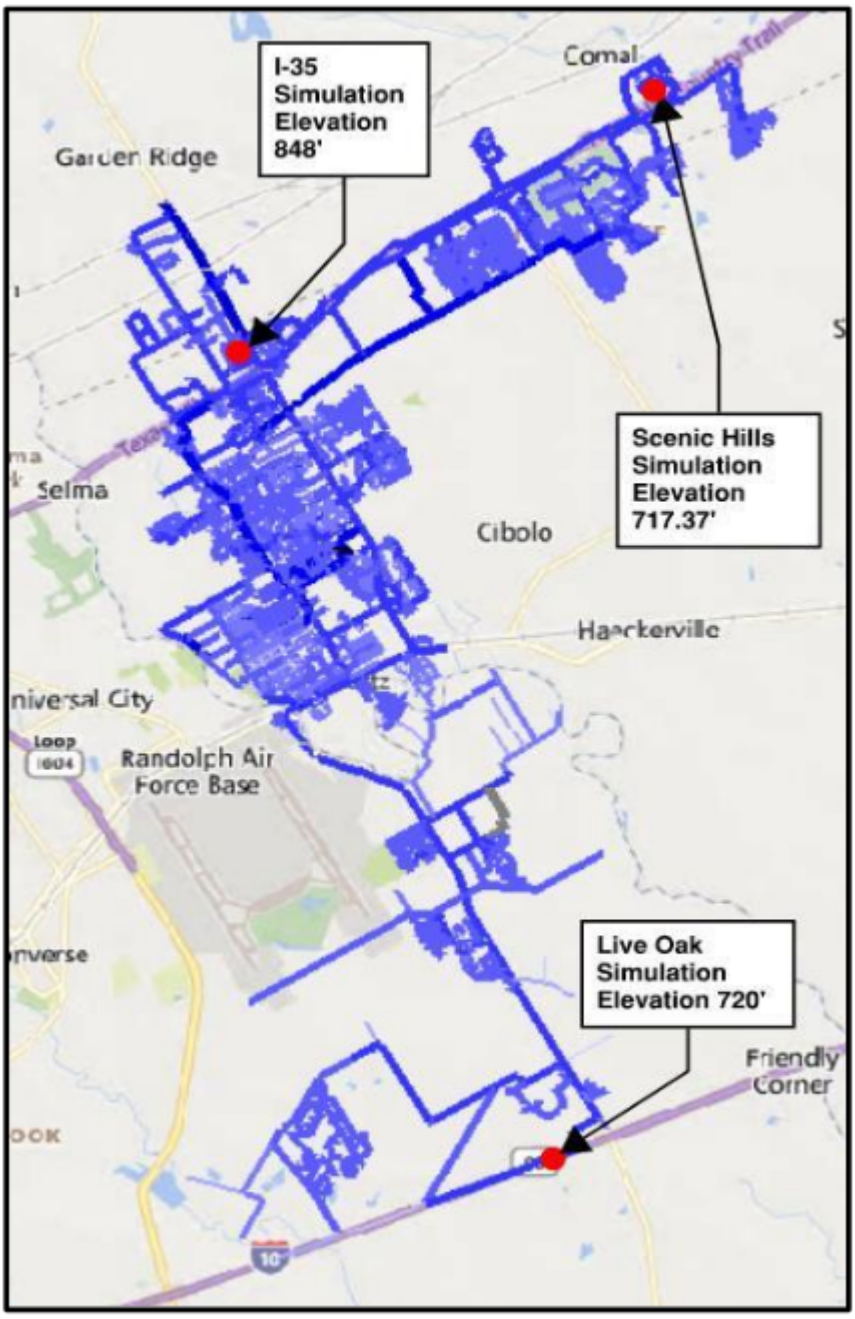
"When the system is intended to provide firefighting capability, it must also be designed to maintain a minimum pressure of 20-psi under combined fire and drinking water flow conditions."

For conservative modeling purposes, the existing water system was evaluated for three separate peak day plus fire flow scenarios (one in each pressure plane) to observe any potential interaction between the pressure planes. Fire Flow simulations were run at a commercial meter selected to provide "worst case" scenarios within each pressure plane. These specific locations for fire flows

in each pressure plane were selected because its commercial meter was at a higher elevation than other commercial meter locations in the pressure plane and were not close in proximity to an elevated storage tank or pump station. A representative Fire Flow demand of 3,500 gpm was placed at the selected meter during the corresponding simulation. Simulating worst case scenario fire flow conditions for each pressure plane provides an analysis of how the pressure planes interact while under critical conditions.

The selected locations for each simulation are shown in Figure 9. Fire Flow simulations were set to occur from 7 am to 10 am under peak day conditions. This creates a “worst case” condition where the fire flow occurs during peak hour.

Figure 9: Fire Flow Simulation Locations



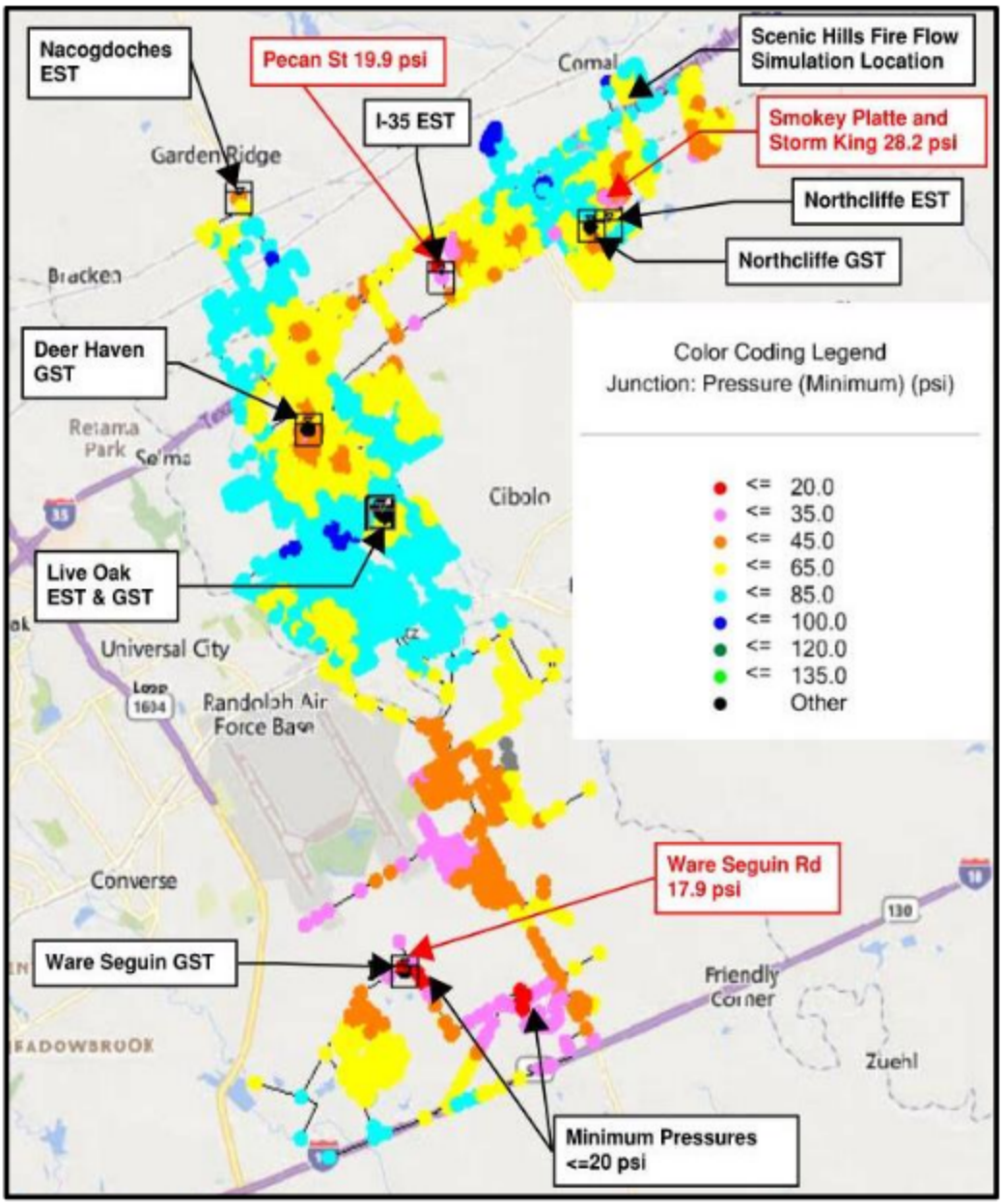
The Scenic Hills Fire Flow simulation was placed off I-35 at a commercial meter south of Baugh Lane. For the Scenic Hills Peak Day plus Fire Flow simulation, the majority of the system does meet the minimum 20-psi. However, there were locations in the existing system model where pressures below the minimum requirement were observed. The observed system minimum pressures fell below the minimum required pressure of 20-psi at high elevations along Ware Seguin Road, surrounding the Ware Seguin Plant, and at high elevations adjacent to the I-35 EST. These locations are noted on Figure 10 which summarizes the observed minimum system pressures across the existing system model under Peak Day plus Fire Flow conditions. This minimum pressure is a small deviation and systematically observed through non-fire flow conditions. It indicates additional data collection, and analysis is needed.

Observed minimum system pressures for the Scenic Hills Peak Day plus Fire Flow simulation are summarized in Table 17.

Table 17: Peak Day Plus Fire Flow Scenic Hills Simulation

Pressure Plane	Min. Pressure (psi)	Location	Time Step
Scenic Hills	28	Smokey Platte and Storm King	7 am
I-35	20	Pecan St, East of I-35 EST	5 pm
Live Oak	18	Near Ware Seguin Plant	5 am

Figure 10: Scenic Hills Fire Flow Simulation

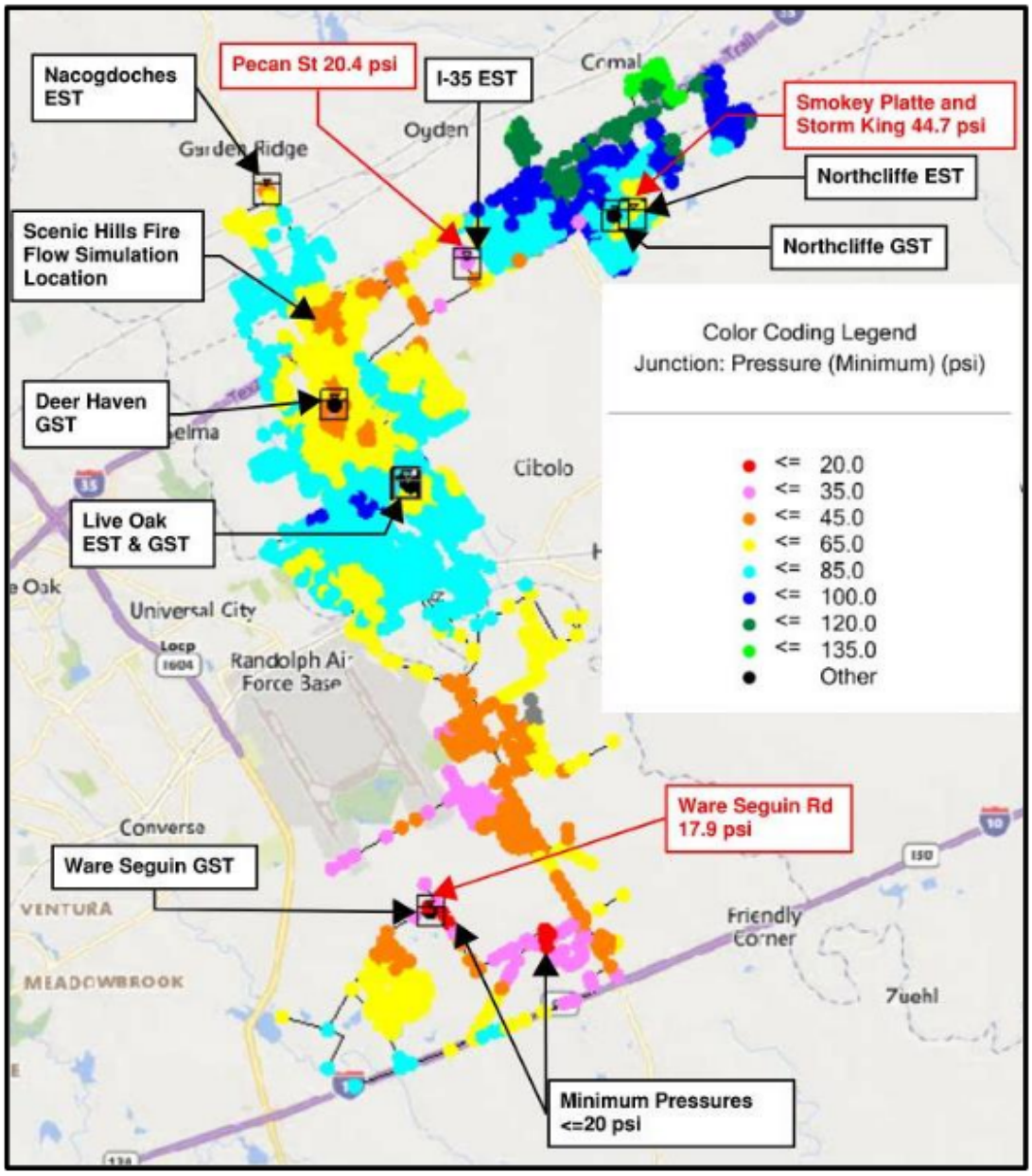


The I-35 Fire Flow simulation was placed near the intersection of I-35 and FM 3009 at a commercial meter adjacent to Corridor Parkway. For the I-35 Peak Day plus Fire Flow simulation, the majority of the system does meet the minimum 20-psi. However, there were locations in the existing system model where pressures below the minimum requirement were observed. The observed system minimum pressures fell below the minimum required pressure of 20-psi at high elevations along Ware Seguin Road and surrounding the Ware Seguin Plant. These locations are noted on Figure 11 which summarizes the observed minimum system pressures across the existing system model under Peak Day plus Fire Flow conditions. This minimum pressure is a small deviation and systematically observed through non-fire flow conditions. It indicates additional data collection, and analysis is needed. Observed minimum system pressures for the I-35 Peak Day plus Fire Flow simulation are summarized in Table 18.

Table 18: Peak Day Plus Fire Flow I-35 Simulation

Pressure Plane	Min. Pressure (psi)	Location	Time Step
Scenic Hills	45	Storm King and Smokey Platte, North of Northcliffe	7 am
I-35	20	Pecan St, East of I-35 EST	1 pm
Live Oak	18	Near Ware Seguin Plant	5 am

Figure 11: I-35 Fire Flow Simulation

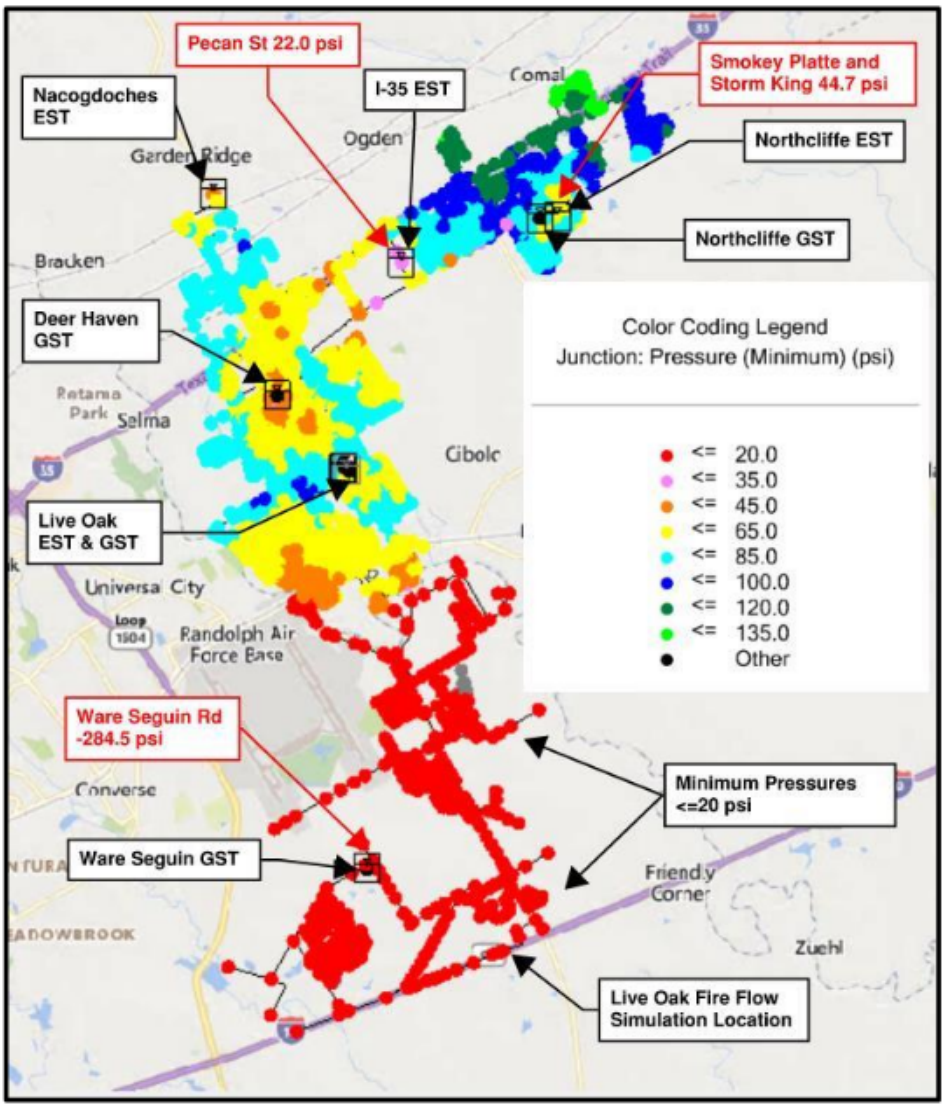


The Live Oak Fire Flow simulation was located at a commercial meter approximately 0.6 miles west of the intersection of I-10 and FM 1518. For the Live Oak Peak Day plus Fire Flow simulation, the majority of the I-35 and Scenic Hills Pressure Planes do meet the minimum 20-psi. However, the observed system minimum pressures fell below the minimum required pressure of 20-psi across the majority of the Live Oak Pressure Plane south of FM 78. These locations are noted on Figure 12 which summarizes the observed minimum system pressures across the existing system model under Peak Day plus Fire Flow conditions. These results indicate additional data collection, and analysis is needed. Observed minimum system pressures for the I-35 Peak Day plus Fire Flow simulation are summarized in Table 19.

Table 19: Peak Day Plus Fire Flow Live Oak Simulation

Pressure Plane	Min. Pressure (psi)	Location	Time Step
Scenic Hills	45	Storm King and Smokey Platte, North of Northcliffe	7 am
I-35	22	Old Wiederstein Rd, Southwest of I-35 EST	1 pm
Live Oak	Negative Pressures	Near Ware Seguin Plant	8 am

Figure 12: Live Oak FIre Flow Simulation



3.1.3 Recommendations

For the TAC Criteria where the model did not demonstrate that the minimum criteria was met, it is recommended that the City take steps to verify the behavior of the water system in the field. This section presents the steps the City can take to verify the model observations.

3.1.3.1 System Storage & Supply

Although the system meets the minimum total storage capacity, the existing system model results indicated that the system cannot supply peak day demands for an extended period of time. It is recommended that the City perform pressure and flow monitoring at all pump stations and ESTs concurrently for two weeks during a peak day period (e.g., Mid-August) to verify behavior of the water system under these conditions.

It is LAN's understanding that a second supply connection from the SSLGC will be connected to the proposed Corbett EST (located near the east dead end of Ray Corbett Dr.). This additional supply location and EST will be assessed in the Future System Evaluation effort. These future

conditions results will be considered when developing the final recommendations for storage and supply of the City's water system.

3.1.3.2 System Minimum Pressure Requirements

Because pressures below the minimum requirements for the average day, peak day, and peak day plus fire scenarios were observed in the existing system model, it is recommended that the City perform pressure monitoring at the locations were these low pressures were observed at the same time that the peak day period flow and pressure monitoring at the pump stations and ESTs is being performed.

It is recommended that the data recording equipment used be set to record pressure and flow readings at least every 15-minutes.

3.1.4 Summary

The results from this existing system evaluation were used to develop preliminary infrastructure and operational recommendations for near-term and future system improvements. These recommendations, in conjunction with currently planned improvements, are assessed in the future system evaluation and used in the development of the Capital Improvements Plan. Preliminary recommendation alternatives under consideration are (but not limited to):

- Increase in water supply
- Increased pumping capacity
- Increased storage capacity
- Changes to pump operating pressure controls or schedules

3.2 Future Water System Evaluation & CIP

The following information, criteria, and constraints were used to identify and develop proposed water system improvement projects.

- City direction for projects already in planning, design, and construction
- Minimum pipe size of 8-inches
- Minimum normal system pressure of 45 psi

3.2.1 Near Term System Evaluation

Before proceeding to model future scenarios, the system was analyzed to identify improvements needed to solve present day system issues. This analysis is referred to as 'near-term' system improvements and accounts for projects which are currently under design or construction and other projects identified in the analysis to resolve existing system deficiencies.

The near-term system water model was developed based on the existing conditions model previously developed. Projects which are currently in various stages of design and construction were provided by the City and implemented into the model. After implementing City-identified projects the model was run in average day, peak day, and fire flow conditions to identify additional improvements needed.

3.2.1.1 Fire Flow Analysis

Fire flow analysis of the existing system was performed in the development of the "Existing Water System Model Evaluation" memo published January 2021. Projects to resolve fire flow deficiencies in the existing system were identified in the near-term system evaluation and are included in the recommended Near-Term CIPs and proposed Pipe Replacement Program.

3.2.1.2 Pipe Replacement Program

In addition to the recommended CIPs identified in the model evaluation, the City also desires to replace undersized (≤6") and asbestos-cement (AC) distribution pipes within their system. The undersized distribution pipes are unable to provide fire flow and reduce the system capacity. Undersized pipes are recommended to be upsized to 8" PVC, and the AC pipes greater than or equal to 8" should be replaced with PVC pipes of the same size. Based on the pipe attributes in the hydraulic model, there are approximately 280,460 LF of AC pipe in the system and an additional 175,380 LF of undersized pipe in the system. These pipe replacement programs can be established with a goal to replace a certain amount of pipe per year. A 20-year program would include an average replacement rate of 22,800 LF per year.

3.2.1.3 Near Term CIP Projects

Recommended near-term CIPs are listed in Table 20 and illustrated in Appendix 11.

Table 20: Near Term Water CIP Project Summary

CIP Number	Description	Notes
System Improvement Projects		
NT-W1	Bubbling Springs 6" WL Replacement	City identified maintenance project.
NT-W2	Corbett Pump Station & 3.0 MG GST	Per "Corbett 3.0 MG GST Project" Preliminary Engineering Report (2021), currently underway.
NT-W3	Ware Seguin Pump Station Operational Improvement	Potentially zero cost project to improve pump station performance in this service area.
NT-W4	12" from Ware Seguin to Lower Seguin	Currently underway.
NT-W5	Fred Couples to Schwab	Complete.
NT-W6	Schwab to Eckhardt	Currently in design.
NT-W7	Graytown to Pfeil	Currently underway.
NT-W8	FM 78 Water Line Replacement	Needed for fire flow.
NT-W9	Moonlight Meadow Dr & Lost Meadow Dr WL Replacement	Needed for fire flow.
NT-W10	Robinhood Way WL Replacement	Needed for fire flow.
NT-W11	Undersized Pipe Replacement Program	Replacement of pipes ≤6".
NT-W12	Asbestos Cement Pipe Replacement Program	Replacement of AC pipes.

3.2.2 2030 System Evaluation

The 2030 planning scenario is the first future scenario that was modeled. To develop the 2030 model, the near-term model was updated to include the water demands associated with 2030 project land use. The City identified projects that were not needed until 2030 were implemented in the 2030 model and additional projects were identified to meet the 2030 system needs. The model was run in average day, peak day, and fire flow conditions to identify additional improvements needed. A TCEQ capacity analysis was completed to confirm the system would meet TCEQ criteria with the recommended 2030 projects implemented.

3.2.2.1 TCEQ capacity Analysis

An evaluation of the City's system was performed to determine if the system met the Texas Commission on Environmental Quality's (TCEQ's) minimum pumpage and storage requirements as outlined in Chapter §290.45 of the Texas Administrative Code. A summary of the applicable TCEQ minimum requirements is included below. TCEQ's requirements are based on the raw number of connections, which have been approximated based on the number of connections in the model and City GIS data.

TCEQ Minimum Requirements:

1. Well Pump Capacity: Two (2) or more wells having a total capacity of 0.6 GPM per connection.
2. Elevated Storage Capacity: Elevated storage capacity of 100 gallons per connection.
3. Elevated Storage Credit: If elevated storage capacity of 200 gallons per connection is provided, reduced service pumping requirements can be applied as discussed below.
4. Pressure Tank Capacity: For future systems, if elevated storage is not provided, a pressure tank capacity of 20 gallons per connection is required.
5. Total Storage Capacity (elevated and ground storage): Total storage capacity of 200 gallons per connection, inclusive of the 100-gallon minimum requirement listed above.
6. Service Pump Capacity:
   - 6.1 A minimum of two (2) pumps with a combined capacity of 2.0 GPM per connection, except for systems meeting one of the two requirements below.
     - 6.1.1 For systems that meet the elevated storage credit requirement listed above, a minimum of two (2) pumps with a combined capacity of 0.6 GPM per connection are required for each pump station or pressure plane.
     - 6.1.2 If only wells and elevated storage are provided, service pumps are not required.

The City's existing system is divided into three (3) pressure planes – IH-35, Scenic Hills, and Live Oak. For the TCEQ Capacity Analysis, IH-35 and Scenic Hills pressure planes have been grouped together as they receive water from the same supply point. The 2030 system meets all TCEQ capacity requirements. The number of projected connections for each pressure plane based on current number of connections and projected growth in the system is provided in Table 21, and TCEQ capacity results are summarized in Table 22 and Table 23.

Table 21: Projected 2030 Number of Connections per Pressure Plane

Pressure Plane	Existing Number of Connections	2030 Number of Connections
IH-35 + Scenic Hills	9,913	11,966
Live Oak	6,118	7,385
Total	**16,031**	**19,351**

Note: The capacity analysis in Table 22 and Table 23 below assume that all near-term and recommended 2030 projects are complete and in-service.

Table 22: 2030 TCEQ Capacity Analysis for IH-35 & Scenic Hills Pressure Planes

	IH-35 + Scenic Hills Plane Evaluation				
	TCEQ Requirements			System Check	
Total Supply Capacity [gpm]	0.6	gpm/conn	7,180	8,100	MEETS TCEQ REQUIREMENTS
Elevated Storage Capacity [gal]	100	gal/conn	1,196,000	3,500,000	MEETS TCEQ REQUIREMENTS
Elevated Storage Credit [gal]	200	gal/conn	2,393,200	3,500,000	MEETS TCEQ REQUIREMENTS
Total Storage Capacity [gal]	200	gal/conn	2,393,200	13,500,000	MEETS TCEQ REQUIREMENTS
Service Pump Capacity [gpm]	0.6	gpm/conn	7,180	11,600	MEETS TCEQ REQUIREMENTS

Table 23: 2030 TCEQ Capacity Analysis for Live Oak Pressure Plane

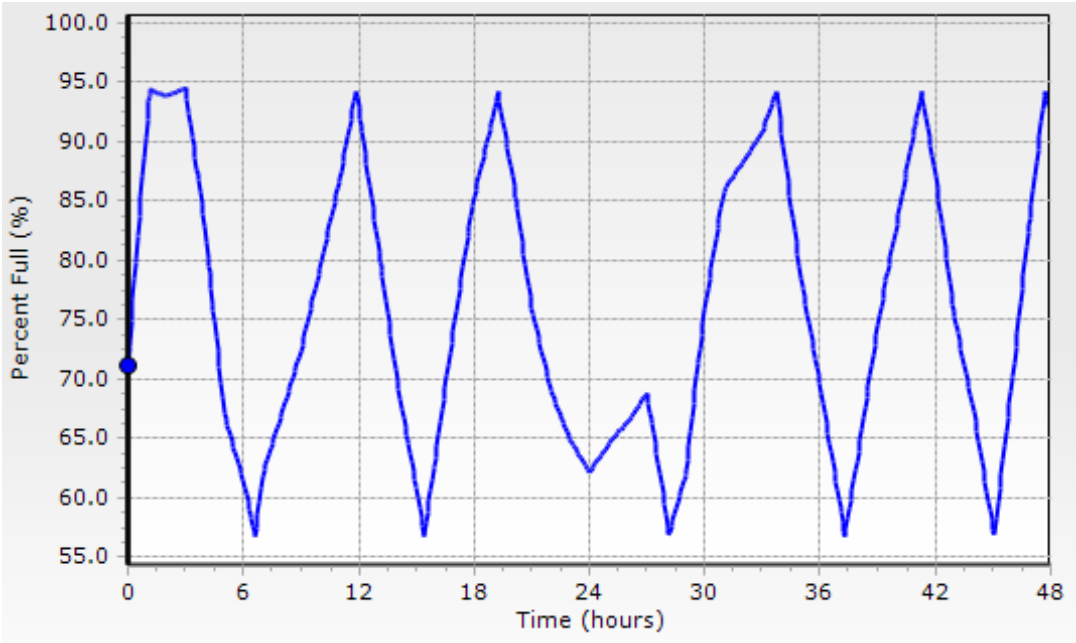
	Live Oak Pressure Plane Evaluation				
	TCEQ Requirements			System Check	
Total Supply Capacity [gpm]	0.6	gpm/conn	4,431	8,855	MEETS TCEQ REQUIREMENTS
Elevated Storage Capacity [gal]	100	gal/conn	738,500	2,500,000	MEETS TCEQ REQUIREMENTS
Elevated Storage Credit [gal]	200	gal/conn	1,477,000	2,500,000	MEETS TCEQ REQUIREMENTS
Total Storage Capacity [gal]	200	gal/conn	1,477,000	7,500,000	MEETS TCEQ REQUIREMENTS
Service Pump Capacity [GPM]	0.6	gpm/conn	4,431	12,600	MEETS TCEQ REQUIREMENTS

3.2.2.2 System Storage

The City's system includes five (5) elevated storage tanks (ESTs). Tank levels through the 2030 peak day scenario are illustrated in the following figures.

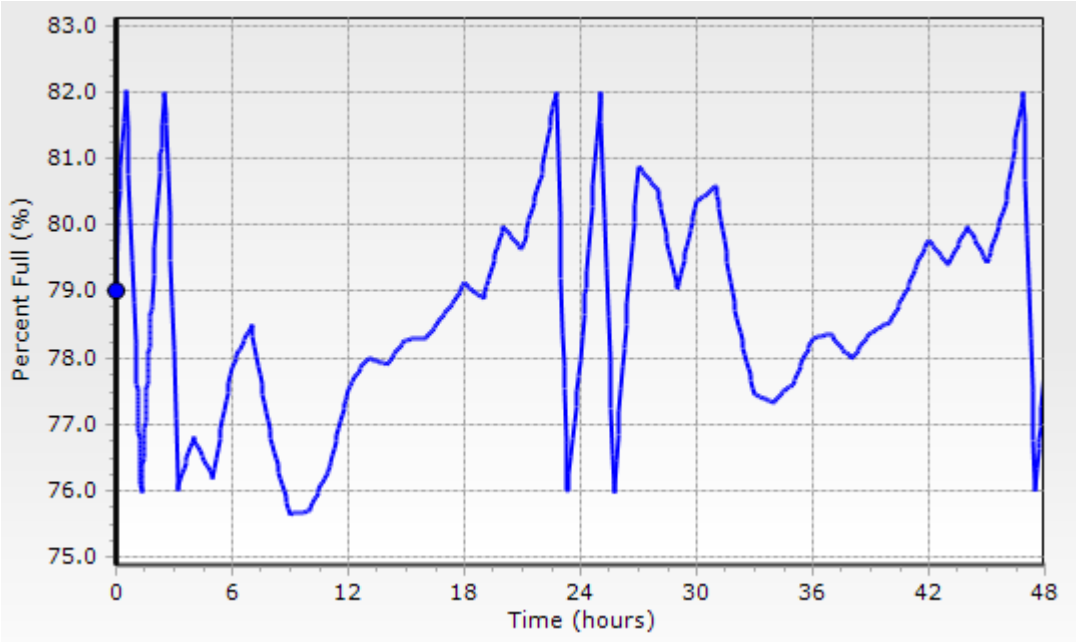
The Corbett EST is filled by the new Corbett pump station and is able to easily fill when the pump station is running. The lower water level can easily be manipulated based on the pump controls.

Figure 13: 2030 Peak Day Corbett EST Levels



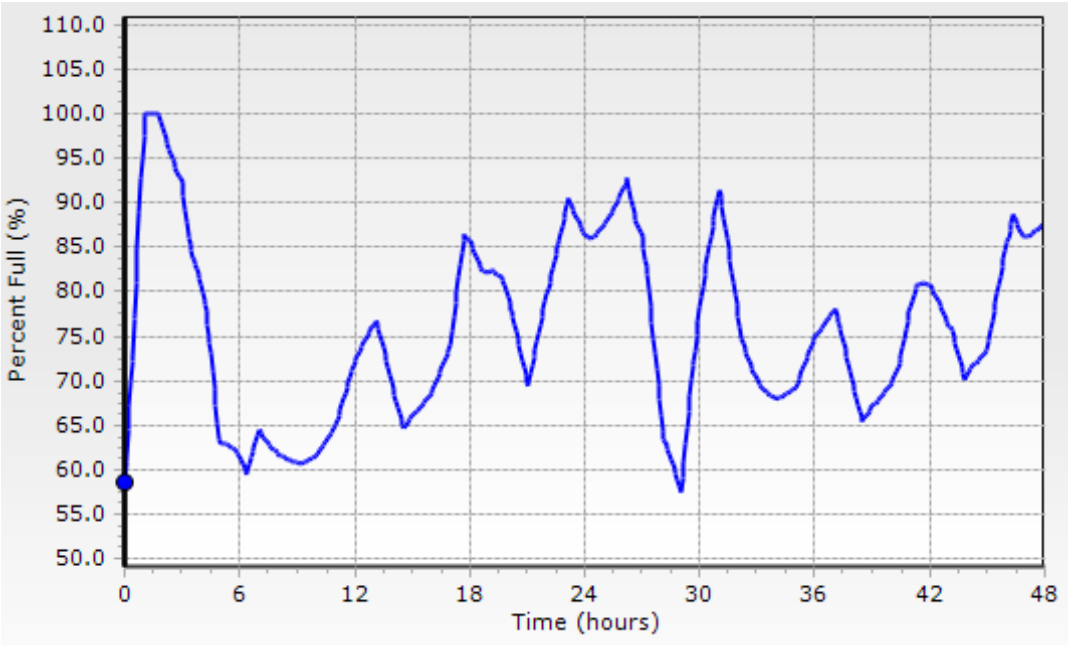
The Live Oak EST drains slightly during peak demand times of the day but is able to recover.

Figure 14: 2030 Peak Day Live Oak EST Levels



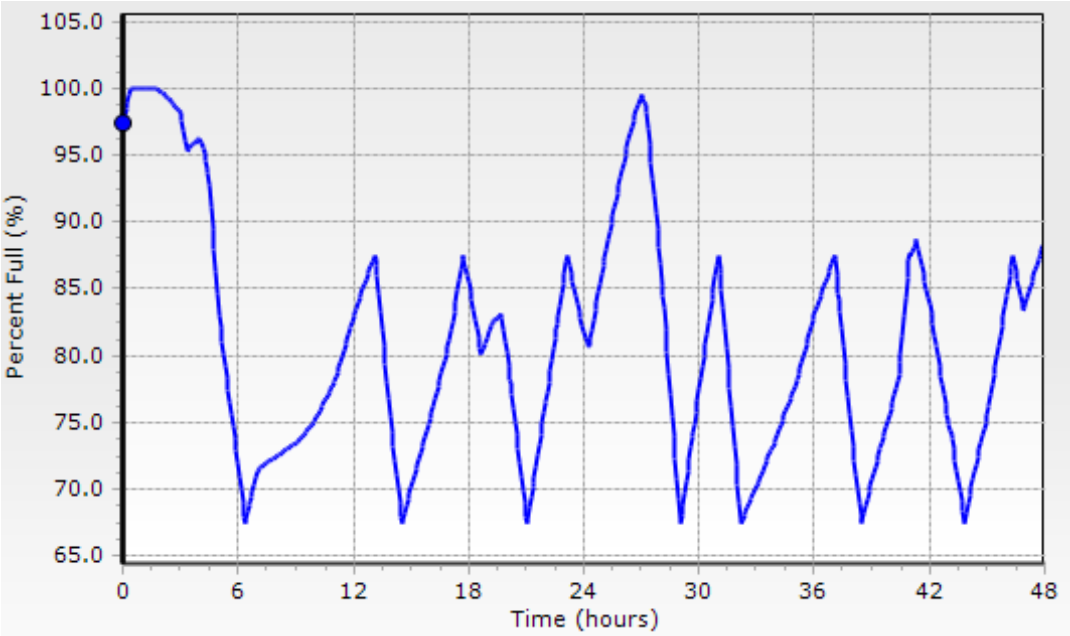
The Nacogdoches EST level fluctuates throughout the peak day simulation but is able to be filled with the well.

Figure 15: 2030 Peak Day Nacogdoches EST Levels



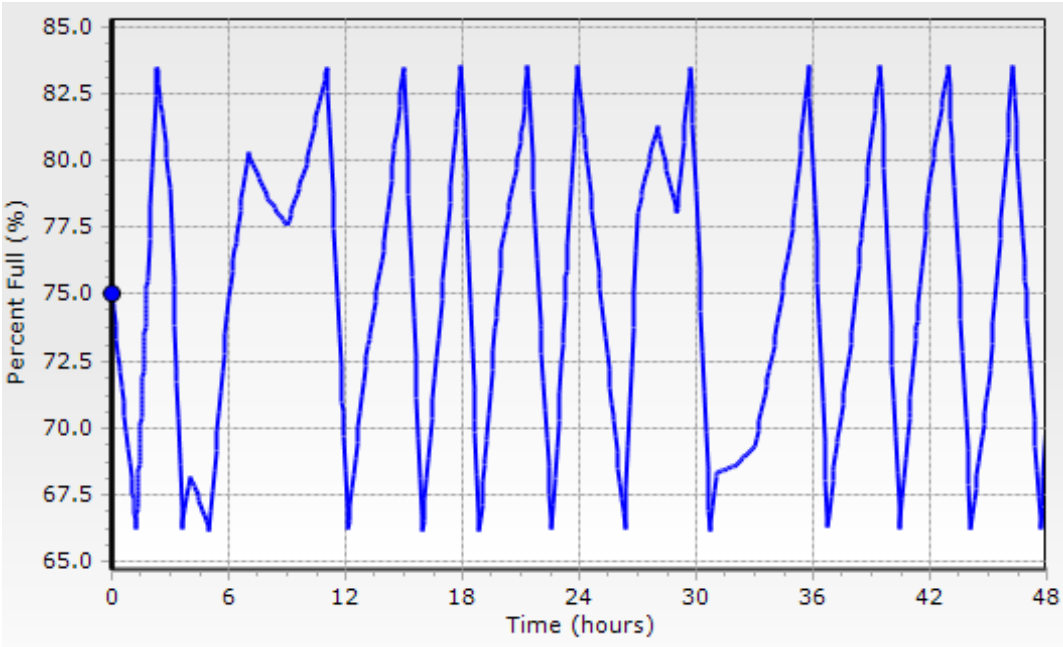
The IH-35 EST drains during the peak day simulation but is able to recover to initial levels around hour 27.

Figure 16: 2030 Peak Day IH-35 EST Levels



The Northcliffe EST levels fluctuate frequently throughout the day but can easily recover to initial levels.

Figure 17: 2030 Peak Day Northcliffe EST Levels



3.2.2.3 Fire Flow Analysis

The 2030 water system was evaluated to determine the best locations to simulate fire flow conditions for residential and commercial users. For residential fire flow, a 1,500 gpm fire flow demand was modeled. For commercial fire flow, a 3,500 gpm fire flow demand was modeled. For all fire flow analyses, a minimum system pressure of 20 psi is required per TCEQ. The fire flow nodes were selected at extremities of the system to represent the most conservative locations to achieve acceptable fire flow. The fire flow node locations are illustrated in Appendix 12. All modeled locations passed fire flow with the recommended 2030 system improvements.

3.2.2.4 2030 CIP Projects

Recommended CIPs for 2030 are listed in Table 24 and illustrated in Appendix 13.

Table 24: 2030 Water CIP Project Summary

CIP Number	Description	Notes
Growth Projects		
2030-W1	New 12" loop east of FM 3009, north of IH-35 (approximately 6,060 LF)	Serves new service area.
2030-W2	Raf Burnette Rd 12” WL Improvements	Serves new service area.
2030-W3	8” WL from Ray Corbett Dr to Lower Seguin Rd	Serves new service area.
2030-W4	Trainer Hale Rd 2” WL Replacement & 8” WL Improvement	Upgrades distribution system to current min. pipe size (8") to serve new service area.
2030-W5	Boenig Dr S 6” WL Replacement & 8” WL Improvement	Needed to meet growth in area and provide fire flow.
2030-W6	Live Oak to IH-35 24" Transmission Main	In progress, pending easement acquisition. Needed to meet growth and provide redundancy.
2030-W7	Ware Seguin Pump Station Expansion Phase 1	Needed to meet new growth in Ware Seguin area.
2030-W8	IH-10 8” WL Improvements	Needed to meet growth in area.
System Improvement Projects		
2030-W9	PRV Installation for Proposed Southwest Pressure Plane	Avoids high pressures and improves performance of Ware Seguin Pump Station.
2030-W10	River Rd 6” WL Replacement	Removes system bottleneck.
2030-W11	Undersized Pipe Replacement Program	Replacement of pipes ≤6”.
2030-W12	Asbestos Cement Pipe Replacement Program	Replacement of AC pipes.

3.2.2.5 2030 SSLGC Supply Need

As part of the modeling effort, the water supply needed from the Schertz-Seguin Limited Government Corporation (SSLGC) was evaluated. Schertz is currently contracted for 5,801 gpm (8,351 acre-ft per year). An additional 3,799 gpm SSLGC water supply capacity for a total of 9,600 gpm is recommended to meet the 2030 projected system demands.

3.2.3 2050 System Evaluation

The 2050 planning scenario is the final future scenario that was modeled. To develop the 2050 model, the 2030 model was updated to include the water demands associated with 2050 project land use. The model was run in average day, peak day, and fire flow conditions to identify improvements needed. A TCEQ capacity analysis was completed to confirm the system would meet TCEQ criteria with the recommended 2050 projects implemented.

3.2.3.1 TCEQ Capacity Analysis

The TCEQ capacity analysis was also performed for supply, storage, and pumping with recommended improvements through 2050 implemented. The 2050 system meets all TCEQ capacity requirements. The number of projected connections for each pressure plane based on

current number of connections and projected growth in the system is provided in Table 25, and TCEQ capacity results are summarized in Table 26 and Table 27.

Table 25: Projected 2050 Number of Connections per Pressure Plane

Pressure Plane	Number of Connections for TCEQ Capacity Analysis
IH-35 + Scenic Hills	16,846
Live Oak	10,397
Total	**27,243**

Note: The capacity analysis in Table 26 and Table 27 assume that all near-term, recommended 2030, and recommended 2050 projects are complete and in-service.

Table 26: 2050 TCEQ Capacity Analysis for IH-35 & Scenic Hills Pressure Planes

	IH-35 + Scenic Hills Plane Evaluation				
	TCEQ Requirements			System Check	
Total Supply Capacity [gpm]	0.6	gpm/conn	10,108	13,300	MEETS TCEQ REQUIREMENTS
Elevated Storage Capacity [gal]	100	gal/conn	1,684,600	3,500,000	MEETS TCEQ REQUIREMENTS
Elevated Storage Credit [gal]	200	gal/conn	3,369,200	3,500,000	MEETS TCEQ REQUIREMENTS
Total Storage Capacity [gal]	200	gal/conn	3,369,200	16,500,000	MEETS TCEQ REQUIREMENTS
Service Pump Capacity [gpm]	0.6	gpm/conn	10,108	13,300	MEETS TCEQ REQUIREMENTS

Table 27: 2050 TCEQ Capacity Analysis for Live Oak Pressure Plane

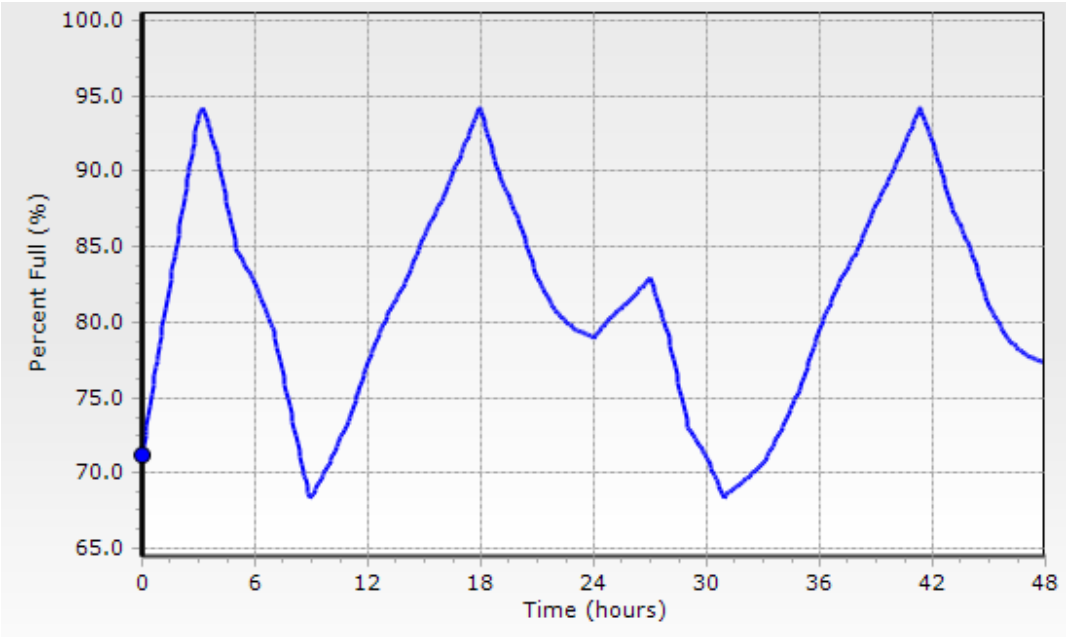
	Live Oak Pressure Plane Evaluation				
	TCEQ Requirements			System Check	
Total Supply Capacity [gpm]	0.6	gpm/conn	6,239	9,400	MEETS TCEQ REQUIREMENTS
Elevated Storage Capacity [gal]	100	gal/conn	1,039,700	2,500,000	MEETS TCEQ REQUIREMENTS
Elevated Storage Credit [gal]	200	gal/conn	2,079,400	2,500,000	MEETS TCEQ REQUIREMENTS
Total Storage Capacity [gal]	200	gal/conn	2,079,400	7,500,000	MEETS TCEQ REQUIREMENTS
Service Pump Capacity [GPM]	0.6	gpm/conn	6,239	13,000	MEETS TCEQ REQUIREMENTS

3.2.3.2 System Storage

The City's system includes five (5) elevated storage tanks (ESTs). Tank levels through the 2050 peak day scenario are illustrated in the following figures.

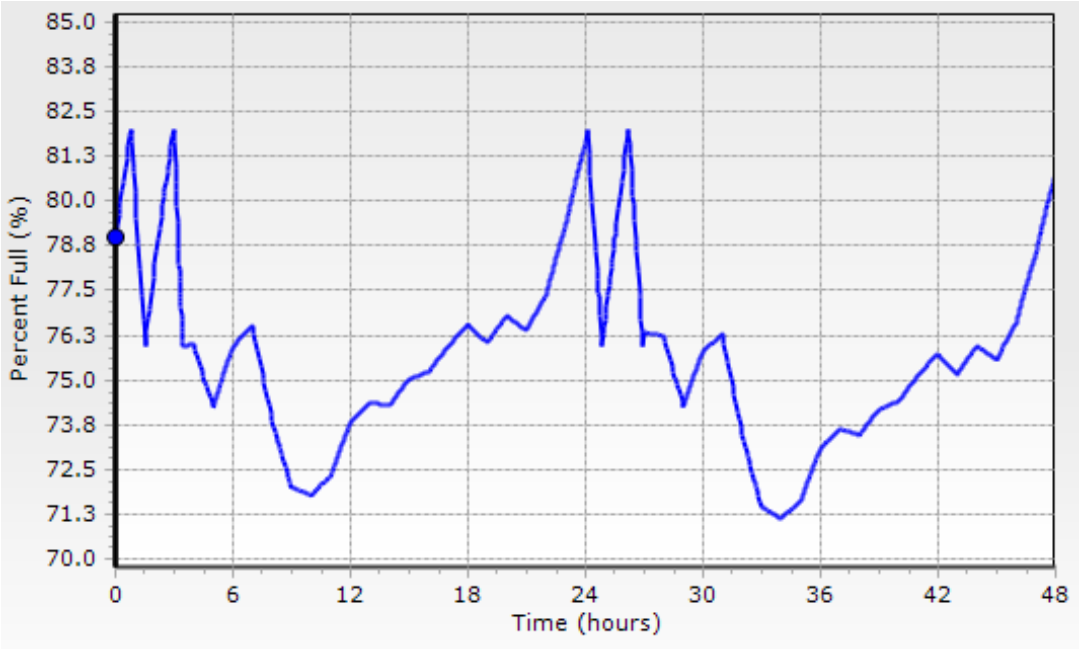
The Corbett EST is filled by the Corbett pump station and is able to easily fill when the pump station is running. The lower water level can easily be manipulated based on the pump controls.

Figure 18: 2050 Peak Day Corbett EST Levels



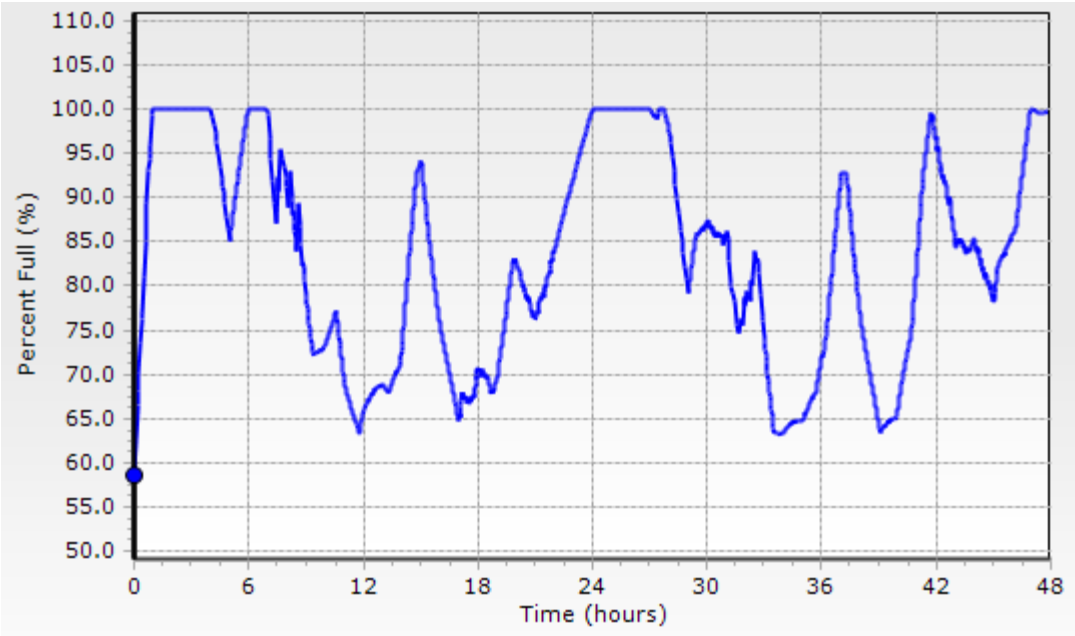
The Live Oak EST levels drop in the peak demand times but are able to recover to initial levels within 24 hours.

Figure 19: 2050 Peak Day LIve Oak EST Levels



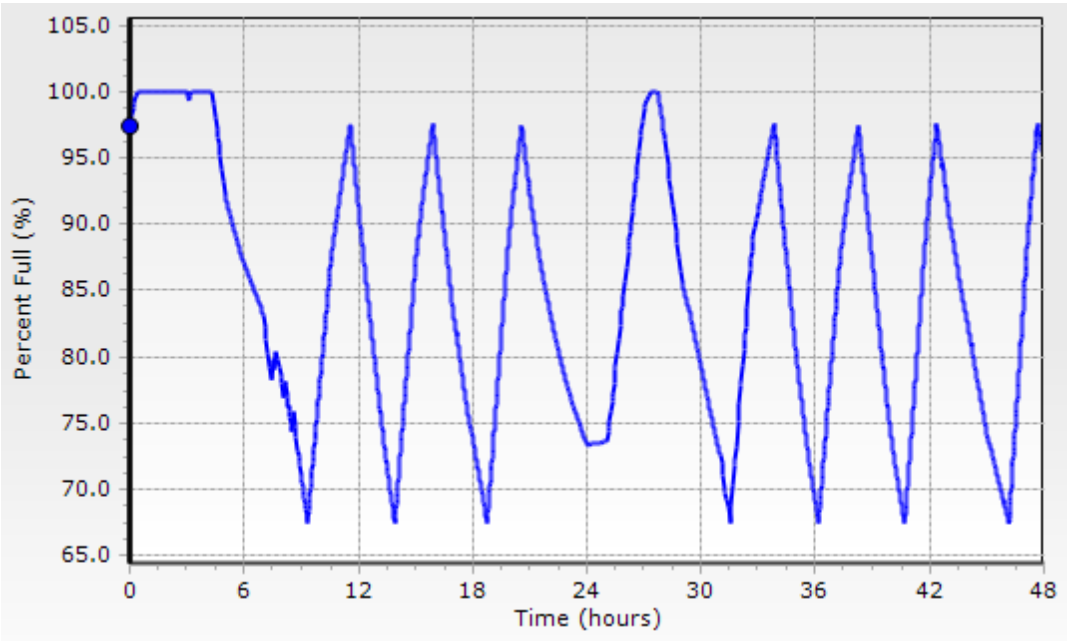
The Nacogdoches EST levels fluctuate throughout the peak day simulation but are able to easily recover.

Figure 20: 2050 Peak Day Nacogdoches EST Levels



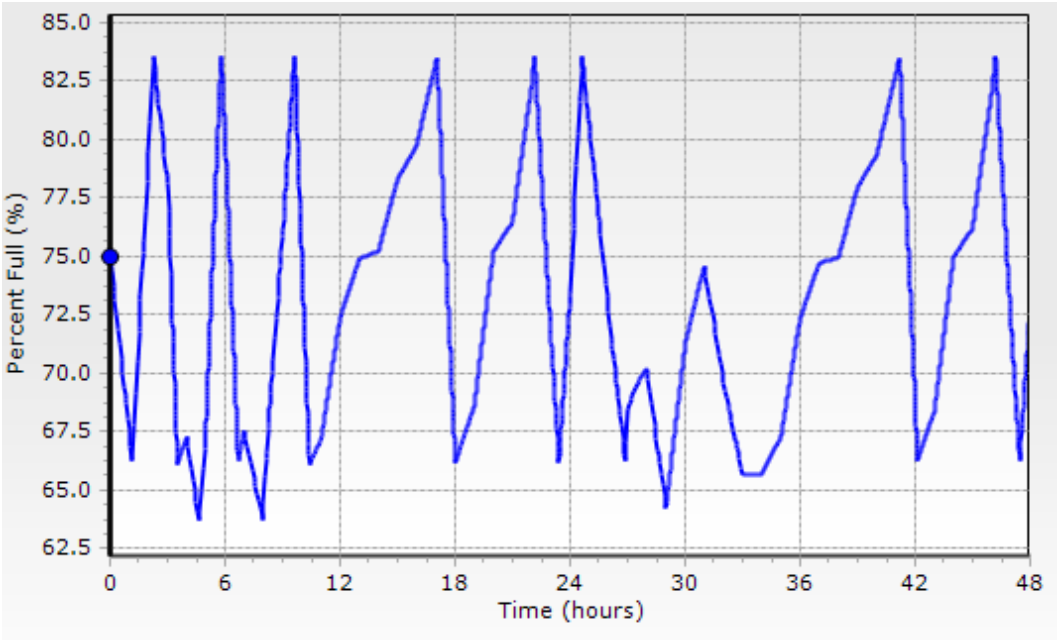
The IH-35 EST is fed by the new 2050 IH-35 pump station and is easily able to fill based on running the proposed pump station.

Figure 21: 2050 Peak Day IH-35 EST Levls



The Northcliffe EST level fluctuates frequently throughout the peak day simulation but is able to easily recover.

Figure 22: 2050 Peak Day Nortcliffe EST Levels



3.2.3.3 Fire Flow Analysis

The 2050 water system was evaluated to determine the best locations to simulate fire flow conditions for residential and commercial users. For residential fire flow, a 1,500-gpm fire flow demand was modeled. For commercial fire flow, a 3,500-gpm fire flow demand was modeled. For all fire flow analyses, a minimum system pressure of 20 psi is required per TCEQ. The fire flow nodes included all nodes included in the 2030 analysis with some additional nodes extending into new 2050 service areas. The fire flow node locations are illustrated in Appendix 14. All modeled locations passed fire flow with the recommended 2050 system improvements.

3.2.3.4 2050 CIP Projects

Recommended CIPs for 2050 are listed in Table 28 and illustrated in Appendix 15.

Table 28: 2050 Water CIP Project Summary

CIP Number	Description	Notes
Growth Projects		
2050-W1	Corbett Pump Station Expansion	Prevents low pressures throughout southern part of system
2050-W2	FM 2252 8” WL Improvements	Serves new service area
2050-W3	Ware Seguin Pump Station Improvements Phase 2	Prevents low pressures in Ware Seguin area
2050-W4	Beck St 6” WL Replacement	Upgrades distribution system to current min. pipe size (8") to serve new service area
2050-W5	Raf Burnette Rd 8” WL Improvements	Needed to meet growth in area
2050-W6	IH-35 Pump Station & 3.0 MG GST	Needed to meet growth in area
2050-W7	IH-10 and FM 1518 8” Improvements	Needed to meet growth in area
System Improvement Projects		
2050-W8	Lower Seguin Rd 8” WL Replacement	Needed for fire flow

3.2.3.5 2050 SSLGC Supply Needs

Additional water supply from SSLGC is needed for the 2050 planning scenario. A total of 16,965 gpm of SSLGC supply is recommended to meet the 2050 projected system demands.

3.2.4 Summary

The recommendations provided in this section were a collaborative effort with City staff and LAN to identify and model water system improvements to resolve near-term problems as well as meet the needs due to projected growth for the 2030 and 2050 planning periods. The water model should be maintained and updated as new projects are implemented and can be adjusted to address changes in development schedules.

4. WASTEWATER SYSTEM EVALUATION & CIP

A wastewater system model was created in Bentley Sewer GEMS by LAN using data provided by the City. LAN presented the model to the City during a meeting on September 10, 2020. Updates to the model were then made according to the comments from the City.

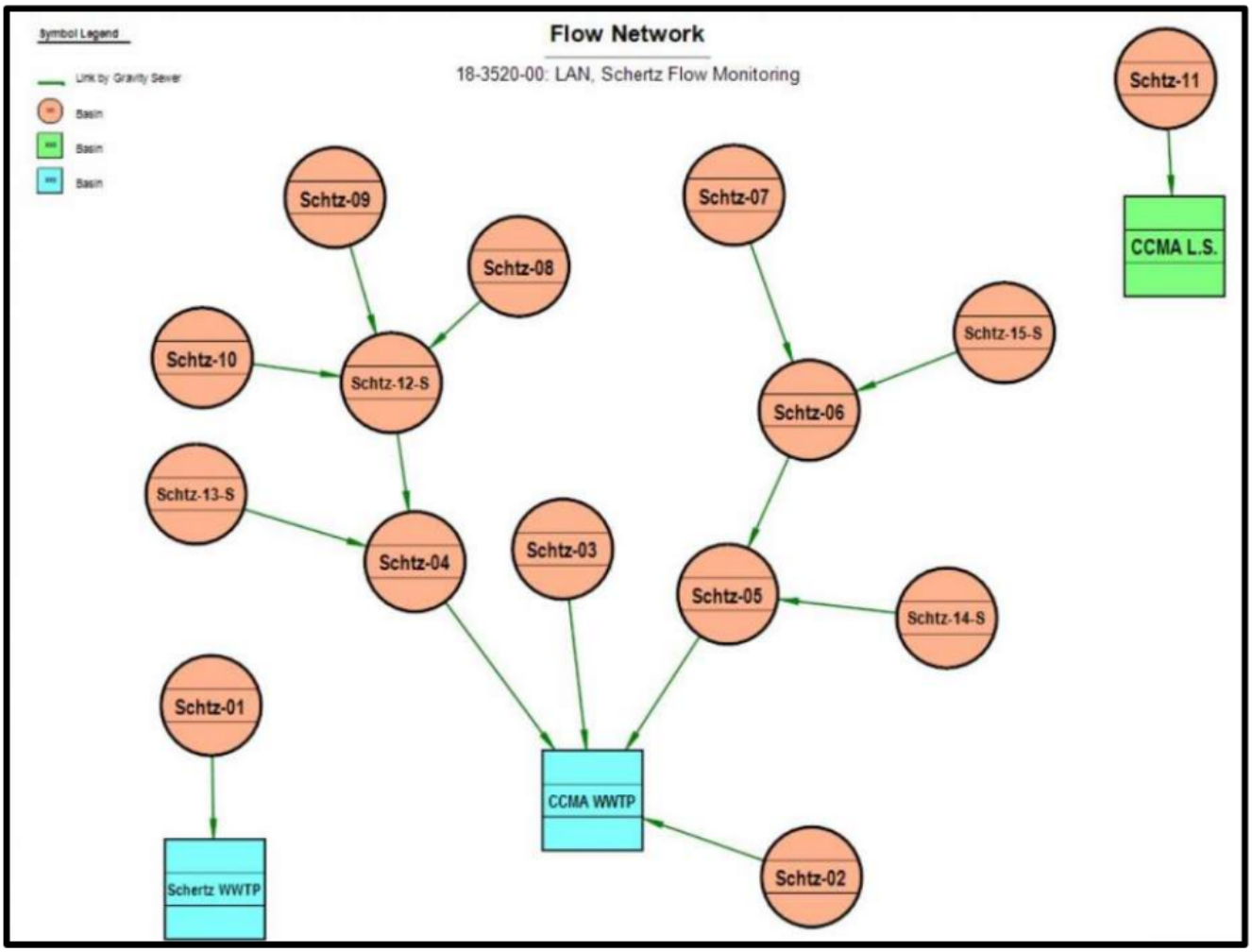
To evaluate the existing wastewater system, a reliable hydraulic model is needed. Model reliability is developed through hydraulic model calibration. Model calibration and simulation were performed using Sewer GEMS software which provided the tool and results necessary to assess the existing wastewater system under dry and wet weather conditions. The purpose of this technical memorandum (TM) is to summarize the calibration results for Average Day Flow (ADF) dry and wet weather conditions and to identify areas with hydraulic deficiencies in the City's wastewater system based on a design storm.

4.1 Modeling the Existing Wastewater System

4.1.1 Flow Monitoring and Rain Gauges

RJN Group installed 15 flow monitors in the City's wastewater system across a variety of gravity main sizes. The flow monitors recorded data in 5-minute increments from April through June of 2020. The goal of the flow monitoring was to record dry weather flows as well as wet weather flows during rain events. RJN also installed six rain gauges in concert with the flow monitors to collect the rainfall data. The rain gauges were located to capture spatial variation of rainfall across the sewer system in 5-minute increments. Appendix 16 illustrates placement of rain gauges, where the 15 flow monitors were placed in the City's sewer system and the boundaries of the corresponding sewer shed basin for each flow monitor. A schematic network of the flow monitor basins within the City's sewer system is provided in Figure 23.

Figure 23: Schematic of Flow Monitors in the City's Wastewater System



4.1.2 Dry Weather Calibration Criteria

The following guidelines were used as calibration criteria for dry weather calibration effort:

- The modeled and monitored flow hydrographs should follow closely in terms of the shape and magnitude.
- Timing of the high and low flows from the model and the flow monitors should be within 1-hour.
- The modeled and monitored peak flows should be within +/- 10% range.
- The modeled and monitored total volume should be within +/- 10% range.

4.1.3 Dry Weather Flows (DWF)

Developing base sanitary sewer loads for each sewershed basin is an iterative process. First, preliminary base loads were estimated by applying Traffic Analysis Zone (TAZ) population and employment data to each sewershed basin. A unique gallon per capita per day (gpcd) was estimated for each basin using the TAZ data and the flow monitoring data. These gpcds were then used to calculate the preliminary base load for each basin which was input into the model.

Second, Tuesday May 26, 2020, was chosen as the dry weather calibration day due to the lack of any rainstorms on that day and the consistency in the monitoring across all 15 of the flow monitors within this 24-hour period. Next, a 24-hour Extended Period Simulation was run in the model and the results were compared to the flow monitoring data collected on the chosen dry weather calibration day. Based on this comparison, adjustments were made to the base load and diurnal pattern for each basin until the model results met the dry weather calibration criteria.

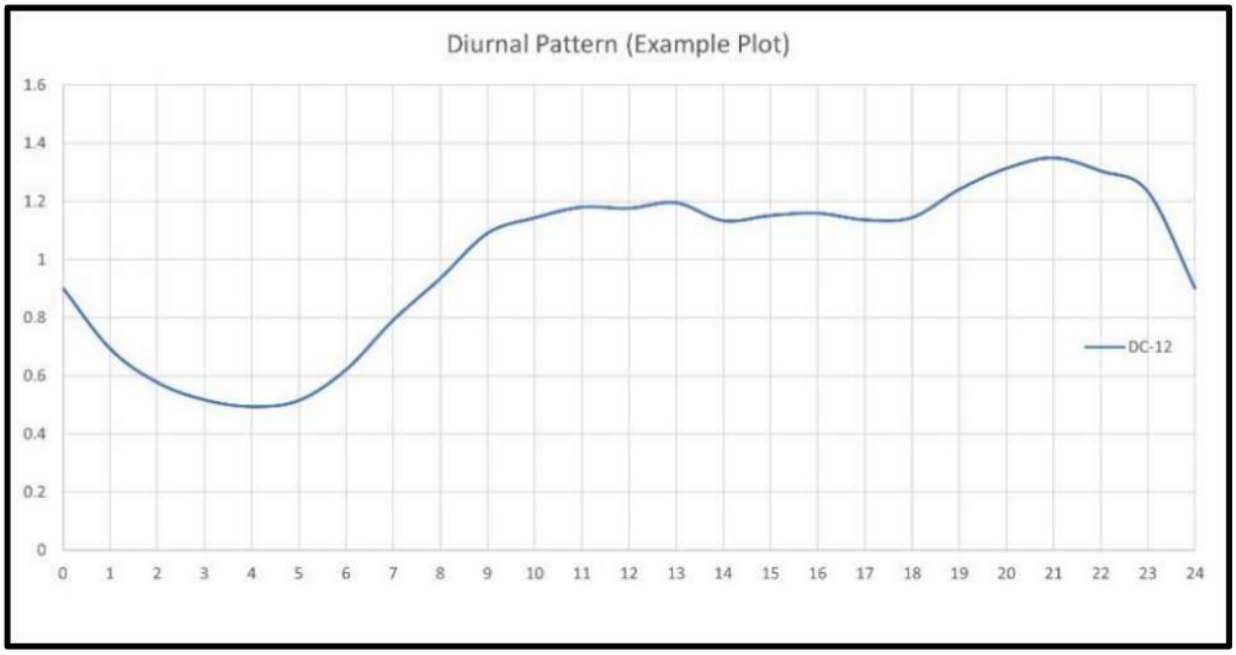
Some adjustments to the preliminary sanitary loading were significant because the TAZ polygon data which were used to calculate the initial base load estimates are on a large scale. These adjustments were needed to represent the density of load distribution more accurately in the system. To further refine the sanitary loading in the system, point loads were applied to represent significantly large contributors such as apartment buildings or schools. A summary of the adjustments made per basin is provided in Table 29.

Table 29: Dry Weather Sanitary Load & Diurnal Curve Adjustment Summary

Flow Monitor Basin	Adjustment(s) Made
FM-01	Sanitary loading reduced by 62.5%
FM-02	Diurnal curve adjusted by one timestep; Sanitary loading reduced by 20%
FM-03	Sanitary loading reduced by 20%
FM-04	None
FM-05	This basin had several added demands for one apartment building (0.1 mgd), local businesses (0.04 mgd), and two schools (0.03 mgd); Increased loading by 50%
FM-06	Added institute loading (0.1 mgd) and business loading (0.123 mgd)
FM-07	Sanitary loading increased by 15%
FM-08	Diurnal curve adjusted by one timestep; Sanitary loading increased by 20%
FM-09	Diurnal curve adjusted by one timestep; Sanitary loading increased by 25%
FM-10	Diurnal curve adjusted by half an hour; Added sanitary loading for the FedEx lift station (0.1 mgd)
FM-11	Reduced sanitary loading by 10%
FM-12	Added sanitary loading (1.15 mgd) on the manhole at the intersection of Wiederstein Rd. and Ike Ln. to represent flow from City of Selma
FM-13	None
FM-14	None
FM-15	Reduced sanitary loading by 10%

Figure 24 provides an example of a diurnal pattern developed for flow monitor basin FM-12.

Figure 24: Example Plot of Diurnal Pattern



4.1.4 Dry Weather Calibration Results

The dry weather calibration was an iterative process involving adjustment of base sanitary loadings, diurnal curves, and point loads. Eventually, the adjustment process produced results that fit the calibration criteria. Figure 25 presents a typical plot of observed versus modeled dry weather flows (FM-06). Graphs for the 15 flowmeter basins are provided in Appendix 17.

Figure 25: Sample Dry Weather Calibration Plot

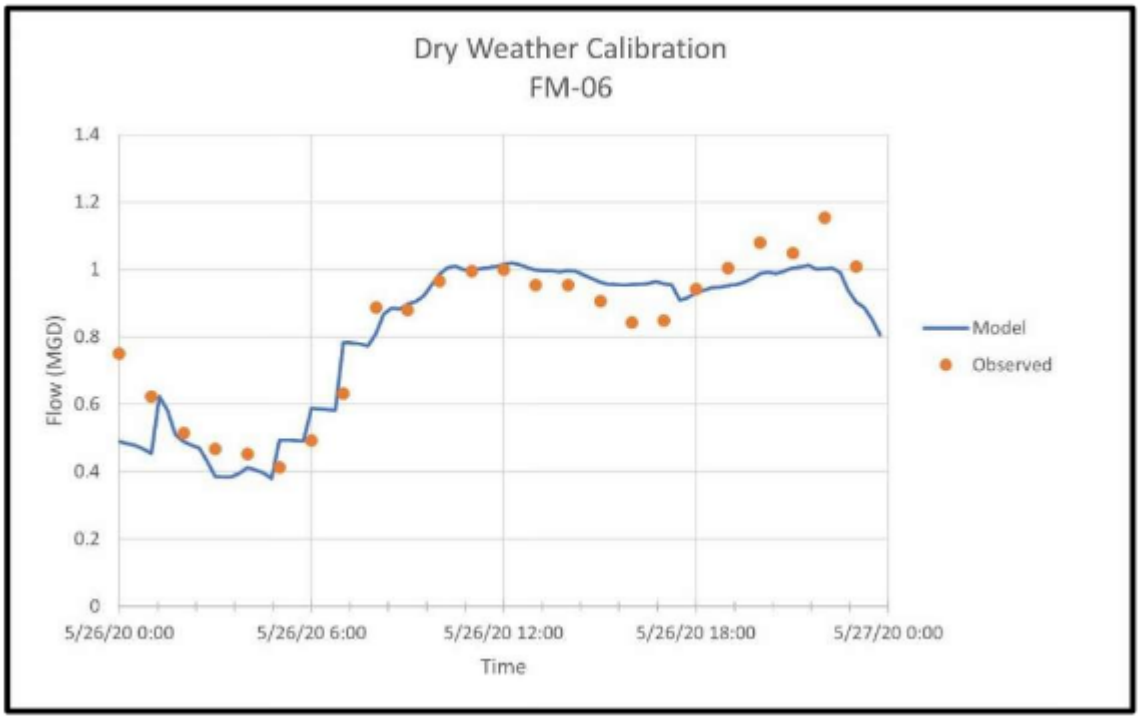


Table 30 shows the dry weather calibration results for the 15 flow monitoring locations.

Table 30: Dry Weather Calibration Results

Flow Meter Basin	Peak Flow (mgd)			Volume (Million Gallons)		
	Model	Monitor	% Difference	Model	Monitor	% Difference
FM-01	0.074	0.076	-2.7%	0.0521	0.0512	1.6%
FM-02	0.073	0.075	-2.2%	0.0554	0.0535	3.6%
FM-03	0.301	0.361	-16.6%	0.2582	0.245	5.5%
FM-04	3.561	3.525	1.0%	2.4641	2.6665	-7.6%
FM-05	1.905	1.894	0.6%	1.4374	1.3983	2.8%
FM-06	1.019	1.154	-11.7%	0.8127	0.8255	-1.6%
FM-07	0.218	0.215	1.5%	0.1751	0.1717	1.9%
FM-08	0.151	0.156	-3.2%	0.1068	0.1241	-13.9%
FM-09	0.178	0.181	-1.4%	0.1104	0.1082	2.0%
FM-10	0.628	0.533	17.9%	0.3645	0.3341	9.1%
FM-11	1.462	1.053	38.9%	0.7732	0.7980	-3.1%
FM-12	2.355	2.454	-4.0%	1.7350	1.8006	-3.6%
FM-13	0.662	0.676	-2.0%	0.5324	0.5428	-1.9%
FM-14	0.253	0.250	1.3%	0.1649	0.1635	0.8%
FM-15	0.271	0.266	1.8%	0.2185	0.2117	3.2%

As shown in Table 30, dry weather calibration reached reasonable results with most basins meeting the calibration criteria. There are few flow monitor basins that do not fully meet the criteria described above. Those basins are FM-03, FM-08, FM-10, and FM-11. All these basins have lift stations upstream of the monitoring locations which directly affect the model results. For basins FM-03 and FM-11, assumptions were made for the lift stations within the basin. Those assumptions were provided in the Existing Wastewater System TM (September 4, 2020). The FM-08 basin has eight lift stations. Without accurate pump curves and pump operations for all the lift stations in these basins, the results are satisfactory with the current level of accuracy achieved. In addition to the City-owned lift stations in basins FM-03 and FM-11, there are several privately owned lift stations that contribute to the overall sanitary loadings in the wastewater system. Pump curves for these smaller lift stations were not available, therefore pump curves were assumed for modeling purposes. The following lift stations are privately owned: Aquatic Center, FedEx, & Fire Station 3. For Basins FM-06 and FM-10, calibration was performed by assuming sanitary loadings for business and institutes in the basins (see Table 29 for the specific adjustments performed on each basin).

4.1.5 Wet Weather Calibration Criteria

Wet weather calibration is necessary along with dry weather calibration to adequately model the effects that rainfall derived inflow and infiltration (RDII) have on the wastewater system. The following guidelines were used as calibration criteria for WW calibration effort:

- The hydrographs (modeled and observed) should closely reflect the same shape and magnitude.
- The peaks and troughs of the hydrographs (modeled and observed) should be within one hour.
- The modeled and monitored peak flows should be within +/- 15% range.
- The modeled and monitored total volume should be within +/- 15% range.

4.1.6 Calibration Rainfall Event

Six rain gauges were installed for the duration of the flow monitoring period to record rainfall events. Review of the observed rainfall and flow monitoring data identified a distinct rain event with reliable flow monitoring data that could be used for wet weather calibration. Table 31 summarizes the rainfall event identified for wet weather calibration at the six rain gauges.

Table 31: Rainfall Event Properties

Rain Gauge	Date/Time	Total Precipitation (inch)
RG-01	5/24/20 8PM – 5/25/20 6AM	2.46
RG-02	5/24/20 8PM – 5/25/20 6AM	2.18
RG-03	5/24/20 8PM – 5/25/20 6AM	1.43
RG-04	5/24/20 8PM – 5/25/20 6AM	1.81
RG-05	5/24/20 8PM – 5/25/20 6AM	1.71
RG-06	5/24/20 8PM – 5/25/20 6AM	2.36

Because there were only six rain gauges for the 15 flowmeter basins, it was necessary to make assumptions as to which rain data to associate with each basin. Table 32 presents those assumptions.

Table 32: Rain Gauge Data Assumptions

Flow Meter Basin	Corresponding Rain Gauge(s)
FM-01	RG-01
FM-02	RG-O1
FM-03	RG-02 & RG-05
FM-04	RG-02 & RG-05
FM-05	RG-02
FM-06	RG-04 & RG-06
FM-07	RG06
FM-08	RG-05
FM-09	RG-05
FM-10	RG-04
FM-11	RG-03
FM-12	RG-05
FM-13	RG-05
FM-14	RG-05
FM-15	RG-06

In addition to the basins listed above, the SARA and Hallie's Cove Outfalls were associated with RG-01 data because no rain monitoring took place in those areas.

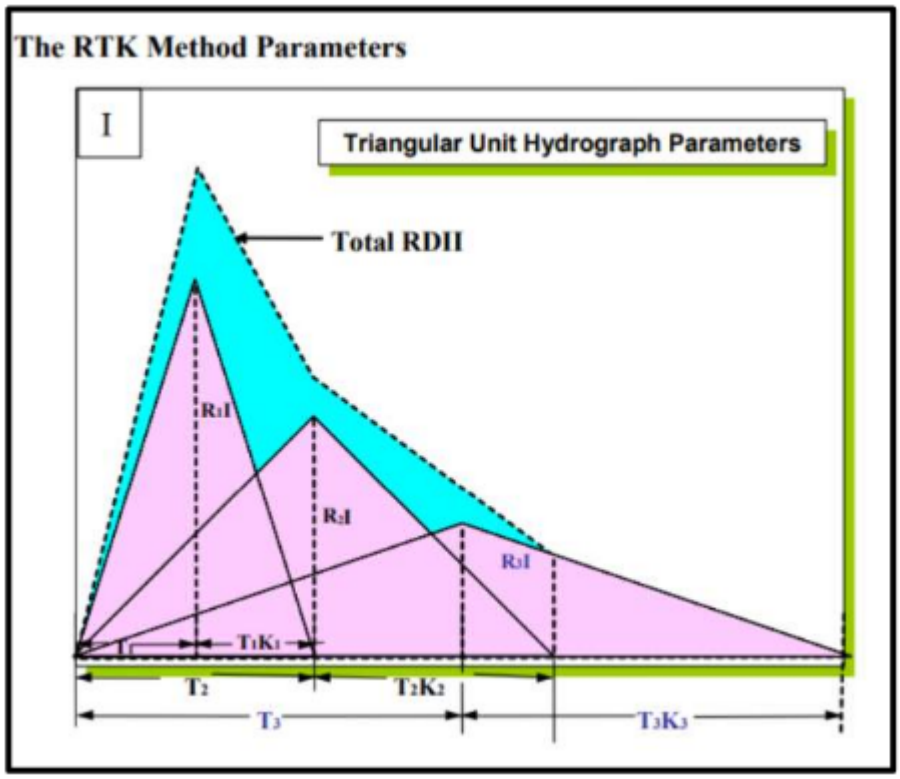
4.1.7 Wet Weather Flow Characterization

To calibrate for wet weather, the RTK Method was used in the model to predict the sanitary sewer system's short-, medium-, and long-term response to a rainfall event. These parameters, developed using the flow monitoring data recorded in the field, are applied in the model so that results are representative of field conditions. The R, T, and K parameters are defined as follows:

- R - fraction of precipitation that enters the sanitary sewer system
- T - the time to peak of the hydrograph
- K - the ratio of the 'time of recession' to the 'time to peak'.

How these parameters are used to generate the short-, medium-, and long-term unit hydrographs used in the model is illustrated in Figure 26.

Figure 26: RTK Method Parameters



The RTK method creates a triangle from the three values with a separate triangle made for each type of response (short, medium, and long). The final hydrograph is represented by the addition of the three triangles. Therefore, this method uses a total of 9 parameters (3 RTK parameter sets for each of the 3 triangles that represent the short, medium, and long-term responses.)

LAN assigned a RTK hydrograph to each of the flow monitoring locations that would represent the response to the rainfall. Then, iterative model runs were used to adjust the RTK parameters until the model outputs and flow monitoring were within tolerances specified by the calibration criteria. A 30-hour extended period simulation (EPS) scenario for wet weather calibration was created for the following period: Sunday May 24, 2020, through 6:00 AM on Monday May 25, 2020.

There can be some variations between a sewer's diurnal pattern on a weekday vs. a weekend. Because the rainfall event selected to use for wet weather calibration occurred on a weekend, the flow monitoring data was used to develop an adjusted diurnal pattern that represents the behavior of system base flows on a weekend. The weekend diurnal pattern was applied to the base sanitary loads in the system for the wet weather calibration. Accurately representing the pattern of the base flow will prevent the over or under estimation of the system's response to rainfall with the development of the RTK parameters.

4.1.8 Wet Weather Calibration Results

Using the data from the six rain gauges, the flow monitoring data and the RTK hydrographs, the model was calibrated. With the rain data collected and assigned to the separate flow monitor basins, the RTK hydrograph values were estimated for each basin. Table 33 lists calibrated RTK parameters for wet weather calibration for each flowmeter basin.

Table 33: Calibrated RTK Parameters

Meter Basin	R1	T1	K1	R2	T2	K2	R3	T3	K3
FM-01	0.001	0.5	1.6	0.001	1	2.5	-	-	-
FM-02	0.001	0.75	1.4	0.001	3.5	1.8	-	-	-
FM-03	0.002	1.75	1.2	0.001	3	1.4	-	-	-
FM-04	0.001	4	2	-	-	-	-	-	-
FM-05	0.001	0.5	1.4	0.001	4	1.6	-	-	-
FM-06	0.01	2.2	0.8	0.001	2.5	1.6	0.003	5	1.2
FM-07	0.001	0.5	1.4	0.001	3	1.6	-	-	-
FM-08	0.001	1	1	-	-	-	-	-	-
FM-09	0.001	1	1	-	-	-	-	-	-
FM-10	0.001	1	1	-	-	-	-	-	-
FM-11	0.001	1	1.4	-	-	-	0.01	4	1.75
FM-12	0.1	2	1.2	0.07	4	1.5	0.01	4	1.75
FM-13	0.5	4	1.4	0.2	5	1.6	0.1	7	1.75
FM-14	0.001	0.75	1.4	-	-	-	-	-	-
FM-15	0.001	1	1.4	0.001	3	1.6	-	-	-

Figure 27 presents a typical plot of observed versus modeled wet weather flows (FM-06). Wet weather graphs for the 15 flowmeter basins are shown in Appendix 17.

Figure 27: Sample Wet Weather Calibration Plot

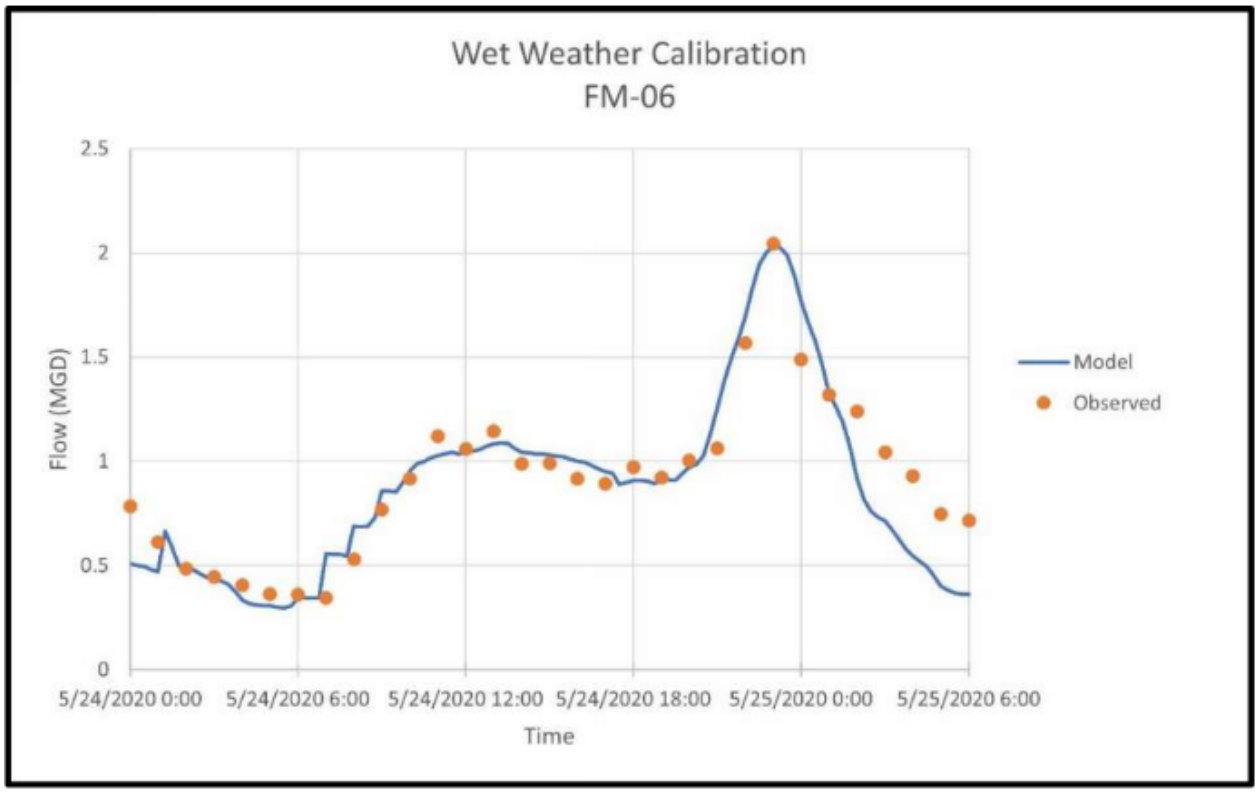


Table 34 documents the results of the wet weather calibration for all 15 flowmeter basins.

Table 34: Wet Weather Calibration Results

Flow Meter Basin	Peak Flow (mgd)			Volume (Million Gallons)		
	Model	Monitor	% Difference	Model	Monitor	% Difference
FM-01	0.078	0.08	-2.5%	0.043	0.039	10.3%
FM-02	0.103	0.095	8.4%	0.055	0.05	10.0%
FM-03	0.672	0.711	-5.5%	0.298	0.259	-15%
FM-04	6.489	5.014	29.4%	2.874	2.745	4.7%
FM-05	2.87	2.45	17.1%	1.456	1.42	2.5%
FM-06	2.031	2.043	-0.6%	0.877	0.949	-7.6%
FM-07	0.304	0.3	1.3%	0.162	0.145	11.7%
FM-08	0.1529	0.153	-0.1%	0.1	0.097	3.1%
FM-09	0.162	0.165	-1.8%	0.097	0.095	2.1%
FM-10	0.474	0.413	14.8%	0.23	0.255	-9.8%
FM-11	1.739	1.124	54.7%	0.845	0.715	18.2%
FM-12	5.261	5.396	-2.5%	2.029	1.868	8.6%
FM-13	0.738	0.754	-2.1%	0.546	0.519	5.2%
FM-14	0.259	0.263	-1.5%	0.159	0.152	4.6%
FM-15	0.273	0.298	-8.4%	0.169	0.204	-17.2%

Wet weather calibration reached reasonable results with most basins meeting the calibration criteria. There were few flow monitor basins that do not fully meet the wet weather calibration criteria. Those basins were FM-04, FM-11, and FM-15. Like dry weather calibration, inaccurate pump curves and pump operation for lift stations within these basins could adversely affect the model

results. In addition, FM-11 flowmeter data seems to be erroneous at some time periods. Looking at the FM-04 graph in Appendix 18 and comparing its peak flow with upstream contributing flowmeter basins (FM-12 and FM-13), the observed FM-04 peak flow (5 mgd) is lower than summation of peak flows at FM-12 (5.4 mgd) and FM-13 (0.75 mgd). In fact, summing up the observed peak flows at FM-12 and FM-13 (6.15 mgd) provides a peak flow closer to the modeled peak flow at FM-04. This discrepancy might be related to erroneous flowmeter data at FM 04 or there might be an unknown unmetered interconnect with leaving flows to another basin from FM 04. For FM-15, the observed flows at 5/25/20 from 0:00 to 6:00 AM seems too high, as the rain started to diminish around that time based on the recording at RG-03, which indicates flows cannot be as high as the FM-15 showed during that time period.

4.1.9 RDII Assessment

The flow monitoring data for the calibration days were used to assess the sewer system susceptibility and response to RDII. Table 35 shows the wet weather peaking factors (peak WWF/average DWF).

Table 35: Calibration Event Wet Weather Peaking Factors for Metered Basins

Flow Monitor Basin	Average DWF (mgd)	Peak WWF (mgd)	Peaking Factor
FM-01	0.05	0.08	1.6
FM-02	0.053	0.095	1.8
FM-03	0.247	0.378	1.5
FM-04	2.7	3.025	1.1
FM-05	1.4	1.894	1.4
FM-06	0.83	2.043	2.5
FM-07	0.17	0.3	1.8
FM-08	0.1	0.15	1.5
FM-09	0.11	0.165	1.5
FM-10	0.32	0.41	1.3
FM-11	0.8	1.12	1.4
FM-12	1.82	5.4	3
FM-13	0.55	0.64	1.2
FM-14	0.16	0.25	1.6
FM-15	0.21	0.27	1.3

Only FM-06 and FM-12 had substantial RDII response. The rest of the basins did not have significant RDII response based on the flow monitoring data for the calibration days.

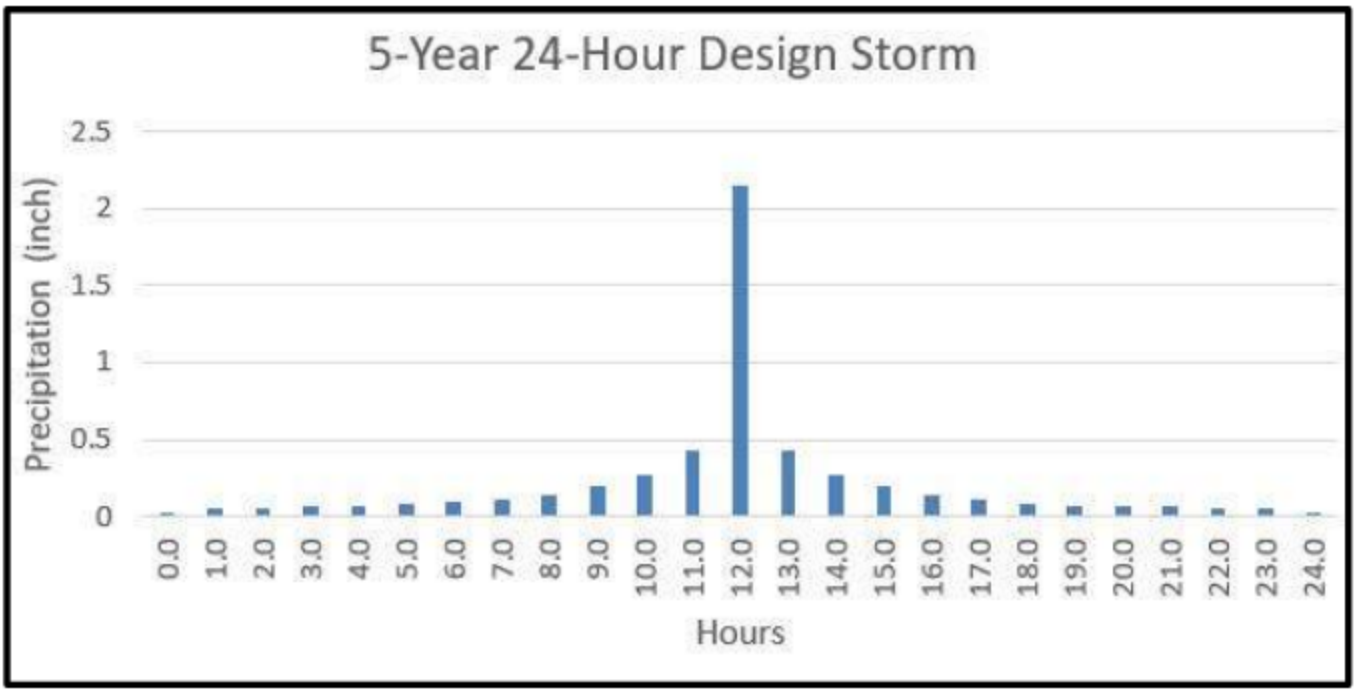
4.2 Existing Wastewater System Evaluation

4.2.1 Design Storm

To evaluate the existing wastewater system, a 5-year design storm with a 24-hour duration was applied to the calibrated model. For the City of Schertz, the rainfall depth provided in the National Oceanic and Atmospheric Association's Atlas 14 precipitation frequency estimates is 5.3-inches.

The rainfall depth was distributed over time using the Soil Conservation Service (SCS) rainfall distribution type III. Figure 28 shows the hyetograph of the design storm used for this evaluation.

Figure 28: 5-Year 24 Hour Design Storm



4.2.2 System Evaluation

The 5-year 24-hour design storm shown in Figure 28 was then applied to the City's calibrated model for system evaluation. The following criteria were used to evaluate the existing wastewater system and identify potential problem areas:

- Sanitary Sewer Overflows (SSO) at manholes
- Surcharged gravity mains

The majority of the SSOs and surcharged lines in the system are located on the 10-inch CCMA line which parallels Roy Richard Dr. and the 30-inch CCMA line which follows the drainage channel from I-35 down to the outfall at Cibolo Creek. Some surcharging and SSOs were also predicted by the model in the Northcliffe area around the I-35 corridor. The extents and locations of these SSOs and surcharged lines for the existing system evaluation results are presented in Appendix 19.

4.2.3 Summary

Using data collected from the flow monitors and rain gauges, the wastewater hydraulic model for the City of Schertz was calibrated for both dry and wet weather flows. The model calibration reached the required level of accuracy for both calibration scenarios. Further accuracy may be achieved with the provision of further data such as pump curve information and detailed customer sanitary sewer flow information for certain areas.

Following the model calibration, the City's wastewater system was evaluated based on a 5-year, 24-hour design storm for wet weather condition. The total number of SSOs found to be 21 (7 of these 21 SSOs are on lines owned by the City) which is less than 1 percent of the total number of manholes. The total length of sewer found to be capacity deficient (maximum flow greater than pipe full capacity)

was approximately 52,000-feet (of which approximately 22,500-feet is owned by the City). This is about 5.7 percent of the total existing conduits length.

The next phase of the modeling process is a future model evaluation. This phase of the modeling includes running the model with population predictions based on the future TAZ population data and recommendations for future system improvements as part of the City's capital improvement plan. This evaluation will be described in the next section.

4.3 Future Wastewater System Evaluation & CIPs

The City contracted LAN to conduct the wastewater system improvement analysis and update the Capital Improvements Plan (CIP). This effort requires developing a future sanitary sewer representation model of the City's collection system based on anticipated growth areas. Future Average Dry Weather Flow and Wet Weather Flow scenarios for 10-year and 30-year were developed. The purpose of this section is to summarize the results of the future wastewater system improvement analysis and list the 10-year and 30-year wastewater system CIPs.

4.3.1 Future Modeling Methodology

The future scenarios assumed increases in residential and commercial/industrial developments based on information about planned development projects provided by the City. LAN used the City's calibrated model for dry and wet weather scenarios as the base for this analysis and allocated wastewater sanitary loads to the wastewater hydraulic model using the projected water demands developed for the Schertz water hydraulic model. To generate the sanitary loads, a return rate of 70% was applied to water demand at each node. Then GIS tools were used to determine which demand nodes fell within the existing wastewater service areas. If a demand node fell outside an existing service area, new interceptors were recommended to connect them to an existing or future wastewater treatment plant. Using Thiessen polygon and Loadbuilder tools from SewerGEMS, the sanitary loads were allocated to the nearest manholes in the model. Table 36 presents the existing and future average dry weather flow projections.

Table 36: Dry Weather Flow Projections

Condition	Estimated Average DWF (MGD)	% Increase
Existing	5.2	-
10-yr (2030)	6.4	23.0
30-yr (2050)	7.4	42.3

Future scenarios were created in the model for the 10-year (2030) and 30-year (2050) increments, along with their respective sanitary loads to simulate the future growth anticipated by the City. Diurnal curves were developed from the field monitoring data for the existing system model and then used to distribute the future average dry weather sanitary flows over 24 hours. Analysis began on the 2030 scenario to evaluate the system and to find where the required improvements to the existing system are, besides any future projects to accommodate the new growth areas.

4.3.1.1 Hydraulic Criteria

Hydraulic criteria used for this analysis include capacity deficiency and design criteria. Capacity deficiency criteria identify the need to replace an existing facility, while design criteria determine the size of new facilities. These criteria were established based on the Texas Commission on Environmental Quality (TCEQ) and engineering best practices. Table 37 lists a summary of capacity deficiency criteria used for the existing system in this analysis.

Table 37: Capacity Deficiency Criteria for Existing Facilities

Item	Recommended Value
Maximum Allowable Flow Depth	No sanitary sewer overflows (SSOs)
Force Main Velocity	Maximum velocity of 8 ft/s under peak wet weather flow
Pump Station Capacity	Peak design flow (from 5-year, 24-hour design storm) not to exceed firm capacity (i.e., capacity with the largest pump out of service)

Table 38 lists a summary of design criteria used for new sewer facilities.

Table 38: Design Criteria for New Sewer Facilities

Item	Recommended Value
Maximum Allowable Flow Depth	Maximum depth-to-diameter (d/D) of 1.0 (full pipe) under peak design flow (from 5-year, 24-hour design storm)
Force Main Velocity	Minimum velocity of 2 ft/s (for a pump station with two pumps, with one pump in operation) Maximum velocity of 8 ft/s under peak wet weather flow
Pump Station Capacity	Peak design flow not to exceed firm capacity (i.e., capacity with the largest pump out of service)
Minimum Gravity Line Size	8-inch
Slopes for Gravity Lines	8-inch: 0.33% to 8.4% 10-inch: 0.25% to 6.23% 12-inch: 0.20% to 4.86% 15-inch: 0.15% to 3.62% 18-inch: 0.115% to 2.83% 21-inch: 0.095% to 2.30% 24-inch: 0.08% to 1.93% 27-inch: 0.07% to 1.65% 30-inch: 0.06% to 1.43% 33-inch: 0.055% to 1.26% 36-inch: 0.045% to 1.12%
Maximum Manhole Spacing	500 ft

4.3.1.2 Design Storm

For wet weather scenarios, a 5-year design storm with a 24-hour duration was applied to the model. For the City of Schertz, the rainfall depth provided in the National Oceanic and Atmospheric Association's Atlas 14 precipitation frequency estimates is 5.4 inches.

The rainfall depth was distributed over time using the Soil Conservation Service (SCS) rainfall distribution Type III, representing the rainfall temporal distribution type happening in the Gulf of Mexico and Atlantic coastal areas (TR-55 Cover (hydrocad.net)). The same hyetograph in section 4.2.1 is applicable to this evaluation.

4.3.1.3 Inflow & Infiltration Assumption

The RTK hydrographs developed from the field monitoring data for the existing system model were used to represent the inflow and infiltration (I&I) for the existing infrastructure and service areas. In addition to utilizing diurnal curves to incorporate peak dry flow, a peaking factor of 4 was applied to represent the effect of I&I for future loadings outside the existing service areas where there is no historical data is available. The assumption was that new infrastructure would meet current standards and would therefore be less susceptible to I&I.

4.3.2 Future System Analysis & CIPs

The following scenarios were created for future system analysis:

- Dry Weather 2030 Scenario
- Wet Weather 2030 Scenario
- Dry Weather 2050 Scenario
- Wet Weather 2050 Scenario

Table 39 shows a breakdown of the dry weather flow projections for each planning period by the system outfalls.

Table 39: Breakdown of Average Dry Weather Flows by Outfalls

Outfall	Estimated Average DWF (gpm)		
	Existing	2030	2050
Whisper Branch	16	16	16
NBU	19	19	60
O-4	469	707	934
SARA	22	68	92
Bubbling Springs	1,960	2,023	2,178
Aztec Way	21	21	44
O-21-22	992	1,014	1,156
Greaves WWTP	30	-	-
Corbett	61	-	-
Halley's Cove	7	-	-
CCMA S WWTP	-	586	667
Total (gpm)	3,597	4,454	5,147
Total (MGD)	5.2	6.4	7.4

4.3.2.1 Near Term CIP Projects

The near-term project list for Schertz provided by the City was incorporated into the existing system to create future scenarios along with future sanitary loadings. Each scenario includes all the currently planned projects that will be in place by that planning year. Table 40 lists currently planned projects (near-term) provided by the City (shown in Appendix 20).

Table 40: Near Term Projects Summary

CIP Number	Project Description
Growth Projects	
NT-S1	Town Creek Phase IV 24" – Section 1
NT-S2	Town Creek Phase IV 24" – Section 2
NT-S3	Town Creek Phase V 24"
NT-S4	Upsize Lookout Line
NT-S5	Upsize Tri County Line
NT-S6	Cibolo West Main
NT-S7	Woman Hollering Creek Lift Station, Gravity Line, and Force Main
System Improvement Projects	
NT SI-1	Decommission Tri County Lift Station
NT SI-2	Decommission Corbett Lift Station
NT SI-3	Decommission Sedona Lift Station & Woman Hollering Creek WWTP

It is important to note that the pipe size was undetermined for the Cibolo West Main Trunkline. Based on the available information and hydraulic model results, LAN recommends an 18-inch pipe size for the above project. In addition, LAN received the 2021 Wastewater Collection System Master Plan for the Cibolo Creek Municipal Authority (CCMA) prepared by Kimley Horn Inc. The CCMA's CIP projects affecting the Schertz sewer system were also incorporated into each scenario based on the planning year.

4.3.2.2 2030 CIP Growth Projects

The 2030 scenario included the currently planned CIP projects for the City. To serve the new development areas happening between 2022 to 2030, LAN proposes new growth CIPs as listed in Table 41. The alignments are based on the available information regarding topographic elevations, existing roads, and engineering judgment and are to be considered as preliminary. Final alignments will be determined as part of the design process.

The design criteria listed in Table 38 was used to size the new facilities. For modeling purposes, slopes for new growth CIP lines were assumed based on the TCEQ minimum slope requirement. At some locations, higher than minimum slopes were considered to prevent extra excavation. Appendix 21 shows the location of the 2030 growth CIPs.

Table 41: 2030 Growth Projects Summary

CIP Number	Project Description
NT-S1	Hope Lane 8" Gravity Line
NT-S2	Old Wiederstein Road 8"
NT-S3	Union Pacific Railroad 8" – Section 1
NT-S4	Union Pacific Railroad 8" – Section 2
NT-S5	Wiederstein Road 8"
NT-S6	Schaefer Road 8" – Section 1
NT-S7	Schaefer Road 8" – Section 2
NT-S8	Aranda 8"
NT-S9	Weir Road 10"
NT-S10	Trainer Hale Road 10"
NT-S11	Ware Seguin Road 8"
NT-S12	FM 1518 8"
NT-S13	I-10 8" – Section 1
NT-S14	Boenig Drive 8"
NT-S15	N Greytown Road 8"

4.3.2.3 Model Results Under 2030 Flows

After bringing in the 2030 new growth CIPs, the model was run with predicted 2030 dry weather flows. The modeling results for this scenario are presented in Appendix 22. The results show 98% of conduits have a maximum depth to diameter (d/D) of less than 0.5. It also shows gravity lines parallel to Friesenhahn Ln and upstream of the Friesenhahn lift station having maximum d/D of greater than 0.75, and gravity lines right upstream of Riata lift station having a maximum d/D between 0.5 and 0.75. This indicates these gravity lines (i.e., with maximum d/D greater than 0.5) may not accommodate the additional capacity needs from future flows and could require upsizing.

Since peak wet weather is crucial for analyzing a sewer system, the 2030 wet weather flow (average dry weather plus 5-year, 24-hour I&I) was used to determine areas that are susceptible to sanitary sewer overflows (SSOs). Note that the model shows SSOs at locations where the maximum hydraulic grade (HGL) rises above manhole rim elevations. The modeling results for this scenario are presented in Appendix 23. The results show a total of 11 manholes within the existing service areas are overflowing. Per the Capacity Deficiency Criteria listed in Table 37, the sewer system is capacity deficient at the locations where SSOs are reported by the model.

4.3.2.4 2030 CIP System Improvement Projects

LAN proposes several system improvement projects listed in Table 42 to address the SSOs. In addition, Belmont Park lift station is set to go offline by 2030 per City staff. Therefore, that lift station was set inactive in the model, and gravity lines were added to bypass it. LAN also determined that the Northcliffe (Town Creek) lift station needs to upgrade to a firm capacity of 4,800 gpm to meet TCEQ requirements (refer to section 2.5.3). Appendix 24 shows the location of the 2030 system improvement projects.

Table 42: 2030 System Improvement Projects Summary

CIP Number	Project Description	Purpose
2030 SI-1	Friesenhahn West Line WW Upsize	To resolve 4 SSOs upstream of Friesenhahn LS.
2030 SI-2	Fairlawn WW Upsize	To resolve an SSO upstream of Riata LS.
2030 SI-3	Cibolo Crossing WW Line Upsize	To resolve an SSO near I-35 N.
2030 SI-4	Woodland Oak Drive Replacements	To resolve an SSO near Woodland Oak Dr.
2030 SI-5	Old Wiederstein WW Upsize	To increase line capacity.
2030 SI-6	Northcliffe LS Upgrade	To follow TCEQ requirement of peak flow not to exceed firm capacity. This upgrade is based on buildout flow of 4,485 gpm.
2030 SI-7	Decommission Belmont Park Lift Station	Per City request.

4.3.2.5 2030 CCMA Recommended Projects

The results of the 2030 wet weather flow scenario showed some of the CCMA's gravity lines have capacity issues that would affect the City's sewer system performance. LAN recommends the following system improvement projects related to CCMA's gravity lines (listed in Table 43 and shown in Appendix 24). Although originally listed as 2041 CCMA CIPs (Projects 2030 C-1 & 2030 C-2) and as Buildout CCMA CIP (Project 2030 C-4) in the Wastewater Collection System Master Plan prepared by Kimley Horn Inc. in 2021, LAN currently recommends these CIP projects for inclusion in the 2030 planning period.

Table 43: 2030 CCMA System Improvement Projects Summary

CIP Number	Project Description	Purpose
2030 C-1	Roy Richard Drive Replacements	To resolve 2 SSOs near Woodland Oak Dr and Valencia Ln.
2030 C-2	Valencia Lane Replacements	To resolve 2 SSOs near Woodland Oak Dr and Valencia Ln.
2030 C-3	Savannah Drive Replacements	To resolve an SSO near Maske Rd.
2030 C-4	Build Out Project 25 – 36" Schertz Line	To resolve 2 SSOs near Maske Rd.

4.3.2.6 2050 CIP Growth Projects

To develop the 2050 scenario, the system changes proposed for 2030 were used as the base. To serve the new development areas happening between 2030 to 2050, LAN proposes new growth CIPs listed in Table 44 and shown in Appendix 25. Similar to 2030 growth CIPs, the alignments are based on the available information regarding topographic elevations, existing roads, and engineering judgment, and final alignments will be determined as part of the design process. The design criteria listed in Table 38 were used to size the new facilities.

Table 44: 2050 Growth Projects Summary

CIP Number	Project Description
2050-S1	I-35 N 8"
2050-S2	Friesenhahn Lane 8"
2050-S3	Schaefer Road 8" – Section 3
2050-S4	Corbett JH 8"
2050-S5	Lower Seguin Road 8"
2050-S6	IH-10 8" – Section 2

In addition, Schertz Pkwy, Cover's Cove, and Park lift stations are set to go offline by 2050 per City staff. Therefore, Cover's Cove and Park lift stations were set inactive in the model, and gravity lines were added to bypass that lift station. Schertz Pkwy lift station will also go offline, and its flow will be conveyed to a new CCMA line which will be built by 2050. However, due to the unavailability of information about the new CCMA's line, the Schertz Pkwy lift station was set inactive in the model and its flow was directed to a new outfall.

4.3.2.7 Model Results Under 2050 Flows

After bringing in the 2050 new growth CIPs, the model was run with predicted 2050 dry weather flows. The modeling results for this scenario are presented in Appendix 26. Similar to 2030 scenario results, 97% of conduits have a maximum depth to diameter (d/D) of less than 0.5, and only 3% of gravity lines have a maximum (d/D) of greater than 0.5. Since peak wet weather is crucial for analyzing a sewer system, the 2050 wet weather flow was used to determine areas that are susceptible to overflowing. The modeling results show no manholes are overflowing indicating the 2050 system has sufficient capacity per the Capacity Deficiency Criteria listed in Table 37. Therefore, LAN does not recommend any capacity-related CIPs for the 2050 planning period.

4.3.2.8 2050 CIP System Improvement Projects

LAN determined that Cypress Point lift station needs to upgrade to a firm capacity of 1,250 gpm to meet TCEQ requirements (refer to section 2.5.3). Table 45 describes 2050 system improvement projects shown in Appendix 27.

Table 45: 2050 System Improvement Projects Summary

CIP Number	Project Description	Purpose
2050 SI-1	Cypress Point Lift Station Upgrade	To follow TCEQ requirement of Peak flow not to exceed firm capacity. This upgrade is based on buildout flow of 1,233 gpm.
2050 SI-2	Decommission Schertz Parkway Lift Station	To convey flow to a new CCMA's line which will be built by 2050.
2050 SI-3	Decommission Park Lift Station	Per City request.
2050 SI-4	Decommission Cover's Cove Lift Station	Per City request.

4.3.2.9 Pumping Capacity Evaluation

For pumping capacity evaluation, the existing firm capacity (i.e., capacity with the largest pump off) will be compared to peak wet weather flow at each lift station. Per TCEQ requirements, peak wet weather flow should not exceed firm capacity. Table 46 shows the results of the pumping capacity evaluation. Note that this analysis has only been conducted for public existing lift stations; private lift stations have been excluded from the study.

Table 46: Lift Station Capacity Evaluation

Lift Station Name	Number of Pumps	Capacity per pump(1) (gpm)	Lift Station Firm Capacity (gpm)	Peak Existing WWF (gpm)	Peak 2030 WWF (gpm)	Peak 2050 WWF (gpm)	Note
Belmont Park	2	750	750	30	Plan to go offline by 2030		
Cover's Cove	2	75	75	4.5	5	Plan to go offline by 2050	
Cypress Point	3	915	1,012	435	997	1,233	Need upgrade by 2050 per TCEQ
Elbel	2	750	750	85	86	101	
Friesenhahn	3	1,500	1,800	772	1,293	1,610	
Homestead	2	900	900	646	737	894	
Maxfli	2	750	750	12	12	13	
Park	2	220	220	20	20	Plan to go offline by 2050	
Riata	2	750	750	660	727	728	
Schertz Pkwy	2	250	250	101	113	Plan to go offline by 2050	
Smoke Pit	2	600	600	20	20	20	
Northcliffe (Town Creek)	3	1,000	1,750	3,780	4,450	4,485	Need upgrade by 2030 per TCEQ
Corbett	2	Offline per Near-Term CIP					
Sedona	3	Offline per Near-Term CIP					
Tri-County	2	Offline per Near-Term CIP					

(1) Capacity per pump is estimated based on the pump curve for pumps within each lift station.

As seen in Table 46, except for Cypress Point and Northcliffe lift stations, all other existing lift stations have adequate capacity for existing and future peak flows since their peak flows are less than lift station firm capacities. Per TCEQ requirement, Northcliffe lift station requires an upgrade to firm capacity of 4,500 gpm based on its 2050 peak flow of 4,485 gpm, and Cypress Point lift

station needs an upgrade to firm capacity of 1,250 gpm based on its 2050 peak flow of 1,233 gpm. Northcliffe lift station upgrade should be done as early as 2030, but Cypress Point's upgrade can wait until 2050.

4.3.2.10 Force Main Capacity Evaluation

As listed in Table 37, the hydraulic criterion for force mains is not to exceed a maximum velocity of 8 ft/s under the peak wet weather flow (average dry plus 5-year, 24-hour storm flow). Higher than 8 ft/s velocities correspond to high head loss in force mains which over time scour force main interior causing premature structural failure. Table 47 shows the results of the force main capacity evaluation.

Table 47: Force Main Capacity Evaluation

Lift Station Name	Force Main Diameter (inch)	Existing		2030		2050	
		Peak* WWF (gpm)	Velocity (ft/s)	Peak* WWF (gpm)	Velocity (ft/s)	Peak* WWF (gpm)	Velocity (ft/s)
Belmont Park	6	313	3.6	Plan to go offline by 2030			
Cover's Cove	3	89	4.0	89	4.0	Plan to go offline by 2050	
Cypress Point	8	713	4.6	810	5.2	933	6.0
Elbel	6	552	6.3	552	6.3	552	6.3
Friesenhahn	16	1,242	2	1,660	2.6	1,516	2.4
Homestead	8	553	3.5	905	5.8	908	5.8
Maxfli	4	162	4.1	162	4.1	162	4.1
Park	6	100	1.1	100	1.1	Plan to go offline by 2050	
Riata	6	321	3.7	321	3.7	321	3.7
Schertz Pkwy	6	182	2.1	182	2.1	Plan to go offline by 2050	
Smoke Pit	6	232	2.6	244	2.8	244	2.8
Northcliffe (Town Creek)	18	1,753	2.2	4,050	5.1	5,115	6.4

*Peak flows in this table represent peak flows through the force mains

All existing force mains have adequate capacity for existing and future peak flows since they have velocities below the maximum criterion (8 ft/s).

4.3.3 Summary

The recommendations outlined in this section were a joint effort with City personnel and LAN to identify improvements needed for the City's sewer system. These improvements aim to address capacity limitations and accommodate the anticipated growth in the planning years of 2030 and 2050. The sewer collection system model should be maintained and updated as new projects are implemented and adjusted to address changes in development schedules.

5. IMPACT FEE DEVELOPMENT

5.1 Living Unit Equivalent

Living unit or service unit equivalents (LUEs) are "a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards and based on historical data and trends applicable to the political subdivision in which the individual unit of development is located during the previous 10 years". Standard engineering practices equate one water LUE to a single, typical residential water meter's usage. The wastewater LUE is assumed to be 70% of a single residential water meter's usage to account for irrigation, evaporation, and other water losses associated with the wastewater system.

An analysis of the existing water and wastewater system hydraulic models determined that the water LUE is 0.17 gpm, and the wastewater LUE is 0.119 gpm. From the hydraulic water model, the total existing and future 2030 system flows for residential and "other" uses were calculated. These total flow values were divided by their respective LUE to determine the growth in each system. "Growth" in this case refers to the difference between the 2030 value and the existing value. It is important to note that the CCN boundaries for the Schertz water and wastewater system are not the same, so the growth in the respective systems is slightly different. Table 48 & Table 49 below show the process of determining the growth in LUEs for the water and wastewater systems.

Table 48: Calculations for Growth in Water LUEs

Growth in Water LUEs			
Scenario	Total Flow (gpm)	Living Unit Equivalent (gpm)	# of LUEs
Existing Residential	2,225	0.17	13,089
Existing Other	2,485		14,620
2030 Residential	3,372		19,838
2030 Other	2,545		14,971
		Growth In Residential:	***6,749***
		Growth In Other:	***351***

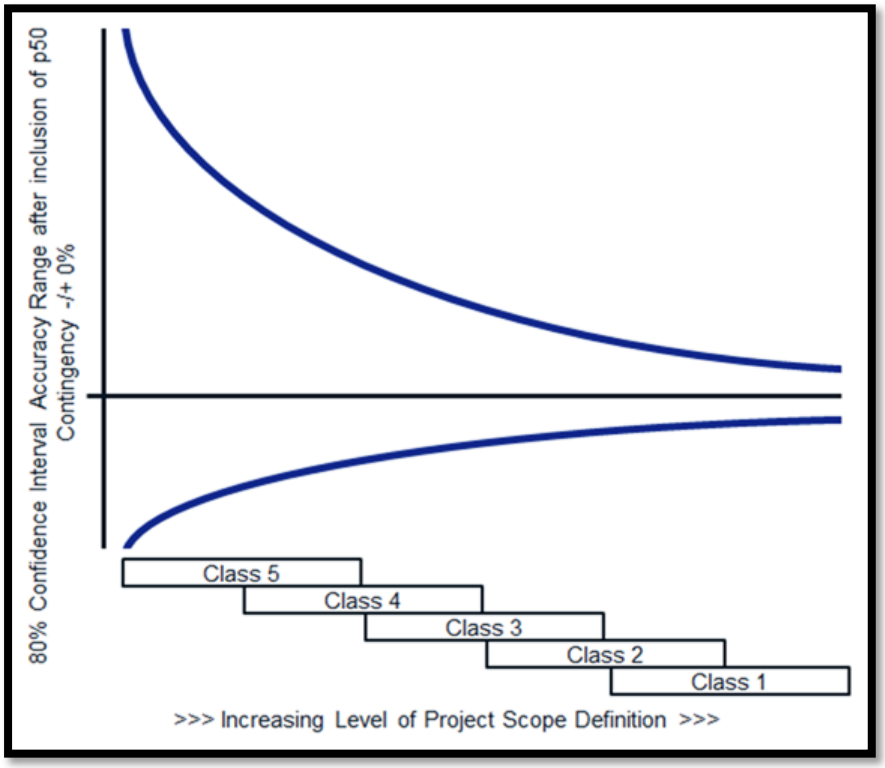
Table 49: Calculations for Growth in Wastewater LUEs

Growth in Wastewater LUEs			
Scenario	Total Flow (gpm)	Living Unit Equivalent (gpm)	# of LUEs
Existing Business	113	0.119	951
Existing Other	3,483		29,269
2030 Business	123		1,034
2030 Other	4,332		36,403
		Growth in Business:	***82***
		Growth In Other:	***7,134***

5.2 Cost Data

The Association for the Advancement of Cost Engineering (AACE) provides a cost estimate classification system that includes five classes of estimates. Each class has specific characteristics that indicate the level of detail of the cost estimate, with 5 being the least defined and 1 being the most defined. These classes are commonly used industry standards for engineers, contractors, and estimators. The accuracy range of an estimate narrows (becomes more accurate) as the project scope becomes more defined as shown in Figure 29 from AACE below. In the same figure, the approximate overlap of classes is shown as well in relation to the level of scope definition.

Figure 29: AACE Cost Estimate Clases



For this analysis, Class 4 estimating was identified as the appropriate, industry standard, estimation class. According to AACE, Class 4 estimates “are prepared for a number of purposes, such as but not limited to, detailed strategic planning, business development, project screening at more developed stages, alternative scheme analysis, confirmation of economic and/or technical feasibility and preliminary budget approval or approval to proceed to next stage”. The developed cost estimates are preliminary and rely on available information and standard preliminary engineering methods for Class 4 cost estimation. These methods were consistently applied to similar project components (e.g., pipelines, pump stations, lift stations, etc.) to facilitate comparison between different project alternatives.

Cost data for the proposed CIP projects was obtained from the following sources:

- TxDOT Online Bid Reports (past year)
- RS Means Database
- Cost Estimates from Past & Current City Projects
- Cost Estimates from Past & Current LAN Projects

Item costs were averaged from these sources and an inflation rate was applied to the costs for 2030 and 2050, which is discussed in detail in the following section. A 30% contingency factor was applied across all cost estimates, which reflects the range of accuracy of a Class 4 estimate.

For cost components that were highly variable and unpredictable at this stage of analysis, such as developing construction documents and construction management, estimates were derived from previous project experience and included as a percentage of the total construction costs.

5.3 Inflation Rate Calculation

In order to accurately capture construction prices for the future scenarios, an average yearly inflation rate was calculated and applied to the 2030 & 2050 project cost estimates. Three sources were consulted for historical inflation indexes including RS Means, Mortenson Construction Cost Indexes, and Turner Building Cost Indexes. Varying time frames of inflation were provided by these sources, but the data was not normalized to ensure that a wide range of indexes were included in the yearly inflation rate calculation. Additionally, these indexes are the average of nationwide data. Table 50 below shows the varying time frames and their associated total and yearly inflation rates. The median yearly inflation rate of this data is 3.91%, and this value was applied to the line items in the 2030 and 2050 cost estimates. See Appendix 28 for inflation rate source data.

Table 50: Yearly Inflation Rate Calculations

Time Frame	Total Inflation Rate	Yearly Inflation Rate
RS Means Historical Inflation Indexes		
2020 to 2024	128%	6.31%
2010 to 2024	169%	3.81%
2000 to 2024	251%	3.91%
1990 to 2024	309%	3.38%
1980 to 2024	454%	3.50%
Mortenson Historical Inflation Indexes		
2020 to 2023	132%	9.65%
2010 to 2023	188%	5.93%
Turner Historical Inflation Indexes		
2020 to 2023	117%	5.27%
2010 to 2023	172%	4.25%
2000 to 2023	231%	3.70%
1996 to 2024	272%	3.77%
	Average:	**4.86%**
	Median:	**3.91%**

5.4 Project Costs Eligibility

Estimates of total construction cost for the proposed water and wastewater CIP projects were developed. However, TLGC Section 395 stipulates that only certain types of projects and only the portion of the project utilized during the 10-year planning period can be included in the impact fee eligible total.

5.4.1 Eligible Project Types

There are defined items payable by the impact fee per TLGC Section 395, and these items are listed in Section 1 of this report. The proposed CIP projects were divided into "Growth" projects and "System Improvement" projects to assist in clearly identifying those projects that are eligible. Some of the projects only have a portion of the project costs listed as eligible because they serve both new growth and provide system improvements. Only the growth portions of those projects are eligible to be included in the total impact fee costs. The following types of projects are **not eligible** to be included in the total impact fee costs:

- All 2050 Projects
- Cibolo Creek Municipal Authority Projects (CCMA)

In the tables below, the projects, costs and their impact fee eligible costs are shown for the Water CIP, Wastewater CIP, and the recommended CCMA System Improvement projects. Projects denoted by two asterisks indicate that only a portion of the project costs are impact fee eligible. See Appendix 29 for individual project cost estimates.

5.4.2 Project Utilization During 10-Year Planning Period

This water and wastewater master plan includes three phases of projects: near term, 2030, and 2050. Only the projects within the 10-year planning period of 2020-2030 are eligible to be paid by impact fees in this analysis. TLGC also stipulates that only the portion of a project that is utilized during the 10-year period may be considered for impact fee eligibility. The utilization is determined by the following equation:

$$\%\ Utilization = \frac{2030\ Peak\ Flow - 2020\ Peak\ Flow}{2050\ Peak\ Flow}$$

There are some cases where proposed 2030 CIP projects utilize 100% of their build out capacity in 2030 and then in 2050 use less than the build out capacity. This occurs due to additional infrastructure being added in 2050 which takes on some of the capacity burden from those 2030 CIP projects. In these cases, the utilization is determined using the same equation as above, but with 2030 Peak Flow in the denominator:

$$\%\ Utilization\ (special\ case) = \frac{2030\ Peak\ Flow - 2020\ Peak\ Flow}{2030\ Peak\ Flow}$$

See Appendix 30 for utilization calculations.

Table 51: Near Term Water CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Near Term CIP				
System Improvement Projects				
NT-W1**	Bubbling Springs 6" WL Replacement	$763,000	27%	$206,715
NT-W2	Corbett Pump Station & 3.0 MG GST	$8,600,000	0%	$0
NT-W3	Ware Seguin Pump Station Operational Improvement	$175,000	0%	$0
NT-W4	12" WL from Ware Seguin to Lower Seguin	$1,538,000	0%	$0
NT-W5	Fred Couples to Schwab	$455,556	0%	$0
NT-W6	Schwab to Eckhardt	$1,600,000	0%	$0
NT-W7**	Graytown to Pfeil	$1,550,000	69%	$1,077,040
NT-W8**	FM 78 Water Line Replacement	$875,000	22%	$194,778
NT-W9**	Moonlight Meadow Dr & Lost Meadow Dr WL Replacement	$3,000,000	0%	$0
NT-W10**	Robinhood Way WL Replacement	$4,650,000	0%	$0
	NEAR TERM TOTAL:	**$23,206,556**	**-**	**$1,478,532**

Note: Projects denoted by ** indicate that it has both growth & system improvement components.

Table 52: 2030 Water CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2030 CIP				
Growth Projects				
2030-W1	12" WL from Tri-County Extension to Cibolo Valley Drive	$4,788,000	100%	$4,788,000
2030-W2	Raf Burnette Rd 12" WL Improvements	$1,438,000	89%	$1,272,934
2030-W3	8" WL from Ray Corbett Dr to Lower Seguin Rd	$3,688,000	97%	$3,569,245
2030-W4**	Trainer Hale Rd 2" WL Replacement & 8" WL Improvement	$9,850,000	93%	$9,192,317
2030-W5**	Boenig Dr S 6" WL Replacement & 8" WL Improvement	$6,388,000	69%	$4,411,757
2030-W6	Live Oak to IH-35 24" Transmission Main	$32,075,000	100%	$32,075,000
2030-W7	Ware Seguin Pump Station Expansion Phase 1	$5,213,000	33%	$1,737,667
2030-W8	IH-10 8" WL Improvements	$6,063,000	100%	$6,063,000
	2030 Growth Subtotal:	**$69,503,000**	**-**	**$63,109,920**
System Improvement Projects				
2030-W9	PRV Installation for Proposed Southwest Pressure Plane	$413,000.0	0%	$0
2030-W10**	River Rd 6" WL Replacement	$2,325,000	58%	$1,354,926
	2030 System Improvement Projects Subtotal:	**$2,738,000**	**-**	**$1,354,926**
	2030 TOTAL:	**$72,241,000**	**-**	**$64,464,846**

Note: Projects denoted by ** indicate that it has both growth & system improvement components.

Table 53: 2050 Water CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2050 CIP				
Growth Projects				
2050-W1	Corbett Pump Station Expansion	$1,663,000	2050 CIP Projects are not eligible to be included in this impact fee total.	
2050-W2	FM 2252 8" WL Improvements	$8,800,000		
2050-W3	Ware Seguin Pump Station Expansion Phase 2	$2,725,000		
2050-W4	Beck St 6" WL Replacement	$5,288,000		
2050-W5	Raf Burnette Rd 8" WL Improvements	$4,438,000		
2050-W6	IH-35 Pump Station & 3.0 MG GST	$42,188,000		
2050-W7	IH-10 & FM 1518 8" WL Improvements	$3,075,000		
	2050 Growth Subtotal:	**$68,177,000**		
System Improvement Projects				
2050-W8	Lower Seguin Rd 8" WL Replacement	$4,775,000		
	2050 System Improvement Projects Subtotal:	**$4,775,000**		
	2050 TOTAL:	**$72,952,000**		

Table 54: Near Term Wastewater CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Near Term CIP				
Growth Projects				
NT-S1	Town Creek Phase IV 24" - Section 1	$6,875,000	21%	$1,440,972
NT-S2	Town Creek Phase IV 12" - Section 2	$2,925,000	0%	$0
NT-S3	Town Creek Phase V 24"	$10,425,000	23%	$2,378,763
NT-S4**	Upsize Lookout Line	$3,838,000	20%	$771,788
NT-S5**	Upsize Tri County Line	$2,084,800	25%	$526,887
NT-S6	Cibolo West Main	$16,213,000	83%	$13,523,463
NT-S7	Woman Hollering Creek Lift Station, Gravity Lines, and Force Main	$3,400,000†	74%	$2,517,091
Near Term Growth Subtotal:		**$45,760,800**	**-**	**$21,158,965**
System Improvement Projects				
NT SI-1	Decommission Tri County Lift Station	$88,000	0%	$0
NT SI-2	Decommission Corbett Lift Station	$1,500,000	0%	$0
NT SI-3	Decommission Sedona Lift Station & Woman Hollering Creek WWTP	$175,000	0%	$0
	Near Term System Improvement Projects Subtotal:	**$1,763,000**	**-**	**$0**
	NEAR TERM TOTAL:	**$47,523,800**	**-**	**$21,158,965**

Note: Projects denoted by ** indicate that it has both growth & system improvement components.

†Original 2009 master plan cost was $9,000,000 and the 2024 construction cost was $13,000,000 resulting in a difference of $3,400,000.

Table 55: 2030 Wastewater CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2030 CIP				
Growth Projects				
2030-S1	Hope Lane 8" Gravity Line	$2,025,000	67%	$1,359,153
2030-S2	Old Wiederstein Road 8"	$1,338,000	5%	$68,849
2030-S3	Union Pacific Railroad 8" - Section 1	$2,563,000	10%	$249,210
2030-S4	Union Pacific Railroad 8" - Section 2	$400,000	12%	$47,722
2030-S5	Wiederstein Road 8"	$1,663,000	83%	$1,372,188
2030-S6	Schaefer Road 8" - Section 1	$4,913,000	33%	$1,613,509
2030-S7	Schaefer Road 8" - Section 2	$1,938,000	100%	$1,938,000
2030-S8	Aranda 8"	$475,000	100%	$475,000
2030-S9	Weir Road 10"	$2,525,000	100%	$2,522,465
2030-S10	Trainer Hale Road 10"	$1,038,000	100%	$1,034,756
2030-S11	Ware Seguin Road 8"	$3,113,000	97%	$3,012,264
2030-S12	FM 1518 8"	$400,000	40%	$160,000
2030-S13	I-10 8" - Section 1	$2,713,000	99%	$2,677,145
2030-S14	Boenig Drive 8"	$2,963,000	29%	$849,531
2030-S15	N Greytown Road 8"	$1,275,000	52%	$661,379
	2030 Growth Subtotal:	**$29,342,000**	**-**	**$18,041,171**
System Improvement Projects				
2030 SI-1**	Friesenhahn West Line WW Upsize	$8,175,000	22%	$1,833,143
2030 SI-2**	Fairlawn WW Upsize	$1,375,000	9%	$121,579
2030 SI-3**	Cibolo Crossing WW Line Upsize	$1,288,000	4%	$46,406
2030 SI-4**	Woodland Oak Drive Replacements	$338,000	4%	$13,741
2030 SI-5**	Old Wiederstein WW Upsize	$5,050,000	61%	$3,099,614
2030 SI-6**	Northcliffe Lift Station Upgrade	$7,838,000	5%	$392,686
2030 SI-7	Decommission Belmont Park Lift Station	$463,000	0%	$0
	2030 System Improvement Projects Subtotal:	**$24,527,000**	**-**	**$5,507,169**
	2030 TOTAL:	**$53,869,000**	**-**	**$23,548,341**

Note: Projects denoted by ** indicate that it has both growth & system improvement components.

Table 56: 2050 Wastewater CIP Projects Estimate of Probable Costs

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Proposed 2050 CIP				
Growth Projects				
2050-S1	I-35 N 8"	$9,088,000	2050 CIP projects are not eligible to be included in the impact fee total.	
2050-S2	Friesenhahn Lane 8"	$6,500,000		
2050-S3	Schaefer Road 8" - Section 3	$5,713,000		
2050-S4	Corbett JH 8"	$2,888,000		
2050-S5	Lower Seguin Road 8"	$1,338,000		
2050-S6	I-10 8" - Section 2	$3,338,000		
	2050 Growth Subtotal:	**$28,865,000**		
System Improvement Projects				
2050 SI-1	Cypress Point Lift Station Upgrade	$1,463,000		
2050 SI-2	Decommission Schertz Parkway Lift Station	$238,000		
2050 SI-3	Decommission Park Lift Station	$3,663,000		
2050 SI-4	Decommission Cover's Cove Lift Station	$238,000		
	2050 System Improvement Projects Subtotal:	**$5,602,000**		
	2050 TOTAL:	**$34,467,000**		

Table 57: CCMA 2030 System Improvement Projects Estimate of Probable Costs

Project Number	Project Name	Project Cost
Proposed 2030 CIP		
CCMA System Improvement Projects		
2030 C-1	Roy Richard Drive Replacements	$1,588,000
2030 C-2	Valencia Lane Replacements	$2,288,000
2030 C-3	Savannah Drive Replacements	$12,425,000
2030 C-4	Build Out Project 25 - 36" Schertz Line	$12,950,000
	CCMA System Improvement Projects Total:	**$29,251,000**

5.5 Water Meter Updates

Part of the update to the impact fees included updating the water meter types and characteristics to correspond with the new meters that the City will now be utilizing. The City was previously using simple, compound, and turbine type meters. Going forward, the City will be using multi-jet and ultrasonic meters. The maximum allowable impact fees by meter size were calculated by multiplying the LUE per meter by the maximum allowable water and wastewater impact fees. Table 58 shows the difference in the existing and proposed meter characteristics.

Table 58: Existing & Proposed Meter Characteristics

Meter Size	Meter Type	Maximum Flow Rate (gpm)	Normal Flow Range (gpm)	Maximum Flow Rate for Continuous Duty (gpm)	Existing LUE by Meter Size	Proposed LUE by Meter Size
5/8"	MULTI-JET	20	1-20	15	1.0	1.0
3/4"	MULTI-JET	30	2-30	20	1.5	1.3
1"	MULTI-JET	50	3-50	30	2.5	2.0
2"	ULTRASONIC	250	0.5-250	250	10.0	16.7
3"	ULTRASONIC	500	1-500	500	24.0	33.3
4"	ULTRASONIC	1,000	1.5-1,000	1,000	42.0	66.7
6"	ULTRASONIC	1,600	3-1,600	1,600	92.0	106.7
8"	ULTRASONIC	2,800	5-2,800	2,800	80.0	186.7
10"	ULTRASONIC	5,500	14-5,500	5,500	250.0	366.7
12"	ULTRASONIC	5,500	14-5,500	5,500	330.0	366.7

These meter type changes affected the maximum flow rate for continuous duty for each meter size, which established the updated LUE per meter. The LUE per meter size corresponds to the equivalent impact fees for each meter size.

See Appendix 31 for the new multi-jet and ultrasonic meter characteristics.

5.6 Maximum Allowable Impact Fees

TLGC requires that the maximum allowable impact fee may not exceed the value of the total impact fee eligible costs (identified in Section 5.4 of this report) less the required credit that reduces the overall impact fee eligible costs, divided by the growth in LUEs. This credit to the growth-related cost component of the impact fee calculation is required under Local Government Code Chapter 395 to ensure that new service units are not double charged for impact fee related capital improvements. The credit can be determined in the following ways:

- A credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan.
- In the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan.

5.6.1 Credit Analysis

The first method was used to calculate the credit and was applied as shown in Table 59 and Table 60. This credit calculation method was performed by the City's financial consultant, Willdan Financial Services. According to Wildan's report, there were seven critical assumptions made in order to determine the credits:

1) Willdan assumed a ten-year period for the calculation, FY 2025 – FY 2034, consistent with guidelines set by Chapter 395.
2) Willdan utilized Capital Improvement Plan cost estimates and percentages of each project allocable to growth developed by City staff and its consulting engineers (LAN).

3) Growth estimates were based on the latest forecasts as presented by the City's consulting engineers (LAN).
4) Terms and interest rates for new debt forecast to be issued for growth-related improvements were based on estimates used in the City's 2023 water and wastewater rate study.
5) Willdan is interpreting Chapter 395 so that the debt allocable to growth-related projects includes both principal and interest.
6) Current debt allocable to growth-related projects was based on estimates provided by City staff.
7) The totals represent Net Present Values of the ten-year cash flows utilizing a discount rate of 6.0%.

From these assumptions, the following values were calculated:

WATER Revenue Credit -- $3,365,530

WASTEWATER Revenue Credit -- $4,611,802

The full report and detailed credit calculations can be found in Appendix 32.

5.6.2 Maximum Allowable Impact Fee

After the calculated credit is applied, the total impact fee eligible costs are divided by the growth in LUEs (discussed in Sections 2 & 5.1 of this report) to obtain the maximum allowable impact fee per LUE. Table 59 and Table 60 summarize the maximum allowable impact fee calculations, including credits.

Table 59: Maximum Allowable Water Impact Fee

Water Impact Fee	
Impact Fee Eligible Costs	$65,943,379
Credit (Calculated: 5.1%)	($3,365,530)
Total Impact Fee Eligible Costs	$62,577,849
Growth in LUEs	7,100
Maximum Allowable Water Impact Fee per LUE	**$8,814**

Table 60: Maximum Allowable Wastewater Impact Fee

Wastewater Impact Fee	
Impact Fee Eligible Costs	$44,707,306
Credit (Calculated: 8.6%)	($4,611,802)
Total Impact Fee Eligible Costs	$40,095,504
Growth in LUEs	7,217
Maximum Allowable Wastewater Impact Fee per LUE	**$5,556**

As discussed in the previous section, updates were made to the meter types that the City will be using. Table 61 reflects both the update to the impact fees by meter type and the new meter characteristics. The impact fee by meter size was calculated by multiplying the proposed LUE by the maximum allowable water or wastewater impact fee for per LUE (identified in the tables above). In the last two columns of Table 61, the maximum allowable water and wastewater impact fees by meter size are presented.

Table 61: Maximum Allowable Impact Fee by Meter Size

Meter Size	Meter Type	Maximum Flow Rate for Continuous Duty (gpm)	Proposed LUE	Maximum Allowable Water Impact Fee	Maximum Allowable Wastewater Impact Fee
5/8"	MULTI-JET	15	1.0	$8,814	$5,556
3/4"	MULTI-JET	20	1.3	$11,810	$7,445
1"	MULTI-JET	30	2.0	$17,627	$11,112
2"	ULTRASONIC	250	16.7	$146,924	$92,615
3"	ULTRASONIC	500	33.3	$293,848	$185,231
4"	ULTRASONIC	1,000	66.7	$587,607	$370,406
6"	ULTRASONIC	1,600	106.7	$940,154	$592,639
8"	ULTRASONIC	2,800	186.7	$1,645,248	$1,037,104
10"	ULTRASONIC	5,500	366.7	$3,231,708	$2,037,150
12"	ULTRASONIC	5,500	366.7	$3,231,708	$2,037,150

5.7 Comparison of Local Impact Fees

Since the last water and wastewater impact fee update was performed in 2011, the City expressed interest in comparing the 2024 proposed fees with other municipalities and utility providers in the area. Table 62 provides a comparison of the impact fees imposed by local municipalities and utility providers, and the City of Schertz 2024 proposed impact fees. The City can decide to adopt lower impact fees than those established by this report, typically to spur more development, but should have a means to recoup the costs building the infrastructure to serve the developments.

Table 62: Local Impact Fee Comparison

City/Utility	Total	Water	Wastewater	Population Served (At the Time of Individual Analysis)
Pflugerville (2023)	$29,849	$14,713	$15,136	65,191
NBU (2022)	$25,692	$19,448	$6,244	90,403
Seguin (2023)	$16,558	$7,308	$9,250	29,470
Schertz (Proposed 2024)	**$14,369**	**$8,814**	**$5,556**	**45,719**
SAWS (2024)	$9,350	$5,987	$3,363	2,000,000
Austin (2023)	$7,700	$4,800	$2,900	961,000
Boerne (2023)	$7,629	$2,509	$5,120	18,232
San Marcos (2018)	$6,485	$3,801	$2,684	68,217
Schertz (Current from 2011)	**$4,603**	**$2,934**	**$1,669**	**34,754**
Cibolo (2021)	$2,712	$1,839	$873	34,000

Sources can be found in Appendix 33.

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Appendix 2 – Zoning Map

Appendix 3 - 30-Year Population Distribution Projections

Appendix 4 - 30-Year Housing Distribution Projections

Appendix 5 - Planned & Existing Residential Developments Comparison to Wastewater CCN

Appendix 6 - Planned & Existing Residential Developments Comparison to Water CCN

Appendix 7 - Planned & Existing Commercial Development Comparison to Wastewater CCN

Appendix 8 - Planned & Existing Commercial Developments Comparison to Water CCN

Appendix 9 - Wastewater CCN Service Area & Comprehensive Land Use

Appendix 10 - Water CCN Service Area & Comprehensive Land Use

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Appendix 13 – 2030 Water CIP Map

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SECTION 5

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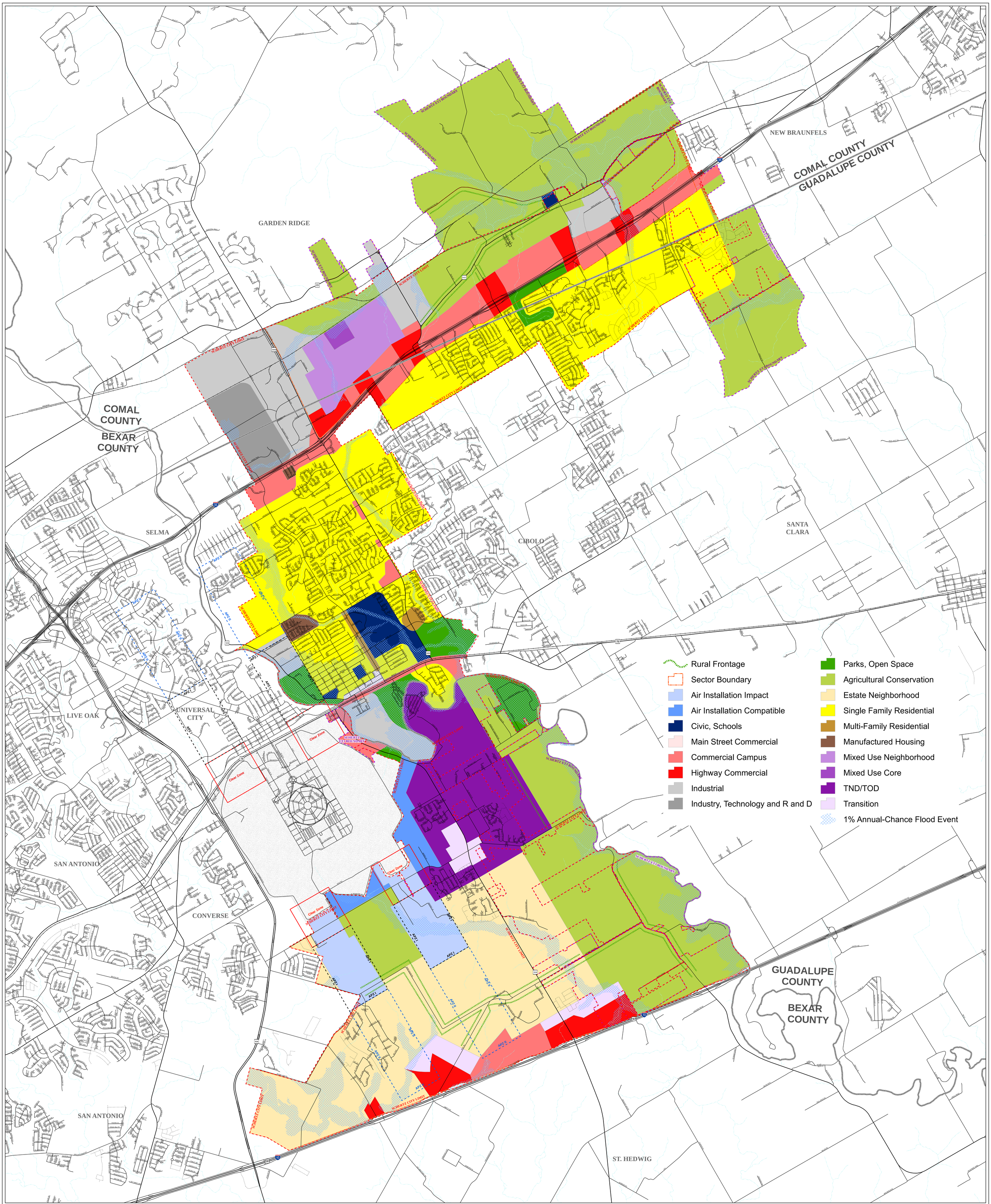
Appendix 32 – Willdan Revenue Credit Calculations & Summary

Appendix 33 – Impact Fee Comparison Sources

APPENDIX 1 - 2018 COMPREHENSIVE LAND USE PLAN



SCHERTZ

COMMUNITY ★ SERVICE ★ OPPORTUNITY

Last Update: February 20, 2018

City of Schertz, GIS Coordinator: Tony McFalls, gis@schertz.com (210) 619-1184

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Comprehensive Land Use Plan

- Schertz Municipal Boundary
- Schertz ETJ Boundary
- County Boundaries
- Railroads

Air Installation Compatible Use Zone

- APZ I
- APZ II
- Clear Zone

- Major Roads
- Minor Roads
- Proposed Roads

0 ¼ ½ 1 1½ 2 Miles

APPENDIX 2 - ZONING MAP

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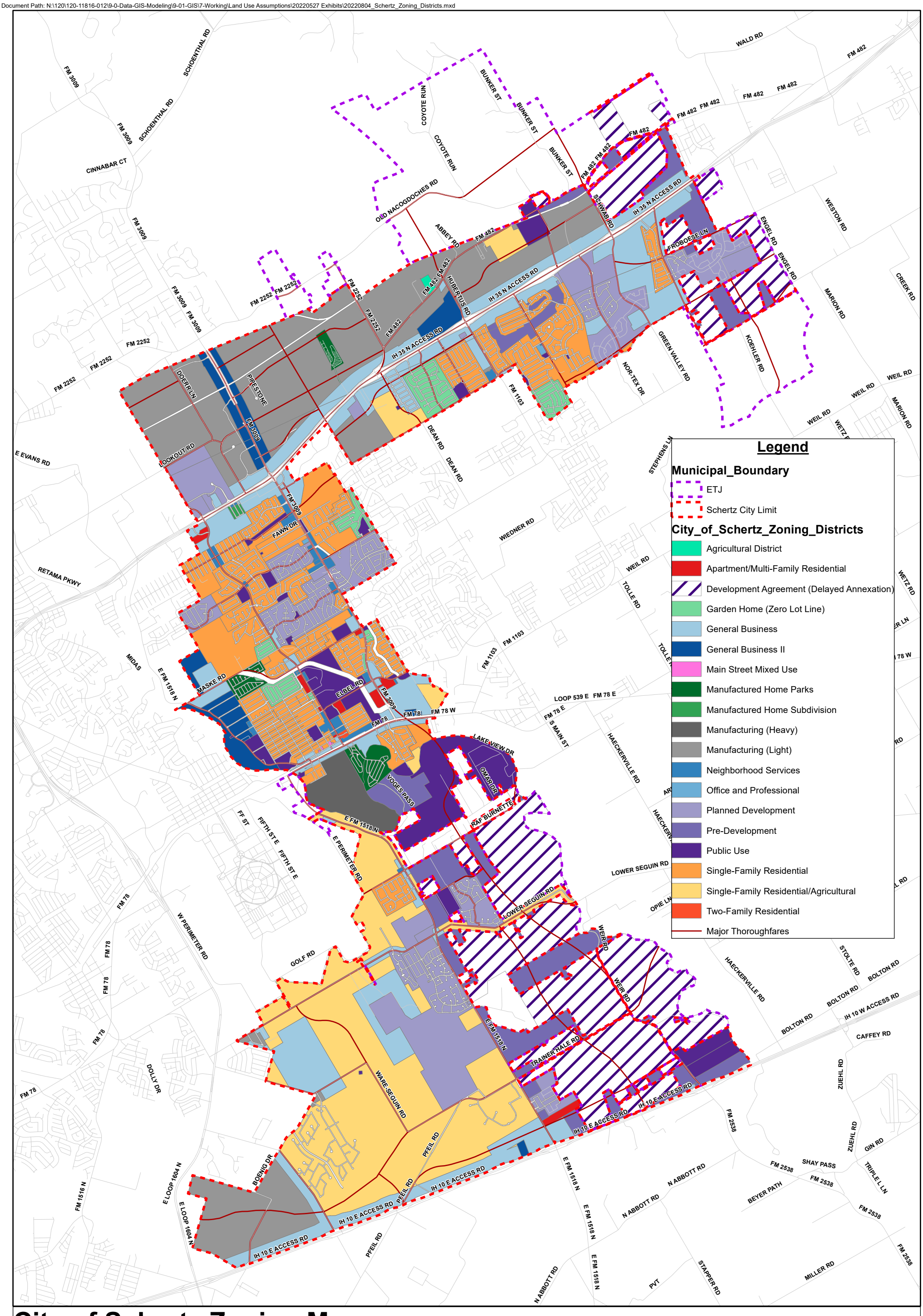


City of Schertz Zoning Map

8/4/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

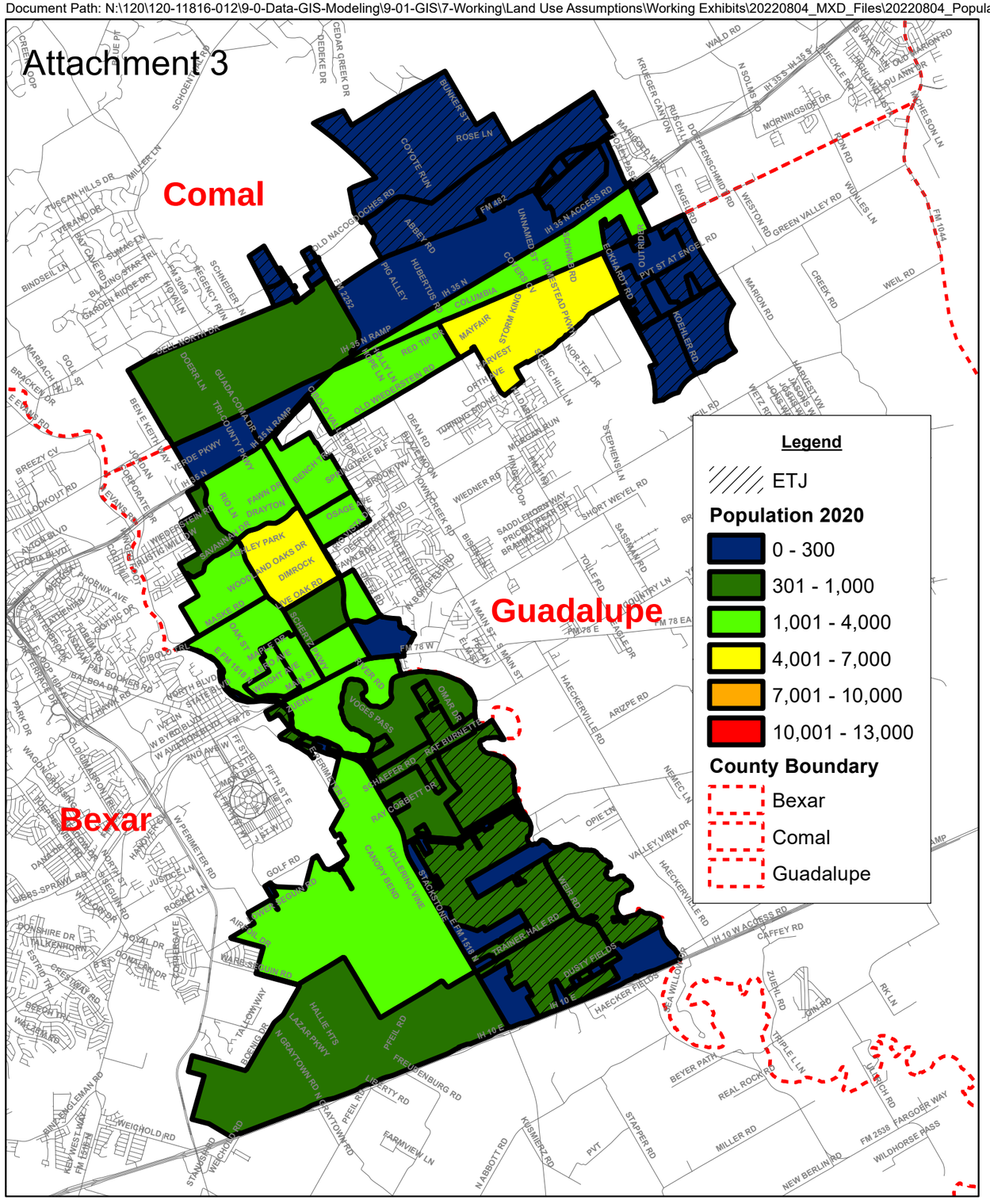
0 5,000 10,000 Feet

N W E S

APPENDIX 3 - 30 YEAR POPULATION DISTRIBUTION PROJECTIONS

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\Land Use Assumptions\Working Exhibits\20220804_MXD_Files\20220804_Population Projections.mxd

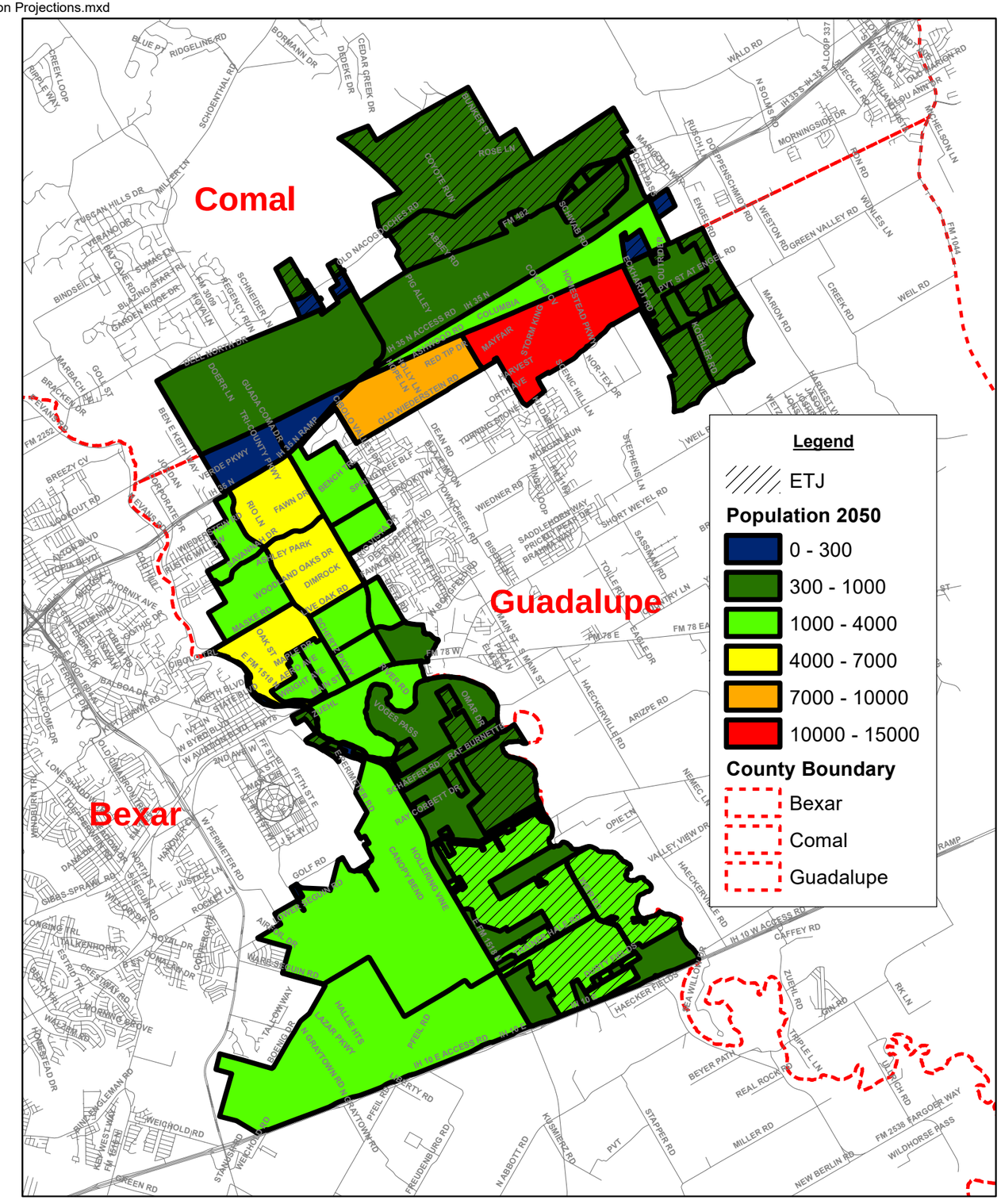
Attachment 3



Schertz 2020 Population Distribution

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

0 5,000 10,000 Feet



Schertz 2050 Population Distribution
8/4/2022

N W E S

0 5,000 10,000 Feet

APPENDIX 4 - 30 YEAR HOUSING DISTRIBUTION PROJECTIONS

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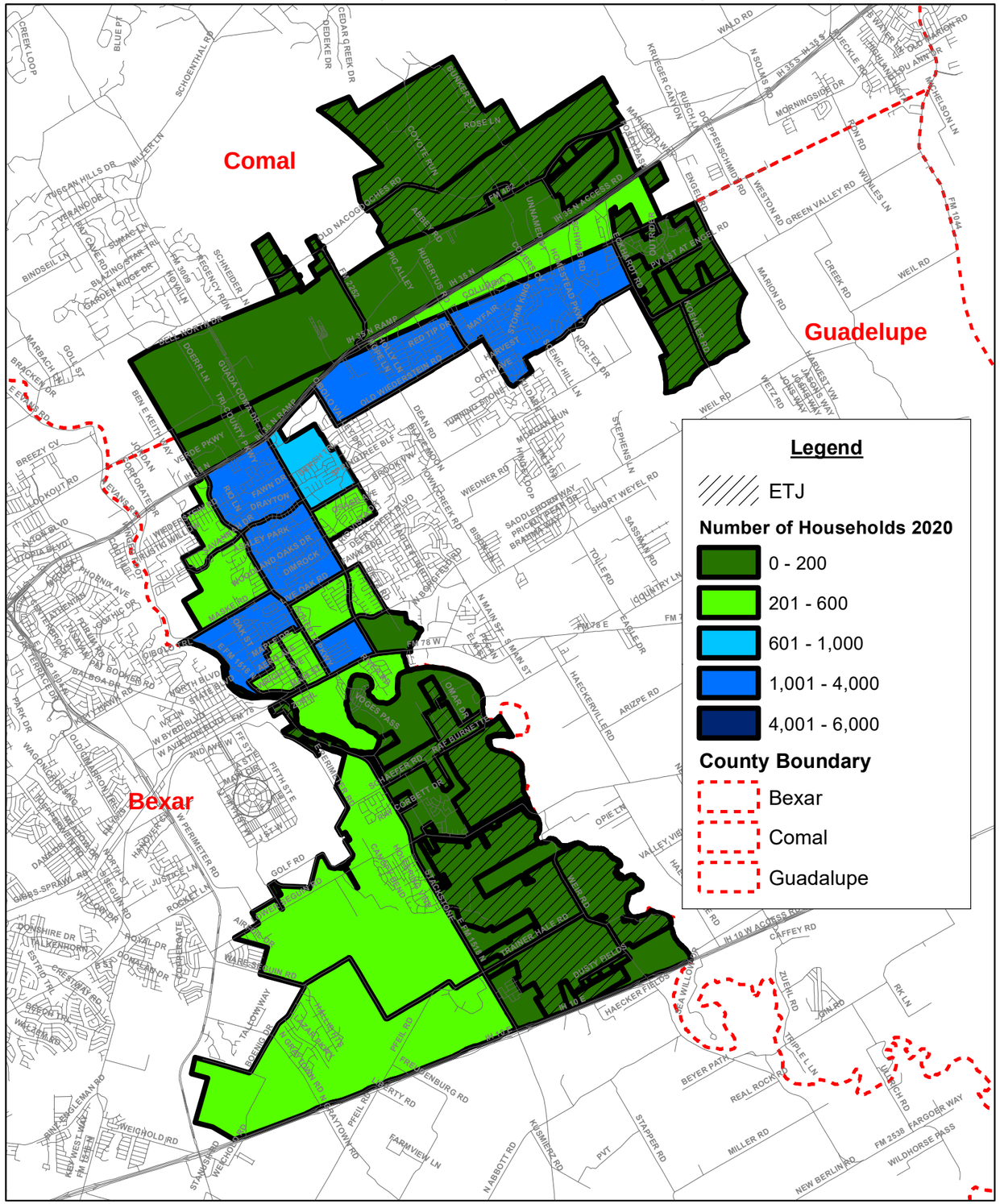
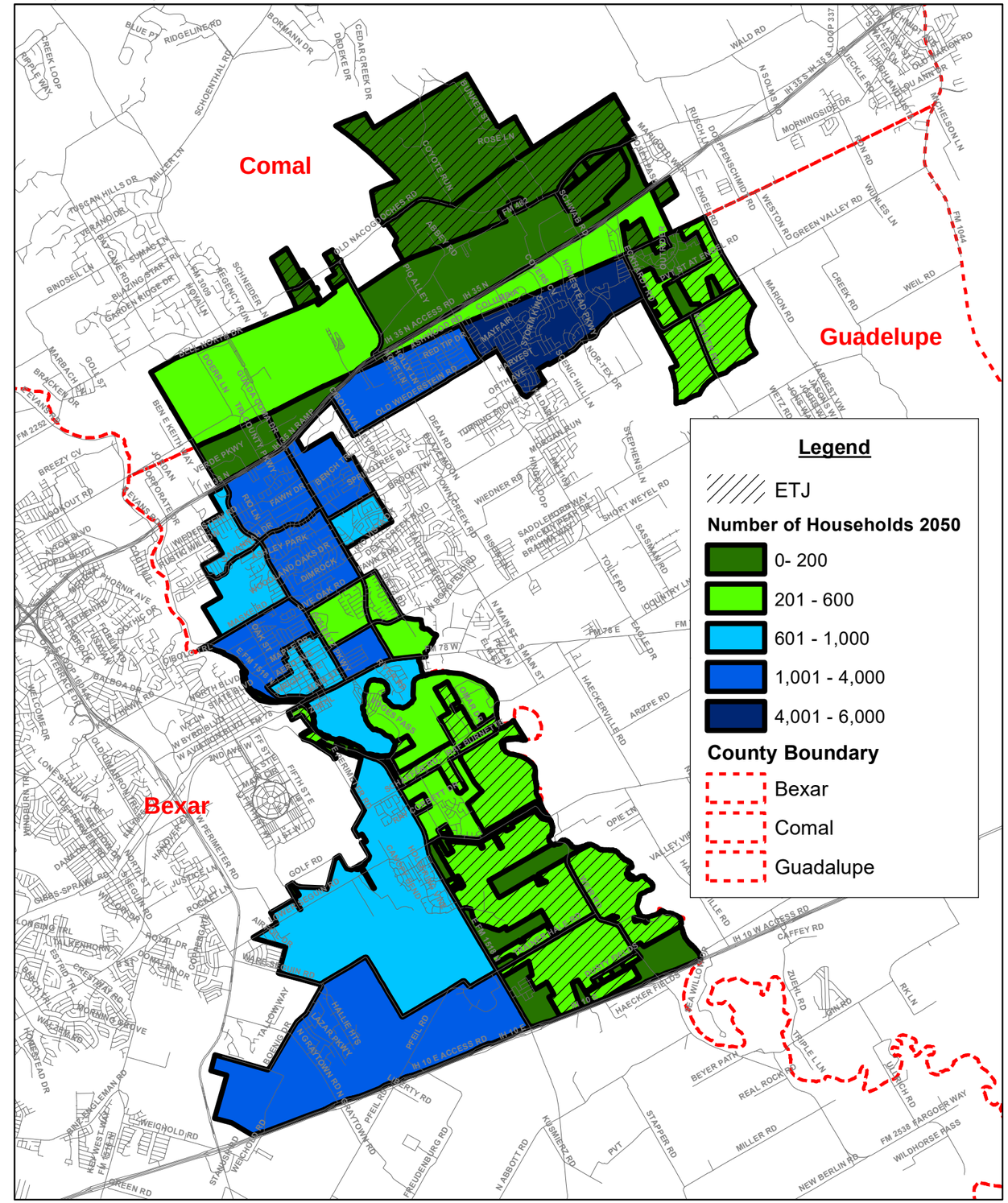


Schertz 2020 Residential Housing Distribution

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

0 5,000 10,000 Feet



Schertz 2050 Residential Housing Distribution
1/11/2022

N W E S

0 5,000 10,000 Feet

APPENDIX 5 - PLANNED & EXISTING RESIDENTIAL DEVELOPMENTS COMPARISON TO WASTEWATER CCN

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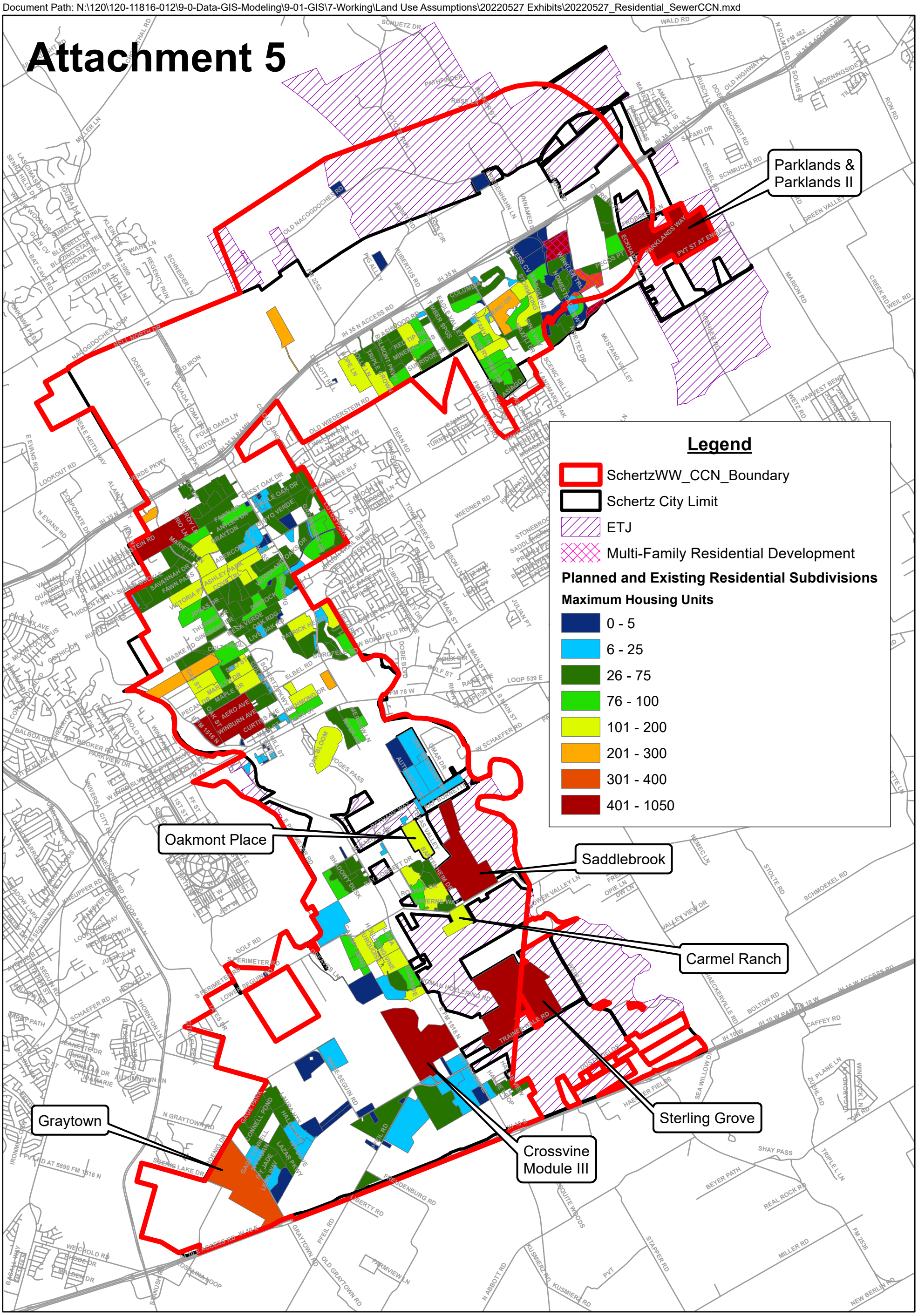

Schertz Planned and Existing Residential Developments Comparison to Wastewater CCN Service Area

8/8/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

N W E S

0 5,000 10,000 Feet

APPENDIX 6 - PLANNED & EXISTING RESIDENTIAL DEVELOPMENTS COMPARISON TO WATER CCN

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\Land Use Assumptions\20220527 Exhibits\20220527_Residential_WaterCCN.mxd

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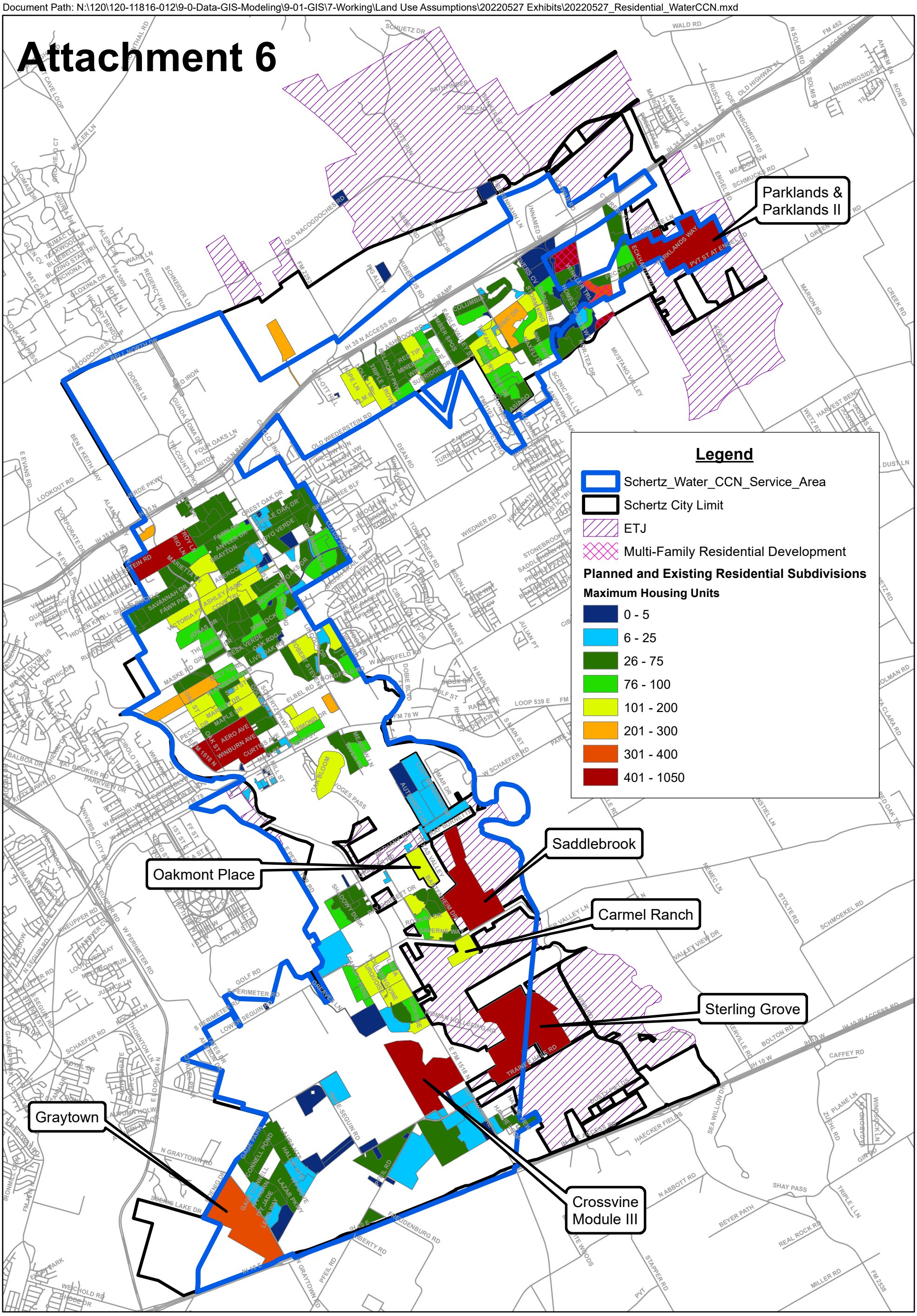

Schertz Planned and Existing Residential Developments
Comparison to Water CCN Service Area
8/8/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

N W E S

0 5,000 10,000 Feet

APPENDIX 7 - PLANNED & EXISTING COMMERCIAL DEVELOPMENTS COMPARISON TO WASTEWATER CCN

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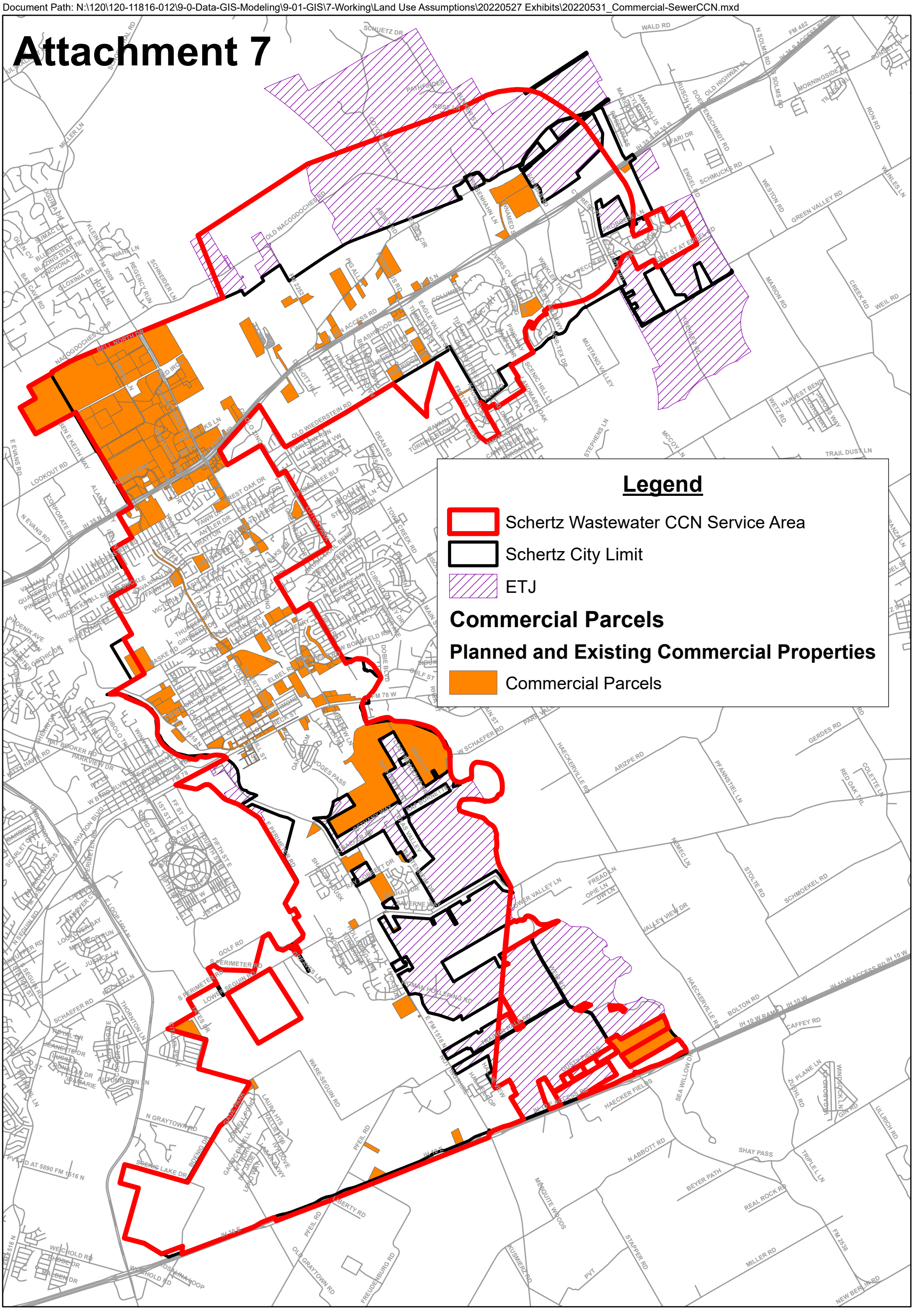

Schertz Planned and Existing Commericial Developments
Comparison to Wastewater CCN Service Area
8/16/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

N W E S

0 5,000 10,000 Feet

APPENDIX 8 - PLANNED & EXISTING COMMERCIAL DEVELOPMENTS COMPARISON TO WATER CCN

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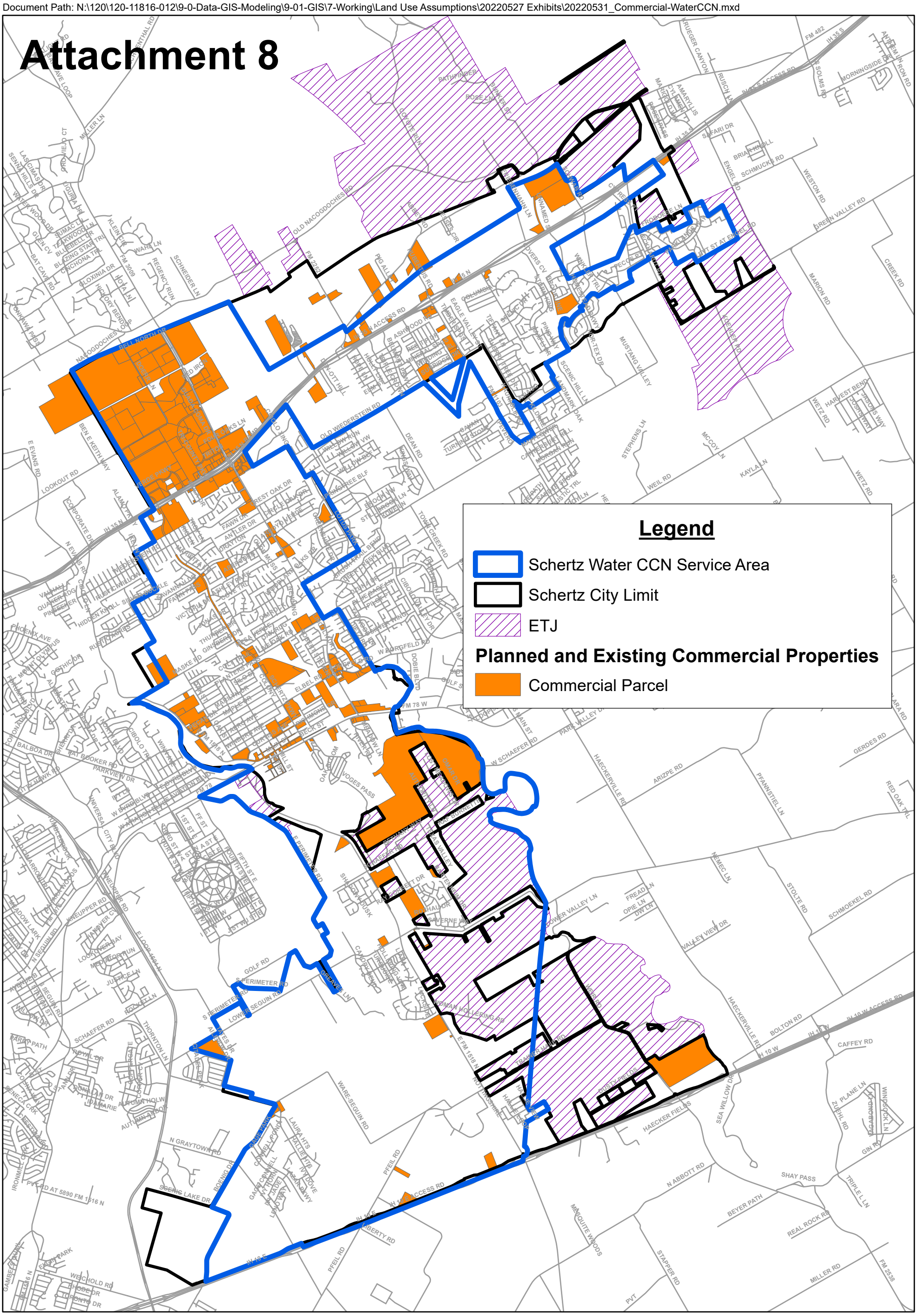

Schertz Planned and Existing Commericial Developments
Comparison to Water CCN Service Area
8/16/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

N W E S

0 5,000 10,000 Feet

APPENDIX 9 - WASTEWATER CCN SERVICE AREA & COMPREHENSIVE LAND USE

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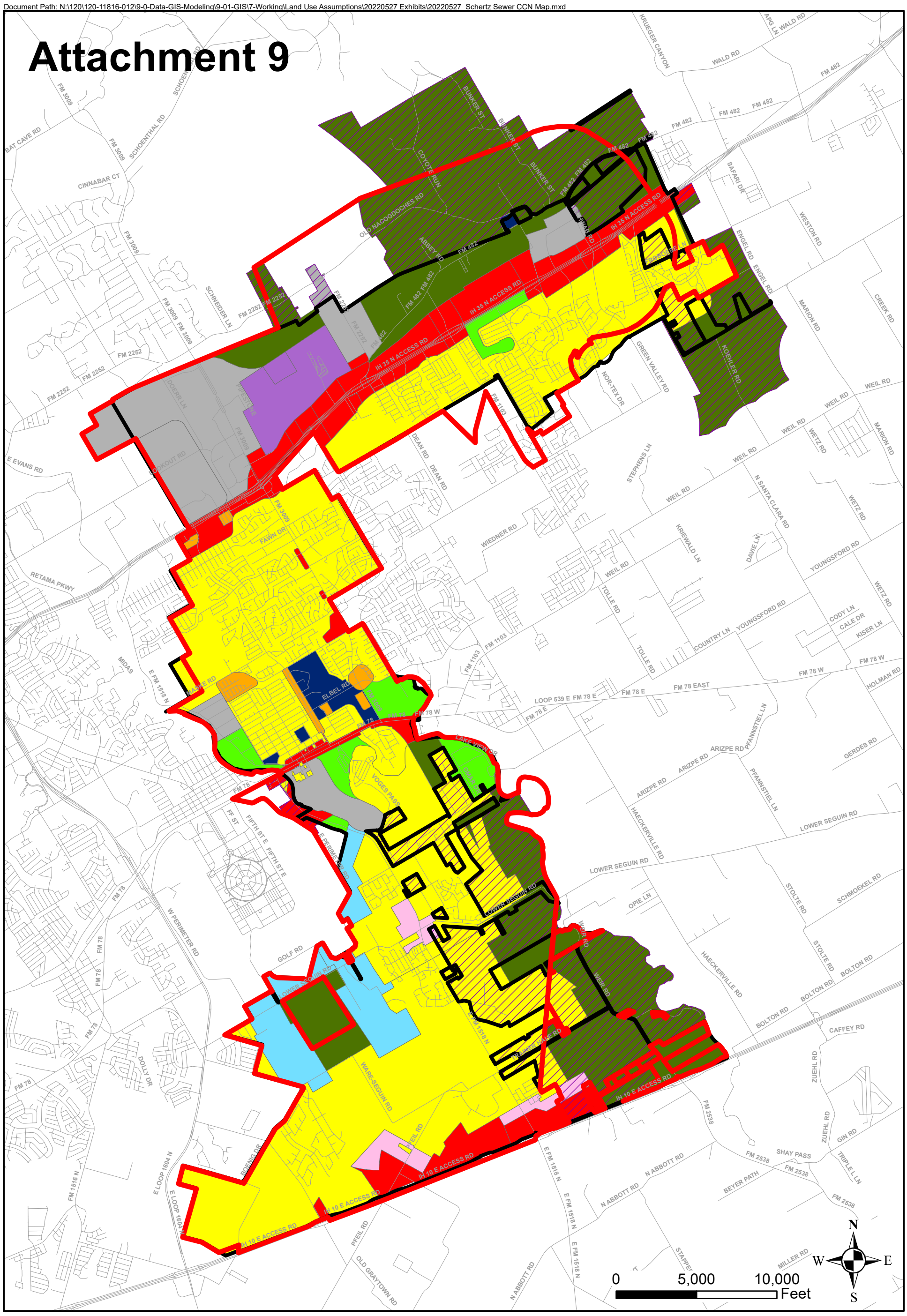

Legend

- ETJ
- Schertz City Limit

Schertz Sewer CCN Service Area

- Schertz Sewer CCN Service Area

Future Land Use

- Agricultural Conservation
- Air Installation
- Civic, Schools
- Commercial
- Industrial
- Mixed Use
- Multi-Family Residential
- Parks, Open Space
- Single Family Residential
- Transition

Schertz
CCN Sewer Service Area Map
Supported Land Uses

8/8/2022

Lockwood, Andrews & Newnam, Inc.
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APPENDIX 10 - WATER CCN SERVICE AREA & COMPREHENSIVE LAND USE

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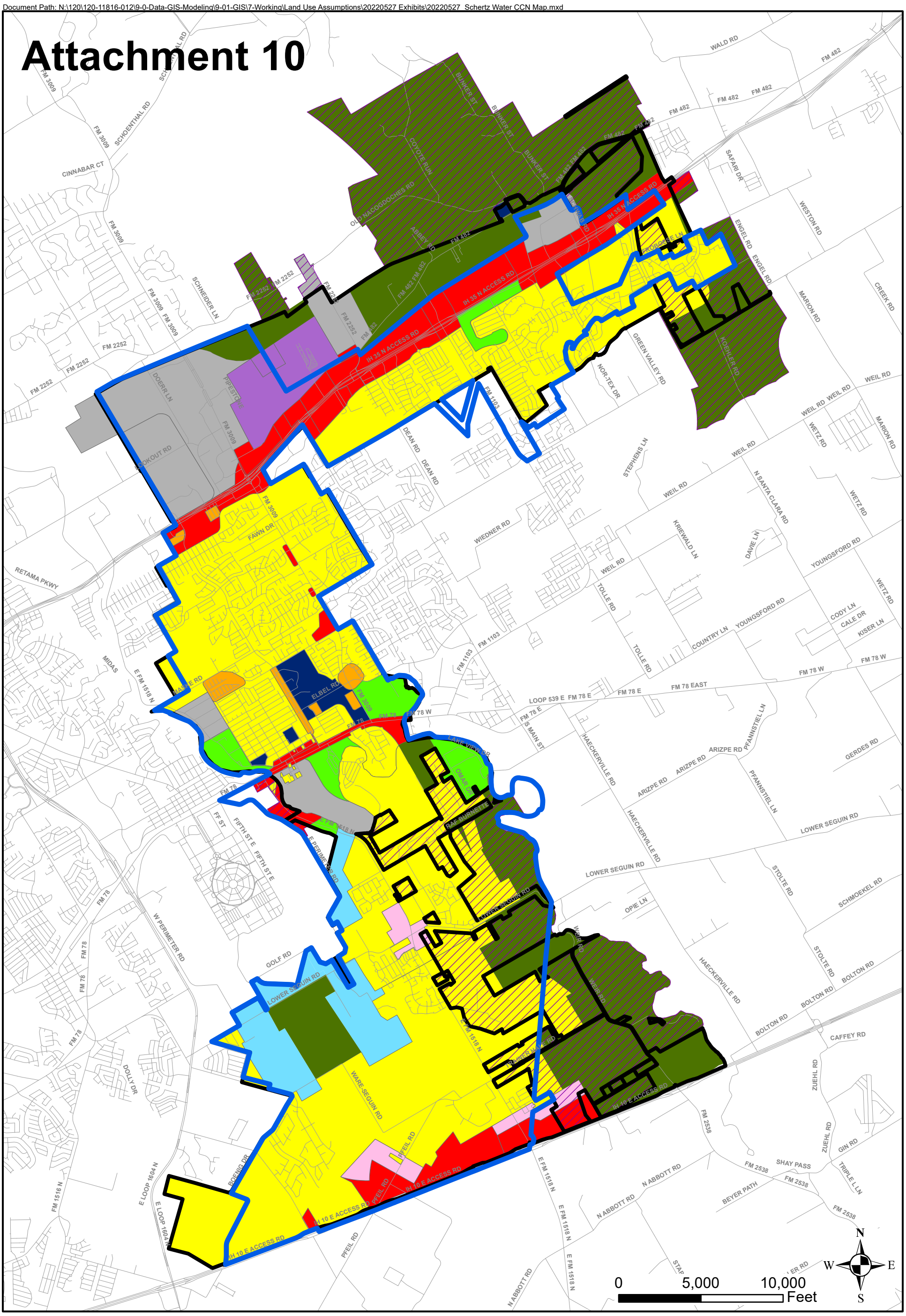

Legend

- ETJ
- Schertz City Limit

Schertz Water CCN Service Area

- Schertz Water CCN Service Area

Future Land Use

- Agricultural Conservation
- Air Installation
- Civic, Schools
- Commercial
- Industrial
- Mixed Use
- Multi-Family Residential
- Parks, Open Space
- Single Family Residential
- Transition

Schertz
CCN Water Service Area Map
Supported Land Uses
8/8/2022

Lockwood, Andrews & Newnam, Inc.
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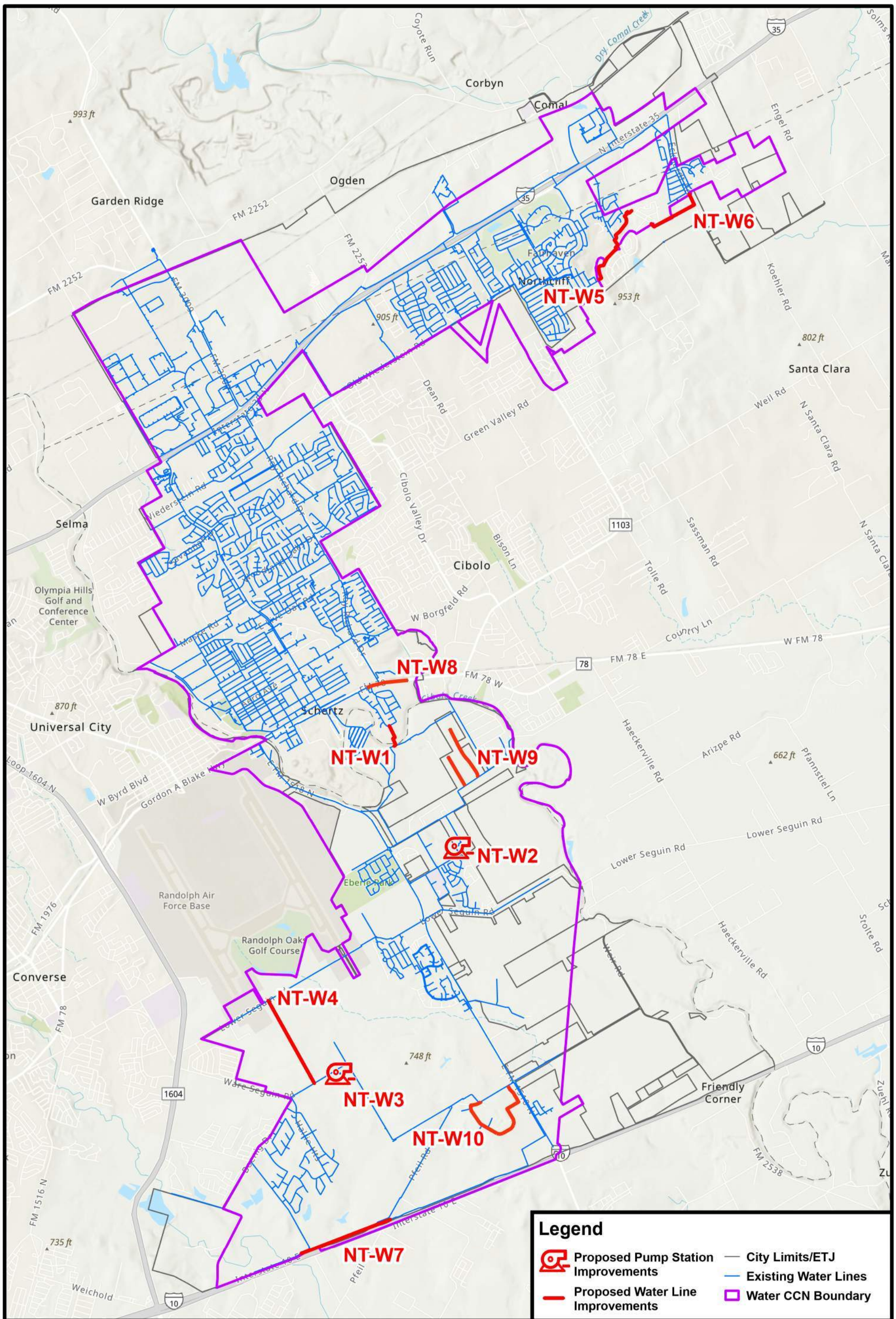
APPENDIX 11 - NEAR TERM WATER CIP MAP

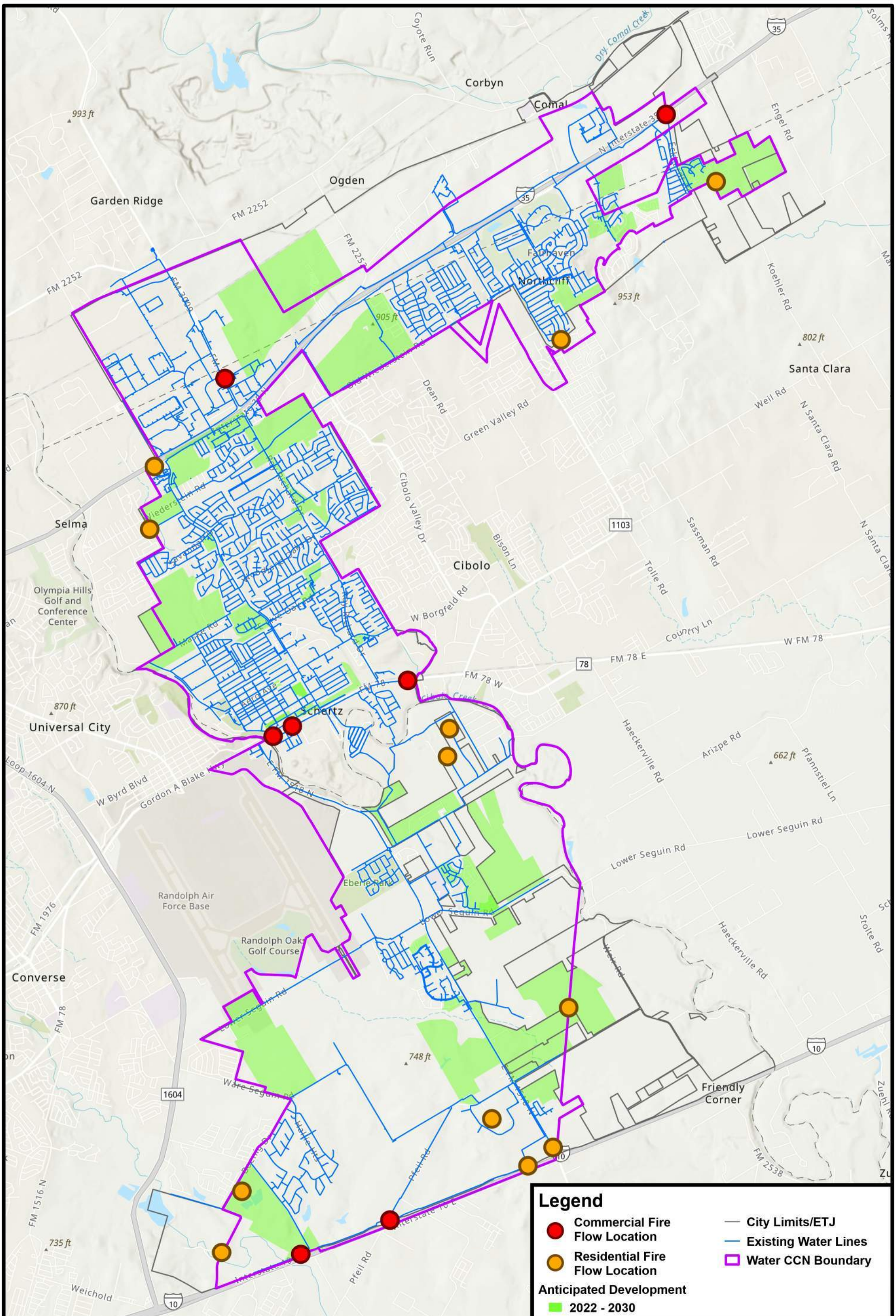


NEAR TERM WATER CIP MAP

Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

APPENDIX 12 - 2030 FIRE FLOW ANALYSIS LOCATIONS



FIRE FLOW ANALYSIS LOCATIONS

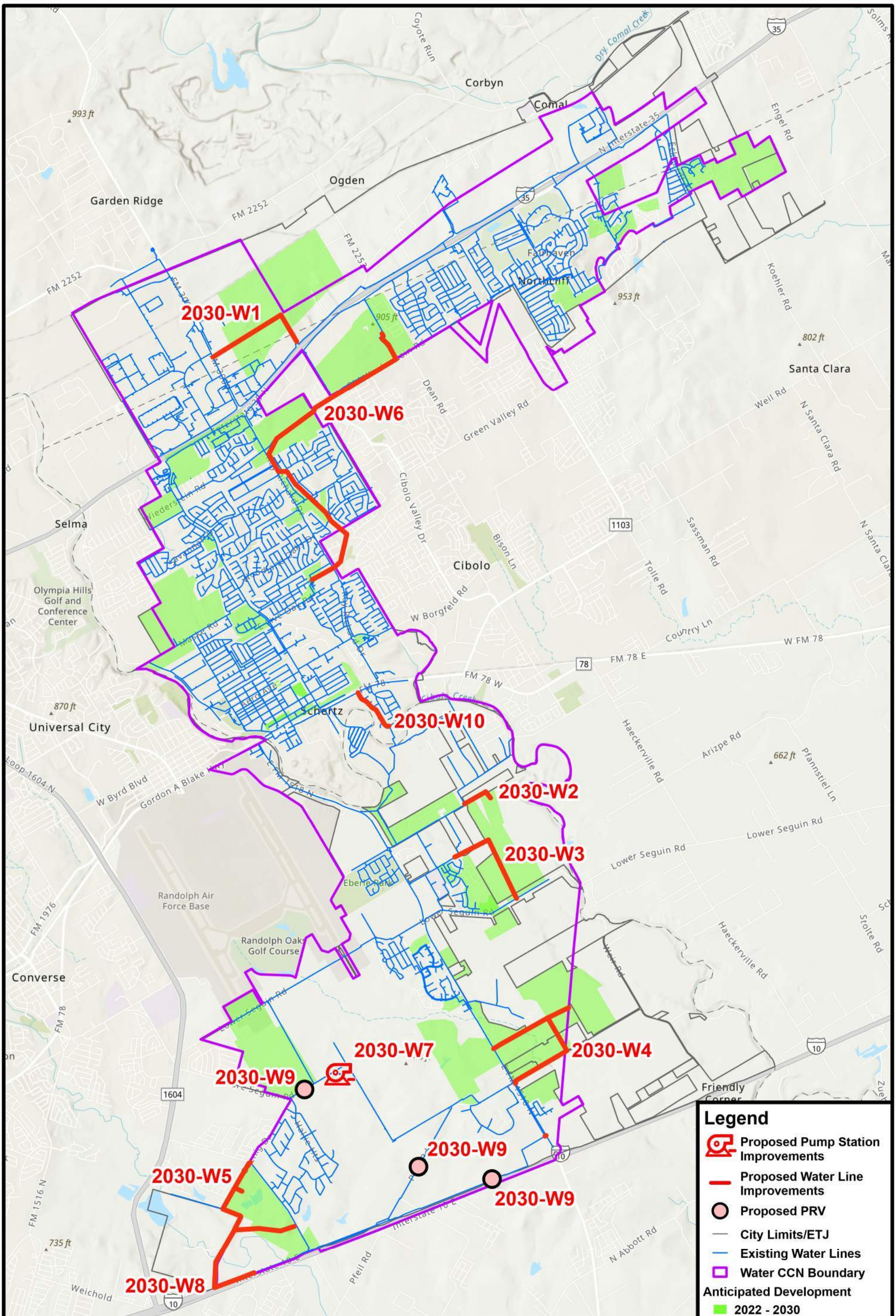
LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,500 7,000 14,000 Feet

APPENDIX 13 - 2030 WATER CIP MAP



2030 WATER CIP MAP

LAN
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Engineering
Program Management

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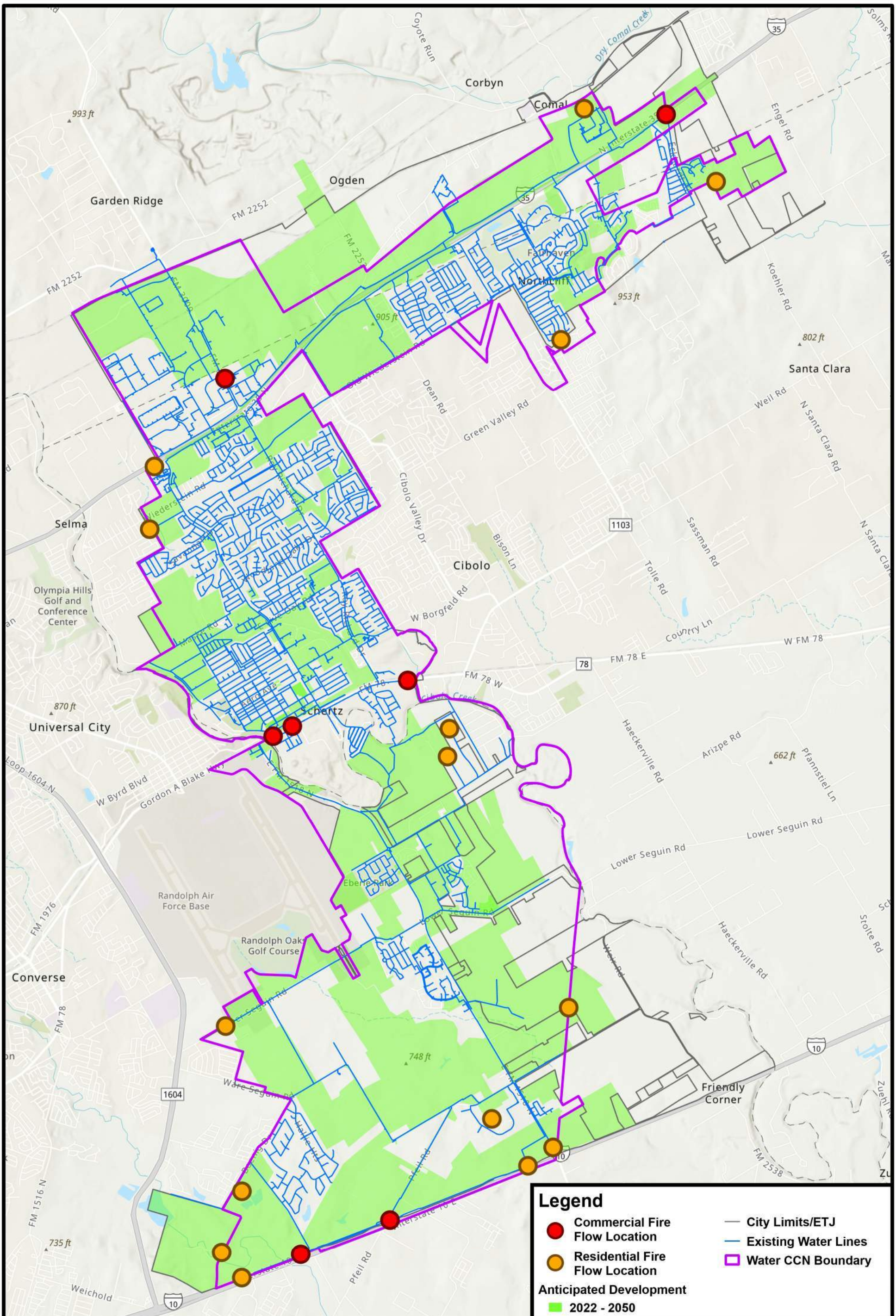
COMMUNITY. SERVICE. OPPORTUNITY.

APPENDIX 14 - 2050 FIRE FLOW ANALYSIS LOCATIONS



2050 FIRE FLOW ANALYSIS LOCATIONS

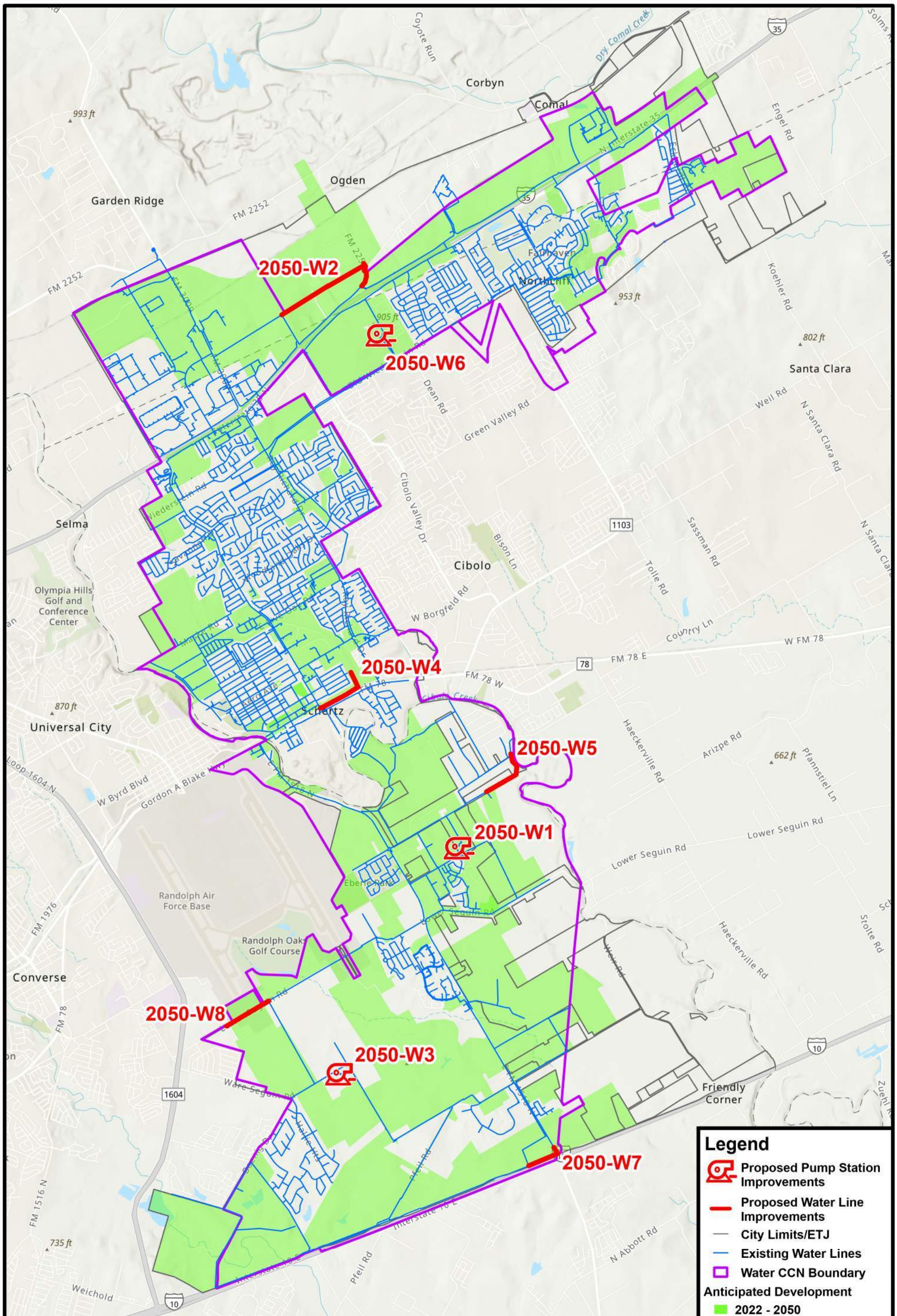
LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,500 7,000 14,000 Feet

APPENDIX 15 - 2050 WATER CIP MAP



2050 WATER CIP MAP

LAN
Planning
Engineering
Program Management

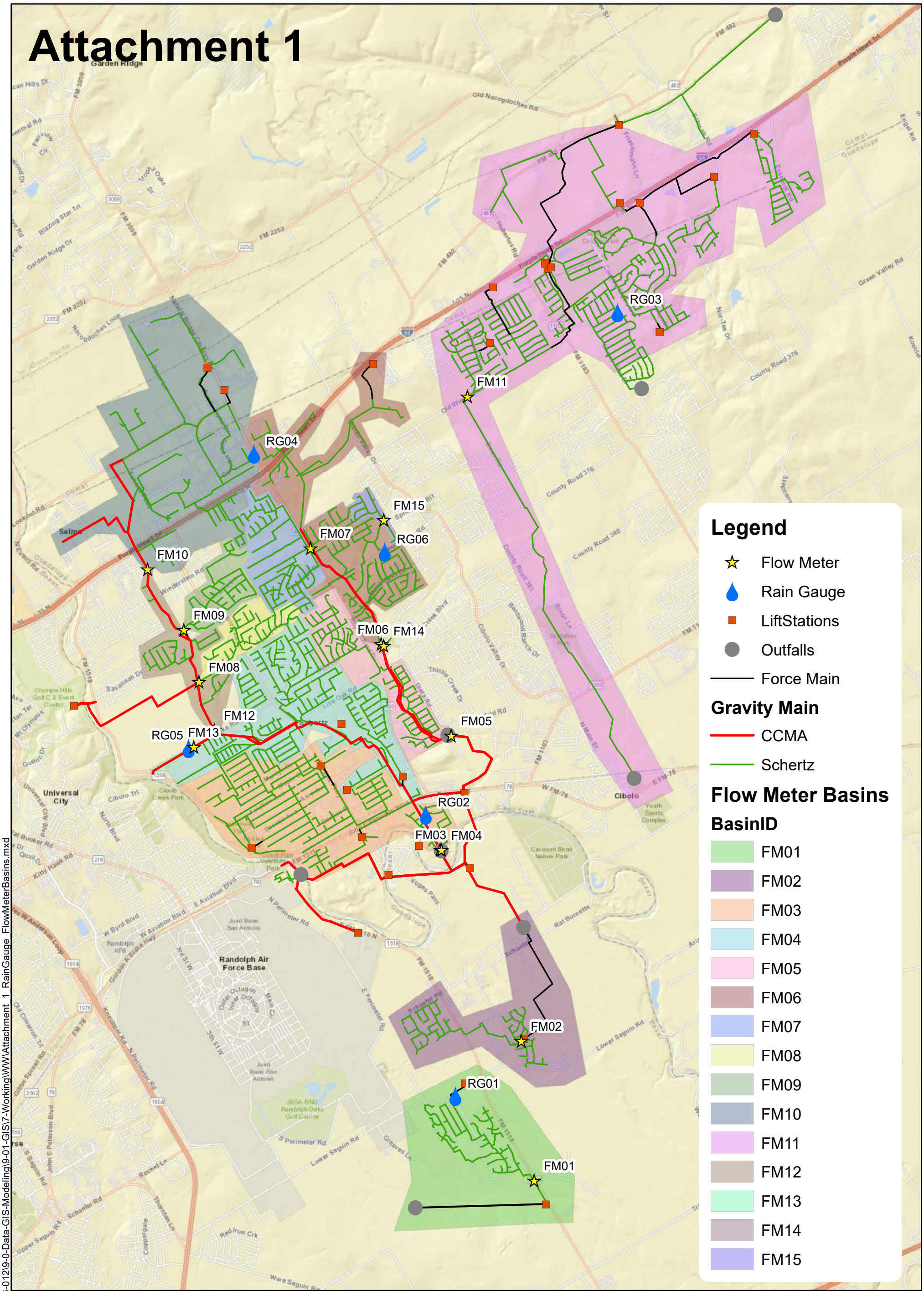
SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,500 7,000 14,000 Feet

APPENDIX 16 - FLOW METER, METER BASIN, & RAIN GAUGE LOCATION MAP

Attachment 1



Flow Meter, Meter Basin, and Rain Gauge Location

8/26/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

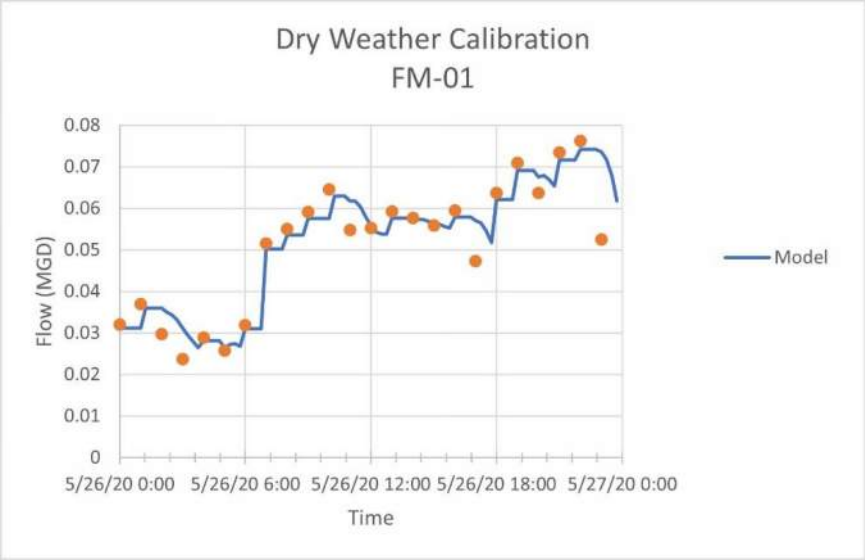
SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 1 2 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment_1_RainGauge_FlowMeterBasins.mxd

APPENDIX 17 - DRY WEATHER CALIBRATION GRAPHS


Dry Weather Calibration
FM-01
0.08
0.07
0.06
0.05
0.04
0.03
0.02
0.01
0
Flow (MGD)
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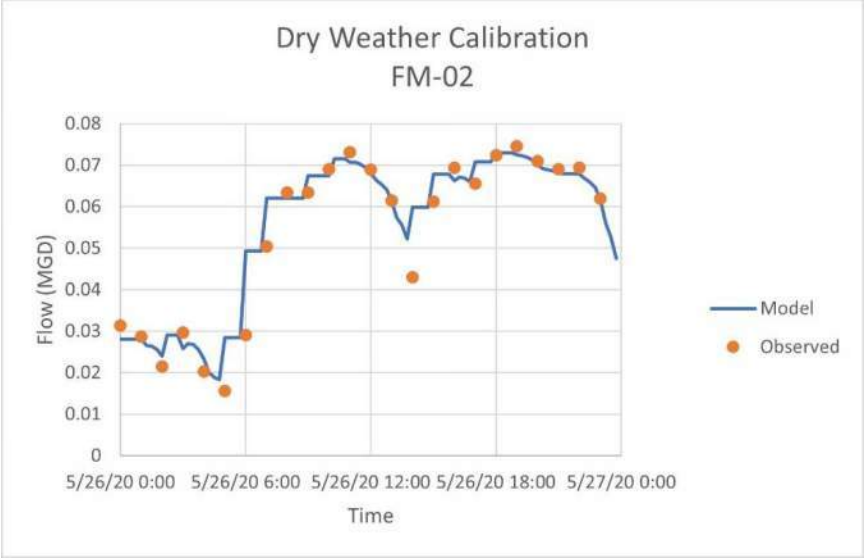
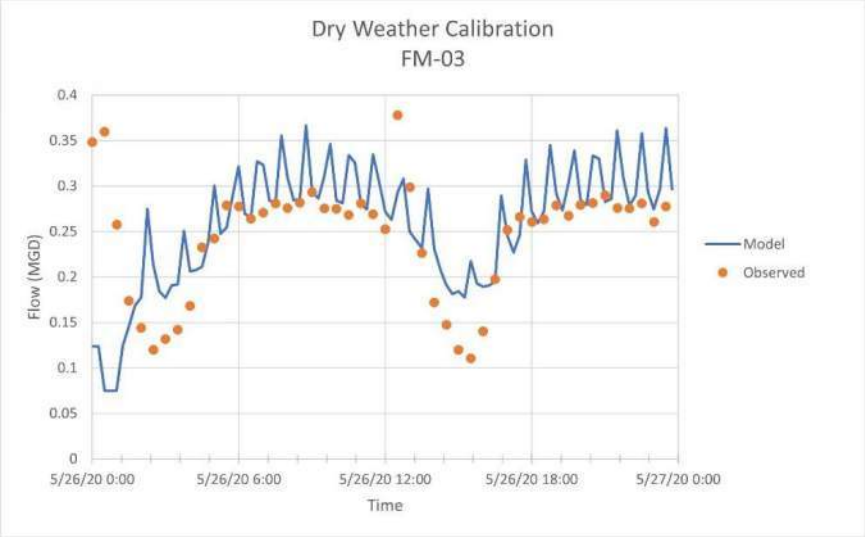
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model


Dry Weather Calibration
FM-02
0.08
0.07
0.06
0.05
0.04
0.03
0.02
0.01
0
Flow (MGD)
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed


Dry Weather Calibration
FM-03
0.4
0.35
0.3
0.25
0.2
0.15
0.1
0.05
0
Flow (MGD)
5/26/20 0:00
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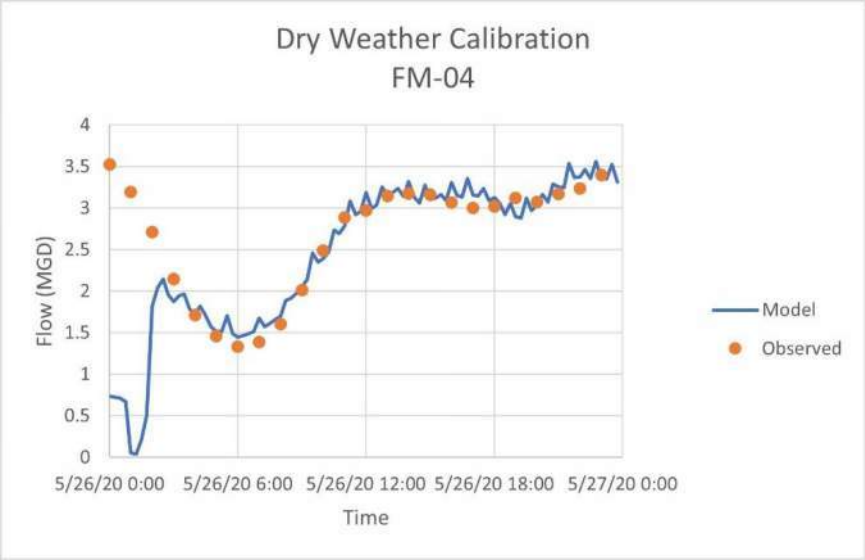
5/27/20 0:00
Time
Model
Observed


Dry Weather Calibration
FM-04
Flow (MGD)
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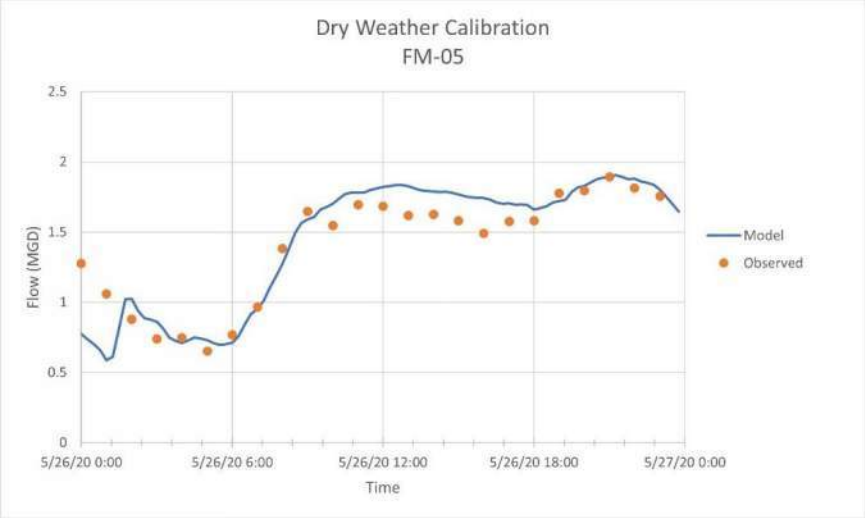
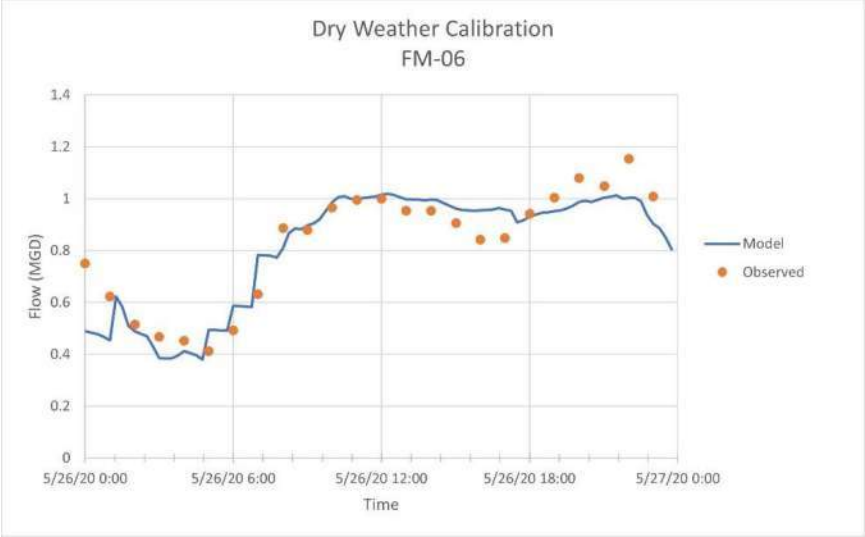
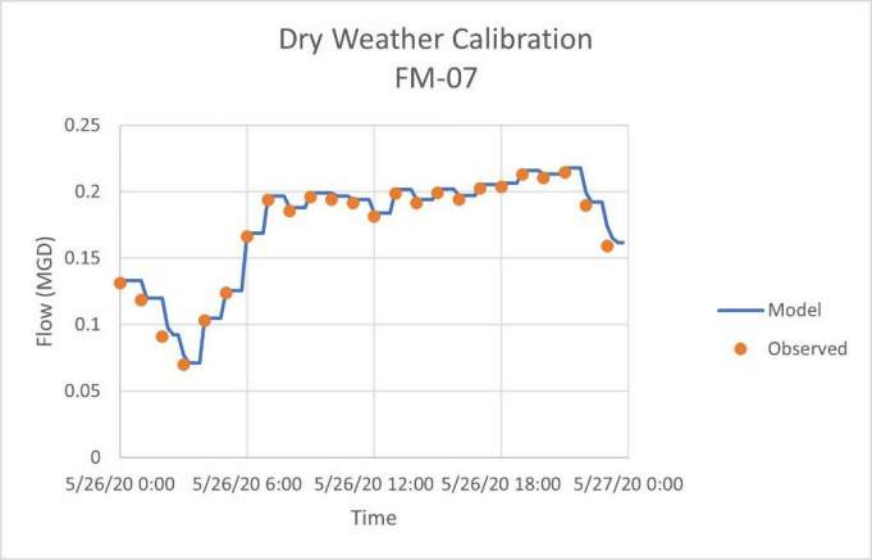
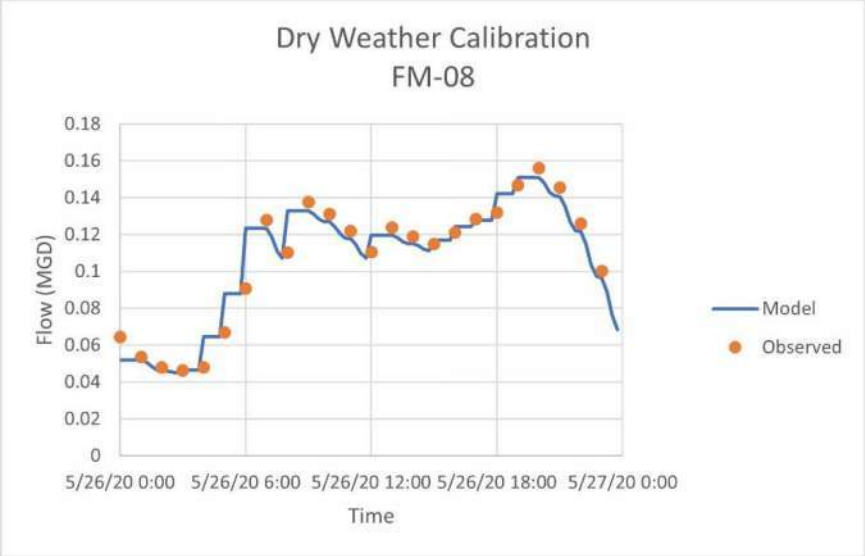
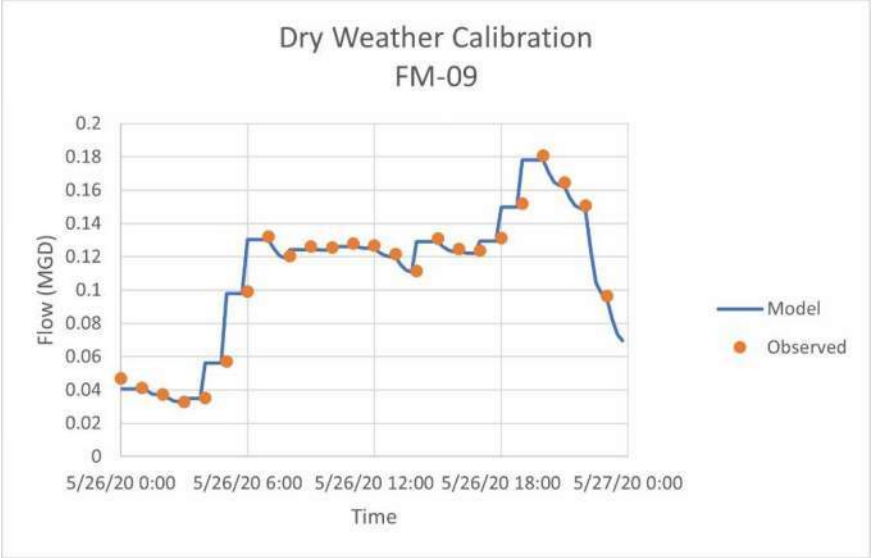
3.5
3
2.5
2
1.5
1
0.5
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

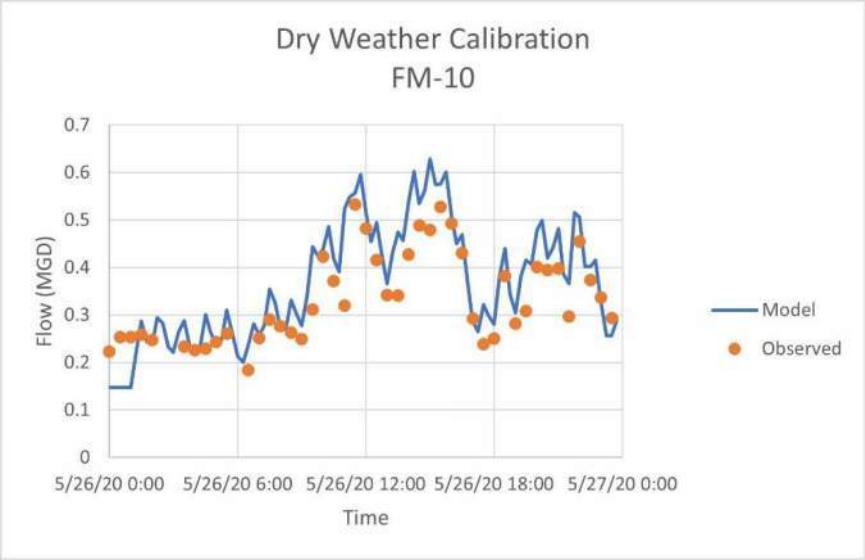

Dry Weather Calibration
FM-05
Flow (MGD)
2.5
2
1.5
1
0.5
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

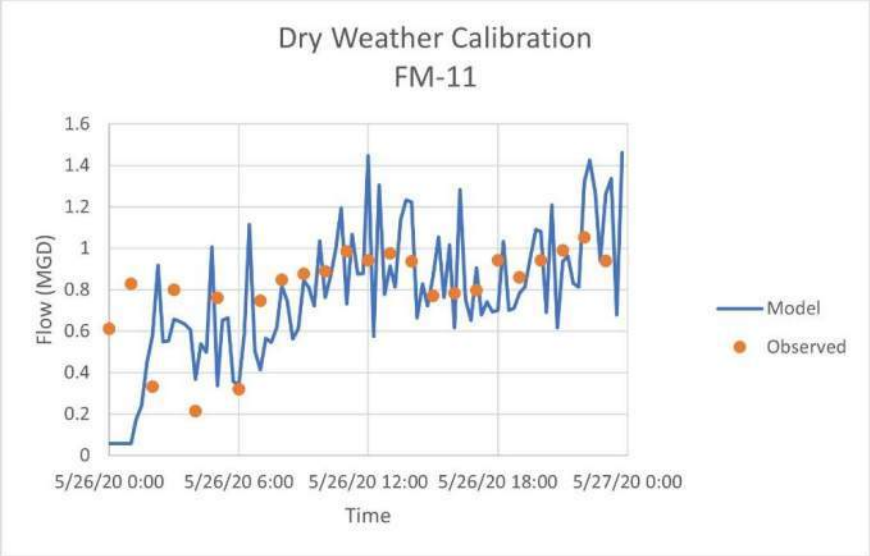

Dry Weather Calibration
FM-06
Flow (MGD)
1.4
1.2
1
0.8
0.6
0.4
0.2
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

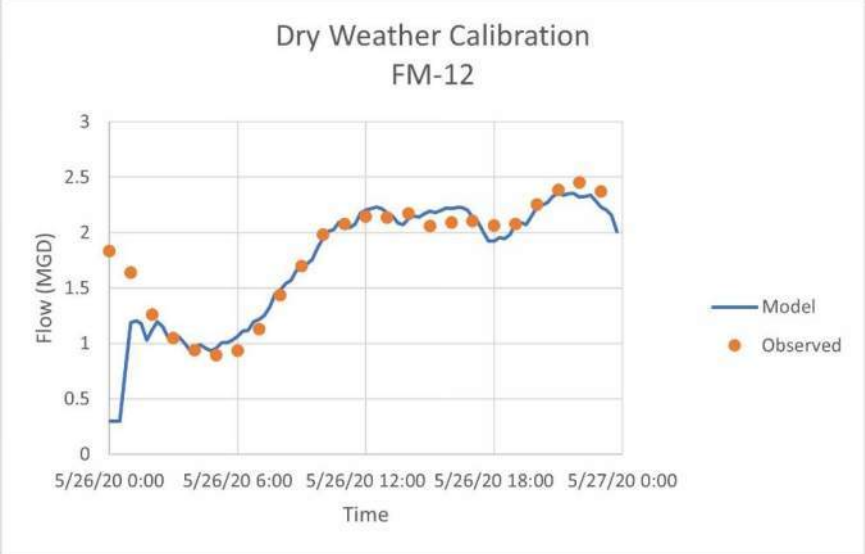

Dry Weather Calibration
FM-07
0.25
0.2
0.15
0.1
0.05
0
Flow (MGD)
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

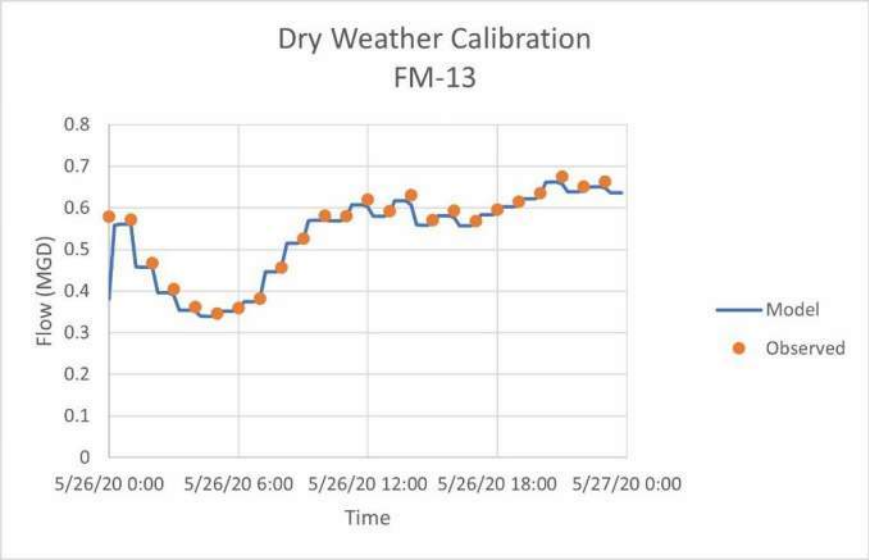

Dry Weather Calibration
FM-08
0.18
0.16
0.14
0.12
0.1
0.08
0.06
0.04
0.02
0
Flow (MGD)
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

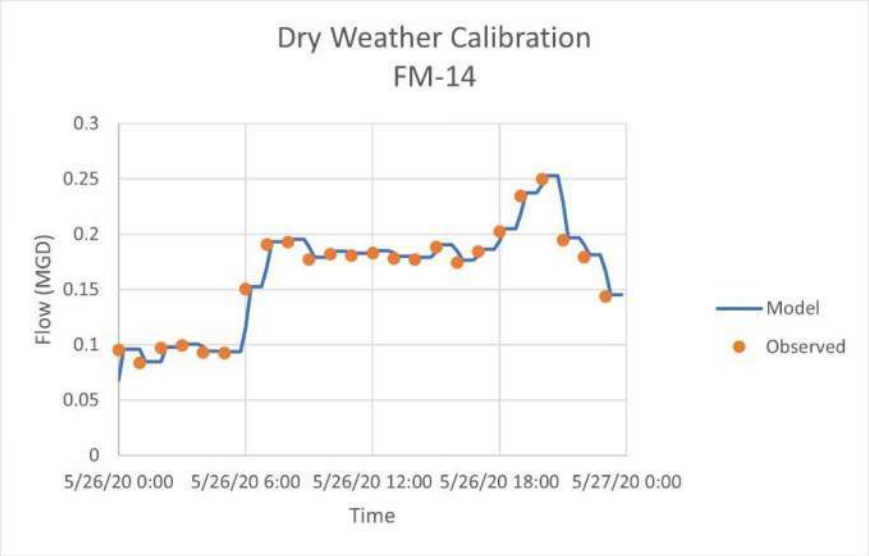

Dry Weather Calibration
FM-09
0.2
0.18
0.16
0.14
0.12
0.1
0.08
0.06
0.04
0.02
0
Flow (MGD)
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

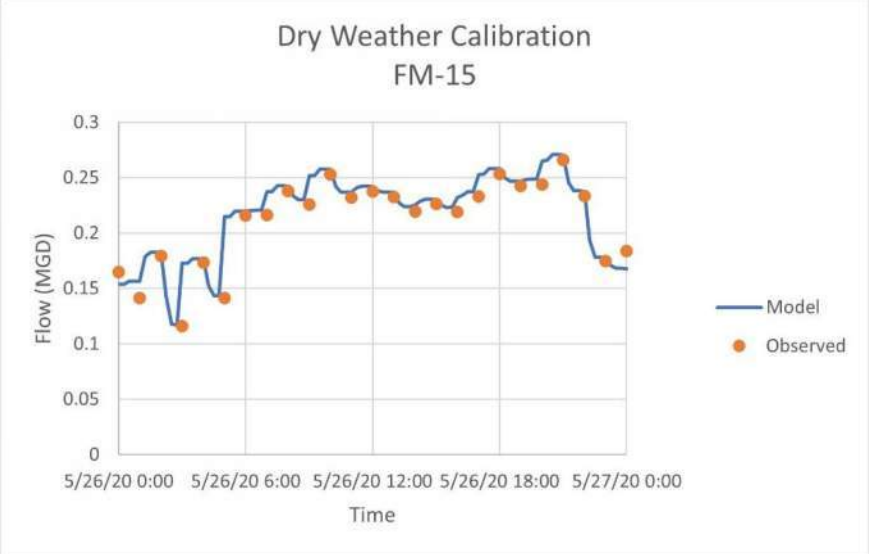

Dry Weather Calibration
FM-10
Flow (MGD)
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed


Dry Weather Calibration
FM-11
Flow (MGD)
1.6
1.4
1.2
1
0.8
0.6
0.4
0.2
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

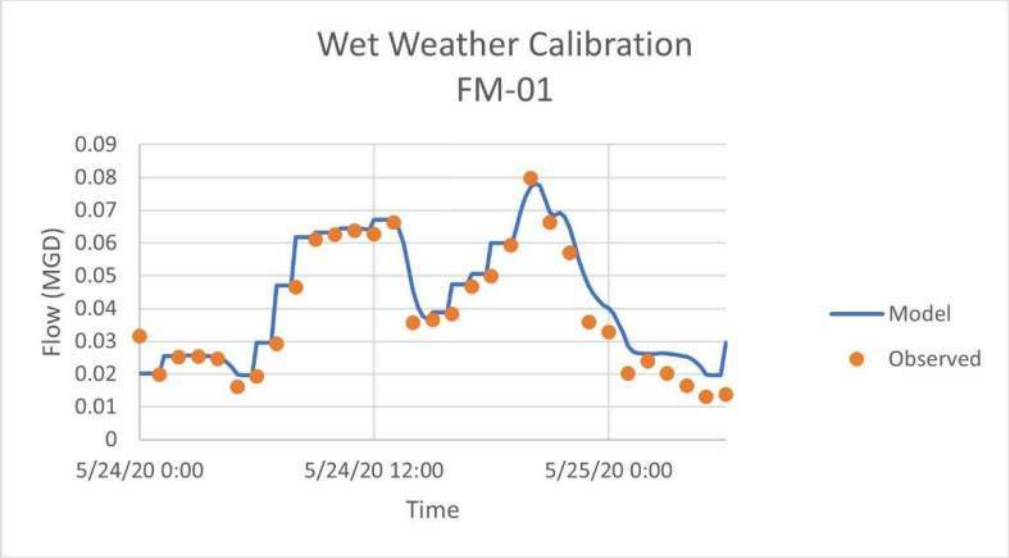

Dry Weather Calibration
FM-12
Flow (MGD)
3
2.5
2
1.5
1
0.5
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

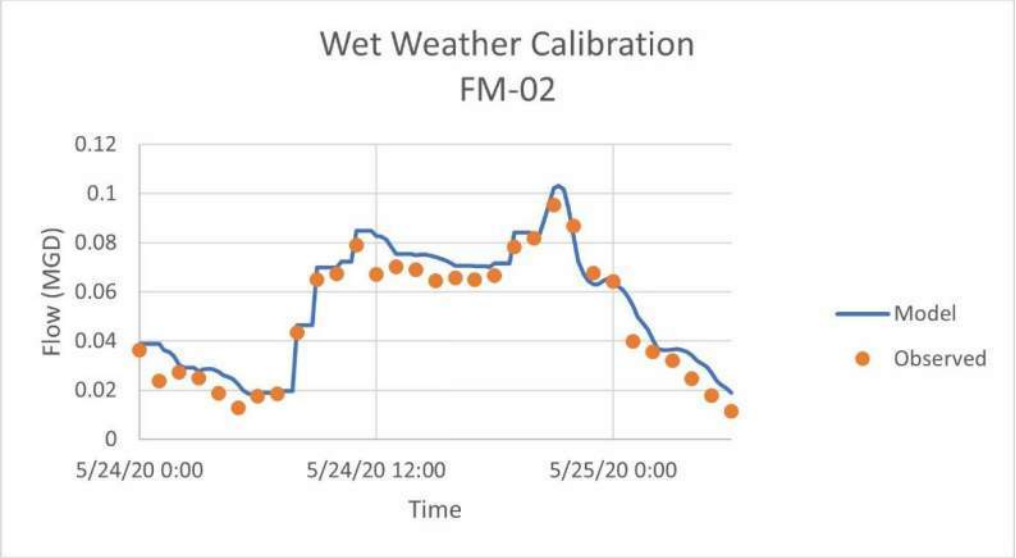

Dry Weather Calibration
FM-13
Flow (MGD)
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

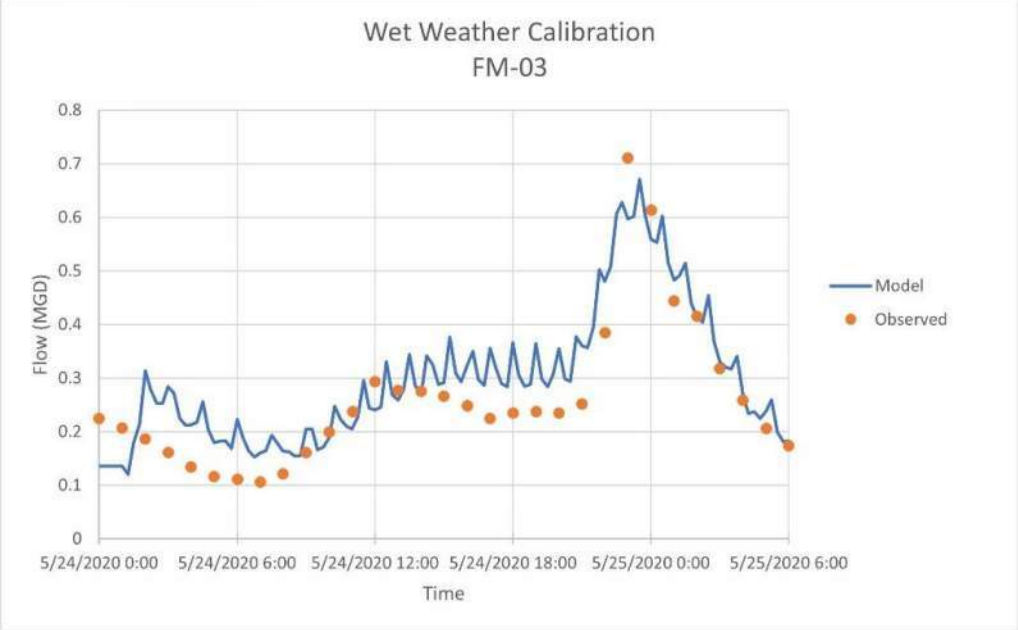

Dry Weather Calibration
FM-14
Flow (MGD)
0.3
0.25
0.2
0.15
0.1
0.05
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

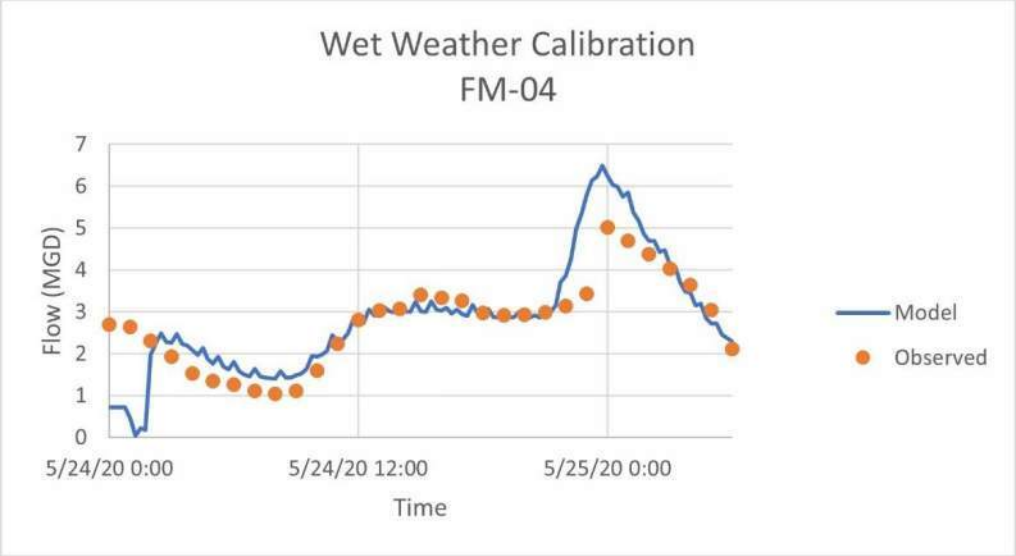

Dry Weather Calibration
FM-15
Flow (MGD)
0.3
0.25
0.2
0.15
0.1
0.05
0
5/26/20 0:00
5/26/20 6:00
5/26/20 12:00
5/26/20 18:00
5/27/20 0:00
Time
Model
Observed

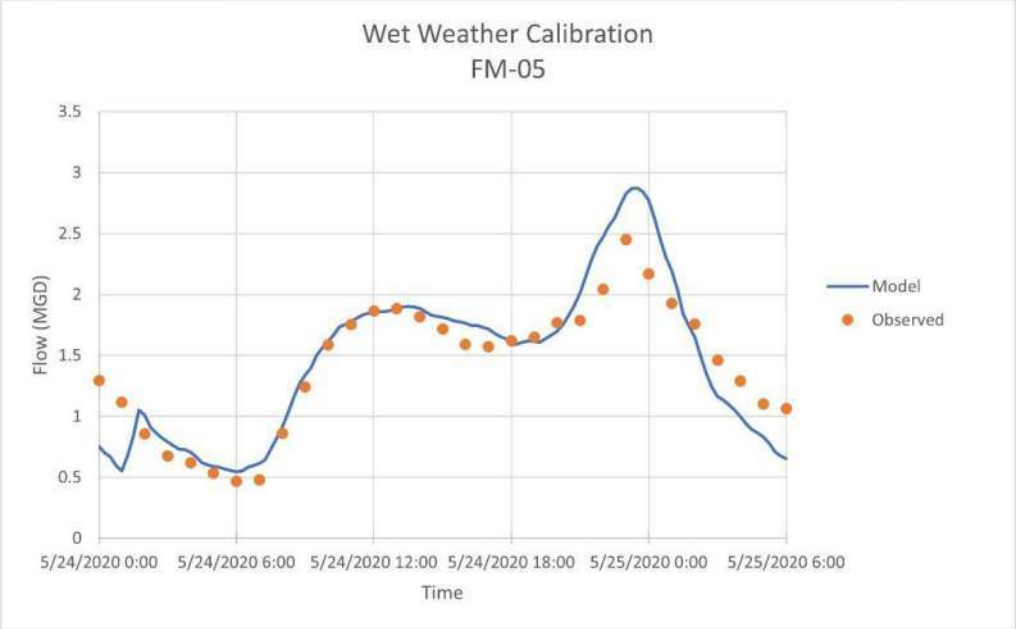
APPENDIX 18 - WET WEATHER CALIBRATION GRAPHS

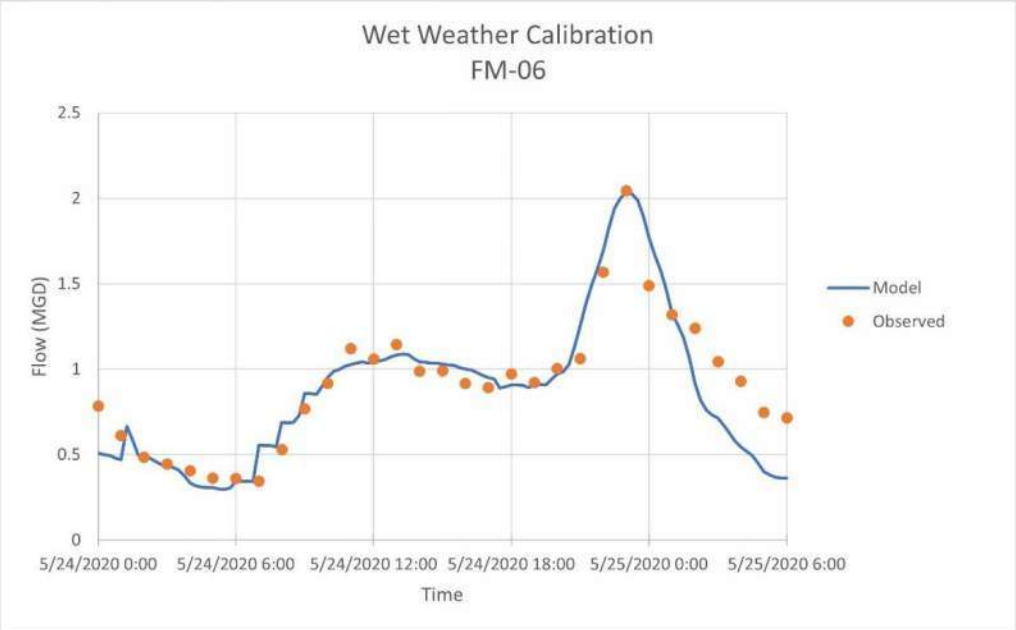

Wet Weather Calibration
FM-01
Flow (MGD)
0.09
0.08
0.07
0.06
0.05
0.04
0.03
0.02
0.01
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

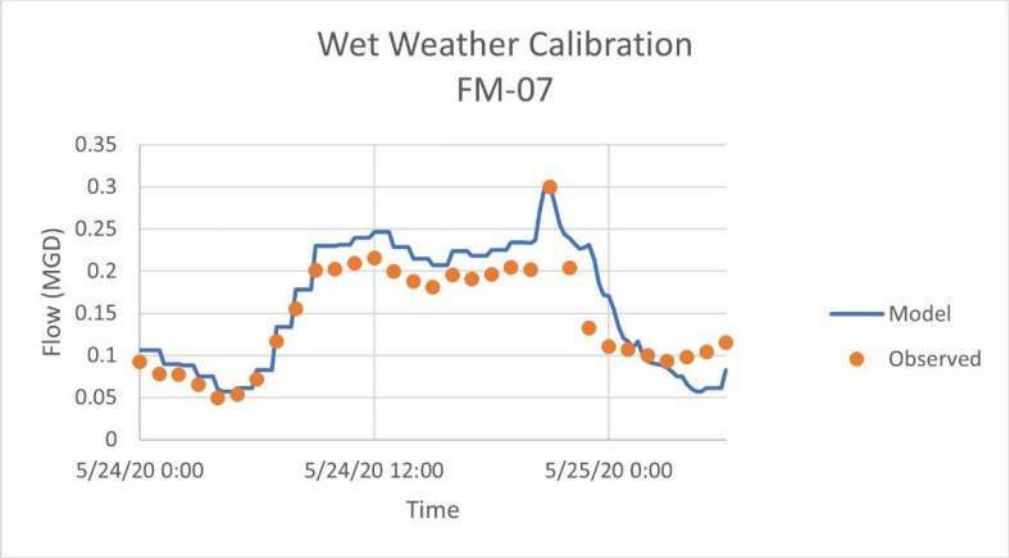

Wet Weather Calibration
FM-02
Flow (MGD)
0.12
0.1
0.08
0.06
0.04
0.02
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

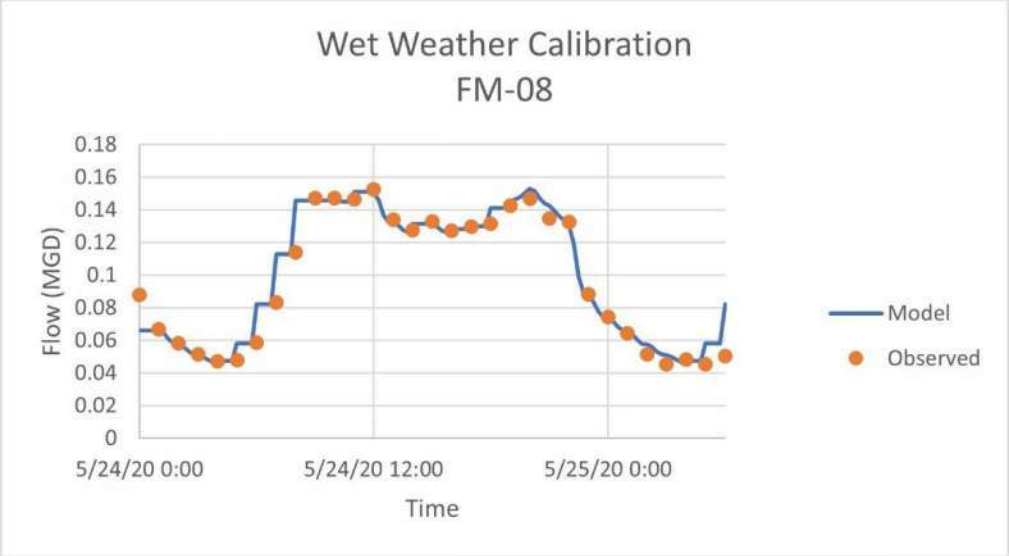

Wet Weather Calibration
FM-03
Flow (MGD)
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0
5/24/2020 0:00
5/24/2020 6:00
5/24/2020 12:00
5/24/2020 18:00
5/25/2020 0:00
5/25/2020 6:00
Time
Model
Observed

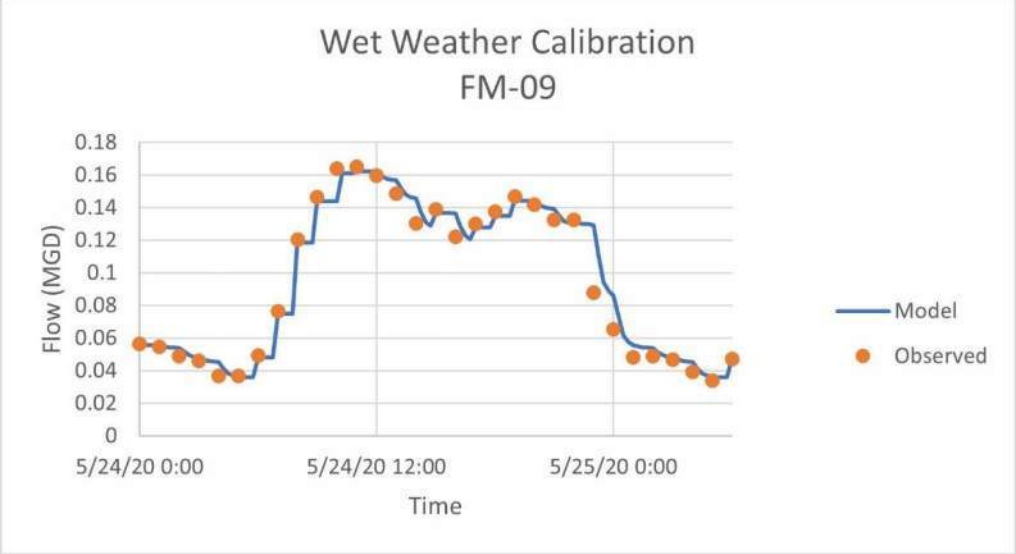

Wet Weather Calibration
FM-04
Flow (MGD)
7
6
5
4
3
2
1
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

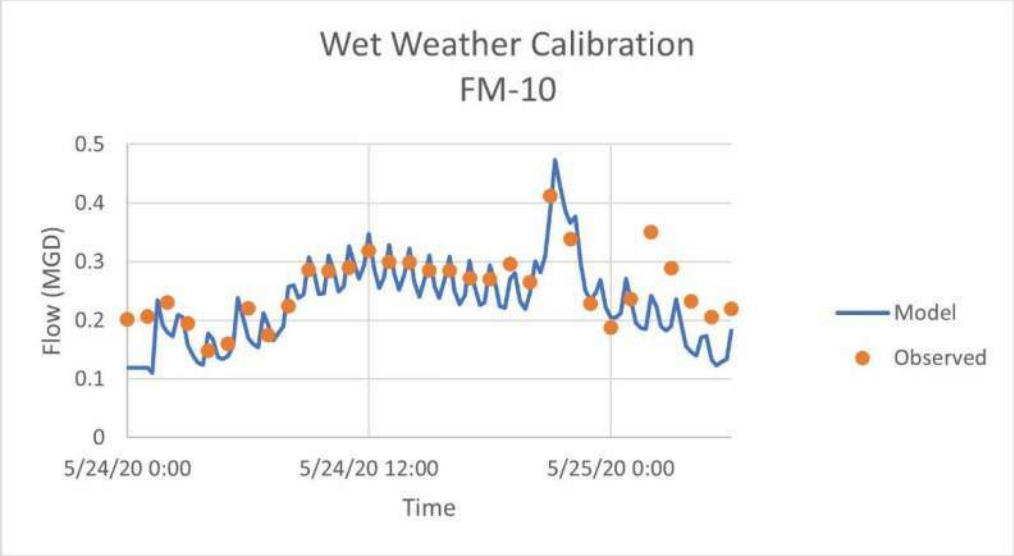

Wet Weather Calibration
FM-05
Flow (MGD)
3.5
3
2.5
2
1.5
1
0.5
0
5/24/2020 0:00
5/24/2020 6:00
5/24/2020 12:00
5/24/2020 18:00
5/25/2020 0:00
5/25/2020 6:00
Time
Model
Observed

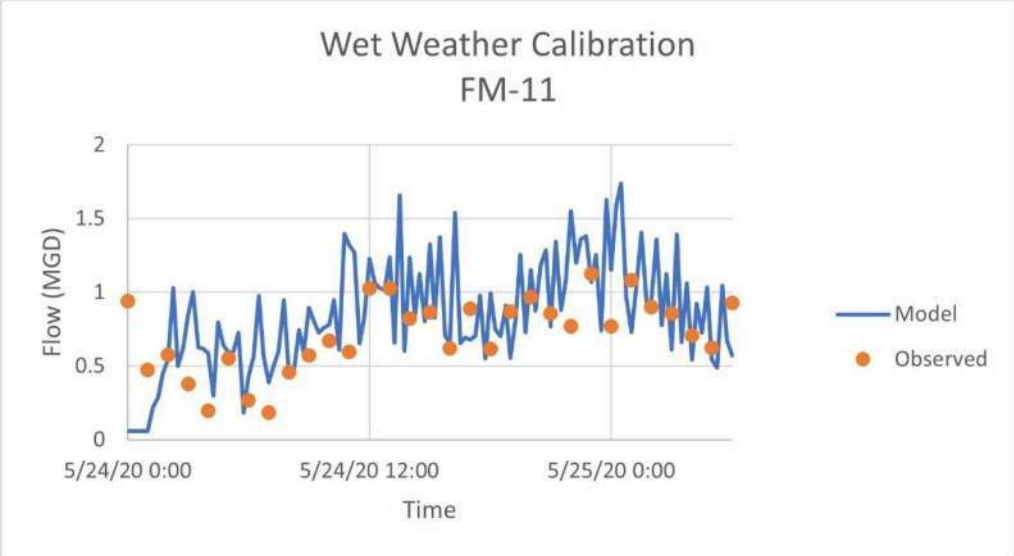

Wet Weather Calibration
FM-06
Flow (MGD)
2.5
2
1.5
1
0.5
0
5/24/2020 0:00
5/24/2020 6:00
5/24/2020 12:00
5/24/2020 18:00
5/25/2020 0:00
5/25/2020 6:00
Time
Model
Observed

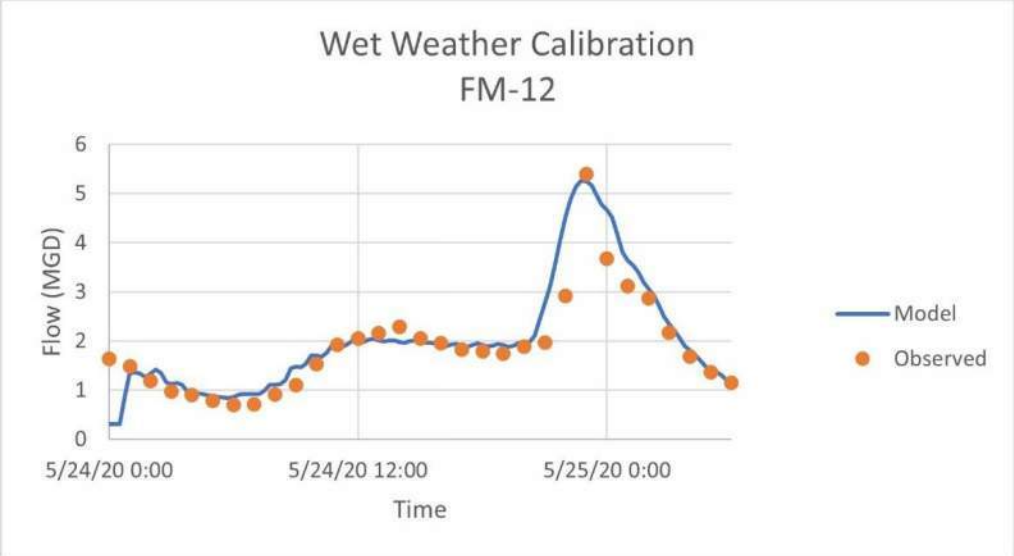

Wet Weather Calibration
FM-07
Flow (MGD)
0.35
0.3
0.25
0.2
0.15
0.1
0.05
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

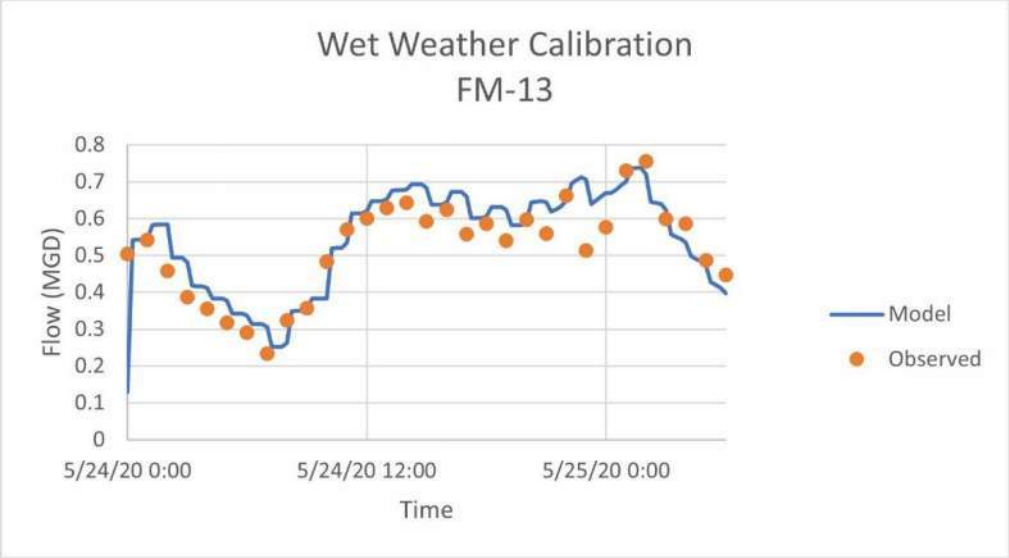

Wet Weather Calibration
FM-08
Flow (MGD)
0.18
0.16
0.14
0.12
0.1
0.08
0.06
0.04
0.02
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

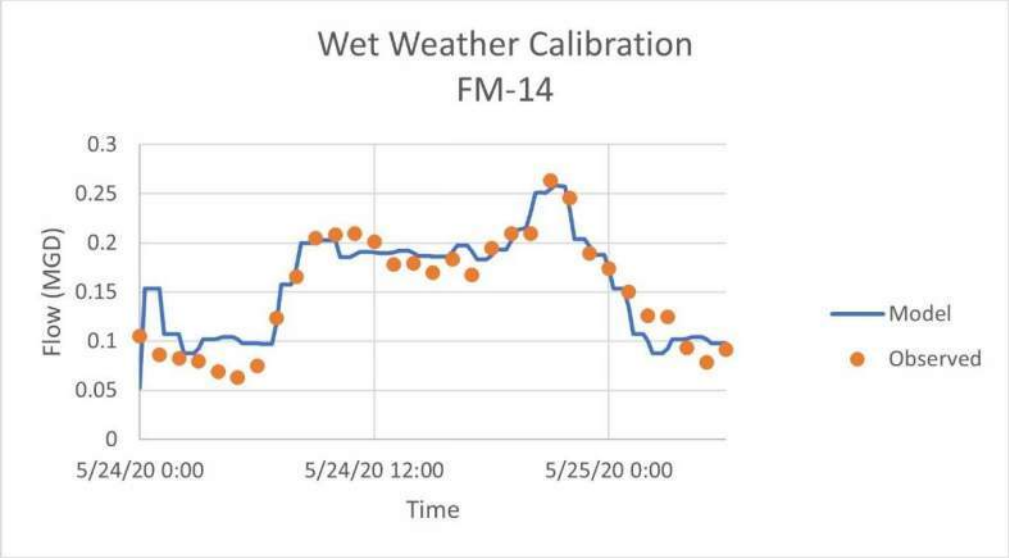

Wet Weather Calibration
FM-09
Flow (MGD)
0.18
0.16
0.14
0.12
0.1
0.08
0.06
0.04
0.02
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

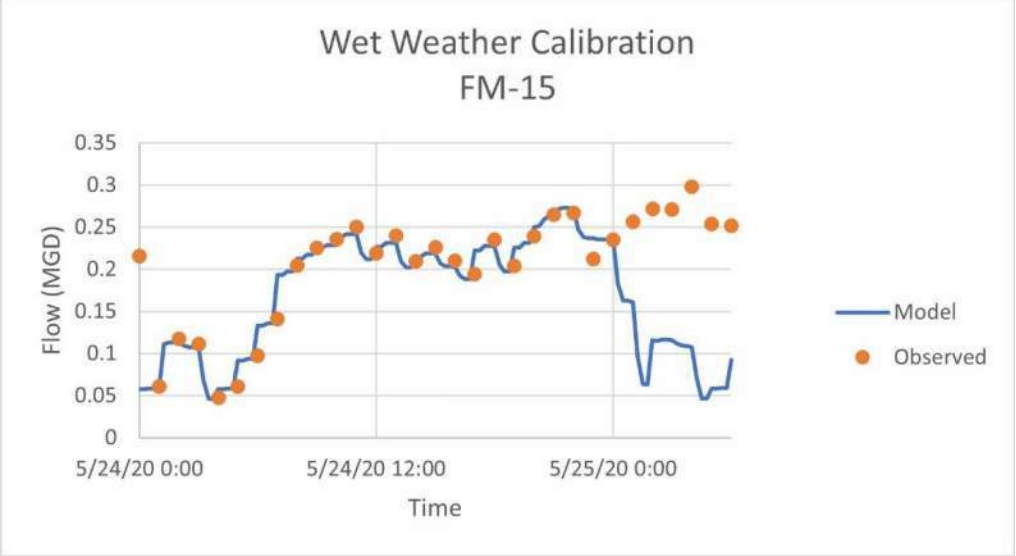

Wet Weather Calibration
FM-10
Flow (MGD)
0.5
0.4
0.3
0.2
0.1
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed


Wet Weather Calibration
FM-11
Flow (MGD)
2
1.5
1
0.5
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed


Wet Weather Calibration
FM-12
Flow (MGD)
6
5
4
3
2
1
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed


Wet Weather Calibration
FM-13
Flow (MGD)
0.8
0.7
0.6
0.5
0.4
0.3
0.2
0.1
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

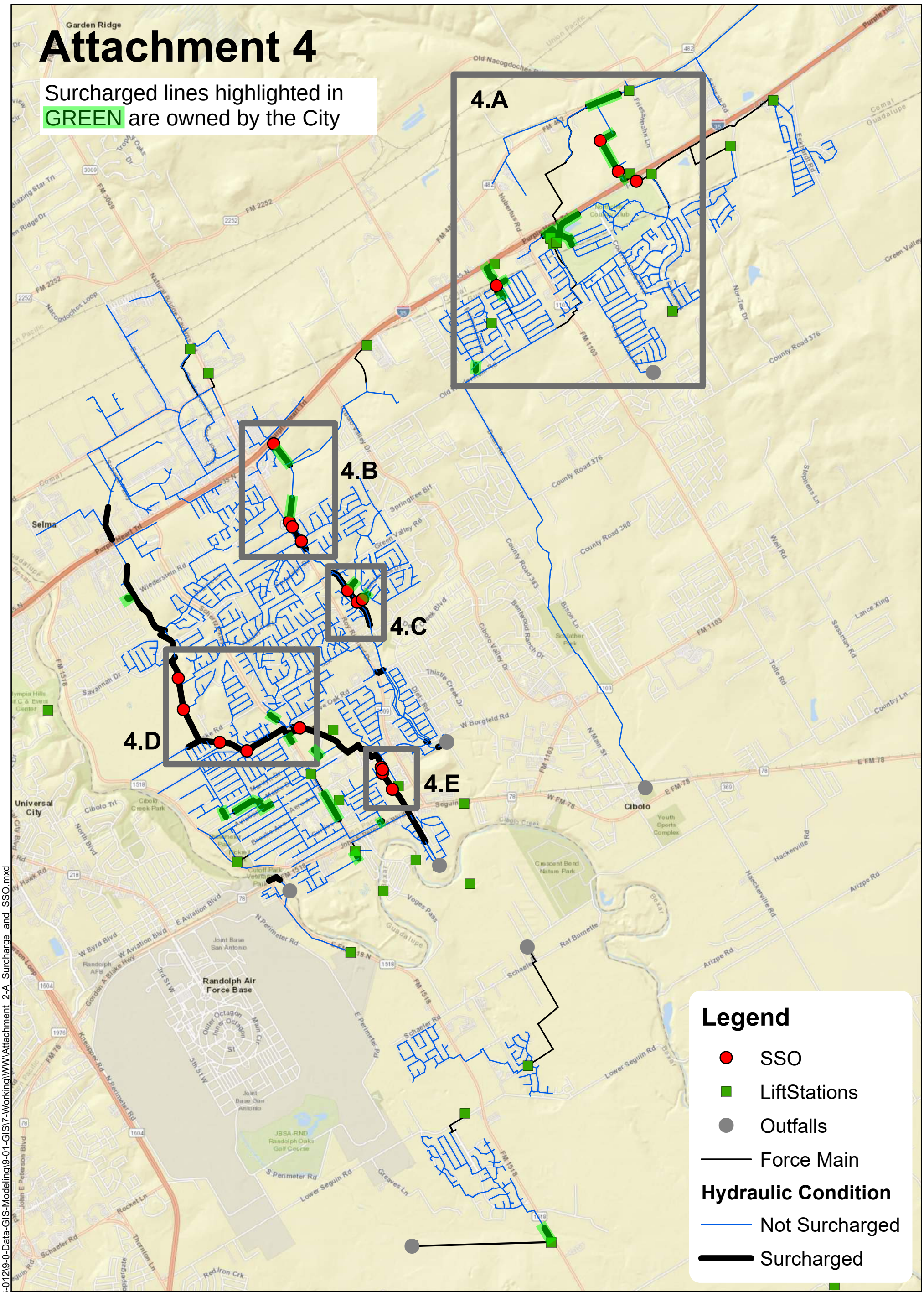

Wet Weather Calibration
FM-14
Flow (MGD)
0.3
0.25
0.2
0.15
0.1
0.05
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed


Wet Weather Calibration
FM-15
Flow (MGD)
0.35
0.3
0.25
0.2
0.15
0.1
0.05
0
5/24/20 0:00
5/24/20 12:00
5/25/20 0:00
Time
Model
Observed

APPENDIX 19 - EXISTING SYSTEM EVALUATION RESULTS, SURCHARGE, & SSO LOCATION MAPS

Attachment 4

Surcharged lines highlighted in GREEN are owned by the City



Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

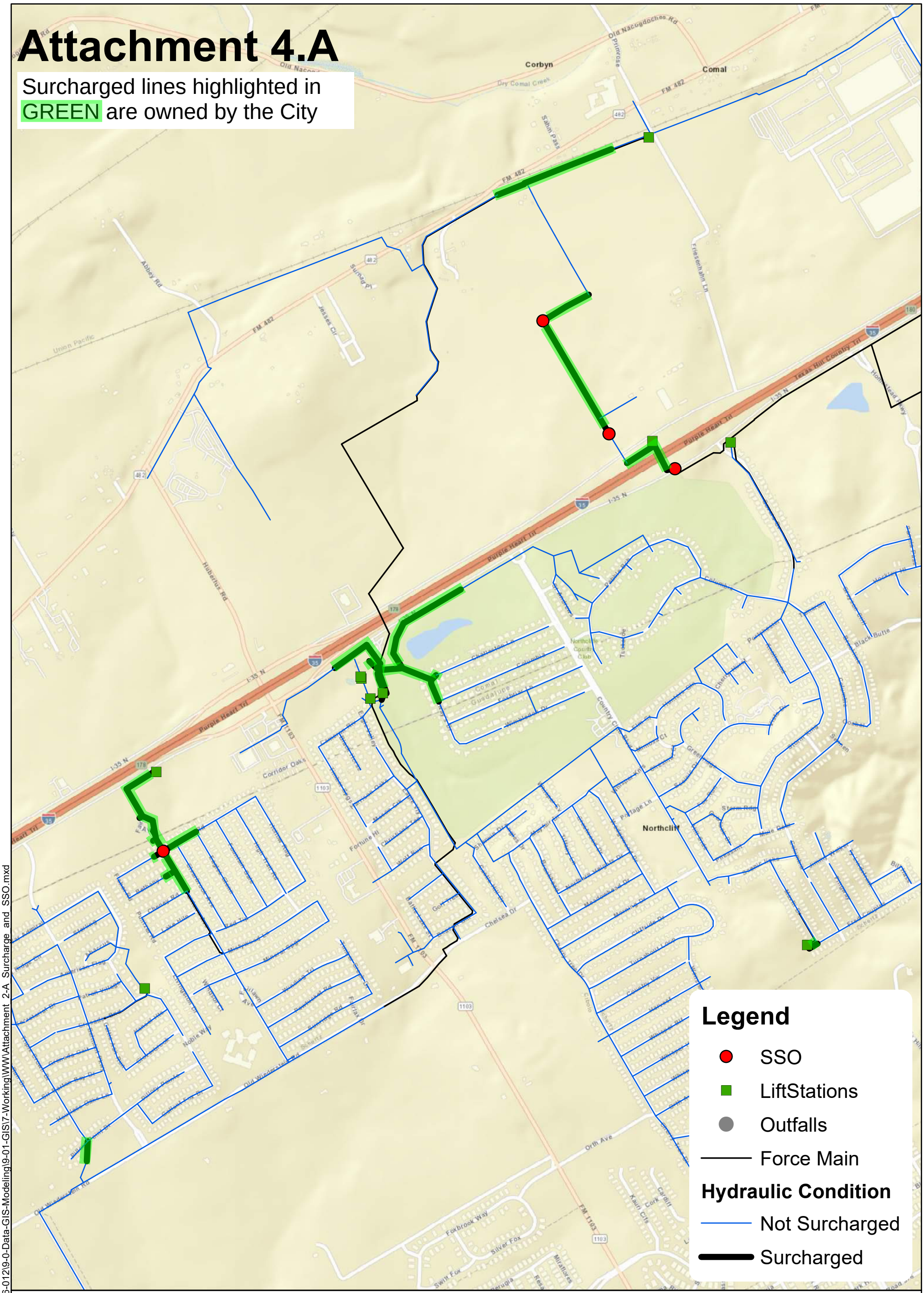
N W E S

0 1 2 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment 2-A Surcharge and SSO.mxd

Attachment 4.A

Surcharged lines highlighted in GREEN are owned by the City



Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

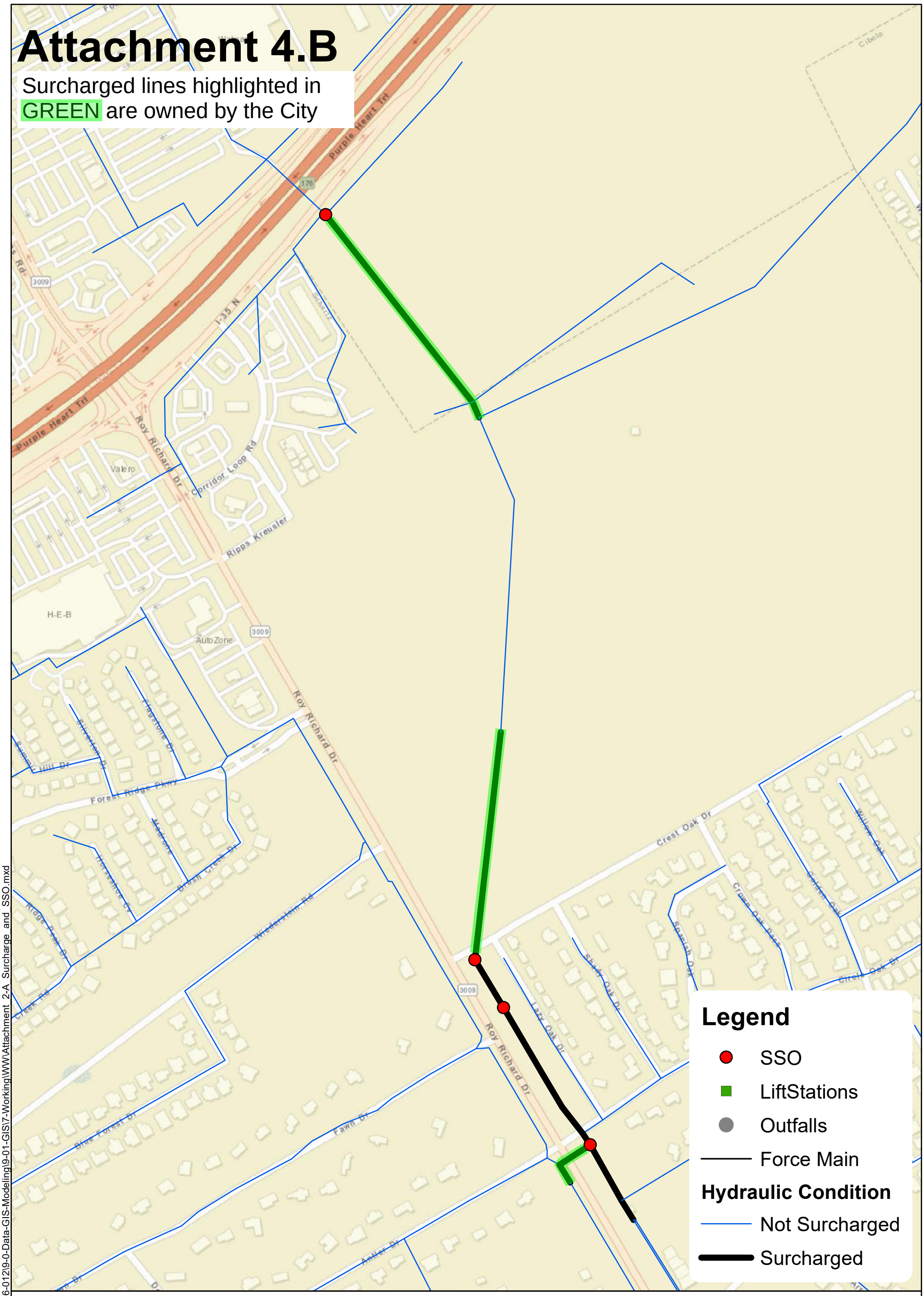
N W E S

0 0.275 0.55 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment 2-A Surcharge and SSO.mxd

Attachment 4.B

Surcharged lines highlighted in GREEN are owned by the City



Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

N W E S

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

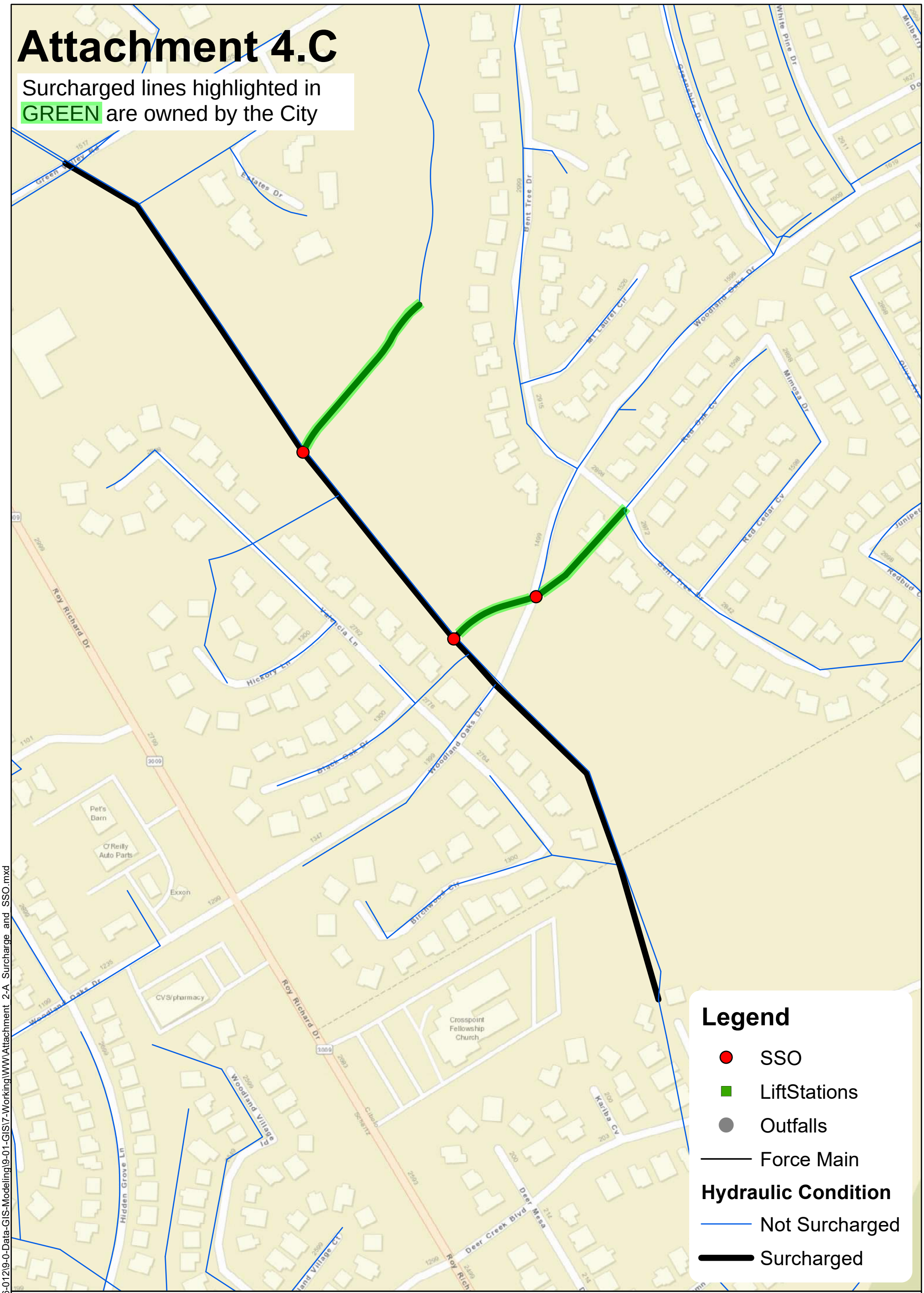
SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

0 0.1 0.2 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment 2-A Surcharge and SSO.mxd

Attachment 4.C

Surcharged lines highlighted in GREEN are owned by the City



Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

N
W E
S

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

0 0.05 0.1 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment 2-A Surcharge and SSO.mxd

Attachment 4.D

Surcharged lines highlighted in GREEN are owned by the City

Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 0.15 0.3 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment_2-A_Surcharge_and_SSO.mxd

Attachment 4.E

Surcharged lines highlighted in GREEN are owned by the City

Existing System Evaluation Results - Surcharge and SSO Locations

8/26/2022

N
W E
S

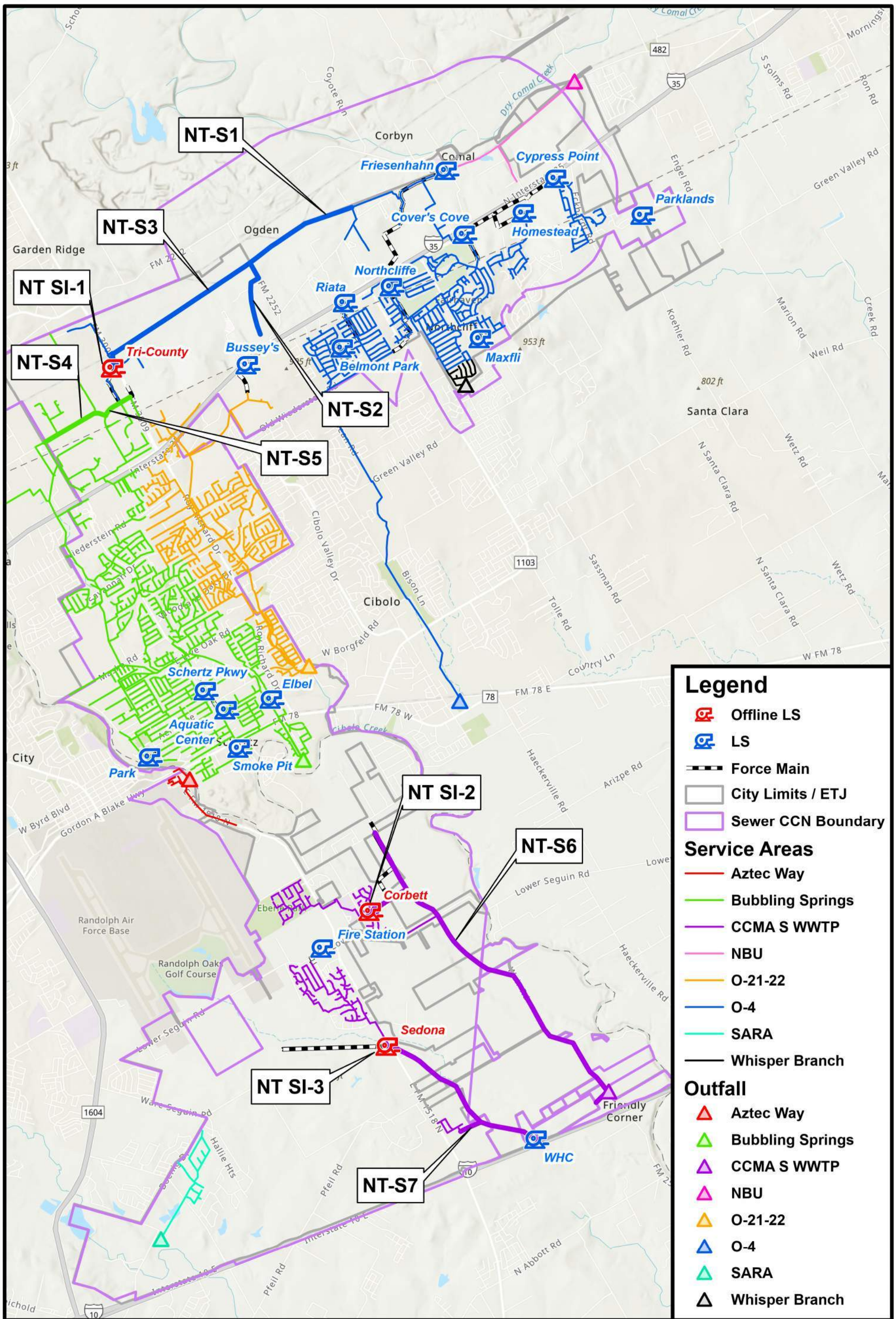
Lockwood, Andrews & Newnam, Inc.
A LEO A DALY COMPANY

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

0 0.05 0.1 Miles

Document Path: N:\120\120-11816-012\9-0-Data-GIS-Modeling\9-01-GIS\7-Working\WW\Attachment 2-A Surcharge and SSO.mxd

APPENDIX 20 - NEAR TERM WASTEWATER GROWTH & SYSTEM IMPROVEMENT PROJECTS



NEAR TERM WASTE WATER GROWTH & SYSTEM IMPROVEMENT PROJECTS

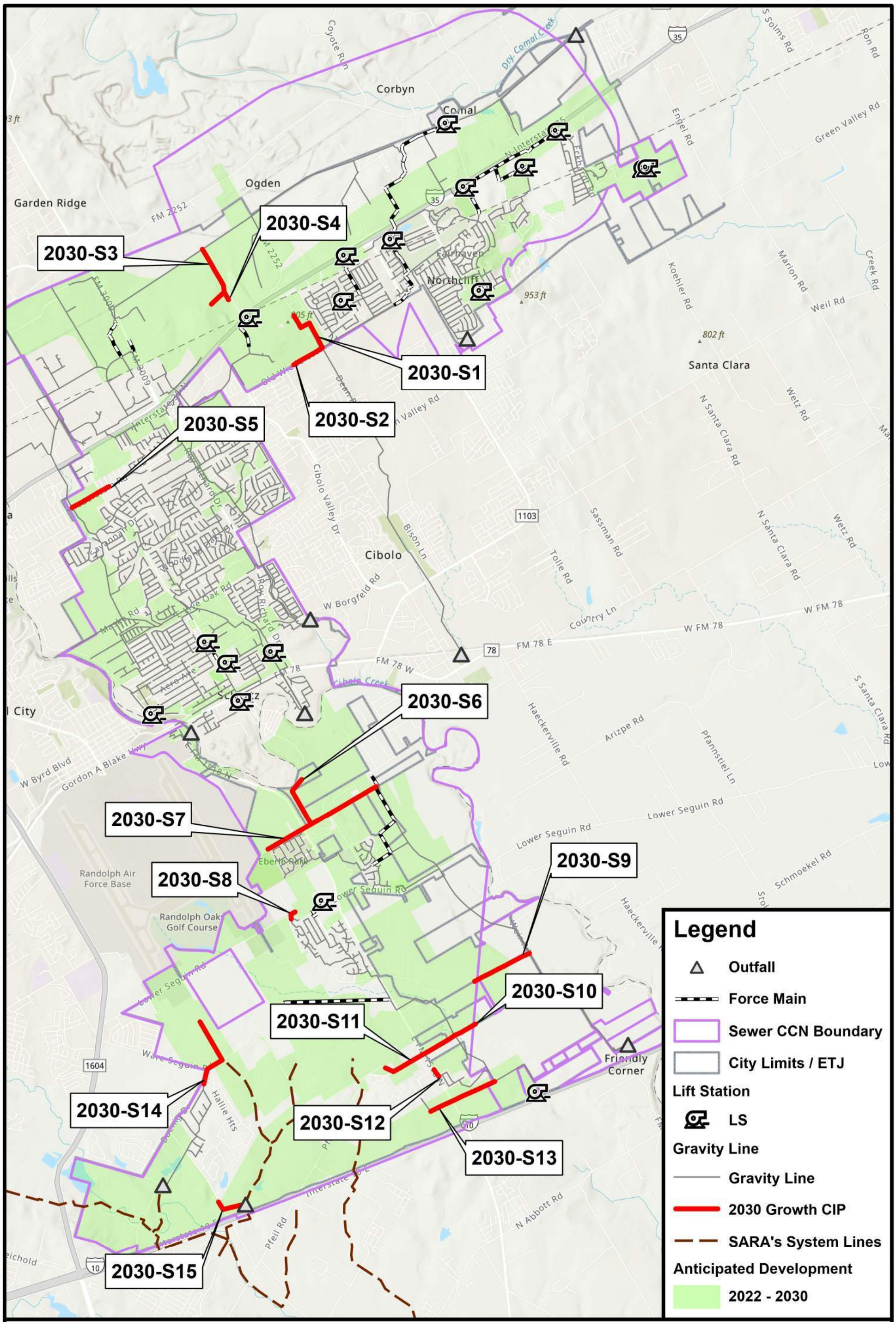
LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,750 7,500 15,000 Feet

APPENDIX 21 - 2030 WASTEWATER SYSTEM GROWTH PROJECTS

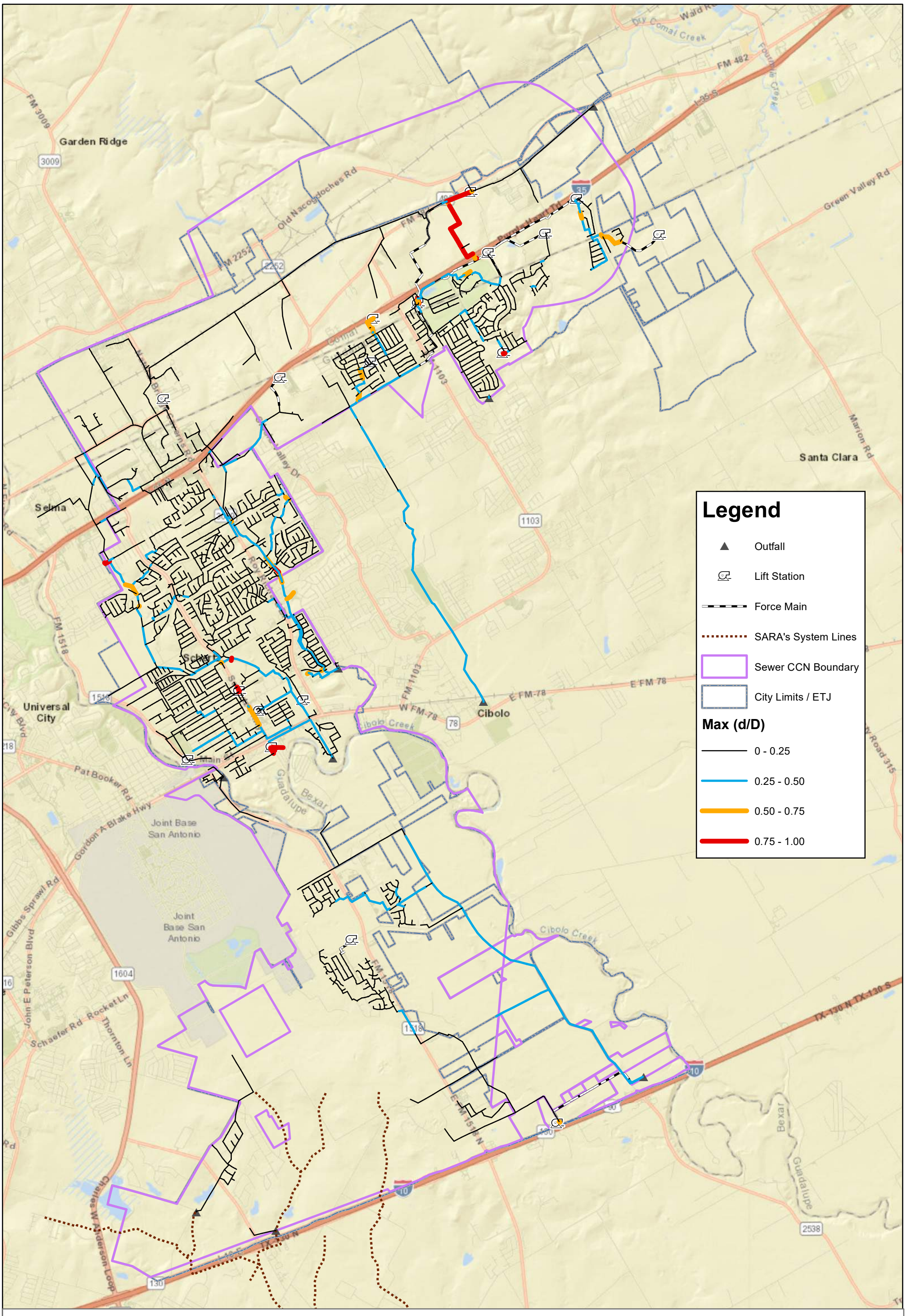


2030 WASTE WATER SYSTEM GROWTH PROJECTS

LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

APPENDIX 22 - MAX DEPTH TO DIAMETER WITH 2030 DRY WEATHER FLOWS



MAX DEPTH-DIAMETER (d/D) WITH 2030 DRY WEATHER FLOW

LAN
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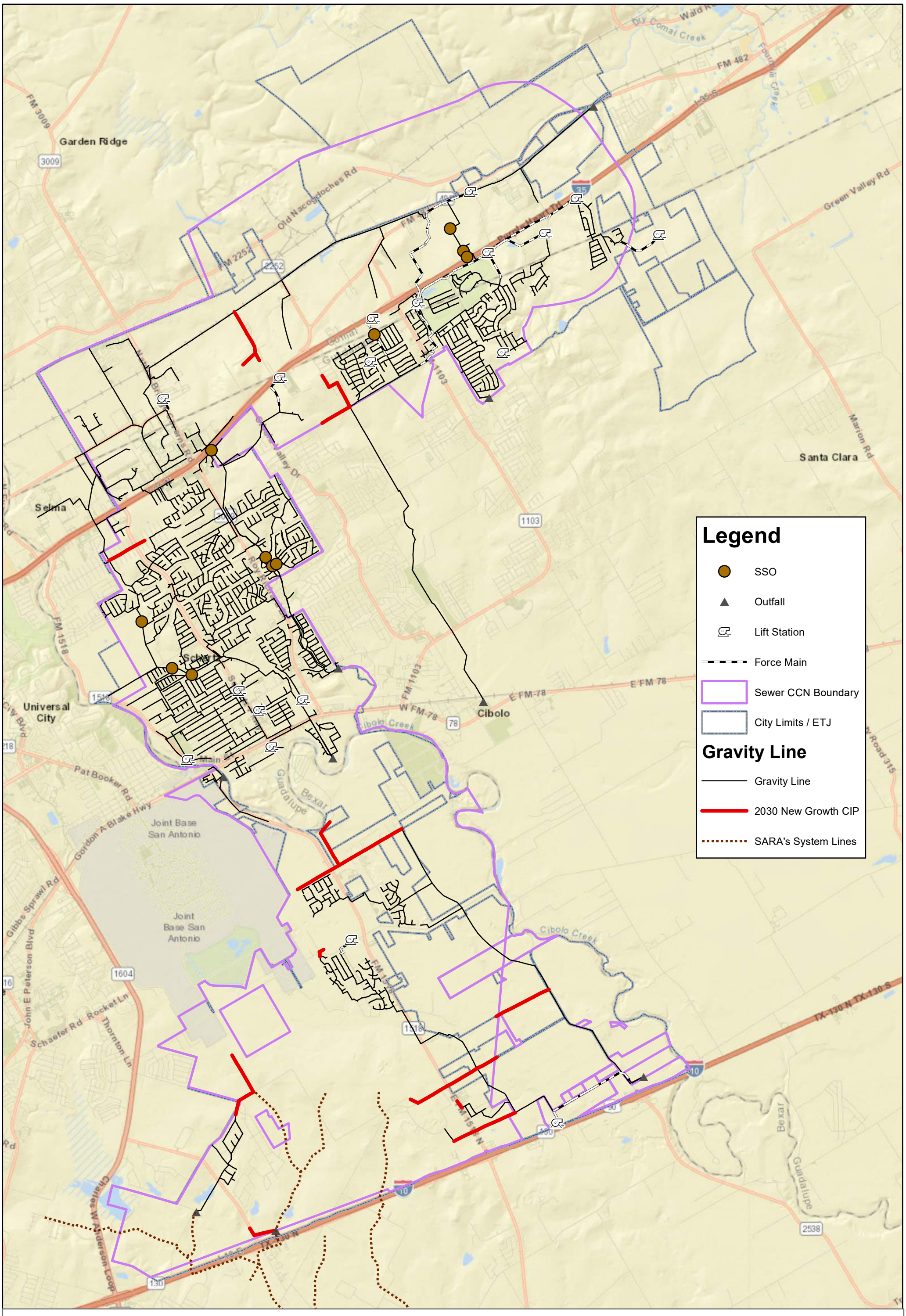
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 0.75 1.5 3 Miles

APPENDIX 23 - SANITARY SEWER OVERFLOWS WITH 2030 WET WEATHER FLOWS



SANITARY SEWER OVERFLOWS (SSO) WITH 2030 WET WEATHER FLOWS

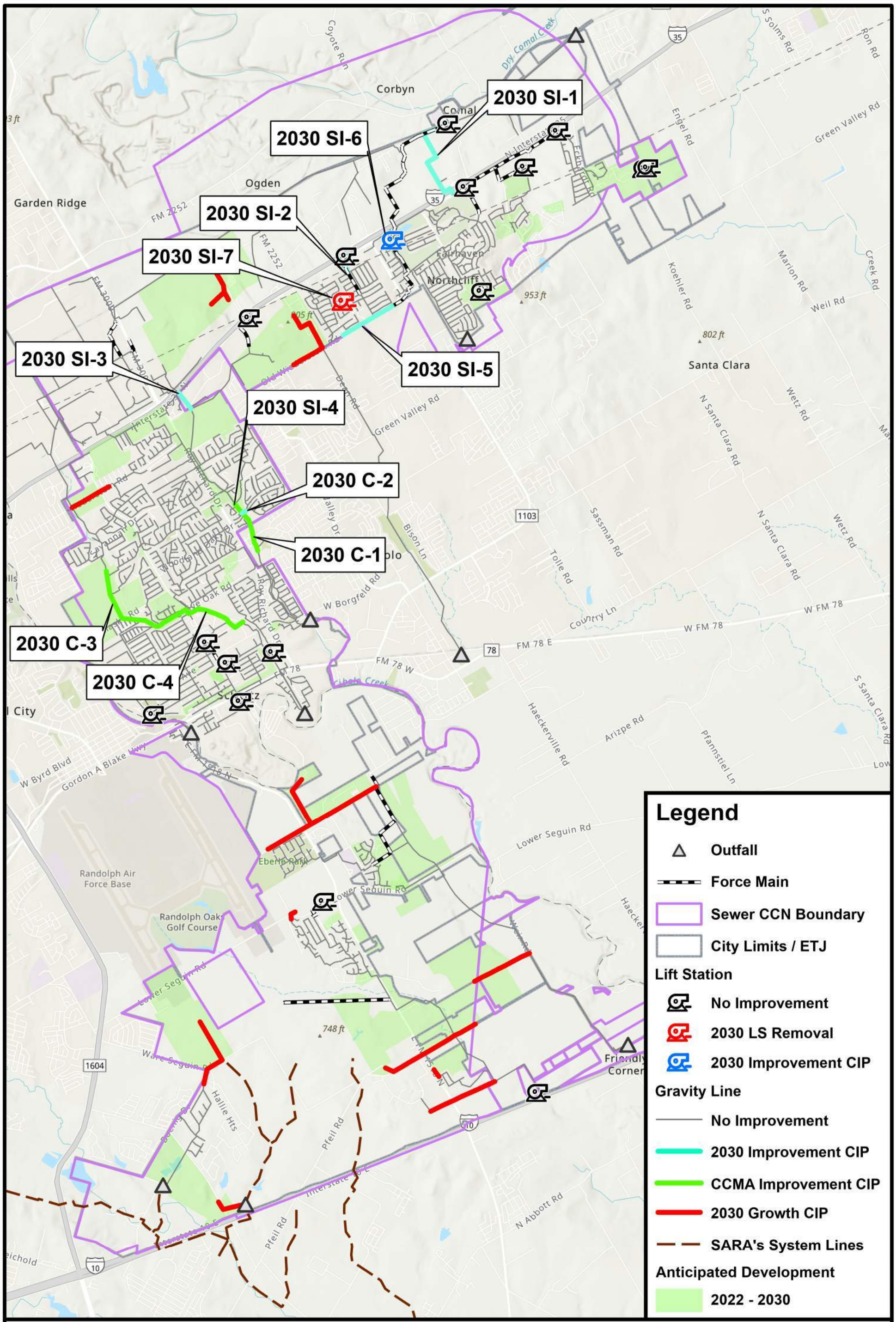
LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 0.75 1.5 3 Miles

APPENDIX 24 - 2030 WASTEWATER SYSTEM IMPROVEMENT PROJECTS



2030 WASTE WATER SYSTEM IMPROVEMENT PROJECTS

LAN
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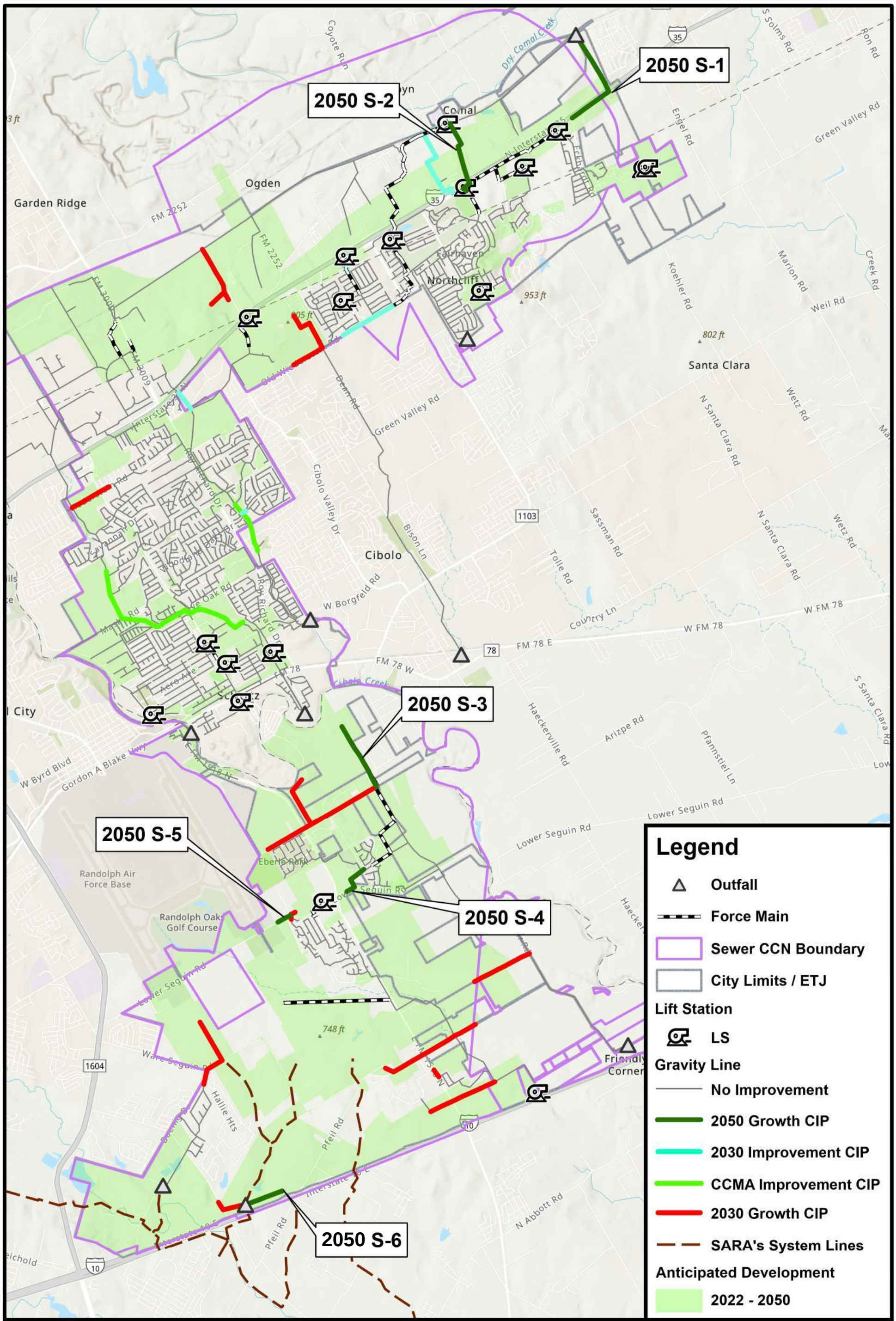
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,750 7,500 15,000 Feet

APPENDIX 25 - 2050 WASTEWATER SYSTEM GROWTH PROJECTS



2050 WASTE WATER SYSTEM GROWTH PROJECTS

LAN
Planning
Engineering
Program Management

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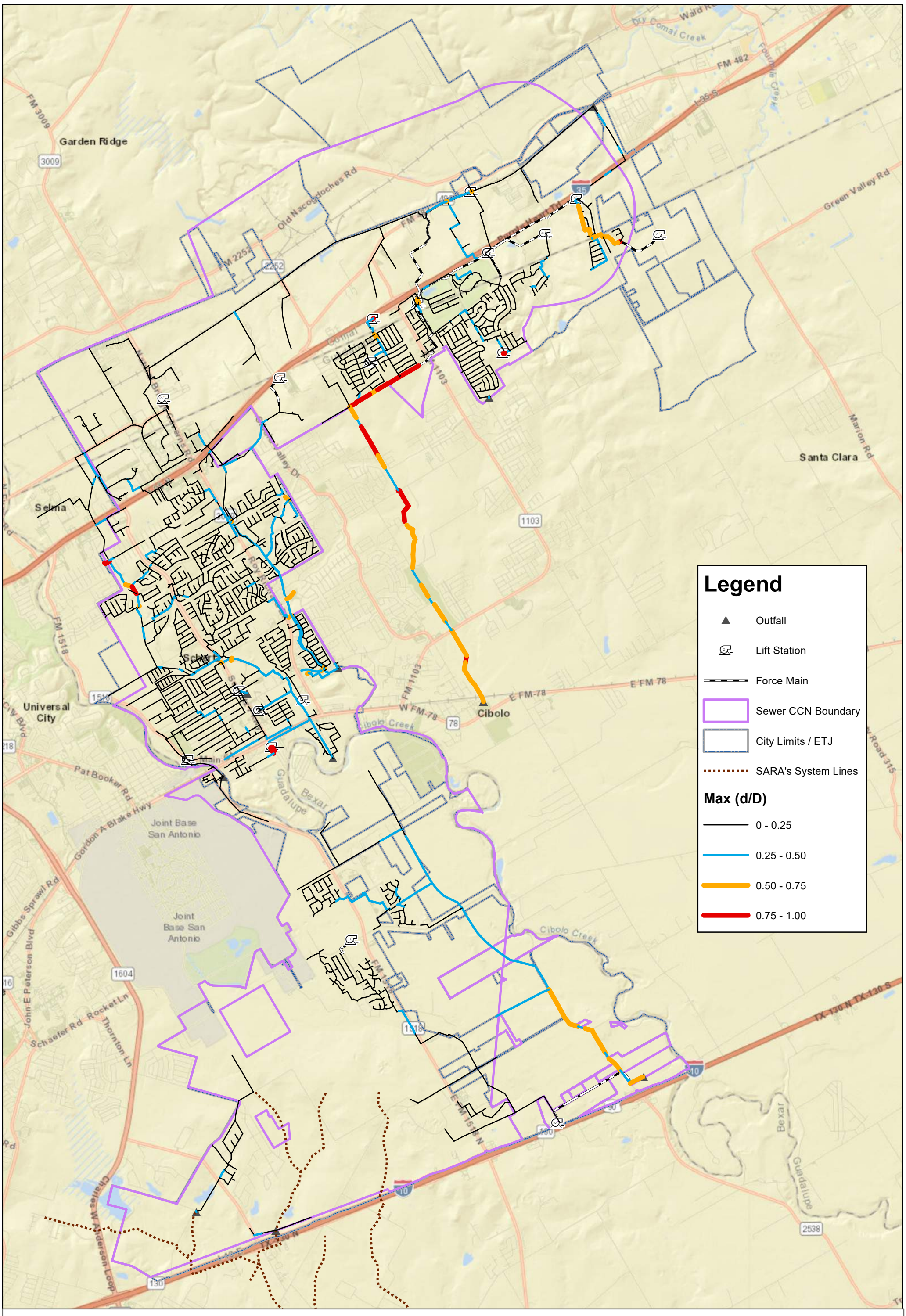
COMMUNITY. SERVICE. OPPORTUNITY.

APPENDIX 26 - MAX DEPTH TO DIAMETER WITH 2050 DRY WEATHER FLOWS



MAX DEPTH-TO-DIAMETER (d/D) WITH 2050 DRY WEATHER FLOW

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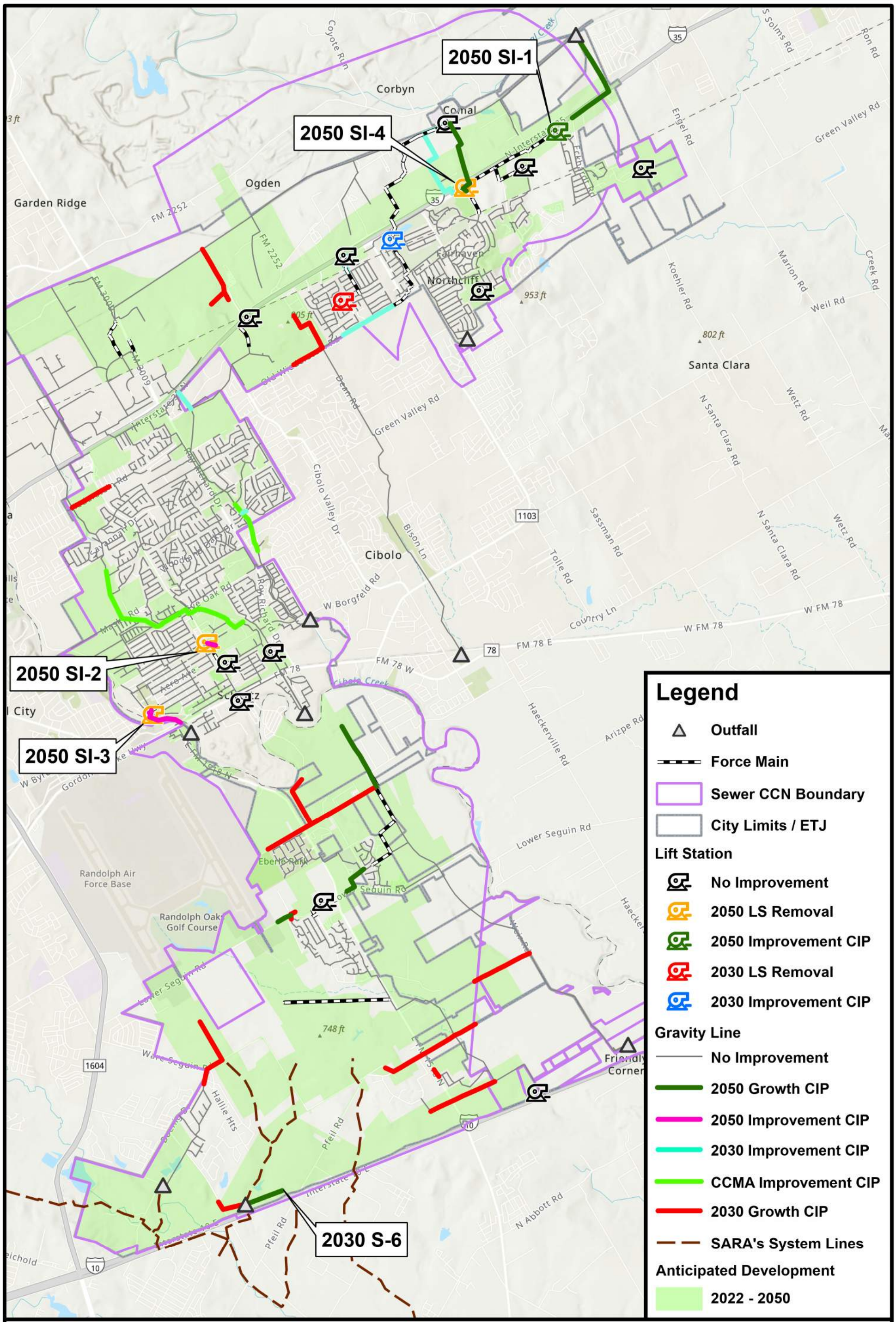
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 0.75 1.5 3 Miles

APPENDIX 27 - 2050 WASTEWATER SYSTEM IMPROVEMENT PROJECTS



2050 WASTE WATER SYSTEM IMPROVEMENT PROJECTS

LAN
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Engineering
Program Management

SCHERTZ
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APPENDIX 28 - INFLATION RATE CALCULATION SOURCES

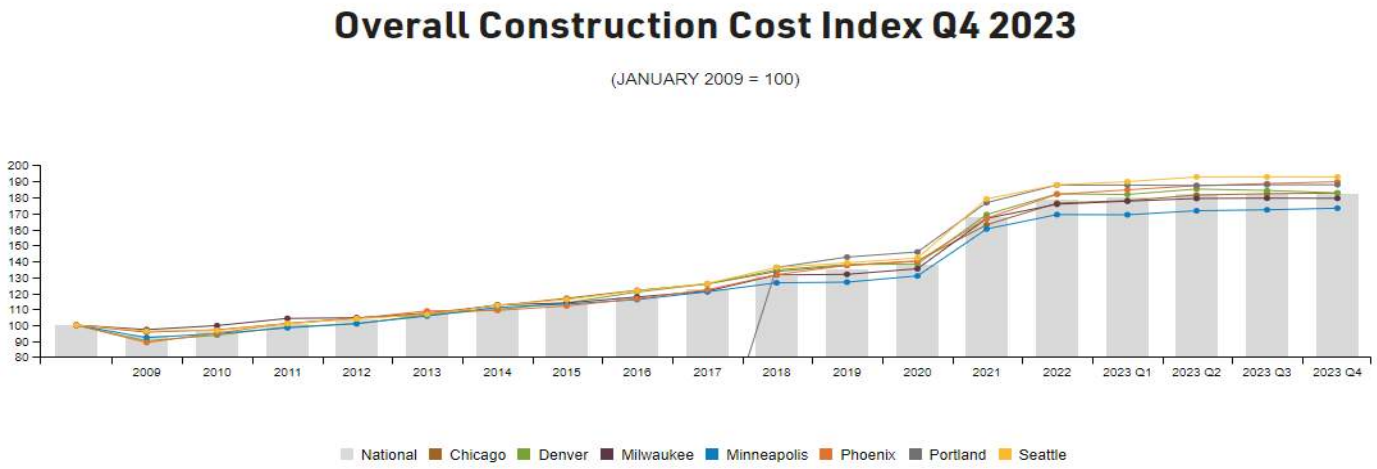
RSMeans Historical Inflation Indexes		
Year	San Antonio Index	Difference
2024	249.7	-4.7
2023	254.4	21
2022	233.4	33.9
2021	199.5	4
2020	195.5	11
2019	184.5	3.5
2018	181	5.5
2017	175.5	2.4
2016	173.1	1.3
2015	171.8	2.3
2014	169.5	5.2
2013	164.3	3.6
2012	160.7	8.1
2011	152.6	4.7
2010	147.9	26.6
2005	121.3	21.9
2000	99.4	1.4
1999	98	3.2
1998	94.8	1.4
1997	93.4	4.5
1995	88.9	8.2
1990	80.7	6.8
1985	73.9	18.9
1980	55	-

Time Frame	Total Inflation Rate	Yearly Inflation Rate
2020 to 2024	128%	6.31%
2010 to 2024	169%	3.81%
2000 to 2024	251%	3.91%
1990 to 2024	309%	3.38%
1980 to 2024	454%	3.50%

Year		National 30 City Average	Texas													
			Abi-lene	Ama-rillo	Austin	Beau-mont	Corpus Christi	Dallas	El Paso	Fort Worth	Houston	Lubbock	Odessa	San Antonio	Waco	Wichita Falls
Jan	2024	295.6	246.8	252.5	253	249.3	254.9	253.4	248.8	251.3	254	252.1	251.5	249.7	251.6	245.2
	2023	299.4	250.1	254.6	254.9	254.5	254.5	261.8	252.4	258.3	261	252.5	250.2	254.4	252.2	251.3
	2022	276.9	230.5	232.5	231.2	230.9	232.3	242.3	234.5	234.4	238.7	234.4	231.6	233.4	228.8	227.7
	2021	238.3	195.4	196.7	195.7	198.7	200.1	203.2	196.2	197.6	204.8	196.3	194.4	199.5	192.6	192.8
	2020	234.3	192.6	193.7	191.3	195.8	193.7	199.5	194.1	194.4	202.2	195.5	193.4	195.5	189.3	190.6
	2019	227.3	182.1	181.4	182.3	186.2	184.5	188.6	181.9	183.9	188.7	184.7	183.6	184.5	180.1	179.7
	2018	217.7	178.7	178.0	178.9	182.7	181.0	185.0	178.5	180.4	185.1	181.2	180.1	181.0	176.7	176.3
	2017	209.4	174.0	172.8	172.6	178.0	178.9	180.0	173.5	174.9	179.2	176.6	175.6	175.5	170.7	170.4
	2016	207.7	173.7	171.0	173.3	178.3	175.5	177.9	172.8	174.1	180.5	175.2	172.6	173.1	170.3	170.1
	2015	204.0	170.8	170.7	172.3	174.0	172.8	174.4	168.8	172.5	176.4	173.3	171.5	171.8	167.3	169.0
	2014	203.0	160.9	167.2	167.5	165.2	167.3	172.4	156.2	169.5	176.0	166.9	159.2	169.5	161.7	160.6
	2013	196.9	155.2	161.7	158.7	160.2	157.7	167.4	151.2	161.7	169.4	159.3	151.5	164.3	156.1	155.9
	2012	194.0	152.5	158.6	154.3	158.2	151.8	165.2	149.1	159.4	167.8	156.6	149.1	160.7	153.8	152.9
	2011	185.7	145.9	151.9	147.6	152.4	145.0	157.9	142.5	152.8	160.8	150.0	142.5	152.6	147.3	146.6
	2010	181.6	144.2	150.1	144.7	150.5	142.1	155.1	140.8	149.6	157.3	148.1	140.7	147.9	145.8	145.0
	2005	146.7	113.8	117.3	117.9	121.3	114.4	123.7	112.5	119.4	129.0	115.5	110.5	121.3	116.1	117.3
	2000	118.9	93.4	98.1	99.1	101.6	96.9	102.7	92.4	99.9	106.0	97.6	93.4	99.4	97.3	96.9
	1999	116.6	91.8	94.5	96.0	99.7	94.0	101.0	90.7	97.6	104.6	96.0	92.1	98.0	94.8	95.5
	1998	113.6	89.8	92.7	94.2	97.9	91.8	97.9	88.4	94.5	101.3	93.3	90.1	94.8	92.7	92.9
	1997	111.5	88.4	91.3	92.8	96.8	90.3	96.1	87.0	93.3	100.1	91.9	88.8	93.4	91.4	91.5
	1995	105.6	85.2	87.4	89.3	93.7	87.4	91.4	85.2	89.5	95.9	88.4	85.6	88.9	86.4	86.8
	1990	93.2	78.0	80.1	81.3	86.5	79.3	84.5	76.7	82.1	85.4	81.5	78.6	80.7	79.6	80.3
	1985	81.8	71.1	72.5	74.5	79.3	72.3	77.6	69.4	75.1	79.6	74.0	71.2	73.9	71.7	73.3
	1980	60.7	53.4	55.2	54.5	57.6	54.5	57.9	53.1	57.0	59.4	55.6	57.2	55.0	54.9	55.4
	1975	43.7	37.6	39.0	39.0	39.6	38.1	40.7	38.0	40.4	41.2	38.9	37.9	39.0	38.6	38.0
	1970	27.8	24.5	24.9	24.9	25.7	24.5	25.5	23.7	25.9	25.4	25.1	24.6	23.3	24.8	24.5
	1965	21.5	18.9	19.2	19.2	19.9	18.9	19.9	19.0	19.9	20.0	19.4	19.0	18.5	19.2	18.9
	1960	19.5	17.1	17.4	17.4	18.1	17.1	18.2	17.0	18.1	18.2	17.6	17.3	16.8	17.4	17.2
	1955	16.3	14.4	14.6	14.6	15.1	14.4	15.3	14.3	15.2	15.2	14.8	14.5	14.1	14.6	14.4
	1950	13.5	11.9	12.1	12.1	12.5	11.9	12.6	11.8	12.5	12.6	12.2	12.0	11.6	12.1	11.9
	1945	8.6	7.6	7.7	7.7	8.0	7.6	8.0	7.5	8.0	8.0	7.8	7.6	7.4	7.7	7.6
	1940	6.6	5.9	5.9	5.9	6.1	5.8	6.2	5.8	6.2	6.2	6.0	5.9	5.7	5.9	5.8

Mortenson Historical Inflation Indexes (Base 2009)		
Year	National Index	Difference
2023 Q4	182.5	0.1
2023 Q3	182.4	0.4
2023 Q2	182	2.3
2023 Q1	179.7	1.1
2022	178.6	11.2
2021	167.4	29.6
2020	137.8	2.8
2019	135	4.2
2018	130.8	8.5
2017	122.3	4.8
2016	117.5	3.6
2015	113.9	3
2014	110.9	3.6
2013	107.3	3.7
2012	103.6	2.6
2011	101	4.6
2010	96.4	2.6
2009	93.8	-

Time Frame	Total Inflation Rate	Yearly Inflation Rate
2020 to 2023	132%	9.65%
2010 to 2023	188%	5.93%



Turner Historical Inflation Indexes		
Year	Average Index	Difference
2023	1373	78
2022	1295	96
2021	1199	22
2020	1177	21
2019	1156	60
2018	1096	58
2017	1038	49
2016	989	46
2015	943	41
2014	902	38
2013	864	34
2012	830	18
2011	812	13
2010	799	-33
2009	832	-76
2008	908	54
2007	854	61
2006	793	76
2005	717	62
2004	655	34
2003	621	2
2002	619	6
2001	613	18
2000	595	25
1999	570	21
1998	549	24
1997	525	20
1996	505	-

Time Frame	Total Inflation Rate	Yearly Inflation Rate
2020 to 2023	117%	5.27%
2010 to 2023	172%	4.25%
2000 to 2023	231%	3.70%
1996 to 2024	272%	3.77%

Quarter	Index	△%
4th Quarter 2023	**1395**	**1.01**
3rd Quarter 2023	1381	1.17
2nd Quarter 2023	1365	1.19
1st Quarter 2023	1349	1.28

Year	Average Index	△%
2023	1373	6.0
2022	1295	8.0
2021	1199	1.9
2020	1177	1.8
2019	1156	5.5
2018	1096	5.6
2017	1038	5.0
2016	989	4.8
2015	943	4.5
2014	902	4.4
2013	864	4.1
2012	830	2.1
2011	812	1.6

The Turner Building Cost Index is determined by the following factors considered on a nationwide basis: labor rates and productivity, material prices and the competitive condition of the marketplace.

2010-1996 rates are stored online and can be provided if desired

APPENDIX 29 - CIP PROJECTS COST ESTIMATES

SCHERTZ

City of Schertz
2024 Impact Fee Update
Water CIP Estimate of Probable Cost Summary

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Near Term CIP				
System Improvement Projects				
NT-W1**	Bubbling Springs 6" WL Replacement	$763,000	27%	$206,715
NT-W2	Corbett Pump Station & 3.0 MG GST	$8,600,000	0%	$0
NT-W3	Ware Seguin Pump Station Operational Improvement	$175,000	0%	$0
NT-W4	12" WL from Ware Seguin to Lower Seguin	$1,538,000	0%	$0
NT-W5	Fred Couples to Schwab	$455,556	0%	$0
NT-W6	Schwab to Eckhardt	$1,600,000	0%	$0
NT-W7**	Graytown to Pfeil	$1,550,000	69%	$1,077,040
NT-W8**	FM 78 Water Line Replacement	$875,000	22%	$194,778
NT-W9**	Moonlight Meadow Dr & Lost Meadow Dr WL Replacement	$3,000,000	0%	$0
NT-W10**	Robinhood Way WL Replacement	$4,650,000	0%	$0
	NEAR TERM TOTAL:	**$23,206,556**	**-**	**$1,478,532**
Proposed 2030 CIP				
Growth Projects				
2030-W1	12" WL from Tri-County Extension to Cibolo Valley Drive	$4,788,000	100%	$4,788,000
2030-W2	Raf Burnette Rd 12" WL Improvements	$1,438,000	89%	$1,272,934
2030-W3	8" WL from Ray Corbett Dr to Lower Seguin Rd	$3,688,000	97%	$3,569,245
2030-W4**	Trainer Hale Rd 2" WL Replacement & 8" WL Improvement	$9,850,000	93%	$9,192,317
2030-W5**	Boenig Dr S 6" WL Replacement & 8" WL Improvement	$6,388,000	69%	$4,411,757
2030-W6	Live Oak to IH-35 24" Transmission Main	$32,075,000	100%	$32,075,000
2030-W7	Ware Seguin Pump Station Expansion Phase 1	$5,213,000	33%	$1,737,667
2030-W8	IH-10 8" WL Improvements	$6,063,000	100%	$6,063,000
	2030 Growth Subtotal:	**$69,503,000**	**-**	**$63,109,920**
System Improvement Projects				
2030-W9	PRV Installation for Proposed Southwest Pressure Plane	$413,000.0	0%	$0
2030-W10**	River Rd 6" WL Replacement	$2,325,000	58%	$1,354,926
	2030 System Improvement Projects Subtotal:	**$2,738,000**	**-**	**$1,354,926**
	2030 TOTAL:	**$72,241,000**	**-**	**$64,464,846**
Proposed 2050 CIP				
Growth Projects				
2050-W1	Corbett Pump Station Expansion	$1,663,000	2050 CIP Projects are not included in this impact fee total.	
2050-W2	FM 2252 8" WL Improvements	$8,800,000		
2050-W3	Ware Seguin Pump Station Expansion Phase 2	$2,725,000		
2050-W4	Beck St 6" WL Replacement	$5,288,000		
2050-W5	Raf Burnette Rd 8" WL Improvements	$4,438,000		
2050-W6	IH-35 Pump Station & 3.0 MG GST	$42,188,000		
2050-W7	IH-10 & FM 1518 8" WL Improvements	$3,075,000		
	2050 Growth Subtotal:	**$68,177,000**		
System Improvement Projects				
2050-W8	Lower Seguin Rd 8" WL Replacement	$4,775,000		
	2050 System Improvement Projects Subtotal:	**$4,775,000**		
	2050 TOTAL:	**$72,952,000**		
	WATER CIP TOTAL:	**$168,399,556**		**$65,943,379**

** - Indicates that there are both growth & system improvement components to the project.

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City of Schertz
2024 Impact Fee Update
Waste Water CIP Estimate of Probable Cost Summary

Project Number	Project Name	Total Project Cost	2020-2030 Growth Utilization	Impact Fee Eligible Portion
Near Term CIP				
Growth Projects				
NT-S1	Town Creek Phase IV 24" - Section 1	$6,875,000	21%	$1,440,972
NT-S2	Town Creek Phase IV 12" - Section 2	$2,925,000	0%	$0
NT-S3	Town Creek Phase V 24"	$10,425,000	23%	$2,378,763
NT-S4**	Upsize Lookout Line	$3,838,000	20%	$771,788
NT-S5**	Upsize Tri County Line	$2,084,800	25%	$526,887
NT-S6	Cibolo West Main	$16,213,000	83%	$13,523,463
NT-S7	Woman Hollering Creek Lift Station, Gravity Lines, and Force Main	$3,400,000	74%	$2,517,091
	Near Term Growth Subtotal:	**$45,760,800**	**-**	**$21,158,965**
System Improvement Projects				
NT SI-1	Decommission Tri County Lift Station	$88,000	0%	$0
NT SI-2	Decommission Corbett Lift Station	$1,500,000	0%	$0
NT SI-3	Decommission Sedona Lift Station & Woman Hollering Creek WWTP	$175,000	0%	$0
	Near Term System Improvement Projects Subtotal:	**$1,763,000**	**-**	**$0**
	NEAR TERM TOTAL:	**$47,523,800**	**-**	**$21,158,965**
Proposed 2030 CIP				
Growth Projects				
2030-S1	Hope Lane 8" Gravity Line	$2,025,000	67%	$1,359,153
2030-S2	Old Wiederstein Road 8"	$1,338,000	5%	$68,849
2030-S3	Union Pacific Railroad 8" - Section 1	$2,563,000	10%	$249,210
2030-S4	Union Pacific Railroad 8" - Section 2	$400,000	12%	$47,722
2030-S5	Wiederstein Road 8"	$1,663,000	83%	$1,372,188
2030-S6	Schaefer Road 8" - Section 1	$4,913,000	33%	$1,613,509
2030-S7	Schaefer Road 8" - Section 2	$1,938,000	100%	$1,938,000
2030-S8	Aranda 8"	$475,000	100%	$475,000
2030-S9	Weir Road 10"	$2,525,000	100%	$2,522,465
2030-S10	Trainer Hale Road 10"	$1,038,000	100%	$1,034,756
2030-S11	Ware Seguin Road 8"	$3,113,000	97%	$3,012,264
2030-S12	FM 1518 8"	$400,000	40%	$160,000
2030-S13	I-10 8" - Section 1	$2,713,000	99%	$2,677,145
2030-S14	Boenig Drive 8"	$2,963,000	29%	$849,531
2030-S15	N Greytown Road 8"	$1,275,000	52%	$661,379
	2030 Growth Subtotal:	**$29,342,000**	**-**	**$18,041,171**
System Improvement Projects				
2030 SI-1**	Friesenhahn West Line WW Upsize	$8,175,000	22%	$1,833,143
2030 SI-2**	Fairlawn WW Upsize	$1,375,000	9%	$121,579
2030 SI-3**	Cibolo Crossing WW Line Upsize	$1,288,000	4%	$46,406
2030 SI-4**	Woodland Oak Drive Replacements	$338,000	4%	$13,741
2030 SI-5**	Old Wiederstein WW Upsize	$5,050,000	61%	$3,099,614
2030 SI-6**	Northcliffe Lift Station Upgrade	$7,838,000	5%	$392,686
2030 SI-7	Decommission Belmont Park Lift Station	$463,000	0%	$0
	2030 System Improvement Projects Subtotal:	**$24,527,000**	**-**	**$5,507,169**
	2030 TOTAL:	**$53,869,000**	**-**	**$23,548,341**
Proposed 2050 CIP				
Growth Projects				
2050-S1	I-35 N 8"	$9,088,000	2050 CIP projects are not eligible to be included in the impact fee total.	
2050-S2	Friesenhahn Lane 8"	$6,500,000		
2050-S3	Schaefer Road 8" - Section 3	$5,713,000		
2050-S4	Corbett JH 8"	$2,888,000		
2050-S5	Lower Seguin Road 8"	$1,338,000		
2050-S6	I-10 8" - Section 2	$3,338,000		
	2050 Growth Subtotal:	**$28,865,000**		
System Improvement Projects				
2050 SI-1	Cypress Point Lift Station Upgrade	$1,463,000		
2050 SI-2	Decommission Schertz Parkway Lift Station	$238,000		
2050 SI-3	Decommission Park Lift Station	$3,663,000		
2050 SI-4	Decommission Cover's Cove Lift Station	$238,000		
	2050 System Improvement Projects Subtotal:	**$5,602,000**		
	2050 TOTAL:	**$34,467,000**		
	WASTE WATER CIP TOTAL:	**$135,859,800**		**$44,707,306**

** - Indicates that there are both growth & system improvement components to the project.

City of Schertz
2024 Impact Fee Update
CCMA System Improvement Projects - Estimate of Probable Cost
Summary

Project Number	Project Name	Project Cost
Proposed 2030 CIP		
CCMA System Improvement Projects		
2030 C-1	Roy Richard Drive Replacements	$1,588,000
2030 C-2	Valencia Lane Replacements	$2,288,000
2030 C-3	Savannah Drive Replacements	$12,425,000
2030 C-4	Build Out Project 25 - 36" Schertz Line	$12,950,000
	CCMA System Improvement Projects Total:	**$29,251,000**

NEAR TERM WATER CIP PROJECTS

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Bubbling Springs 6" WL Replacement
Project Number: NT-W1**
Project Category: Water
CIP Type: System Improvement

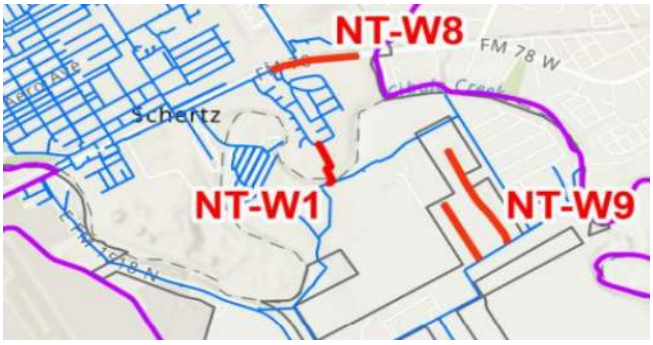
Date: August 2024
Phase: Near Term

Project Description:
Replace leaking 6" from River Rd to just south of Cibolo Creek along Bubbling Springs with 12", approximately 1,320 LF.

Justification:
City identified CIP.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	1,320	$ 135	$ 179,000
2	Gate Valve	EA	3	$ 7,000	$ 21,000
3	Fire Hydrant	EA	3	$ 8,500	$ 26,000
4	Service & System Connections	EA	27	$ 2,100	$56,700
4	Surface Replacement	LF	660	$ 196	$ 130,000
5	Traffic Control	LS	1	$ 8,000	$ 8,000
6	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 446,000**
				MOBILIZATION (5%)	$23,000
				CONTINGENCY (30%)	$134,000
				TOTAL CONSTRUCTION	**$610,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$153,000
				ESTIMATE TOTAL PROJECT COST	**$763,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Corbett Pump Station & 3.0 MG GST
Project Number: NT-W2
Project Category: Water
CIP Type: System Improvement

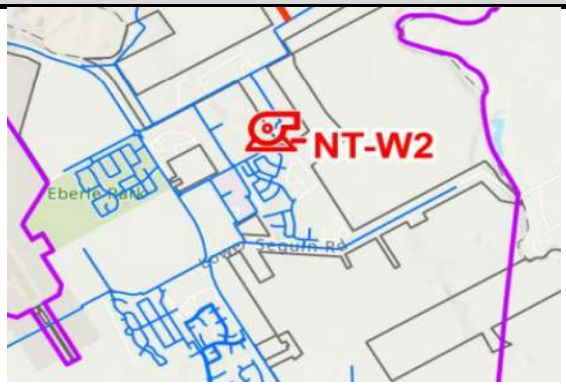
Date: August 2024
Phase: Near Term

Project Description:
Corbett Pump Station (2,000 gpm, 183 TDH firm capacity) and 3.0 MG GST.

Justification:
Per "Corbett 3.0 MG GST Project" Preliminary Engineering Report (2021), construction is currently underway.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	2,000 gpm Pump Station & 3.0 MG GST	LS	1	$ 8,600,000	$ 8,600,000
				ESTIMATE TOTAL PROJECT COST	**$ 8,600,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Ware Seguin Pump Station Operational Improvement
Project Number: NT-W3
Project Category: Water
CIP Type: System Improvement

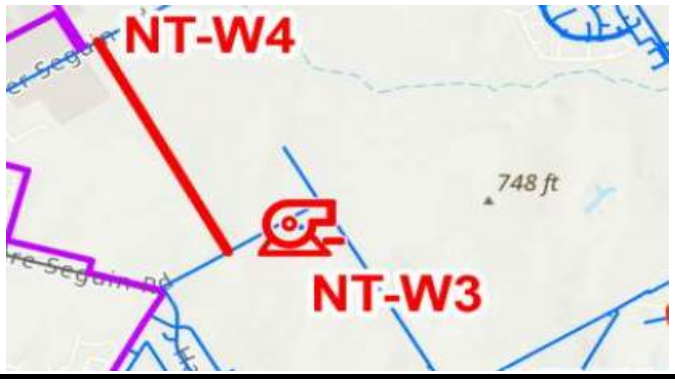
Date: August 2024
Phase: Near Term

Project Description:
Control improvements at Ware Seguin Pump Station to be per GST level rather than a timer.

Justification:
Potentially zero cost project to improve pump station performance in this service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Controls	LS	1	$ 100,000	$ 100,000
				SUBTOTAL	**$ 100,000**
				MOBILIZATION (5%)	$5,000
				CONTINGENCY (30%)	$30,000
				TOTAL CONSTRUCTION	**$140,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$35,000
				ESTIMATE TOTAL PROJECT COST	**$175,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: 12" WL from Ware Seguin to Lower Seguin
Project Number: NT-W4
Project Category: Water
CIP Type: Growth

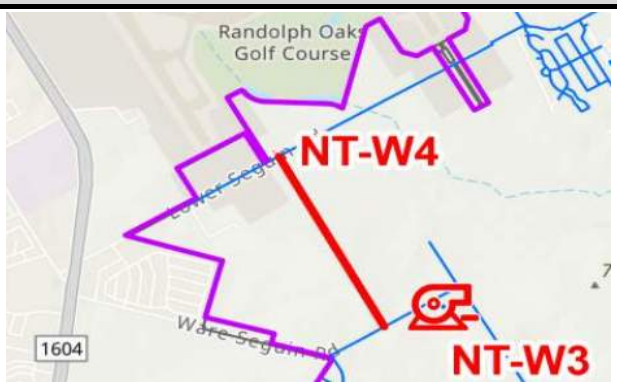
Date: August 2024
Phase: Near Term

Project Description:
Approximately 5,150 LF of 12" from Ware Seguin to Lower Seguin in open field.

Justification:
Currently in design.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	5,150	$ 135	$696,000
2	Gate Valve	EA	11	$ 7,000	$77,000
3	Fire Hydrant	EA	11	$ 8,500	$93,500
4	Traffic Control	LS	1	$ 15,000	$15,000
5	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$ 907,000**
				MOBILIZATION (5%)	$46,000
				CONTINGENCY (30%)	$273,000
				TOTAL CONSTRUCTION	**$1,230,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$308,000
				ESTIMATE TOTAL PROJECT COST	**$1,538,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Fred Couples to Schwab
Project Number: NT-W5
Project Category: Water
CIP Type: Growth

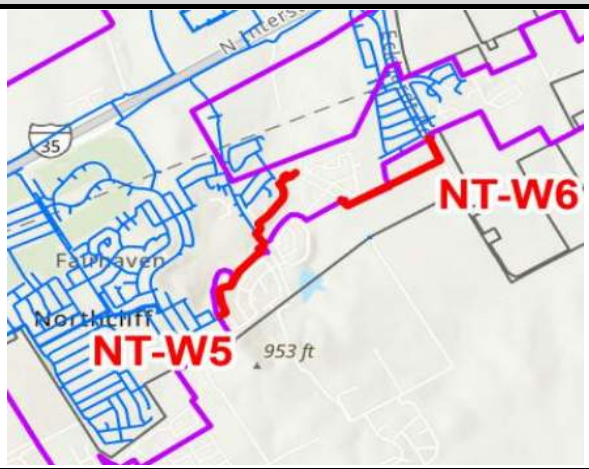
Date: August 2024
Phase: Near Term

Project Description:
Approximately 2,270 LF of 12" from Fred Couples to Schwab. Total cost shown is portion paid for by the City.

Justification:
Currently under construction.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
				ESTIMATE TOTAL PROJECT COST	$455,555.79

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Schwab to Eckhardt
Project Number: NT-W6
Project Category: Water
CIP Type: Growth

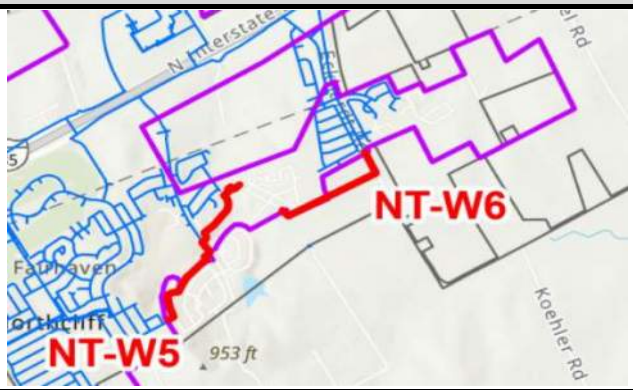
Date: August 2024
Phase: Near Term

Project Description:
Approximately 5,400 LF of 12" from Schwab to Eckhardt.

Justification:
Currently in design.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	5,400	$ 135	$729,000
2	Gate Valve	EA	11	$ 7,000	$77,000
3	Fire Hydrant	EA	11	$ 8,500	$93,500
*	Traffic Control	LS	1	$ 16,000	$16,000
6	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$ 941,000**
				MOBILIZATION (5%)	$48,000
				CONTINGENCY (30%)	$283,000
				TOTAL CONSTRUCTION	**$1,280,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$320,000
				ESTIMATE TOTAL PROJECT COST	**$1,600,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Graytown to Pfeil
Project Number: NT-W7**
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: Near Term

Project Description:
Approximately 5,200 LF of 12" along IH-10 from N. Graytown Rd to Pfeil Rd.

Justification:
Currently in design.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	5,200	$ 135	$702,000
2	Gate Valve	EA	11	$ 7,000	$77,000
3	Fire Hydrant	EA	11	$ 8,500	$93,500
4	Traffic Control	LS	1	$ 15,000	$15,000
5	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$ 913,000**
				MOBILIZATION (5%)	$46,000
				CONTINGENCY (30%)	$274,000
				TOTAL CONSTRUCTION	**$1,240,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$310,000
				ESTIMATE TOTAL PROJECT COST	**$1,550,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: FM 78 Water Line Replacement
Project Number: NT-W8**
Project Category: Water
CIP Type: System Improvement

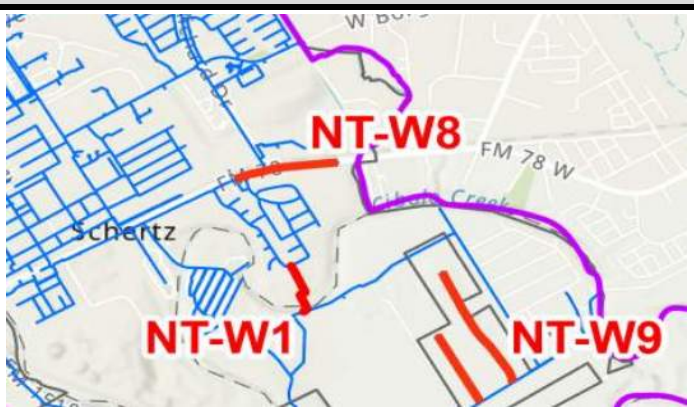
Date: August 2024
Phase: Near Term

Project Description:
Upsize existing 8"/10" to 12" along FM 78 from east of Bubbling Springs Rd to end of dead-end line, approximately 2,300 LF.

Justification:
Needed for fire flow.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	2,300	$ 135	$310,500
2	Gate Valve	EA	5	$ 7,000	$35,000
3	Fire Hydrant	EA	5	$ 8,500	$42,500
4	Service & System Connections	EA	46	$ 2,100	$96,600
5	Traffic Control	LS	1	$ 8,000	$8,000
6	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$ 518,000**
				MOBILIZATION (5%)	$26,000
				CONTINGENCY (30%)	$156,000
				TOTAL CONSTRUCTION	**$700,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$175,000
				ESTIMATE TOTAL PROJECT COST	**$875,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Moonlight Meadow Dr & Lost Meadow Dr WL Replacement
Project Number: NT-W9**
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: Near Term

Project Description:
Upsize existing 4" to 8" along Moonlight Meadow Dr and Lost Meadows Dr north of Schaefer Rd, approximately 4,970 LF.

Justification:
Needed for fire flow.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	4,970	$ 85	$423,000
2	Gate Valve	EA	10	$ 7,000	$70,000
3	Fire Hydrant	EA	10	$ 8,500	$85,000
4	Service & System Connections	EA	100	$ 2,100	$210,000
5	Surface Replacement	LF	4,970	$ 190	$945,000
6	Traffic Control	LS	1	$ 15,000	$15,000
7	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$ 1,773,000**
				MOBILIZATION (5%)	$89,000
				CONTINGENCY (30%)	$532,000
				TOTAL CONSTRUCTION	**$2,400,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$600,000
				ESTIMATE TOTAL PROJECT COST	**$3,000,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Robinhood Way WL Replacement
Project Number: NT-W10**
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: Near Term

Project Description:
Upsize existing 8" to 12" along Robin Hood Way, approximately 6,670 LF.

Justification:
Needed for fire flow.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	6,670	$ 135	$901,000
2	Gate Valve	EA	14	$ 7,000	$98,000
3	Fire Hydrant	EA	14	$ 8,500	$119,000
4	Service & System Connections	EA	134	$ 2,100	$281,400
5	Surface Replacement	LF	6,670	$ 196	$1,307,320
6	Traffic Control	LS	1	$ 19,000	$19,000
7	SWPPP	LS	1	$ 25,000	$25,000
				SUBTOTAL	**$2,751,000**
				MOBILIZATION (5%)	$138,000
				CONTINGENCY (30%)	$826,000
				TOTAL CONSTRUCTION	**$3,720,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$930,000
				ESTIMATE TOTAL PROJECT COST	**$4,650,000**

Project Location:

2030 WATER CIP PROJECTS

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: 12" WL from Tri-County Extension to Cibolo Valley Drive
Project Number: 2030-W1
Project Category: Water
CIP Type: Growth

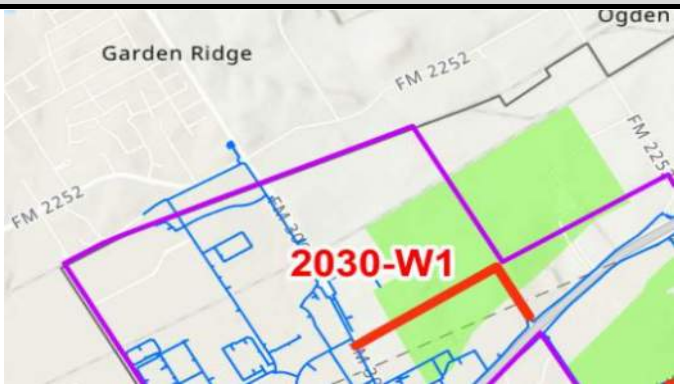
Date: August 2024
Phase: 2030

Project Description:
New 12" loop east of FM 3009, north of IH-35 (approximately 6,060 LF).

Justification:
Supplies new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	6,060	$ 170	$1,030,200
2	Gate Valve	EA	13	$ 8,900	$115,700
3	Fire Hydrant	EA	13	$ 10,700	$139,100
4	Surface Replacement	LF	6,060	$ 247	$1,496,000
5	Traffic Control	LS	1	$ 22,000	$22,000
6	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$2,835,000**
				MOBILIZATION (5%)	$142,000
				CONTINGENCY (30%)	$851,000
				TOTAL CONSTRUCTION	**$3,830,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$958,000
				ESTIMATE TOTAL PROJECT COST	**$4,788,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Raf Burnette Rd 12" WL Improvements
Project Number: 2030-W2
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 1,750 LF of 12" along Raf Burnette east of Authority Ln.

Justification:
Supplies new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	1,750	$ 170	$297,500
2	Gate Valve	EA	4	$ 8,900	$35,600
3	Fire Hydrant	EA	4	$ 10,700	$42,800
4	Surface Replacement	LF	1,750	$ 247	$432,000
5	Traffic Control	LS	1	$ 7,000	$7,000
6	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$847,000**
				MOBILIZATION (5%)	$43,000
				CONTINGENCY (30%)	$255,000
				TOTAL CONSTRUCTION	**$1,150,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$288,000
				ESTIMATE TOTAL PROJECT COST	**$1,438,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: 8" WL from Ray Corbett Dr to Lower Seguin Rd
Project Number: 2030-W3
Project Category: Water
CIP Type: Growth

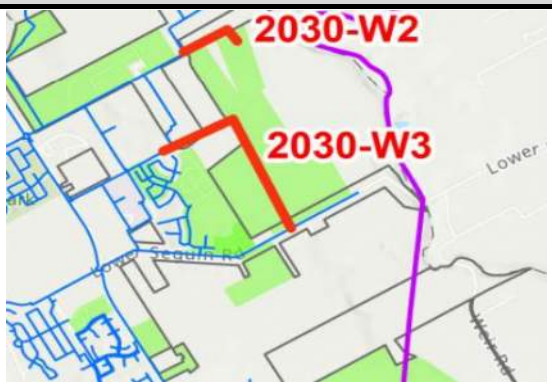
Date: August 2024
Phase: 2030

Project Description:
New 8" loop north of Lower Seguin Rd, east of Ray Corbett Dr (approximately 5,590 LF).

Justification:
Supplies new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	5,590	$ 110	$614,900
2	Gate Valve	EA	12	$ 3,800	$45,600
3	Fire Hydrant	EA	12	$ 10,700	$128,400
4	Surface Replacement	LF	5,590	$ 239	$1,337,000
5	Traffic Control	LS	1	$ 20,000	$20,000
6	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$2,178,000**
				MOBILIZATION (5%)	$109,000
				CONTINGENCY (30%)	$654,000
				TOTAL CONSTRUCTION	**$2,950,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$738,000
				ESTIMATE TOTAL PROJECT COST	**$3,688,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Trainer Hale Rd 2" WL Replacement & 8" WL Improvement
Project Number: 2030-W4**
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Upsize approximately 2,960 LF of 2" to 12" along Trainer Hale Rd east of FM 1518; and 9,650 LF of new 8" loop north of Trainer Hale Rd, east of FM 1518.

Justification:
Upgrades distribution system to current min. pipe size (8") to supply new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	2,960	$ 170	$503,200
2	8" Water Line	LF	9,650	$ 110	$1,061,500
3	12" Gate Valve	EA	6	$ 8,900	$53,400
4	8" Gate Valve	EA	20	$ 3,800	$76,000
5	Fire Hydrant	EA	26	$ 10,700	$278,200
6	Service & System Connections	EA	253	$ 2,650	$670,450
7	Surface Replacement	LF	12,610	$ 247	$3,112,000
8	Traffic Control	LS	1	$ 46,000	$46,000
9	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$5,833,000**
				MOBILIZATION (5%)	$292,000
				CONTINGENCY (30%)	$1,750,000
				TOTAL CONSTRUCTION	**$7,880,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,970,000
				ESTIMATE TOTAL PROJECT COST	**$9,850,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Boenig Dr S 6" WL Replacement & 8" WL Improvement
Project Number: 2030-W5**
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Upsize approximately 5,300 LF of 6" to 8" along Boenig Dr south of N Graytown Rd, and 3,300 LF new 8" along future Binz-Engleman Rd.

Justification:
Needed to meet growth in area and provide fire flow.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	8,600	$ 110	$946,000
2	Gate Valve	EA	18	$ 3,800	$68,400
3	Fire Hydrant	EA	18	$ 10,700	$192,600
4	Service & System Connections	EA	172	$ 2,650	$455,800
5	Surface Replacement	LF	8,600	$ 239	$2,057,000
6	Traffic Control	LS	1	$ 31,000	$31,000
7	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$3,783,000**
				MOBILIZATION (5%)	$190,000
				CONTINGENCY (30%)	$1,135,000
				TOTAL CONSTRUCTION	**$5,110,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,278,000
				ESTIMATE TOTAL PROJECT COST	**$6,388,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Live Oak to IH-35 24" Transmission Main
Project Number: 2030-W6
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Live Oak to IH-35 24" transmission line (approximately 20,000 LF).

Justification:
In progress, pending easement acquisition. Needed to meet growth and provide redundancy.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	24" Water Line	LF	20,000	$ 570	$11,400,000
2	Gate Valve	EA	40	$ 25,700	$1,028,000
3	Fire Hydrant	EA	40	$ 10,700	$428,000
4	ARV (1")	EA	16	$ 17,700	$283,200
5	CAV (3")	EA	16	$ 23,200	$371,200
6	Surface Replacement	LF	20,000	$ 269	$5,388,000
7	Traffic Control	LS	1	$ 72,000	$72,000
8	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$19,003,000**
				MOBILIZATION (5%)	$951,000
				CONTINGENCY (30%)	$5,701,000
				TOTAL CONSTRUCTION	**$25,660,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$6,415,000
				ESTIMATE TOTAL PROJECT COST	**$32,075,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Ware Seguin Pump Station Expansion Phase 1
Project Number: 2030-W7
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Ware Seguin Pump Station Improvements Phase 1 - Expand Ware Seguin to firm pumping capacity of 1,000 gpm, 105 TDH; and new groundwater well to provide supply to Ware Seguin.

Justification:
Needed to meet new growth in Ware Seguin area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	1,000 GPM GW Well	LS	1	$ 2,518,000	$2,518,000
2	1,000 GPM Pump for PS	EA	2	$ 189,000	$378,000
3	VFD	EA	1	$ 126,000	$126,000
4	Yard Piping & Other Appurtenances	LS	1	$ 63,000	$63,000
				SUBTOTAL	**$3,085,000**
				MOBILIZATION (5%)	$155,000
				CONTINGENCY (30%)	$926,000
				TOTAL CONSTRUCTION	**$4,170,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,043,000
				ESTIMATE TOTAL PROJECT COST	**$5,213,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: IH-10 8" WL Improvements
Project Number: 2030-W8
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
4,300 LF of new 8" along IH-10 and Scenic Lake Dr.

Justification:
Needed to meet growth in area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	4,300	$ 230	$991,000
2	Gate Valve	EA	9	$ 8,200	$73,800
3	Fire Hydrant	EA	9	$ 23,100	$207,900
4	Surface Replacement	LF	4,300	$ 515	$2,215,000
5	Traffic Control	LS	1	$ 34,000	$34,000
6	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$3,590,000**
				MOBILIZATION (5%)	$180,000
				CONTINGENCY (30%)	$1,077,000
				TOTAL CONSTRUCTION	**$4,850,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,213,000
				ESTIMATE TOTAL PROJECT COST	**$6,063,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: PRV Installation for Proposed Southwest Pressure Plane
Project Number: 2030-W9
Project Category: Water
CIP Type: System Improvement

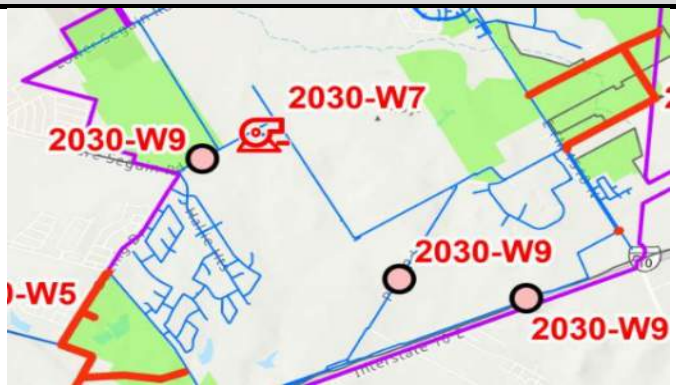
Date: August 2024
Phase: 2030

Project Description:
3 new PRVs (2-6", 1-8") to create new pressure zone in southwest part of system.

Justification:
Avoids high pressures and improves performance of Ware Seguin Pump Station.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	6" PRV	EA	2	$ 70,000	$140,000
2	8" PRV	EA	1	$ 80,000	$80,000
3	Connection/Operations Expenses	LS	1	$ 19,000	$19,000
				SUBTOTAL	**$239,000**
				MOBILIZATION (5%)	$12,000
				CONTINGENCY (30%)	$72,000
				TOTAL CONSTRUCTION	**$330,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$83,000
				ESTIMATE TOTAL PROJECT COST	**$413,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: River Rd 6" WL Replacement
Project Number: 2030-W10**
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: 2030

Project Description:
Upsize 2,590 LF of ex. 6" to 12" along River Rd from FM 78 to Bubbling Springs Rd to remove bottleneck.

Justification:
Removes system bottleneck.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	2,590	$ 170	$440,300
2	Gate Valve	EA	6	$ 8,900	$53,400
3	Fire Hydrant	EA	6	$ 10,700	$64,200
4	Service & System Connections	EA	52	$ 2,650	$137,800
5	Surface Replacement	LF	2,590	$ 247	$639,000
6	Traffic Control	LS	1	$ 10,000	$10,000
7	SWPPP	LS	1	$ 32,000	$32,000
				SUBTOTAL	**$1,377,000**
				MOBILIZATION (5%)	$69,000
				CONTINGENCY (30%)	$414,000
				TOTAL CONSTRUCTION	**$1,860,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$465,000
				ESTIMATE TOTAL PROJECT COST	**$2,325,000**

Project Location:

2050 WATER CIP PROJECTS

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Corbett Pump Station Expansion
Project Number: 2050-W1
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: 2050

Project Description:
Corbett Pump Station Expansion - Expand Corbett to 4,000 gpm, 183 TDH firm capacity.

Justification:
Prevents low pressures throughout southern part of system.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	2,000 GPM Pump	EA	1	$ 543,000	$543,000
2	VFD	EA	1	$ 272,000	$272,000
3	Yard Piping & Other Appurtenances	LS	1	$ 163,000	$163,000
				SUBTOTAL	**$978,000**
				MOBILIZATION (5%)	$49,000
				CONTINGENCY (30%)	$294,000
				TOTAL CONSTRUCTION	**$1,330,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$333,000
				ESTIMATE TOTAL PROJECT COST	**$1,663,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: FM 2252 8" WL Improvements
Project Number: 2050-W2
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: 2050

Project Description:
Approximately 6,290 LF of 8" along FM 2252 and new loop.

Justification:
Supplies new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	6,290	$ 230	$1,450,000
2	Gate Valve	EA	13	$ 8,200	$106,600
3	Fire Hydrant	EA	13	$ 23,100	$300,300
4	Surface Replacement	LF	6,290	$ 515	$3,240,000
5	Traffic Control	LS	1	$ 49,000	$49,000
6	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$5,214,000**
				MOBILIZATION (5%)	$261,000
				CONTINGENCY (30%)	$1,565,000
				TOTAL CONSTRUCTION	**$7,040,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,760,000
				ESTIMATE TOTAL PROJECT COST	**$8,800,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Ware Seguin Pump Station Expansion Phase 2
Project Number: 2050-W3
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: 2050

Project Description:
Ware Seguin Pump Station Improvements Phase 2 - Expand Ware Seguin to 1,200 gpm, 123 TDH firm capacity.

Justification:
Prevents low pressures in Ware Seguin area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	1,200 GPM Pump	EA	2	$ 461,000	$922,000
2	VFD	EA	2	$ 272,000	$544,000
3	Yard Piping & Other Appurtenances	LS	1	$ 147,000	$147,000
				SUBTOTAL	**$1,613,000**
				MOBILIZATION (5%)	$81,000
				CONTINGENCY (30%)	$484,000
				TOTAL CONSTRUCTION	**$2,180,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$545,000
				ESTIMATE TOTAL PROJECT COST	**$2,725,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Beck St 6" WL Replacement
Project Number: 2050-W4
Project Category: Water
CIP Type: System Improvement

Date: August 2024
Phase: 2050

Project Description:
Upsize 1,590 LF of 6" to 8" along Beck St east of Schertz Pkwy, 1,680 LF of new 8".

Justification:
Upgrades distribution system to current min. pipe size (8") to serve new service area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	3,270	$ 230	$754,000
2	Gate Valve	EA	7	$ 8,200	$57,400
3	Fire Hydrant	EA	7	$ 23,100	$161,700
4	Service & System Connections	EA	66	$ 5,700	$376,200
5	Surface Replacement	LF	3,270	$ 515	$1,685,000
6	Traffic Control	LS	1	$ 26,000	$26,000
7	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$3,129,000**
				MOBILIZATION (5%)	$157,000
				CONTINGENCY (30%)	$939,000
				TOTAL CONSTRUCTION	**$4,230,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,058,000
				ESTIMATE TOTAL PROJECT COST	**$5,288,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Raf Burnette Rd 8" WL Improvements
Project Number: 2050-W5
Project Category: Water
CIP Type: Growth

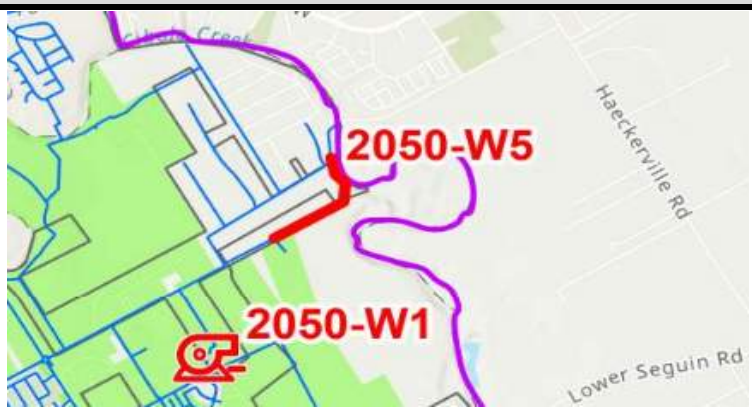
Date: August 2024
Phase: 2050

Project Description:
3,100 LF of new 8" along Raf Burnette east of Authority Ln.

Justification:
Needed to meet growth in area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	3,100	$ 230	$715,000
2	Gate Valve	EA	7	$ 8,200	$57,400
3	Fire Hydrant	EA	7	$ 23,100	$161,700
4	Surface Replacement	LF	3,100	$ 515	$1,597,000
5	Traffic Control	LS	1	$ 24,000	$24,000
6	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$2,624,000**
				MOBILIZATION (5%)	$132,000
				CONTINGENCY (30%)	$788,000
				TOTAL CONSTRUCTION	**$3,550,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$888,000
				ESTIMATE TOTAL PROJECT COST	**$4,438,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: IH-35 Pump Station & 3.0 MG GST
Project Number: 2050-W6
Project Category: Water
CIP Type: Growth

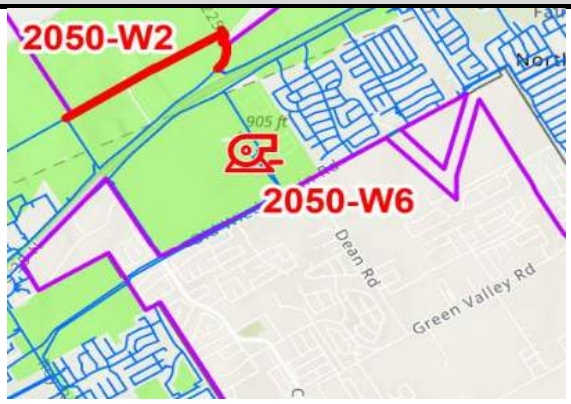
Date: August 2024
Phase: 2050

Project Description:
IH-35 Pump Station (4,000 gpm, 183 TDH firm capacity) and 3.0 MG GST, new connection from SSLGC transmission main to the Live Oak to IH-35 24" transmission main.

Justification:
Needed to meet growth in area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	3.0 MG GST	EA	1	$ 14,232,000	$14,232,000
2	Yard Piping & Pumps for GST	LS	1	$ 3,031,000	$3,031,000
3	Foundation for GST	LS	1	$ 922,000	$922,000
4	Connect to 24" Main	LS	1	$ 85,000	$85,000
5	Pump Station	LS	1	$ 6,723,000	$6,723,000
				SUBTOTAL	**$24,993,000**
				MOBILIZATION (5%)	$1,250,000
				CONTINGENCY (30%)	$7,498,000
				TOTAL CONSTRUCTION	**$33,750,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$8,438,000
				ESTIMATE TOTAL PROJECT COST	**$42,188,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: IH-10 & FM 1518 8" WL Improvements
Project Number: 2050-W7
Project Category: Water
CIP Type: Growth

Date: August 2024
Phase: 2050

Project Description:
2,110 LF of new 8" along IH-10 and FM 1518.

Justification:
Needed to meet growth in area.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Water Line	LF	2,110	$ 230	$487,000
2	Gate Valve	EA	5	$ 8,200	$41,000
3	Fire Hydrant	EA	5	$ 23,100	$115,500
4	Surface Replacement	LF	2,110	$ 515	$1,087,000
5	Traffic Control	LS	1	$ 17,000	$17,000
6	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$1,816,000**
				MOBILIZATION (5%)	$91,000
				CONTINGENCY (30%)	$545,000
				TOTAL CONSTRUCTION	**$2,460,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$615,000
				ESTIMATE TOTAL PROJECT COST	**$3,075,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Lower Seguin Rd 8" WL Replacement
Project Number: 2050-W8
Project Category: Water
CIP Type: Capacity

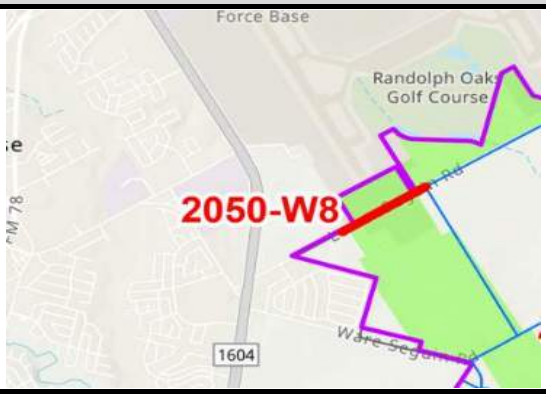
Date: August 2024
Phase: 2050

Project Description:
Upsize 2,500 LF of 8" to 12" along Lower Seguin Rd.

Justification:
Needed for fire flow.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Water Line	LF	2,500	$ 366	$915,000
2	Gate Valve	EA	5	$ 19,000	$95,000
3	Fire Hydrant	EA	5	$ 23,100	$115,500
4	Service & System Connections	EA	50	$ 5,700	$285,000
5	Surface Replacement	LF	2,500	$ 531	$1,329,000
6	Traffic Control	LS	1	$ 20,000	$20,000
7	SWPPP	LS	1	$ 68,000	$68,000
				SUBTOTAL	**$2,828,000**
				MOBILIZATION (5%)	$142,000
				CONTINGENCY (30%)	$849,000
				TOTAL CONSTRUCTION	**$3,820,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$955,000
				ESTIMATE TOTAL PROJECT COST	**$4,775,000**

Project Location:



NEAR TERM WASTEWATER CIP PROJECTS

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Town Creek Phase IV 24" - Section 1
Project Number: NT-S1
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: Near Term

Project Description:
Town Creek Phase IV (section 1) with approximately 6,600 LF of 24-inch gravity line.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	24" Gravity Line	LF	6,600	$ 360	$ 2,376,000
2	Standard Manhole (60" DIA.)	EA	14	$ 17,000	$ 238,000
3	Surface Replacement	LF	6,600	$ 214	$ 1,413,000
4	Traffic Control	LS	1	$ 19,000	$ 19,000
5	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 4,071,000**
				MOBILIZATION (5%)	$204,000
				CONTINGENCY (30%)	$1,222,000
				TOTAL CONSTRUCTION	**$5,500,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,375,000
				ESTIMATE TOTAL PROJECT COST	**$6,875,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Town Creek Phase IV 12" - Section 2
Project Number: NT-S2
Project Category: Waste Water
CIP Type: Growth

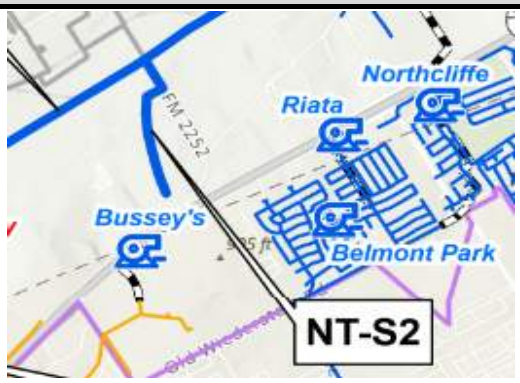
Date: August 2024
Phase: Near Term

Project Description:
Town Creek Phase IV (section 2) with approximately 4,470 LF of 12-inch gravity line.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Gravity Line	LF	4,470	$ 130	$ 582,000
2	Standard Manhole (60" DIA.)	EA	9	$ 17,000	$ 153,000
3	Surface Replacement	LF	4,470	$ 214	$ 957,000
4	Traffic Control	LS	1	$ 13,000	$ 13,000
5	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 1,730,000**
				MOBILIZATION (5%)	$87,000
				CONTINGENCY (30%)	$519,000
				TOTAL CONSTRUCTION	**$2,340,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$585,000
				ESTIMATE TOTAL PROJECT COST	**$2,925,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Town Creek Phase V 24"
Project Number: NT-S3
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: Near Term

Project Description:
Town Creek Phase V with approximately 10,060 LF of 24-inch gravity line.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	24" Gravity Line	LF	10,060	$ 360	$ 3,622,000
2	Standard Manhole (60" DIA.)	EA	20	$ 17,000	$ 343,000
3	Surface Replacement	LF	10,060	$ 214	$ 2,153,000
4	Traffic Control	LS	1	$ 29,000	$ 29,000
5	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 6,172,000**
				MOBILIZATION (5%)	$309,000
				CONTINGENCY (30%)	$1,852,000
				TOTAL CONSTRUCTION	**$8,340,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$2,085,000
				ESTIMATE TOTAL PROJECT COST	**$10,425,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Upsize Lookout Line
Project Number: NT-S4**
Project Category: Waste Water
CIP Type: Growth

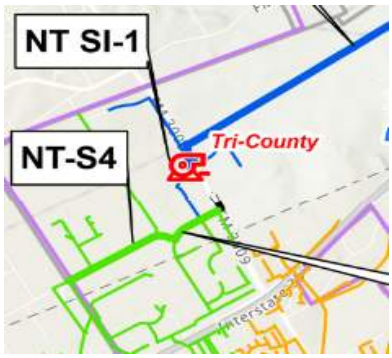
Date: August 2024
Phase: Near Term

Project Description:
Lookout Line (8") upsized to 18-inch gravity line (~ 3,910 LF).

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	3,910	$ 200	$ 782,000
2	Standard Manhole (60" DIA.)	EA	8	$ 17,000	$ 133,000
3	Lateral Lines	LF	3,128	$ 100	$ 313,000
4	Operational Expenses	LS	1	$ 203,000	$ 203,000
5	Surface Replacement	LF	3,910	$ 205	$ 802,000
6	Traffic Control	LS	1	$ 12,000	$ 12,000
7	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 2,270,000**
				MOBILIZATION (5%)	$114,000
				CONTINGENCY (30%)	$681,000
				TOTAL CONSTRUCTION	**$3,070,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$768,000
				ESTIMATE TOTAL PROJECT COST	**$3,838,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Upsize Tri County Line
Project Number: NT-S5**
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: Near Term

Project Description:
Tri County Line upsized from 8-inch gravity line to 18-inch gravity line (~ 1,760 LF).

Note: Costs provided by City.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	3,910	$ 234	$ 916,000
2	Remaining Costs	LS	1	$ 1,168,800	$ 1,168,800
				ESTIMATE TOTAL PROJECT COST	**$2,084,800**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Cibolo West Main
Project Number: NT-S6
Project Category: Waste Water
CIP Type: Growth

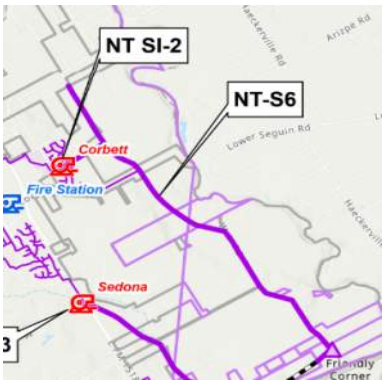
Date: August 2024
Phase: Near Term

Project Description:
Cibolo West Main with approximately 21,680 LF of 18-inch gravity line.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	21,680	$ 200	$ 4,336,000
2	Standard Manhole (60" DIA.)	EA	43	$ 17,000	$ 738,000
3	Surface Replacement	LF	21,680	$ 205	$ 4,445,000
4	Traffic Control	LS	1	$ 62,000	$ 62,000
5	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 9,606,000**
				MOBILIZATION (5%)	$481,000
				CONTINGENCY (30%)	$2,882,000
				TOTAL CONSTRUCTION	**$12,970,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$3,243,000
				ESTIMATE TOTAL PROJECT COST	**$16,213,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Woman Hollering Creek Lift Station, Gravity Lines, and Force Main
Project Number: NT-S7
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: Near Term

Project Description:
Approximately 1,940 LF of 18-inch gravity line serving Hallie's Cove. Approximately 12,550 LF of 30-inch gravity line, approximately 5,990 LF of 14-inch force main, and WHC lift station. CostS provided by the City.

Justification:
Anticipated growth based on Land Use Plan.

*Only the cost increase between 2011 & 2024 is eligible to be included in the impact fee total.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
				ESTIMATE TOTAL PROJECT COST (2011)	$9,600,000
				ACTUAL CONSTRUCTION COST (2024)	$13,000,000
				ESTIMATE TOTAL ELIGIBLE* PROJECT COST	$3,400,000

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Tri County Lift Station
Project Number: NT SI-1
Project Category: Waste Water
CIP Type: Lift Station Removal

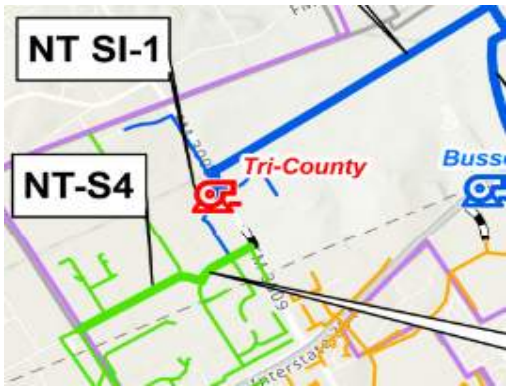
Date: August 2024
Phase: Near Term

Project Description:
Tri County LS to go offline.

Justification:
Per City request.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 50,000	$ 50,000
				SUBTOTAL	**$ 50,000**
				MOBILIZATION (5%)	$3,000
				CONTINGENCY (30%)	$15,000
				TOTAL CONSTRUCTION	**$70,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$18,000
				ESTIMATE TOTAL PROJECT COST	**$88,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Corbett Lift Station
Project Number: NT SI-2
Project Category: Waste Water
CIP Type: Lift Station Removal

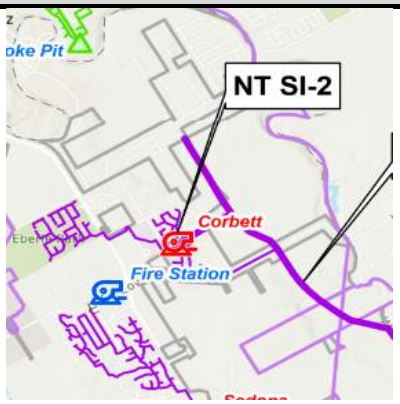
Date: August 2024
Phase: Near Term

Project Description:
Corbett LS to go offline. Approximately 2,410 LF of 10-inch gravity line installed to connect to existing system.

Justification:
Part of the lift station elimination plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 50,000	$ 50,000
2	10" Gravity Line	LF	2,410	$ 105	$ 254,000
3	Standard Manhole (60" DIA.)	EA	5	$ 17,000	$ 85,000
4	Surface Replacement	LF	2,410	$ 193	$ 466,000
5	Traffic Control	LS	1	$ 8,000	$ 8,000
6	SWPPP	LS	1	$ 25,000	$ 25,000
				SUBTOTAL	**$ 888,000**
				MOBILIZATION (5%)	$45,000
				CONTINGENCY (30%)	$267,000
				TOTAL CONSTRUCTION	**$1,200,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$300,000
				ESTIMATE TOTAL PROJECT COST	**$1,500,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Sedona Lift Station & Woman Hollering Creek WWTP
Project Number: NT SI-3
Project Category: Waste Water
CIP Type: Lift Station & WWTP Removal

Date: August 2024
Phase: Near Term

Project Description:
Sedona LS to go offline and Woman Hollering Creek (WHC) WWTP decommissioned.

Justification:
Part of the lift station elimination plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 50,000	$ 50,000
2	Decommission WWTP	LS	1	$ 50,000	$ 50,000
				SUBTOTAL	**$ 100,000**
				MOBILIZATION (5%)	$5,000
				CONTINGENCY (30%)	$30,000
				TOTAL CONSTRUCTION	**$140,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$35,000
				ESTIMATE TOTAL PROJECT COST	**$175,000**

Project Location:

2030
WASTEWATER
CIP PROJECTS

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Hope Lane 8" Gravity Line
Project Number: 2030-S1
Project Category: Waste Water
CIP Type: Growth

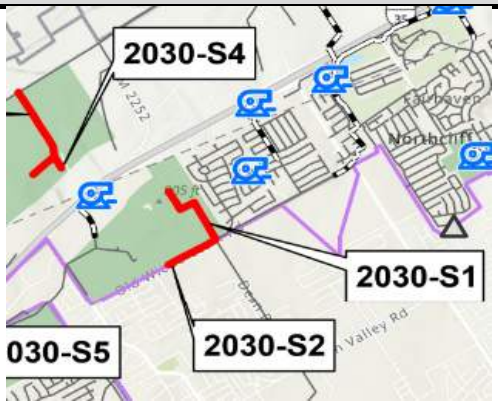
Date: August 2024
Phase: 2030

Project Description:
Approximately 2,950 LF of 8-inch gravity line north of Old Wiederstein Rd and along Hope Ln.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	2,950	$ 107	$ 316,000
2	Standard Manhole (60" DIA.)	EA	6	$ 21,400	$ 129,000
3	Surface Replacement	LF	2,950	$ 239	$ 706,000
4	Traffic Control	LS	1	$ 11,000	$ 11,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,194,000**
				MOBILIZATION (5%)	$60,000
				CONTINGENCY (30%)	$359,000
				TOTAL CONSTRUCTION	**$1,620,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$405,000
				ESTIMATE TOTAL PROJECT COST	**$2,025,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Old Wiederstein Road 8"
Project Number: 2030-S2
Project Category: Waste Water
CIP Type: Growth

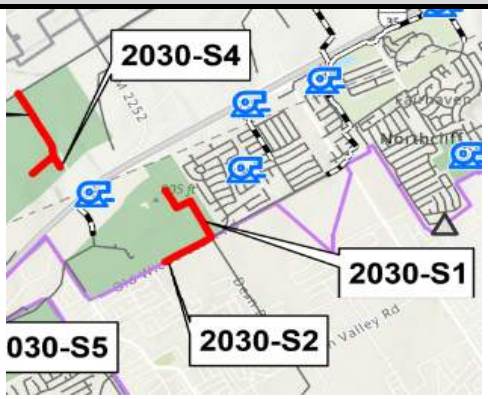
Date: August 2024
Phase: 2030

Project Description:
Approximately 1,900 LF of 8-inch gravity line along Old Wiederstein Rd from Dean Rd to vicinity of Kaylee Chase.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	1,900	$ 107	$ 204,000
2	Standard Manhole (60" DIA.)	EA	4	$ 21,400	$ 86,000
3	Surface Replacement	LF	1,900	$ 239	$ 455,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$785,000**
				MOBILIZATION (5%)	$40,000
				CONTINGENCY (30%)	$236,000
				TOTAL CONSTRUCTION	**$1,070,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$268,000
				ESTIMATE TOTAL PROJECT COST	**$1,338,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Union Pacific Railroad 8" - Section 1
Project Number: 2030-S3
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 3,750 LF of 8-inch gravity line south of Union Pacific Rail Road.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	3,750	$ 107	$ 402,000
2	Standard Manhole (60" DIA.)	EA	8	$ 21,400	$ 172,000
3	Surface Replacement	LF	3,750	$ 239	$ 897,000
4	Traffic Control	LS	1	$ 14,000	$ 14,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,517,000**
				MOBILIZATION (5%)	$76,000
				CONTINGENCY (30%)	$456,000
				TOTAL CONSTRUCTION	**$2,050,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$513,000
				ESTIMATE TOTAL PROJECT COST	**$2,563,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Union Pacific Railroad 8" - Section 2
Project Number: 2030-S4
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 500 LF of 8-inch gravity line south of Union Pacific Rail Road.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	500	$ 107	$ 54,000
2	Standard Manhole (60" DIA.)	EA	1	$ 21,400	$ 22,000
3	Surface Replacement	LF	500	$ 239	$ 120,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$236,000**
				MOBILIZATION (5%)	$12,000
				CONTINGENCY (30%)	$71,000
				TOTAL CONSTRUCTION	**$320,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$80,000
				ESTIMATE TOTAL PROJECT COST	**$400,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Wiederstein Road 8"
Project Number: 2030-S5
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 2,400 LF of 8-inch gravity line along Wiederstein Rd between Jupe and Quail Ln.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	2,400	$ 107	$ 257,000
2	Standard Manhole (60" DIA.)	EA	5	$ 21,400	$ 107,000
3	Surface Replacement	LF	2,400	$ 239	$ 574,000
4	Traffic Control	LS	1	$ 9,000	$ 9,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$979,000**
				MOBILIZATION (5%)	$49,000
				CONTINGENCY (30%)	$294,000
				TOTAL CONSTRUCTION	**$1,330,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$333,000
				ESTIMATE TOTAL PROJECT COST	**$1,663,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Schaefer Road 8" - Section 1
Project Number: 2030-S6
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 7,300 LF of 8-inch gravity line, along Schaefer Rd , Lisa Meadows and Voges pass.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	7,300	$ 107	$ 782,000
2	Standard Manhole (60" DIA.)	EA	15	$ 21,400	$ 321,000
3	Surface Replacement	LF	7,300	$ 239	$ 1,746,000
4	Traffic Control	LS	1	$ 27,000	$ 27,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$2,908,000**
				MOBILIZATION (5%)	$146,000
				CONTINGENCY (30%)	$873,000
				TOTAL CONSTRUCTION	**$3,930,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$983,000
				ESTIMATE TOTAL PROJECT COST	**$4,913,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Schaefer Road 8" - Section 2
Project Number: 2030-S7
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 2,800 LF of 8-inch gravity line along Schaefer Rd west of FM 1518.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	2,800	$ 107	$ 300,000
2	Standard Manhole (60" DIA.)	EA	6	$ 21,400	$ 129,000
3	Surface Replacement	LF	2,800	$ 239	$ 670,000
4	Traffic Control	LS	1	$ 11,000	$ 11,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,142,000**
				MOBILIZATION (5%)	$58,000
				CONTINGENCY (30%)	$343,000
				TOTAL CONSTRUCTION	**$1,550,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$388,000
				ESTIMATE TOTAL PROJECT COST	**$1,938,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Aranda 8"
Project Number: 2030-S8
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2030

Project Description:
Approximately 550 LF of 8-inch gravity line along Aranda, north of Chalk Stem.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	550	$ 107	$ 59,000
2	Standard Manhole (60" DIA.)	EA	2	$ 21,400	$ 43,000
3	Surface Replacement	LF	550	$ 239	$ 132,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$274,000**
				MOBILIZATION (5%)	$14,000
				CONTINGENCY (30%)	$83,000
				TOTAL CONSTRUCTION	**$380,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$95,000
				ESTIMATE TOTAL PROJECT COST	**$475,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Weir Road 10"
Project Number: 2030-S9
Project Category: Waste Water
CIP Type: Growth

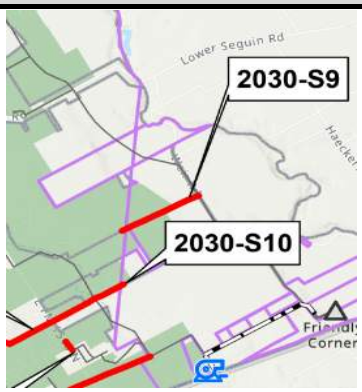
Date: August 2024
Phase: 2030

Project Description:
Approximately 3,500 LF of 10-inch gravity line west of Weir Rd and north of Trainer Hale Rd.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	10" Gravity Line	LF	3,500	$ 132	$ 463,000
2	Standard Manhole (60" DIA.)	EA	7	$ 21,400	$ 150,000
3	Surface Replacement	LF	3,500	$ 239	$ 838,000
4	Traffic Control	LS	1	$ 13,000	$ 13,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,496,000**
				MOBILIZATION (5%)	$75,000
				CONTINGENCY (30%)	$449,000
				TOTAL CONSTRUCTION	**$2,020,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$505,000
				ESTIMATE TOTAL PROJECT COST	**$2,525,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Trainer Hale Road 10"
Project Number: 2030-S10
Project Category: Waste Water
CIP Type: Growth

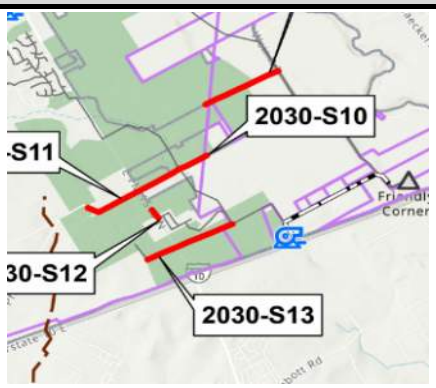
Date: August 2024
Phase: 2030

Project Description:
Approximately 1,350 LF of 10-inch gravity line along Trainer Hale Rd, east of E FM 1518 N.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	10" Gravity Line	LF	1,350	$ 132	$ 179,000
2	Standard Manhole (60" DIA.)	EA	3	$ 21,400	$ 65,000
3	Surface Replacement	LF	1,350	$ 239	$ 323,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$607,000**
				MOBILIZATION (5%)	$31,000
				CONTINGENCY (30%)	$183,000
				TOTAL CONSTRUCTION	**$830,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$208,000
				ESTIMATE TOTAL PROJECT COST	**$1,038,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Ware Seguin Road 8"
Project Number: 2030-S11
Project Category: Waste Water
CIP Type: Growth

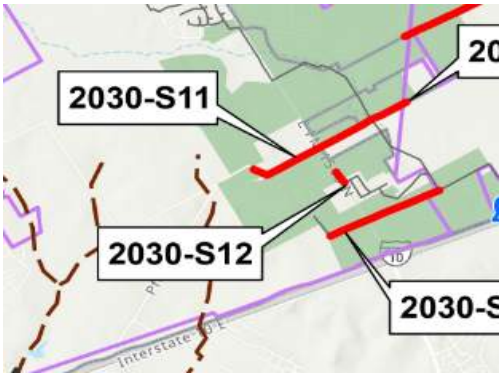
Date: August 2024
Phase: 2030

Project Description:
Approximately 4,550 LF of 8-inch gravity line along Ware Seguin Rd west of FM 1518.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	4,550	$ 107	$ 487,000
2	Standard Manhole (60" DIA.)	EA	10	$ 21,400	$ 214,000
3	Surface Replacement	LF	4,550	$ 239	$ 1,089,000
4	Traffic Control	LS	1	$ 17,000	$ 17,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,839,000**
				MOBILIZATION (5%)	$92,000
				CONTINGENCY (30%)	$552,000
				TOTAL CONSTRUCTION	**$2,490,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$623,000
				ESTIMATE TOTAL PROJECT COST	**$3,113,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: FM 1518 8"
Project Number: 2030-S12
Project Category: Waste Water
CIP Type: Growth

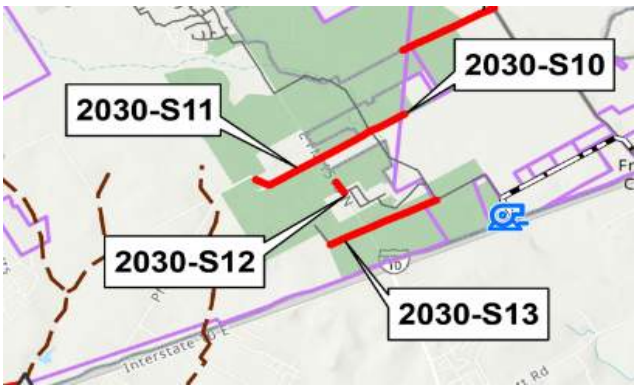
Date: August 2024
Phase: 2030

Project Description:
Approximately 500 LF of 8-inch gravity line along E FM 1518 N.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	500	$ 107	$ 54,000
2	Standard Manhole (60" DIA.)	EA	1	$ 21,400	$ 22,000
3	Surface Replacement	LF	500	$ 239	$ 120,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$236,000**
				MOBILIZATION (5%)	$12,000
				CONTINGENCY (30%)	$71,000
				TOTAL CONSTRUCTION	**$320,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$80,000
				ESTIMATE TOTAL PROJECT COST	**$400,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: I-10 8" - Section 1
Project Number: 2030-S13
Project Category: Waste Water
CIP Type: Growth

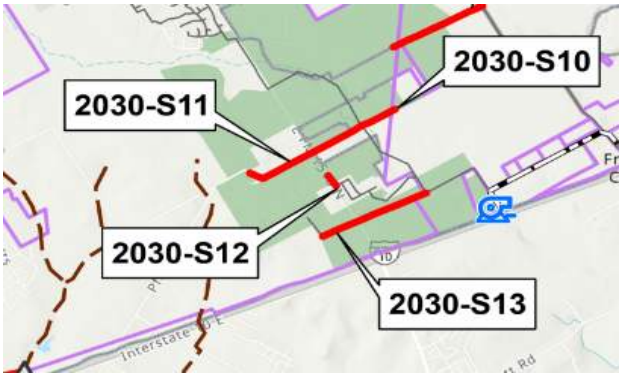
Date: August 2024
Phase: 2030

Project Description:
Approximately 4,000 LF of 8-inch gravity line north of I-10 E.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	4,000	$ 107	$ 428,000
2	Standard Manhole (60" DIA.)	EA	8	$ 21,400	$ 172,000
3	Surface Replacement	LF	4,000	$ 239	$ 957,000
4	Traffic Control	LS	1	$ 15,000	$ 15,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,604,000**
				MOBILIZATION (5%)	$81,000
				CONTINGENCY (30%)	$482,000
				TOTAL CONSTRUCTION	**$2,170,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$543,000
				ESTIMATE TOTAL PROJECT COST	**$2,713,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Boenig Drive 8"
Project Number: 2030-S14
Project Category: Waste Water
CIP Type: Growth

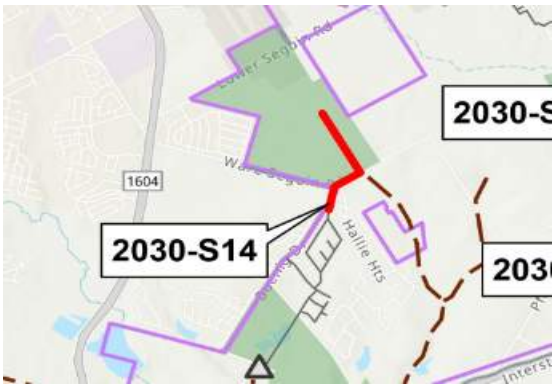
Date: August 2024
Phase: 2030

Project Description:
Approximately 4,350 LF of 8-inch gravity line along Boenig Dr and Ware Seguin Rd going north.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	4,350	$ 107	$ 466,000
2	Standard Manhole (60" DIA.)	EA	9	$ 21,400	$ 193,000
3	Surface Replacement	LF	4,350	$ 239	$ 1,041,000
4	Traffic Control	LS	1	$ 16,000	$ 16,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$1,748,000**
				MOBILIZATION (5%)	$88,000
				CONTINGENCY (30%)	$525,000
				TOTAL CONSTRUCTION	**$2,370,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$593,000
				ESTIMATE TOTAL PROJECT COST	**$2,963,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: N Greytown Road 8"
Project Number: 2030-S15
Project Category: Waste Water
CIP Type: Growth

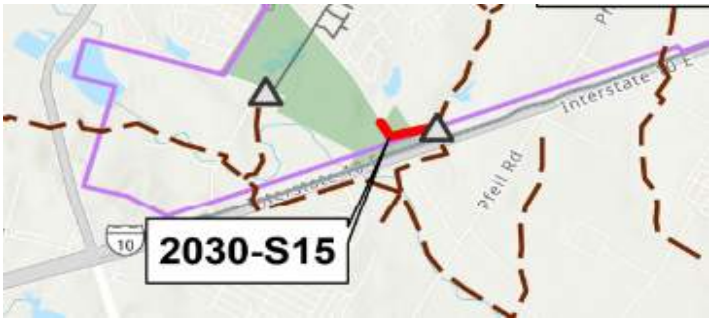
Date: August 2024
Phase: 2030

Project Description:
Approximately 1,800 LF of 8-inch gravity line north of I-10 E and along N Greytown Rd.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	1,800	$ 107	$ 193,000
2	Standard Manhole (60" DIA.)	EA	4	$ 21,400	$ 86,000
3	Surface Replacement	LF	1,800	$ 239	$ 431,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$750,000**
				MOBILIZATION (5%)	$38,000
				CONTINGENCY (30%)	$225,000
				TOTAL CONSTRUCTION	**$1,020,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$255,000
				ESTIMATE TOTAL PROJECT COST	**$1,275,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Friesenhahn West Line WW Upsize
Project Number: 2030 SI-1**
Project Category: Waste Water
CIP Type: System Improvement

Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 8-inch with 18-inch gravity line (~4,900 LF), parallel to Friesenhahn Ln and an existing 12-inch with 18-inch gravity line (~1,600 LF) immediately upstream of the Friesenhahn LS.

Justification:
To resolve 4 SSOs upstream of Friesenhahn LS.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	6,500	$ 252	$ 1,637,000
2	Standard Manhole (60" DIA.)	EA	13	$ 21,400	$ 279,000
3	Lateral Lines	LF	5,200	$ 126	$ 655,000
4	Operational Expenses	LS	1	$ 535,000	$ 535,000
5	Surface Replacement	LF	6,500	$ 258	$ 1,678,000
6	Traffic Control	LS	1	$ 24,000	$ 24,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 4,840,000**
				MOBILIZATION (5%)	$242,000
				CONTINGENCY (30%)	$1,452,000
				TOTAL CONSTRUCTION	**$6,540,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,635,000
				ESTIMATE TOTAL PROJECT COST	**$8,175,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Fairlawn WW Upsize
Project Number: 2030 SI-2**
Project Category: Waste Water
CIP Type: System Improvement

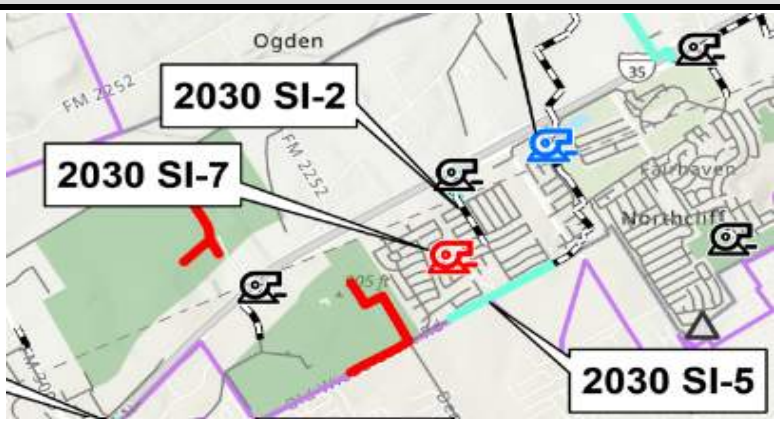
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 8-inch with 10-inch gravity line (~1,320 LF) along Fairlawn Ave from Ashwood Rd to Riata LS.

Justification:
To resolve an SSO upstream of Riata LS.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	10" Gravity Line	LF	1,320	$ 132	$ 175,000
2	Standard Manhole (60" DIA.)	EA	3	$ 21,400	$ 57,000
3	Lateral Lines	LF	1,056	$ 126	$ 133,000
4	Operational Expenses	LS	1	$ 87,000	$ 87,000
5	Surface Replacement	LF	1,320	$ 243	$ 321,000
6	Traffic Control	LS	1	$ 8,000	$ 8,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 813,000**
				MOBILIZATION (5%)	$41,000
				CONTINGENCY (30%)	$244,000
				TOTAL CONSTRUCTION	**$1,100,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$275,000
				ESTIMATE TOTAL PROJECT COST	**$1,375,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Cibolo Crossing WW Line Upsize
Project Number: 2030 SI-3**
Project Category: Waste Water
CIP Type: System Improvement

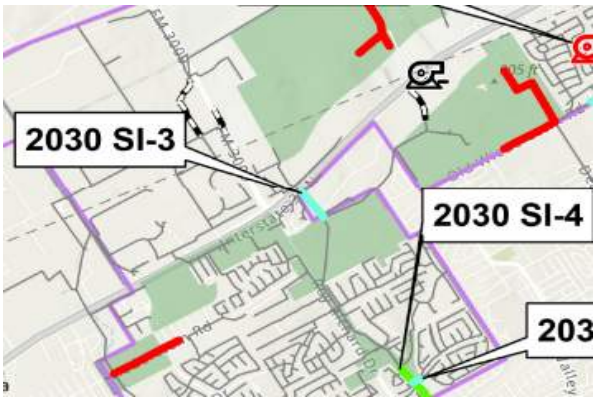
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 10-inch with 12-inch gravity line (~1,150 LF), south of I-35 N and east of Hampton Inn & Suites of Schertz.

Justification:
To resolve an SSO near I 35 N.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Gravity Line	LF	1,150	$ 164	$ 189,000
2	Standard Manhole (60" DIA.)	EA	2	$ 21,400	$ 50,000
3	Lateral Lines	LF	920	$ 126	$ 116,000
4	Operational Expenses	LS	1	$ 81,000	$ 81,000
5	Surface Replacement	LF	1,150	$ 247	$ 284,000
6	Traffic Control	LS	1	$ 8,000	$ 8,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 760,000**
				MOBILIZATION (5%)	$38,000
				CONTINGENCY (30%)	$228,000
				TOTAL CONSTRUCTION	**$1,030,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$258,000
				ESTIMATE TOTAL PROJECT COST	**$1,288,000**

Project Location:



SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Woodland Oak Drive Replacements
Project Number: 2030 SI-4**
Project Category: Waste Water
CIP Type: System Improvement

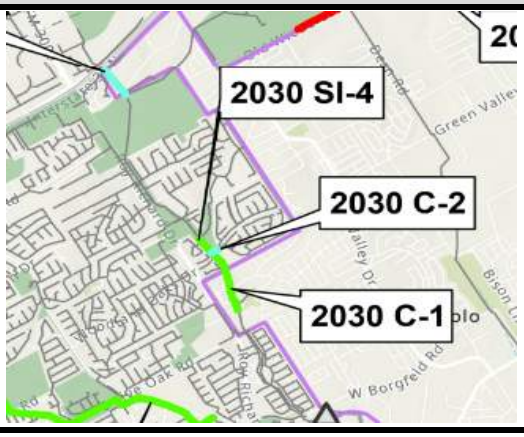
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 8-inch with 12-inch gravity line (~250 LF), near Woodland Oak Dr.

Justification:
To resolve an SSO near Woodland Oak Dr.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	12" Gravity Line	LF	250	$ 164	$ 41,000
2	Standard Manhole (60" DIA.)	EA	1	$ 21,400	$ 11,000
3	Lateral Lines	LF	200	$ 126	$ 26,000
4	Operational Expenses	LS	1	$ 18,000	$ 18,000
5	Surface Replacement	LF	250	$ 247	$ 62,000
6	Traffic Control	LS	1	$ 8,000	$ 8,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 198,000**
				MOBILIZATION (5%)	$10,000
				CONTINGENCY (30%)	$60,000
				TOTAL CONSTRUCTION	**$270,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$68,000
				ESTIMATE TOTAL PROJECT COST	**$338,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Old Wiederstein WW Upsize
Project Number: 2030 SI-5**
Project Category: Waste Water
CIP Type: System Improvement

Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 18-inch with 21-inch gravity line (~3,330 LF), along Old Wiederstein Rd.

Justification:
To increase line capacity.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	21" Gravity Line	LF	3,330	$ 378	$ 1,258,000
2	Standard Manhole (60" DIA.)	EA	7	$ 21,400	$ 143,000
3	Lateral Lines	LF	2,664	$ 126	$ 336,000
4	Operational Expenses	LS	1	$ 330,000	$ 330,000
5	Surface Replacement	LF	3,330	$ 263	$ 877,000
6	Traffic Control	LS	1	$ 12,000	$ 12,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 2,988,000**
				MOBILIZATION (5%)	$150,000
				CONTINGENCY (30%)	$897,000
				TOTAL CONSTRUCTION	**$4,040,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,010,000
				ESTIMATE TOTAL PROJECT COST	**$5,050,000**

Project Location:

SCHERTZ

Capital Improvement Plan Estimate of Probable Cost

Project Name: Northcliffe Lift Station Upgrade
Project Number: 2030 SI-6**
Project Category: Waste Water
CIP Type: System Improvement

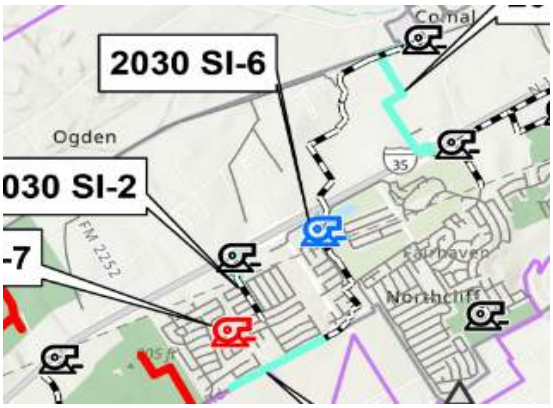
Date: August 2024
Phase: 2030

Project Description:
Northcliffe LS upgrade to firm capacity of 4,500 gpm.

Justification:
To follow TCEQ requirement of peak flow not to exceed firm capacity. This upgrade is based on buildout flow of 4,485 gpm.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Upgrade Lift Station (2,750 gpm)	LS	1	$ 4,637,000	$ 4,637,000
				SUBTOTAL	**$4,637,000**
				MOBILIZATION (5%)	$232,000
				CONTINGENCY (30%)	$1,392,000
				TOTAL CONSTRUCTION	**$6,270,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,568,000
				ESTIMATE TOTAL PROJECT COST	**$7,838,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Belmont Park Lift Station
Project Number: 2030 SI-7
Project Category: Waste Water
CIP Type: Lift Station Removal

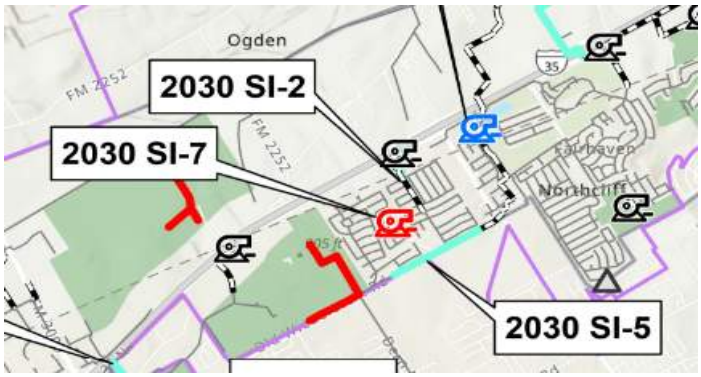
Date: August 2024
Phase: 2030

Project Description:
Belmont Park LS to go offline; install approximately 420 LF of 8-inch gravity line to connect to the line along Livingston Dr.

Justification:
Per City request.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 63,000	$ 63,000
2	8" Gravity Line	LF	420	$ 107	$ 45,000
3	Standard Manhole (60" DIA.)	EA	1	$ 21,400	$ 22,000
4	Surface Replacement	LF	420	$ 239	$ 101,000
5	Traffic Control	LS	1	$ 8,000	$ 8,000
6	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 271,000**
				MOBILIZATION (5%)	$14,000
				CONTINGENCY (30%)	$82,000
				TOTAL CONSTRUCTION	**$370,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$93,000
				ESTIMATE TOTAL PROJECT COST	**$463,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Roy Richard Drive Replacements
Project Number: 2030 C-1
Project Category: Waste Water
CIP Type: CCMA System Capacity

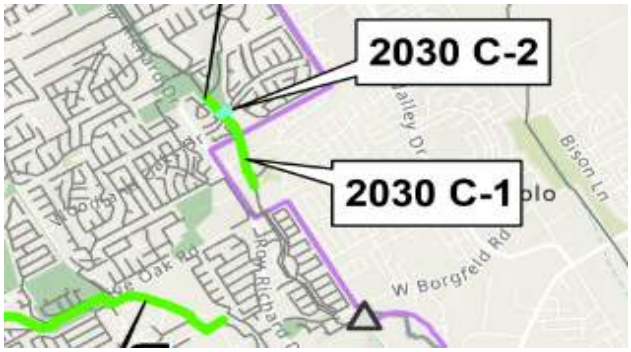
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 15-inch with 18-inch gravity line (~1,220 LF), east of Roy Richard Dr and south of Woodland Oaks Dr.

Justification:
To resolve 2 SSOs near Woodland Oak Dr and Valencia Ln.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	1,220	$ 252	$ 308,000
2	Standard Manhole (60" DIA.)	EA	2	$ 21,400	$ 53,000
3	Lateral Lines	LF	976	$ 126	$ 123,000
4	Operational Expenses	LS	1	$ 101,000	$ 101,000
5	Surface Replacement	LF	1,220	$ 258	$ 315,000
6	Traffic Control	LS	1	$ 8,000	$ 8,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 940,000**
				MOBILIZATION (5%)	$47,000
				CONTINGENCY (30%)	$282,000
				TOTAL CONSTRUCTION	**$1,270,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$318,000
				ESTIMATE TOTAL PROJECT COST	**$1,588,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Valencia Lane Replacements
Project Number: 2030 C-2
Project Category: Waste Water
CIP Type: CCMA System Capacity

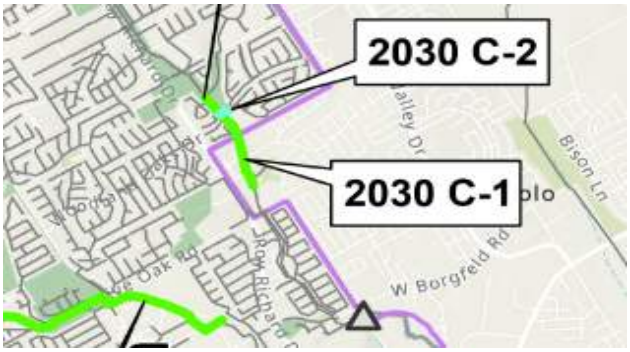
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 10-inch with 18-inch gravity line (~1,780 LF), north of Woodland Oaks Dr and east of Valencia Ln.

Justification:
To resolve 2 SSOs near Woodland Oak Dr and Valencia Ln.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	18" Gravity Line	LF	1,780	$ 252	$ 449,000
2	Standard Manhole (60" DIA.)	EA	4	$ 21,400	$ 77,000
3	Lateral Lines	LF	1,424	$ 126	$ 180,000
4	Operational Expenses	LS	1	$ 147,000	$ 147,000
5	Surface Replacement	LF	1,780	$ 258	$ 460,000
6	Traffic Control	LS	1	$ 8,000	$ 8,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 1,353,000**
				MOBILIZATION (5%)	$68,000
				CONTINGENCY (30%)	$406,000
				TOTAL CONSTRUCTION	**$1,830,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$458,000
				ESTIMATE TOTAL PROJECT COST	**$2,288,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Savannah Drive Replacements
Project Number: 2030 C-3
Project Category: Waste Water
CIP Type: CCMA System Capacity

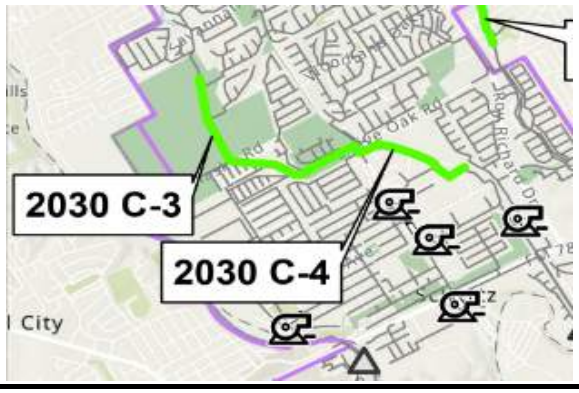
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 30-inch with 36-inch gravity line (~5,230 LF), south of Savannah Dr and north of Live Oak Rd.

Justification:
To resolve an SSO near Maske Rd.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	36" Gravity Line	LF	5,230	$ 806	$ 4,214,000
2	Standard Manhole (60" DIA.)	EA	10	$ 21,400	$ 224,000
3	Lateral Lines	LF	4,184	$ 126	$ 527,000
4	Operational Expenses	LS	1	$ 818,000	$ 818,000
5	Surface Replacement	LF	5,230	$ 292	$ 1,528,000
6	Traffic Control	LS	1	$ 19,000	$ 19,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 7,362,000**
				MOBILIZATION (5%)	$369,000
				CONTINGENCY (30%)	$2,209,000
				TOTAL CONSTRUCTION	**$9,940,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$2,485,000
				ESTIMATE TOTAL PROJECT COST	**$12,425,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Build Out Project 25 - 36" Schertz Line
Project Number: 2030 C-4
Project Category: Waste Water
CIP Type: CCMA System Capacity

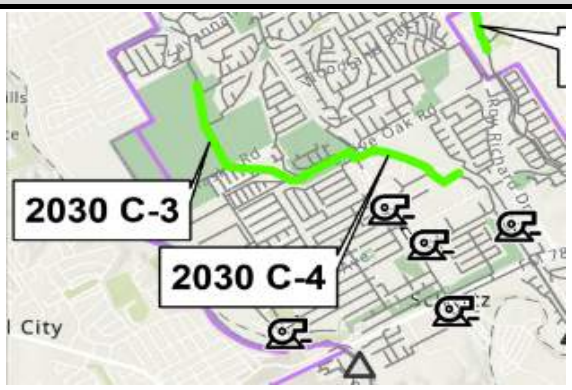
Date: August 2024
Phase: 2030

Project Description:
Replacing an existing 30-inch with 36-inch gravity line (~5,450 LF), near Community Cir, from Buffalo Dr to Live Oak Rd.

Justification:
To resolve 2 SSOs near Maske Rd.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	36" Gravity Line	LF	5,450	$ 806	$ 4,391,000
2	Standard Manhole (60" DIA.)	EA	11	$ 21,400	$ 234,000
3	Lateral Lines	LF	4,360	$ 126	$ 549,000
4	Operational Expenses	LS	1	$ 852,000	$ 852,000
5	Surface Replacement	LF	5,450	$ 292	$ 1,592,000
6	Traffic Control	LS	1	$ 20,000	$ 20,000
7	SWPPP	LS	1	$ 32,000	$ 32,000
				SUBTOTAL	**$ 7,670,000**
				MOBILIZATION (5%)	$384,000
				CONTINGENCY (30%)	$2,301,000
				TOTAL CONSTRUCTION	**$10,360,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$2,590,000
				ESTIMATE TOTAL PROJECT COST	**$12,950,000**

Project Location:



2050
WASTEWATER
CIP PROJECTS

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: I-35 N 8"
Project Number: 2050-S1
Project Category: Waste Water
CIP Type: Growth

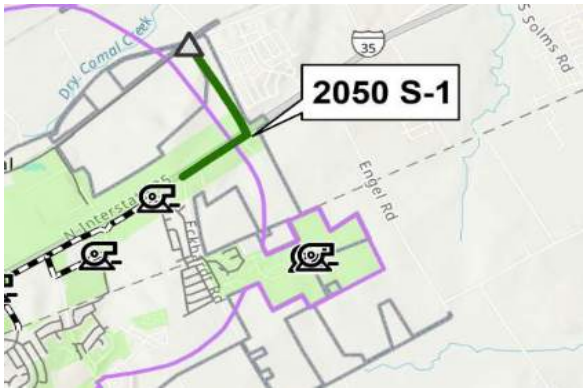
Date: August 2024
Phase: 2050

Project Description:
Approximately 6,250 LF of 8-inch gravity line north of and along I-35 N.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	6,250	$ 230	$ 1,441,000
2	Standard Manhole (60" DIA.)	EA	13	$ 46,100	$ 600,000
3	Surface Replacement	LF	6,250	$ 515	$ 3,220,000
4	Traffic Control	LS	1	$ 49,000	$ 49,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 5,378,000**
				MOBILIZATION (5%)	$269,000
				CONTINGENCY (30%)	$1,614,000
				TOTAL CONSTRUCTION	**$7,270,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,818,000
				ESTIMATE TOTAL PROJECT COST	**$9,088,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Friesenhahn Lane 8"
Project Number: 2050-S2
Project Category: Waste Water
CIP Type: Growth

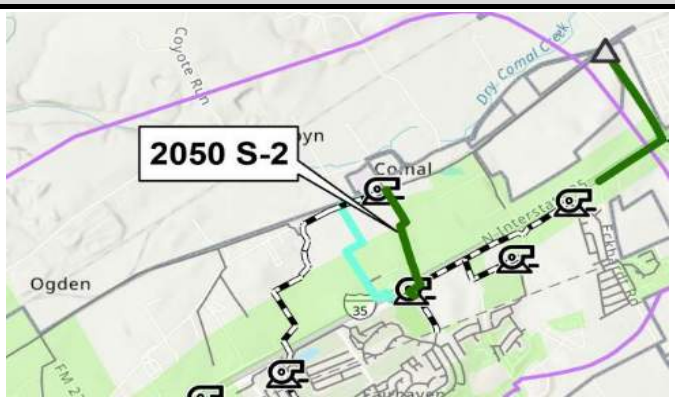
Date: August 2024
Phase: 2050

Project Description:
Approximately 4,460 LF of 8-inch gravity line, along Friesenhahn Ln.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	4,460	$ 230	$ 1,028,000
2	Standard Manhole (60" DIA.)	EA	9	$ 46,100	$ 415,000
3	Surface Replacement	LF	4,460	$ 515	$ 2,298,000
4	Traffic Control	LS	1	$ 35,000	$ 35,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 3,844,000**
				MOBILIZATION (5%)	$193,000
				CONTINGENCY (30%)	$1,154,000
				TOTAL CONSTRUCTION	**$5,200,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,300,000
				ESTIMATE TOTAL PROJECT COST	**$6,500,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Schaefer Road 8" - Section 3
Project Number: 2050-S3
Project Category: Waste Water
CIP Type: Growth

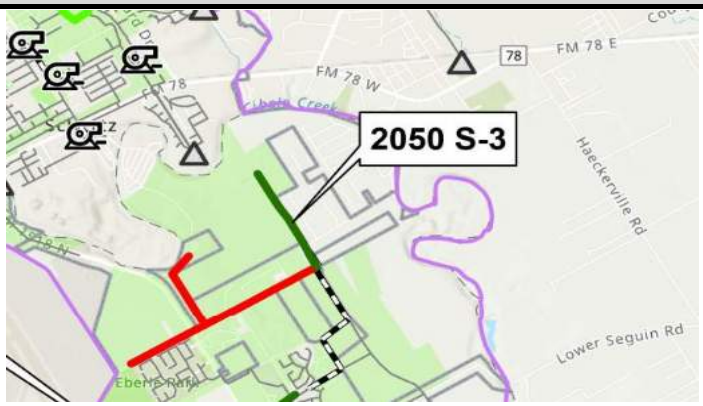
Date: August 2024
Phase: 2050

Project Description:
Approximately 3,910 LF of 8-inch gravity line from Schaefer Rd north parallel to Authority Ln.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	3,910	$ 230	$ 901,000
2	Standard Manhole (60" DIA.)	EA	8	$ 46,100	$ 369,000
3	Surface Replacement	LF	3,910	$ 515	$ 2,014,000
4	Traffic Control	LS	1	$ 31,000	$ 31,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 3,383,000**
				MOBILIZATION (5%)	$170,000
				CONTINGENCY (30%)	$1,015,000
				TOTAL CONSTRUCTION	**$4,570,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$1,143,000
				ESTIMATE TOTAL PROJECT COST	**$5,713,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Corbett JH 8"
Project Number: 2050-S4
Project Category: Waste Water
CIP Type: Growth

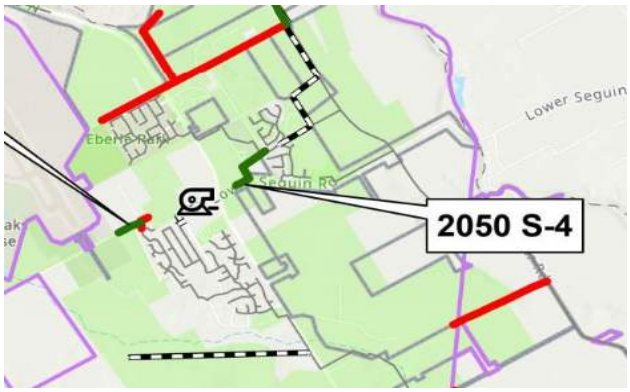
Date: August 2024
Phase: 2050

Project Description:
Approximately 1,930 LF of 8-inch gravity line, south of Corbett Junior High School and north of Lower Seguin Rd.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	1,930	$ 230	$ 445,000
2	Standard Manhole (60" DIA.)	EA	4	$ 46,100	$ 185,000
3	Surface Replacement	LF	1,930	$ 515	$ 995,000
4	Traffic Control	LS	1	$ 15,000	$ 15,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 1,708,000**
				MOBILIZATION (5%)	$86,000
				CONTINGENCY (30%)	$513,000
				TOTAL CONSTRUCTION	**$2,310,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$578,000
				ESTIMATE TOTAL PROJECT COST	**$2,888,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Lower Seguin Road 8"
Project Number: 2050-S5
Project Category: Waste Water
CIP Type: Growth

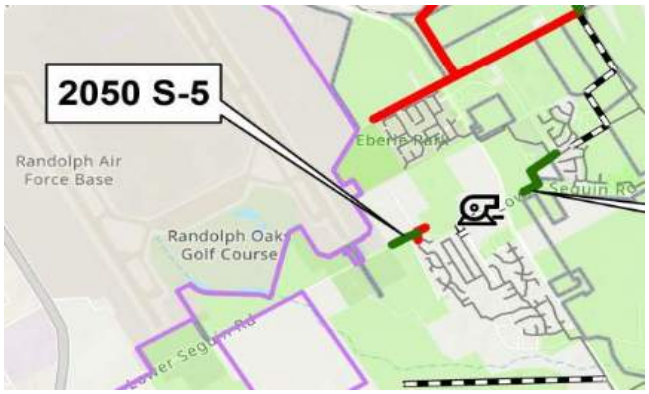
Date: August 2024
Phase: 2050

Project Description:
Approximately 830 LF of 8-inch gravity line along Lower Seguin Rd.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	830	$ 230	$ 192,000
2	Standard Manhole (60" DIA.)	EA	2	$ 46,100	$ 93,000
3	Surface Replacement	LF	830	$ 515	$ 428,000
4	Traffic Control	LS	1	$ 8,000	$ 8,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 789,000**
				MOBILIZATION (5%)	$40,000
				CONTINGENCY (30%)	$237,000
				TOTAL CONSTRUCTION	**$1,070,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$268,000
				ESTIMATE TOTAL PROJECT COST	**$1,338,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: I-10 8" - Section 2
Project Number: 2050-S6
Project Category: Waste Water
CIP Type: Growth

Date: August 2024
Phase: 2050

Project Description:
Approximately 2,220 LF of 8-inch gravity line north of and parallel to IH-10.

Justification:
Anticipated growth based on Land Use Plan.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	8" Gravity Line	LF	2,220	$ 230	$ 512,000
2	Standard Manhole (60" DIA.)	EA	5	$ 46,100	$ 231,000
3	Surface Replacement	LF	2,220	$ 515	$ 1,144,000
4	Traffic Control	LS	1	$ 18,000	$ 18,000
5	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 1,973,000**
				MOBILIZATION (5%)	$99,000
				CONTINGENCY (30%)	$592,000
				TOTAL CONSTRUCTION	**$2,670,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$668,000
				ESTIMATE TOTAL PROJECT COST	**$3,338,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Cypress Point Lift Station Upgrade
Project Number: 2050 SI-1
Project Category: Waste Water
CIP Type: System Improvement

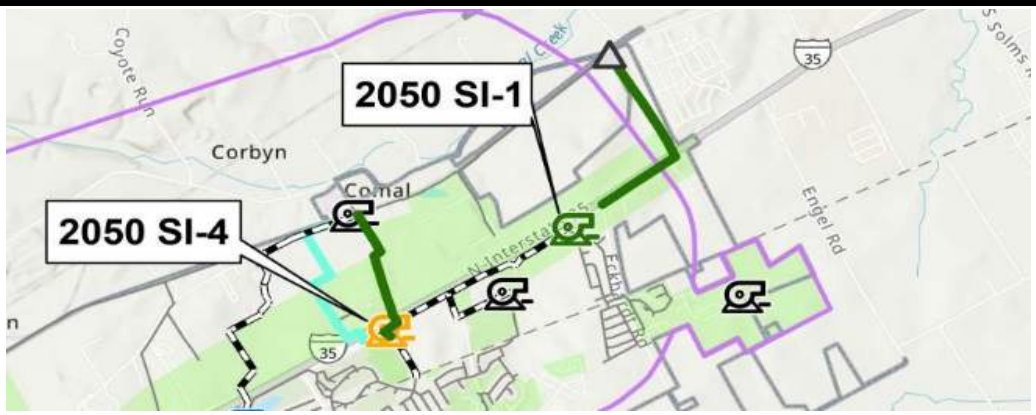
Date: August 2024
Phase: 2050

Project Description:
Cypress Point LS upgrade to firm capacity of 1,250 gpm.

Justification:
To follow TCEQ requirement of Peak flow not to exceed firm capacity. This upgrade is based on buildout flow of 1,233 gpm.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Upgrade Lift Station (~250 gpm)	LS	1	$ 865,000	$ 865,000
				SUBTOTAL	**$ 865,000**
				MOBILIZATION (5%)	$44,000
				CONTINGENCY (30%)	$260,000
				TOTAL CONSTRUCTION	**$1,170,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$293,000
				ESTIMATE TOTAL PROJECT COST	**$1,463,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Schertz Parkway Lift Station
Project Number: 2050 SI-2
Project Category: Waste Water
CIP Type: Lift Station Removal

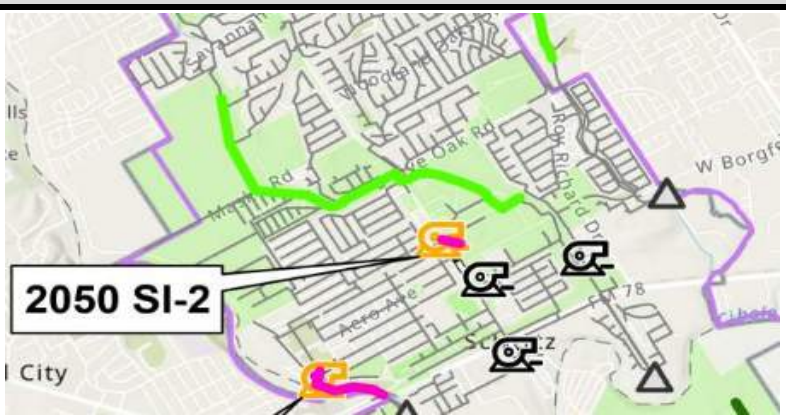
Date: August 2024
Phase: 2050

Project Description:
Schertz Pkwy LS to go offline.

Justification:
To convey flow to a new CCMA's line which will be built by 2050.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 136,000	$ 136,000
				SUBTOTAL	**$ 136,000**
				MOBILIZATION (5%)	$7,000
				CONTINGENCY (30%)	$41,000
				TOTAL CONSTRUCTION	**$190,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$48,000
				ESTIMATE TOTAL PROJECT COST	**$238,000**

Project Location:



SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Park Lift Station
Project Number: 2050 SI-3
Project Category: Waste Water
CIP Type: Lift Station Removal

Date: August 2024
Phase: 2050

Project Description:
Park LS to go offline; install approximately 2,300 LF of 8-inch gravity line to connect to the line along E Aviation Blvd.

Justification:
Per City request.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 136,000	$ 136,000
2	8" Gravity Line	LF	2,300	$ 230	$ 530,000
3	Standard Manhole (60" DIA.)	EA	5	$ 46,100	$ 231,000
4	Surface Replacement	LF	2,300	$ 515	$ 1,185,000
5	Traffic Control	LS	1	$ 18,000	$ 18,000
6	SWPPP	LS	1	$ 68,000	$ 68,000
				SUBTOTAL	**$ 2,168,000**
				MOBILIZATION (5%)	$109,000
				CONTINGENCY (30%)	$651,000
				TOTAL CONSTRUCTION	**$2,930,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$733,000
				ESTIMATE TOTAL PROJECT COST	**$3,663,000**

Project Location:

SCHERTZ

LAN

Capital Improvement Plan Estimate of Probable Cost

Project Name: Decommission Cover's Cove Lift Station
Project Number: 2050 SI-4
Project Category: Waste Water
CIP Type: Lift Station Removal

Date: August 2024
Phase: 2050

Project Description:
Cover's Cove LS to go offline.

Justification:
Per City request.

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	TOTAL
1	Decommission Lift Station	LS	1	$ 136,000	$ 136,000
				SUBTOTAL	**$ 136,000**
				MOBILIZATION (5%)	$7,000
				CONTINGENCY (30%)	$41,000
				TOTAL CONSTRUCTION	**$190,000**
				PS&E & CONSTRUCTION MANAGEMENT (25%)	$48,000
				ESTIMATE TOTAL PROJECT COST	**$238,000**

Project Location:

APPENDIX 30 - CIP PROJECTS UTILIZATION CALCULATIONS

City of Schertz
2024 Impact Fee Update
Water CIP Project Growth Utilization Calculations

Project Number	Project Name	Existing Peak Flow (gpm)	2030 Peak Flow (gpm)	2050 Peak Flow (gpm)	2020-2030 % Utilization
Near Term CIP					
System Improvement Projects					
NT-W1**	Bubbling Springs 6" WL Replacement	185.86	269.83	309.94	27%
NT-W2	Corbett Pump Station & 3.0 MG GST	N/A	N/A	N/A	N/A
NT-W3	Ware Seguin Pump Station Operational Improvement	N/A	N/A	N/A	N/A
NT-W4	12" WL from Ware Seguin to Lower Seguin	N/A	N/A	N/A	N/A
NT-W5	Fred Couples to Schwab	N/A	N/A	N/A	N/A
NT-W6	Schwab to Eckhardt	N/A	N/A	N/A	N/A
NT-W7**	Graytown to Pfeil	-	32.61	46.93	69%
NT-W8**	FM 78 Water Line Replacement	369.10	500.30	589.39	22%
NT-W9**	Moonlight Meadow Dr & Lost Meadow Dr WL Replacement	18.83	18.83	18.83	0%
NT-W10**	Robinhood Way WL Replacement	46.06	46.06	46.06	0%
Proposed 2030 CIP					
Growth Projects					
2030-W1	12" WL from Tri-County Extension to Cibolo Valley Drive	-	316.47	229.95	100%
2030-W2	Raf Burnette Rd 12" WL Improvements	-	177.06	200.02	89%
2030-W3	8" WL from Ray Corbett Dr to Lower Seguin Rd	-	594.20	613.97	97%
2030-W4**	Trainer Hale Rd 2" WL Replacement & 8" WL Improvement	-	530.42	568.37	93%
2030-W5**	Boenig Dr S 6" WL Replacement & 8" WL Improvement	2.43	117.51	166.63	69%
2030-W6	Live Oak to IH-35 24" Transmission Main	-	5,346.49	4,000.00	100%
2030-W7	Ware Seguin Pump Station Expansion Phase 1	600.00	1,000.00	1,200.00	33%
2030-W8	IH-10 8" WL Improvements	-	15.11	11.35	100%
System Improvement Projects					
2030-W9	PRV Installation for Proposed Southwest Pressure Plane	N/A	N/A	N/A	N/A
2030-W10**	River Rd 6" WL Replacement	115.65	311.01	335.23	58%

N/A indicates that the project is not eligble to be included for impact fees.

Utilizations in red indicate that it is an adjusted value because it was over 100% due to the build out flow occuring in 2030 instead of 2050.

City of Schertz
2024 Impact Fee Update
Wastewater CIP Project Growth Utilization Calculations

Project Number	Project Name	Existing Peak Flow (gpm)	2030 Peak Flow (gpm)	2050 Peak Flow (gpm)	2020-2030 % Utilization
Near Term CIP					
Growth Projects					
NT-S1	Town Creek Phase IV 24" - Section 1	-	33.20	158.4	21%
NT-S2	Town Creek Phase IV 12" - Section 2	-	-	11.6	0%
NT-S3	Town Creek Phase V 24"	-	33.20	145.5	23%
NT-S4**	Upsize Lookout Line	275.40	223.80	256.6	20%
NT-S5**	Upsize Tri County Line	273.90	216.00	229.1	25%
NT-S6	Cibolo West Main	-	1,052.90	1,262.3	83%
NT-S7	Woman Hollering Creek Lift Station, Gravity Lines, and Force Main	-	702.60	785.2	89%
System Improvement Projects					
NT SI-1	Decommission Tri County Lift Station	N/A	N/A	N/A	N/A
NT SI-2	Decommission Corbett Lift Station	N/A	N/A	N/A	N/A
NT SI-3	Decommission Sedona Lift Station & Woman Hollering Creek WWTP	N/A	N/A	N/A	N/A
Proposed 2030 CIP					
Growth Projects					
2030-S1	Hope Lane 8" Gravity Line	-	59.40	88.50	67%
2030-S2	Old Wiederstein Road 8"	-	0.53	10.30	5%
2030-S3	Union Pacific Railroad 8" - Section 1	-	11.60	119.30	10%
2030-S4	Union Pacific Railroad 8" - Section 2	-	5.50	46.10	12%
2030-S5	Wiederstein Road 8"	-	160.90	195.00	83%
2030-S6	Schaefer Road 8" - Section 1	-	42.30	128.80	33%
2030-S7	Schaefer Road 8" - Section 2	-	7.20	7.20	100%
2030-S8	Aranda 8"	-	3.20	3.20	100%
2030-S9	Weir Road 10"	-	597.00	597.60	100%
2030-S10	Trainer Hale Road 10"	-	31.90	32.00	100%
2030-S11	Ware Seguin Road 8"	-	122.60	126.70	97%
2030-S12	FM 1518 8"	-	9.80	24.50	40%
2030-S13	I-10 8" - Section 1	-	67.20	68.10	99%
2030-S14	Boenig Drive 8"	-	12.30	42.90	29%
2030-S15	N Greytown Road 8"	-	45.70	88.10	52%
System Improvement Projects					
2030 SI-1**	Friesenhahn West Line WW Upsize	769.20	1,114.10	1,538.10	22%
2030 SI-2**	Fairlawn WW Upsize	658.40	722.70	727.20	9%
2030 SI-3**	Cibolo Crossing WW Line Upsize	1,439.40	1,382.60	1,576.50	4%
2030 SI-4**	Woodland Oak Drive Replacements	784.00	820.60	900.30	4%
2030 SI-5**	Old Wiederstein WW Upsize	1,908.30	5,034.00	5,092.50	61%
2030 SI-6**	Northcliffe Lift Station Upgrade	3,824.00	4,048.70	4,485.00	5%
2030 SI-7	Decommission Belmont Park Lift Station	N/A	N/A	N/A	N/A

N/A indicates that the project is not eligble to be included for impact fees.

Utilizations in red indicate that it is an adjusted value because it was over 100% due to the build out flow occuring in 2030 instead of 2050.

APPENDIX 31 - OCTAVE METER SPECIFICATIONS

Master Meter's Multi-Jet meter exceeds the AWWA C708 standard. With sensitivity to measure water flowing as low as 1/8 gallon per minute and accuracy unaffected by common particulates and build-up that would freeze other types, you can count on our Multi-Jet technology.

Technical Specifications:

AWWA Standard -Meets or exceeds all sections of AWWA Standard C-708, most recent revision. Compliant with SDWA, NSF ANSI 372 and NSF ANSI 61 standards.

Register - Standard Direct Read, DIALOG® 3G AMR System registers, AccuLinx Encoder, and IP 68 Electrical Output registers available. Together, an integrated and migratable technology environment is attained; direct, proximity (touch), mobile AMR, and Fixed Network AMI.

Register Sealing - Direct Read and DIALOG registers are permanently sealed with a scratch resistant glass lens, stainless steel base and wrap-around gasket to prevent intrusion of dirt or moisture.

Features & Benefits:

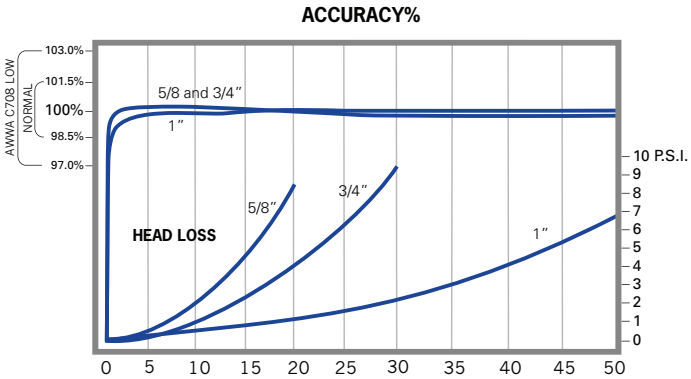
- Rugged basket strainer built from advanced polymer materials for superior wear mitigation.
- Proprietary design produces smooth, laminar flow profile for improved accuracy
- Award-winning DIALOG 3G register design houses all vital components — encoder, RF transmitter, battery and antennae — safely within the register's stainless steel and tempered glass enclosure. Free of external wires, components and connections — the #1 cause of field related issues on competitive designs.
- Assures compliance with the Safe Drinking Water Act (SDWA).
- Measures with only one moving part that is hydro-dynamically balanced on a sapphire bearing to preserve accuracy and promote a positive bottom line.
- Exceptional performance in passing entrained solids and operating in environments with high mineral content.
- Clean, elegant measurement design is highly sensitive to leaks and low flow while limiting wear for excellent revenue protection.

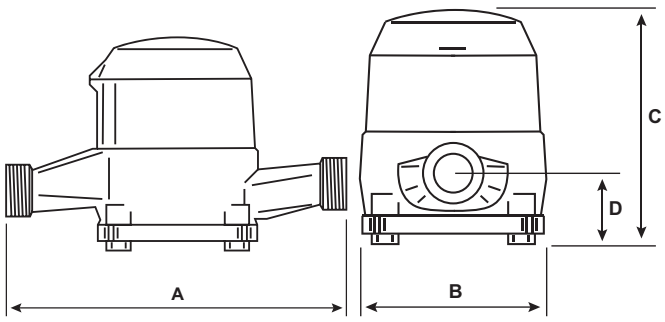
Technical Specs (Cont'd):

- **Register Unit** - Registration available in U.S. gallons, cubic feet or cubic meters.
- **Test Circle** - Large center sweep hand with one hundred (100) clearly marked gradations on the periphery of the dial face (available on Direct Read and DIALOG 3G registers).
- **Design/Operation** - Velocity-type flow measurement. Water that is evenly distributed by multiple converging inlet ports flows past an impeller in the measuring chamber, creating an impeller velocity directly proportional to water flow rate. The meter's register integrates that velocity into totalized flow.
  An inherent advantage for this design is unparalleled wear mitigation leading to sustained revenues.
  The register assembly is removable under line pressure permitting seamless, simplified upgrades in reading technology.
- **Strainer** - A rugged, 360-degree advance polymer basket strainer protects the critical measuring element from damage. The unique strainer design smoothes the flow of water entering into the meter creating a laminar flow that is gentle on the meter's internal components. Tough materials operating in a smooth, balanced environment enable the meters to perform more accurately over time. Utilities' investments last longer while capturing more revenue.
- **Measuring Chamber -** The measuring chamber housing and measurement element are built with an advanced synthetic polymer. Measurement surfaces are not wear surfaces, providing sustained accuracy despite the presence of entrained solids in the water. A long life, synthetic sapphire bearing serves as a wear surface with radially balanced water flows. The chamber housing is constructed in two parts to allow access to the impeller. Bottom plates available in Bronze, Cast Iron (CI) or Engineered Plastic.

METER OPERATING CHARACTERISTIC/DIMENSION	*5/8"*	*3/4" x 7-1/2"*	*3/4" x 9"*	*3/4" x 9" x 1"*	*1"*
Flow Rating (gpm)	20	30	30	30	50
Continuous Flow (gpm)	15	20	20	20	30
Normal Flow Range (gpm)	1-20	2-30	2-30	2-30	3-50
Extended Low Flow (gpm)	1/4	1/2	1/2	1/2	3/4
Maximum Working Pressure (psi)	150	150	150	150	150
Maximum Working Temperature (F)	120	120	120	120	120
Length (A below)	7-1/2"	7-1/2"	9"	9"	10-3/4"
Width (B below)	3-5/8"	3-5/8"	3-5/8"	3-5/8"	4"
Height, standard register with lid (C below)	5"	5"	5"	5"	5-1/4"
Height, bottom to center line (D below)	1-1/2"	1-1/2"	1-1/2"	1-1/2"	1-3/4"
Weight (lbs)	3.95	4.0	4.1	4.6	5.25
Packed To Carton	6	6	6	4	4
Carton Weight (lbs)	25.1	25.4	26	19.8	22.4

Accuracy and Head Loss Chart





Available in sizes 1.5", 2", 3", 4", 6", 8", 10", and 12"

UL Certification is available on 1.5" through 8" only.
FM Approval is available on all sizes.

Octave brings the latest in ultrasonic metering technology to Commercial/Industrial (C&I) water meters and puts precise measurement where the real flows exist. An excellent alternative to mechanical compound, single-jet, floating ball, fire-service type and turbine meters, Octave excels at maintaining sustained accuracy for the life of the meter while providing smart AMR capabilities.

Technical Specifications:

Working Pressure - 175 PSI

Liquid Temperature - 33° - 122 °F

Metrological Characteristics - Meets ANSI/AWWA Standards C715-18, C750-19, ISO 4064 rev. 2014

Configuration - Compact-Display built into unit

Power Source - 2 x D Size Lithium Thionyl Chloride batteries - 10 year warranted life time

Environmental Protection - NEMA 6P+ (IP68+), Ambient operation temp. -13 °F / +131 °F for the display

Display Units - Multi line 12 digit LCD (Programmable USG, Cubic Feet, Cubic Meters, Acre Feet for volume and GPM, Lt/s, or M^3/h for rate of flow)

Output - Programmable Encoder, Pulse, 4-20, or Modbus; Optional dual output available in encoder + pulse

Features & Benefits:

- Grade 316 Stainless Steel (2"-8") or Epoxy Coated Ductile Iron (10"-12") body design provides full compliance with ANSI/NSF 372 (AB1953 or NSF61G).
- No moving parts. Minimal flow intrusion. Enduring accuracy.
- Easy to install Floating Flanges on 2"-8" and Integrated Flanges on 10"-12".
- No required strainer.
- Wide beam ultrasonic measurement sensors for high accuracy and reliable operation.
- Industry standard communication protocol for integration with most third-party AMR/AMI systems.
- Active leak, burst, reverse flow, empty pipe, measurement failure, and low battery. LCD also displays rate of flow and water temperature.
- Ruggedized NEMA 6P/IP-68+ construction; fully submersible design.
- Designed to meet standards for both North American and International C&I water meters.
- Optional flow measurements; Forward Only, Net Volume or Alternating Display (Forward and Reverse Consumption displayed separately).

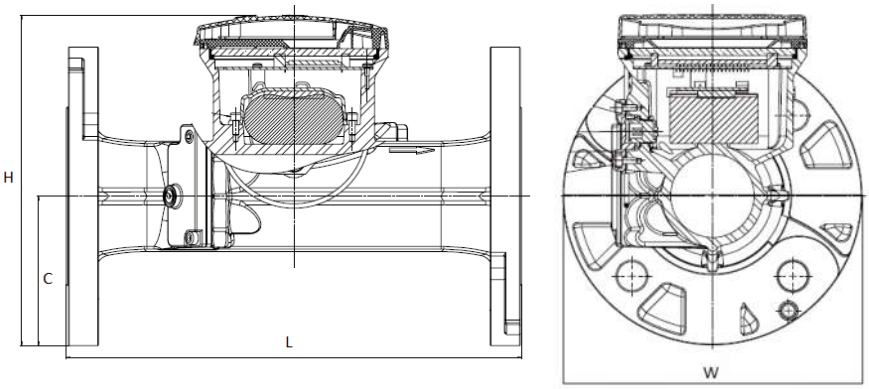
Performance Data & Dimensions

Octave Operating Characteristics and Dimensions	1.5"x13" (40 mm)	2"x10" (50 mm)	2"x15.25" (50 mm)	2"x17" (50 mm)
Safe Maximum Operating Capacity	250 GPM ($57\ m^3/h$)	250 GPM ($57\ m^3/h$)	250 GPM ($57\ m^3/h$)	250 GPM ($57\ m^3/h$)
Normal Operating Range (98.5% - 101.5% Accuracy)*	0.50 – 250 GPM ($0.11 – 57\ m^3/h$)	0.50 – 250 GPM ($0.11 – 57\ m^3/h$)	0.50 – 250 GPM ($0.11 – 57\ m^3/h$)	0.50 – 250 GPM ($0.11 – 57\ m^3/h$)
Extended Low Flow (95% - 105% Accuracy)	0.25 GPM ($0.06\ m^3/h$)	0.25 GPM ($0.06\ m^3/h$)	0.25 GPM ($0.06\ m^3/h$)	0.25 GPM ($0.06\ m^3/h$)
Length	13" (330 mm)	10" (250 mm)	15.25" (390 mm)	17" (432 mm)
Width	5-3/4" (146 mm)	5-3/4" (146 mm)	5-3/4" (146 mm)	5-3/4" (146 mm)
Height	6-3/4" (172 mm)	6-3/4" (172 mm)	6-3/4" (172 mm)	6-3/4" (172 mm)
Height from Center Pipe	2-1/8" (54 mm)	2-1/8" (54 mm)	2-1/8" (54 mm)	2-1/8" (54 mm)
Weight	20 lbs (9 kg)	15 lbs (7 kg)	22 lbs (10 kg)	24 lbs (11 kg)

* In the water temperature of 45° to 85° F (7° to 30° C), meter consumption is accurately measured at:
- +/- 1.5% in the Normal Operating Range
- +/- 5% in the Extended Low Flow

Octave Operating Characteristics and Dimensions	3" (80 mm)	4" (100 mm)	6" (150 mm)	8" (200 mm)	10" (250 mm)	12" (300 mm)
Safe Maximum Operating Capacity	500 GPM ($114\ m^3/h$)	1,000 GPM ($227\ m^3/h$)	1,600 GPM ($363\ m^3/h$)	2,800 GPM ($636\ m^3/h$)	5,500 GPM ($1,250\ m^3/h$)	5,500 GPM ($1,250\ m^3/h$)
Normal Operating Range (98.5% - 101.5% Accuracy)*	1 – 500 GPM (0.23 – 114 m3/h)	1.5 – 1,000 GPM ($0.34 – 227\ m^3/h$)	3 – 1,600 GPM ($0.68 – 363\ m^3/h$)	5 – 2,800 GPM ($1.5 – 636\ m^3/h$)	14 – 5,500 GPM ($3.2 – 1,250\ m^3/h$)	14 – 5,500 GPM ($3.2 – 1,250\ m^3/h$)
Extended Low Flow (95% - 105% Accuracy)	0.5 GPM ($0.11\ m^3/h$)	0.75 GPM ($0.17\ m^3/h$)	2 GPM ($0.45\ m^3/h$)	4 GPM (0.9 m3/h)	8 GPM (1.8 m3/h)	8 GPM (1.8 m3/h)
Length	12" (305 mm)	14" (356 mm)	18" (457 mm)	20" (508 mm)	17-3/4" (451 mm)	19-3/4" (502 mm)
Width	7-1/2" (190 mm)	9" (229 mm)	11" (280 mm)	13-1/2" (343 mm)	16" (406 mm)	19-3/4" (502 mm)
Height	8-1/2" (216 mm)	9-7/8" (250 mm)	10-7/8" (276 mm)	12-7/8" (327 mm)	16-1/2" (419 mm)	19-3/4" (502 mm)
Height from Center Pipe	3-1/2" (90 mm)	4-1/2" (115 mm)	5-1/8" (130 mm)	6-3/8" (162 mm)	8" (203 mm)	9-7/8" (251 mm)
Weight	23 lbs (10.5 kg)	35 lbs (16 kg)	51 lbs (23 kg)	78 lbs (35 kg)	150 lbs (68 kg)	210 lbs (96 kg)

* In the water temperature of 45° to 85° F (7° to 30° C), meter consumption is accurately measured at:
- +/- 1.5% in the Normal Operating Range
- +/- 5% in the Extended Low Flow



NOTE — For Performance charts please see **Engineering Document - Octave | Version 10.17**.

v1202.20F

The Octave vs. Compounds & Turbines

Product Comparison Sheet

The origin of the modern day turbine meter dates back to the late 18th century and has evolved into a reliable way of measuring high volumes of water. Since 1914 compound meters have served a place in the market by capturing unaccounted for water in many applications when compared to traditional turbine meters.

While changes in both designs have improved meter accuracy there is still room for improvement due to poor low flow registration (in turbines), costly repairs, head loss, decreased accuracy in the changeover flow rates (in compounds), and short term sustained accuracy. With the introduction of the Octave ultrasonic water meter, the industry now has a meter capable of accurately measuring both high volume water usage while still capturing low flows and providing leakage alerts with none of the limitations of a compound or turbine.

Benefits:

1. **No moving parts:** Compound meters require water to be measured through 2 separate measuring elements; one for high flows and a secondary meter for low flows. In addition the compound meter requires an automatic valve mechanism for diverting flow through the appropriate measuring device. **Traditional compound meters can have upwards of 50-75 moving parts**. Turbine meters have one measuring element for capturing intermediate and high flows. **Most turbine meters can have upwards of 25 moving parts.**

   The Octave meter has absolutely no moving parts and thus eliminates the need of any maintenance or repair or the requirement of installing a strainer. However if the utility would like to prevent larger suspended particles from entering the customer's line a strainer may be installed without adversely affecting the meter.

2. **Sustained meter accuracy:** As with all mechanical devices, compound and turbine meters are subject to damage or wear which has a negative effect on meter accuracy and the utility's revenue. Using the latest in ultrasonic transit time technology **the Octave meter is capable of maintaining new meter accuracy for the life of the meter** without the need for calibration or routine maintenance.

3. **Low flow accuracy & starting flow:** With flow sensitivity starting as low as 1/16 gpm, the Octave is the only solid state meter capable of matching the minimum test flow rates of the AWWA standard for compound meters (2" – 4") and far exceeds the low flow rates of the AWWA standard for typical turbines (all sizes).

Size	Octave Low Flow	*C701 Low Flow	** C702 Low Flow
2"	¼ gpm @ 95%	4 gpm @ 98.5%	¼ gpm @ 95%
3"	½ gpm @95%	8 gpm @ 98.5%	½ gpm @ 95 %
4"	¾ gpm @95%	15 gpm @ 98.5%	¾ gpm @ 95%
6"	2 gpm @ 95%	30 gpm @ 98.5%	1 ½ gpm @ 95%
8"	4 gpm @ 95%	50 gpm @ 98.5%	2 gpm @ 95%

**C701 is the AWWA Standard for Cold Water Meters, Turbine Type*
***C702 is the AWWA Standard for Cold Water Meters, Compound Type*

4. **No changeover:** An inherent weakness with compound meters is the point when flow begins to changeover from one chamber to the other. Depending on the make and model, **meter accuracy can drop as low as 90% on older compound models and approximately 94% - 97% on newer compound models. The Octave eliminates changeover** and provides optimal meter accuracy at all flow that should result in more revenue for the utility.

5. **High flow:** Occasionally a compound is not the right meter for the job when a customer's flow demand exceeds the meter's safe maximum flow. To prevent unwanted wear to the compound the utility would typically install a turbine meter and hope the customer was not also operating below the meter's low flow capacity during non-peak demand.

   The Octave meter allows you to accurately measure both low and high flows without sacrificing meter accuracy.

Size	Octave Safe Maximum Flow	*C701 Safe Maximum Flow	*C701 % of Improvement	**C702 Safe Maximum Flow	**C702 % of Improvement
2"	250 gpm	190 gpm	24%	160 gpm	36%
3"	500 gpm	435 gpm	13%	350 gpm	30%
4"	1,000 gpm	750 gpm	25%	600 gpm	40%
6"	1,600 gpm	1,600 gpm	20%	1,350 gpm	32.5%
8"	2,800 gpm	2,800 gpm	20%	1,600 gpm	54.3%

**C701 is the AWWA Standard for Cold Water Meters, Turbine Type*
***C702 is the AWWA Standard for Cold Water Meters, Compound Type*

6. **Head loss:** With no internal parts to cause friction the Octave by design decreases head loss which in turn **lowers pumping costs for the utility and decreases the number of complaints of poor pressure by the customer.** Compared to a typical compound meter, the head loss of the Octave can decrease head loss by up to 93% at comparable flow rates and up to 90% in turbines.

Size	At C701 Safe Max Flow Turbines	vs. Octave	Improvement vs. Turbines	At C702 Safe Max Flow Compounds	vs. Octave	Improvement vs. Compounds
2"	5.08 PSI	0.80 PSI	84%	7.05 PSI	0.74 PSI	90%
3"	5.44 PSI	2.00 PSI	63%	6.88 PSI	1.15 PSI	83%
4"	7.30 PSI	3.00 PSI	59%	8.90 PSI	1.89 PSI	79%
6"	6.14 PSI	0.69 PSI	89%	8.32 PSI	0.55 PSI	93%
8"	3.48 PSI	1.87 PSI	46%	7.70 PSI	0.66 PSI	91%

#Head loss improvements are determined by taking an average head loss for each meter type at the Safe Maximum Flow per the applicable standard then comparing it to the Octave at the same rate of flow. Results vary based on the specific model when compared to the Octave.

7. **Meter Oversizing / Undersizing / Improper Application:** Lost revenue and/or meter damage can occur if the meter is not sized properly or if the meter installed is not best suited for the customer's usage profile. **The Octave operates well in almost every application, eliminating the question of which meter to use or what size to use.**

8. **Technology:** The Octave comes with built in standard display alerts such as **leak detection, flow direction, empty pipe, and battery level icon**, and offers the scalability to include **data logging, impact alerts such as tampering, backflow, theft and zero consumption** when connected to Master Meter's XTR endpoint. The technology advantages of the Octave far exceed the capabilities of today's compound and turbine meters.

9. **Weight:** Less parts needed to build a meter equates to manufacturing a meter that weighs considerably less than compounds and turbines resulting in **reducing the number of field staff and equipment needed to install or replace meters and environmental benefits such as reducing your carbon footprint.**

Size	Octave Weight	##Turbine Avg. Weight	Improvement vs. Turbine	##Compound Avg. Weight	Improvement vs. Compound
2"	26 lbs	25 lbs	+4%	39 lbs	33%
3"	36 lbs	40 lbs	10%	68 lbs	47%
4"	48.5 lbs	54 lbs	10%	86 lbs	44%
6"	99 lbs	108 lbs	8%	155 lbs	36%
8"	136 lbs	186 lbs	27%	379 lbs	64%

Comparisons of weight are between various compound and turbine models. The level of improvement was based on average weight per size and type. Results vary based on the specific model when compared to the Octave.

10. **Price:** For all of these added features you would expect to pay much more for a superior product but that is not the case. **Priced between a turbine and a compound the Octave exceeds all the advantages of a traditional compound or turbine**.

Octave Installation Guide

Category: C & I Metering

Type: Installation Manual

Issue: Operation

Version 01.19

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1.1 Introduction

Thank you for choosing Master Meter's Octave Ultrasonic Meter. This unique design delivers precise flow measurement without any moving parts for long life, sustained accuracy and exceptional performance. The following information within this guide will help you gain a better understanding of the many features and capabilities your new Octave Ultrasonic meter has to offer.

1.2 Package Contents and Documentation

- One complete Octave Ultrasonic Flow Meter (meter body with integral electronics), size as indicated on the packaging box.
- Octave User Installation Guide
- Certificate of calibration data (adhered to the inside of the meter lid)
- (Optional) If specified at the time of order; one output module

1.3 General Safety

Prior to installation of your new Octave Ultrasonic Meter please consider the following;

- Do not install, operate or maintain this flow meter without reading, understanding and following the factory-supplied instructions. Otherwise, injury or damage may result.
- Read instructions carefully before beginning installation and save them for future reference.
- Observe all warnings and instructions marked on the product.
- Consider handling and lifting instructions to avoid damage.
- If the product does not operate normally, refer to the service instructions or to a qualified Master Meter representative.
- There are no operator-serviceable parts inside this product.

1.4 Unpacking Instructions and Inspection

This product has been thoroughly inspected and tested prior to shipment and is ready for operation. After carefully unpacking the meter, inspect all contents for shipping damage before attempting to install. If here is any indication of physical damage found, immediately contact the responsible transportation service and your local Master Meter representative. **Note**: *The LCD display remains active for the life of the meter. If the display is not on, this may be an indication of damage during shipment.*

2.1 Measurement Method

The Octave's measurement method is based on an ultrasonic, transit time, dual beam sensor array which determines the length of time it takes an ultrasonic sound wave to travel the distance between the two sensors located in the meter's body. The two sensors function as both the transmitter and the receiver, each one alternating these functions so that the ultrasonic wave travels both with and against the direction of the flow. Ultrasonic waves travel slower against the flow than with the flow, thus the time difference of two waves traveling with and against the flow leads to determining the velocity and volume of the water.

Note: These sensors are ultra-sensitive; they are not designed to be modified by the user. Any modifications void warranty on this product.

- The Octave ultrasonic flow meter is a battery-powered, precision flow meter designed for linear, bidirectional flow measurement of water.
- Flow measurement data is communicated through the output module.
- The Octave can be set up for a wide range of applications.

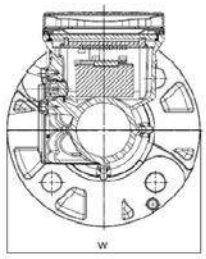
2.2 Mechanical Data

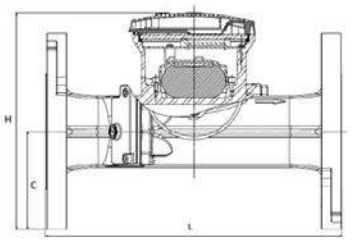
Maximum Working Pressure	175 PSI
Liquid Temperature	32.1° F - 122° F (0.1° C to 50° C)
Referenced Standards	Meets ANSI / AWWA Standard C715-18 & C750-10; ISO 4064 rev. 2005
Configuration	Compact - Display built into unit
Power Source	2 x D size Lithium Thionyl Chloride batteries - 10 year warranted life time
Environmental Protection	NEMA 6P (IP68), Ambient operation temperature -13° F to 131° F (- 25° C to 55° C)
Data Units	Multi-line 12 digit Liquid Crystal Display (LCD) - *Programmable USG, Imperial Gallons, Cubic Feet, Cubic Meters, Barrels, Acre Feet or Acre Inch for Volume and GPM, Lt/s,Lt/m or M^3/h for rate of flow.*
Volume Display Options	1. Net Volume (Forward measurement minus reverse) 2. Forward Only 3. Alternating Flow (Forward and Reverse flow displayed separately)
Flanges	ANSI / AWWA C702 • 2" Oval Type – Cast Iron Floating Flange • 3" – 8" Round Type – Cast Iron Floating Flange • 8 – 12" Round Type – Cast Iron Fixed Flange
Meter Body Construction	2" – 8" Grade 316 Stainless Steel 10" – 12" Ductile Iron Epoxy Coated
Output (optional)	1. Dual Digital Pulses (Open Drain or Dry Contact) 2. 4-20 mA (Powered loop) 3. Encoder Output (up to 8 digit encoded readings)
Certifications/Listings	• UL Certified – Safety US EX29710 on 2" – 8" Stainless Steel Floating Flange • FM Approved on 2" – 12" Stainless Steel and Ductile Iron • ANSI / NSF 372 (AB1953 or NSF61G)

2.3 Dimensions

Octave										
Model	**Floating Flanges**								**Solid Flange**	
Nominal Size	2" x 10" (50 mm)	2"x13" (50 mm)	2"x15.25" (50 mm)	2"x17" (50 mm)	3" (80 mm)	4" (100 mm)	6" (150 mm)	8" (200 mm)	10" (250 mm)	12" (300 mm)
L - Length	10" (250 mm)	13" (330 mm)	15.25" (390 mm)	17" (432 mm)	12" (305 mm)	14" (356 mm)	18" (457 mm)	20" (508 mm)	17 3/4" (451 mm)	19 3/4" (502 mm)
W - Width	5 3/4" (146 mm)	5 3/4" (146 mm)	5 3/4" (146 mm)	5 3/4" (146 mm)	7 1/2" (190 mm)	9" (229 mm)	11" (280 mm)	13 1/2" (343 mm)	16" (406 mm)	19 3/4" (502 mm)
H - Height	6 3/4" (172 mm)	6 3/4" (172 mm)	6 3/4" (172 mm)	6 3/4" (172 mm)	8 1/2" (216 mm)	9 7/8" (250 mm)	10 7/8" (276 mm)	12 7/8" (327 mm)	16 1/2" (419 mm)	19 3/4" (502 mm)
C - Center Pipe Height	2 1/8" (54 mm)	2 1/8" (54 mm)	2 1/8" (54 mm)	2 1/8" (54 mm)	3 1/2" (90 mm)	4 1/2" (115 mm)	5 1/8" (130 mm)	6 3/8" (162 mm)	8" (203 mm)	9 7/8" (251 mm)
Weight - Ductile Iron	-	-	-	-	-	-	-	-	150 lbs. (68 kg)	210 lbs. (96 kg)
Weight - Stainless Steel	15 lbs (7 kg)	20 lbs (9 kg)	22 lbs (10 kg)	24 lbs (11 kg)	23 lbs (10.5 kg)	35 lbs. (16 kg)	51 lbs. (23 kg)	78 lbs. (35 kg)	-	-

2" Octave is offered in 10" length with an optional add-on of a 3", a 5.25" or a 7" spool. Gaskets, nuts, bots, & washers are included in weights of 13", 15.25" and 17".



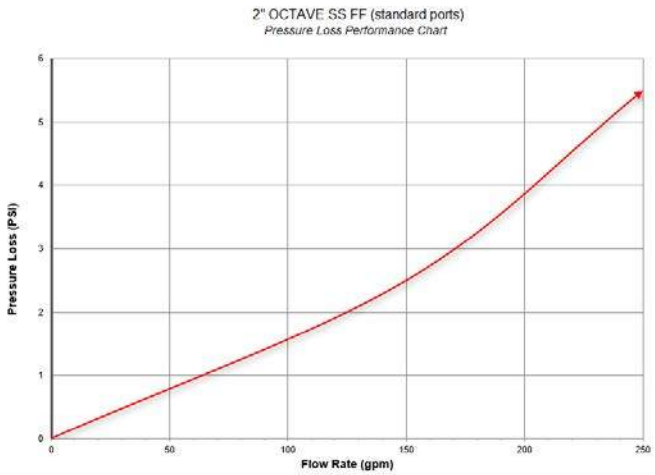


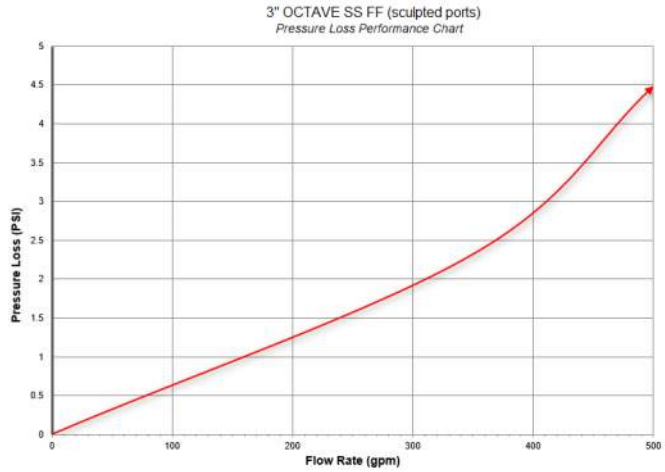
2.4 Performance Data

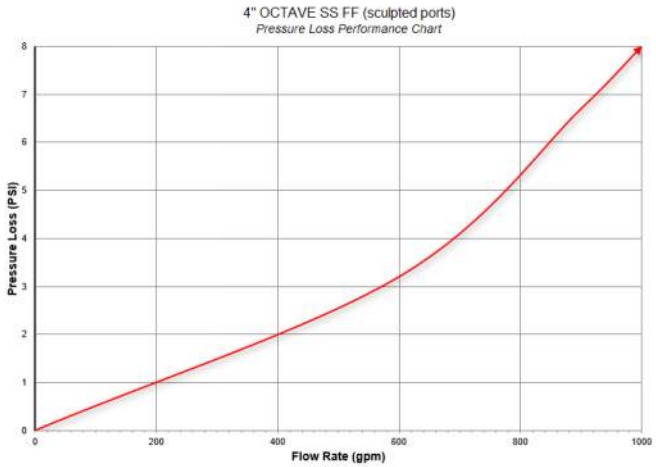
Octave Nominal Size inch (mm)	Extended Low Flow 95% - 105% Accuracy GPM (Lt/s)	Normal Flow Range 98.5% - 101.5% Accuracy GPM (Lt/s)	‡ Continuous Safe Max Flow GPM (Lt/s)	Linearity Range +/- 0.5% Maximum Deviation GPM (Lt/s)
2" (50mm)	1/4 (.016)	1/2 - 250 (.032 - 15.77)	250 (15.77)	4 - 200 (.25 - 12.62)
3" (80 mm)	1/2 (.032)	1 - 500 (.06 - 31.54)	500 (31.54)	5 - 350 (.32 - 22.08)
4" (100 mm)	3/4 (.047)	1-1/2 - 1,000 (.09 - 63.09)	1000 (63.09)	15 - 700 (.94 - 44.16)
6" (150 mm)	2 (.13)	3 - 1,600 (.19 - 100.94)	1,600 (100.94)	20 - 1,150 (1.26 - 72.55)
8" (200 mm)	4 (.25)	5 - 2,800 (.32 - 176.65)	2,800 (176.65)	50 - 2,000 (3.15 - 126.18)
10" (250 mm)	8 (.50)	14 - 5,500 (.88 - 346.99)	5,500 (346.99)	400 - 4,000 (25.24 - 252.36)
12" (300 mm)	8 (.50)	14 - 5,500 (.88 - 346.99)	5,500 (346.99)	400 - 4,000 (25.24 - 252.36)

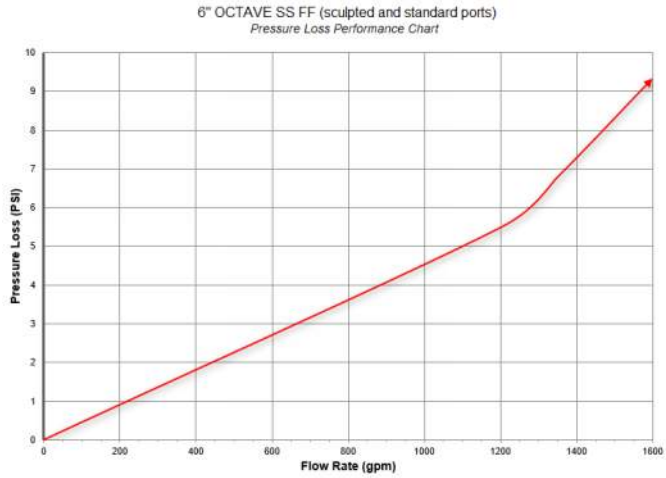
‡ Continuous Safe Max Flow ranges listed for the Octave are for accurate flow measurement only and do not limit the Octave from meeting the Short-term Deluge Flow for fire services.

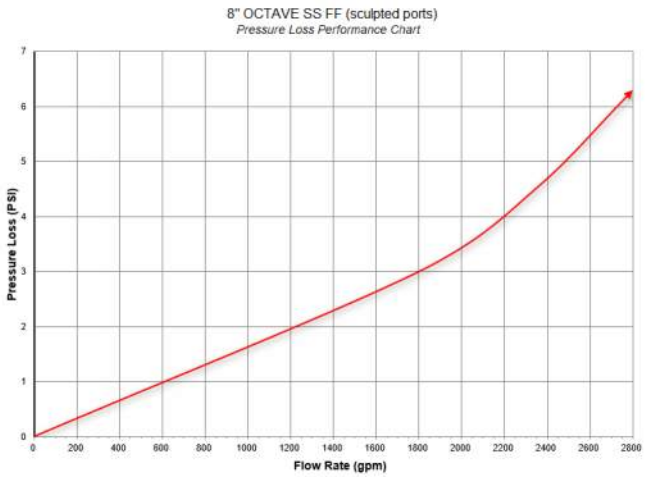
2.5 Pressure Loss Charts

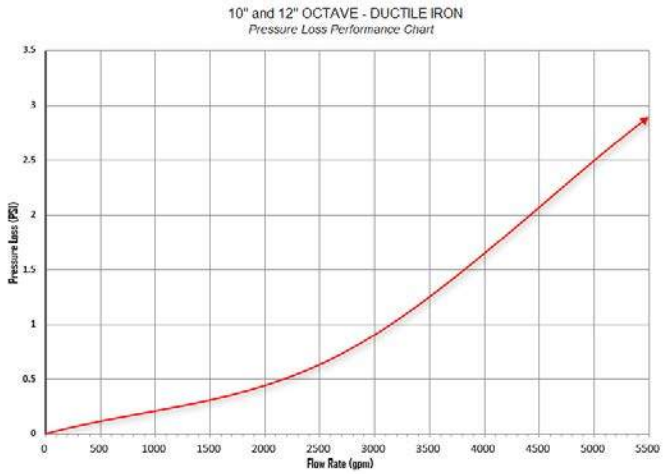












3.1 Pre-Installation

Prior to installation check the following:

- Flow rate and volume units are correctly programmed.
- The flow meter is correctly installed per the installation location and position recommendations.
- Output modules are correctly attached.

3.2 Handling of Octave

IMPORTANT:

- **DO NOT** use chains or wire cable to lift the Octave. To protect the epoxy coating, *only use a nylon lifting strap* with appropriate weight capacity.
- **DO NOT** lift the Octave by the electronic housing unit.
- **DO NOT** carry the Octave by its lid.
- **DO NOT** use bolt holes for grip when carrying the Octave.
- **DO NOT** position the flow meter on its electronic housing unit.
- When bolting the meter to pipe flanges, **use washers on both nuts and bolts** to protect the epoxy coating of the Octave.
- When handling the flow meter **avoid hard blows**, jolts or impact.

3.3 Installation Notes

The measuring tube should be completely full at all times for proper flow measurements. When sensors are not wet this will show a loss of signal. Though this will not cause damage to the meter, it will however not measure flow.

FLOW DIRECTION: The Octave is a bi-directional flow meter. **Note** the indicating arrow for forward and backward flows.

Master Meter recommends keeping the lid closed in case of direct sunlight exposure. However, no direct damage will occur while the lid is open temporarily.

Do not expose the meter to excessive vibration. To prevent this from occurring, support the connection pipe spools on both ends of the flow meter.

To avoid measuring errors due to air or an empty pipe, please observe the following precautions:

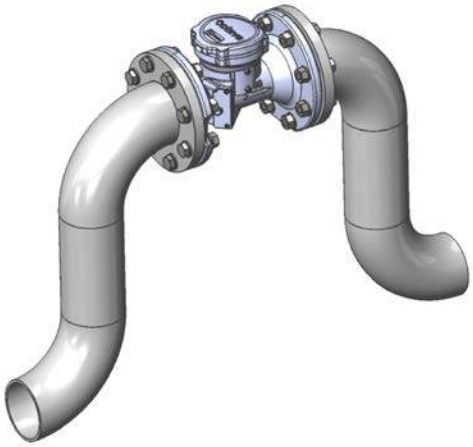
- Installation of the flow meter should be at the lowest point of the system, if possible, since air will be collected at the highest point of a system.
- If possible, maintain positive back pressure in meter outlet piping.
- In order to avoid cavitation, always install control valves downstream of the flow meter and never install the flow meter on a pump suction side.

3.4 Installation Location & Position

Proper Installation

Improper Installation

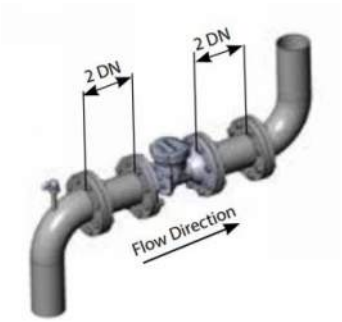
Conditional Installation



Recommended: If this is not the highest point in the system or a hydraulic jump has been installed to keep the flow meter full. **T**he system has back pressured.

Not recommended: If this is the highest point in a system or if pipeline and/or flow meter is subject to being emptied between uses avoid this installation.

3.5 Additional installation requirements



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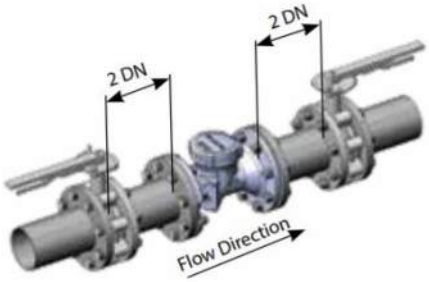

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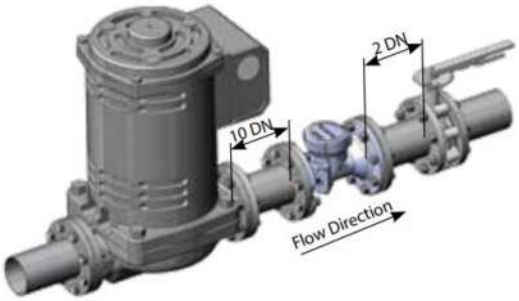

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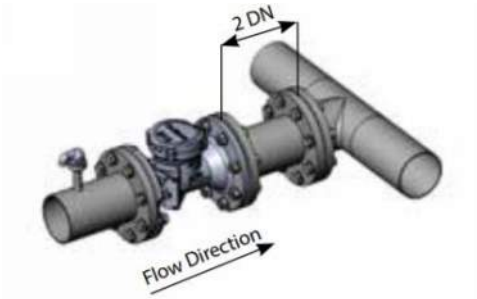

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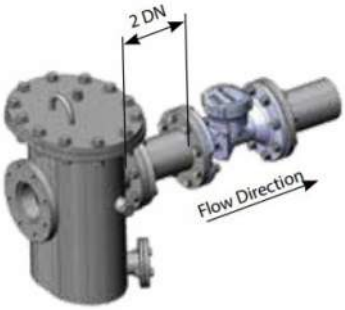

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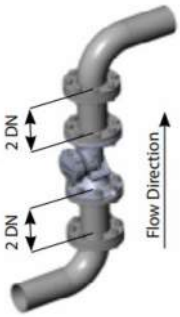

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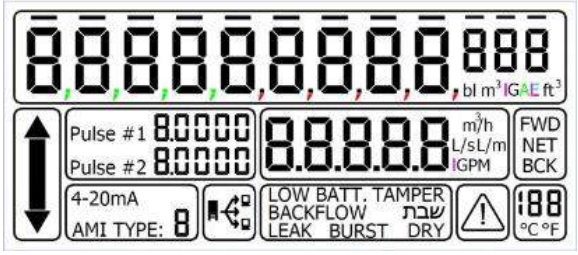
4.1 Digital Display

The Octave meter comes with a factory programmable digital display built to your specifications. At the time of order you can select:

- **Volume units** in US gallons, Imperial gallons, Cubic Feet, Cubic Meters, Barrels, Acre Feet or Acre Feet
  - US Gallons will display a constant GAL on the LCD
  - Imperial Gallons will display a constant IGAL on the LCD
- **Rate of flow measurement** in US Gallons per Minute, Imperial Gallons per Minute, Liters per Second, Liters per Minute or Cubic Meters per Hour
- **A programmable decimal** with flow measurement as low as 1/1000th of a measurement unit.
- **Single output mode** in either encoder (UI1203), digital pulse (open drain or dry contact), 4-20 mA, or no output mode
- **Dual output mode** (optional) in encoder + open drain digital pulse
- **Volume Display Option** in either Net Flow, Forward Only, or Alternating.
  - **Net Volume** – The meter measures both forward and reverse flow. If backward flow is detected, the totalizer will begin to decrease.
  - **Forward Flow Only** – The meter measures forward flow only. Reverse flow is disregarded.
  - **Alternating Flow** – The totalizer will display only forward flow, then toggle to display only reverse flow. The timing of the how long each measurement is displayed is programmable with this software version.



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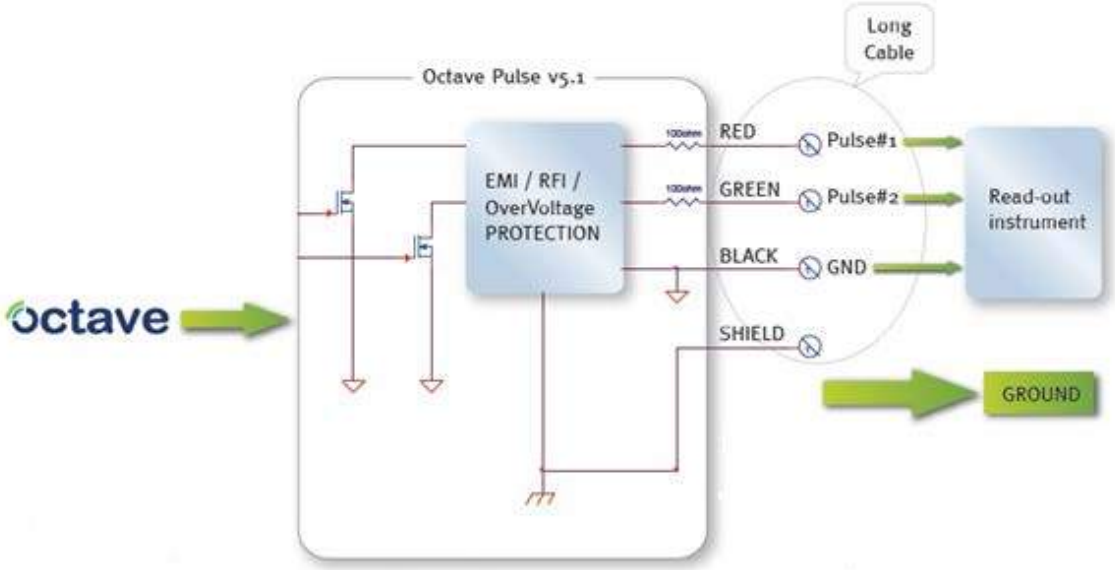
4.2 Pulse Output (Open Drain)

Pulse Type: Open Drain that allows current loading of 200 mA, and up to 30 VDC.



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	Wire Color	Function
Long cable	Red	Pulse Out #1
	Green	Pulse Out #2
	Black	Common
	Bare Wire	Shield

[redacted]

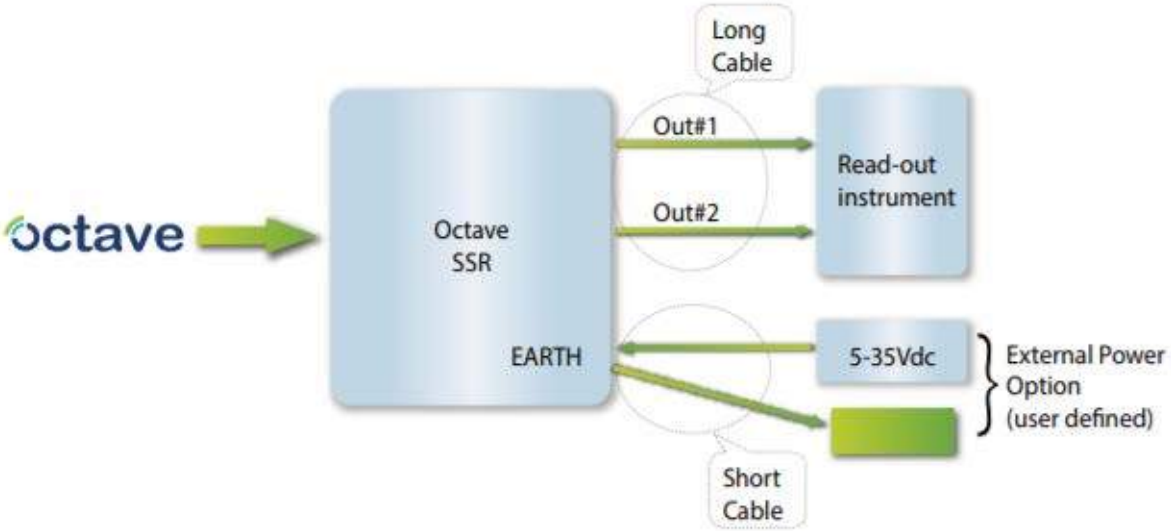
[redacted]

Output Type	Open drain
Cable Length - Supplied	9 feet
Maximum Cable Length*	1,640 feet
Maximum Supply Voltage	30 VDC

[redacted]

4.3 Pulse Output (SSR Dry Contact)

Pulse Type: Dry Contact that allows current loading of 120 mA, and up to 35 volts.



[redacted]

	Wire Color	Function
Long cable	Red	Output #1
	Orange	Output #1
	Black	Output #2
	Brown	Output #2
Short cable	Red	24V +
	Black	24V -
	Yellow	GROUND

[redacted]

Output Type	SSR Dry Contact
Cable Length - Supplied	9 feet
Maximum Cable Length*	1,640 feet
Output Voltage max.	± 400 (V)
Output Current max.	120 mA (.12 A)
Supply Voltage	3-35 VDC

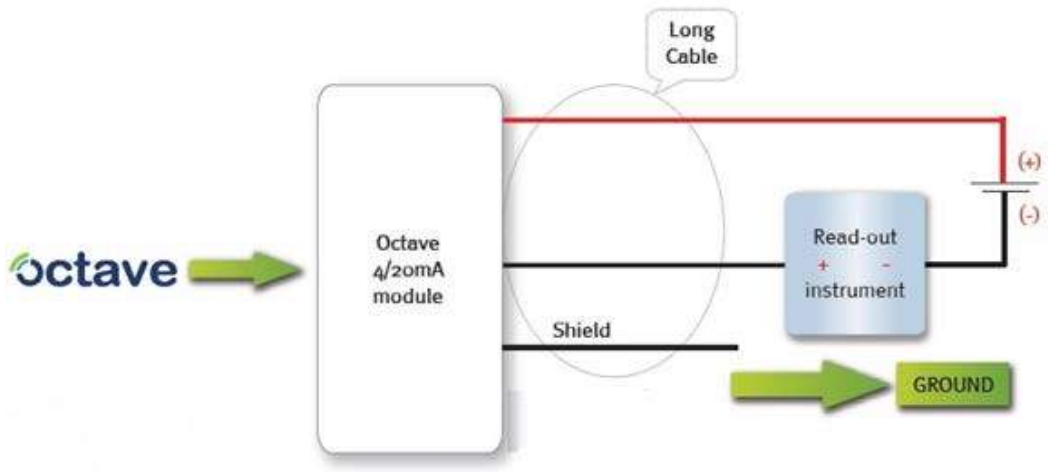
Warning: Signal Polarity is mandatory on Short Cable wires but is not mandatory on Long Cable wires.

[redacted]

4.4 4-20 mA Output (Analog Communication)

4-20mA

The current output is a passive 4-20 mA. Power must be provided by the customer. 4 mA is always “0” (zero) flow and the 20 mA is factory programmable according to the customer’s requirements. (If the customer has not specified the 20 mA at the time of order, the Octave will be programmed with the 20 mA at the max flow of the meter.)



	Wire Color	Function
Long cable	Red	Current loop +
	Black	Current loop -
	Bare Wire	Shield

Warning: Signal connection polarity is mandatory

Output Type	4-20 mA passive current output
Cable Length - Supplied	9 feet
Maximum Cable Length*	1,640 feet
Loop Supply Voltage	12 - 24 VDC
Output Impedance	25 (mΩ) typ.

* The maximum cable length depends on: cable type, controller, and electrical noise level.

4.5 Encoder Output

AMI TYPE: 8

- UI1203 encoder open communication, with a maximum reading up to 8 digits, depending on the programming of the attached output module
- Encoder digits are represented by lines above each digit transmitted to an AMR or AMI on the volume totalizer.
- Serial communication collector
- Data output line is a solid state switch requiring external pull-up
- AMI Type for Encoder is : 0

[redacted]

Wire	Function
Red	Power
Green	Data
Black	Ground

[redacted]

Output Type	Encoder
Cable Length - Supplied	9 feet
Maximum Supply Voltage	15 Vdc
Maximum Power Load	.04 Vdc

4.6 No Output (Manual Read)

The Octave meter can be programmed to not send a communication signal at the customer's request; however Master Meter recommends selecting a communication mode for future migration to AMR or AMI.

4.7 Output Module Installation (Optional)

All Octave water meters are shipped with either a cover plate or communication module installed on the side of each meter. Even if the meter is not going to be read by radio or some other electronic unit, it is important to leave one of these devices installed on the Octave to prevent damage to the communication port. **Installing an Octave without a cover plate or communication module would void any warranty.**

If you received an Output Module separate from your Octave meter, please follow the steps below to ensure proper installation of the module. Read through these instructions before attempting to remove the cover plate. Your module came as a complete installation kit with the supplies shown in Pic. 1.

Octave Output Module Installation Parts

Step 1: Remove the Sealing Cap from the cover plate (Pic. 2).

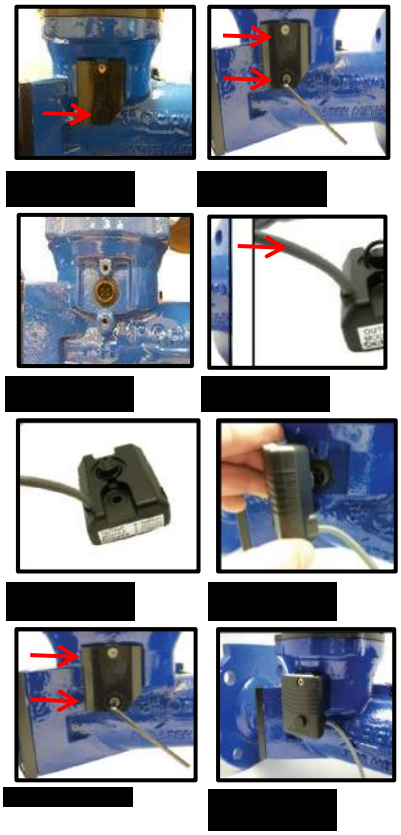
Step 2: Using the 3mm Allen Key provided, remove the cover plate (Pic. 3). Keep the cover plate and 3mm x 15mm screws for future use. The communication port is now exposed. (Pic. 4)

Step 3: Place washer around the 4-prong plug of the output module. (Pic. 5 & 6)

Step 4: Insert Output Module into the communication port (Pic. 7), with the cable pointing down. This will allow the slot inside the communication port to align with the groove on the module. Do not force the module into the communication port. This may cause damage to the pins. Secure into place using the 3mm x 20mm screws provided. Tighten until the screws stop. (Pic. 8)

Step 5: Push the Sealing Cap into the lower screw hole (Pic. 9). Lock the Sealing Cap in place by firmly pushing in into place or gently tapping it in with a small hammer.

Note: If at any time the module needs to be removed, take caution not to allow dirt or water into the communication port. If the module is going to be removed for an extended period of time, reinstall the cover plate and the 3mm x 15mm screws.



4.8 Wire Connectivity Chart

The following chart is designed to assist in wiring the Octave module to various AMR/AMI Radios. The Octave transmits up to 8 digit output encoder output. Pulse output resolution is available in resolutions of x0.1, x1, x10, x1,000, or x10,000.

By default Octave encoder modules are provided with Nicor connectors, however you may also select Itron Connectors, magnetic inductor coils for wall or pit mount, for bare wire. Nicor connectors are factory potted. All other connectors are spliced with water resistant heat shrink wrap.

Manufacturer	Model	Communication Type	Octave Red Wire	Octave Green Wire	Octave Black Wire
Aclara	Star 3000 Series	Encoder	Red	White	Black
	Star 3000 Series	Pulse	Red	N/A	Black or White
Badger	Orion	Encoder	Red	Green	Black
Datamatic	Firefly	Encoder	Red	White	Black
	Mosaic	Encoder	Red	Green	Black
Elster	MTU	Encoder	White	Red	Black
	MTU	Pulse	Red	White	Green
Hersey	Hot Rod	Encoder	Red	Green or White	Black
Itron	60w	Encoder	Green	Red	Unshielded
	60wp	Pulse	Red	N/A	White
	100w	Encoder	Grey	Brown	Yellow
Kemp Meeks	Visu-Link VL-9S	Pulse	Polarity does not matter - Connect Red and Black Wires to either terminal, disregard green wire		
	Visu-Link VL-9	Encoder	Red	Green	Black
Master Meter	Allegro PT	Encoder	Red	Green	Black
	Universal XTR	Encoder	Red	Green	Black
	Fast Pulse XTR	Pulse	Red	N/A	Black
Metron Farnier (T2)	T2 M2w	Encoder	Red	Green	Black
Neptune	R900	Encoder	Black	Red	Green
Sensus	MXU Pit Unit	Encoder	Red	Green	Black
	MXU Wall Unit	Encoder	Red	Green	Black
	Touch Pad	Encoder	Red	Green	Black

**Note – when connecting to Master Meter's Allegro PT or 3G XTR, the Octave will typically output an 8 digit reading, unless otherwise specified. When connecting to another manufacturer's radio or read device, it is recommended to confirm with that provider what the actual reading resolution of the connecting device is.*

APPENDIX 32 - WILLDAN REVENUE CREDIT CALCULATIONS & SUMMARY

November 25 2024

Mr. James Walters
Finance Director
City of Schertz
1400 Schertz Parkway Bldg. 2
Schertz TX 78154

Dear Mr. Walters:

Per your request, we have completed a calculation of the credit from utility revenues that would be generated by new service units during the ten-year period of the City's proposed water and wastewater impact fees. This credit to the growth-related cost component of the impact fee calculation is required under Local Government Code Chapter 395 to ensure that new service units are not double-charged for impact fee related capital improvements. Our scope of services is limited to this credit calculation; the City's total water and wastewater impact fees are calculated by its consulting engineers.

Summary Calculation

Our credit calculation is summarized in the model presented as **Appendix A** to this letter. As shown in the appendix, we calculate the following impact-fee direct revenue credits:

WATER Revenue Credit	--	**$3,365,530**
WASTEWATER Revenue Credit	--	**$4,611,802**

Key Assumptions

As stated above, our contribution to the City's impact fee calculations is limited to the water and wastewater revenue credit only; we bear no responsibility for the overall impact fee calculations. However, we coordinated our assumptions and calculations with City staff and the City's consulting engineers. Specifically, we relied on the following critical assumptions in developing our revenue credits:

1) We assumed a ten-year period for the calculation, FY 2025 – FY 2034, consistent with guidelines set by Chapter 395.

2) We utilized Capital Improvement Plan cost estimates and percentages of each project allocable to growth developed by City staff and its consulting engineers.

3) Growth estimates were based on the latest forecasts as presented by the City's consulting engineers.

4) Terms and interest rates for new debt forecast to be issued for growth-related improvements were based on estimates used in the City's 2023 water and wastewater rate study.

5) We are interpreting Chapter 395 so that the debt allocable to growth-related projects includes both principal and interest.

6) Current debt allocable to growth-related projects was based on estimates provided by City staff.

7) The totals represent Net Present Values of the ten year cash flows utilizing a discount rate of 6.0%.

In summary, we believe that the use of the revenue credits estimated in this summary letter and detailed in Appendix A are reasonable and in accordance with Chapter 395 guidelines.

Thank you for this opportunity to serve you and the City of Schertz. Please let me know if you have any comments or questions.

Respectfully submitted,
WILLDAN FINANCIAL SERVICES

Dan V. Jackson
Vice President

APPENDIX A

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Revenue Credit Summary Calculation
Scenario: 2023 11 21 -- Scenario 1

		1	2	3	4	5	6	7	8	9	10
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
WATER REVENUE CREDIT CALCULATION											
WATER LUEs											
Total LUEs		30,182	31,054	31,951	32,875	33,825	34,802	35,808	36,843	37,908	39,003
New LUEs											
Annual		848	872	897	923	950	978	1,006	1,035	1,065	1,096
Cumulative		848	1,720	2,617	3,541	4,491	5,468	6,474	7,509	8,574	9,669
WATER Debt Service											
Current											
Principal		$ 1,057,500	$ 880,000	$ 450,000	$ 470,000	$ 492,500	$ 515,000	$ 537,500	$ 560,000	$ 562,500	$ 495,000
Interest		382,755	338,481	306,869	286,019	265,281	243,956	221,931	200,019	178,519	157,806
Reserve		-	-	-	-	-	-	-	-	-	-
Total		1,440,255	1,218,481	756,869	756,019	757,781	758,956	759,431	760,019	741,019	652,806
Future											
Principal		-	185,227	190,784	884,493	911,028	2,049,721	2,111,213	2,174,549	2,239,786	2,306,979
Interest		-	149,314	143,757	692,627	666,092	1,534,643	1,473,151	1,409,814	1,344,578	1,277,384
Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	334,541	334,541	1,577,120	1,577,120	3,584,364	3,584,364	3,584,364	3,584,364	3,584,364
Total											
Principal		1,057,500	1,065,227	640,784	1,354,493	1,403,528	2,564,721	2,648,713	2,734,549	2,802,286	2,801,979
Interest		382,755	487,795	450,625	978,645	931,373	1,778,599	1,695,082	1,609,833	1,523,097	1,435,190
Reserve		-	-	-	-	-	-	-	-	-	-
Total		1,440,255	1,553,022	1,091,409	2,333,139	2,334,901	4,343,320	4,343,795	4,344,382	4,325,382	4,237,170
Utility Revenue Credit Calculation											
Total Debt Service		$ 1,440,255	$ 1,553,022	$ 1,091,409	$ 2,333,139	$ 2,334,901	$ 4,343,320	$ 4,343,795	$ 4,344,382	$ 4,325,382	$ 4,237,170
Total LUEs		30,182	31,054	31,951	32,875	33,825	34,802	35,808	36,843	37,908	39,003
Debt Service Per LUE											
Annual		$ 47.72	$ 50.01	$ 34.16	$ 70.97	$ 69.03	$ 124.80	$ 121.31	$ 117.92	$ 114.10	$ 108.64
Monthly		$ 3.98	$ 4.17	$ 2.85	$ 5.91	$ 5.75	$ 10.40	$ 10.11	$ 9.83	$ 9.51	$ 9.05
New LUEs -- Cumulative		848	1,720	2,617	3,541	4,491	5,468	6,474	7,509	8,574	9,669
Water Revenue Credit											
Current Dollars	**$ 4,108,768**	$ 40,454	$ 86,018	$ 89,408	$ 251,296	$ 310,005	$ 682,462	$ 785,375	$ 885,445	$ 978,303	$ 1,050,448
Net Present Value 6.0%	**$ 3,365,530**										

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Revenue Credit Summary Calculation
Scenario: 2023 11 21 -- Scenario 1

WASTEWATER REVENUE CREDIT CALCULATION

	1	2	3	4	5	6	7	8	9	10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
WASTEWATER LUEs										
Total LUEs	32,744	33,631	34,543	35,479	36,440	37,428	38,442	39,484	40,554	41,653
New LUEs										
Annual	864	887	911	936	961	988	1,014	1,042	1,070	1,099
Cumulative	864	1,751	2,663	3,599	4,560	5,548	6,562	7,604	8,674	9,773
WASTEWATER Debt Service										
Current										
Principal	$ 642,500	$ 680,000	$ 710,000	$ 745,000	$ 782,500	$ 815,000	$ 847,500	$ 880,000	$ 892,500	$ 835,000
Interest	508,655	477,156	444,043	409,818	374,955	340,380	307,705	276,343	244,887	213,493
Reserve	-	-	-	-	-	-	-	-	-	-
Total	1,151,155	1,157,156	1,154,043	1,154,818	1,157,455	1,155,380	1,155,205	1,156,343	1,137,387	1,048,493
Future										
Principal	-	846,752	872,155	1,771,533	1,824,679	2,726,171	2,807,956	2,892,195	2,978,961	3,068,330
Interest	-	682,576	657,174	1,334,916	1,281,770	1,909,606	1,827,821	1,743,582	1,656,817	1,567,448
Reserve	-	-	-	-	-	-	-	-	-	-
Total	-	1,529,329	1,529,329	3,106,449	3,106,449	4,635,777	4,635,777	4,635,777	4,635,777	4,635,777
Total										
Principal	642,500	1,526,752	1,582,155	2,516,533	2,607,179	3,541,171	3,655,456	3,772,195	3,871,461	3,903,330
Interest	508,655	1,159,732	1,101,216	1,744,734	1,656,725	2,249,986	2,135,526	2,019,925	1,901,703	1,780,941
Reserve	-	-	-	-	-	-	-	-	-	-
Total	1,151,155	2,686,485	2,683,371	4,261,266	4,263,904	5,791,157	5,790,982	5,792,120	5,773,164	5,684,270
Utility Revenue Credit Calculation										
Total Debt Service	$ 1,151,155	$ 2,686,485	$ 2,683,371	$ 4,261,266	$ 4,263,904	$ 5,791,157	$ 5,790,982	$ 5,792,120	$ 5,773,164	$ 5,684,270
Total LUEs	32,744	33,631	34,543	35,479	36,440	37,428	38,442	39,484	40,554	41,653
Debt Service Per LUE										
Annual	$ 35.16	$ 79.88	$ 77.68	$ 120.11	$ 117.01	$ 154.73	$ 150.64	$ 146.70	$ 142.36	$ 136.47
Monthly	$ 2.93	$ 6.66	$ 6.47	$ 10.01	$ 9.75	$ 12.89	$ 12.55	$ 12.22	$ 11.86	$ 11.37
New LUEs -- Cumulative	864	1,751	2,663	3,599	4,560	5,548	6,562	7,604	8,674	9,773
Wastewater Revenue Credit										
Current Dollars	**$ 5,540,163**	$ 30,373	$ 139,895	$ 206,847	$ 432,245	$ 533,604	$ 858,409	$ 988,529	$ 1,115,461	$ 1,234,800	$ 1,333,688
Net Present Value 6.0%	**$ 4,611,802**									

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Current	1	2	3	4	5	6	7	8	9	10
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
LUE and Account Totals											
Scenario: ***2023 11 21 -- Scenario 1***											
WATER LUES											
Forecast Annual Growth Rate		2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Total LUEs	29,334	30,182	31,054	31,951	32,875	33,825	34,802	35,808	36,843	37,908	39,003
Annual New LUEs											
New LUEs		848	872	897	923	950	978	1,006	1,035	1,065	1,096
Cumulative		848	1,720	2,617	3,541	4,491	5,468	6,474	7,509	8,574	9,669
Monthly Bills	352,008	362,181	372,648	383,418	394,498	405,899	417,630	429,699	442,118	454,895	468,041
WASTEWATER LUES											
Forecast Annual Growth Rate		2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Total LUEs	31,880	32,744	33,631	34,543	35,479	36,440	37,428	38,442	39,484	40,554	41,653
Annual New LUEs											
New LUEs		864	887	911	936	961	988	1,014	1,042	1,070	1,099
Cumulative		864	1,751	2,663	3,599	4,560	5,548	6,562	7,604	8,674	9,773
Monthly Bills	382,561	392,929	403,577	414,514	425,747	437,285	449,136	461,307	473,809	486,649	499,837

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Current Debt Service											
Scenario:	***2023 11 21 -- Scenario 1***										
1 Series: 2013 GO Refunding Bonds											
1A Total Bond	$ 2,160,000										
Principal	$ 215,000	$ 215,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		2,774	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 217,774	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1B Percent Water/WW											
Water		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wastewater		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1C Water Debt Service											
Principal		$ 215,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		2,774	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 217,774	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1D Water Percent Growth and Replacement											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1E Water Growth-Related Debt Service											
Principal		$ 215,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		2,774	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		217,774	-	-	-	-	-	-	-	-	-
1F Wastewater Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1G Wastewater Percent Growth and Replacement											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1H Wastewater Growth-Related Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Current Debt Service
Scenario: 2023 11 21 -- Scenario 1

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
2 Series: 2018 CO's											
2A Total Bond	$ 10,440,000										
Principal	$ 2,910,000	$ 235,000	$ 250,000	$ 260,000	$ 275,000	$ 290,000	$ 300,000	$ 310,000	$ 320,000	$ 330,000	$ 340,000
Interest		162,049	149,925	137,174	123,799	109,674	96,424	85,774	76,324	66,368	55,687
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 397,049	$ 399,925	$ 397,174	$ 398,799	$ 399,674	$ 396,424	$ 395,774	$ 396,324	$ 396,368	$ 395,687
2B Percent Water/WW											
Water		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2C Water Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2D Water Allocation Percentages											
Growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Replacement		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2E Water Growth-Related Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
2F Wastewater Debt Service											
Principal		$ 235,000	$ 250,000	$ 260,000	$ 275,000	$ 290,000	$ 300,000	$ 310,000	$ 320,000	$ 330,000	$ 340,000
Interest		162,049	149,925	137,174	123,799	109,674	96,424	85,774	76,324	66,368	55,687
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 397,049	$ 399,925	$ 397,174	$ 398,799	$ 399,674	$ 396,424	$ 395,774	$ 396,324	$ 396,368	$ 395,687
2G Wastewater Allocation Percentages											
Growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Replacement		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2H Wastewater Growth-Related Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Current Debt Service											
Scenario:	***2023 11 21 -- Scenario 1***										
3 Series: 2018 GO and Refunding Bonds											
3A Total Bond	$ 8,570,000										
Principal	$ 885,000	$ 435,000	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		33,375	11,250	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 468,375	$ 461,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3B Percent Water/WW											
Water		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Wastewater		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3C Water Debt Service											
Principal		$ 435,000	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		33,375	11,250	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 468,375	$ 461,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3D Water Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3E Water Growth-Related Debt Service											
Principal		$ 435,000	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		33,375	11,250	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		468,375	461,250	-	-	-	-	-	-	-	-
3F Wastewater Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3G Wastewater Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3H Wastewater Growth-Related Debt Service											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-

CITY OF SCHERTZ

WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Current Debt Service

Scenario: ***2023 11 21 -- Scenario 1***

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
4 Series: 2019 CO's											
4A Total Bond	$ 7,495,000										
Principal	$ 1,730,000	$ 145,000	$ 155,000	$ 160,000	$ 165,000	$ 170,000	$ 175,000	$ 180,000	$ 185,000	$ 195,000	$ 200,000
Interest		87,100	81,100	74,800	68,300	62,875	58,125	52,800	47,325	41,625	35,700
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 232,100	$ 236,100	$ 234,800	$ 233,300	$ 232,875	$ 233,125	$ 232,800	$ 232,325	$ 236,625	$ 235,700
4B Percent Water/WW											
Water		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
4C Water Debt Service											
Principal		$ 72,500	$ 77,500	$ 80,000	$ 82,500	$ 85,000	$ 87,500	$ 90,000	$ 92,500	$ 97,500	$ 100,000
Interest		43,550	40,550	37,400	34,150	31,438	29,063	26,400	23,663	20,813	17,850
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 116,050	$ 118,050	$ 117,400	$ 116,650	$ 116,438	$ 116,563	$ 116,400	$ 116,163	$ 118,313	$ 117,850
4D Water Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
4E Water Growth-Related Debt Service											
Principal		$ 72,500	$ 77,500	$ 80,000	$ 82,500	$ 85,000	$ 87,500	$ 90,000	$ 92,500	$ 97,500	$ 100,000
Interest		43,550	40,550	37,400	34,150	31,438	29,063	26,400	23,663	20,813	17,850
Reserve		-	-	-	-	-	-	-	-	-	-
Total		116,050	118,050	117,400	116,650	116,438	116,563	116,400	116,163	118,313	117,850
4F Wastewater Debt Service											
Principal		$ 72,500	$ 77,500	$ 80,000	$ 82,500	$ 85,000	$ 87,500	$ 90,000	$ 92,500	$ 97,500	$ 100,000
Interest		43,550	40,550	37,400	34,150	31,438	29,063	26,400	23,663	20,813	17,850
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 116,050	$ 118,050	$ 117,400	$ 116,650	$ 116,438	$ 116,563	$ 116,400	$ 116,163	$ 118,313	$ 117,850
4G Wastewater Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
4H Wastewater Growth-Related Debt Service											
Principal		$ 72,500	$ 77,500	$ 80,000	$ 82,500	$ 85,000	$ 87,500	$ 90,000	$ 92,500	$ 97,500	$ 100,000
Interest		43,550	40,550	37,400	34,150	31,438	29,063	26,400	23,663	20,813	17,850
Reserve		-	-	-	-	-	-	-	-	-	-
Total		116,050	118,050	117,400	116,650	116,438	116,563	116,400	116,163	118,313	117,850

CITY OF SCHERTZ

WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Current Debt Service

Scenario: ***2023 11 21 -- Scenario 1***

5 Series: 2021 GO Refunding Bonds

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
5A Total Bond	$ 6,015,000										
Principal	$ 1,650,000	$ 160,000	$ 165,000	$ 175,000	$ 180,000	$ 190,000	$ 195,000	$ 205,000	$ 210,000	$ 170,000	$ -
Interest		45,450	38,950	32,150	25,950	20,400	14,625	9,650	5,500	1,700	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 205,450	$ 203,950	$ 207,150	$ 205,950	$ 210,400	$ 209,625	$ 214,650	$ 215,500	$ 171,700	$ -
5B Percent Water/WW											
Water		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5C Water Debt Service											
Principal		$ 80,000	$ 82,500	$ 87,500	$ 90,000	$ 95,000	$ 97,500	$ 102,500	$ 105,000	$ 85,000	$ -
Interest		22,725	19,475	16,075	12,975	10,200	7,313	4,825	2,750	850	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 102,725	$ 101,975	$ 103,575	$ 102,975	$ 105,200	$ 104,813	$ 107,325	$ 107,750	$ 85,850	$ -
5D Water Allocation Percentages											
Growth		33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%
Replacement		67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5E Water Growth-Related Debt Service											
Principal		$ 26,400	$ 27,225	$ 28,875	$ 29,700	$ 31,350	$ 32,175	$ 33,825	$ 34,650	$ 28,050	$ -
Interest		7,499	6,427	5,305	4,282	3,366	2,413	1,592	908	281	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		33,899	33,652	34,180	33,982	34,716	34,588	35,417	35,558	28,331	-
5F Wastewater Debt Service											
Principal		$ 80,000	$ 82,500	$ 87,500	$ 90,000	$ 95,000	$ 97,500	$ 102,500	$ 105,000	$ 85,000	$ -
Interest		22,725	19,475	16,075	12,975	10,200	7,313	4,825	2,750	850	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 102,725	$ 101,975	$ 103,575	$ 102,975	$ 105,200	$ 104,813	$ 107,325	$ 107,750	$ 85,850	$ -
5G Wastewater Allocation Percentages											
Growth		33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%	33.0%
Replacement		67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%	67.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5H Wastewater Growth-Related Debt Service											
Principal		$ 26,400	$ 27,225	$ 28,875	$ 29,700	$ 31,350	$ 32,175	$ 33,825	$ 34,650	$ 28,050	$ -
Interest		7,499	6,427	5,305	4,282	3,366	2,413	1,592	908	281	-
Reserve		-	-	-	-	-	-	-	-	-	-
Total		33,899	33,652	34,180	33,982	34,716	34,588	35,417	35,558	28,331	-

CITY OF SCHERTZ

WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Current Debt Service

Scenario: ***2023 11 21 -- Scenario 1***

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
6 Series: 2022 CO's											
6A Total Bond	$ 9,390,000										
Principal	$ 2,095,000	$ 165,000	$ 175,000	$ 185,000	$ 195,000	$ 205,000	$ 215,000	$ 225,000	$ 235,000	$ 245,000	$ 250,000
Interest		141,837	133,337	124,337	114,837	104,837	94,337	83,337	73,012	64,637	57,212
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 306,837	$ 308,337	$ 309,337	$ 309,837	$ 309,837	$ 309,337	$ 308,337	$ 308,012	$ 309,637	$ 307,212
6B Percent Water/WW											
Water		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6C Water Debt Service											
Principal		$ 82,500	$ 87,500	$ 92,500	$ 97,500	$ 102,500	$ 107,500	$ 112,500	$ 117,500	$ 122,500	$ 125,000
Interest		70,919	66,669	62,169	57,419	52,419	47,169	41,669	36,506	32,319	28,606
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 153,419	$ 154,169	$ 154,669	$ 154,919	$ 154,919	$ 154,669	$ 154,169	$ 154,006	$ 154,819	$ 153,606
6D Water Allocation Percentages											
Growth		42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%
Replacement		57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6E Water Growth-Related Debt Service											
Principal		$ 35,144	$ 37,274	$ 39,404	$ 41,534	$ 43,663	$ 45,793	$ 47,923	$ 50,053	$ 52,183	$ 53,248
Interest		30,210	28,400	26,483	24,459	22,329	20,093	17,750	15,551	13,767	12,186
Reserve		-	-	-	-	-	-	-	-	-	-
Total		65,354	65,673	65,886	65,993	65,993	65,886	65,673	65,604	65,950	65,434
6F Wastewater Debt Service											
Principal		$ 82,500	$ 87,500	$ 92,500	$ 97,500	$ 102,500	$ 107,500	$ 112,500	$ 117,500	$ 122,500	$ 125,000
Interest		70,919	66,669	62,169	57,419	52,419	47,169	41,669	36,506	32,319	28,606
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 153,419	$ 154,169	$ 154,669	$ 154,919	$ 154,919	$ 154,669	$ 154,169	$ 154,006	$ 154,819	$ 153,606
6G Wastewater Allocation Percentages											
Growth		42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%	42.6%
Replacement		57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%	57.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6H Wastewater Growth-Related Debt Service											
Principal		$ 35,144	$ 37,274	$ 39,404	$ 41,534	$ 43,663	$ 45,793	$ 47,923	$ 50,053	$ 52,183	$ 53,248
Interest		30,210	28,400	26,483	24,459	22,329	20,093	17,750	15,551	13,767	12,186
Reserve		-	-	-	-	-	-	-	-	-	-
Total		65,354	65,673	65,886	65,993	65,993	65,886	65,673	65,604	65,950	65,434

CITY OF SCHERTZ

WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Current Debt Service

Scenario: 2023 11 21 -- Scenario 1

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
7 Series: 2022A CO's											
7A Total Bond	$ 18,530,000										
Principal	$ 4,365,000	$ 345,000	$ 365,000	$ 380,000	$ 400,000	$ 420,000	$ 445,000	$ 465,000	$ 490,000	$ 515,000	$ 540,000
Interest		418,825	401,075	382,450	362,950	342,450	320,825	298,075	274,200	249,075	222,700
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 763,825	$ 766,075	$ 762,450	$ 762,950	$ 762,450	$ 765,825	$ 763,075	$ 764,200	$ 764,075	$ 762,700
7B Percent Water/WW											
Water		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Wastewater		50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7C Water Debt Service											
Principal		$ 172,500	$ 182,500	$ 190,000	$ 200,000	$ 210,000	$ 222,500	$ 232,500	$ 245,000	$ 257,500	$ 270,000
Interest		209,413	200,538	191,225	181,475	171,225	160,413	149,038	137,100	124,538	111,350
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 381,913	$ 383,038	$ 381,225	$ 381,475	$ 381,225	$ 382,913	$ 381,538	$ 382,100	$ 382,038	$ 381,350
7D Water Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6E Water Growth-Related Debt Service											
Principal		$ 172,500	$ 182,500	$ 190,000	$ 200,000	$ 210,000	$ 222,500	$ 232,500	$ 245,000	$ 257,500	$ 270,000
Interest		209,413	200,538	191,225	181,475	171,225	160,413	149,038	137,100	124,538	111,350
Reserve		-	-	-	-	-	-	-	-	-	-
Total		381,913	383,038	381,225	381,475	381,225	382,913	381,538	382,100	382,038	381,350
7E Wastewater Debt Service											
Principal		$ 172,500	$ 182,500	$ 190,000	$ 200,000	$ 210,000	$ 222,500	$ 232,500	$ 245,000	$ 257,500	$ 270,000
Interest		209,413	200,538	191,225	181,475	171,225	160,413	149,038	137,100	124,538	111,350
Reserve		-	-	-	-	-	-	-	-	-	-
Total		$ 381,913	$ 383,038	$ 381,225	$ 381,475	$ 381,225	$ 382,913	$ 381,538	$ 382,100	$ 382,038	$ 381,350
7F Wastewater Allocation Percentages											
Growth		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Replacement		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6H Wastewater Growth-Related Debt Service											
Principal		$ 172,500	$ 182,500	$ 190,000	$ 200,000	$ 210,000	$ 222,500	$ 232,500	$ 245,000	$ 257,500	$ 270,000
Interest		209,413	200,538	191,225	181,475	171,225	160,413	149,038	137,100	124,538	111,350
Reserve		-	-	-	-	-	-	-	-	-	-
Total		381,913	383,038	381,225	381,475	381,225	382,913	381,538	382,100	382,038	381,350

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Current Debt Service										
Scenario: ***2023 11 21 -- Scenario 1***										
11 Series: Total Current Debt Service										
11A Total Current Debt Service										
Principal	$ 1,700,000	$ 1,560,000	$ 1,160,000	$ 1,215,000	$ 1,275,000	$ 1,330,000	$ 1,385,000	$ 1,440,000	$ 1,455,000	$ 1,330,000
Interest	891,410	815,637	750,911	695,836	640,236	584,336	529,636	476,361	423,405	371,299
Reserve	-	-	-	-	-	-	-	-	-	-
Total	$ 2,591,410	$ 2,375,637	$ 1,910,911	$ 1,910,836	$ 1,915,236	$ 1,914,336	$ 1,914,636	$ 1,916,361	$ 1,878,405	$ 1,701,299
Water Total Debt Service										
Principal	$ 1,057,500	$ 880,000	$ 450,000	$ 470,000	$ 492,500	$ 515,000	$ 537,500	$ 560,000	$ 562,500	$ 495,000
Interest	382,755	338,481	306,869	286,019	265,281	243,956	221,931	200,019	178,519	157,806
Reserve	-	-	-	-	-	-	-	-	-	-
Total	$ 1,440,255	$ 1,218,481	$ 756,869	$ 756,019	$ 757,781	$ 758,956	$ 759,431	$ 760,019	$ 741,019	$ 652,806
Water Growth-Related Debt Service										
Principal	$ 956,544	$ 774,499	$ 338,279	$ 353,734	$ 370,013	$ 387,968	$ 404,248	$ 422,203	$ 435,233	$ 423,248
Interest	326,821	287,164	260,413	244,366	228,358	211,981	194,780	177,221	159,398	141,386
Reserve	-	-	-	-	-	-	-	-	-	-
Total	$ 1,283,365	$ 1,061,663	$ 598,691	$ 598,100	$ 598,371	$ 599,950	$ 599,028	$ 599,424	$ 594,631	$ 564,634
Wastewater Total Debt Service										
Principal	$ 642,500	$ 680,000	$ 710,000	$ 745,000	$ 782,500	$ 815,000	$ 847,500	$ 880,000	$ 892,500	$ 835,000
Interest	508,655	477,156	444,043	409,818	374,955	340,380	307,705	276,343	244,887	213,493
Reserve	-	-	-	-	-	-	-	-	-	-
Total	$ 1,151,155	$ 1,157,156	$ 1,154,043	$ 1,154,818	$ 1,157,455	$ 1,155,380	$ 1,155,205	$ 1,156,343	$ 1,137,387	$ 1,048,493
Wastewater Growth-Related Debt Service										
Principal	$ 306,544	$ 324,499	$ 338,279	$ 353,734	$ 370,013	$ 387,968	$ 404,248	$ 422,203	$ 435,233	$ 423,248
Interest	290,672	275,914	260,413	244,366	228,358	211,981	194,780	177,221	159,398	141,386
Reserve	-	-	-	-	-	-	-	-	-	-
Total	$ 597,216	$ 600,413	$ 598,691	$ 598,100	$ 598,371	$ 599,950	$ 599,028	$ 599,424	$ 594,631	$ 564,634

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- UNFUNDED Capital Improvement Plan
Scenario: 2023 11 21 -- Scenario 1

WATER CIP

		Percent Growth	Percent Replacement	Total CIP/ Project	Total Growth	Total Replacement	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
NT-W1	Bubbling Springs 6" WL Replacement	27.0%	73.0%	$ 763,000	$ 206,010	$ 556,990	$ 254,333	$ 254,333	$ 254,333	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NT-W2	Corbett Pump Station and 3.0 MGD GST	0.0%	100.0%	8,600,000	-	8,600,000	2,866,667	2,866,667	2,866,667	-	-	-	-	-	-	-
NT-W3	Ware - Seguin and Pump Station Operation Ir	0.0%	100.0%	175,000	-	175,000	58,333	58,333	58,333	-	-	-	-	-	-	-
NT-W4	12" WL from Ware Seguin to Lower Seguin	0.0%	100.0%	1,538,000	-	1,538,000	512,667	512,667	512,667	-	-	-	-	-	-	-
NT-W5	Fred Couples to Schwab	0.0%	100.0%	455,556	-	455,556	151,852	151,852	151,852	-	-	-	-	-	-	-
NT-W6	Schwab to Eckhardt	0.0%	100.0%	1,600,000	-	1,600,000	533,333	533,333	533,333	-	-	-	-	-	-	-
NT-W7	Graytown to Pfeil	69.0%	31.0%	1,550,000	1,069,500	480,500	516,667	516,667	516,667	-	-	-	-	-	-	-
NT-W8	FM 78 Water Line Replacement	22.0%	78.0%	875,000	192,500	682,500	291,667	291,667	291,667	-	-	-	-	-	-	-
NT-W9	Moonlight Meadow Dr & Lost Meadow WL Re	0.0%	100.0%	3,000,000	-	3,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-
NT-W10	Robinhood Way WL Replacement	0.0%	100.0%	4,650,000	-	4,650,000	1,550,000	1,550,000	1,550,000	-	-	-	-	-	-	-
2030-W1	12" WL from Tri-County Extension	100.0%	0.0%	4,788,000	4,788,000	-	-	-	-	1,596,000	1,596,000	1,596,000	-	-	-	-
2030-W2	Raf Burnette Rd 12" WL Imp	89.0%	11.0%	1,438,000	1,279,820	158,180	-	-	-	479,333	479,333	479,333	-	-	-	-
2030-W3	8" WL from Ray Corbett DL to Lower Seguin	97.0%	3.0%	3,688,000	3,577,360	110,640	-	-	-	1,229,333	1,229,333	1,229,333	-	-	-	-
2030-W4	Trainer Hale Rd 2" WL Replace & Imp	93.0%	7.0%	9,850,000	9,160,500	689,500	-	-	-	3,283,333	3,283,333	3,283,333	-	-	-	-
2030-W5	Boenig Dr 6" WL Replace & Imp	69.0%	31.0%	6,388,000	4,407,720	1,980,280	-	-	-	2,129,333	2,129,333	2,129,333	-	-	-	-
2030-W6	Live Oak to IH-35 24" Trans Main	100.0%	0.0%	32,075,000	32,075,000	-	-	-	-	10,691,667	10,691,667	10,691,667	-	-	-	-
2030-W7	Ware Seguin Pump Station Expansion I	33.0%	67.0%	5,213,000	1,720,290	3,492,710	-	-	-	1,737,667	1,737,667	1,737,667	-	-	-	-
2030-W8	IH-10 8" WL Imp	100.0%	0.0%	6,063,000	6,063,000	-	-	-	-	2,021,000	2,021,000	2,021,000	-	-	-	-
2030-W9	PRV Installation for SW Pressure Plane	0.0%	100.0%	413,000	-	413,000	-	-	-	137,667	137,667	137,667	-	-	-	-
2030-W10	River Rd WL Replace	58.0%	42.0%	2,325,000	1,348,500	976,500	-	-	-	775,000	775,000	775,000	-	-	-	-
2030-W11	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2030-W12	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2030-W13	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2030-W14	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2030-W15	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2030-W16	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	100.0%	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Unfunded Water CIP			**95,447,556**	**65,888,200**	**29,559,356**	**7,735,519**	**7,735,519**	**7,735,519**	**24,080,333**	**24,080,333**	**24,080,333**	**-**	**-**	**-**	**-**
					69.0%	**31.0%**										
				95,447,556	68,347,605											

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Percent Growth	Percent Replacement	Total CIP/ Project	Total Growth	Total Replacement	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- UNFUNDED Capital Improvement Plan															
Scenario: 2023 11 21 -- Scenario 1															
Water and Sewer Fund 202 -- Financing															
Beginning Balance						$ 3,320,378	$ 5,171,777	$ 150,601	$ 21,052,750	$ 313,247	$ 21,029,856	$ 448,524	$ 3,412,973	$ 6,551,639	$ 9,872,214
Plus Interest						99,611	155,153	4,518	631,582	9,397	630,896	13,456	102,389	196,549	296,166
Impact Fee Revenue															
Estimated Impact Fee						$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934	$ 2,934
Annual LUEs						848	872	897	923	950	978	1,006	1,035	1,065	1,096
Total Impact Fees						2,487,306	2,559,189	2,633,150	2,709,248	2,787,545	2,868,105	2,950,993	3,036,277	3,124,026	3,214,310
Plus Contributions from Developers						-	-	-	-	-	-	-	-	-	-
Plus ARP						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Water Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Sewer Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Conributions from Water Reserves						-	-	-	-	-	-	-	-	-	-
Plus Conributions from Sewer Reserves						-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by W/WW Rate Revenue						-	-	-	-	-	-	-	-	-	-
Plus Funded from EDC						-	-	-	-	-	-	-	-	-	-
Plus Funded from TxDOT						-	-	-	-	-	-	-	-	-	-
Sub-Total						5,907,295	7,886,119	2,788,269	24,393,580	3,110,190	24,528,857	3,412,973	6,551,639	9,872,214	13,382,690
Plus Amount Funded by Long-Term Debt						7,000,000	-	26,000,000	-	42,000,000	-	-	-	-	-
Total Funds Available						12,907,295	7,886,119	28,788,269	24,393,580	45,110,190	24,528,857	3,412,973	6,551,639	9,872,214	13,382,690
Less Capital Improvement Plan			**95,447,556**	**65,888,200**	**29,559,356**	**7,735,519**	**7,735,519**	**7,735,519**	**24,080,333**	**24,080,333**	**24,080,333**	**-**	**-**	**-**	**-**
Ending Balance						5,171,777	150,601	21,052,750	313,247	21,029,856	448,524	3,412,973	6,551,639	9,872,214	13,382,690

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- UNFUNDED Capital Improvement Plan
Scenario: 2023 11 21 -- Scenario 1

WASTEWATER CIP

		Percent Growth	Percent Replacement	Total CIP/ Project	Total Growth	Total Replacement	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
NT-S1	Town Creek Phase IV 24" Section 1	21.0%	79.0%	$ 6,875,000	$ 1,443,750	$ 5,431,250	$ 2,291,667	$ 2,291,667	$ 2,291,667	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NT-S2	Town Creek Phase IV 12" Section 2	0.0%	100.0%	2,925,000	-	2,925,000	975,000	975,000	975,000	-	-	-	-	-	-	-
NT-S3	Town Creek V 24"	23.0%	77.0%	10,425,000	2,397,750	8,027,250	3,475,000	3,475,000	3,475,000	-	-	-	-	-	-	-
NT-S4	Upsize Lookout Line	20.0%	80.0%	3,838,000	767,600	3,070,400	1,279,333	1,279,333	1,279,333	-	-	-	-	-	-	-
NT-S5	Upsize Tri County Line	25.0%	75.0%	2,084,800	521,200	1,563,600	694,933	694,933	694,933	-	-	-	-	-	-	-
NT-S6	Cibolo West Main	83.0%	17.0%	16,213,000	13,456,790	2,756,210	5,404,333	5,404,333	5,404,333	-	-	-	-	-	-	-
NT-S7	Woman Hollering Creek Lift Station, Gravity Li	89.0%	11.0%	13,000,000	11,570,000	1,430,000	4,333,333	4,333,333	4,333,333	-	-	-	-	-	-	-
NT-SI-1	Decommission Tri County Lift Station	0.0%	100.0%	88,000	-	88,000	29,333	29,333	29,333	-	-	-	-	-	-	-
NT-SI-2	Decommission Corbett Lift Station	0.0%	100.0%	1,500,000	-	1,500,000	500,000	500,000	500,000	-	-	-	-	-	-	-
NT-SI-3	Decommission Sedona Lift Station	0.0%	100.0%	175,000	-	175,000	58,333	58,333	58,333	-	-	-	-	-	-	-
2030-S1	Hope Lane 8" Gravity Line	67.0%	33.0%	2,025,000	1,356,750	668,250	-	-	-	675,000	675,000	675,000	-	-	-	-
2030-S2	Old Wiederstein Rd 8"	5.0%	95.0%	1,338,000	66,900	1,271,100	-	-	-	446,000	446,000	446,000	-	-	-	-
2030-S3	Union Pacific RR 8" - Sec 1	10.0%	90.0%	2,563,000	256,300	2,306,700	-	-	-	854,333	854,333	854,333	-	-	-	-
2030-S4	Union Pacific RR 8" - Sec 2	12.0%	88.0%	400,000	48,000	352,000	-	-	-	133,333	133,333	133,333	-	-	-	-
2030-S5	Wiederstein Rd -- 8"	83.0%	17.0%	1,663,000	1,380,290	282,710	-	-	-	554,333	554,333	554,333	-	-	-	-
2030-S6	Schaefer Rd 8" Sec 1	33.0%	67.0%	4,913,000	1,621,290	3,291,710	-	-	-	1,637,667	1,637,667	1,637,667	-	-	-	-
2030-S7	Schaefer Rd 8" Sec 2	100.0%	0.0%	1,938,000	1,938,000	-	-	-	-	646,000	646,000	646,000	-	-	-	-
2030-S8	Aranda 8"	100.0%	0.0%	475,000	475,000	-	-	-	-	158,333	158,333	158,333	-	-	-	-
2030-S9	Weir Rd 10"	100.0%	0.0%	2,525,000	2,525,000	-	-	-	-	841,667	841,667	841,667	-	-	-	-
2030-S10	Trainer Hale Rd 10"	100.0%	0.0%	1,038,000	1,038,000	-	-	-	-	346,000	346,000	346,000	-	-	-	-
2030-S11	Ware Seguin Rd 8"	97.0%	3.0%	3,113,000	3,019,610	93,390	-	-	-	1,037,667	1,037,667	1,037,667	-	-	-	-
2030-S12	FM 1518 8"	40.0%	60.0%	400,000	160,000	240,000	-	-	-	133,333	133,333	133,333	-	-	-	-
2030-S13	I-10 8" Section 1	99.0%	1.0%	2,713,000	2,685,870	27,130	-	-	-	904,333	904,333	904,333	-	-	-	-
2030-S14	Boenig Drive 8"	29.0%	71.0%	2,963,000	859,270	2,103,730	-	-	-	987,667	987,667	987,667	-	-	-	-
2030-S15	N Greytown Rd 8"	52.0%	48.0%	1,275,000	663,000	612,000	-	-	-	425,000	425,000	425,000	-	-	-	-
2030-SI - 1	Friesenhahn West Line WW Upsize	22.0%	78.0%	8,175,000	1,798,500	6,376,500	-	-	-	2,725,000	2,725,000	2,725,000	-	-	-	-
2030-SI - 2	Fairlawn WW Upsize	9.0%	91.0%	1,375,000	123,750	1,251,250	-	-	-	458,333	458,333	458,333	-	-	-	-
2030-SI - 3	Cibolo Crossing WW Line Upsize	4.0%	96.0%	1,288,000	51,520	1,236,480	-	-	-	429,333	429,333	429,333	-	-	-	-
2030-SI - 4	Woodland Oak Drive Replacement	4.0%	96.0%	338,000	13,520	324,480	-	-	-	112,667	112,667	112,667	-	-	-	-
2030-SI - 5	Old Wiederstein WW Upsize	61.0%	39.0%	5,050,000	3,080,500	1,969,500	-	-	-	1,683,333	1,683,333	1,683,333	-	-	-	-
2030-SI - 6	Northcliffe Lift Station Upgrade	5.0%	95.0%	7,838,000	391,900	7,446,100	-	-	-	2,612,667	2,612,667	2,612,667	-	-	-	-
2030-SI - 7	Decommission Belmont Park Lift Station	0.0%	100.0%	463,000	-	463,000	-	-	-	154,333	154,333	154,333	-	-	-	-
	Future Project	0.0%	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	0.0%	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Future Project	0.0%	100.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Unfunded Wastewater CIP			**110,992,800**	**53,710,060**	**57,282,740**	**19,041,267**	**19,041,267**	**19,041,267**	**17,956,333**	**17,956,333**	**17,956,333**	**-**	**-**	**-**	**-**
				110,992,800												

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Percent Growth	Percent Replacement	Total CIP/ Project	Total Growth	Total Replacement	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- UNFUNDED Capital Improvement Plan															
Scenario: 2023 11 21 -- Scenario 1															
Water and Sewer Fund 202 -- Financing															
Beginning Balance						$ 3,320,378	$ 17,819,793	$ 793,244	$ 16,296,010	$ 389,990	$ 16,049,104	$ 221,454	$ 1,919,947	$ 3,715,243	$ 5,611,490
Plus Interest						99,611	534,594	23,797	488,880	11,700	481,473	6,644	57,598	111,457	168,345
Impact Fee Revenue															
Estimated Impact Fee						$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668
Annual LUEs						864	887	911	936	961	988	1,014	1,042	1,070	1,099
Total Impact Fees						1,441,071	1,480,124	1,520,235	1,561,433	1,603,748	1,647,210	1,691,849	1,737,698	1,784,790	1,833,158
Plus Contributions from Developers						-	-	-	-	-	-	-	-	-	-
Plus ARP						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Water Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Sewer Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Conributions from Water Reserves						-	-	-	-	-	-	-	-	-	-
Plus Conributions from Sewer Reserves						-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by W/WW Rate Revenue						-	-	-	-	-	-	-	-	-	-
Plus Funded from EDC						-	-	-	-	-	-	-	-	-	-
Plus Funded from TxDOT						-	-	-	-	-	-	-	-	-	-
Sub-Total						4,861,060	19,834,511	2,337,276	18,346,323	2,005,438	18,177,787	1,919,947	3,715,243	5,611,490	7,612,993
Plus Amount Funded by Long-Term Debt						32,000,000	-	33,000,000	-	32,000,000	-	-	-	-	-
Total Funds Available						36,861,060	19,834,511	35,337,276	18,346,323	34,005,438	18,177,787	1,919,947	3,715,243	5,611,490	7,612,993
Less Capital Improvement Plan			**110,992,800**	**53,710,060**	**57,282,740**	**19,041,267**	**19,041,267**	**19,041,267**	**17,956,333**	**17,956,333**	**17,956,333**	**-**	**-**	**-**	**-**
Ending Balance						17,819,793	793,244	16,296,010	389,990	16,049,104	221,454	1,919,947	3,715,243	5,611,490	7,612,993

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Percent Growth	Percent Replacement	Total CIP/ Project	Total Growth	Total Replacement	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- UNFUNDED Capital Improvement Plan															
Scenario: 2023 11 21 -- Scenario 1															
Total CIP															
Total Water Unfunded CIP			$ 95,447,556	$ 65,888,200	$ 29,559,356	$ 7,735,519	$ 7,735,519	$ 7,735,519	$ 24,080,333	$ 24,080,333	$ 24,080,333	$ -	$ -	$ -	$ -
Total Wastewater Unfunded CIP			110,992,800	53,710,060	57,282,740	19,041,267	19,041,267	19,041,267	17,956,333	17,956,333	17,956,333	-	-	-	-
Total Unfunded CIP			**206,440,356**	**119,598,260**	**86,842,096**	**26,776,785**	**26,776,785**	**26,776,785**	**42,036,667**	**42,036,667**	**42,036,667**	**-**	**-**	**-**	**-**
Water and Sewer Fund 202 -- Financing															
Beginning Balance						$ 6,640,756	$ 22,991,570	$ 943,845	$ 37,348,760	$ 703,237	$ 37,078,961	$ 669,978	$ 5,332,920	$ 10,266,883	$ 15,483,704
Plus Interest						199,223	689,747	28,315	1,120,463	21,097	1,112,369	20,099	159,988	308,006	464,511
Impact Fee Revenue															
Estimated Impact Fee						NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Annual LUEs						NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Impact Fees						3,928,377	4,039,313	4,153,385	4,270,681	4,391,293	4,515,315	4,642,843	4,773,975	4,908,815	5,047,468
Plus Contributions from Developers						-	-	-	-	-	-	-	-	-	-
Plus ARP						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Water Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Contributions from Sewer Impact Fees						-	-	-	-	-	-	-	-	-	-
Plus Conributions form Water Reserves						-	-	-	-	-	-	-	-	-	-
Plus Conributions form Sewer Reserves						-	-	-	-	-	-	-	-	-	-
Plus Amount Funded by W/WW Rate Revenue						-	-	-	-	-	-	-	-	-	-
Plus Funded from EDC						-	-	-	-	-	-	-	-	-	-
Plus Funded from TxDOT						-	-	-	-	-	-	-	-	-	-
Sub-Total						10,768,355	27,720,630	5,125,545	42,739,904	5,115,627	42,706,644	5,332,920	10,266,883	15,483,704	20,995,683
Plus Amount Funded by Long-Term Debt						**39,000,000**	**-**	**59,000,000**	**-**	**74,000,000**	**-**	**-**	**-**	**-**	**-**
Total Funds Available						49,768,355	27,720,630	64,125,545	42,739,904	79,115,627	42,706,644	5,332,920	10,266,883	15,483,704	20,995,683
Less Capital Improvement Plan			206,440,356	119,598,260	86,842,096	26,776,785	26,776,785	26,776,785	42,036,667	42,036,667	42,036,667	-	-	-	-
Ending Balance						**22,991,570**	**943,845**	**37,348,760**	**703,237**	**37,078,961**	**669,978**	**5,332,920**	**10,266,883**	**15,483,704**	**20,995,683**

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Future Debt Service											
Scenario: 2023 11 21 -- Scenario 1											
Debt Financing Variables											
Issuing Cost Percentage	1.0%										
Initial Reserve Cost Percentage	2.0%										
Interest Rate	3.00%										
Term (Years)	20										
Annual Reserve Years Funded	-										
Debt Issues											
Total											
Water	$ 75,000,000	$ 7,000,000	$ -	$ 26,000,000	$ -	$ 42,000,000	$ -	$ -	$ -	$ -	$ -
Wastewater	97,000,000	32,000,000	-	33,000,000	-	32,000,000	-	-	-	-	-
Total	172,000,000	39,000,000	-	59,000,000	-	74,000,000	-	-	-	-	-
Percent Growth-Related		69.0%	69.0%	69.0%	69.0%	69.0%	69.0%	69.0%	69.0%	69.0%	69.0%
Growth-Related Debt Issues											
Water	$ 51,773,091	$ 4,832,155	$ -	$ 17,948,005	$ -	$ 28,992,931	$ -	$ -	$ -	$ -	$ -
Wastewater	66,959,864	22,089,852	-	22,780,160	-	22,089,852	-	-	-	-	-
Total	**118,732,955**	**26,922,007**	**-**	**40,728,165**	**-**	**51,082,783**	**-**	**-**	**-**	**-**	**-**

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Series:	**2025**										
Principal	$ 26,922,007	$ -									
Issuing/Initial Reserve Costs	807,660										
Total Debt	27,729,668										
Interest Rate	3.0%										
Term	20										
P&I	1,863,869										
			1	2	3	4	5	6	7	8	9
Beginning Principal			27,729,668	26,697,688	25,634,750	24,539,923	23,412,251	22,250,750	21,054,403	19,822,166	18,552,962
Interest			831,890	800,931	769,042	736,198	702,368	667,522	631,632	594,665	556,589
Principal			$ 1,031,979	$ 1,062,939	$ 1,094,827	$ 1,127,672	$ 1,161,502	$ 1,196,347	$ 1,232,237	$ 1,269,204	$ 1,307,280
Interest			831,890	800,931	769,042	736,198	702,368	667,522	631,632	594,665	556,589
Annual Reserve			-	-	-	-	-	-	-	-	-
Total			$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869	$ 1,863,869
Percent Water/WW											
Water			17.9%	17.9%	17.9%	17.9%	17.9%	17.9%	17.9%	17.9%	17.9%
Wastewater			82.1%	82.1%	82.1%	82.1%	82.1%	82.1%	82.1%	82.1%	82.1%
Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service											
Principal			$ 185,227	$ 190,784	$ 196,507	$ 202,403	$ 208,475	$ 214,729	$ 221,171	$ 227,806	$ 234,640
Interest			149,314	143,757	138,033	132,138	126,066	119,812	113,370	106,735	99,901
Annual Reserve			-	-	-	-	-	-	-	-	-
Total			$ 334,541	$ 334,541	$ 334,541	$ 334,541	$ 334,541	$ 334,541	$ 334,541	$ 334,541	$ 334,541
Wastewater Debt Service											
Principal			$ 846,752	$ 872,155	$ 898,319	$ 925,269	$ 953,027	$ 981,618	$ 1,011,066	$ 1,041,398	$ 1,072,640
Interest			682,576	657,174	631,009	604,060	576,302	547,711	518,262	487,930	456,688
Annual Reserve			-	-	-	-	-	-	-	-	-
Total			$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329
Total Less Principal			682,576	657,174	631,009	604,060	576,302	547,711	518,262	487,930	456,688

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series: 2026

Principal	$ -									
Issuing/Initial Reserve Costs	-									
Total Debt	-									
Interest Rate	3.0%									
Term	20									
P&I	-									
				1	2	3	4	5	6	7	8
Beginning Principal				-	-	-	-	-	-	-	-
Interest				-	-	-	-	-	-	-	-
Principal				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest				-	-	-	-	-	-	-	-
Annual Reserve				-	-	-	-	-	-	-	-
Total				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Percent Water/WW											
Water				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service											
Principal				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest				-	-	-	-	-	-	-	-
Annual Reserve				-	-	-	-	-	-	-	-
Total				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Debt Service											
Principal				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest				-	-	-	-	-	-	-	-
Annual Reserve				-	-	-	-	-	-	-	-
Total				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Less Principal			-	-	-	-	-	-	-	-	-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series: 2027

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Principal	$ 40,728,165										
Issuing/Initial Reserve Costs	1,221,845										
Total Debt	41,950,010										
Interest Rate	3.0%										
Term	20										
P&I	2,819,700										
					1	2	3	4	5	6	7
Beginning Principal					41,950,010	40,388,811	38,780,775	37,124,499	35,418,534	33,661,391	31,851,533
Interest					1,258,500	1,211,664	1,163,423	1,113,735	1,062,556	1,009,842	955,546
Principal					$ 1,561,199	$ 1,608,035	$ 1,656,276	$ 1,705,965	$ 1,757,144	$ 1,809,858	$ 1,864,154
Interest					1,258,500	1,211,664	1,163,423	1,113,735	1,062,556	1,009,842	955,546
Annual Reserve					-	-	-	-	-	-	-
Total					$ 2,819,700	$ 2,819,700	$ 2,819,700	$ 2,819,700	$ 2,819,700	$ 2,819,700	$ 2,819,700
Percent Water/WW											
Water					44.1%	44.1%	44.1%	44.1%	44.1%	44.1%	44.1%
Wastewater					55.9%	55.9%	55.9%	55.9%	55.9%	55.9%	55.9%
Total					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service											
Principal					$ 687,986	$ 708,626	$ 729,884	$ 751,781	$ 774,334	$ 797,564	$ 821,491
Interest					554,593	533,954	512,695	490,798	468,245	445,015	421,088
Annual Reserve					-	-	-	-	-	-	-
Total					$ 1,242,579	$ 1,242,579	$ 1,242,579	$ 1,242,579	$ 1,242,579	$ 1,242,579	$ 1,242,579
Wastewater Debt Service											
Principal					$ 873,213	$ 899,410	$ 926,392	$ 954,184	$ 982,809	$ 1,012,293	$ 1,042,662
Interest					703,907	677,711	650,728	622,937	594,311	564,827	534,458
Annual Reserve					-	-	-	-	-	-	-
Total					$ 1,577,120	$ 1,577,120	$ 1,577,120	$ 1,577,120	$ 1,577,120	$ 1,577,120	$ 1,577,120
Total Less Principal					703,907	677,711	650,728	622,937	594,311	564,827	534,458

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series: 2028

Principal	$ -
Issuing/Initial Reserve Costs	-
Total Debt	-
Interest Rate	3.0%
Term	20
P&I	-

	1	2	3	4	5	6
Beginning Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Principal	$ -	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -
Percent Water/WW						
Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wastewater	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service						
Principal	$ -	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Debt Service						
Principal	$ -	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-	-
Annual Reserve	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -
Total Less Principal	-	-	-	-	-	-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Future Debt Service											
Scenario: 2023 11 21 -- Scenario 1											
Series: 2029											
Principal	$ 51,082,783										
Issuing/Initial Reserve Costs	1,532,483										
Total Debt	52,615,267										
Interest Rate	3.0%										
Term	20										
P&I	3,536,572										
							1	2	3	4	5
Beginning Principal							52,615,267	50,657,152	48,640,294	46,562,931	44,423,246
Interest							1,578,458	1,519,715	1,459,209	1,396,888	1,332,697
Principal							$ 1,958,114	$ 2,016,858	$ 2,077,364	$ 2,139,684	$ 2,203,875
Interest							1,578,458	1,519,715	1,459,209	1,396,888	1,332,697
Annual Reserve							-	-	-	-	-
Total							$ 3,536,572	$ 3,536,572	$ 3,536,572	$ 3,536,572	$ 3,536,572
Percent Water/WW											
Water							56.8%	56.8%	56.8%	56.8%	56.8%
Wastewater							43.2%	43.2%	43.2%	43.2%	43.2%
Total							100.0%	100.0%	100.0%	100.0%	100.0%
Water Debt Service											
Principal							$ 1,111,362	$ 1,144,703	$ 1,179,044	$ 1,214,415	$ 1,250,848
Interest							895,882	862,541	828,200	792,828	756,396
Annual Reserve							-	-	-	-	-
Total							$ 2,007,244	$ 2,007,244	$ 2,007,244	$ 2,007,244	$ 2,007,244
Wastewater Debt Service											
Principal							$ 846,752	$ 872,155	$ 898,319	$ 925,269	$ 953,027
Interest							682,576	657,174	631,009	604,060	576,302
Annual Reserve							-	-	-	-	-
Total							$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329	$ 1,529,329
Total Less Principal							682,576	657,174	631,009	604,060	576,302

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series: 2030

Principal	$ -
Issuing/Initial Reserve Costs	-
Total Debt	-
Interest Rate	3.0%
Term	20
P&I	-

	1	2	3	4
Beginning Principal	-	-	-	-
Interest	-	-	-	-
Principal	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Annual Reserve	-	-	-	-
Total	$ -	$ -	$ -	$ -
Percent Water/WW				
Water	0.0%	0.0%	0.0%	0.0%
Wastewater	100.0%	100.0%	100.0%	100.0%
Total	100.0%	100.0%	100.0%	100.0%
Water Debt Service				
Principal	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Annual Reserve	-	-	-	-
Total	$ -	$ -	$ -	$ -
Wastewater Debt Service				
Principal	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Annual Reserve	-	-	-	-
Total	$ -	$ -	$ -	$ -
Total Less Principal	-	-	-	-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series:	**2031**

Principal	$ -
Issuing/Initial Reserve Costs	-
Total Debt	-
Interest Rate	3.0%
Term	20
P&I	-

	1	2	3
Beginning Principal	-	-	-
Interest	-	-	-
Principal	$ -	$ -	$ -
Interest	-	-	-
Annual Reserve	-	-	-
Total	$ -	$ -	$ -
Percent Water/WW			
Water	0.0%	0.0%	0.0%
Wastewater	100.0%	100.0%	100.0%
Total	100.0%	100.0%	100.0%
Water Debt Service			
Principal	$ -	$ -	$ -
Interest	-	-	-
Annual Reserve	-	-	-
Total	$ -	$ -	$ -
Wastewater Debt Service			
Principal	$ -	$ -	$ -
Interest	-	-	-
Annual Reserve	-	-	-
Total	$ -	$ -	$ -
Total Less Principal	-	-	-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series: 2032

Principal	$ -										
Issuing/Initial Reserve Costs	-										
Total Debt	-										
Interest Rate	3.0%										
Term	20										
P&I	-										
										1	2
Beginning Principal										-	-
Interest										-	-
Principal										$ -	$ -
Interest										-	-
Annual Reserve										-	-
Total										$ -	$ -
Percent Water/WW											
Water										0.0%	0.0%
Wastewater										100.0%	100.0%
Total										100.0%	100.0%
Water Debt Service											
Principal										$ -	$ -
Interest										-	-
Annual Reserve										-	-
Total										$ -	$ -
Wastewater Debt Service											
Principal										$ -	$ -
Interest										-	-
Annual Reserve										-	-
Total										$ -	$ -
Total Less Principal										-	-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034

Input Area -- Future Debt Service
Scenario: 2023 11 21 -- Scenario 1

Series:	**2033**

Principal	$	-
Issuing/Initial Reserve Costs		-
Total Debt		-
Interest Rate		3.0%
Term		20
P&I		-

		1
Beginning Principal		-
Interest		-
Principal	$	-
Interest		-
Annual Reserve		-
Total	$	-
Percent Water/WW		
Water		0.0%
Wastewater		100.0%
Total		100.0%
Water Debt Service		
Principal	$	-
Interest		-
Annual Reserve		-
Total	$	-
Wastewater Debt Service		
Principal	$	-
Interest		-
Annual Reserve		-
Total	$	-
Total Less Principal		-

Date: 11/25/2024

CITY OF SCHERTZ
WATER/WW IMPACT FEE UTILITY REVENUE CREDIT CALCULATION

	Input Area	1 2025	2 2026	3 2027	4 2028	5 2029	6 2030	7 2031	8 2032	9 2033	10 2034
Input Area -- Future Debt Service											
Scenario: 2023 11 21 -- Scenario 1											
Series:	**Total Future Debt Service**										
Water Future Debt Service											
Total											
Principal		$ -	$ 185,227	$ 190,784	$ 884,493	$ 911,028	$ 2,049,721	$ 2,111,213	$ 2,174,549	$ 2,239,786	$ 2,306,979
Interest		-	149,314	143,757	692,627	666,092	1,534,643	1,473,151	1,409,814	1,344,578	1,277,384
Annual Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	334,541	334,541	1,577,120	1,577,120	3,584,364	3,584,364	3,584,364	3,584,364	3,584,364
Wastewater Future Debt Service											
Total											
Principal		$ -	$ 846,752	$ 872,155	$ 1,771,533	$ 1,824,679	$ 2,726,171	$ 2,807,956	$ 2,892,195	$ 2,978,961	$ 3,068,330
Interest		-	682,576	657,174	1,334,916	1,281,770	1,909,606	1,827,821	1,743,582	1,656,817	1,567,448
Annual Reserve		-	-	-	-	-	-	-	-	-	-
Total		-	1,529,329	1,529,329	3,106,449	3,106,449	4,635,777	4,635,777	4,635,777	4,635,777	4,635,777

APPENDIX 33 - IMPACT FEE COMPARISON SOURCES

CITY OF BOERNE - 2023

EXHIBIT C

SCHEDULE OF MAXIMUM IMPACT FEES

UTILITY	CALCULATED FEE	RATE CREDIT	MAXIMUM FEE
WATER	$3,294	$786	$2,509
WASTEWATER	$5,637	$517	$5,120

EXHIBIT C1
IMPACT FEES BY METER SIZE
ASSESSED BEGINNING May 23, 2023

METER SIZE	LUE'S PER METER	WATER FEE	WASTEWATER FEE	TOTAL FEE
5/8"	1.0	$2,509.00	$5,120.00	$7,629.00
3/4"	1.5	$3,763.50	$7,680.00	$11,443.50
1"	2.5	$6,272.50	$12,800.00	$19,072.50
1 1/2"	5.0	$12,545.00	$25,600.00	$38,145.00
2" Non-turbine	8.0	$20,072.00	$40,960.00	$61,032.00
2" Compound	8.0	$20,072.00	$40,960.00	$61,032.00
2" Turbine	10.0	$25,090.00	$51,200.00	$76,290.00
3" Compound	16.0	$40,144.00	$81,920.00	$122,064.00
3" Turbine	25.0	$62,725.00	$128,000.00	$190,725.00
4" Compound	25.0	$62,725.00	$128,000.00	$190,725.00
4" Turbine	42.0	$105,378.00	$215,040.00	$320,418.00
6" Compound	50.0	$125,450.00	$256,000.00	$381,450.00
6" Turbine	92.0	$230,828.00	$471,040.00	$701,868.00
8" Turbine	160.0	$401,440.00	$819,200.00	$1,220,640.00
10" Turbine	250.0	$627,250.00	$1,280,000.00	$1,907,250.00
12" Turbine	330.0	$827,970.00	$1,689,600.00	$2,517,570.00

EXHIBIT C2
IMPACT FEES BY METER SIZE
ASSESSED DECEMBER 10, 2019, to May 22, 2023

METER SIZE	LUE'S PER METER	WATER FEE	WASTEWATER FEE	TOTAL FEE
5/8"	1.0	$5,743.00	$3,814.00	$9,557.00
3/4"	1.5	$8,614.50	$5,721.00	$14,335.50
1"	2.5	$14,357.50	$9,535.00	$23,892.50
1 1/2"	5.0	$28,715.00	$19,070.00	$47,785.00
2" Non-turbine	8.0	$45,944.00	$30,512.00	$76,456.00
2" Compound	8.0	$45,944.00	$30,512.00	$76,456.00
2" Turbine	10.0	$57,430.00	$38,140.00	$95,570.00

NEW BRAUNFELS UTILITIES - 2022

EXECUTIVE SUMMARY

In 2021, New Braunfels Utilities (NBU), authorized Freese and Nichols, Inc. (FNI) to perform an impact fee analysis on the water and wastewater systems. The purpose of this report is to summarize the methodology used in the development and calculation of water and wastewater impact fees for NBU. The methodology used herein satisfies the requirements of the Texas Local Government Code Section 395 for the update of water and wastewater impact fees.

As part of this study, land use assumptions, growth projections, and water/wastewater loading criteria from the *2021 Water & Wastewater Master Plan Update* by FNI were used to develop 10-year load projections for both the water and wastewater systems. Impact fee capital improvements plans (CIP) were developed for both systems to serve projected growth through 2032. The hydraulic models of the water and wastewater systems, along with pumping and storage planning criteria developed by FNI, were employed to calculate the percentage of each project's capacity projected to be utilized in the 10-year planning period (2022-2032). A summation of each project's estimated cost, including financing costs less credits for existing projects partially funded through rate increases, multiplied by the percentage of that project being utilized in the 10-year planning period was used to calculate a total impact fee eligible CIP cost for both water and wastewater. These costs were divided by the projected growth in living unit equivalents (LUE) for water and wastewater, respectively, to determine the maximum allowable impact fees. **Table ES-1** and **Table ES-2** summarize the maximum allowable impact fee calculations for water and wastewater, respectively. **Table ES-3** shows the maximum allowable impact fee for each meter size distributed by NBU.

Table ES-1 Maximum Water Impact Fee Calculation

Water Impact Fee	
Total Eligible Capital Improvement Costs	$228,540,978
Total Eligible Financing Costs	$168,389,936
Total Eligible Impact Fee Costs	$396,930,914
Total Impact Fee Credits	($837,433)
Maximum Allowable Cost	$396,093,481
Growth in Service Units	20,367
Maximum Allowable Water Impact Fee	**$19,448**

Table ES-2 Maximum Wastewater Impact Fee Calculation

Wastewater Impact Fee	
Total Eligible Capital Improvement Costs	$85,710,012
Total Eligible Financing Costs	$37,415,837
Total Eligible Impact Fee Costs	$123,125,849
Total Impact Fee Credits	($2,813,220)
Maximum Allowable Cost	$120,312,629
Growth in Service Units	19,269
Maximum Allowable Wastewater Impact Fee	**$6,244**

Table ES-3 Maximum Allowable Impact Fee by Meter Size

Meter Size	Maximum Flow Rate for Continuous Duty (gallons per minute)	Service Unit Equivalent	Maximum Allowable Water	Maximum Allowable Wastewater	Maximum Allowable Total
5/8"	10	1.0	$19,448	$6,244	$25,692
1"	25	2.5	$48,620	$15,610	$64,230
1 1/2"	50	5.0	$97,240	$31,220	$128,460
2"	80	8.0	$155,584	$49,952	$205,536
3"	175	17.5	$340,340	$109,270	$449,610
4"	300	30.0	$583,440	$187,320	$770,760
6"	675	67.5	$1,312,740	$421,470	$1,734,210
8"	2,400	240.0	$4,667,520	$1,498,560	$6,166,080
10"	3,500	350.0	$6,806,800	$2,185,400	$8,992,200

CITY OF SEGUIN - 2023

EXECUTIVE SUMMARY

1.0 Background

In August 2022, the City of Seguin, Texas (City), authorized Freese and Nichols, Inc. (FNI) to perform an impact fee analysis on the City's water and wastewater systems, including a portion of the Spring Hills Water Supply Corporation (SHWSC) Service Area that will be transferred to the City as part of the ongoing Certificate of Convenience and Necessity (CCN) Transfer. The purpose of this report is to summarize the methodology used in the development and calculation of water and wastewater impact fees for the City of Seguin. The methodology used herein satisfies the requirements of the Texas Local Government Code Section 395 for the establishment and update of water and wastewater impact fees.

2.0 Land Use Assumptions

Population and land use are important elements in the analysis of water and wastewater systems. Through collaboration between FNI and the City, FNI developed growth projections using land use assumptions from the ongoing Seguin Comprehensive Plan and proposed development according to the City's Planning Department to estimate service connections for the 2023 and 2033 planning periods. **Table ES-1** presents the growth projections for the City of Seguin Water and Wastewater Service Areas including the CCN area to be transferred from SHWSC to the City, hereafter referred to as the "Transfer Area."

Table ES-1: Growth Projections

Service Area	2023 Connections	2033 Connections	Growth Rate
Existing Water	*8,272*	*11,012*	*2.90%*
Transfer Area	*1,305*	*7,370*	*18.90%*
Water Total	**9,577**	**18,382**	**6.74%**
Wastewater Total	**10,741**	**28,319**	**10.18%**

3.0 Capital Improvement Plan

Water and wastewater impact fee capital improvement plans (CIP) were developed for the City of Seguin based on the land use assumptions and growth projections. The recommended improvements will provide the required capacity to meet projected water demands and wastewater flows through 2033. The CIPs are based on recommendations from the 2022 Water and Wastewater Master Plans and include improvements identified to provide service to the Transfer Area. For each existing or proposed project, the impact fee eligible cost is calculated as a percentage of the project cost, based upon the portion of

the project's capacity required to serve growth projected to occur between 2023 and 2033, the 10-year period used for impact fee analysis. The cost associated with the portion of projects required to serve growth beyond this 10-year period are not included in the current impact fee calculations but will be eligible for impact fee cost recovery in the next impact fee update. The total cost for each eligible project includes the project's capital cost to serve 10-year growth, the projected finance cost for the capital improvements, and the consultant cost for preparing and updating the CIP. **Table ES-2** shows a summary of the total capital cost and impact fee-eligible cost for all Impact Fee CIP projects for the Water and Wastewater Service Areas.

Table ES-2: CIP Cost Summary

Service Area	Total Capital Cost of Impact Fee Eligible Projects	Total 10-Year (2023-2032) Cost of Impact Fee Eligible Projects
Water	$173,881,062	$87,766,441
Wastewater	$339,567,626	$194,769,279

4.0 Impact Fee Analysis

According to Chapter 395 of the Texas Local Government Code, the maximum impact fee may not exceed the amount determined by dividing the cost of required capital improvements by the total number of service units attributed to new development during the impact fee eligibility period. A water service unit is defined as the service equivalent to a water-only connection or a water/wastewater connection for a single-family residence. A wastewater service unit is defined as the service unit equivalent to a water/wastewater connection for a single-family residence. The current impact fee ordinance was adopted in 2020. This ordinance set the water impact fee for a single-family meter at $1,386.86 including a pass-through fee of $354.54 from Schertz-Seguin Local Government Corporation (SSLGC) and the wastewater impact fee for a single-family meter at $7,757.77. This project is an update to the 2020 ordinance. **Table ES-3** displays the updated maximum allowable impact fee per service unit for the Water and Wastewater Service Areas, including the $354.54 SSLGC pass-through fee.

Table ES-3: Maximum Allowable Impact Fees

Service Area	Maximum Allowable Impact Fee Per Service Unit
Water	$7,308
Wastewater	$9,250
Sub-Total	**$16,558**
SSLGC Water Supply Impact Fee	$354
Total Maximum Allowable Impact Fee	**$16,912**

CITY OF SAN MARCOS - 2018

Table 8.
Derivation of Alternative Maximum Water and Wastewater Impact Fee Amounts

Item	Capital Cost of New Service per LUE	Optional Adjustments		Option A	Option B	Highest of Option A or B
		Option A Rate Credit	Option B 50% Cost Adjustment			
WATER						
Supply	$ 2,495	$ 208	$ 1,247	$ 2,287	$ 1,247	
Treatment	609	10	305	599	305	
Pumping	128	18	64	110	64	
Ground Storage	298	1	149	297	149	
Elevated Storage	163	8	82	155	82	
Transmission	455	113	228	342	228	
Allocated Impact Fee Study Cost	10			10	10	
Total Water	$4,159	$358	$2,074	$3,801	$2,085	**$3,801**
WASTEWATER						
Treatment	$ 1,470	$ 86	$ 735	$ 1,385	$ 735	
Pumping	705	78	352	627	352	
Interceptors	774	112	387	662	387	
Allocated Impact Fee Study Cost	10			10	10	
Total Wastewater	$2,960	$276	$1,475	$2,684	$1,485	**$2,684**
TOTAL WATER/WASTEWATER	$7,119	$634	$3,549	$6,485	$3,570	**$6,485**

The fee methodology was replicated for each major facility type in the utility system (e.g., supply, treatment, pumping, elevated storage, ground storage, and transmission) so that the total fee amount is the sum of the component facility fees. This provides a basis for extending the fee to wholesale customers of the City or granting fee offsets if a developer cost-participates with the City on CIP projects.

For comparison purposes, the current impact fees of other near-by cities are listed in Table 9.

CITY OF AUSTIN - 2023

I. INTRODUCTION

Austin Water (AW) has developed this periodic impact fee update in close collaboration with the Austin City Council appointed Impact Fee Advisory Committee (IFAC) and other City of Austin (City) departments in accordance with state law. This required 5-year update takes a fresh look at Land Use Assumptions (LUA) and the impact fee Capital Improvement Plan (CIP) that will serve new development in the next 10 years. The basic requirements for determining the costs "Necessitated by and attributed to" new development are prescribed in the Impact Fee Act, Section 395.016 of the Texas Local Government Code. These requirements state that facility capacity that will be used by new growth and its cost are determined by first projecting the demand on the system (the LUA), and then deriving the facility plan for serving that demand (the CIP). The end-products are the maximum allowable impact fees for water and wastewater, which reflect the calculated cost of serving new growth that is not recouped in new customer rate payments. The law also sets the terms of fee assessment for a given tract of land.

The actual fees collected, up to the maximum allowable fee, are the purview of the Austin City Council. AW is proposing new collected fees for consideration via the public hearing mandated by the impact fee regulations. These proposed fees are presented in Section III. Subsequent to the hearing, Austin City Council will consider enacting an ordinance adopting new fees and, if approved, that ordinance will be appended to this document.

As detailed in the LUA section of this report, Austin continues to be one of the fastest growing cities in the country, with the projected 10-year growth estimated to be approximately 88,000 service units, in an impact fee service area that has not changed significantly from the 2018 update.

As detailed in the CIP section of this report, Austin's investments in infrastructure necessitated by and attributed to growth are planned to exceed $678M for water and $524M for wastewater, a combined increase of 24% over the 2018 10-year capital improvements program plan, which includes a notable investment in new wastewater treatment plant capacity.

An additional factor in calculating the new maximum allowable fees is a credit for growth project revenues AW is projected to collect from projected 10-year growth customers for receiving water and wastewater services, which, within the context of impact fees, may be referred to as a rate revenue credit. To avoid double charging new customers, the law requires that monies paid by new users toward the growth projects in the form of rates be subtracted from the 10-year growth project costs. Similar to the previous update in 2018, the rate revenue credit amount is calculated for Austin-specific conditions resulting in a credit of approximately 41% and is detailed in the CIP document.

The final maximum allowable fee for a single service unit was calculated to be $4,882 for water and $2,969 for wastewater.

II. ASSESSED FEES

The Impact Fee Act provides what is called fee assessment in order to set the timing for establishing fees for a given tract of land. It states that impact fees must be assessed on all property no later than the time of subdivision (with certain exceptions where development occurs without the need for subdivision). Accordingly, the assessed fees for a particular lot are those in effect at the time of subdivision recordation. After 1990 the impact fee update reports and ordinances included the assessed fee separate from the maximum allowable and collected fees. The assessed fee remained constant until the 2007 update. Since then, the assessed fee is deemed to be the maximum allowable amount, thereby keeping open the option of setting collected fees up to the maximum allowable fee in effect at the time a subdivision plat is recorded.

III. COLLECTED FEES

After the required public hearing and Austin City Council's adoption of the LUA and CIP periodic update, Council considers the adoption of the ordinance that sets the impact fees to be assessed and collected at the time of tap sale for water meter purchase and/or wastewater service. The collected fees are generally referred to as Austin's water and wastewater impact fees. Historically, the collected amounts have been set by ordinance at amounts lower than the maximum allowable fees. The collected fees are proposed to be $4,800 for water and $2,900 for wastewater.

SAWS - 2024

March 18, 2024

TO INTERESTED PARTIES:

Texas Local Government Code Chapter 395 necessitates the updating of the San Antonio Water System (SAWS) impact fees by June 2024. The Capital Improvements Advisory Committee (CIAC), SAWS staff, and consultant Carollo Engineers began the update process for all water and wastewater impact fees in July 2023, and the CIAC finalized its recommendations in a findings report on January 31, 2024. The findings report and all other CIAC meeting documents are available at: www.saws.org/CIAC .

The update involves a projection of increased demand and resulting increased capacity in the water and wastewater systems for the next ten-year planning period. The costs associated with the capacity necessary to serve the projected growth determine the impact fee rate. The CIAC recommended impact fees are show below.

SUMMARY OF RECOMMENDED IMPACT FEES

Impact Fee Component	Impact Fee ($/EDU)		Fee Change	
	Current	Recommended	$	%
Water Supply	$ 2,706	$ 2,592	$ (114)	-4%
Water Flow	$ 1,188	$ 1,368	$ 180	15%
Water System Development				
High Elevation	$ 1,203	$ 2,027	$ 824	68%
Middle Elevation	$ 1,014	$ 1,744	$ 730	72%
Low Elevation	$ 855	$ 1,510	$ 655	77%
Wastewater Treatment				
Medio Creek	$ 1,222	$ 1,527	$ 305	25%
Clouse / Leon Creek	$ 651	$ 1,105	$ 454	70%
Wastewater Collection				
Medio Creek	$ 861	$ 1,836	$ 976	113%
Upper Medina	$ 1,422	$ 1,702	$ 280	20%
Lower Medina	$ 520	$ 768	$ 248	48%
Upper Collection	$ 2,800	$ 4,436	$ 1,636	58%
Middle Collection	$ 2,013	$ 2,792	$ 779	39%
Lower Collection	$ 902	$ 1,138	$ 236	26%
Totals	***$ 7,227***	***$ 8,919***	***$ 1,692***	***23%***

The recommended impact fees were approved by the SAWS Board of Trustees on March 5, 2024. It is anticipated that the San Antonio City Council will hold a public hearing and consider adoption of the recommended impact fees on May 16, 2024. When the recommended impact fees are approved by the San Antonio City Council, they are expected to become effective on June 1, 2024.

The determination on whether current impact fees or the recommended impact fees will be charged for service to a particular property is based on the date of plat recordation. In accordance with current state law, the impact fees in effect at the time the plat is recorded are the fees that will be charged. An individual may pay current impact fees for a property prior to plat recordation under the following conditions:

- The plat has been approved by the Planning Commission,
- All impact fees are paid prior to the effective date of the new impact fees.

If you have any questions concerning the update process, please do not hesitate to contact me at tlehmann@saws.org, 210-233-3492, or Bob Johnson at bobby.johnson@saws.org, 210-233-3493.

Sincerely,

Tracey B. Lehmann, P.E.
Interim Vice President
Engineering and Construction

CITY OF PFLUGERVILLE - 2023

Impact Fees

Effective January 10, 2023

Reference Ordinance No. 1577-23-01-10

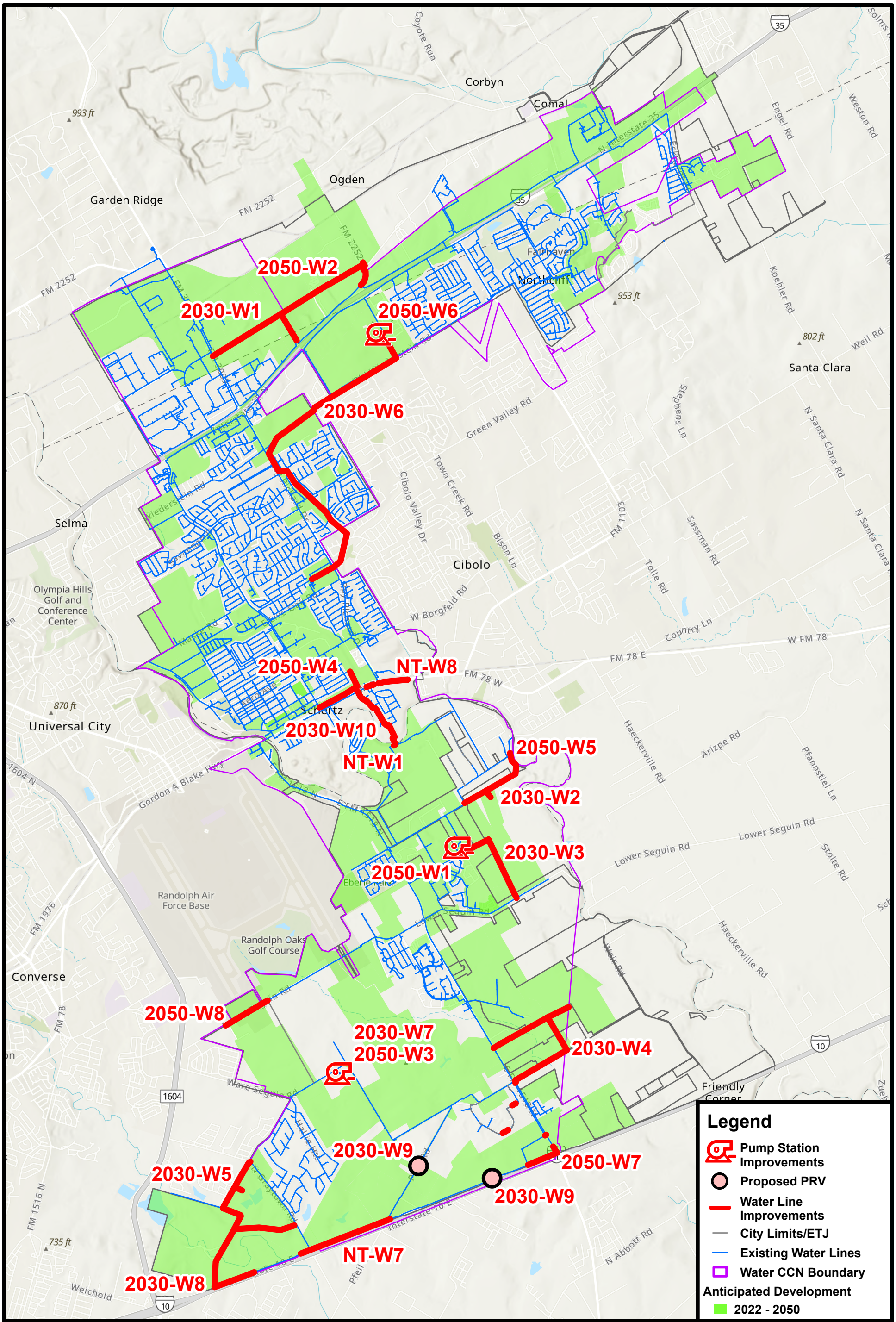
Listed below are the Water and Wastewater Impact Fees, the water meter deposits and the Water and Wastewater tap fees

Meter Size	Service Units
5/8" Displacement	1.0
3/4" Displacement	1.7
1" Displacement	2.7
1 1/2" Displacement	3.3
2" Displacement	6.7
3" Compound	21.3
4" Compound	33.3
4" Combination	46.7
6" Compound	66.7
6" Combination	106.7
8" Combination	186.7
10” Combination	293.3

Service Area	Maximum Allowable Impact Fee Per Service Unit
Water	$14,713
Wastewater Service Area 1	$1,316
Wastewater Service Area 2	$15,136
Total in Wastewater Service Area 1	**$16,029**
Total in Wastewater Service Area 2	**$29,849**

City of Pflugerville Water and Wastewater Tap Fees:

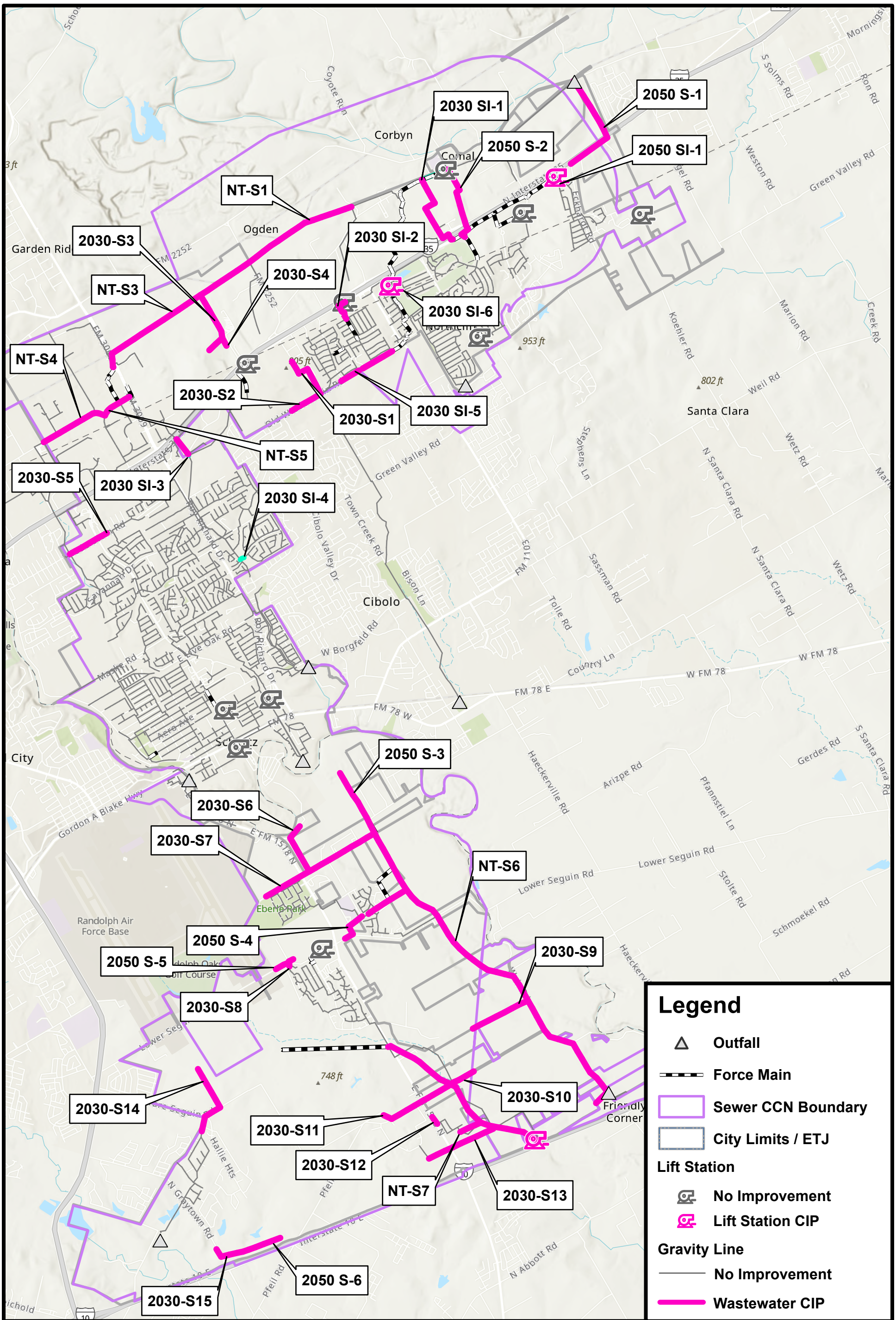
Water Meter Deposit	$ 125
Water Tap Fee	$ 250
Wastewater Tap Fee	$ 250



WATER IMPACT FEE CIP MAP

Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.



WASTEWATER IMPACT FEE CIP MAP

LAN
Planning
Engineering
Program Management

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

N W E S

0 3,750 7,500 15,000 Feet

SCHERTZ | COMMUNITY SERVICE OPPORTUNITY

March 5, 2025

The Honorable Ralph Guttierez, Mayor
and Members of the Schertz City Council
City of Schertz
1400 Schertz Parkway
Schertz, TX 78154

RE: Capital Improvements Advisory Committee's Written Comments on the Proposed Amendments to the Land Use Assumptions, Capital Improvements Plan and Impact Fee(Water and Wastewater Impact Fees)

Dear Mayor Guttierez and Members of the City Council:

The City of Schertz Capital Improvements Advisory Committee (CIAC) has worked with City staff and the consulting firm of Lockwood, Andrews, and Newnam, Inc., (LAN), on the guiding documents and policy considerations for updates to the City's Water and Wastewater Impact Fee program to potentially be implemented by the City. The CIAC met on January 22, 2025, and held a public hearing for a presentation, discussion, and possible action to approve a recommendation regarding an update to the City of Schertz Water and Wastewater Land Use Assumptions, Capital Improvements Plans, and Impact Fees to be assessed. In accordance with Texas Local Government Code (TLGC) Chapter 395, the CIAC is tasked with providing a recommendation to City Council regarding Utility Impact Fees. After consideration of the Land Use Assumptions, Capital Improvement Plans for Water and Wastewater Facilities, the Impact Fee Study Report prepared by LAN, and input gathered and presented by staff, the CIAC recommends the following:

- Adopt the Water and Wastewater Land Use Assumptions and Capital Improvements Plans as presented and recommended by staff.

- Assess the impact fees at the maximum amount, but with a phase in schedule as follows:

  - Adoption of the Water Impact Fee rate per living unit equivalent (LUE) for development of $4,407 during the first year of the program, $6,610 during the second year, and $8,814 during the third year until updated. Those rates represent 50%, 75%, and 100% of the calculated maximum assessable rates to be charged in years one, two, and three of implementation, respectively.

  - Adoption of the Wastewater Impact Fee rate per living unit equivalent (LUE) for development of $2,778 during the first year of the program, $4,167 during the second year, and $5,556 during the third year until updated. Those rates represent 50%, 75%, and 100% of the calculated maximum assessable rates to be charged in years one, two, and three of implementation, respectively.

The CIAC recommends that, while the maximum assessable fees will be assessed at the time of final plat recordation effective immediately upon ordinance adoption, implementation of actual charges of the proposed updated amounts begin after a grace period determined by City Council.

The CIAC agreed that the Implementation of the Impact Fee Program as described above is necessary to assist in the funding for critical water and wastewater projects needed to accommodate future growth, while maintaining the quality of life envisioned by City residents in the Comprehensive Plan.

The approved Minutes of the January 22, 2025, CIAC meeting are attached for reference.

Sincerely,

Glen Outlaw
Chairman, CIAC

Enclosure
cc: Steve Williams, City Manager

CAPITAL IMPROVEMENT ADVISORY COMMITTEE MINUTES
January 22, 2025

The Schertz Capital Improvement Advisory Committee convened on January 22, 2025 at 6:00 p.m. at the Municipal Complex, Council Chambers, 1400 Schertz Parkway Building #4, Schertz, Texas.

Present: Glen Outlaw, Chairman; Richard Braud, Vice Chairman; Tamara Brown, Commissioner; John Carbon, Commissioner; Clayton Wallace, Commissioner; Bryan Jones, Commissioner; Mark Penshorn, Commissioner

Absent: Roderick Hector, Commissioner; Judy Goldick, Commissioner; Patrick McMaster, Commissioner

Staff present: Brian James, Deputy City Manager
Lesa Wood, Director of Planning & Community Development
Larry Busch, Public Works Director
Kathryn Woodlee, City Engineer
Daisy Marquez, Planner
Sarah Rodriguez, Administrative Assistant

1. **CALL TO ORDER / ROLL CALL THE CAPITAL IMPROVEMENT ADVISORY COMMITTEE MEETING**

Chairman Outlaw called the meeting to order at 6:25 pm.

2. **SEAT ALTERNATE TO ACT IF REQUIRED**

Commissioner Wallace was seated as alternate.

3. **HEARING OF RESIDENTS**

This time is set aside for any person who wishes to address the Planning and Zoning Commission. Each person should fill out the Speaker's register prior to the meeting. Presentations should be limited to no more than three (3) minutes. Discussion by the Commission of any item not on the agenda shall be limited to statements of specific factual information given in response to any inquiry, a recitation of existing policy in response to an inquiry, and/or a proposal to place the item on a future agenda. The presiding officer, during the Hearing of Residents portion of the agenda, will call on those persons who have signed up to speak in the order they have registered.

No one spoke.

4. **PUBLIC HEARING:**

A. Hold a public hearing for a presentation, discussion, and possible action to approve a recommendation regarding an update to the City of Schertz Water and Wastewater Land Use Assumptions, Capital Improvements Plans, and Impact Fees to be assessed.

Mrs. Woodlee provided a presentation.

Chairman Outlaw opened the Public Hearing at 6:59 pm
No one spoke.
Chairman Outlaw closed the Public Hearing at 6:59 pm.

Motioned by Commissioner Clayton Wallace, seconded by Commissioner Tamara Brown to recommend approval of City of Schertz Water and Wastewater Land Use Assumptions, Capital Improvement Plans, and Impact Fees to be assessed at the maximum amount with phasing as proposed by staff and effective date determined by City Council to City Council. Vice Chairman Braud voted nay because they want the implementation of the maximum fees to be set with City Council adoption without a phasing period.

Vote: 6- 1 Passed

NAY: Vice Chairman Richard Braud

5. **ADJOURNMENT OF THE CAPITAL IMPROVEMENT ADVISORY COMMITTEE MEETING**

Chairman Outlaw adjourned the regular meeting at 7:50 pm.

Chairman, Planning and Zoning Commission

Recording Secretary, City of Schertz

RESOLUTION NO. 25-R-017

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS, SETTING A DATE FOR A PUBLIC HEARING TO CONSIDER ADOPTION OF AMENDED LAND USE ASSUMPTIONS, CAPTIAL IMPROVEMENT PLANS, AND WATER AND WASTEWATER IMPACT FEES

WHEREAS, Chapter 395, Texas Local Government Code, provides procedures for preparing and amending land use assumptions, capital improvement plans, and impact fees for water and wastewater utilities; and

WHEREAS, the City of Schertz (the "City") has determined it necessary to review current plans and fees and consider amendments; and

WHEREAS, the City of Schertz has appointed a Capital Improvement Advisory Committee which is charged to advise City Council on such matters; and

WHEREAS, the City Council of Schertz desires to schedule a public hearing on proposed amendments to the land use assumptions, capital improvement plans, and water and wastewater impact fees in accordance with Chapter 395.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS THAT:

Section 1. The City Council hereby schedules a public hearing on the land use assumptions, capital improvement plans, and water and wastewater impact fees for 6:00 pm, March 18, 2025, at Council Chambers, 1400 Schertz Parkway, Schertz Texas.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject

matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this 4th day of February, 2025.

CITY OF SCHERTZ, TEXAS

Ralph Gutierrez, Mayor

ATTEST:

Sheila Edmondson, City Secretary

Legal Notices

Legals/Public Notices

CITY OF CASTLE HILLS
BOARD OF ADJUSTMENT
PUBLIC HEARING
FEBRUARY 24, 2025, 5:30 PM

The Board of Adjustment will convene a public hearing on Monday, February 24, 2025, at 5:30 pm at City Hall, 209 Lemonwood Drive, Castle Hills, Texas to consider a request for variances.
A request from Frank Telles for a variance for encroaching on the side yard setbacks, on a property located at 117 S. Winston Lane, BLK 2, MID 108.21' OF LOT 2, CB 221, contrary to "Sec. 50-394. - Area regulations. ...(b)Side yard. The minimum side yard setbacks for all buildings and structures shall be 25 feet" of the Castle Hills local Code of Ordinances.
A request from Albert Kohansamad for a variance for impervious coverage exceeding maximum allowable, on a property located at 204 Glentower Dr., BLK 4, LOT 3, NCB 182, contrary to "Sec. 50-64. - Area regulations. (e)Buildings. Buildings and structures on any one lot must not cover more than one-third of the entire lot area" of the Castle Hills local Code of Ordinances.
A request from Lee Finklea for a variance for a fence in the required front yard higher than three feet, on a property located at 126 Fox Hall Lane, BLK 6, LOT 9 EXC SE IRR 20' STRIP, CB 5778, contrary to "Sec. 50-66. - Fences. (a) Fences in the required front yard may not be higher than three feet and may not be constructed of materials other than wood, wrought iron, brick, stone, stucco or finished concrete..." of the Castle Hills local Code of Ordinances.
The City of Castle Hills City Hall is wheelchair-accessible and accessible parking spaces are available. Requests for accommodation or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (210) 342-2341.

CITY OF SCHERTZ
NOTICE OF PUBLIC HEARINGS
NOTICE OF PUBLIC HEARING ON AMENDMENT OF IMPACT FEES
Municipal Complex Council Chambers
6:00pm, March 18, 2025

The City of Schertz City Council will convene a public hearing on **Tuesday, March 18th, 2025** at **6:00 p.m.** located at the Municipal Complex Council Chambers, 1400 Schertz Parkway, Building #4, Schertz, Texas to consider amendments to land use assumptions, capital improvement plans, and impact fees for water and wastewater.

Any member of the public has the right to appear at the public hearing and present evidence for or against the amendments. More information, including the detailed report to be reviewed by the City Council, can be found at Schertz.com. Questions may be directed to Kathryn Woodlee, City Engineer (210) 619-1820.

CITY OF SCHERTZ
NOTICE OF PUBLIC HEARINGS

The City of Schertz City Council will conduct public hearings on **Tuesday, March 4th, 2025 at 6:00 p.m.** located at the Municipal Complex Council Chambers, 1400 Schertz Parkway, Building #4, Schertz, Texas to consider and act upon the following items:

Ord. 25-S-007 - Conduct a public hearing and consider a request for a Specific Use Permit to allow Automobile Repairs and Service, Major in General Business District (GB), on approximately 0.4 acres of land, more specifically known as a portion of Guadalupe County Property Identification Number 121092, generally located 1,092 feet southwest of the intersection of IH-35 N Access Road and FM 1103, City of Schertz, Guadalupe County, Texas.

Ord. 25-S-008 – Conduct a public hearing and consider a request to rezone approximately 4.3 acres of land from Manufacturing – Light District (M-1) and Single-Family Residential District (R-6) to General Business District (GB) known as Comal County Property Identification Number 75307, also known as 7444 FM 482, City of Schertz, Comal County, Texas

Ord. 25-S-009 - Conduct a public hearing and consider a request for a Specific Use Permit to allow a Nursery, Major on approximately 4.3 acres of land known as Comal County Property Identification Number 75307, also known as 7444 FM 482, City of Schertz, Comal County, Texas

Ord. 25-S-010 – Conduct a public hearing and consider amendments to the City of Schertz Comprehensive Plan to incorporate updated Water and Wastewater Master Plans.

Anyone with an interest is invited to attend this public hearing.

CITY OF UNIVERSAL CITY
LEGAL NOTICE

The following ordinance, having been read once, will be considered further at the Tuesday, February 18, 2024 City Council Meeting.

Ordinance No. 655-T-2025
(PC 620 SU 028)
An ordinance approving a Specific Use Permit to Jose ("Alex") Barrera for an Accessory Residential Unit use in an R-OT "Old Town Residential" District on property located at 436-438 E. Wright Boulevard, Universal City, TX (CB 5768A BLK 59 LOT 9 & LOT E 23.97 FT of 12A); providing for non-severability; and establishing an effective date.

MARIBEL GARCIA
Deputy City Clerk

CITY OF UNIVERSAL CITY
LEGAL NOTICE

The following ordinance, having been read twice, was passed on second reading.

Ordinance 655-T-2024 (PC 616 SU 027)
An ordinance approving a Specific Use Permit to Katia Martinez for an Accessory Dwelling Unit use in an R3-Medium Density Residential District on property located at 222 Ivy Lane, Universal City, Texas (CB 5053 BLK 1 LOT 6); providing for non-severability; and establishing an effective date.

Ordinance 149-0-1-2024
An ordinance amending Ordinance 149-O-1-2022, for wastewater treatment services provided by San Antonio River Authority (SARA) and Cibolo Creek Municipal Authority (CCMA); repealing all ordinances or parts of ordinances in conflict; amending the Universal City Code of Ordinances accordingly, and declaring an emergency in its enactment, and setting an effective date.

Ordinance 559-A-2024
An ordinance amending Ordinance No. 559, Part IV, Chapter 4-2, Section 4-2-24 of the Subdivision Code related to Special Provisions to Establish Unity of Title Agreement provisions; repealing all ordinances or parts of ordinances in conflict;

Legals/Public Notices

Residential to NS-Neighborhood Services, CS-Commercial Services, GC-General Commercial, AC-Aviation Commercial, MDR/HDR-Med/High Density Residential; providing severability; and establishing an effective date.

Ordinance 581-Y-PUD-2024-103
An ordinance amending the Zoning Map of the City of Universal City, Texas for an approximately 0.717-acre property located at 205 W. Byrd Blvd., Universal City, Texas; rezoning said property from R-OT Old Town Residential District to PUD 2024-103 District, generally for commercial uses; adopting the PUD Final Plan related to PUD 2024-103; providing for severability; establishing an effective date.

MARIBEL GARCIA
Deputy City Clerk

CITY OF UNIVERSAL CITY

LEGAL NOTICE

The Planning & Zoning Commission of Universal City, Texas will conduct a **public hearing** in the Council Chamber of the Municipal Building, 2150 Universal City Boulevard, Universal City, Texas on **Monday, 3 March 2025 at 6:00 P.M** . As Per the Local Government Code, a public hearing will be conducted by City Council at its meeting to be held **Tuesday, 18 March 2025 at 6:30 pm** in the Council Chambers, 2150 Universal City Blvd, Universal City, TX 78148.

Public Hearing: P.C. 623 (SU 029)– A request for a **Specific Use Permit** at 1201 Pat Booker Road (CB 5053 S 1/2 OF P-26 ABS 745) to allow a Professional Office use (law office) in the C2-Retail District, per zoning ordinance 581.

MARIBEL GARCIA
Deputy City Clerk

Notice of Application to Establish a Branch

Frost Bank, San Antonio, Tx, will file an application on or about February 12, 2025, with the Commissioner of the Texas Department of Banking and the Federal Reserve Board for permission to establish the following branch: 3000 Golden Triangle Blvd., Fort Worth, TX 76177.

The Federal Reserve considers a number of factors in deciding whether to approve the application including the record of performance of applicant banks in helping to meet local credit needs. You are invited to submit comments in writing on this application to the Federal Reserve Bank of Dallas, P. O. Box 655906, Dallas, Texas 75265-5906 or via email to comments.applications@dal.frb.org. The comment period will not end before February 25, 2025. The Board's procedures for processing applications may be found at 12 C.F.R. Part 262. Procedures for processing protested applications may be found at 12 C.F.R. 262.25. To obtain a copy of the Federal Reserve Board's procedures, or if you need more information about how to submit your comments on the application, contact Karen Smith, Director - Applications, at (214) 922-6786. The Federal Reserve will consider your comments and any request for a public meeting or formal hearing on the application if they are received in writing by the Reserve Bank on or before the last day of the comment period.

You may also file a written comment, either for or against this application, with the Texas Department of Banking, 2601 North Lamar Boulevard, Austin, Texas 78705-4294 on or before the 14th day after the date of this publication. Such comments will be made a part of the record before and considered by the banking commissioner. Any person wishing to formally protest and oppose the new branch application and participate in the application process may do so by filing a written notice of protest with the Texas Department of Banking on or before the 14th calendar day after the date of this publication accompanied by a protest filing fee of $2,500. The protest fee may be reduced or waived by the banking commissioner upon a showing of substantial hardship.

NOTICE OF MEETING OF THE BOARD OF ADJUSTMENT OF THE CITY OF TERRELL HILLS

The Board of Adjustment of the City of Terrell Hills will meet on Wednesday February 26, 2025 at 4:30 pm at Terrell Hills City Hall, 5100 N. New Braunfels Ave, San Antonio, TX to discuss/take action on the following requests for variance to the Code of Ordinances, Chapter 9 – Planning and Development Regulations, §9.02.006 Dimensional Standards for Residential Zone Districts A and A-1, of the City's Code of Ordinances:

a.) Request by Zachary and Chelsea Leitz for two variance requests related to the side setback and fences and walls of the residence at property address 201 Ridgemont Ave.
(i) to allow a side setback extension for a fence ten feet beyond the existing location as set forth under Sec.§9.02.006 (c)(1)Footnote A.
(ii) to allow a ten feet tall fence, instead of the eight feet tall fence, related to Fences and Walls, Subsection (8)(B).

NOTICE OF PUBLIC HEARING

On February 19, 2025, at 6:00 p.m., the City Council of the City of Olmos Park will conduct a public hearing to consider and take possible action on the following item:

A request for a Special Use Permit to allow a Bar with live music use within the Local Retail District on a property located at 220 E. Olmos Drive, Olmos Park, Texas 78212 (BCAD ID# 173503).

The City Council invites all interested persons who wish to be heard on this item to attend. The public hearing will be conducted at Olmos Park City Hall, located at 120 W. El Prado Dr, Olmos Park, Texas 78212. Questions may be directed to (210) 824-3281 or by email at citymanager@olmospark.org.

NOTICE OF PUBLIC HEARINGS

City of Helotes Planning & Zoning Commission will hold a Public Hearing on March 4, 2025, and, the City Council will hold a Public Hearing on March 13, 2025, at 7 pm in the City Hall Council Chambers, 12951 Bandera Rd., Helotes, TX 78023 to give all interested persons the right to appear and be heard on a request by CSW Shaenfield, LP to set the official zoning classification as General Business District (B-3) for 6.714 acres of newly annexed property on Shanefield Road, near its intersection with FM 1560. The property is identified as BCAD Prop. Tax ID Nos. 236168 and 236169. Find more information at www.helotes-tx.gov/notices.

PUBLIC NOTICE
OFFER FOR SALE OF
PROPERTY OWNED BY

Legals/Public Notices

Village, Bexar County, Texas, according to plat thereof recorded in Volume 9350, Page 146, of the Deed and Plat Records of Bexar County, Texas, and located along the north side of Bitters Road between South Tower Drive and Winding Way (the "Property").

Sealed bids for purchase of the Property must be delivered to City Hall, City of Hill Country Village, Attention: Frank Morales, City Administrator, 116 Aspen Lane, Hill Country Village, Texas 78232, not later than 5:00 p.m. Central Time on March 5, 2025.

Neither the City of Hill Country Village nor its authorized representative will respond to any verbal, text, telephonic or other request for clarification or other matters related to the sealed bid process but may (but is not required to) respond to written requests for clarification or other matters related to the sealed bid process by posting the question and answer on the website of the City of Hill Country Village (www.hcv.org).

The City of Hill Country Village may waive any irregularities or any non--compliance with the sealed bid procedure if it is deemed to be in the best interest of the City of Hill Country Village to do so. The City of Hill Country Village reserves the right to reject any or all offers for the Property.

Any response to this Offer For Sale must be in writing and include all of the following information: name, mailing address, email address, and telephone number of bidder, that the bid is for the purchase of Lot 155, HILL COUNTRY ESTATES SUBDIVISION, the amount of the irrevocable cash bid, and the signature of the bidder or an authorized representative of an entity bidder.

The sale of the Property will be by Special Warranty Deed subject to all matters of record affecting the property including (without limitation) a Declaration of Restrictive Covenants recorded under Bexar County Clerk document number 20240037401. The successful bidder will be responsible for any survey, title insurance and closing costs (other than the cost of preparation of a Special Warranty Deed).

By submitting a bid, a bidder is agreeing to close on the purchase of the Property within 30 days of acceptance of the bid by the City Council of the City of Hill Country Village.

This public notice will be published on two separate dates. No sale of the Property will be made until after the 14th day after the date of the second publication of this notice.

VMS, INC
1431 N. COMAL
SA, TX 78207
(210) 967-3190
Texas Vehicle Storage
License Number 0651668VSF
15 DAY NOTICE
Pursuant to provisions of TX. Transportation Code, Chapter 683, 684 and Occupational Code 2303 and Property Code 70.005. This Notice to the owner and Lien holder of the following Vehicles to reclaim the vehicle within 45 days and pay all fees. Failure to do so shall be a waiver of all rights, title, interest and consent to sell the vehicle at Public Sale.

YR/MAKE: 1975/ Cadillac/Eldorado
VIN: 6l47s5Q235769
LP: WA AVJ6409
(BX&zCON) Accepted 1/18/2025
Total due as of 1/28/2025 =$664.83

Legal Bids & Proposals

Harmony Public Schools (HPS), dba South TX, Houston North TX, and Houston South TX districts open-enrollment charter schools, will be accepting competitive sealed proposals for around Sixty (60) HVAC Units replacement in different capacities located in San Antonio, Laredo, and Houston, Texas. The project scope of work includes purchasing the equipment, demolition, installing new HVAC Units, electrical modifications and repairs, curb adapters, and plumbing drain lines work as specified in the project documents. (#HPS2025_BID HVAC Units Replacement). Bid proposals must be received by **2:00 p.m. CST on March 18, 2025** , preferably through Harmony's e-bid system or through mail delivery at HPS Central Office 9321 W Sam Houston Pkwy S Houston TX 77099 and will be opened at that date and time via video conference meeting. Referring to bid package, HPS reserves the right to reject any or all proposals or waive any or all irregularities. For further information, please contact facilitiesbids@harmonytx.org. Proposers may log in to view the bid package and submit their responses at: https://www.harmonytx.org/about/purchasing

HAVEN FOR HOPE is seeking Proposals for Sump Pump System Design & Installation from qualified vendors, as further defined in the Request for Proposals ("RFP") document, available as of January 31, 2025, via Haven's website https://www.havenforhope.org/newsroom/haven-for-hope-seeks-rfps-for-new-sump-pump-system-at-resource-center/ Proposals are due by 5:00 PM, February 19, 2025.

Hensel Phelps Construction Co., Construction Manager at Risk, will be soliciting proposals from subcontractors for the construction of The City of San Antonio – New Terminal Facility Project, San Antonio International Airport, San Antonio, TX. Proposal Package 03b consists of Selective Demo, Turnkey Concrete (Slab on Grade / Plinths), Striping/Signage and Project Hoisting. The Proposal Package will be available on February 24, 2025, by contacting our office at the number listed below. Proposal selection will be on a best value basis. We will accept proposals for this package via sealed electronic proposals through BuildingConnected on March 13, 2025, at 2:00 PM. A Pre-Proposal Conference will be held at 10:00 AM on February 27, 2025, at 10100 Reunion Place, Suite 344, San Antonio, TX 78216. All Certified Disadvantaged Business Enterprises included in the Texas Unified System are encouraged to submit proposals. The project's DBE Goal = TBD%. Hensel Phelps Construction Co. is available at (512) 834-9848. Our company is an E.E.O. Employer. We encourage and actively solicit proposals from Disadvantaged Business Enterprises for all projects.

SAN ANTONIO RIVER AUTHORITY
INVITATION FOR BID

IFB 00319 APACHE CREEK REMEDIATION

Description: This project consists of

Legal Bids & Proposals

the due date and time at 100 E. Guenther St, San Antonio, TX 78204.

Due Date: Submittals must be received BEFORE March 6, 2025, at 11:00 AM CST
Staff Contact Person: Emily Hanson at ehanson@sariverauthority.org

SECTION 1 - BID ADVERTISEMENT

Advertisement for **FY 2025 MILL AND OVERLAY IMPROVEMENTS** for the City of Castle Hills.

Sealed bids will be received until **March 4, 2025, at 11:00 A.M**. by the City Secretary at the City of Castle Hills City Hall, 209 Lemonwood, Castle Hills, TX 78213. Bids will be publicly opened and read aloud at **11:00 A.M. on March 4, 2025** , in the City Council Chamber of the City Hall located at 209 Lemonwood, Castle Hills, TX 78213.

The city is proposing to mill and overlay Castle Oaks Dr from West Ave to Roundup Dr, mill and overlay a portion of Lemonwood Dr extending to NW Military Hwy, and mill and overlay Amerson Dr from Jackson Keller Rd to Bluet Ln.

Bid/Contract Documents, including Drawings and Technical Specifications are located at www.civcastusa.com . There is no cost to view the bid documents and can be downloaded and printed through the website. Sets of hard copies of the Bid Documents will not be sold.

There will be no pre-bid meeting for this project.

For any questions regarding this solicitation, technical questions or additional information, please contact Byron G. Sanderfer, P.E, with Ardurra Group Inc., in writing via email, at bsanderfer@ardurra.com until **4:00 P.M. on February 20, 2025**. Answers to the questions will be posted to www.civcastusa.com by **5:00 P.M. on February, 24, 2025** , or included as part of an addendum.

Bidders must use the bid form provided in the specifications and submit bid in a sealed envelope. The outside of the envelope must be clearly endorsed "F Y **2025 MILL AND OVERLAY IMPROVEMENTS", ATTN: CITY SECRETARY.** Each bid shall be accompanied by a bid guarantee in the form of a certified check, cashier's check, or bid bond in the amount of five percent (5%) of the total bid price. Any bid received after closing time will be rejected and returned unopened.

The successful bidder will be required to furnish a one hundred percent (100%) Performance Bond and a one hundred percent (100%) Payment Bond.

The City of Castle Hills reserves the right to reject any and all bids, to award the bid to the lowest responsible bidder or to the bidder who provides the best value to the City, and to waive any informality or technicality in the bid. The City intends to take action within sixty (60) days after the bid opening.

Section 3 E-bid Announcement

Brownstone Construction Ltd. is seeking bids from subcontractors and suppliers which qualify as a HUD Section 3 Business Concern for the construction of a 288 Unit multifamily rental development located in San Antonio, Texas called Palladium San Antonio Military located at 4750 W. Military Drive, San Antonio, Texas 78242.

Interested parties should contact John Cayton at johnc@tbsg.com or phone 210-864-2720. Please include the project name and your trade specialty when you contact me. You may also visit the job site to obtain information.

Section 3 E-bid Announcement

Brownstone Construction Ltd. is seeking bids from subcontractors and suppliers which qualify as a HUD Section 3 Business Concern for the construction of a 321 Unit multifamily rental development located in San Antonio, Texas called Palladium Old FM 471 located at Old Farm to Market 471 W. San Antonio, Texas 78253.

Interested parties should contact Chris Adams at chrisa@tbsg.com or phone 713-432-7727x221. Please include the project name and your trade specialty when you contact me. You may also visit the job site to obtain information.

Citation by Publication

SERVICE BY PUBLICATION: UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF IOWA – CIVIL ACTION NO. 24-CV-67-LTS-KEM STYLE: TALI WASHBURN V. C6 ZERO, LLC, SHANE PULVER, ABACUS SOLUTIONS GROUP, LLC, ET. AL., AND TO ALL WHOM IT MAY CONCERN, GREETINGS: A lawsuit has been filed against you. Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Arends Law, P.C., 6901 S. Lyncrest Pl., Ste. 102, Sioux Falls, SD 57108. If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

SHERIFF SALE
REAL ESTATE

STATE OF TEXAS
COUNTY OF BEXAR

By virtue of an Execution and Order of Sale issued out of the 285th Judicial District Court of Bexar County, Texas on the 8th day of January, 2025 by the Clerk thereof in the case of:

OVATION SERVICES, LLC
vs.
EZEQUIEL LIMON, ET AL
CAUSE NO. 2022CI08415

And to me as Sheriif, directed and delivered, I will proceed to sell to the highest bidder for cash at 10:00 AM on March 4, 2025, it being the first Tuesday of said month, at the area located on the outside on the Westside of the Bexar County Courthouse, which is near the intersection of S. Main Ave and East Nueva Street, San Antonio, Texas, the following property, situated in Bexar County, Texas and described as followed:

DESCRIPTION OF SUBJECT PROPERTY:

Tract I-
LOT 7, NEW CITY BLOCK 7572, BRADY GARDENS, UNIT 1, IN THE CITY OF SAN ANTONIO, BEXAR COUNTY, TEXAS, ACCORDING TO PLAT THEREOF RECORD-ED IN VOLUME 2575, PAGE 258, DEED

Citation by Publication

LOT 6, NEW CITY BLOCK 7572, BRADY GARDENS, UNIT I, IN THE CITY OF SAN ANTONIO, BEXAR COUNTY, TEXAS, ACCORDING TO PLAT THEREOF RECORDED IN VOLUME 2575, PAGE 258, DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS.

STREET ADDRESS: 919 Frio City Road, San Antonio, TX 78207

ACCOUNT NUMBER(S): 07572-000-0060

ADJUDGED VALUE: $85,000.00

Levied on 14th day of January, 2025 and to be sold to satisfy the judgment, dated the 28th day of August, 2024, in favor of Ovation Services, LLC et all, recovered against Defendant Ezequiel, ET AL for the minimum bid of $47, 174.25 and any further costs of sale, together with a foreclosure of a lien on the above described property.

I, the undersigned agent (or trustee) for Bexar County, Texas, hereby give notice that the Bexar County Commissioners Court and myself do not warrant title nor guarantee a title policy on this property. Bexar County is giving only as much title as it has. Whatever charges there are against the property continue on past the sale and must be taken care of by the purchaser. All prospective purchasers are put on notice that the property may be subject to mortgages, liens, or other encumbrance. It is the responsibility of all Prospective Purchasers to determine the existence of any legal impediments to title on the above-described property. The highest bidder must immediately on the First Tuesday of **FEBRUARY**, tender the cash amount of the high bid to agent or trustee for Bexar County. Following the ratification of the sale, a Trustee/Sheriff's Deed will be provided to the high bidder. A bidder at the sale must be registered at the time the sale begins with the Sheriff, Deputy Sheriff, or agent conducting the sale.

Given under my hand:
JAVIER SALAZAR
January 13, 2024
Sheriff of Bexar County, Texas
February 5, 12, 19

"THE STATE OF TEXAS" TO: ANTONIO CARRASCO JR AND TO ALL WHOM IT MAY CONCERN, RESPONDENT(S) IN THE DISTRICT COURT 37th District Court BEXAR COUNTY, TEXAS CITATION BY PUBLICATION "You have been sued. You may employ an attorney. If you or your attorney do (does) not file a written answer with the clerk who issued this citation by 10:00 a.m. on the Monday next following the expiration of twenty days after you were served this citation and petition, a default judgment may be taken against you. In addition to filing a written answer with the clerk, you may be required to make initial disclosures to the other parties of this suit. These disclosures generally must be made no later than 30 days after you file your answer with the clerk. Find out more at TexasLawHelp.org." The Petition of Deborah Carrasco petitioner, was filed in the Court of Bexar County, Texas, on the on this the 15th day of February, 2024 against Antonio Carrasco Jr Respondent(s) numbered 2024CI02727 and entitled In the Matter of the Marriage of Deborah Carrasco and Antonio Carrasco Jr the nature of the suit is a request for Divorce without Children. The Court has authority in this suit to enter any judgment or decree dissolving the marriage and providing for the division of property which shall be binding on you. ISSUED AND GIVEN UNDER MY HAND AND SEAL OF SAID COURT AT SAN ANTONIO, BEXAR COUNTY, TEXAS, on this the 29th day of October, 2024.

Notice to Creditors

NOTICE TO CREDITORS

NOTICE OF APPOINTMENT Timothy Douglas Blakeley and Brian Lynn Blakeley as joint Independent Executors of the Estate of Douglas Blakeley, Deceased.

Pending in the Probate Court No. 1 of Bexar County, in Matters of Probate No. 2025-PC1-00055.

TO ALL PERSONS INTERESTED IN THE ABOVE ESTATE:

WHEREAS, on the 4th day of February, 2025, in the Probate Court No. 1 of Bexar County, the undersigned duly qualified as joint Independent Executors of the Estate of Douglas Blakeley.

Notice is hereby given that Original Letters Testamentary on this estate were granted and this is to notify all persons having claims against said estate to present the same to the undersigned within the time prescribed by law. Any person indebted to said estate is hereby notified to pay same to the undersigned.

Timothy Douglas Blakeley and Brian Lynn Blakeley,
Joint Independent Executors of the Estate of Douglas Blakeley, Deceased

Charles M. Hornberger, Attorney
Hornberger Fuller & Garza Incorporated
7373 Broadway, Suite 300
San Antonio, TX 78209
(210) 271-1700

NOTICE TO CREDITORS

NOTICE OF APPOINTMENT Timothy Douglas Blakeley and Brian Lynn Blakeley as joint Independent Executors of the Estate of Janice Louise Blakeley, Deceased.

Pending in the Probate Court No. 3 of Bexar County, in Matters of Probate No. 2025-PC3-00054.

TO ALL PERSONS INTERESTED IN THE ABOVE ESTATE:

WHEREAS, on the 4th day of February, 2025, in the Probate Court No. 3 of Bexar County, the undersigned duly qualified as joint Independent Executors of the Estate of Janice Louise Blakeley.

Notice is hereby given that Original Letters Testamentary on this estate were granted and this is to notify all persons having claims against said estate to present the same to the undersigned within the time prescribed by law. Any person indebted to said estate is hereby notified to pay same to the undersigned.

Timothy Douglas Blakeley and Brian Lynn Blakeley,
Joint Independent Executors of the Estate of Janice Louise Blakeley, Deceased

Charles M. Hornberger, Attorney
Hornberger Fuller & Garza Incorporated
7373 Broadway, Suite 300
San Antonio, TX 78209
(210) 271-1700

What makes newspapers

Agenda No. 9.

CITY COUNCIL MEMORANDUM

City Council Meeting:	**March 18, 2025**
Department:	**Planning & Community Development**
Subject:	**Workshop regarding Temporary Sign Enforcement specifically in relation to Inflatable / Balloon Signs and Feather Flags (B.James/L.Wood/E.Delgado)**

BACKGROUND

Spanning from November 2024 through February 2025 the Planning Division gave several presentations / workshops regarding updating the UDC for temporary signs and more specifically, inflatable signs and feather flags. At the February 18th City Council meeting, a consensus was made and direction was provided to the Planning Division to incorporate into an upcoming full Article 11 UDC rewrite. This included prohibiting Balloon signs including inflatable signs regardless of their size but allowing feather flags with a time limitation of no more than 14 days per calendar year. The proposed changes also included changing the maximum area and height for feather flags and the overall time limitation for temporary signs. Additionally, the proposed amendment would create a new type of permit called a "Recurring Event Permit".

The full Article 11 Signs UDC Amendment is being drafted and reviewed with an anticipated Planning and Zoning Commission and City Council hearing in the next few months (May or June). With the extensive discussion had just on temporary signs, staff is doing a thorough review of the full article. Until that UDC amendment is heard and acted on by the City Council the UDC temporary sign language discussed at the February 18th City Council meeting is not technically a UDC code requirement at this time.

Based on the number of feather flags that currently exist in the City of Schertz, the question of enforcement of the proposed UDC language has come into question and staff is giving this workshop to have a discussion and receive direction on how City Council would like staff to enforce feather flags and balloon signs until the upcoming UDC Article 11 rewrite is heard.

Staff has three proposed options for enforcement of temporary signs, specifically for feather flags and inflatable / balloon signs.

Option #1:
Staff can keep enforcing feather flags and balloon signs in the same fashion as prior to the City Council direction on February 18th.

- This would include:
  - Requiring a permit for all temporary signs.
  - Not allowing balloon signs and feather flags based on UDC Section 21.11.6- Prohibited Signs which states that no sign shall be permitted which interferes with vehicular traffic due to their shape, and movement which causes traffic safety concerns.

Option #2:
Staff can start enforcing balloon signs and feather flags based on the direction received at the February 18th City Council meeting.

- This would include:
    - Prohibiting all balloon signs, which will result in businesses being contacted to remove any balloon / inflatable signs they may have on their property
    - Requiring businesses that have feather flags on their property to obtain a sign permit with the stipulation that feather flags are only allowed for 14 days per calendar year.
        - Keep in mind that feather flags and balloon signs that are currently installed on properties were most likely done so without obtaining a temporary sign permit as staff currently classifies them as a prohibited sign that causes interference with traffic.
        - In other words, every business that has a feather flag on their property will be required to obtain a temporary sign permit.
    - Any feather flag that does not obtain a permit or after receiving a permit that is left on site for more than14 days, the business / property owner would be notified that the feather flag is in violation and would need to be removed

Option #3:
Staff can only enforce feather flags and balloon signs / inflatable signs that are in the right of way or create a hazard until the new UDC Amendment ordinance has been adopted.

The goal for this workshop is to receive direction from City Council on how they would like staff to enforce regulations on balloon signs and feather flags until the full UDC Article 11 rewrite is brought before City Council.

Attachments

City Council Presentation Slides

Workshop: Temporary Sign Enforcement

Section 21.11.17 Temporary Signs

Emily Delgado | Planning Manager

SCHERTZ
COMMUNITY. SERVICE. OPPORTUNITY.

Background

- Spanning from November 2024 through February 2025 the Planning Division gave several presentations / workshops regarding updating the UDC for temporary signs and more specifically inflatable signs and feather flags.

Wind Sign

Balloon Sign

SCHERTZ
COMMUNITY ★ SERVICE ★ OPPORTUNITY

Background

At the February 18th City Council meeting a consensus was made and a direction was provided to the Planning Division to incorporate into an upcoming full Article 11 UDC rewrite.

Sec. 21.11.6. Prohibited Signs.

P. Balloon Signs including inflatable signs are prohibited regardless of size. Feather Flags are the only type of wind driven signs allowed.

Sec. 21.11.17. Temporary Signs.

A. *General.* Notwithstanding any other provisions of this Article, this section shall be applicable to all temporary signs identified in this Article.

B. *Maximum Area.* The maximum area permitted for temporary signs shall not exceed Twenty Four Square Feet (24 sq.ft.) except that Feather Flags are limited to Sixteen Square Feet (16 sq.ft.). ~~the following:~~

~~Table 21.11.17A~~ ~~Maximum Area of Temporary Signs~~	
~~Areas with Limited Access~~	~~32 sq. ft. per face or ten percent (10%) of the building façade, whichever is less~~
~~Areas with Unlimited Access~~	~~24 sq. ft. per face or seven percent (7%) of the building façade, whichever is less~~
~~All Other Streets~~	~~16 sq. ft. per face or five percent (5%) of the building façade, whichever is less~~

C. *Maximum Height.* The maximum height permitted for temporary signs shall not exceed Four Feet (4ft.) except that Feather Flags are limited to Eight Feet (8').~~the following:~~

~~Table 21.11.17B~~ ~~Maximum Height of Temporary Signs~~	
~~Areas with Limited Access~~	~~6 feet~~
~~Areas with Unlimited Access~~	~~4 feet~~
~~All Other Streets~~	~~3 feet~~

D. *Minimum Setback.* The minimum setback for all temporary signs shall be fifteen feet (15') from any property line.

E. *Time Limitations.* Temporary ~~freestanding~~ signs shall be permitted for a maximum of 120 ~~180~~ days per calendar year. Temporary Sign permits will be issued for thirty (30) day increments. ~~No additional temporary sign permit shall be issued for the same property or business for a period of fourteen (14) days after the expiration of the previous permit. There shall be no limit to the number of temporary sign permits that may be issued for a particular property or business.~~ The cumulative total number of days for which all temporary sign ~~permits~~ issued for a property or business shall not exceed ~~180~~ 120 calendar days.

F. *Feather Flag Time Limitations.* The maximum time allowed for feather flags is fourteen (14) days per calendar year.

G. *Number of Signs.* No more than three (3) ~~two (2) types of~~ temporary signs shall be permitted per business or tenant at any given time.

H. *Recurring Event Permit.* A Recurring Event Permit is for temporary signs that will be issued in two-day increments for up to fifteen (15) times per year. The applicant requesting a Recurring Event Permit must identify which 15 two day increments they intend to have the temporary signs when applying for the initial permit. The selected dates can be modified as dates change with prior approval.

SCHERTZ
COMMUNITY ★ SERVICE ★ OPPORTUNITY

Clean Proposed UDC Amendments:

Sec. 21.11.6. Prohibited Signs.

P. Balloon Signs including inflatable signs are prohibited regardless of size. Feather Flags are the only type of wind driven signs allowed.

Sec. 21.11.17. Temporary Signs.

A. *General.* Notwithstanding any other provisions of this Article, this section shall be applicable to all temporary signs identified in this Article.

B. *Maximum Area.* The maximum area permitted for temporary signs shall not exceed Twenty-Four Square Feet (24 sq.ft.) except that Feather Flags are limited to Sixteen Square Feet (16 sq.ft.).

C. *Maximum Height.* The maximum height permitted for temporary signs shall not exceed Four Feet (4ft.) except that Feather Flags are limited to Eight Feet (8').

D. *Minimum Setback.* The minimum setback for all temporary signs shall be fifteen feet (15') from any property line.

E. *Time Limitations.* Temporary signs shall be permitted for a maximum of 120 days per calendar year. Temporary Sign permits will be issued for thirty (30) day increments. The cumulative total number of days for which all temporary sign issued for a property or business shall not exceed 120 calendar days.

F. *Feather Flag Time Limitations.* The maximum time allowed for feather flags is fourteen (14) days per calendar year.

G. *Number of Signs.* No more than three (3) temporary signs shall be permitted per business or tenant at any given time.

H. *Recurring Event Permit.* A Recurring Event Permit is for temporary signs that will be issued in two-day increments for up to fifteen (15) times per year. The applicant requesting a Recurring Event Permit must identify which 15 two day increments they intend to have the temporary signs when applying for the initial permit. The selected dates can be modified as dates change with prior approval.

SCHERTZ
COMMUNITY ★ SERVICE ★ OPPORTUNITY

Enforcement / Next Steps:

- The full Article 11 Signs UDC Amendment is being drafted and reviewed with an anticipated Planning and Zoning Commission and City Council hearing in the next few months (May or June). With the extensive discussion had just on temporary signs staff is doing a thorough review of the full article.

- Until that UDC amendment is heard and acted on by the City Council the UDC temporary sign language discussed at the February 18th City Council meeting is not technically a UDC code requirement at this time.

- Based on the number of feather flags that are currently existing in the City of Schertz the question of enforcement of the proposed UDC language has come into question and staff is giving this workshop to have a discussion and receive direction on how City Council would like staff to enforce feather flags and balloon signs until the upcoming UDC Article 11 rewrite is heard.

Enforcement / Next Steps:

- Option #1:
  - Status Quo: Staff can keep enforcing feather flags and balloon signs in the same fashion as prior to the City Council direction on February 18th.
    - This would include:
      - Requiring a permit for all temporary signs.
      - Not allowing balloon signs and feather flags based on UDC Section 21.11.6- Prohibited Signs which states that no sign shall be permitted which interferes with vehicular traffic due to their shape, and movement which causes traffic safety concerns.

Enforcement / Next Steps:

- Option #2:
  - Staff can start enforcing balloon signs and feather flags based on the direction received at the February 18th City Council meeting.
    - This would include:
      - Prohibiting all balloon signs, which will result in businesses being contacted to remove any balloon / inflatable signs they may have on their property
      - Requiring businesses that have feather flags on their property to obtain a sign permit with the stipulation that feather flags are only allowed for 14 days per calendar year.
        - Keep in mind that feather flags and balloon signs that are currently installed on properties were most likely done so without obtaining a temporary sign permit as staff currently classifies them as a prohibited sign that causes interference with traffic.
        - In other words, every business that has a feather flag on their property will be required to obtain a temporary sign permit.
      - Any feather flag that does not obtain a permit or after receiving a permit that is left on site for more than14 days, the business / property owner would be notified that the feather flag is in violation and would need to be removed

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Enforcement / Next Steps:

- Option #3:
  - Staff can only enforce feather flags and balloon signs / inflatable signs that are in the ROW or create a hazard until the new UDC Amendment ordinance has been adopted.

Enforcement / Next Steps:

- Ultimately staff is seeking direction from City Council on how they would like staff to enforce regulations on balloon signs and feather flags until the full UDC Article 11 rewrite is brought before City Council.