CITY OF EAGLE PASS
AGENDA
CITY COUNCIL SPECIAL MEETING
Council Chambers, City Hall
100 S. Monroe Street, Eagle Pass,
Maverick County, Texas
Tuesday, September 16, 2025 at 5:30 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ANNOUNCMENTS

MOMENT OF SILENCE

COMMUNICATIONS AND RECOGNITIONS

Citizens can participate through in-person comments. Citizens wishing to provide in-person comments are required to fill out a witness card and submit it to the City Secretary no later than 5:25 p.m. and identify themselves at the microphone. Comments are limited to three (3) minutes per speaker. Speakers may not pass their minutes to any other speaker. All comments should be relevant to City business and delivered in a professional manner. No derogatory remarks will be permitted.

1. National Security Officer Appreciation Week

PUBLIC HEARING

2. Public Hearing of the adoption of a tax rate of $0.480052 per $100.00 of value for Tax Year 2025. The tax rate will provide revenue for the general fund and debt service. The rate includes $0.284257 per $100.00 of value for Maintenance and Operation and $0.195795 per $100.00 of value for the Interest and Sinking Fund of the Debt Service and is estimated to generate a tax levy of $11,970,240.

MAYOR'S CONSENT AGENDA ANNOUNCEMENT

A Consent Agenda is contained in this meeting agenda. The consent agenda is designed to assist in making the meeting shorter and more efficient. Items left on the Consent Agenda may not be discussed when the Consent Agenda comes before the Council. If any Council Member wishes to discuss a Consent Agenda item, please tell me now and I will remove the Item form the Consent Agenda and place it in an appropriate place on the meeting agenda so it can be discussed when that item is taken up by the Council. Does any Council Member request removal of a Consent Agenda item?

CONSENT AGENDA ITEMS

3. Approval of minutes for July 31, August 5, August 12, and August 19, 2025.

4. Third and final reading of an ordinance of the City of Eagle Pass, Texas, amending Chapter 6, by amending Articles I, III, and V, to mirror state law in regard to dangerous dogs and rabies control, and adding fees for animal control services.

5. Third and final reading of an ordinance confirming the civil service classifications within the police and fire departments, respectively, establishing the number of authorized positions within each classification; establishing a uniform base pay and seniority pay; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

ORDINANCE(S)

6. Introductory ordinance of the City of Eagle Pass, Texas, amending Chapter 26, Article VII, Section 26-183 (2) of the Code of Ordinances by amending the non-commercial vehicle toll rate from $2.00 per axel to $2.25 per axel, or from $4.00 per vehicle to $4.50 per vehicle for express card or toll tag users, and $2.00 per axel to $3.50 per axel, or from $4.00 per vehicle to $7.00 per vehicle for cash payments.

7. Third and final reading of an ordinance approving and adopting the budget of the City of Eagle Pass, Texas, for the 2025-2026 fiscal year and establishing procedures of formal approval by September 16, 2025.

8. Consideration and ratification of the property tax revenue increase as reflected on the adopted City of Eagle Pass Budget for fiscal year 2025-2026

9. Third and final reading of an ordinance for the adoption of a tax rate of $0.480052 per $100.00 of value for Tax Year 2025. The tax rate will provide revenue for the general fund and debt service. The rate includes $0.284257 per $100.00 of value for Maintenance and Operation and $0.195795 per $100.00 of value for the Interest and Sinking Fund of the Debt Service and is estimated to generate a tax levy of $11,970,240.

RESOLUTION(S)

10. Consideration and possible approval of a resolution of the City Council of the City of Eagle Pass, Texas appointing members to the Eagle Pass Public Library Board.

11. Consideration and possible approval of a resolution of the City Council of the City of Eagle Pass, Texas appointing members to the Eagle Pass Animal Welfare Board.

12. Consideration and possible approval of a resolution of the City Council of the

City of Eagle Pass, Texas, designating methods, addresses, and locations for receiving public information requests and providing an effective date.

OTHER BUSINESS

13. Presentation and Possible Approval of the City of Eagle Pass Annual Financial Report, Management Letter, Single Audit Supplement, and Governance Letter for Fiscal Year Ended September 30, 2024, as conducted by the firm of Leal & Carter, P.C.

14. Consideration and possible action regarding City Employee's Pay Plan.

15. Consideration and possible approval to allow City Manager to execute an agreement contract between the City of Eagle Pass and Del Carmen Consulting, LLC for Racial Profiling Compliance Audit Service for an amount not to exceed $64,050.00

16. Consideration and possible action on awarding/rejection of Request for Qualifications (RFQ) #2025-028 Design Services for Camino Real International Bridge Expansion to LJA and authorize City Manager to negotiate and execute agreement.

17. Consideration and possible approval to allow the City Manager to execute agreements with organizations receiving financial contributions from the City of Eagle Pass, to verify compliance with public purpose and accountability for the purpose of funds.

EXECUTIVE SESSION

The City Council reserves the right to adjourn into executive session at any time during this meeting to discuss any posted agenda item when authorized by Texas Government Code, Chapter 551, Subchapter D, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551 .076 (Deliberations about Security Devices), and/or 551.087 (Economic Development). Following a closed session, the open meeting will reconvene at which time action, if any, may be taken.

ADJOURNMENT

Entrance and parking spaces for disabled persons are available in front of City Hall.

CERTIFICATION

I, the undersigned authority, do hereby certify that the above notice of the meeting of the City Council of the City of Eagle Pass is true and correct copy of said notice and was posted on the bulletin board located in the lobby at City Hall in a convenient place to the public, 100 South Monroe Street, Eagle Pass, Texas, and said notice was posted the 10th day of September at 8:15 p.m.

Erika Rodriguez
City Secretary

THE STATE OF TEXAS)(
COUNTY OF MAVERICK)(
CITY OF EAGLE PASS)(

The City Council of the City of Eagle Pass held their Special meeting on Thursday, July 31, 2025, at 5:30 p.m. in the Council Chambers at Eagle Pass City Hall, 100 S. Monroe St., Eagle Pass, Texas. All legal notices were duly posted in accordance with the law.

ESTABLISHMENT OF QUORUM

City Council present: Mayor Aaron Valdez, Jr.; Mayor Pro-Tem, William "Billy: Davis; Councilors: Mario E. Garcia, Jessica Rey Ramon, and Elias Diaz.

Absent: None

City staff present: City Manager, Homero Balderas; Assistant City Manager, Ivan Morua; City Attorney, Ana Sophia Garcia; City Secretary, Erika Rodriguez; Public Works Director, Daniel Ibarra; Finance Director, Felix Castillo; Assistant Finance Director, Valeria Mendoza; Interim Economic Development Director, Adislada Mendoza; Municipal Court Administrator, Mayra Huerta; Public Relations Coordinator, Valeria Flores; Planning Director, Placido Madera; Bridge Manager, David Saucedo; Fire Chier, Manuel Mello; Assistant Fire Chief, Rodolfo Cardona; Administrative Captain, Gerardo Fuentes; Police Chief, Amy Rodriguez; Lieutenant Barrientos; Purchasing Manager, Heber Ruiz; Parks and Recreation Director, Ricardo Gutierrez; Marketing Director, Aide Castano; Human Resources Director, Cynthia Campos; Assistant Library Director, Cesar Villa; and Assistant City Engineer, Abelardo Vara

With a quorum being established, Mayor Valdez called the meeting to order, and the items were considered as follows:

CITIZENS COMMUNICATIONS AND RECOGNITIONS

MOMENT OF REVERANCE

WORKSHOP

1. Discussion and possible action regarding the City's Capital Improvement Plan.

Finance Director, Felix Castillo provided an overview of the FY 2025 -2026 Capital Improvement Plan.

1. Bridge Expansion
2. Bridge Realignment
3. Animal Shelter
4. City Wide Drainage Master Plan
5. Sidewalk Improvements
6. Main Arroyo Project
7. Parks and Recreation Master Plan
8. Multi- Level Training tower with Props
9. Bass Subdivision Park

10. Fire Station #4
11. Aquatic Swim Center Renovation
12. Drainage Pipe Repairs
13. Terra Verde Subdivision Park
14. Right of Way Acquisitions
15. New Public Works Building
16. Roger's Field Lighting
17. Chelo's Lighting
18. Transportation Hud
19. Remodeling of Police Dept Building
20. Truck Route
21. IBC Plaza
22. Comprehensive Plan
23. Remodeling of Fire Station #3
24. Patrol Unit Parking Paths
25. Gold Course Car Path

No further action was taken.

2. Discussion of the City of Eagle Pass Budget for fiscal year 2025-2026 and possible action on directive to City Administration regarding same.

Finance Director, Felix Castillo provided a PowerPoint presentation to city council of fiscal responsibility for the 2025-2026 budget.

Goals:
1. Avoiding deficit spending.
2. Building and maintaining adequate reserve funds.
3. Complying with financial regulations
4. Transparent financial reporting.

No further action

3. Consideration and possible action to allow the City Manager to negotiate and execute a professional service agreement with Leal and Carter, P.C., in the amount $120,000.00 for the expeditated completion of the FY 2023-2024 Audit funding available in the General Fund.

Finance Director, Felix Castillo provided the FY 23-24 audit information and stated within 30-45 days the audit should be completed.

The importance of finishing the audit and not being behind was conveyed by City Manager Balderas

Mayor Pro-Tem Davis moved to request item to go in executive session under section 551.071 Consultation with legal cosuel. Seconded by Councilor Garcia. MOTION PASSES: Unanimously

Ayes:	Valdez, Diaz, Garcia, Ramon, and Davis
Nays:	None
Abstained:	None
Absent:	None

3. Consideration and possible action to allow the City Manager to negotiate and execute a professional service agreement with Leal and Carter, P.C., in the amount $120,000.00 for the expeditated completion of the FY 2023-2024 Audit funding available in the General Fund.

Councilman Davis expressed his apprehensions about the audit's timeframe and mentioned his concerns about moving forward with the additional expenses.

Councilwoman Ramon noted that the city attorney will draft the timeline that the city expects from the contract.

Mayor Valdez moved to proceed with administration recommendation. Seconded by Councilor Diaz. MOTION PASSES: Unanimously

Ayes:	Valez, Aaron, Diaz
Nays:	Davis, Garcia
Abstained:	None
Absent:	None

ADJOURNMENT

Councilor Diaz moved to adjourn the meeting at 7:27 p.m. Seconded by Councilor Garcia. **MOTION PASSED** - Unanimously

____
Aaron Valdez
Mayor

ATTEST:

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Erika Rodriguez
City Secretary

THE STATE OF TEXAS)(
COUNTY OF MAVERICK)(
CITY OF EAGLE PASS)(

The City Council of the City of Eagle Pass held their Special meeting on Tuesday, August 19, 2025, at 5:30 p.m. in the Council Chambers at Eagle Pass City Hall, 100 S. Monroe St., Eagle Pass, Texas. All legal notices were duly posted in accordance with the law.

ESTABLISHMENT OF QUORUM

City Council present: Mayor Aaron Valdez.; Councilors: Mario E. Garcia, Elias Diaz and Jessica Rey Ramon

Absent: Mayor Pro-Tem, William "Billy: Davis

City staff present: City Manager, Homero Balderas; Assistant City Manager, Ivan Morua; City Attorney, Ana Sophia Garcia; City Secretary, Erika Rodriguez; Public Works Director, Daniel Ibarra; Finance Director, Felix Castillo; Assistant Finance Director, Valeria Mendoza; Interim Economic Development Director, Adislada Mendoza; Municipal Court Administrator, Mayra Huerta; Public Relations Coordinator, Valeria Flores; Planning Director, Placido Madera; Bridge Manager, David Saucedo; Fire Chier, Manuel Mello; Assistant Fire Chief, Rodolfo Cardona; Administrative Captain, Gerardo Fuentes; Police Chief, Amy Rodriguez; Lieutenant Barrientos; Purchasing Manager, Heber Ruiz; Parks and Recreation Director, Ricardo Gutierrez; Marketing Director, Aide Castano; Human Resources Director, Cynthia Campos; Assistant Library Director, Cesar Villa; and Assistant City Engineer, Abelardo Vara

With a quorum being established, Mayor Valdez called the meeting to order, and the items were considered as follows:

MOMENT OF REVERANCE

CITIZENS COMMUNICATIONS AND RECOGNITIONS

Mayor Salinas asked if there was anyone in the audience wishing to express their comments on items which did not appear on the agenda, reminding them, that although they were unable to take formal action on such items, they would be glad to take it under advisement.

CONSENT AGENDA ITEMS

1. Third and final reading of an ordinance of the City of Eagle Pass, Texas, amending Chapter 6, Article I, Section 6-3 of the Code of Ordinances by changing the name from Animal Grievance Board to Animal Welfare Board, and adding duties;finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

2. Third and final reading of an ordinance amending Chapter 2 - Administration, Article II, Section 2-30 (q) (Wellness Leave) of the Code of Ordinances of the City of Eagle Pass to add a day to Wellness Leave benefit; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date. and

establishing an effective date.; providing that this ordinance shall be cumulative; providing a severability clause; providing for publication; and declaring an effective date.

3. Third and final reading of an ordinance of the City of Eagle Pass, Texas, amending Chapter 2, by adding Article VI, Division 2, Subdivision h, Section 2-250.52(d) of the Code of Ordinances by allowing residents of Maverick County who own property within the city to serve on the Ethics Commission; providing a severability clause; and declaring an effective date

CM Garcia moved to approve consent agenda items 1-3 . Seconded by CM Ramon **MOTION PASSED- Unanimously**

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

ORDINANCES(S)

4. An introductory ordinance approving and adopting the budget of the City of Eagle Pass, Texas, for the 2025-2026 fiscal year and establishing procedures of formal approval by September 16, 2025; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

CM Ramon moved to approve ordinance on first reading with the amendment of pay plan to be based on performance measure . Seconded by CM Ramon- **MOTION PASSED- Unanimously**

AYES:	Valdez, Ramon, and Diaz
NAYS:	None
ABSTAINED:	Garcia
ABSENT:	Davis

5. An introductory ordinance levying a tax rate for the City of Eagle Pass for the tax year 2025 finding that the meeting at which this ordinance is passed is open to the public as required by law; proving a severability clause; and establishing an effective date. CM Diaz moved to approve ordinance on first reading . Seconded by CM Garica **-MOTION PASSED- Unanimously**

CM Ramon moved to move ordinance into executive session under 551.071. Seconded by CM Garica- MOTION PASSED- Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

6. An introductory ordinance amending Chapter 2 - Administration, Article II, Section 2-29 (g) (Payment of Available Vacation or Sick Leave) of the Code of Ordinances of the City of Eagle Pass to remove examples, include "emergencies", and amend to full rate of payment; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

   CM Ramon moved to approve ordinance on first reading. Seconded by CM Diaz- MOTION PASSED- Unanimously

   AYES: Valdez, Garcia, Ramon, and Diaz
   NAYS: None
   ABSTAINED: None
   ABSENT: Davis

7. An introductory ordinance amending Chapter 2 - Administration, Article II, Section 2-29 (h) (Longevity Pay) of the Code of Ordinances of the City of Eagle Pass to increase from the statutory rate to $6 per month and remove the maximum limit of 25 years; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

   CM Diaz moved to approve ordinance on first reading. Seconded by CM Garcia- MOTION PASSED- Unanimously

   AYES: Valdez, Garcia, Ramon, and Diaz
   NAYS: None
   ABSTAINED: None
   ABSENT: Davis

8. An introductory ordinance amending Chapter 2 - Administration, Article II, Section 2-30 (g) (Sick Leave) of the Code of Ordinances of the City of Eagle Pass to increase the cashed in rate from half to full rate and add civil service sick leave reserve; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

   CM Garica moved to approve ordinance on first reading. Seconded by CM Ramon- MOTION PASSED- Unanimously

   AYES: Valdez, Garcia, Ramon, and Diaz
   NAYS: None
   ABSTAINED: None
   ABSENT: Davis

9. An introductory ordinance amending Chapter 2 - Administration, Article II, Section 2-30 of the Code of Ordinances of the City of Eagle Pass by adding new subsection (r) to add bereavement leave; finding that the meeting at which this ordinance is passed is open to the public as required by law;

providing a severability clause; and establishing an effective date.

CM Ramon moved to approve ordinance on first reading. Seconded by CM Garcia- MOTION PASSED- Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

10. An introductory ordinance confirming the civil service classifications within the police and fire departments, respectively, establishing the number of authorized positions within each classification; establishing a uniform base pay and seniority pay; finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

    CM Ramon moved to approve ordinance on first reading. Seconded by CM Diaz- MOTION PASSED- Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

11. An introductory ordinance for the extension of the "Wet Zone" to include Fort Duncan West Subd, Lot 2, acres 5.441 (482 Bliss St.), where the sale and consumption of alcoholic beverages may be permitted finding that the meeting at which this ordinance is passed is open to the public as required by law; providing a severability clause; and establishing an effective date.

    CM Garcia moved to approve ordinance on first reading. Seconded by CM Ramon- MOTION PASSED- Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

RESOLUTION(S)

12. A resolution of the City Council of the City of Eagle Pass authorizing the surplus and trade-in of unit 117, a 2024 GMC Sierra 1500 (VIN: 1GTPHAEK5RZ127410), for the purpose of acquiring a replacement vehicle pursuant to the motor vehicle crime prevention authority (MVCPA) grant requirements.

CM Ramon moved to approve (Resolution 2025-56R). Seconded by CM Garcia **-MOTION PASSED-**

Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

OTHER BUSINESS

13. Consideration and possible approval of a partnership agreement between LoneStar EMT LCC and the City of Eagle Pass Fire Department for an internship program to enable students to complete their clinical training.

CM Ramon moved to approve agreement. Seconded by CM Diaz -MOTION PASSED- Unanimously

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

14. Consideration and possible action on awarding/rejection of Request for Proposal (RFP)#2025-029 Truck Route Signage Improvements International Bridge 1 Lane Reconfiguration to Triple H Field Services, LLC and authorizing City Manager to negotiate and execute an agreement not to exceed $304,434.30.

CM Ramon to award RFQ #2025-029. Seconded by CM Diaz -**MOTION PASSED- Unanimously**

AYES:	Valdez, Garcia, Ramon, and Diaz
NAYS:	None
ABSTAINED:	None
ABSENT:	Davis

EXECUTIVE SESSION

The City Council reserves the right to adjourn into executive session at any time during this meeting to discuss any posted agenda item when authorized by Texas Government Code, Chapter 551, Subchapter D, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551 .076 (Deliberations about Security Devices), and/or 551.087 (Economic Development). Following a closed session, the open meeting will reconvene at which time action, if any, may be taken.

5. An introductory ordinance levying a tax rate for the City of Eagle Pass for the tax year 2025 finding that the meeting at which this ordinance is passed is open to the public as required by law; proving a severability clause; and establishing an effective date.

CM Diaz moved to approve ordinance in first reading. Seconded by CM Ramon- **MOTION PASSED- Unanimously**

AYES: Valdez, Garcia, Ramon, and Diaz
NAYS: None
ABSTAINED: None
ABSENT: Davis

15. Executive Session pursuant to Section 551.071 of Chapter 551, Texas Government Code– Consultation with attorney regarding the Fire and EMS Services Agreement with Maverick County and allow City Manager to negotiate and execute the agreement, any other matter incident thereto and possible action in open session regarding same

CM Ramon moved to approve payment of $1,265,956.68 with an additional $50,000 in fire and Ems interlocal agreement for year 6. In year 7, find an agreement no later than September 30 to continue services. Seconded by CM Garcia- **MOTION PASSED- Unanimously**

AYES: Valdez, Garcia, Ramon, and Diaz
NAYS: None
ABSTAINED: None
ABSENT: Davis

16. Executive Session pursuant to Section 551.071 of Chapter 551, Texas Government Code- Consultation with attorney regarding an Interlocal Agreement between Maverick County and City of Eagle Pass for joint park.

CM Diaz moved to deny. Seconded by CM Garcia -MOTION PASSED- Unanimously

AYES: Valdez, Garcia, Ramon, and Diaz
NAYS: None
ABSTAINED: None
ABSENT: Davis

ADJOURNMENT

Councilor Diaz moved to adjourn the meeting at 7:26 p.m. Seconded by Councilor Ramon. **MOTION PASSED** - Unanimously

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Aaron Valdez
Mayor

ATTEST:

____
Erika Rodriguez
City Secretary

ORDINANCE NO. ________

AN ORDINANCE OF THE CITY OF EAGLE PASS, TEXAS, AMENDING CHAPTER 6, BY AMENDING ARTICLE I, III, AND V, TO MIRROR STATE LAW IN REGARD TO DANGEROUS DOGS AND RABIES CONTROL, AND ADDING FEES FOR ANIMAL CONTROL SERVICES; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, While the City currently provides animal control services, there is a need for updated protocol, policy compliance, services transparency, and advocacy for improved animal welfare and local procedures; and

WHEREAS, the City of Eagle Pass is home to a growing population of companion animals, many of whom face challenges such as abandonment, neglect, overpopulation, and limited access to veterinary care

WHEREAS, the updated format will make the fee schedule for Eagle Pass Animal Control Services accessible.

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

Section 1. The City of Eagle Pass Code of Ordinances, ***Chapter 6***, ***Article I, Section 6-4***, **6-6, 6-10, 6-14, 6-16, 6-18, 6-50** are hereby amended as follows:

Sec. 6-4. Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

Adequate/proper shelter shall mean a shelter for an animal that shall effectively protect the animal from any form of cold, overheating, inclement weather and direct effects of wind, rain, snow, ice or the sun. By way of example, and not limitation, a shelter may consist of a three-sided structure, with a roof. The shelter shall provide shade during hot weather months with provisions for cooling the animal when temperatures exceed 90 degrees Fahrenheit. During months when temperatures fall to 50 degrees Fahrenheit or lower, auxiliary heat or clean, dry bedding material shall be provided for the animal to provide insulation against the cold.

Animal includes every living organism that feeds on organic matter, typically having specialized sense organs and nervous system and able to respond rapidly to stimuli.

Animal-at-large shall mean any animal not under the restraint (as defined in this section) of a person capable of controlling the animal on or off the premises of the owner or the animal's handler.

Animal control officer or code enforcement officer shall mean any person designated by the City of Eagle Pass as an enforcement officer who is qualified to perform such duties as required by this chapter and/or state law.

Animal facility means any facility operated by the city, or authorized agency or its agents, for the purpose of impounding animals under the authority of this chapter or state law for care, confinement, return to owner, adoption or euthanasia.

"Animal registration agency" means the municipal or county animal control office with authority over the area where a dangerous wild animal is kept or a county sheriff in an area that does not have an animal control office.

Auction shall mean any place or facility where animals are regularly bought, sold, or traded, except for those facilities otherwise defined in this chapter. This section does not apply to individual sales of animals by owners.

Bite shall mean puncturing or tearing of the skin by an animal's teeth.

Choker collar shall mean a length of chain or nylon cord or rope with rings at either end such that the collar can be formed into a loop around the animal's neck that slips (adjusts) tighter when pulled and slips looser when tension is released.

Circus shall mean a commercial variety show featuring animal acts for public entertainment.

"Collar" means a band of material specifically designed to be placed around the neck of a dog.

"Commercial activity" means:

(A) an activity involving a dangerous wild animal conducted for profit that is not inherent to the animal's nature;

(B) an activity for which a fee is charged and that is entertainment using or an exhibition of the animal; or

(C) the selling, trading, bartering, or auctioning of a dangerous wild animal or a dangerous wild animal's body parts.

Commercial boarding kennel shall mean any place other than a veterinary hospital where the property owner, tenant, or occupant keeps or allows others to keep or board any domestic animal for a fee, donation or non-monetary reward.

Competition animal shall mean a cat or dog that is of a breed recognized by and registered with an approved breed registry approved by the director and shows or competes in animal shows or other competition events sponsored by an approved breed registry.

Commercial animal establishment means any pet shop, grooming shop, guard dog or obedience training center, animal auction, riding school or stable, zoological park, circus, performing animal exhibition, or boarding or breeding kennel.

Confined shall mean a situation by which an animal is effectively prevented from being free to roam.

Currently vaccinated means vaccinated and satisfying the following criteria:

(1) The animal must have been vaccinated against rabies according to the label recommendations of a United States Department of Agriculture (USDA) approved vaccine;

(2) The animal must have been at least three (3) months of age at the time of vaccination;

(3) At least thirty (30) days have elapsed since the initial vaccination; and/or

(4) Not more than twelve (12) months have elapsed since the most recent vaccination.

"Cruelly treated" includes tortured, seriously overworked, unreasonably abandoned, unreasonably deprived of necessary food, care, or shelter, cruelly confined, caused to fight with another animal, or subjected to conduct prohibited by Section 21.09, Penal Code.

Dangerous animals (vicious animal) includes any wild mammal, reptile, or fowl which is not naturally tame or gentle, but is of a wild nature or disposition and which, because of its size, vicious nature or other characteristics, would constitute a danger to human life, other animals, or property if it is not kept or maintained in a safe manner or secure quarters. The term "dangerous animal" also means and includes domestic mammal, including dogs, and cats, reptiles or fowl which because of its size or vicious propensity or other characteristic, would constitute a danger to human life, other animals, or property if it is not kept or maintained in a safe manner or in a secure quarters enclosure, or which shall have previously attacked or bitten a person or another animal and caused serious physical harm or property damage or which has behaved in such a manner that a reasonable person knows or should reasonably know that the animal has or possesses a tendency to attack or bite persons or other animals.

Director shall mean the city's director of public works, or his/her designee.

"Dog" means a domesticated animal that is a member of the canine family.

Domestic animal shall mean any animal which is not prohibited, and commonly kept as pets at the owner's residence, including but not limited to domestic cats and dogs, domestic ferrets, rabbits, and domestic fowl.

Domestic cat shall mean any member of the Felisdomesticus species.

Domestic dog shall mean a member of Canis familiaris which is not a hybrid of Canis familiaris and another canine species.

"Dangerous dog" means a dog that:

(A) makes an unprovoked attack on a person that causes bodily injury and occurs in a place other than an enclosure in which the dog was being kept and that was reasonably certain to prevent the dog from leaving the enclosure on its own; or

(B) commits unprovoked acts in a place other than an enclosure in which the dog was being kept and that was reasonably certain to prevent the dog from leaving the enclosure on its own and those acts cause a person to reasonably believe that the dog will attack and cause bodily injury to that person.

Domestic ferret shall mean any Mustelaputoriousfuro species.

Domestic fowl shall mean birds of a breed developed or kept for the purpose of meat production, egg laying or purely for ornament or as a pet.

Enclosure means for purposes of dangerous dogs, a house or a building, or in the case of a fence or a structure/pen, the fence or structure/pen must also have minimum dimensions of five (5) feet by ten (10) feet. The fence or structure/pen must form an enclosure suitable to prevent entry of young children and must be locked and secured such that an animal cannot climb, dig, jump or otherwise escape of its own volition. The enclosure shall be securely locked at all times. The structure/pen must have secure sides to prevent the dangerous animal from escaping from the enclosure. The structure/pen shall provide protection from the elements for the dangerous animal. The animal control officer shall have the right to require that the fence be higher than six (6) feet or require a secure top and/or bottom be added to the structure/pen if the need is demonstrated. These additional requirements shall be based upon the type of animal to be kept in this enclosure and its anticipated ability to escape.

Euthanasia shall mean taking the life of an animal in a process that involves scientific and empathetic considerations of providing each animal with the least stressful death possible.

Fowl shall mean a bird of any kind; domestic cock or hen (Gallus Gallus).

Grooming shop shall mean a commercial establishment, structure or vehicle where animals are bathed, clipped, plucked or otherwise groomed.

Guard dog shall mean any professionally trained dog that will detect and warn its handler that an intruder is present in or near an area that is being secured.

"Harness" means a set of straps constructed of nylon, leather, or similar material, specifically designed to restrain or control a dog.

High risk animals shall mean those animals which have a high probability of transmitting rabies; they include skunks, bats, species of foxes indigenous to North America, coyotes and raccoons.

Housing facility shall mean any room, building or area used to contain a primary enclosure or enclosures.

Impoundment shall mean the collecting and confining of an animal because of a state or local ordinance.

Impoundment facility shall mean an enclosure or a structure in which an animal is collected or confined because of a state law or local ordinance.

"Inclement weather" includes rain, hail, sleet, snow, high winds, extreme low temperatures, or extreme high temperatures.

Isolation shall mean the separation of an animal exposed or potentially exposed to rabies.

Keeper shall mean any person, firm, corporation, organization or department holding, caring for, having an interest in, or having control or custody of an animal. If the keeper of an animal is a minor, the parent or guardian of that minor shall be responsible for compliance with animal care related ordinances.

Kennel shall mean any premises wherein any person engages in the business of boarding, breeding, buying, letting for hire, training for a fee, or selling dogs or cats, and/or a facility for keeping more than four (4) animals of the same species.

Licensed veterinarian shall mean a veterinarian licensed to practice veterinary medicine in one (1) or more of the fifty (50) states.

Livestock shall mean domestic animals used or raised on a farm, especially those kept for a profit; specifically, horses, ponies, mules, donkeys, cattle, goats, rabbits, sheep and swine, regardless of age, sex or breed.

Local health authority or rabies control officer shall mean the animal control officers. Animal control officers shall be designated as the city's rabies control officer and shall handle all duties required under applicable state law.

Low risk animals shall mean those animals which have a low probability of transmitting rabies; they include all animals of the orders Marsupialia, Insectivora, Rodentia, lagomorpha, and Xenathra.

Microchip shall mean a transponder that is placed under an animal's skin by an injector and can be read by a microchip scanner.

Nondomestic animal shall mean and include all animals other than domestic cats and dogs, domestic ferrets, livestock, rabbits and domestic fowl.

"Nonprofit animal welfare organization" means a nonprofit organization that has as its purpose:

(A) the prevention of cruelty to animals; or

(B) the sheltering of, caring for, and providing homes for lost, stray, and abandoned animals.

(3) "Owner" includes a person who owns or has custody or control of an animal.

Observation period shall mean the ten (10) days following a bite, scratch, or unprovoked attack incident during which the biting animal's health status must be monitored. The ten-day observation period will begin on the day of the bite incident (day one).

"Owner" means a person who owns, has custody or control of the dog *or* shall mean any person, partnership, or corporation owning, keeping, or harboring one (1) or more animals. An animal shall be deemed to be harbored if it is sheltered for three (3) consecutive days or more, or if it returns to a residence or business on three (3) separate days. Persons caring for an animal at the specific request of an owner are not included in the definition of owner, but are required to keep the animal in compliance with this code.

Person shall mean any individual, corporation, government or governmental subdivision, or agency, business trust, estate, partnership, association, or any other legal entity.

Pet or companion animal shall mean any animal kept for pleasure rather than utility; an animal of a species that has been bred and raised to live in or about the habitation of humans and is dependent on people for food and shelter.

Pet shop shall mean any person, partnership, or corporation, whether operated separately or in connection with another business enterprise (except for a licensed kennel), that buys, sells, or boards any species of animal.

Possible exposure to rabies shall mean receipt of a bite, scratch, or unprovoked attack from any warm blooded animal mammal, mammal animal to human, or animal mammal to animal mammal, where there is reason to suspect exposure to rabies.

Prohibited animals shall mean:

(1) Any ape or other non-human primate;

(2) Any member of the genus Canis including wolf, hybrid wolf, coyote, jackal or fox, and similar species except Canis familiaris;

(3) Any member of the genus Felis including leopard, lion, panther, tiger, lynx, bobcat, cheetah, ocelot, margay, jaguar, and any similar species except Felis domesticus;

(4) Mustelids; other than the domestic ferret (Mustela putorius furo);

(5) Skunk;

(6) Any poisonous reptile or venomous species except bees;

(7) Crocodile, alligator, caiman or related species;

(8) Miniature Vietnamese pot-bellied pig;

(9) Ostrich or any other Ratites;

(10) Bear; and

(11) All other mammals that live in a natural state of undomesticated freedom including the opossum, raccoon, armadillo and squirrel.

(12) Any endangered animals (i.e. Texas Horned Toad).

(13) Armadillo, squirrel, deer, birds of prey like owls, hawks, etc.

Provocation shall mean any purposeful act that causes an animal to bite, scratch, or attack in protection of self, owner, or owner's premises. Entrance, in any manner, into an area where an animal is properly under restraint in compliance with city ordinances would be considered provocation, irrespective of the reason for such entrance.

Public nuisance animal shall mean any animal or animals or fowl that unreasonably annoy humans, endanger the life or health of other animals or persons, or substantially interfere with the rights of citizens, other than their owners, to enjoyment of life or property. "Public nuisance animal" shall mean and include, but is not limited to, any animal that:

(1) Is repeatedly at large or stray;

(2) Damages the property of anyone other than its owner;

(3) Molests or intimidates pedestrians or passers-by, unless it is properly restrained;

(4) Trespasses on school grounds;

(5) Chases vehicles;

(6) Causes fouling of the air by odor and thereby creates unreasonable annoyance or discomfort to neighbors or others in close proximity to the premises where the animal is kept or harbored;

(7) Causes unsanitary conditions in enclosures or surroundings where the animal or animals are kept or harbored;

(8) Is offensive or dangerous to the public health, safety, or welfare by virtue of the number and/or types of animals maintained; or

(9) Attacks other domestic animals.

Puppy shall mean any member of Canis familiaris and other canine species including both genders twelve (12) months of age or under.

"Properly fitted" means, with respect to a collar or harness, a collar or harness that:

(A) is appropriately sized for the dog based on the dog's measurements and body weight;

(B) does not choke the dog or impede the dog's normal breathing or swallowing; and

(C) does not cause pain or injury to the dog.

(7) "Restraint" means a chain, rope, tether, leash, cable, or other device that attaches a dog to a stationary object or trolley system.

Quarantine shall mean strict confinement of an animal for the purpose of preventing the spread of disease, under restraint by closed cage, isolation kennel, rabies chamber, padlock, or in any other manner approved by the local health authority on the private premises of the owner or at a facility approved by the Texas Department of Health.

Rabies shall mean an acute viral disease of man and animal mammal affecting the central nervous system and usually transmitted by an animal bite or saliva.

Rabies vaccination shall mean a protective inoculation by a licensed veterinarian (in the U.S.) with a rabies vaccine recognized and approved by the United States Department of Agriculture given in an amount sufficient to provide an immunity that satisfies the requirement of state law.

Reptile shall mean any cold-blooded, scaly vertebrate, such as a turtle, lizard or snake of any kind.

Restraint shall mean a chain, rope, tether, leash, cable, or other device that attaches a dog to a stationary object or trolley system. At all other times, a dog or other animal shall be confined to the realty or premises of the owner of such dog or other animal from escaping therefrom; or inside a house on such premises; or secured on such premises by a leash. It shall be unlawful for the leash to be arranged in a manner that allows the dog or other animal to get on or across a sidewalk, public way, place or building when such leash is stretched to its full length. Any animal so arranged shall be considered dangerous to the public in general and declared a nuisance, and shall be impounded. Although cats shall be exempt from the leash requirement while on the premises.

Responsible person shall mean a person to whose commands an animal in question is obedient, and who is capable of controlling the animal if the animal should fail to obey such commands.

Run at large shall mean to be free of restraint while outside the boundaries of the real property of the owner.

Scratch shall mean a scrape left by the claws or nails of an animal and of sufficient severity to break the skin and draw blood.

Secure shall mean to take steps that a reasonable person would take to ensure a dog remains on the owner's property, including confining the dog in an enclosure that is capable of preventing the escape or release of the dog.

Secure enclosure shall mean a fenced area or structure that is:

(1) Locked;

(2) Capable of preventing the entry of the general public, including children;

(3) Capable of preventing the escape or release of a dog;

(4) Clearly marked as containing a dangerous dog; and

(5) In conformance with the requirements for enclosures established by the city *or local animal authority.*

Serious bodily injury shall mean an injury characterized by severe bite wounds or severe ripping and tearing of muscle that would cause a reasonably prudent person to seek treatment from a medical professional and would require hospitalization without regard to whether the person actually sought medical treatment.

Severe injury shall mean any physical injury that results in death, broken bones or disfiguring lacerations requiring multiple sutures or cosmetic surgery.

Shelter shall mean a structure with a roof and three (3) sides and a fourth side allowing access that is protected from the elements and a floor that is elevated enough to keep the shelter dry.

Sick animal shall mean any animal that appears to be suffering from an infectious, contagious, or communicable disease; or that is showing evidence of a physical injury, physical disorder, or traumatic injury;

Stray animal shall mean any animal roaming with no physical restraint beyond the premises of an animal's owner or keeper.

Temporary owner shall mean an individual who finds a stray animal, has the animal for fewer than thirty (30) days and attempts to find the true owner of the animal.

Trapped animal shall mean an animal caught or taken in, as if in a trap or snare by skill, craft or trickery.

Unowned animal shall mean any animal for which an owner has not been identified.

Unprovoked animal attack shall mean an attack by an animal that was not hit, kicked or struck by a person with any object or body part, nor was any part of the animal's body pulled, pinched or squeezed by the person or animal that was attacked. An animal may be provoked without being touched if the actions involved are of a physical manner that are threatening or are non-physical but can be considered threatening such as yelling, taunting, etc.

Vaccinated shall mean an animal that has been properly injected with a rabies vaccine licensed for use in that species by the United States Department of Agriculture and was administered by or under the direct supervision of a licensed veterinarian.

Vaccination certificate shall mean a document showing on its face that the animal described thereon has received a current inoculation of rabies vaccine in an amount sufficient to produce an immunity that satisfies the requirement of state law, inscribed with the date of the inoculation, the duration of immunity approved for that vaccine, the name and address of the animal's owner, and all other information required by state law and signed by a licensed veterinarian.

Veterinarian shall mean a person licensed to practice veterinary medicine in the state.

Veterinary hospital shall mean any establishment maintained and operated by a licensed veterinarian for surgery, diagnosis, and treatment of diseases and injuries of animals.

Wild animal shall mean any animal except the common domestic species, including, but not limited to, dogs, cats, horses, cattle, swine, sheep, and goats, regardless of the state or duration of captivity.

Wild state means living in its original, natural condition; not domesticated.

Wildlife shall mean any animal that occurs naturally in the wild state.

Sec. 6-6. Animal facility; erection, maintenance, care of animals; euthanasia service.

(a) There shall be erected and maintained, under the supervision of the director, a suitable building and kennels, to be known as the animal facility, for the confinement of all animals seized, impounded or surrendered pursuant to the provisions of this chapter. The animal facility shall be kept in a sanitary condition, and all animals taken up and impounded therein shall be properly fed and provided water. All animals shall be treated in a humane manner while under the custody of the department.

(b) Upon payment of the applicable fee, if any, the animal facility will provide euthanasia of dogs, cats, and other small animals upon the signed request of an owner who resides within the city and residents of unincorporated Maverick County if the city and county enter into a joint animal control program through contractual agreement , *or if animal was abandoned, at the discretion of the Animal Shelter.*

c) The sale of live animals from the animal facility for research and pound seizures is prohibited.

Sec. 6-10. Standard of care.

An owner, keeper or temporary owner of an animal is required to provide the animal(s) with humane care and treatment as follows:

(a) Access to an adequate supply of fresh air;

(b) Adequate food on a daily basis that is species-appropriate;

(c) Fresh, clean water;

(d) Exercise;

(e) *Proper* shelter, as defined by this Code; and

(f) Veterinary care as needed to prevent and treat illness and alleviate suffering.

Sec. 6-14.[~~Fees for setting up live traps.~~] *Eagle Pass Animal Control Services – Fee Schedule*

~~[The department of public works will charge one dollar ($1.00) per day for the use of small and large animal traps. The city shall be responsible for setting up the trap and handling any animals caught in the trap. All funds generated through the city's trap service will be used to purchase more traps or to replace worn out traps.]~~

Service	***Details***	***Fee***
Microchipping (Scan)	***Check for existing microchip***	***Free***
Microchipping (Placement)	***Microchip placement by technician***	***$15.00***
Animal Impoundment (Daily Fee)	***Added to all impoundment stays***	***$10.00 per day***
1st Impoundment	***With current rabies vaccination***	***$25.00***
	Without current rabies vaccination	***$50.00***
2nd Impoundment	***Flat fee regardless of vaccination***	***$75.00***
3rd or More Impoundments	***Flat fee regardless of vaccination***	***$100.00***
Dangerous Animal Impoundment	***Additional charge for dangerous animals***	***$50.00 + $12.00/day***
Animal Surrender	***For City of Eagle Pass residents only***	***$50.00 per animal***
Animal Adoption	***Adoption fees waived; vaccinations required at owner's expense***	***$0.00 (excluding vaccines)***
Animal Disposal	***For deceased animals***	***$10.00***
Euthanasia	***If approved by a vet; administered by certified ACO***	***$125.00***

Sec. 6-16. Animal waste; sanitation standards.

(a) All animals shall be kept in a sanitary manner. Animal owners shall collect and dispose of animal waste by flushing it down a commode, by burial at least six (6) inches below the surface of the ground, or by placing it in a disposable container, sealing the container, and disposing of it as household garbage. Livestock standings shall be constructed of concrete, compacted caliche or other equally impervious material that can be easily cleaned where bovines, equines, swine, goats or sheep are kept; or any other livestock when kept for commercial purposes. Such standings shall be located under the roofed areas and shall be the size of the roofed areas. All manure and other animal wastes from livestock shall be removed from pens, corrals or standings at least once each day. This material shall be deposited in a manure storage bin of concrete or metal construction and shall be provided with a fly-tight lid. Such manure and other animal wastes shall be removed from this bin at least once each week to a disposal site [~~approved by the director of public works or his designee.]~~

(b) No animal owner shall allow the accumulation of animal waste on any premises in a quantity sufficient to create an odor offensive to a person of normal sensibilities standing on any adjacent property not owned or controlled by the subject animal's owner, or which creates a condition conducive to the breeding of flies or other pests. It shall be unlawful to permit or allow fly breeding on premises on which livestock are kept, and permitting or allowing such shall authorize the denial, suspension or revocation of a permit ~~[by the director of public works.]~~ Livestock owners shall have and maintain a fly control program.

(c) The accumulation of animal waste on any premises so as to create a stench or harborage for flies or other pests is hereby declared to be a public nuisance. Upon delivery of a written "Notice to Clean~~" [by the director of public works]~~, animal control officers, peace officers, or code enforcement officers, an animal owner or any adult occupant of the premises identified in said notice shall abate the therein described public nuisance on the premises within twenty-four (24) hours. Delivery shall be accomplished either by hand to the animal owner or keeper or any adult occupant of the residence, or by posting in a conspicuous place on the main entrance fence gate of the premises or main entrance door of the structure on the premises, or by certified mail, return receipt requested.

(d) ~~{The director of public works],~~ animal control officers, peace officers, and code enforcement officers are separately authorized and empowered to enforce the provisions of this section, and may summarily abate and remove any immediate public health and safety hazard due to the presence of animals by declaring the conditions to be an immediate public health hazard and public nuisance, and shall execute an administrative order that the premises be cleaned in accordance with these standards by the city or its contractor within twenty-four (24) hours. If the officer believes the public health hazard and public nuisance constitutes animal cruelty, the director or officer is authorized to petition a justice or municipal court for a warrant to seize and impound all animals kept on the subject premises pending a hearing before the court in accordance state law.

Sec. 6-18. Restraining animals with rope or chain; choker collar.

(a) No animal shall be hitched, tied, fastened or otherwise restrained by any rope, chain or cord that is directly attached to the animal's neck. Animals that must be tied, hitched or fastened to restrain them must wear a properly fitted collar or harness made of leather or nylon, not of the choker type. This does not prohibit the proper use of choker collars in the training of dogs.

(b) No owner shall restrain their dog using a collar exceeding one and one-half (1½) inches wide for any dog weighing less than sixty (60) pounds. Dogs weighing sixty (60) pounds or more shall not be restrained using a collar exceeding two (2) inches in width.

(c) [~~An owner may not leave a dog outside and unattended by use of a restraint that unreasonably limits the dog's movement:~~

~~(1) Between the hours of 10:00 p.m. and 6:00 a.m.;~~

~~(2) Within five hundred (500) feet of the premises of a school; or~~

~~(3) In the case of extreme weather conditions~~]

An owner may not leave a dog outside and unattended by use of a restraint unless the owner provides the dog access to:

(1) adequate shelter;

(2) an area that allows the dog to avoid standing water and exposure to excessive animal waste;

(3) shade from direct sunlight; and

(4) potable water.

(5) is a chain;

(6) has weights attached;

(7) is shorter in length than the greater of:

(8) five times the length of the dog, as measured from the tip of the dog's nose to the base of the dog's tail; or

(9) 10 feet; or

(10) is attached to a collar or harness not properly fitted.

(d) [~~A restraint unreasonably limits a dog's movement if the restraint:~~

~~(1) Uses a collar that is pinch-type, prong-type, or choke-type or that is not properly fitted to the dog;~~

~~(2) Is a length shorter than the greater of:~~

~~(A) Five (5) times the length of the dog, as measured from the tip of the dog's nose to the base of the dog's tail; or~~

~~(B) Ten (10) feet;~~

~~(3) Is in an unsafe condition; or~~

~~(4) Causes injury to the dog.~~]

The restraint shall be attached to the animal's collar or harness and must have a swivel device on the anchor and collar end to prevent tangling. A dog restrained to a running line, pulley, or trolley system and that is not restrained to the running line, pulley, or trolley system by means of a pinch-type, prong-type, choke-type, or improperly fitted collar is allowed.

(e) An animal that is restrained must have access to adequate food, water, and shelter (as defined by this Code) at all times.

(f) ~~[An owner shall not restrain a dog with a chain or tether that weighs more than one-eighth (⅛) of the dog's body weight.]~~ ***A person commits an offense if the person knowingly violates this section. The restraint of each dog that is in violation is a separate offense.***

(g) ***An offense under this section is a Class C misdemeanor, except that the offense is a Class B misdemeanor if the person has previously been convicted under this section.***

*<u>(h) **If conduct constituting an offense under this section also constitutes an offense under any other law, the actor may be prosecuted under this section, the other law, or both.**</u>*

Sec. 6-50. Swine, sheep, [~~and~~] goats*<u>, and barn animals</u>*.

<u>Section 2.</u> The City of Eagle Pass Code of Ordinances, ***<u>Chapter 6</u>***, ***<u>Article III, Section 6-75, 6-76, 6-77, 6-78, and 6-79</u>*** are hereby amended as follows:

Sec. 6-75. Determination of dangerous dog.

(a) Any dog owned or kept shall be determined to be dangerous if:

(1) It makes an unprovoked attack on a person or other animals that causes bodily injury and occurs in a place other than an enclosure in which the dog was being kept and that was reasonably certain to prevent the dog from leaving the enclosure on its own; or

(2) It commits unprovoked acts in a place other than an enclosure in which the dog was being kept and that was reasonably certain to prevent the dog from leaving the enclosure on its own and those acts cause a person to reasonably believe that the dog will attack and cause bodily injury to that person or other animals.

(b) If a person reports an incident described in subsection (a) above, the city's animal control officers may investigate the incident. If, after receiving the sworn statement of any witnesses, the city determines the dog is a dangerous dog, the city shall notify the owner in writing of the determination.

(c) Not later than the fifteenth (15th) day after the date the city notifies an owner that a dog owned by the owner is a dangerous dog, the owner may appeal the city's determination to a justice, county, or municipal court of competent jurisdiction. To file an appeal the owner must:

(1) File a notice of appeal of the city's dangerous dog determination with the court;

(2) Attach a copy of the determination from the city; and

(3) Serve a copy of the notice of appeal on the city by mailing the notice through the United States Postal Service.

(d) A party may appeal the decision of the justice or municipal court to a county court or county court at law in Maverick County by filing a notice of appeal and, if applicable, an appeal bond in the amount determined by the court from which the appeal is taken, not later than the tenth (10th) calendar day after the date the decision is issued.

(1) An appellant is entitled to a jury trial on request.

(2) A person filing an appeal from a municipal court is not required to file a motion for new trial to perfect an appeal.

(e) A decision of a county court or county court at law under this section may be appealed in the same manner as an appeal for any other case in a county court or county court at law.

<u>(f) A person commits an offense if the person is the owner of a dog and the person:</u>

<u>1) with criminal negligence, as defined by Section 6.03, Penal Code, fails to secure the dog and the dog makes an unprovoked attack on another person that occurs at a location other than the owner's real property or in or on the owner's motor vehicle or boat and that causes serious bodily injury, as defined by Section 1.07, Penal Code, or death to the other person; or</u>

Sec. 6-76. Requirements for owner of dangerous dog.

(a) An owner of a dog determined to be dangerous must comply with all of the following requirements before the dog can be released to the owner by the city:

(1) The owner must register the dog as a dangerous dog on annual basis, and pay an annual registration fee of fifty dollars ($50.00) to the city upon proof of:

(A) Liability insurance or financial responsibility in the limits discussed below;

(B) Current rabies vaccination; and

(C) The secure enclosure where the dangerous dog will be kept.

[~~The city shall provide the owner with a registration number and the owner is obligated to place the registration tag number on the dog's collar.~~]

(D) ***If an owner of a registered dangerous dog sells or moves the dog to a new address, the owner, not later than the 14th day of the sale or move, shall notify the animal control authority for the area in which the new address is located. On presentation by the current owner of the dangerous dog's prior registration tag and payment of a fee of $25.***

(E) ***An owner of a registered dangerous dog shall notify the office in which the dangerous dog was registered of any attacks the dangerous dog makes on people.***

(2) The dangerous dog shall at all times wear a collar approved by the department visible at fifty (50) feet so that the dog can be identified as a dangerous dog. [~~The department is authorized to charge the owner a fee to cover the cost of this collar~~.] ***The dangerous dog must be restrained at all times on a leash in the immediate control of a person or in a secure enclosure.***

(3) The owner must obtain liability insurance coverage or show financial responsibility in an amount of at least one hundred thousand dollars ($100,000.00) to cover damages resulting from an attack by the dangerous dog causing bodily injury to a person or other animals and provide proof of the required liability insurance coverage or financial responsibility to the director or his*/her* designee. The insurance shall be kept in effect continuously and shall not be cancelled unless the dangerous dog is no longer kept by the insured owner.

(4) The dangerous dog, when taken outside of its enclosure, must be securely muzzled in a manner that will not cause injury to the dog nor interfere with its vision or respiration, but shall prevent it from biting any person or animal. The dangerous dog must be restrained by a sturdy leash six (6) feet in length. The department is authorized to charge the owner a fee to cover the cost of this leash.

(5) The owner shall post a sign on his/her premises warning that there is a dangerous dog on the property. This sign shall be visible and capable of being read from the public street or highway.

(6) The owner shall authorize the city to implant a microchip beneath the skin of the dangerous dog for positive identification of the animal, at the owner's expense.

(7) The dangerous dog must be spayed or neutered.

(8) The owner must allow an annual inspection of the residence where the dog is kept to ensure continued compliance with all requirements of this section. More frequent inspections may be conducted in response to specific complaints regarding noncompliance with these requirements.

(b) If the owner of a dog determined to be dangerous is unable or unwilling to comply with the ownership requirements listed above, the owner shall deliver the dog to the city no later than the thirtieth (30th) day after the owner learns the dog is a dangerous dog. A dog determined to be dangerous under this chapter shall not be offered for adoption, rescue, or sale. The dangerous dog will be euthanized humanely.

(c) If, on application of any person, a justice court, county court, or municipal court finds, after notice and hearing that the owner of a dangerous dog has failed to comply with subsection (a) or (b), the court shall order the city to seize the dog and shall issue a warrant authorizing the seizure. The city's animal control officers shall seize the dog or order its seizure and shall provide for the impoundment of the dog in secure and humane conditions.

(1) The hearing must be held not later than the tenth (10th) day after the date on which the dog is seized or delivered.

(2) The court shall give written notice of the time and place of the hearing to:

(A) the owner of the dog or the person from whom the dog was seized; and

(B) the person who made the complaint, if the contact information is available.

(3) Any interested party, including the county or city attorney, is entitled to present evidence at the hearing.

(4) The court shall determine the estimated costs to house and care for the impounded dog during the appeal process and shall set the amount of bond for an appeal adequate to cover those estimated costs.

(5) An owner or person filing the action may appeal the decision of the municipal or justice court in the same manner for appealing the dangerous dog determination.

(d) The owner shall pay any cost or fee assessed by the city related to the seizure, acceptance, impoundment, or destruction of the dog. Costs must be paid to the city in cash or certified funds only.

(e) The court shall order the city to humanely destroy the dog if the owner has not complied with subsection (a) before the eleventh (11th) day after the date on which the dog is seized or delivered to the city, except that, notwithstanding any other law or local regulation, the court may not order the destruction of a dog during the pendency of an appeal. The court shall order the city to return the dog to the owner if the owner complies with subsection (a) before the eleventh (11th) day after the date on which the dog is seized or delivered to the authority.

(f) The court may order the humane destruction of a dog if the owner of the dog has not been located before the fifteenth (15th) day after the seizure and impoundment of the dog.

(g) Notwithstanding any other law or local regulation:

(1) any order to destroy a dog is stayed for a period of 10 calendar days from the date the order is issued, during which period the dog's owner may file a notice of appeal; and

(2) a court, including a justice court, may not order the destruction of a dog during the pendency of an appeal.

(f) The court may order the humane destruction of a dog if the owner of the dog has not been located before the 15th day after the seizure and impoundment of the dog.

Sec. 6.77. Defense to determination of dangerous dog.

It is a defense to the determination a dog is dangerous and to the prosecution of the owner of the dog:

~~(a)~~ [~~If the threat, injury, or damage was sustained by a person who at the time was committing a willful trespass or other tort upon the premises occupied by the owner of the dog;~~]

~~(b)~~ ***(a)*** If the person was teasing, tormenting, abusing or assaulting the dog or has, in the past, been observed or reported to have teased, tormented, abused or assaulted the dog;

~~(c)~~ [~~If the person was committing or attempting to commit a crime;~~]

~~(d)~~ [~~If the dog was protecting or defending a person within the immediate vicinity of the dog from an attack or assault~~;]

~~(e)~~ ***(b)***If the dog was injured and responding to pain; or

~~(f)~~ ***(c)*** If the dog was protecting its offspring, itself or its kennelmates.

(d) The court may not order the dog destroyed if the court finds that the dog caused the serious bodily injury to a person by attacking, biting, or mauling the person and:

(1) the dog was being used for the protection of a person or person's property, the attack, bite, or mauling occurred in an enclosure in which the dog was being kept, and:

(A) the enclosure was reasonably certain to prevent the dog from leaving the enclosure on its own and provided notice of the presence of a dog; and

(B) the injured person was at least eight years of age, and was trespassing in the enclosure when the attack, bite, or mauling occurred;

(2) the dog was not being used for the protection of a person or person's property, the attack, bite, or mauling occurred in an enclosure in which the dog was being kept, and the injured person was at least eight years of age and was trespassing in the enclosure when the attack, bite, or mauling occurred;

(3) the attack, bite, or mauling occurred during an arrest or other action of a peace officer while the peace officer was using the dog for law enforcement purposes;

(4) the dog was defending a person from an assault or person's property from damage or theft by the injured person; or

(5) the injured person was younger than eight years of age, the attack, bite, or mauling occurred in an enclosure in which the dog was being kept, and the enclosure was reasonably certain to keep a person younger than eight years of age from entering.

Sec. 6-78. Violations.

(a) It is an offense under state law if a person is the owner of a dangerous dog and the dog makes an unprovoked attack on another person or other animals outside the dog's enclosure and causes bodily injury to the other person or other animals. If a person is found guilty of an offense under this section, a court may order the dangerous dog be euthanized humanely.

(b) It shall be a violation of this chapter for the owner or keeper of a dangerous dog to:

(1) Fail to comply with any of the requirements of owners of dangerous dogs;

(2) Fail to notify the department of a change of status; or

(3) Fail to keep the dog confined at no cost to the city during the hearing process.

(c) The owner, keeper, or person in control of a dog or coyote that the owner, keeper, or person knows is accustomed to run, worry, or kill livestock, domestic animals, or fowls may not permit the dog or coyote to run at large.

Sec. 6-79. Attacks by dangerous animals.

(a) The owner or keeper of a dangerous animal, which, when unprovoked, inflicts severe injury or death to a person or bites a person on public or private property while off the owner's property, shall be guilty of a Class C misdemeanor.

(b) It shall be a violation of this chapter for an owner or keeper to intentionally, knowingly, or recklessly fail to prevent a dangerous animal from:

(1) Killing or wounding, or assisting in the killing or wounding of any domestic animal belonging to or in the possession of another person; or

(2) Attacking, assaulting, biting or otherwise injuring any person or assisting in the attack, assault, biting, or other injury of any person whether or not the animal was within the enclosure of the owner or keeper; was on a leash or securely muzzled; or escaped without the knowledge or consent of the owner or keeper.

(c) A justice court, county court or municipal court shall order the city animal control officers to seize a dangerous animal and shall issue a warrant authorizing the seizure:

(1) On the sworn complaint of any person, including the county attorney, city attorney or a peace officer, that a dangerous animal, other than a dangerous dog as determined under this chapter, has caused the death of or serious bodily injury to a domestic animal or person by attacking, biting or mauling; and

(2) On a showing of probable cause to believe that the dangerous animal caused the death of or serious bodily injury to the domestic animal or person as stated in the complaint. Animal control officers shall seize the dangerous animal and shall provide for the impoundment of the dangerous animal in secure and humane conditions until the court orders the disposition of the dangerous animal.

(d) A hearing shall be held not later than the tenth (10th) day after the date on which the court issues the warrant. The court must provide written notice of the time and place of the hearing to the owner of the dangerous animal or the person from whom the animal was seized and the person who made the complaint. Any interested party, including the county attorney or city attorney is entitled to present evidence at the hearing.

(1) If the court finds the animal caused the death of a person by attacking, biting or mauling it shall order the animal euthanized humanely.

(2) If the court finds the animal caused the death of a domestic animal, or serious bodily injury to a domestic animal or person by attacking, biting or mauling, the court may order the destruction of the animal.

(3) If the court finds the animal did not cause the death or serious bodily injury of a domestic animal or person, the court shall order the animal released to its owner, the person from whom the animal was seized, or any other person authorized to take possession of the animal.

(4) The court may not order euthanization of a dangerous animal if the court finds the animal caused serious bodily injury to a domestic animal or person by attacking, biting or mauling the domestic animal or person: and

(A) The animal was being used for the protection of a person or person's property, the attack occurred in an enclosure in which the animal was being kept, the enclosure was reasonably certain to prevent the animal from leaving the enclosure on its own and provided notice of the presence of the animal and the injured person was at least eight (8) years of age, and was trespassing in the enclosure when the attack occurred;

(B) The dog was not being used for the protection of a person or person's property, the attack occurred in an enclosure in which the animal was being kept, and the injured person was at least eight (8) years of age and was trespassing in the enclosure when the attack occurred;

(C) The attack occurred during an arrest or other action of a peace officer while the peace officer was using the animal for law enforcement purposes;

(D) The dog was defending a person from an assault or person's property from damage or theft by the injured person; or

(E) The injured person was younger than eight (8) years of age, the attack occurred in an enclosure in which the animal was being kept, and the enclosure was reasonably certain to keep a person younger than eight (8) years of age from entering.

(e) If the court orders euthanization of the dangerous animal, it must be performed by a licensed veterinarian; personnel of a recognized animal shelter or humane society who are trained in the humane euthanization of animals; or city personnel trained in the humane euthanization of animals.

(f) The provisions under this section shall not apply to any law enforcement agency where a dog is being used for law enforcement purposes.

(g) It is a defense to prosecution that the person is an employee of the institutional division of the Texas Department of Criminal Justice or a law enforcement agency and trains or uses dogs for law enforcement or corrections purposes.

Section 3. The City of Eagle Pass Code of Ordinances, ***Chapter 6***, ***Article V, Section 6-125, 6-126, 6-127, and 6-129, 6-131, 6-132, 6-135,*** are hereby amended as follows:

Sec. 6-125. Required vaccination.

An owner of a dog or cat must have the animal vaccinated against rabies by the time the animal is four (4) months of age and at regular intervals thereafter in a manner that satisfies the requirements of state law. It is an offense under state law for an owner of a dog or cat to fail to vaccinate an animal in accordance with this chapter.

(a) A veterinarian who vaccinates a dog or cat against rabies shall issue to the animal's owner a vaccination certificate in a form that meets the minimum standards approved by the executive commissioner.

(b) A county or municipality may not register or license an animal that has not been vaccinated in accordance with this section.

Sec. 6-126. Reporting, bites, scratches; zoonotic diseases.

(a) Any veterinarian or other person having knowledge of an animal bite or scratch to an individual or other animal within the city that the person could reasonably foresee as capable of transmitting rabies, or who knows of an animal that the person suspects is rabid, shall report the incident or animal to the director, who is also the local rabies control authority immediately.

(b) Any veterinarian or other person having knowledge of an animal diagnosed as having any reportable zoonotic disease shall report same to the director within five (5) days.

The report must include:

(1) the name and address of the victim and of the animal's owner, if known; and

(2) any other information that may help in locating the victim or animal.

(c) The local rabies control authority shall investigate a report filed under this section.

(c) The owner of such diseased or biting or scratching animal who learns of such incident shall immediately give his name and address together with the [~~animal's license number and~~] date of last rabies vaccination to the person bitten or injured, or to a parent or guardian of such person who is under the age of eighteen (18) years. The owner shall notify the director within twenty-four (24) hours of his name; [~~the animal's license number~~]; the name of the injured person, and other information requested by the director related to the animal and injured party.

(d) If the animal control officer is present, the owner/keeper shall immediately surrender the animal. If an animal control officer is not present and the owner/keeper does not surrender the animal to the animal control facility within twenty-four (24) hours of the incident occurring, the director or any appointed animal control officer shall seize and impound any animal for rabies observation upon the sworn affidavit of any person with knowledge that the animal has bitten a person or another animal. An administrative search warrant shall be obtained from any municipal court judge or other magistrate to enter onto private property to search for the biting animal if permission to enter is not given.

Sec. 6-127. Confinement of biting, scratching animals.

(a) The owner of any animal within the city which has bitten or scratched a person or other animals so as to have caused an abrasion *or break of the skin* shall, on demand of the director or any animal control officer, immediately surrender such animal to the animal facility, or other *state* approved rabies quarantine facility for observation for a period lasting not more than ten (10) days after the date of the incident, subject to the provisions of subsection (b).

(b) The owner of any animal that has bitten or scratched any person shall be allowed to assume personal responsibility for confining/*quarantining* the animal for the observation period of ten (10) days, only under the following circumstances:

(1) Secure facilities must be available at the home of the animal's owner, and must be approved by the director;

(2) The animal was currently vaccinated against rabies when the exposure incident occurred;

(3) The animal was not in violation of any laws or ordinances at the time of the bite; and

(4) The director or a licensed veterinarian must observe the animal at least on the first and last days of the quarantine period. If the animal becomes ill during the observation period, the director must be notified by the person having possession of the animal. At the end of the observation period, the release from quarantine must be accomplished in writing by the veterinarian who will attest to the health of the animal.

(5) The animal may not be removed from the home or come into contact with persons or other animals not residing on the premises.

(c) If an animal is believed to have rabies or has been bitten by an animal suspected of having rabies, such animal shall be quarantined for observation by a veterinarian for the appropriate period as required by state law.

(d) Violation of the observation confinement of the biting animal as provided in subsection (b) shall be just cause for seizure and confinement of the animal in the animal care facility of the city.

(e) All wild and/or stray animals involved in exposure incidents including biting, scratching or any other direct exposure by physical contact will be humanely euthanized in such a manner that the brain is not mutilated. The brain shall be submitted to a Texas Department of State Health Services certified laboratory for rabies diagnosis.

Sec. 6-129. Confinement of animals potentially exposed to rabies.

The owner of any animal infected with rabies, or who reasonably suspects his/her animal of having such an infection, shall notify the police department, *director*, or the animal facility of the fact that the animal has been infected with or exposed to rabies. The director is empowered to have such animal removed from the owner's premises to the animal facility, or at the request of the owner, such animal may be placed in a veterinary hospital, *or Texas Department of State Health Services approved facility,* and shall be placed under observation for the appropriate period as required by state law *or humanely euthanized if conditions are not met.* Whether confined in the animal facility or a veterinary hospital, the owner shall bear the expense of the confinement.

(a) Animals exposed to rabies shall be managed according to state law:

1) *Vaccinated animals may be quarantined for a minimum of 45 days, provided they are revaccinated immediately.*

2) *Unvaccinated animals may be required to be euthanized, or may be placed under strict isolation for 90 days with revaccination and boosters administered according to DSHS guideline.*

Sec. 6-131. Euthanasia of rabid animals, wild biting animals.

When in the opinion of the director*, veterinarian, or state public health authorities* an animal has exhibited signs of incipient rabies, the animal will be immediately euthanized and the brain submitted to a Texas Department of State Health Services certified laboratory approved by the director for diagnosis. In the case of biting wild animals, euthanasia shall be performed immediately and the brain submitted for rabies diagnosis. Owner is responsible for any costs or fees associated with *euthanasia, transportation, and* laboratory testing *or If the animal is unowned or the owner cannot be located, the city may pursue reimbursement if the owner is later identified.*

Sec. 6-132. Impoundment of animals unclaimed after quarantine.

Any animal quarantined at the city's animal facility not reclaimed by its owner within seventy-two (72) hours of the expiration of the quarantine or observation period provided in this chapter shall become the property of the city and may be offered for adoption or humanely euthanized *if the veterinarian director has notified the animal's owner, if available, of the animal's scheduled destruction* at the discretion of the director.

~~[Sec. 6-135. Joint animal vaccination drives.~~

~~The director is hereby authorized to conduct periodic rabies vaccination drives in cooperation with the County of Maverick for the public health benefit of the community.~~

Section 4. The City of Eagle Pass Code of Ordinances, ***Chapter 6***, ***Article V*, 6-131, 6-135, 6-150, 6-151, 6-153, 6-154, 6-155, 6-157** are hereby amended as follows:

Sec. 6-150. Animal nuisances.

(a) Animal nuisance shall mean a public nuisance created within the corporate limits of the city by the following acts or omissions of an animal owner *or keeper of any animal*:

(1) The keeping of an animal in such a manner whereby the animal is free of restraint to roam or run at large or at will.

(2) The keeping of an animal which barks or whines in such a manner, with such intensity, or with such continued duration, so as to annoy, distress, or disturb the quiet, comfort or repose of persons of normal sensibilities within the vicinity of hearing thereof. *For the purpose of this chapter, an animal noise nuisance shall be defined as a minimum of two (2) separate recorded noise events over a period*

of twenty-four (24) hours where the animal can be heard continuously for a twenty (20) minute period of time one hundred (100) yards away, or behind the wall of a livable structure.

(3) The refusal or failure of an animal owner or keeper to prevent his animal from biting or injuring without provocation, any animal or person.

(4) The keeping of an animal which has a propensity to damage or destroy public property or a person other than its owner's private property.

(5) The keeping of more than a total of three ~~[(3) cats]~~ *two (2)* and/or ferrets. If securely confined within a structure, up to [~~five (5) cats]~~ *three (3)* and/or ferrets may be kept.

(6) The keeping of, or the permitting of others to routinely provide food or shelter for more than [~~five (5)~~] *four (4)* dogs or any member of the Canis familiaris on any property in the city other than a:

(A) Commercial boarding kennel;

(B) Veterinary facility;

(C) Pet shop;

(D) Place not zoned residential;

for a period exceeding seven (7) days. If all subject dogs are registered for competition in a dog show open to the public, the seven (7)-day period and legal limit of [~~five (5)]~~ *four (4)* dogs shall not apply.

(b) The following shall not constitute an animal nuisance:

(1) Up to seven (7) dogs may be kept on premises containing between ten thousand (10,000) square feet and one-half acre of land, if the dogs are enclosed by fencing located seventy-five (75) feet or more from any dwelling or business building owned or occupied by any person other than the owner.

(2) Up to ten (10) dogs may be kept on premises containing one-half acre to two (2) acres of land, if the dogs are enclosed by fencing at least one hundred fifty (150) feet from any dwelling or business building owned or occupied by any person other than the owner.

(3) Up to fifteen (15) dogs may be kept on premises containing more than two (2) acres of land, if the dogs are enclosed by fencing at least one hundred fifty (150) feet from any dwelling or business building owned or occupied by any person other than the owner.

(4) The number of dogs permitted under sub paragraphs (1) through (3) may be doubled if the animals are kept within a completely enclosed structure at least one hundred fifty (150) feet from any business or dwelling owned or occupied by any person other than the owner.

(5) The limit on the number of dogs and cats permitted shall not include pups and kittens of a litter until they are four (4) months old.

(6) Individuals with animals in excess of the amounts noted herein prior to the adoption of this article are exempt from the maximum requirements so long as animals are well taken care of, nourished, and treated humanely as determined by the director.

Sec. 6-151. Impounding abandoned or unrestrained animals.

(a) The director or their designee may order the seizure and impoundment of any abandoned animal as defined in this chapter. Disposition of said seized and impounded abandoned animals shall be in accordance with sections 6-157, 6-158, and 6-159. Any trap, neuter and return (TNR) program that has been registered with the department shall not constitute a violation of this section.

(b) Animal control officers or other law enforcement officers shall have the power to impound unrestrained animals for the purpose of abating the nuisance as follows:

(1) On public property, in all cases;

(2) On private property, if the consent of the resident or property owner is obtained;

(3) On private property, in all cases except fenced rear yards of residences, if the officer reasonably believes that the animal will run at large if not impounded.

Sec. 6-153. Return of captured animal to owner.

(a) In addition to the issuance of a citation, the animal care officer may return an animal found at large to the known owner in lieu of impounding the animal.

(b) The owner may redeem an impounded animal during normal business hours by paying the impoundment fee, sterilization fees if any, boarding fees, ***vaccination fees*** and the pre-release rabies vaccination fee if required by law for the subject species and proof of valid current vaccination cannot be produced.

(c) On the first impound, of an intact dog or cat found at large, the department shall require the owner to enter into an agreement to sterilize the dog or cat before releasing it back to its owner ***unless requirements for exception are met.*** ~~, [unless the owner possesses or obtains a valid intact dog or cat license for the animal.]~~ If an owner enters into a sterilization agreement, the owner shall provide proof of sterilization of the animal to the department within thirty (30) days from the date of the agreement.

(d) On the second impound of a dog found at large, the intact dog license shall be revoked if applicable, and the owner shall agree to sterilize the dog, unless the dog qualifies for a certified medical exception from a licensed veterinarian, the dog is an exhibition or competition dog, or the dog is a police or military service dog. Owners of exhibition or competition dogs and police or military service dogs shall provide proof to the director or authorized designee. Under the sterilization agreement, the owner shall provide proof of sterilization of the dog to the department within thirty (30) days from the date of the agreement.

(e) On the second impound of an intact cat found at large, the department shall sterilize the cat prior to releasing it back to its owner at the owner's expense, or require the owner of an intact cat to enter into an agreement to sterilize the cat before releasing it back to its owner, unless the cat qualifies for a certified medical exception from a licensed veterinarian, or the cat is an exhibition or competition cat. Owners of exhibition or competition cats shall provide proof to the director or authorized designee. If an owner enters into a sterilization agreement, the owner shall provide proof of sterilization of the cat to the department within thirty (30) days from the date of the agreement.

(f) On the third impound of an animal found at large it shall become the property of the city, and shall be subject to adoption, rescue, foster or humane euthanasia at the discretion of the director or ***their*** designee.

Sec. 6-154. Notifying owner of impounded animal.

If the owner of an impounded animal can be identified, the animal control officer shall upon impoundment notify the owner at the address stated on the records of the department***, if any, or the address as determined by a scanned registered microchip.***

Sec. 6-155. Minimum time animals impounded; euthanasia authorized.

Impounded dogs and cats shall be kept for not fewer than three (3) days, excluding the day the animal is impounded and any days the animal facility is not opened, and shall be subject to adoption, rescue, foster or humane euthanasia at the discretion of the director thereafter. In the case of owned animals, the city may dispose of any unclaimed animal before this three-day period if the owner releases ownership of the animal to the city. If any impounded animal is determined by a licensed veterinarian or designee to be suffering from disease or injury such that the animal is in pain or is beyond reasonable medical help, the animal may be euthanized immediately. In such a case, holding times otherwise specified in this Code will not apply. Due to their immature immune system, any abandoned animal under four (4) months of age shall immediately become the property of the city, for humane disposition, and may be offered for adoption or humane euthanasia at the discretion of the director ***or of a licensed veterinarian who determines the animal is abandoned, unfit for survival, or at heightened risk due to age or health.***

Sec. 6-157. Charges for reclaiming, adopting impounded animals; liability of claimant.

(a) Any owner reclaiming an impounded animal shall, before the animal will be released to him, pay impoundment and boarding fees. The director or ***their*** designee is authorized to reduce or waive impoundment and/or boarding fees. No deposit or fee shall be charged to a breed rescue organization adopting an impounded animal.

(b) No animal shall be released from the animal care facility without the owner presenting proof that the animal has had a rabies vaccination in compliance with the requirements of state law. An owner of any dog or cat who cannot provide proof of said rabies vaccination shall be subject to a fee for rabies vaccination of each dog or cat. In addition, no animal shall be released without being [~~registered with the city~~] ***microchipped if services are available.***

(c) Any citizen reclaiming or adopting any animal under the provisions of this section shall be liable for any applicable fees.

(d) All animals adopted from the animal care facility shall be spayed or neutered within thirty (30) days unless this procedure has already been accomplished. Persons adopting animals from the animal care facility shall pay the applicable fees for adopting a dog or cat. As an incentive for the adoption of animals, the director is authorized to advertise and reduce or waive adoption fees.

(e) The city animal care facility is authorized to accept animals for humane disposition from individuals who reside in the city ***provided the individual pays all applicable fees associated with the intake, care, and disposition of the animal as set by the city's adopted fee schedule.***

(f) At the time animals are reclaimed from the animal care facility they will be identified by the implantation of a microchip so the animal, if ever lost or stolen, can be returned to its owner. (If a microchip service is available).

~~[(g) If an animal that is impounded is sterilized, currently vaccinated for rabies and registered with the city, the director will not charge an impound fee for the first impound only. The animal must be reclaimed within the time limits prescribed by this section. The initial impound will count as a first impound in assessing fees for any future impounds and is applied on a per-residence basis.]~~

Section 5. This ordinance shall be cumulative of all provisions of ordinances of the City of Eagle Pass, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

Section 6. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 7. This Ordinance shall become effective immediately upon passage.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR ON THIS___DAY OF______________________________2025.

____

AARON E. VALDEZ
MAYOR

ATTESTED:

____

ERIKA RODRIGUEZ
CITY SECRETARY

APPROVED AS TO FORM:

____

ANA SOPHIA GARCIA
CITY ATTORNEY

ORDINANCE NO. <u>2025-</u>

AN ORDINANCE CONFIRMING THE CIVIL SERVICE CLASSIFICATIONS WITHIN THE POLICE AND FIRE DEPARTMENTS, RESPECTIVELY, ESTABLISHING THE NUMBER OF AUTHORIZED POSITIONS WITHIN EACH CLASSIFICATION; ESTABLISHING A UNIFORM BASE PAY AND SENIORITY PAY; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

==

WHEREAS, the City of Eagle Pass, Texas is a civil service municipality under, Chapter 143 of the Texas Local Government Code ("TLGC"); and,

WHEREAS, pursuant to Chapter 143, the City Council shall establish the classifications and specify the number of authorized positions in each classification pursuant to §143.021(a), TLGC; and,

WHEREAS, §143.041(b), TLGC provides that except for temporary duties in higher classification, all fire fighters and police offices in the same classification are entitled to the same base salary; and,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, as follows:

<u>Section 1:</u> The appointed and classified positions in each recognized classification in the Police Department shall continue to be those specified below.

POLICE DEPARTMENT POSITIONS	BUDGETED POSITIONS	BASE PAY GRADE
Police Chief (Appointed)	1	33
Assistant Police Chief (Appointed)	1	29
Police Captain (Tested)	4	27
Police Lieutenant (Tested)	4	25
Police Sergeant (Tested)	7	23
Police Corporal (Tested)	19	21

Police Officer (Tested)	44	19

Section 2: The appointed and classified positions in each recognized classification in the Fire Department shall continue to be those specified below.

FIRE DEPARTMENT POSITIONS	**BUDGETED POSITIONS**	**BASE PAY GRADE**
Fire Chief (Appointed)	1	32
Assistant Fire Chief (Appointed)	1	29
Fire Marshal (Tested)	1	24
Fire Captain (Tested)	4	24
Fire Lieutenant (Tested)	10	22
Firefighter / EMT (Tested)	54	18

Section 3: Base Pay. For purposes of this satisfying the provisions of §143.041(b), TLGC pertaining to base pay, the provisions of the City's Grade & Step Plan for FY 2026 are hereby incorporated by reference. It is further hereby established that Step 1 of the Pay Grade applicable to each classified position sets the base pay amount pertaining to the classifications identified above.

Section 4: Seniority Pay. For purposes of the provisions of §143.041(c), TLGC pertaining to seniority pay, the provisions of the City's Grade & Step Plan for FY 2026 are hereby incorporated by reference. It is also hereby established that seniority pay shall be established by reference to the Step Pays designated for each applicable Pay Grade incorporated herein. Individual employees shall progress through the established Steps in the Grade & Step Plan on the annual anniversary date of the employee's designation to a specified Grade.

Section 5: Vacancies. It is further the intent of this Ordinance that the creation of any new classified positions by this Ordinance shall be filled in accordance with the requirements and standards established by Chapter 143, Texas Local Gov't Code, for the filling of any vacant positions and in accordance with the Civil Service Rules adopted by the Civil Service Commission.

<u>Section 6: Severance.</u> If any provision, section, clause, sentence, or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or un-enforced, the validity of the remainder of this ordinance or its application shall not affected, it being the intent of the City Council in adopting and of the Mayor in approving this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

<u>Section 7: Preemption.</u> That all other ordinances, sections, or parts of ordinances heretofore adopted by the City of Eagle Pass in conflict with the provisions set out above in this ordinance are hereby repealed or amended as indicated.

READ, PASSED, AND APPROVED ON FIRST READING on this ___th Day of August A.D., 2025.

AYES:
NAYS:
ABSTAINED:
ABSENT:

ATTEST:

____________________________	____________________________
Aaron Valdez	Erika Rodriguez
Mayor	City Secretary

READ, PASSED, AND APPROVED ON SECOND READING, this __th Day of September, A.D., 2025.

AYES:
NAYS:
ABSTAINED:
ABSENT:

ATTEST:

____________________________	____________________________
Aaron Valdez	Erika Rodriguez
Mayor	City Secretary

READ, PASSED, AND APPROVED ON THIRD AND FINAL READING this __th Day of September., 2025.

AYES:
NAYS:
ABSTAINED:
ABSENT:

ATTEST:

Aaron Valdez	Erika Rodriguez
Mayor	City Secretary

APPROVED AS TO LEGALITY:

Ana Sophia Garcia
City Attorney

ORDINANCE NO. ________

AN ORDINANCE OF THE CITY OF EAGLE PASS, TEXAS, AMENDING CHAPTER 26, ARTICLE VII, SECTION 26-183 (2) OF THE CODE OF ORDINANCES BY AMENDING THE NON-COMMERCIAL VEHICLE TOLL RATE FROM $2.00 PER AXEL TO $2.25 PER AXEL, OR FROM $4.00 PER VEHICLE TO $4.50 PER VEHICLE FOR EXPRESS CARD OR TOLL TAG USERS, AND $2.00 PER AXEL TO $3.50 PER AXEL, OR FROM $4.00 PER VEHICLE TO $7.00 PER VEHICLE FOR CASH PAYMENTS; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Eagle Pass Bridge System wishes to have a more organized fee payment structure; and

WHEREAS, The City of Eagle Pass Bridge system wishes to utilize additional incoming revenue for the construction of the Expansion of Camino Real International Bridge and any other improvements or payments towards improvements for the City of Eagle Pass.

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

Section 1. The City of Eagle Pass Code of Ordinances, ***Chapter 26***, ***Article VII, Section 26-183***, is hereby amended as follows:

(2) *Non-commercial vehicles:* .....

Passenger Car or Truck (including dual tires) *Cash Payment* .....[~~$2.00~~] *$3.00*/axle or [~~$4.00~~] *$6.00*/vehicle

Motorcycle or Cart .....[~~$2.00~~] ***$2.50*** /axle or [~~$4.00~~] ***$5.00***/vehicle

Trailer being pulled by either non-commercial class $2.00/axle

Express card ***or Toll Tag***—passenger car or truck (including dual tires) .....[~~$1.50~~] ***$2.50*** /axle or [~~$3.00~~] ***$5.00***/vehicle

Effective October 1, 2021 .....$1.75/axle or $3.50/vehicle

Effective October 1, 2022 .....$2.00/axle or $4.00/vehicle

Effective October 1, 2025………..$2.50/axle or $5.00/vehicle

Section 2. This ordinance shall be cumulative of all provisions of ordinances of the City of Eagle Pass, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

Section 3. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 4. This Ordinance shall become effective November 1, 2025.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR ON THIS___DAY OF______________________________2025.

____

AARON E. VALDEZ
MAYOR

ATTESTED:

____

ERIKA RODRIGUEZ
CITY SECRETARY

APPROVED AS TO FORM:

____
ANA SOPHIA GARCIA
CITY ATTORNEY

City of Eagle Pass

PROPOSED ANNUAL BUDGET

FY 2025 - 2026

CITY OF EAGLE PASS
Fiscal Year 2025-2026
Budget Cover Page
September 16, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of $730,496, which is a 6.49 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $134,737.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	$0.480052/100	$0.480052/100
No-New-Revenue Tax Rate:	$0.454182/100	$0.443226/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.266769/100	$0.251383/100
Voter-Approval Tax Rate:	$0.481109/100	$0.480052/100
Debt Rate:	$0.195795/100	$0.199153/100

Total debt obligation for CITY OF EAGLE PASS secured by property taxes: $4,888,897

TAX COMPARISON

The following table compares the taxes imposed on the average residence homestead by the CITY OF EAGLE PASS last year to the taxes proposed to be imposed on the average residence homestead by the CITY OF EAGLE PASS this year.

Description	2024	2025	Change
Total tax rate (per $100 of value)	$0.480052	$0.480052	increase of 0.000000 per $100, or 0.00%
Average homestead taxable value	$179,605	$184,156	increase of 2.53%
Tax on average homestead	$862.20	$884.04	increase of 21.84, or 2.53%
Total tax levy on all properties	$11,256,128	$11,986,624	increase of 730,496, or 6.49%

For assistance with tax calculations, please contact the tax assessor for the CITY OF EAGLE PASS at (830)773-1111 or www.eaglepasstx.gov or visit for more information.

Annual Budget for Fiscal Year

October 1st, 2025, to September 30, 2026

CITY COUNCIL

Aaron E. Valdez
Mayor

William Davis
Mayor Pro-tem

Elias Diaz
Council Place 2

Mario Garcia
Council Place 3

Jessica Rey Ramon
Council Place 4

CITY ADMINISTRATION

Homero Balderas, City Manager
Erika Rodriguez, City Secretary
Sophia Garcia, City Attorney
Manual Mello III, Fire Chief
Placido Madera, Community Development Director
Daniel Ibarra, Public Works Director
David Saucedo, Bridge General Manager
Ricardo Gutierrez, Parks and Rec. Director
Felix Castillo, Finance Director
Ivan Morua, Assistant City Manager
Amy Gonzalez, Police Chief
Cynthia Campos, Human Resources Director
Aide Castaño, Marketing and Tourism Director
Maria Galvan, Tax Assessor/ Collector
Mayra Huerta, Municipal Court Administrator
Cristina Olivas, Library Director
Vacant, Economic Development Director
Vacant, City Engineer

FINANCE STAFF

Valeria Mendoza, Assistant Finance Director
Jorge Olvera, Accountant II
Claudia Ortega, Accountant I
Martha De Hoyos, Accountant I
Emily Saucedo, Grants Administrator
Heber Ruiz, Purchasing Manager
Luissana Ramirez, Assistant Purchasing Agent
Karla Martinez, Purchasing Clerk
Omar Rodriguez, Fixed Asset Coordinator
Maria Segura, Administrative Clerk I
Johana Vargas, Administrative Assistant
Vacant, Grants Specialist

To the Honorable Mayor and City Council:

We are pleased to present the Proposed Budget for the Fiscal Year 2025-2026. This budget is prepared in accordance with the laws of the State of Texas and requirements set forth in the City Charter of the City of Eagle Pass for the period beginning October 1, 2025, and ending September 30, 2026.

The primary goals of this budget are: (1) ensure the financial stability of the City, (2) adequately allocate resources to maintain current infrastructure, equipment, and services, (3) to maintain a competitive compensation and benefit plan for the City personnel, and (4) provide a financial plan for the future growth of the City.

ANNUAL BUDGET PROCESS

Preparing the annual budget begins in April of each year and ends on or before September 27th as required by the City Charter of the City of Eagle Pass. The budget is carefully prepared based on the recommendations and requests of the Mayor and City Council, department directors, staff, and the public.

Below is the Budget Calendar:

Dates	Task
April -2025	Departments submitted detailed budget requests for operating expenses
April -25	Departments submit detailed budget requests for capital expenses
May-25	Finance Department prepares preliminary revenue estimates
May-25	Departments meet with Administration and Finance to discuss budget requests
June -25	Capital Improvement Plan Committee meets to review capital project requests
June - 25	Presentation of the Capital Improvement Plan to the Planning and Zoning Commission
July - 25	Holding a Budget Workshop with the City Council
July - 25	Finance Department prepares final revenue estimates
August-25	Tax Assessor submits Property Tax Roll to City Council and recommends a property tax rate
August-25	Administration makes final budget recommendations
August-25	The Proposed Budget is submitted to the City Council and City Secretary
August-25	First reading of an ordinance to adopt the annual budget and property tax rate
Sep. 9 - 2025	Public Hearing and Second reading of an ordinance to adopt the annual budget and property tax rate
Sep. 16-25	Third and final reading of an ordinance to adopt the annual budget and property tax rate
Sept. 30-25	The Adopted Budget is filed with the Maverick County Clerk's Office

EXECUTIVE SUMMARY

The City has prepared a budget for each of the City's active funds. Each fund is created and managed following applicable regulations, generally accepted accounting principles, and guidance set forth by the Governmental Accounting Standards Board. These funds are classified into three (3) types of funds:

- General Fund: the primary fund for a government that accounts for resources that are not restricted for other uses or purposes.
- Enterprise Fund: a self-supporting fund that provides goods or services to the public for a fee much like a typical business. This includes the City's International Bridge System Fund and the Environmental and Solid Waste Fund.
- Special Revenue Fund: a fund that receives resources that may only be used for a specific purpose. These restrictions are often imposed by Federal or State regulations or local policy.

This budget requests authorization for the expenditure of $60,782,653 across all the City's funds for the 2025-2026 fiscal year. Of this amount, $58,190,600 is allocated for operating expenditures, and $2,592,053 is earmarked for capital expenditures, excluding capital improvement projects. The total operating budgeted revenue is $61,181,890, resulting in an anticipated net increase in City resources of $399,237 for the fiscal year.

TABLE 1

Below is the financial summary for each of the City's budgeted funds (Table 1):

Fund	Description	Est. Beginning Fund Balance *	Revenues	Operating Expenditures	Capital Expenditures	Net Transfers In/(Out)	Net Change	Est. Ending Fund Balance
10	General Fund	9,751,160	22,576,897	(34,643,787)	(999,000)	13,065,890	-	9,751,160
21	Operation Lonestar	-	1,205,167	(702,263)	(502,903)	-	-	-
25	Hotel Occupancy Tax Fund	1,294,250	1,418,909	(548,258)	-	(870,651)	-	1,294,250
26	Public Library Fund	280,849	26,064	(949,027)	(25,000)	947,963	-	280,849
27	Operation Stone Garden	208	275,000	(275,000)	-	-	-	208
29	Motor Vehicle Crime Prevention Authority	-	707,482	(786,980)	(28,000)	107,498	-	-
30	High Intensity Drug Trafficking Area Gran	-	297,835	(386,604)	-	88,769	-	-
31	Recreational Programs & Facilities Fund	104,506	208,193	(1,759,670)	-	1,551,477	-	104,506
33	Main Street Fund	196,887	46,880	(438,254)	-	391,374	-	196,887
37	Municipal Court Restricted Funds	265,539	35,545	(35,545)	-	-	-	265,539
38	Convention Center and Tourism Fund	115,079	242,316	(983,967)	(29,000)	770,651	-	115,079
39	Public, Educational, and Govt Access Fund	263,108	35,565	(35,565)	-	-	-	263,108
40	Debt Service	89,729	4,888,895	(6,320,534)	-	1,431,638	-	89,729
41	Storm Drainage Fund	781,667	576,385	(192,887)	-	(383,498)	-	781,667
43	Streets and Sidewalks Fund	562,511	167,500	(1,032,500)	-	865,000	-	562,511
52	International Bridge System Fund	5,401,417	19,781,219	(2,599,642)	-	(16,934,639)	246,937	5,648,354
58	Environmental and Solid Waste Fund	4,845,001	8,692,039	(6,500,117)	(1,008,150)	(1,031,472)	152,300	4,997,301
	Total	**23,951,909**	**61,181,890**	**(58,190,600)**	**(2,592,053)**	**0**	**399,237**	**24,351,146**

ESTIMATED BEGINNING FUND BALANCE

The amounts listed under *"Estimated Beginning Fund Balance"* in Table 1 are our current estimates of reserve funds for each of the City's main operating funds. It is the policy of the City to maintain a General Fund (Fund 10) reserve between 25% and 30% of the subsequent year's operating budget to ensure sufficient funding to protect the City in case of a natural disaster, public calamity, or economic downturn. Based on the Proposed Budget, the City anticipates a General Fund reserve of 28.05% of the operating budget.

In addition, the City Ordinance requires various reserves for the City's Enterprise Funds. Below is the breakdown of the reserve amounts for the International Bridge System Fund (Fund 52) and the Environmental and Solid Waste Fund (Fund 58):

International Bridge System	Estimated 2024-25	Proposed 2025-2026	Environmental and Solid Waste	Estimated 2024-25	Proposed 2025-2026
Repair and Replacement Reserve	500,000	500,000	Capital Equipment Reserve	2,438,490	2,798,490
Operating Reserve	738,638	779,893	Landfill Closure/Post Closure Reserve	720,000	780,000
Capital Improvement Reserve	0	750,000	Operating Reserve	1,823,429	1,938,170
Total	**1,238,638**	**2,029,893**	**Total**	**4,981,919**	**5,516,660**

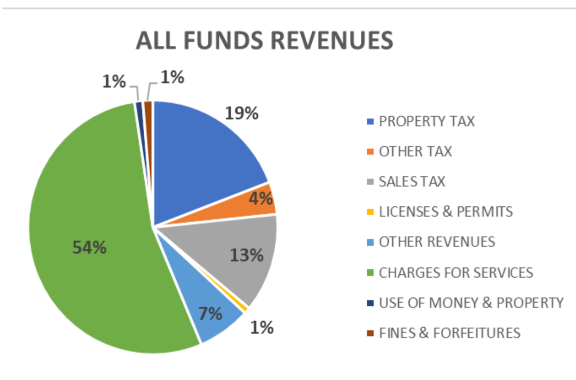
The reserve amounts listed for all other funds are restricted for the purposes of each fund; however, no minimum level is required.

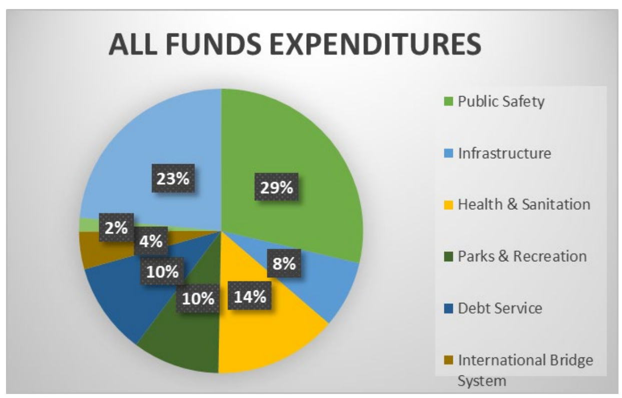
REVENUES, OPERATING EXPENDITURES, AND CAPITAL EXPENDITURES

The amounts listed under Revenues, Operating Expenditures, and Capital Expenditures in Table 1 are the sources and uses of the anticipated funds for the year. Below is the categorized breakdown:

REVENUES	
PROPERTY TAX	11,758,283
OTHER TAX	2,526,925
SALES TAX	7,726,892
LICENSES & PERMITS	489,508
OTHER REVENUES	4,198,273
CHARGES FOR SERVICES	33,035,053
USE OF MONEY & PROPERTY	656,963
FINES & FORFEITURES	789,993
TOTAL	61,181,890

EXPENDITURES	
Public Safety	17,954,152
Infrastructure	4,630,500
Health & Sanitation	8,539,739
Parks & Recreation	6,030,141
Debt Service	6,320,534
International Bridge System	2,599,642
Educational Services	974,027
Other Governmental	13,733,919
Total	**60,782,653**





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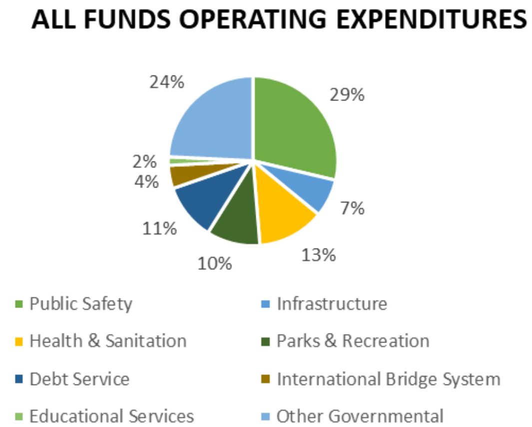
Below is the categorized breakdown of operating expenditure (excluding capital expenditure):

EXPENDITURES	
Public Safety	16,859,249
Infrastructure	4,290,500
Health & Sanitation	7,531,589
Parks & Recreation	6,030,141
Debt Service	6,320,534
International Bridge System	2,599,642
Educational Services	949,027
Other Governmental	13,609,919
Total	**58,190,600**



NET TRANSFERS IN/ (OUT)

The amounts listed under Net Transfers In/(Out) on Table 1 are transfers of funds to and from other City funds. These transfers are authorized by the laws and policies of the City. All transfers are illustrated below:

TRANSFERS IN	TRANSFERS OUT General Fund	Room Occupancy Tax Fund	Waste Collection Fund	Storm Drainage Fund	International Bridge System Fund	Total Transfers In
General Fund			1,030,472		15,587,499	16,617,971
Public Library Fund	947,963					947,963
Recreational Programs Fund	1,451,477	100,000				1,551,477
Main Street Fund	91,374				300,000	391,374
Motor Vehicle Crime Prevention A.	107,498					107,498
HIDTA Grant	88,769					88,769
Convention Center & Tourism Fund		770,651				770,651
Debt Service Fund			1,000	383,498	1,047,140	1,431,638
Streets and Sidewalks Fund	865,000					865,000
Total Transfers Out	**3,552,081**	**870,651**	**1,031,472**	**383,498**	**16,934,639**	**22,772,341**

The largest transfer is from the International Bridge System Fund to the General Fund. This transfer, in the amount of $15,587,499, are excess revenue earned by the Bridge System that is used to fund City projects and operations. This transfer allows the City to maintain a lower property tax rate while also providing much need services to the City's influx of tourists and travelers crossing through our border. The International Bridge System will continue to transfer $300,000 for Main Street Improvements and $1,047,140 to the Debt Service Fund to cover the $12.5 million portion of the 2021 Certificates of Obligation for Bridge System improvements.

The Environmental & Solid Waste Fund will transfer $1,000 to the Debt Service Fund for the debt payment associated with its portion of the 2021 bond issuance for the construction of the new Public Works facility. In addition, the fund will also contribute $1,030,472 to the General Fund to help keep the property taxes low.

The Storm Drainage Fund transfer for $383,498 to the Debt Service Fund will pay for the debt payment associated with the $5,600,000 bond received in October 2018 for storm drainage improvements.

The Room Occupancy Tax Fund transfer in the amount of $770,651 to the Convention Center and Tourism The fund will cover the operations of the convention center as authorized by Chapter 351 of the Texas Tax Code. The remaining transfers in and out from the General Fund are described in further detail under the General Fund Summary below.

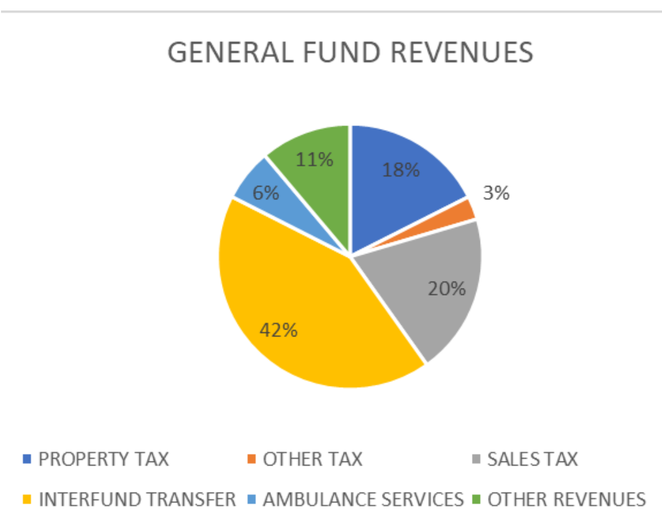
BUDGET HIGHLIGHTS
The City's revenues are expected to increase by 5.56% or a total of $3.2 million for the year when compared to the adopted budget for fiscal year 2025. Over $1.6 million of this is attributed to the recent increase in the refuse collection fees. For fiscal year 2026, we also estimate approximately $1.6 million in additional property, sales, and other taxes, as well as the bridge toll collections.

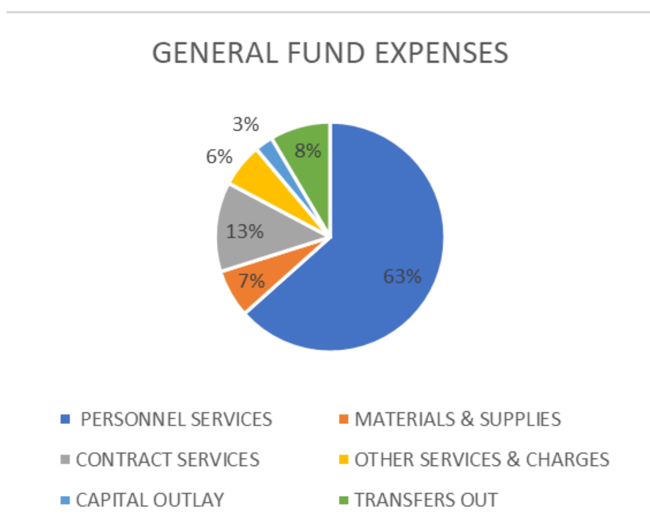
GENERAL FUND SUMMARY
The General Fund budget is a balanced budget with estimated revenues equal to the estimated expenses. Projected General Fund revenues, including transfers, for fiscal year 2025-2026 are estimated at $39,194,868. This is an increase of $2,729,295 or 7.48%. Expenses increased by the same amount of 2,729,295 or 7.48% compared to the previous year's adopted budget.

Below is the breakdown for the General Fund's revenues and expenditures:

REVENUES	
PROPERTY TAX	6,869,388
OTHER TAX	1,124,207
SALES TAX	7,726,892
INTERFUND TRANSFER	16,617,971
AMBULANCE SERVICES	2,492,914
OTHER REVENUES	4,363,496
TOTAL	**39,194,868**

EXPENSES	
PERSONNEL SERVICES	24,675,001
MATERIALS & SUPPLIES	2,629,538
CONTRACT SERVICES	4,933,044
OTHER SERVICES & CHARGES	2,406,203
CAPITAL OUTLAY	999,000
TRANSFERS OUT	3,552,081
TOTAL	**39,194,868**





General Fund Expense Highlights

The General Fund budget includes the addition of six (6) full-time employee positions to enhance current operations:

(1) Police Captain, (1) Fire Captain, (1) Recreations Supervisor, (1) Facilities Maintenance Specialist, (1) Security, (1) Admin Clerk.

Please note that the current and proposed salaries listed on the following pages are estimates based on information available at the time of budget publication and may not reflect the actual employee salary. The actual salary is set based on the approved pay plan and as authorized by the City Manager. Salaries listed under 2024-2025 may not reflect current salaries as changes may occur throughout the year.

General Fund Transfers

Program	**Purpose**	**Amount**
Streets & Sidewalks Improvement Program	Continuing infrastructure improvements to city streets and sidewalks	**$865,000**
Recreation Programs & Facilities Fund	Support Parks & Recreation leagues, community events, and Patsy Winn Sports Complex operations	**$1,451,477**
MVCPA Grant (Cash Match)	Required local cash match for Motor Vehicle Crime Prevention Authority grant	**$107,498**
HIDTA Grant (Cash Match)	Required local cash match for High Intensity Drug Trafficking Areas grant	**$88,769**
Public Library Fund	Support operational needs of the City's Public Library	**$947,963**
Main Street Program	Support operational costs of the Main Street Department	**$91,374**

General Fund Revenue Highlights

International Bridge System Transfer

As per Section 26-184 of the City Code of Ordinances, gross revenue generated by the International Bridge System shall be used in order of priority as listed below:

1. Payment of all necessary and reasonable maintenance and operation expenses
2. Payment of International Bridge System debt
3. To maintain an operating reserve equal to 30% of the budgeted operating expenses
4. To maintain a repair and replacement reserve equal to $500,000
5. To transfer a minimum of $750,000 annually to a capital improvement account
6. Any remaining funds may be transferred to the City's General Fund

After making all the necessary allocations, the City estimates a transfer to the General Fund of $15,587,499 This represents an increase of $274,300 or 1.79%, when compared to the previous year's adopted budget. The increase is attributed to the steady increase in bridge traffic, predominantly commercial traffic. In total, the International Bridge Transfer accounts for 39.77% of General Fund revenue.

Property Taxes

The recommended property tax rate is $0.480052 per hundred dollars. The Taxable property values increased by $136.3 million, or 5.79%, compared to the previous year. The total taxable City property value is now $2,493,529,845 as per the Maverick County Appraisal District.

The property tax rate is composed of two components:

1) Maintenance and Operations: To be used for general fund operating expenses
2) Interest and Sinking: To be used for principal and interest debt payments

The maintenance and operation tax rate are $0.284257 per hundred and the interest and sinking tax rate is $0.195795 per hundred. The total tax levy is $11,970,239.

Maintenance and operations property tax revenue, including penalty and interest, is anticipated to increase by $185,000 to $6,869,388. In total, property taxes account for 17.55% of General Fund revenue.

Sales Tax

The sales tax rate for taxable sales within city limits is 8.25%. Of this amount 6.25% is allocated to the State of Texas, 1.0% to Maverick County, and 1.0% to the City. For the fiscal year 2025-2026, sales tax revenue is estimated to be $7,726,892 or a 4.25% increase from the previous year's adopted budget. In total, sales taxes account for 19.74% of General Fund revenue.

Franchise Fees

As per Article X of the City Charter, the City may enter into franchise agreements with certain companies for their use of public easements, streets, alleys, highways, parks and public rights-of- way. Fees are assessed based on the agreement, or ordinance, as adopted by the City Council. For the fiscal year 2025-2026, franchise fee revenue is estimated to be at $1,049,141. In total, franchise fees account for 2.68% of General Fund revenue.

Ambulance Service

The City of Eagle Pass Fire Department provides emergency medical services and charges fees for transportation and medical treatment based on fee schedules approved by the City Council. We estimate these fees to be at $2,492,914 which is an increase of $812,914 for the upcoming fiscal year. The increase is attributed to an increase in call volume and increases in Medicare rates which account for approximately half of total services. In total, ambulance service revenue accounts for 6.37% of General Fund revenue.

OTHER MAJOR FUND HIGHLIGHTS

International Bridge System Fund

The Bridge System is the City's single largest revenue source and is committed to:
(1) focus on increasing the operational efficiency of the system while providing for reasonable accommodations for our international travelers and
(2) enhance financial reserves to plan for future maintenance and improvements of the international bridges.

In the upcoming years, the City of Eagle Pass will continue to invest in bridge operations. The City's top priority is the safety of our users.

The City will invest in improving the traffic flow by completing a comprehensive master plan for the growth of our international bridges. Additionally, the City will continue investing in improving office space, toll booths, parking, and hardware/software to better serve the community.

The City will also continue to partner with United State Customs and Border Protection officials to facilitate the flow of cross border traffic in order to expedite traffic more quickly and efficiently.

Environmental and Solid Waste Fund

This fund consists of three (3) divisions:
1. Property/Street Cleaning,
2. Recycling, and
3. Solid Waste Collection.

The City will be investing approximately $1,008,150 in capital equipment to continue to provide adequate sanitation services to our community.

CAPITAL IMPROVEMENT PROJECTS

Current Projects

In the last two years, the City has completed the construction of $3.5 million fire substation, Completed the Hike & Bike Trail, the ICT roofing improvements and the ICT HVAC upgrade. The City has also invested over $2 million in park improvements, commenced various storm drainage improvement projects, and began the construction of a new $4.9 million recreational gym, which is estimated to be completed by the end of 2025.

Future Projects

As we look to the future, the City has a very ambitious Capital Improvement Plan. For fiscal year 2025-2026, the city anticipates the completion of the following:
- $5 million Riskind Business Incubator project,
- $12 million Patsy Winn boulevard extension, and over
- $15 million in international bridge improvements.

The city will also be moving forward with implementing the City's 5-year capital improvement plan. This plan includes projects such as a recreation center and natatorium, park improvements, street improvements, and enhancements to public safety. These projects are our commitment to provide for the safety and well-being of our residents while also improving the quality of life in our community.

BUDGETARY GOALS
&
FINANCIAL POLICIES

Goal #1: Ensure the Financial Stability of the City

I. Financial Management Policy

i. Accounting Policy

The City uses funds and account groups to report its financial position and the results of its operation. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

- Governmental fund types are used to account for most of the City's general activities, including the collection and disbursement of earmarked monies (special revenue funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

- Proprietary type funds are used to account for activities like those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds).

- Fiduciary type funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds are used to account for assets that the government holds on behalf of others as their agent.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (i.e., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resource measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) as net total assets. The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized as susceptible to accrual (i.e., when they become both measurable and available). 'Measurable' means the amount of the transaction can be determined and available means 'collectible within the current period or soon thereafter to be used to pay liabilities of the current period'. The City considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, intergovernmental revenue, interest revenue and charges for services. Licenses and taxes collected by the state, permits, fines and forfeitures are not susceptible to accrual because generally these revenues are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenue is recorded when earned and expenses are recorded at the time liabilities are incurred.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the 'measurable' and 'available' criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The City's accounting and financial reporting systems are maintained in compliance with the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) along with generally accepted accounting principles (GAAP).
The City's Annual Audit will be performed by an independent public accounting firm. Upon completion of the audit, the City will prepare and submit the Comprehensive Annual Financial Report (CAFR) to the GFOA Certification of Achievement for Excellence in Financial Reporting Program.

ii. Purchasing Policy

The purchasing policy of the City is to obtain quality products or services at the lowest available price. When competitive bids or quotations are taken, lowest responsible bidder shall prevail, other terms being equal.

Purchases shall be made from local vendors when this can be done without sacrifice to quality or cost. If items of similar quality can be purchased from local vendors at an equal cost to those of the lowest out-of-town bidder, then the local vendor shall be favored due to local service and assisting the local economy.

Items costing less than $ 50,000 require competitive quotations approved by the purchasing department. Purchases of $ 50,000 or more shall be by public competitive bid. Partial purchases shall not be made for the purpose of placing the purchase in a lower cost bracket. All purchases shall be in sufficient quantities to meet needs.

When applicable, competitive quotations shall be taken by the purchasing department by informal cost quotations from uniform specifications from at least three (3) vendors, when obtainable.

Purchases or contracts for supplies, materials, equipment or services costing $50,000 or more require solicitation through sealed bids to be opened at a public meeting and authorization by the

City Council. Advertisement for competitive bids is required and shall be published in the official newspaper of the City as required the Texas Local Government Code, and shall contain a reference to a place where such specifications are available, the time and place when the bids are to be opened, a statement that all bids shall be sealed bids and the statement that the City reserves the right to reject any and all bids. The purchasing department shall inform each company submitting a competitive quotation or bid as to which vendor will receive the order and for what price.

This policy statement defines the purchase procedures established by the City Charter and State Law in Texas Local Government Code. The requirement to solicit formal bids for purchases that cost more than $ 50,000 is established by State Law. Both the City Charter and State Law require awarding the contract to the lowest responsible bidder, unless otherwise approved.

Please see the last pages of this document for the full copy of the Purchasing Policy.

II. Debt Management Policy

City debt service is required to be structured, to the greatest extent possible, to match projected cash flows, minimize the impact of future property tax levies, and maintain a relatively rapid payment of principal. The term of the debt issuance should equal the lesser of the useful life of the asset being financed or the maximum maturity permitted by State law for the obligations issued to finance the asset.

It is the City's intent to develop a level of cash and debt funded capital improvement projects that provide the citizens with the desired amount of City services at the lowest cost. The City may use both general obligation bonds or certificates of obligations as deemed appropriate by City staff and approved by Council. Revenue bonds will be issued for projects that generate revenues that are sufficient to repay the debt. Except where otherwise required by State statutes, revenue bonds may be issued without voter approval and only in accordance with the laws of Texas. The use of other debt obligations, permitted by law, including but not limited to public property finance act contractual obligations, pension obligation bonds, tax notes, and lease purchase obligations, will be reviewed on a case-by-case basis.

The total principal and current interest amount of general obligation bonds together with the principal amount of all other outstanding tax indebtedness of the City shall not exceed ten (10) percent of the total assessed valuation of the City's tax rolls and the annual debt service payments should not exceed 20% of the City's overall annual budget.

Debt shall not be used for operating expenses. The term of debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed 20 years. Council shall adopt the necessary debt service tax rate up to a maximum amount of twenty-seven cents (27 ¢) per $100 valuation in order to meet debt service principal, interest and fees payments.

Please see the last pages of this document for a full copy of the Debt Management Policy.

III. Investment Management Policy

The City shall strive to earn the highest rate of return on invested funds without sacrificing either safety or liquidity, as per the City of Eagle Pass Investment Policy as adopted and amended.
The City Manager or his designated representative shall have the authority to invest idle funds in fully collateralized certificates of deposits within the designated City depository. Absolute security of the invested principal is always required.

All deposits and investments with the official City depository shall be secured by collateral in an amount equal to at least 102% of the maximum amount on deposit any calendar month. The securities pledged must satisfy the requirements established under current state and federal law. The pledged collateral shall be above any coverage provided by the Federal Deposit Insurance Corporation.

The City depository shall be required to provide at least monthly pledged security reports. The report should contain the amount of City money in the bank in cash or investments in all accounts and reflect the amount of pledged securities. Pledged securities shall be held in safekeeping by a separate and different bank other than the depository bank. Safekeeping receipts reflecting the pledging of securities as collateral for City of Eagle Pass depository accounts will be furnished to Finance Department officials. Any substitutions of the securities or reductions in the total amount pledged shall be made only with proper authorization approved by the Finance Director.
The Finance Director shall report quarterly, at a minimum, to the governing body a report detailing investment activity for the appropriate reporting period.

Please see page the last pages of this document for a full copy of the Investment Policy.

IV. Fund Balance Policy

The City is required to maintain a General Fund Balance between twenty-five (25%) percent and thirty (30%) percent of the subsequent year's budget. A lower fund balance level may only be authorized for emergency or other unanticipated situations as approved by the City Council.
Deficits are required to be resolved within three (3) fiscal years. Surplus funds over the required level shall be transferred to the City's capital funds. Such funds shall be restricted for nonrecurring capital replacement or capital improvement.

V. Budget Management Policy

The budget is prepared in accordance with established guidelines in the City Charter and to ensure that all the documents reporting on the City's finances meet the highest standards in the industry. The budget's fiscal year is set as October 1st to September 30th.

The City shall prepare its budget using the modified accrual basis of accounting for all active funds, including the Debt Service Fund and Enterprise Funds, where expenditures/encumbrances are recognized in the period where the current liability occurs, and revenues are recognized when earned, measurable, and available.
Each budgeted expenditure is required to be justified based on need, impact to the organization, and benefit to public. Expenditures shall only be made for objects and purposes as appropriated by the annual appropriations ordinance. Not more than 3% of the total General Fund Budget expenditure is to be set aside for emergencies or contingencies. Budget revenues shall be estimated based on, at a minimum, trend analysis and review of economic indicators. Revenues shall be estimated at reasonably conservative levels. The department budgets within each fund shall contain a list of all personnel positions with salaries indicated for each position. The department budgets within each fund shall contain proposed expenditures, estimated current year expenditures and actual previous year expenditures by line item.

The Budget shall be monitored on a regular basis by the City Manager and department directors. If it becomes apparent that anticipated expenditures will exceed revenues in an individual fund, the City Council will be notified, and corrective measures initiated in order to prevent a negative fund balance. Any change in expenditure that will cause a fund to go over budget requires City Council's approval except for those expenses of Enterprise Funds. The requested budget amendment should indicate the source of funds. Budget amendments are not required for line items within a department so long as the Department's budget allocation is not exceeded.

Goal #2: Adequately allocate resources to maintain current infrastructure, equipment, and services

I. Capital Maintenance Policy
It is the policy of the City to maintain existing infrastructure and facilities through currently available resources. Each department must review maintenance needs annually. Funding requests must be submitted through the annual budget. Reoccurring capital maintenance needs shall be funded annually through the annual budget. Major rehabilitation or reconstruction is not considered maintenance and therefore, may be submitted through the Capital Improvement Process.

II. Capital Replacement Policy
Its is the policy of the City to replace existing capital equipment through currently available resources. The City has established a Capital Replacement Fund (Fund 65) in order the ensure adequate funding is available for the future replacement of capital equipment. However, it is the policy of the City to solely use the Capital Replacement Fund when it is not practical to fund through the operating budget.

Goal #3: Maintain a competitive compensation and benefit plan for City personnel

I. Compensation Policy
The City Manager shall recommend, and City Council shall adopt a compensation plan. All employees shall be compensated based on the approved plan. The compensation plan shall be based on the job classification for each position. Each position shall be designated as exempt or non- exempt for purposes of determining eligibility for overtime pay or compensatory time off.
It is the policy of the City that the minimum rate of pay for full-time City employees be ten ($11.52) dollars per hour, or an annual salary of $23,593.

The City's pay scale can be found at the end of this document.

II. Employee Benefits
The City offers non-civil service full-time employees the following employment benefits:
   i. City sponsored employee health, dental, air transport and life insurance
   ii. Twelve (12) paid sick days
   iii. Fifteen (15) paid holidays
   iv. Tiered paid vacation with a ten (10) day minimum
   v. Two to one (2:1) match retirement plan and Social Security

Civil Service employees receive benefits as required by Chapter 143 of the Texas Local Government Code.

Goal #4: Provide a financial plan for the future growth of the City

I. Capital Improvement Policy

The Capital Improvement Program Policy is established for the purpose of the creation, preservation and improvement of the community's physical infrastructure including; roads and bridges; water, wastewater and storm water systems; public buildings; parks and open spaces; and, communication and information management systems with prudent financial management.

The Capital Improvement Program (CIP) is a five (5) year plan that identifies the City's prioritized investments in capital assets and corresponding financial plans. A capital improvement is defined as a planned activity that: creates, improves, maintains repairs or replaces a fixed asset; results in a permanent addition to the City's asset inventory valued at $100,000 or greater; and has a useful life of more than 10 years.

On or before January 1st of each fiscal year, department directors shall submit a Capital Improvement Project requests to the City Manager for consideration. The City Manager shall select a committee to meet on or before May 30th of each year to individually review and rank each project. Projects shall then be ranked based on their average ranking.

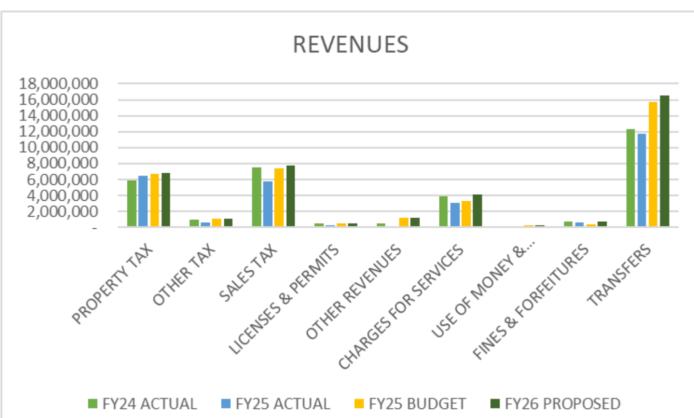
As per City Charter, the City Manager shall then submit the recommendations to the Planning and Zoning Commission on or before June 30th of each year. The City Council shall approve the Capital Improvement Plan through the adoption of the annual budget.

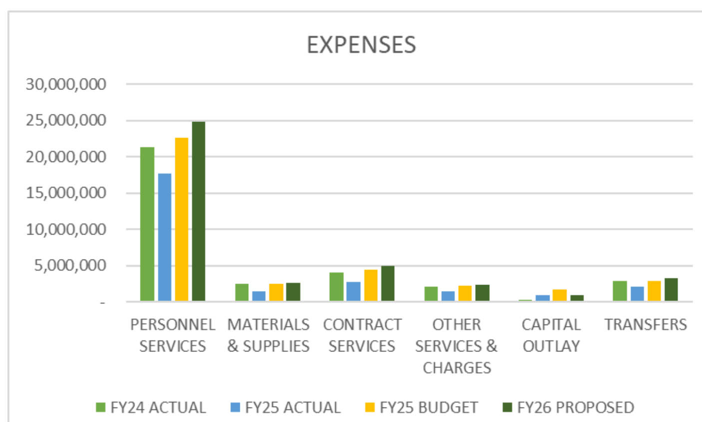
GENERAL FUND

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND SUMMARY

REVENUES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PROPERTY TAX	5,930,483	6,496,459	6,684,183	6,869,388
OTHER TAX	978,745	606,712	1,078,374	1,124,207
SALES TAX	7,521,111	5,788,698	7,411,871	7,726,892
LICENSES & PERMITS	485,561	317,723	469,551	489,508
OTHER REVENUES	558,875	119,669	1,194,543	1,245,314
CHARGES FOR SERVICES	3,900,973	3,104,681	3,282,723	4,110,264
USE OF MONEY & PROPERTY	86,889	68,893	235,418	245,424
FINES & FORFEITURES	694,692	570,767	446,906	765,900
TRANSFERS	20,557,678	11,746,503	15,662,004	16,617,971
TOTAL REVENUES	**40,715,005**	**28,820,105**	**36,465,573**	**39,194,868**

EXPENSES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PERSONNEL SERVICES	22,647,010	17,739,654	22,781,519	24,675,000
MATERIALS & SUPPLIES	2,499,875	1,490,724	2,434,617	2,629,538
CONTRACT SERVICES	6,102,284	2,826,903	4,345,062	4,933,044
OTHER SERVICES & CHARGES	2,180,037	1,414,184	2,279,004	2,406,203
CAPITAL OUTLAY	304,348	912,419	1,742,627	999,000
TRANSFERS	4,093,498	2,162,058	2,882,744	3,552,082
TOTAL EXPENSES	**37,827,053**	**26,545,942**	**36,465,573**	**39,194,868**





City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND REVENUE SUMMARY

REVENUES		2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	PERCENT CHANGE
TAXES					
	Property Taxes	5,930,483	6,684,183	6,869,388	2.77%
	Franchise Taxes	908,676	1,006,368	1,049,141	
	Sales Tax	7,521,111	7,411,871	7,726,892	
	Mixed Beverage Tax	70,069	72,006	75,066	
TOTAL TAXES		**14,430,339**	**15,174,428**	**15,720,487**	3.60%
PERMITS & LICENSES					
	Permits	442,025	409,988	441,609	7.71%
	Licenses	43,535	59,563	47,899	-19.58%
TOTAL PERMITS & LICENSES		**485,561**	**469,551**	**489,508**	4.25%
INTERGOVERNMENTAL					
	Federal	-	360,000	375,301	4.25%
	State	45,499	386,291	382,425	-1.00%
	International Bridge	19,083,217	15,313,199	15,587,499	1.79%
	Other	416,965	-	384,543	-
	Solid Waste	348,805	348,805	1,030,472	195.43%
TOTAL INTERGOVERNMENTAL		**19,545,681**	**16,571,113**	**17,760,240**	7.18%
SERVICES & CHARGES					
	Planning Fees	234,937	31,648	32,993	4.25%
	Public Safety	3,482,652	2,957,606	3,701,402	25.15%
	Other Charges	183,569	293,469	305,942	4.25%
	Recreation	31,147	67,076	69,927	4.25%
TOTAL SERVICES & CHARGES		**3,932,305**	**3,349,799**	**4,110,264**	22.70%
USE OF PROPERTY					
	Interest	-	50	52	4.26%
	Use and Rent of City Property	49,202	55,978	99,421	77.61%
	Sale of Land & Equipment	17,205	140,000	145,501	3.93%
TOTAL USE OF PROPERTY		**66,407**	**354,500**	**244,974**	-30.90%
FINES					
	Fines	664,624	350,502	665,399	89.84%
	Court Costs	58,462	53,766	56,051	4.25%
	Parking Fines & Meters	32,314	18,130	18,901	4.25%
	Accident Reports	24,853	24,508	25,550	4.25%
TOTAL FINES		**780,253**	**446,906**	**765,900**	71.38%
MISCELLANEOUS					
	Miscellaneous	245,296	99,276	103,495	4.25%
TOTAL MISCELLANEOUS					0.00%
TOTAL REVENUE		**39,485,840**	**36,465,573**	**39,194,868**	7.48%

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	PERCENT CHANGE
LEGISLATIVE	990,402	416,121	456,700	9.75%
ADMINISTRATION	2,674,862	841,706	914,372	8.63%
INSURANCE	428,224	433,981	433,981	0.00%
FINANCE	1,127,936	1,212,749	1,527,425	25.95%
HUMAN RESOURCES	618,020	651,415	669,033	2.70%
INFORMATION TECH	716,113	1,489,841	1,073,434	-27.95%
ECONOMIC DEV.	506,573	403,858	503,390	24.65%
ENGINEERING	911,737	801,130	804,063	0.37%
LEGAL	280,453	373,837	387,470	3.65%
MUNICIPAL COURT	602,138	605,127	640,242	5.80%
CITY SECRETARY	255,645	341,032	319,802	-6.23%
TAX OFFICE	517,310	577,472	627,981	8.75%
PLANNING	1,089,403	1,518,621	1,655,158	8.99%
POLICE	8,534,882	8,422,839	8,581,462	1.88%
FIRE	8,161,118	8,212,849	9,372,690	14.12%
TRAFFIC CONTROL	529,091	551,891	597,646	8.29%
STREETS	1,476,005	2,144,980	2,137,067	-0.37%
AUTO SHOP	589,401	662,941	670,400	1.13%
PARD-ADMIN	495,880	503,510	544,661	8.17%
PARD-GOLF COURSE	751,288	765,737	923,465	20.60%
PARD-RECREATION	-	-	-	0.00%
PARD-FACILITIES	2,475,028	2,651,191	2,802,345	5.70%
TRANSFERS OUT	4,093,498	2,882,744	3,552,082	23.22%
TOTAL	**37,825,007**	**36,465,573**	**39,194,868**	**7.24%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND EXPENDITURES BY PROGRAM

EXPENDITURES	PERSONNEL	SUPPLIES & MATERIALS	CONTRACTED SERVICES	OTHER SVCS & CHARGES	CAPITAL OUTLAY	TOTAL
LEGISLATIVE	600	34,300	250,600	171,200	-	456,700
ADMINISTRATION	772,744	28,830	34,068	78,730	-	914,372
INSURANCE	-	-	-	433,981	-	433,981
FINANCE	1,091,685	21,840	375,400	38,500	-	1,527,425
HUMAN RESOURCES	494,664	8,713	111,466	54,190	-	669,033
INFORMATION TECH	-	189,619	679,335	204,480	-	1,073,434
ECONOMIC DEV.	450,280	21,410	7,600	24,100	-	503,390
ENGINEERING	535,688	11,525	250,000	6,850	-	804,063
LEGAL	253,755	9,715	108,500	15,500	-	387,470
MUNICIPAL COURT	574,582	7,890	35,800	21,970	-	640,242
CITY SECRETARY	249,322	5,100	29,990	35,390	-	319,802
TAX OFFICE	250,344	7,417	342,415	27,805	-	627,981
PLANNING	1,117,094	39,960	405,375	47,729	45,000	1,655,158
POLICE	7,498,182	629,021	168,036	203,223	83,000	8,581,462
FIRE	7,599,262	720,263	328,100	244,065	481,000	9,372,690
TRAFFIC CONTROL	180,774	41,872	-	325,000	50,000	597,646
STREETS	1,447,411	304,610	26,946	18,100	340,000	2,137,067
AUTO SHOP	589,025	73,405	410	7,560	-	670,400
PARD-ADMIN	299,391	4,610	4,410	236,250	-	544,661
PARD-GOLF COURSE	272,956	170,917	449,592	30,000	-	923,465
PARD-RECREATION	-	-	-	-	-	-
PARD-FACILITIES	997,243	298,520	1,325,002	181,580	-	2,802,345
TOTAL	**24,675,002**	**2,629,538**	**4,933,044**	**2,406,203**	**999,000**	**35,642,787**

PUBLIC LIBRARY TRANSFER	947,963
RECREATIONAL PROGRAMS & FACILITIES TRANSFER	1,451,477
MOTOR VEHICLE GRANT TRANSFER	107,498
MAIN STREET TRANSFER	91,374
HIDTA GRANT TRANSFER	88,769
STREETS & SIDE WALKS TRANSFER	865,000
TOTAL GENERAL FUND TRANSFERS	**3,552,081**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025 - 2026

GENERAL FUND-LEGISLATIVE

Description:

The City of Eagle Pass is a home-rule city with a council-manager form of government. The City Council consists of the Mayor and four Council members. The Council is empowered with the authority to enter into contracts, enact ordinances and policies to protect the rights of the citizens of the community, and to adopt tax rates and fees for services provided to the citizens.

The City Charter provides that the City Council shall be elected from the City at large for a term of four (4) years and may not service more than two (2) consecutive terms.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	600	600	600	-
MATERIALS AND SUPPLIES	55,229	38,675	34,300	-
CONTRACTED SERVICES	152,327	200,600	250,600	-
OTHER SERVICES & CHARGES	94,532	176,200	171,200	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	302,688	416,075	456,700	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Legislative			
5 Legislative	$ 600	5 Legislative	$ 600
Departmental Total	**$ 600**		**$ 600**

	2023-24	2024-25	2025-26
TOTAL FTE's	5	5	5

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

ENTERPRISE FUND	FUND 10	101		LEGISLATIVE	
	2023-2024	2024-2025	2024-2025	2025-2026	PERCENT
PERSONNEL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
SALARIES	600	460	600	600	0.00%
OVERTIME					0.00%
RETIREMENT COSTS					0.00%
INSURANCE & TAXES			46		0.00%
TOTAL PERSONNEL	**600**	**460**	**646**	**600**	**-7.12%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES			350	350	0.00%
FURNITURE & EQUIPMENT					0.00%
WEARING APPAREL	523	46	1,000	1,000	0.00%
SUBSCRIPTIONS & DUES	141,529	14,224	29,625	25,000	-15.61%
OPERATIONAL SUPPLIES	10,274	3,662	7,500	7,750	3.33%
MAINTENANCE SUPPLIES			200	200	0.00%
TOTAL SUPPLIES	**152,326**	**17,932**	**38,675**	**34,300**	**-11.31%**
CONTRACTS					
PROFESSIONAL SERVICES	18	29	600	600	0.00%
RENTALS AND LEASES					0.00%
MAINTENANCE CONTRACTS					0.00%
OTHER CONTRACTUAL	55,210	126,305	200,000	250,000	25.00%
TOTAL CONTRACTS	**55,228**	**126,334**	**200,600**	**250,600**	**24.93%**
SERVICES & CHARGES					
TRAVEL & TRAINING	2,952	14,646	13,500	23,500	74.07%
MISC EXPENSES	85,716	89,200	146,700	142,700	-2.73%
ADVERTISING & PRINTING	1,442	664	12,000		0.00%
TELEPHONE & UTILITIES	4,423	1,843	4,000	5,000	25.00%
TOTAL SVCS & CHARGES	**94,533**	**106,353**	**176,200**	**171,200**	**-2.84%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT					0.00%
BUILDING IMPROVEMENTS					0.00%
LAND					0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**302,688**	**251,078**	**416,121**	**456,700**	**9.75%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-ADMINISTRATION

Description:

The Administration Department is responsible for the implementation of the policies and directives of the Council, as well as overseeing the work of all departments of the City. The City Manager serves as a liaison between the City Council, advisory boards, commissions and City staff. The City Manager's office is responsible for ensuring timely and accurate responses to answer citizen questions and requests, in collaboration with other government agencies, and representing the city at meetings and conferences.

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	602,311	712,578	772,744	-
MATERIALS AND SUPPLIES	58,891	28,830	28,830	-
CONTRACTED SERVICES	22,871	71,568	34,068	-
OTHER SERVICES & CHARGES	20,252	28,730	78,730	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	704,325	841,706	914,372	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Administration			
1 City Manager	175,000	1 City Manager	175,000
2 Assistant City Manager	270,132	2 Assistant City Manager	293,340
1 Administrative Assistant II	47,840	1 Executive Assistant	48,630
1 Administrative Clerk I	27,142	1 Administrative Clerk I	26,352
1 IT Workstation Specialist Sr.	38,746	1 IT Workstation Specialist Sr.	37,437
Departmental Total	**558,860**		**580,759**

	2023-24	2024-25	2025-26
TOTAL FTE's	5	6	6

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

FUND	10	102	ADMINISTRATION		
PERSONNEL	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	PERCENT CHANGE
SALARIES	455,109	350,865	559,260	593,920	6.20%
OVERTIME	4,176	4,735	-	-	0.00%
RETIREMENT COSTS	57,123	45,407	84,689	80,726	-4.68%
INSURANCE & TAXES	85,902	63,302	106,129	98,098	-7.57%
TOTAL PERSONNEL	**602,311**	**464,309**	**750,078**	**772,744**	**3.02%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	2,083	820	2,800	2,800	0.00%
FURNITURE & EQUIPMENT	18,652	639	-	-	0.00%
WEARING APPAREL	1,405	829	1,500	1,500	0.00%
SUBSCRIPTIONS & DUES	8,631	1,133	16,290	16,290	0.00%
OPERATIONAL SUPPLIES	15,561	13,086	2,200	2,200	#REF!
MAINTENANCE SUPPLIES	12,558	3,956	6,040	6,040	0.00%
TOTAL SUPPLIES	**58,891**	**20,463**	**28,830**	**28,830**	**0.00%**
CONTRACTS					
PROFESSIONAL SERVICES	425	352	2,100	600	-71.43%
RENTALS AND LEASES	1,527	420		1,500	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	20,920	61,844	31,968	31,968	0.00%
TOTAL CONTRACTS	**22,871**	**62,616**	**34,068**	**34,068**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	9,646	11,276	13,400	63,400	373.13%
MISC EXPENSES	74	220	1,700	1,700	0.00%
ADVERTISING & PRINTING	1,051	4,488	5,000	5,000	0.00%
TELEPHONE & UTILITIES	9,481	4,291	8,630	8,630	0.00%
TOTAL SVCS & CHARGES	**20,252**	**20,275**	**28,730**	**78,730**	**174.03%**
OTHER NON-OPERATING	-	-	-	-	
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
TRANSFERS OUT					0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**704,325**	**567,663**	**841,706**	**914,372**	**9%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-FINANCE

Description:

The Finance Department is responsible for the ethical and transparent administration of all financial matters of the City including the annual budget, annual audit, general accounting, grant accounting, accounts payable, acounts receivable, purchasing, payroll, treasury, investments, and financial planning.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	841,068	942,089	1,091,685	-
MATERIALS AND SUPPLIES	13,826	16,090	21,840	-
CONTRACTED SERVICES	252,312	225,500	375,400	-
OTHER SERVICES & CHARGES	22,081	29,070	38,500	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	1,129,287	1,212,749	1,527,425	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Finance			
1 Finance Director	136,517	1 Finance Director	146,242
1 Assistant Finance Director	70,447	1 Assistant Finance Director	93,715
1 Accountant II	57,600	1 Accountant II	61,152
2 Accountant I *	97,712	2 Accountant I	107,813
1 Purchasing Manager	55,155	1 Purchasing Manager	59,084
1 Assistant Purchasing Agent	36,170	1 Assistant Purchasing Agent	41,507
1 Administrative Clerk I	23,768	1 Administrative Clerk I	25,461
1 Purchasing Clerk	31,531	1 Purchasing Clerk	34,959
1 Fixed Asset Coordinator	45,751	1 Fixed Asset Coordinator	50,726
1 Grant Administrator	61,687	1 Grant Administrator	66,082
1 Grant Specialist	42,520	1 Senior Accountant*	72,663
1 Administrative Assistant I	32,282	1 Administrative Assistant I	35,619
Departmental Total	**691,140**		**795,024**

	2023-24	2024-25	2025-26
TOTAL FTE's	13	13	13

Note: Changing Position Grant Specialist to Senior Accountant

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	10	104	FINANCE		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	615,987	514,111	660,528	805,087	21.89%
OVERTIME	-	-	-	-	0.00%
RETIREMENT COSTS	76,443	69,047	97,317	110,818	13.87%
INSURANCE & TAXES	148,638	121,077	184,244	175,780	-4.59%
TOTAL PERSONNEL	**841,068**	**704,235**	**942,089**	**1,091,685**	**15.88%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	6,237	6,771	5,500	5,000	-9.09%
FURNITURE & EQUIPMENT	4,536	-	300	6,000	1900.00%
WEARING APPAREL	1,476	772	2,600	3,000	15.38%
SUBSCRIPTIONS & DUES	279	200	2,150	2,000	-6.98%
OPERATIONAL SUPPLIES	2,344	3,716	4,570	3,520	-22.98%
MAINTENANCE SUPPLIES	(1,046)	199	970	2,320	139.18%
TOTAL SUPPLIES	**13,826**	**11,656**	**16,090**	**21,840**	**35.74%**
CONTRACTS					
PROFESSIONAL SERVICES	197,426	185,400	189,100	126,500	-33.10%
RENTALS AND LEASES	3,565	1,145	3,900	3,900	0.00%
MAINTENANCE CONTRACTS	-	-	-	220,000	0.00%
OTHER CONTRACTUAL	51,322	11,248	32,500	25,000	-23.08%
TOTAL CONTRACTS	**252,313**	**197,793**	**225,500**	**375,400**	**66.47%**
SERVICES & CHARGES					
TRAVEL & TRAINING	5,126	1,340	10,100	19,100	89.11%
MISC EXPENSES	187	-	750	750	0.00%
ADVERTISING & PRINTING	9,298	2,870	10,500	10,500	0.00%
TELEPHONE & UTILITIES	7,470	3,671	7,720	8,150	5.57%
TOTAL SVCS & CHARGES	**22,081**	**7,880**	**29,070**	**38,500**	**32.44%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**1,129,288**	**921,564**	**1,212,749**	**1,527,425**	**26%**

Annual Budget Fiscal Year 2025-2026
GENERAL FUND-HUMAN RESOURCES

Description:

The Human Resources Department provides the City of Eagle Pass services in recruiting, employment, safety, risk management, worker's compensation, personnel records, retiree services, benefits administration, employment law compliance, job classifications, training and development, wellness, employee relations, and employment policies and procedures.

The department also serves as the office for the Fire Fighters' and Police Officers' Civil Service Commission.

It is through these services that we promote an environment of continuity, accountability and fairness, while fostering a safe and productive workforce.

Expenses:

	2023-2024	2024-2025		2025-2026	
	ACTUAL	BUDGET		PROPOSED	ADOPTED
PERSONNEL	448,170	479,541		494,664	-
MATERIALS AND SUPPLIES	9,745	8,893		8,713	-
CONTRACTED SERVICES	114,823	111,466		111,466	-
OTHER SERVICES & CHARGES	45,822	51,515		54,190	-
CAPITAL OUTLAY	-	-		-	-
TOTAL	618,560	651,415	-	669,033	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Human Resources			
1 Human Resources Director	98,599	1 Human Resources Director	107,737
1 Human Resources Operations Mgr	70,105	1 Assistant Human Resources Director	72,912
1 Administrative Assistant I	40,518	1 Administrative Assistant II*	44,391
1 Safety & Wellness Coordinator	54,893	1 Safety & Wellness Coordinator	50,726
2 Human Resource Specialist	81,085	2 Human Resource Specialist	82,855
Departmental Total	**345,200**		**358,621**

	2023-24	2024-25	2025-26
TOTAL FTE's	6	6	6

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

	FUND	10	105	HUMAN RESOURCE DEPARTMENT	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	331,661	249,045	349,880	364,172	4.08%
OVERTIME	416	15	-	-	0.00%
RETIREMENT COSTS	41,427	33,225	46,947	49,848	6.18%
INSURANCE & TAXES	74,666	55,731	82,714	80,644	-2.50%
TOTAL PERSONNEL	**448,170**	**338,017**	**479,541**	**494,664**	**3.15%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,050	1,062	1,000	1,000	0.00%
FURNITURE & EQUIPMENT	637	-	-	-	0.00%
WEARING APPAREL	965	-	1,200	300	-75.00%
SUBSCRIPTIONS & DUES	1,708	-	1,293	1,293	0.00%
OPERATIONAL SUPPLIES	5,386	754	5,400	5,150	-4.63%
MAINTENANCE SUPPLIES	-	9	-	970	0.00%
TOTAL SUPPLIES	**9,745**	**1,825**	**8,893**	**8,713**	**-2.02%**
CONTRACTS					
PROFESSIONAL SERVICES	112,510	72,478	109,116	109,116	0.00%
RENTALS AND LEASES	1,527	420	1,500	1,500	0.00%
MAINTENANCE CONTRACTS	787	-	850	850	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**114,823**	**72,898**	**111,466**	**111,466**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	9,564	1,167	11,245	10,800	-3.96%
MISC EXPENSES	25,120	22,339	28,750	31,870	10.85%
ADVERTISING & PRINTING	3,668	2,208	4,000	4,000	0.00%
TELEPHONE & UTILITIES	7,470	3,671	7,520	7,520	0.00%
TOTAL SVCS & CHARGES	**45,822**	**29,384**	**51,515**	**54,190**	**5.19%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**618,560**	**442,124**	**651,415**	**669,033**	**3%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

ENTERPRISE FUND	FUND 10	107	INFORMATION TECHNOLOGY		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ -	$ -	$ -	-	0.00%
OVERTIME	$ -	$ -	$ -	-	0.00%
RETIREMENT COSTS	$ -	$ -	$ -	-	0.00%
INSURANCE & TAXES	$ -	$ -	$ -	-	0.00%
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**-**	**0.00%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ -	$ -	$ -	-	0.00%
FURNITURE & EQUIPMENT	$ 50,874.25	$ 40,434.88	$ 117,786.50	117,787	0.00%
WEARING APPAREL	$ -	$ -	$ 200.00	200	0.00%
SUBSCRIPTIONS & DUES	$ 21,989.28	$ 11,232.33	$ 39,304.31	39,304	0.00%
OPERATIONAL SUPPLIES	$ 10,590.04	$ 5,978.29	$ 28,908.28	32,058	10.90%
MAINTENANCE SUPPLIES	$ 14.90	$ 8.50	$ 270.00	270	0.00%
TOTAL SUPPLIES	**$ 83,468.47**	**$ 57,654.00**	**$ 186,469.09**	**189,619**	**1.69%**
CONTRACTS					
PROFESSIONAL SERVICES	393,588	226,439	599,067	629,020	5.00%
RENTALS AND LEASES	45,488	33,640	50,314	50,314	0.00%
MAINTENANCE CONTRACTS	0	0	0	-	0.00%
OTHER CONTRACTUAL	0	0	0	-	0.00%
TOTAL CONTRACTS	**439,076**	**260,079**	**649,381**	**679,335**	**4.61%**
SERVICES & CHARGES					
TRAVEL & TRAINING	3,000	3,000	3,000	3,000	0.00%
MISC EXPENSES	0	0	0	-	0.00%
ADVERTISING & PRINTING	0	850	510	-	0.00%
TELEPHONE & UTILITIES	190,568	172,902	201,480	201,480	0.00%
TOTAL SVCS & CHARGES	**193,568**	**176,752**	**204,990**	**204,480**	**-0.25%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	190,150.25	449,000.00	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**190,150.25**	**449,000.00**	**-**	**0.00%**
DEPARTMENT TOTALS	**716,113**	**684,635**	**1,489,841**	**1,073,434**	**-28%**

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City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-ECONOMIC DEVELOPMENT

Description:

The Economic Development Department's three main priorities are Business Expansion, Attraction and Retention. We aim to utilize available services and resources to ensure that Eagle Pass remains and further develops as a favorable location for businesses.

In this effort, the Economic Development Department assists with site selection, due diligence, tax incentives, permit assistance, financing and other programs that help both large and small businesses. We strive to serve businesses both large and small because we know that it is through the growth and development of our businesses that we will be able to thrive as a community.

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	306,372	325,388	450,280	
MATERIALS AND SUPPLIES	169,784	20,370	21,410	-
CONTRACTED SERVICES	13,142	2,100	7,600	-
OTHER SERVICES & CHARGES	17,696	21,000	24,100	-
CAPITAL OUTLAY	-	35,000	-	-
TOTAL	506,994	403,858	503,390	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Economic Development			
1 Economic Development Director	87,856	1 Economic Development Director	97,409
1 Main Street Manager	49,010	1 Main Street Manager	52,501
1 Assistant Eco Dev Director	57,085	1 Assistant Eco Dev Director	68,960
1 Economic Development Specialist	41,082	1 Economic Development Specialist	44,009
		1 Administrative Assistant I	31,191
		1 Security*	31,191
Departmental Total	**235,033**		**325,261**

	2023-24	2024-25	2025-26
TOTAL FTE's	4	4	6

Note: Moving Administrative Clerk from Maint St. to Economic Dev. with an upgrade to Administrative Assistant I. Also adding a new position 1 Security.

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

FUND	10	108	ECONOMIC DEVELOPMENT		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	228,878	148,678	238,005	327,553	37.62%
OVERTIME	-	47	-	-	0.00%
RETIREMENT COSTS	28,203	19,989	31,964	45,211	41.44%
INSURANCE & TAXES	49,291	39,490	55,419	77,516	39.87%
TOTAL PERSONNEL	**306,372**	**208,205**	**325,388**	**450,280**	**38.38%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	2,180	892	1,000	1,000	0.00%
FURNITURE & EQUIPMENT	150,868	-	-	-	0.00%
WEARING APPAREL	723	741	1,000	1,000	0.00%
SUBSCRIPTIONS & DUES	9,972	5,459	11,230	12,910	14.96%
OPERATIONAL SUPPLIES	6,041	2,827	7,140	6,500	-8.96%
MAINTENANCE SUPPLIES	-	94	-	-	0.00%
TOTAL SUPPLIES	**169,784**	**10,013**	**20,370**	**21,410**	**5.11%**
CONTRACTS					
PROFESSIONAL SERVICES	367	387	600	600	0.00%
RENTALS AND LEASES	1,527	1,180	1,500	7,000	366.67%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	11,249	5,517	-	-	0.00%
TOTAL CONTRACTS	**13,142**	**7,084**	**2,100**	**7,600**	**261.90%**
SERVICES & CHARGES					
TRAVEL & TRAINING	5,606	1,909	16,400	19,400	18.29%
MISC EXPENSES	974	1,637	1,600	1,600	0.00%
ADVERTISING & PRINTING	9,986	474	2,000	2,500	25.00%
TELEPHONE & UTILITIES	1,129	1,138	1,000	600	-40.00%
TOTAL SVCS & CHARGES	**17,696**	**5,158**	**21,000**	**24,100**	**14.76%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	24,450	35,000	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**24,450**	**35,000**	**-**	**0.00%**
DEPARTMENT TOTALS	**506,993**	**254,909**	**403,858**	**503,390**	**25%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-ENGINEERING

Description:

The Engineering Department's mission is to design and construct major infrastructure projects, develop standard practices for public works immprovement development, review proposed development projects, maintain City records for general public works construction, and administer approved policies.

The Engineering Department also serves as the City's overall coordinator for the review and inspetion of public works projects and of the City's right-of-way.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	348,167	449,751	535,688	-
MATERIALS AND SUPPLIES	17,733	13,630	11,525	-
CONTRACTED SERVICES	548,475	291,300	250,000	-
OTHER SERVICES & CHARGES	2,047	6,450	6,850	-
CAPITAL OUTLAY		40,000	-	-
TOTAL	916,422	801,131	804,063	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Engineering			
1 City Engineer	98,101	1 City Engineer	144,139
1 Assistant City Engineer	65,239	1 Assistant City Engineer	89,070
1 Construction Coordinator	50,370	1 Construction Coordinator	52,134
2 Construction Inspector	71,117	2 Construction Inspector	87,631
1 Administrative Assistant I	35,275	1 Administrative Assistant I	37,789
Departmental Total	**320,102**		**410,763**

	2023-24	2024-25	2025-26
TOTAL FTE's	7	6	6

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	10	109	ENGINEERING		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	259,491	168,174	326,730	394,071	20.61%
OVERTIME	655	376	-	-	0.00%
RETIREMENT COSTS	31,344	20,934	43,258	54,430	25.82%
INSURANCE & TAXES	56,677	41,939	79,762	87,188	9.31%
TOTAL PERSONNEL	**348,167**	**231,424**	**449,751**	**535,688**	**19.11%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,206	228	1,996	1,000	-49.89%
FURNITURE & EQUIPMENT	258	582	-	-	0.00%
WEARING APPAREL	2,137	1,416	2,000	2,000	0.00%
SUBSCRIPTIONS & DUES	2,362	-	85	85	0.00%
OPERATIONAL SUPPLIES	1,789	438	2,089	1,400	-32.98%
MAINTENANCE SUPPLIES	9,982	4,384	7,460	7,040	-5.63%
TOTAL SUPPLIES	**17,733**	**7,049**	**13,630**	**11,525**	**-15.44%**
CONTRACTS					
PROFESSIONAL SERVICES	-	-	-	-	0.00%
RENTALS AND LEASES	-	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	548,475	245,909	291,300	250,000	-14.18%
TOTAL CONTRACTS	**548,475**	**245,909**	**291,300**	**250,000**	**-14.18%**
SERVICES & CHARGES					
TRAVEL & TRAINING	1,357	1,520	6,450	6,450	0.00%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	-	-	-	-	0.00%
TELEPHONE & UTILITIES	690	180	-	400	0.00%
TOTAL SVCS & CHARGES	**2,047**	**1,700**	**6,450**	**6,850**	**6.20%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	(184)	-	40,000	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**(184)**	**-**	**40,000**	**-**	**0.00%**
DEPARTMENT TOTALS	**916,238**	**486,082**	**801,130**	**804,063**	**0%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-LEGAL

Description:

The Legal department provides legal advice to the City Council, City Manager, boards and commissions, and all City departments on complex and varied legal matters. Legal department is responsible for a variety of legal matters, including: Legal advice; representing the city in legal proceeds; Drafting legal documents; Prosecution; Risk Managmenet; Compliance with state and federal regulation; Municipal Court; Elections and managing the redistricting process.

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	223,912	240,037	253,754	-
MATERIALS AND SUPPLIES	7,986	8,000	9,715	-
CONTRACTED SERVICES	42,021	117,900	108,500	-
OTHER SERVICES & CHARGES	5,698	7,900	15,500	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	279,617	373,837	387,470	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Legal			
1 City Attorney	$ 140,000	1 City Attorney	$ 149,971
1 Administrative Assistant I	$ 40,428	1 Legal Administrative Asst.	$ 44,391
Departmental Total	**$ 180,428**		**$ 194,362**

	2023-24	2024-25	2025-26
TOTAL FTE's	2	2	2

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

	FUND	10	111	LEGAL	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	174,098	143,588	182,072	195,796	7.54%
OVERTIME	-	-	-	-	0.00%
RETIREMENT COSTS	21,555	18,984	24,538	25,630	4.45%
INSURANCE & TAXES	28,258	25,740	33,427	32,328	-3.29%
TOTAL PERSONNEL	**223,912**	**188,312**	**240,037**	**253,754**	**5.71%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,474	919	2,500	2,000	-20.00%
FURNITURE & EQUIPMENT	596	-	-	-	0.00%
WEARING APPAREL	674	22	-	500	0.00%
SUBSCRIPTIONS & DUES	5,117	5,034	5,500	7,215	31.18%
OPERATIONAL SUPPLIES	125	-	-	-	0.00%
MAINTENANCE SUPPLIES	-	-	-	-	0.00%
TOTAL SUPPLIES	**7,986**	**5,975**	**8,000**	**9,715**	**21.44%**
CONTRACTS					
PROFESSIONAL SERVICES	35,094	13,667	115,000	105,000	-8.70%
RENTALS AND LEASES	-	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	6,927	2,872	2,900	3,500	20.69%
TOTAL CONTRACTS	**42,020**	**16,539**	**117,900**	**108,500**	**-7.97%**
SERVICES & CHARGES					
TRAVEL & TRAINING	5,301	3,071	7,900	15,500	96.20%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	-	-	-	-	0.00%
TELEPHONE & UTILITIES	397	270	-	-	0.00%
TOTAL SVCS & CHARGES	**5,698**	**3,341**	**7,900**	**15,500**	**96.20%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**279,616**	**214,166**	**373,837**	**387,470**	**4%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-MUNICIPAL COURT

Description:

The Municipal Court Department processes Class C Misdemeanor offenses (fine only violations) which include traffic infractions. The Department exists to provide and facilitate a fair and impartial administration of justice to members of the community. This is done through education, treating them with respect, delivering excellent customer service, and bringing them to compliance. The Municipal Court is that branch of the judicial system where the community may present their cases in a fair and unbiased setting.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	529,914	547,104	574,582	-
MATERIALS AND SUPPLIES	7,884	7,078	7,890	-
CONTRACTED SERVICES	80,846	30,400	35,800	-
OTHER SERVICES & CHARGES	14,018	20,545	21,970	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	632,663	605,127	640,242	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Municipal Court			
1 Municipal Court Judge	95,000	1 Municipal Court Judge	95,000
1 Municipal Court Administrator	77,381	1 Municipal Court Administrator	84,552
1 Assistant Court Administrator	45,151	1 Assistant Court Administrator	47,744
1 Court Services Specialist	36,401	1 Court Services Specialist	40,164
1 Warrant Technician	41,151	1 Warrant Technician	44,744
1 Collection Officer I	28,827	1 Collection Officer I	31,961
1 Collection Officer II	36,157	1 Collection Officer II	39,702
Departmental Total	**360,068**		**383,866**

	2023-24	2024-25	2025-26
TOTAL FTE's	7	7	7

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

FUND	10		125	MUNICIPAL COURT	
PERSONNEL	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	PERCENT CHANGE
SALARIES	392,354	301,232	401,061	429,670	7.13%
OVERTIME	315	-	-	-	0.00%
RETIREMENT COSTS	44,363	36,742	49,106	53,680	9.31%
INSURANCE & TAXES	92,881	74,306	96,936	91,233	-5.88%
TOTAL PERSONNEL	**529,913**	**412,280**	**547,103**	**574,583**	**5.02%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,657	1,855	2,300	2,300	0.00%
FURNITURE & EQUIPMENT	-	-	-	-	0.00%
WEARING APPAREL	1,294	242	1,600	600	-62.50%
SUBSCRIPTIONS & DUES	-	-	200	1,200	500.00%
OPERATIONAL SUPPLIES	-	-	2,378	375	#REF!
MAINTENANCE SUPPLIES	2,893	2,194	600	3,415	469.17%
TOTAL SUPPLIES	**5,844**	**4,291**	**7,078**	**7,890**	**11.47%**
CONTRACTS					
PROFESSIONAL SERVICES	2,402	1,059	3,600	3,600	0.00%
RENTALS AND LEASES	3,512	921	3,600	3,600	0.00%
MAINTENANCE CONTRACTS	42,258	-	22,000	27,400	24.55%
OTHER CONTRACTUAL	4,800	-	1,200	1,200	0.00%
TOTAL CONTRACTS	**52,972**	**1,980**	**30,400**	**35,800**	**17.76%**
SERVICES & CHARGES					
TRAVEL & TRAINING	4,569	5,088	10,300	10,850	5.34%
MISC EXPENSES	-	288	325	-	0.00%
ADVERTISING & PRINTING	1,260	-	2,000	2,000	0.00%
TELEPHONE & UTILITIES	8,190	3,971	7,920	9,120	15.15%
TOTAL SVCS & CHARGES	**14,018**	**9,347**	**20,545**	**21,970**	**6.94%**
OTHER NON-OPERATING	-	-	-	-	
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
TRANSFERS OUT					0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**602,748**	**427,897**	**605,127**	**640,242**	**6%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND-CITY SECRETARY

Description:
The Office of the City Secretary is responsible for posting agendas and keeping record of City Council and certain Council-appointed Boards/Committees meetings. The City Secretary also serves as the depository and custodian of all official and permanent city records, Public Information Officer for the Emergency Operations Center, Records Management Officer, City Manager's designee to respond to requests submitted under the Texas Public Information Act and conducts all regular and special municipal elections.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	216,870	221,902	249,322	-
MATERIALS AND SUPPLIES	4,106	9,800	5,100	-
CONTRACTED SERVICES	12,801	29,990	29,990	-
OTHER SERVICES & CHARGES	22,228	79,340	35,390	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	256,005	341,032	319,802	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
City Secretary			
1 City Secretary	82,754	1 City Secretary	83,969
1 Assistant City Secretary	43,059	1 Assistant City Secretary	60,198
1 Records Management Specialist	31,190	1 Records Management Specialist	36,688
Departmental Total	**157,003**		**180,855**

	2023-24	2024-25	2025-26
TOTAL FTE's	3	3	3

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

	FUND	10	128	CITY SECRETARY	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	157,636	142,292	160,033	184,021	14.99%
OVERTIME	296	5,318	-	-	0.00%
RETIREMENT COSTS	19,603	16,564	21,352	25,062	17.37%
INSURANCE & TAXES	39,334	31,492	40,517	40,240	-0.68%
TOTAL PERSONNEL	**216,870**	**195,667**	**221,902**	**249,322**	**12.36%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	2,727	898	2,400	2,400	0.00%
FURNITURE & EQUIPMENT	-	-	-	-	0.00%
WEARING APPAREL	604	-	600	300	-50.00%
SUBSCRIPTIONS & DUES	504	485	1,150	1,150	0.00%
OPERATIONAL SUPPLIES	271	-	5,500	1,100	-80.00%
MAINTENANCE SUPPLIES	-	-	150	150	0.00%
TOTAL SUPPLIES	**4,106**	**1,383**	**9,800**	**5,100**	**-47.96%**
CONTRACTS					
PROFESSIONAL SERVICES	9,240	23,896	26,350	26,350	0.00%
RENTALS AND LEASES	3,561	924	3,500	3,500	0.00%
MAINTENANCE CONTRACTS	-	-	140	140	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**12,801**	**24,820**	**29,990**	**29,990**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	9,073	2,908	11,050	14,050	27.15%
MISC EXPENSES	-	18,967	55,850	300	-99.46%
ADVERTISING & PRINTING	5,686	7,283	6,500	12,000	84.62%
TELEPHONE & UTILITIES	7,470	3,671	5,940	9,040	52.19%
TOTAL SVCS & CHARGES	**22,228**	**32,829**	**79,340**	**35,390**	**-55.39%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**256,005**	**254,699**	**341,032**	**319,802**	**-6%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-TAX OFFICE

Description:

The City of Eagle Pass Tax Office bills and collects current and delinquent property taxes in a fair, equal and uniform matter. This Office collects Hotel and Motel Occupancy Tax, issues Taxicab permits, Garage Sales permits and receives deposits from all City departments.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	195,751	230,295	250,344	-
MATERIALS AND SUPPLIES	3,238	5,317	7,417	-
CONTRACTED SERVICES	298,907	311,850	342,415	-
OTHER SERVICES & CHARGES	19,774	30,010	27,805	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	517,670	577,472	627,981	-

Personnel:

2023-2024 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Tax Office			
1 Tax Assessor & Collector	67,830	1 Tax Assessor & Collector	74,116
2 Cashier/Tax Collector	55,198	2 Cashier/Tax Collector	60,130
1 Assistant Tax Assessor & Coll.*	34,947	1 Assistant Tax Assessor & Coll.*	40,588
Departmental Total	**157,975**		**174,834**

	2023-24	2024-25	2025-26
TOTAL FTE's	3	4	4

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	10	129	TAX OFFICE		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	141,423	124,176	159,872	177,551	11.06%
OVERTIME	206	-	-	-	0.00%
RETIREMENT COSTS	15,868	16,677	21,485	24,302	13.11%
INSURANCE & TAXES	38,253	37,417	48,938	48,491	-0.91%
TOTAL PERSONNEL	**195,751**	**178,270**	**230,295**	**250,344**	**8.71%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,291	2,247	2,270	2,800	23.35%
FURNITURE & EQUIPMENT	-	530	530	3,000	466.04%
WEARING APPAREL	594	575	800	200	-75.00%
SUBSCRIPTIONS & DUES	672	45	567	567	0.00%
OPERATIONAL SUPPLIES	681	415	1,000	700	-30.00%
MAINTENANCE SUPPLIES	-	-	150	150	0.00%
TOTAL SUPPLIES	**3,239**	**3,811**	**5,317**	**7,417**	**39.50%**
CONTRACTS					
PROFESSIONAL SERVICES	281,293	220,431	292,500	323,065	10.45%
RENTALS AND LEASES	3,514	890	3,500	3,500	0.00%
MAINTENANCE CONTRACTS	14,099	-	15,850	15,850	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**298,907**	**221,321**	**311,850**	**342,415**	**9.80%**
SERVICES & CHARGES					
TRAVEL & TRAINING	3,409	1,659	8,165	8,165	0.00%
MISC EXPENSES	140	40	-	-	0.00%
ADVERTISING & PRINTING	8,756	6,410	15,905	10,000	-37.13%
TELEPHONE & UTILITIES	7,470	3,671	5,940	9,640	62.29%
TOTAL SVCS & CHARGES	**19,774**	**11,780**	**30,010**	**27,805**	**-7.35%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**517,670**	**415,183**	**577,472**	**627,981**	**9%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-PLANNING AND BUILDING

Description:

The Planning Department provides for high quality and equitable growth by addressing long-range and current planning needs. The department oversee land use issues, zoning ordinances, and compliance with various codes and standards.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	647,344	1,010,118	1,117,094	-
MATERIALS AND SUPPLIES	11,492	15,536	39,960	-
CONTRACTED SERVICES	372,098	467,368	405,375	-
OTHER SERVICES & CHARGES	16,807	25,600	47,729	-
CAPITAL OUTLAY	42,600	-	45,000	-
TOTAL	1,090,341	1,518,621	1,655,158	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Planning & Building Department			
1 Planning Director	109,112	1 Planning Director	136,171
1 Assistant Planning Director	80,736	1 Assistant Planning Director	99,046
1 Building Official	66,643	1 Building Official	88,240
1 Administrative Clerk I	30,253	1 Administrative Clerk I	33,057
1 Administrative Assistant I	29,117	1 Administrative Assistant I*	43,680
1 Permit Specialist II	35,998	1 Permit Specialist II	39,141
1 Planner I	43,624	1 Planner I	48,368
2 Associate Planner	72,383	2 Associate Planner	78,850
2 Building Inspector I	72,462	2 Building Inspector I	82,694
1 Building Inspector II	51,167	1 Building Inspector II	54,812
2 Health Inspector I	83,210	2 Health Inspector I	92,258
Departmental Total	**674,705**		**796,318**

	2023-24	2024-25	2025-26
TOTAL FTE's	12	14	14

Note: Administrative Assistant I is fully funded by MPO and is not included in the above summary expense

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND		10	200	PLANNING	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	479,551	453,152	705,489	827,246	17.26%
OVERTIME	-	174	14,559	9,000	-38.18%
RETIREMENT COSTS	56,497	59,128	92,403	102,340	10.75%
INSURANCE & TAXES	111,296	112,102	197,667	178,507	-9.69%
TOTAL PERSONNEL	**647,344**	**624,557**	**1,010,117**	**1,117,094**	**10.59%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,409	2,158	2,500	4,600	84.00%
FURNITURE & EQUIPMENT	903	-	500	10,400	1980.00%
WEARING APPAREL	1,690	964	3,000	1,400	-53.33%
SUBSCRIPTIONS & DUES	1,418	225	2,704	4,180	54.59%
OPERATIONAL SUPPLIES	2,212	814	2,252	15,000	566.07%
MAINTENANCE SUPPLIES	3,860	2,961	4,580	4,380	-4.37%
TOTAL SUPPLIES	**11,491**	**7,122**	**15,536**	**39,960**	**157.21%**
CONTRACTS					
PROFESSIONAL SERVICES	2,027	808	1,500	1,500	0.00%
RENTALS AND LEASES	4,393	1,712	3,500	3,500	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	365,678	156,241	462,368	400,375	-13.41%
TOTAL CONTRACTS	**372,099**	**158,761**	**467,368**	**405,375**	**-13.26%**
SERVICES & CHARGES					
TRAVEL & TRAINING	13,973	6,183	15,000	39,679	164.53%
MISC EXPENSES	-	-	100	50	-50.00%
ADVERTISING & PRINTING	2,110	1,944	10,500	8,000	-23.81%
TELEPHONE & UTILITIES	724	168	-	-	0.00%
TOTAL SVCS & CHARGES	**16,807**	**8,295**	**25,600**	**47,729**	**86.44%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	42,600	-	-	45,000	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**42,600**	**-**	**-**	**45,000**	**0.00%**
DEPARTMENT TOTALS	**1,090,341**	**798,735**	**1,518,621**	**1,655,158**	**9%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-POLICE

Description:

The Police Department is responsible for protecting and serving the citizens and visitors of Eagle Pass. The department consists of three (3) divisions:

1) Administration and Communications: Police and Fire/EMS Dispatch and Police Records
2) Criminal Investigations: Criminal investigation within the City's jurisdiction
3) Patrol/Traffic: Crime prevention, community relations, and traffic enforcement

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	6,734,485	7,259,337	7,498,182	-
MATERIALS AND SUPPLIES	717,932	565,053	629,021	-
CONTRACTED SERVICES	186,450	172,779	168,036	-
OTHER SERVICES & CHARGES	182,785	189,610	203,223	-
CAPITAL OUTLAY	168,133	236,060	83,000	-
TOTAL	7,989,785	8,422,839	8,581,462	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
1 Police Chief	114,065	1 Police Chief	104,347
1 Assistant Police Chief	95,158	1 Assistant Police Chief	75,466
3 Police Captain	238,933	4 Police Captain*	290,238
2 Administrative Assistant I	75,793	2 Administrative Assistant I	82,138
1 Police Business Manager*	46,463	1 Police Business Manager	51,018
1 Administrative Clerk II	33,120	1 Administrative Clerk II	36,189
3 Police Records Specialist	81,089	2 Police Records Specialist	59,096
		1 Victim Advocate/Records Spec.	34,582
2 Bailiff Police Officer	110,654	2 Bailiff Police Officer	96,740
1 Crime Forensic/Prop Room Spec.*	33,370	1 Crime Forensic/Prop Room Spec.	37,271
4 Police Lieutenant*	268,148	4 Police Lieutenant	286,365
5 Police Sergeant	294,821	5 Police Seargeant	321,650
6 Police Corporal	221,397	4 Police Corporal*	213,529
11 Police Corporal, Detective	574,029	12 Police Corporal, Detective*	636,331
40 Police Officer*	1,884,432	40 Police Officer	1,757,712
10 Emergency Comm Opr, I	330,056	10 Emergency Comm Opr. I	352,842
1 Emergency Comm Opr, Sr.	52,341	1 Emergency Comm Opr, Sr.	57,472
1 Evidence Technician	33,777	1 Evidence Technician	38,387
6 Code Enforcement Officer*	235,040	6 Code Enforcement Officer	251,275
1 Code Enforcement Supervisor	44,483	1 Code Enforcement Supervisor	48,605
1 Animal Control Officer, Sr.	30,465	1 Animal Control Officer, Sr.	33,777
3 Animal Control Officer	115,342	3 Animal Control Officer	95,922
5 Security*	199,108	5 Security	185,957
1 Security Supervisor	40,573	1 Security Supervisor	44,332
		1 Maintenance Custodian*	28,284
Assignment Pay- Premium Pay	343,840	Assignment Pay- Premium Pay	282,880
Assignment Pay-PD Duties	20,160	Assignment Pay- PD Duties	97,104
Departmental Total	**5,537,265**		**5,599,507**

	2023-24	2024-25	2025-26
TOTAL FTE's	107	110	112

Note: Moving PARD-Facilities Custodian to PD and upgrading the position to Maintenance Custodian. Adding 1 new personnel Police Captain. Upgrading 1 Police Corporal to Sergeant and 1 Police Corporal to Police Corporal, Detective. Also upgrading 1 Records Specialist to Victim Advocate/Records Specialist

FUND	10	205	POLICE		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	4,038,722	3,345,167	5,463,693	5,820,408	6.53%
OVERTIME	848,933	731,859	(609,000)	(528,447)	-13.23%
RETIREMENT COSTS	670,815	576,379	803,516	732,621	-8.82%
INSURANCE & TAXES	1,176,016	932,448	1,601,128	1,473,600	-7.96%
TOTAL PERSONNEL	**6,734,485**	**5,585,853**	**7,259,337**	**7,498,182**	**3.29%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	10,238	8,419	11,000	12,500	13.64%
FURNITURE & EQUIPMENT	191,209	65,571	42,963	41,861	-2.57%
WEARING APPAREL	87,649	56,809	76,500	92,394	20.78%
SUBSCRIPTIONS & DUES	7,519	7,777	13,824	10,000	-27.66%
OPERATIONAL SUPPLIES	123,905	39,808	92,715	130,527	40.78%
MAINTENANCE SUPPLIES	297,412	232,596	328,050	341,740	4.17%
TOTAL SUPPLIES	**717,932**	**410,980**	**565,053**	**629,021**	**11.32%**
CONTRACTS					
PROFESSIONAL SERVICES	39,091	25,429	37,608	45,768	21.70%
RENTALS AND LEASES	18,251	4,919	19,200	19,200	0.00%
MAINTENANCE CONTRACTS	9,101	7,198	58,599	40,000	-31.74%
OTHER CONTRACTUAL	120,007	19,386	57,372	63,068	9.93%
TOTAL CONTRACTS	**186,450**	**56,932**	**172,779**	**168,036**	**-2.75%**
SERVICES & CHARGES					
TRAVEL & TRAINING	86,497	55,859	94,125	83,109	-11.70%
MISC EXPENSES	10,848	14,523	13,429	17,058	27.03%
ADVERTISING & PRINTING	5,362	4,478	5,000	6,000	20.00%
TELEPHONE & UTILITIES	80,078	35,340	77,056	97,056	25.96%
TOTAL SVCS & CHARGES	**182,785**	**110,200**	**189,610**	**203,223**	**7.18%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	168,133	-	236,060	83,000	-64.84%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**168,133**	**-**	**236,060**	**83,000**	**-64.84%**
DEPARTMENT TOTALS	**7,989,786**	**6,163,966**	**8,422,839**	**8,581,462**	**2%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-FIRE

Description:

The Fire Departments works to prevent and minimize loss of life and property. The departments provides fire prevention education, fire safety inspections, training, continuing education, fire suppression and emergency medical services.

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	6,957,569	6,734,637	7,599,261	
MATERIALS AND SUPPLIES	569,021	667,498	720,263	
CONTRACTED SERVICES	209,225	166,248	328,100	
OTHER SERVICES & CHARGES	237,768	240,900	244,065	
CAPITAL OUTLAY	86,950	403,567	481,000	
TOTAL	8,060,533	8,212,849	9,372,690	

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
		Fire	
1 Fire Chief	105,834	1 Fire Chief	115,642
1 Assistant Fire Chief	87,482	1 Assistant Fire Chief	96,058
3 Fire Captain	217,568	4 Fire Captain*	288,911
1 Fire Lieutenant/ EMS Officer	61,425	1 Fire Lieutenant/ EMS Officer	67,117
6 Fire Lieutenant	380,567	6 Fire Lieutenant	406,272
3 Fire Lieutenant/ Inspector*	142,397	3 Fire Lieutenant/ Inspector	164,852
54 Firefighter/EMT*	2,368,961	54 Firefighter/EMT	2,532,222
1 Fire Marshal	69,187	1 Fire Marshal	75,599
1 Administrative Assistant II	43,324	1 Administrative Assistant II	48,286
1 Administrative Clerk I*	23,768	1 Administrative Clerk I	26,352
1 Administrative Assistant I*	30,136	1 Administrative Assistant I	33,412
1 Emergency Management Spc.*	64,373	1 Emergency Management Spc.	68,960
Cert. Pay- Fire	440,551	Cert. Pay- Fire	300,000
9 Engineer Assignment Pay	25,704	Premium Pay	373,568
Departmental Total	**4,061,277**		**4,597,250**

	2023-24	2024-25	2025-26
TOTAL FTE's	65	74	75

Note: Adding 1 more Fire Captain

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	10	207	FIRE DEPARTMENT		
	2023-2024	2024-2025	2024-2025	2025-2026	PERCENT
PERSONNEL	**ACTUAL**	**ACTUAL**	**ADOPTED**	**PROPOSED**	**CHANGE**
SALARIES	3,536,754	3,159,833	4,256,617	4,757,973	11.78%
OVERTIME	1,788,658	1,306,570	850,000	1,260,000	48.24%
RETIREMENT COSTS	654,110	573,032	552,334	545,392	-1.26%
INSURANCE & TAXES	978,046	844,196	1,075,685	1,035,896	-3.70%
TOTAL PERSONNEL	**6,957,569**	**5,883,631**	**6,734,636**	**7,599,261**	**12.84%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	2,625	1,314	2,139	2,200	2.87%
FURNITURE & EQUIPMENT	22,525	2,118	7,758	10,500	35.34%
WEARING APPAREL	124,645	14,646	190,752	176,000	-7.73%
SUBSCRIPTIONS & DUES	27,104	39,173	40,000	28,500	-28.75%
OPERATIONAL SUPPLIES	176,656	121,357	217,769	265,763	22.04%
MAINTENANCE SUPPLIES	215,465	159,832	209,080	237,300	13.50%
TOTAL SUPPLIES	**569,021**	**338,440**	**667,498**	**720,263**	**7.91%**
CONTRACTS					
PROFESSIONAL SERVICES	171,782	85,656	120,100	247,600	106.16%
RENTALS AND LEASES	3,617	945	3,500	3,500	0.00%
MAINTENANCE CONTRACTS	23,421	24,210	26,650	61,500	130.77%
OTHER CONTRACTUAL	10,405	33,670	15,998	15,500	-3.12%
TOTAL CONTRACTS	**209,225**	**144,481**	**166,248**	**328,100**	**97.36%**
SERVICES & CHARGES					
TRAVEL & TRAINING	113,431	63,653	121,600	121,515	-0.07%
MISC EXPENSES	4,329	1,889	5,700	5,350	-6.14%
ADVERTISING & PRINTING	16,852	5,780	16,000	16,000	0.00%
TELEPHONE & UTILITIES	103,156	45,439	97,600	101,200	3.69%
TOTAL SVCS & CHARGES	**237,769**	**116,760**	**240,900**	**244,065**	**1.31%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	301,127	358,567	466,000	29.96%
BUILDING IMPROVEMENTS	86,950	540	45,000	15,000	-66.67%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**86,950**	**301,667**	**403,567**	**481,000**	**19.19%**
DEPARTMENT TOTALS	**8,060,533**	**6,784,980**	**8,212,849**	**9,372,690**	**14%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-TRAFFIC CONTROL

Description:

The Public Works Department manages services involving public infrastructure and facilities for residents and businesses. The Public Works Department is composed of three (3) divisions:

1) Street Maintenance
2) Traffic Control
3) Auto Shop

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	184,590	186,708	180,774	-
MATERIALS AND SUPPLIES	40,039	50,183	41,872	-
CONTRACTED SERVICES	-	-	-	-
OTHER SERVICES & CHARGES	304,822	315,000	325,000	-
CAPITAL OUTLAY	-	-	50,000	-
TOTAL	529,451	551,891	597,646	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Traffic Control & Street Lights			
1 Traffice Control Team Lead	57,002	1 Traffice Control Team Lead	47,517
2 Traffic Control Specialist	65,086	2 Traffic Control Specialist	69,723
Departmental Total	**122,088**		**117,241**

	2023-24	2024-25	2025-26
TOTAL FTE's	3	3	3

City of Eagle Pass, Texas

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EXPENDITURES

FUND	10	306	TRAFFIC CONTROL		
	2023-2024	**2024-2025**	**2024-2025**	**2025-2026**	**PERCENT**
PERSONNEL	**ACTUAL**	**ACTUAL**	**ADOPTED**	**PROPOSED**	**CHANGE**
SALARIES	125,606	96,289	126,658	121,492	-4.08%
OVERTIME	5,664	260	5,000	5,200	4.00%
RETIREMENT COSTS	16,102	12,624	16,604	16,296	-1.85%
INSURANCE & TAXES	37,218	29,248	38,446	37,786	-1.72%
TOTAL PERSONNEL	**184,590**	**138,421**	**186,708**	**180,774**	**-3.18%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	241	164	159	160	0.63%
FURNITURE & EQUIPMENT	-	1,233	1,500	1,200	-20.00%
WEARING APPAREL	699	600	753	753	0.00%
SUBSCRIPTIONS & DUES	-	-	-	-	0.00%
OPERATIONAL SUPPLIES	29,374	18,341	35,700	30,700	-14.01%
MAINTENANCE SUPPLIES	9,725	4,982	12,071	9,059	-24.95%
TOTAL SUPPLIES	**40,040**	**25,319**	**50,183**	**41,872**	**-16.56%**
CONTRACTS					
PROFESSIONAL SERVICES	-	-	-	-	0.00%
RENTALS AND LEASES	-	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**-**	**-**	**-**	**-**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	-	-	-	-	0.00%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	-	-	-	-	0.00%
TELEPHONE & UTILITIES	304,822	131,262	315,000	325,000	3.17%
TOTAL SVCS & CHARGES	**304,822**	**131,262**	**315,000**	**325,000**	**3.17%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	-	50,000	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**50,000**	**0.00%**
DEPARTMENT TOTALS	**529,451**	**295,002**	**551,891**	**597,646**	**8%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-STREET MAINTENANCE

Description:

The Public Works Department manages services involving public infrastructure and facilities for residents and businesses. The Public Works Department is composed of three (3) divisions:

1) Street Maintenance
2) Traffic Control
3) Auto Shop

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	1,164,071	1,384,841	1,447,411	
MATERIALS AND SUPPLIES	272,352	330,625	304,610	
CONTRACTED SERVICES	19,976	18,669	26,946	
OTHER SERVICES & CHARGES	14,650	15,845	18,100	
CAPITAL OUTLAY	6,850	395,000	340,000	
TOTAL	1,477,900	2,144,980	2,137,067	

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
		Streets & Maintenance	
1 Public Works Director	86,057	1 Public Works Director	95,415
1 Assistant PW Director	84,823	1 Assistant PW Director	92,684
2 PW Maint Supervisor- Streets	120,764	2 PW Maint Supervisor- Streets	128,606
1 PW Business Manager	46,463	1 PW Business Manager	51,018
1 Administrative Assistant II*	33,370	1 Administrative Assistant II	35,747
1 Laborer I - Streets	24,600	1 Laborer I - Streets	25,734
2 Laborer II - Streets	55,166	2 Laborer II - Streets	59,096
5 Equipment Operator - Streets*	175,075	5 Equipment Operator - Streets	187,286
2 Heavy Equipment Operator - Str	84,675	2 Heavy Equipment Operator - Str	82,597
1 Construction Surveryor	43,059	1 Construction Surveryor	47,511
4 Concrete Finisher	139,899	4 Concrete Finisher	153,418
Departmental Total	**893,951**		**959,109**

	2023-24	2024-25	2025-26
TOTAL FTE's	20	21	21

Note: Job classification of vacancies maybe increased or decreased depending on the operating needs of the department

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

ENTERPRISE FUND	FUND 10		313	STREETS	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ 805,025.08	$ 661,419.10	$ 940,480.22	1,010,436	7.44%
OVERTIME	$ 43,839.71	$ 34,721.65	$ 55,000.00	47,000	-14.55%
RETIREMENT COSTS	$ 103,626.23	$ 90,351.99	$ 121,577.34	133,316	9.66%
INSURANCE & TAXES	$ 211,580.44	$ 186,097.86	$ 267,783.67	256,659	-4.15%
TOTAL PERSONNEL	**$ 1,164,071.46**	**$ 972,590.60**	**$ 1,384,841.23**	**1,447,411**	**4.52%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ 1,980.87	$ 1,457.95	$ 2,000.00	2,000	0.00%
FURNITURE & EQUIPMENT	$ 11,254.02	$ 3,264.98	$ 19,625.00	15,000	-23.57%
WEARING APPAREL	$ 6,008.85	$ 7,279.45	$ 7,500.00	6,500	-13.33%
SUBSCRIPTIONS & DUES	$ 353.94	$ 1,967.17	$ 2,117.00	2,250	6.28%
OPERATIONAL SUPPLIES	$ 12,910.59	$ 6,763.04	$ 16,168.40	14,500	-10.32%
MAINTENANCE SUPPLIES	$ 239,843.77	$ 189,847.92	$ 283,214.50	264,360	-6.66%
TOTAL SUPPLIES	**$ 272,352.04**	**$ 210,580.51**	**$ 330,624.90**	**304,610**	**-7.87%**
CONTRACTS					
PROFESSIONAL SERVICES	777	1,352	1,910	1,910	0.00%
RENTALS AND LEASES	5,079	2,023	5,383	15,800	193.52%
MAINTENANCE CONTRACTS	0	0	0	-	0.00%
OTHER CONTRACTUAL	14,120	6,942	11,376	9,236	-18.81%
TOTAL CONTRACTS	**19,976**	**10,317**	**18,669**	**26,946**	**44.34%**
SERVICES & CHARGES					
TRAVEL & TRAINING	5,223	3,308	7,445	8,500	14.17%
MISC EXPENSES	110	135	0	-	0.00%
ADVERTISING & PRINTING	0	0	0	-	0.00%
TELEPHONE & UTILITIES	9,317	3,923	8,400	9,600	14.29%
TOTAL SVCS & CHARGES	**14,650**	**7,367**	**15,845**	**18,100**	**14.23%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	362,917.88	395,000.00	340,000	-13.92%
BUILDING IMPROVEMENTS	6,850.00	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**6,850.00**	**362,917.88**	**395,000.00**	**340,000**	**-13.92%**
DEPARTMENT TOTALS	**1,477,900**	**1,563,772**	**2,144,980**	**2,137,067**	**0%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND-AUTO SHOP

Description:
The Public Works Department manages services involving public infrastructure and facilities for residents and businesses. The Public Works Department is composed of three (3) divisions:

1) Street Maintenance
2) Traffic Control
3) Auto Shop

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	521,015	549,184	589,025	
MATERIALS AND SUPPLIES	62,339	69,758	73,405	
CONTRACTED SERVICES	352	410	410	
OTHER SERVICES & CHARGES	6,681	9,588	7,560	
CAPITAL OUTLAY	-	34,000	-	
TOTAL	590,387	662,941	670,400	

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Auto Shop			
1 Fleet Maintenance Supervisor	54,893	1 Fleet Maintenance Supervisor	60,274
1 Administrative Assistant I	32,282	1 Administrative Assistant I	35,619
3 Vehicle Maintenance Mech	120,439	3 Vehicle Maintenance Mech	124,170
2 Vehicle Maintenance Mech, Sr	90,158	2 Vehicle Maintenance Mech, Sr	96,581
2 Vehicle Maintenance Technician	70,584	2 Vehicle Maintenance Technician	84,263
	-		
Departmental Total	**368,356**		**400,907**

	2023-24	2024-25	2025-26
TOTAL FTE's	9	9	9

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

	FUND	10	318	AUTO SHOP	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	366,347	288,088	377,696	410,897	8.79%
OVERTIME	4,670	4,040	8,000	8,000	0.00%
RETIREMENT COSTS	45,681	37,880	50,096	55,726	11.24%
INSURANCE & TAXES	104,314	86,174	113,392	114,401	0.89%
TOTAL PERSONNEL	**521,013**	**416,182**	**549,185**	**589,025**	**7.25%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	294	384	400	400	0.00%
FURNITURE & EQUIPMENT	23,033	13,258	25,000	25,000	0.00%
WEARING APPAREL	1,071	890	1,500	1,500	0.00%
SUBSCRIPTIONS & DUES	14,604	15,006	16,188	22,700	40.23%
OPERATIONAL SUPPLIES	9,008	6,702	8,835	9,375	6.11%
MAINTENANCE SUPPLIES	14,329	7,691	17,835	14,430	-19.09%
TOTAL SUPPLIES	**62,339**	**43,931**	**69,758**	**73,405**	**5.23%**
CONTRACTS					
PROFESSIONAL SERVICES	352	358	410	410	0.00%
RENTALS AND LEASES	-	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**352**	**358**	**410**	**410**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	537	108	5,588	5,060	-9.45%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	-	-	-	-	0.00%
TELEPHONE & UTILITIES	6,144	958	4,000	2,500	-37.50%
TOTAL SVCS & CHARGES	**6,681**	**1,066**	**9,588**	**7,560**	**-21.15%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	33,234	34,000	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**33,234**	**34,000**	**-**	**0.00%**
DEPARTMENT TOTALS	**590,385**	**494,771**	**662,941**	**670,400**	**1%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

GENERAL FUND-PARD ADMINISTRATION

Description:

The Parks and Recreation Department is responsible for providing recreation and leisure opportunities for the citizens of Eagle Pass. In addition to operating 3 community centers and coordinating year-round sports leagues, the department is charged with maintaining 17 parks, a 9 hole golf course, and all city buildings, including City Hall. City wide celebrations such as the Fourth of July Stars and Stripes Jam and the Festival de Luces Ceremony are also coordinated by this department. The department consists of five (5) divisions:

1)Administration
2)Golf Course
3)Recreation
4)Facilities
5)Parks Maintenance

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	290,285	316,610	299,391	-
MATERIALS AND SUPPLIES	1,153	4,240	4,610	-
CONTRACTED SERVICES	3,945	4,410	4,410	-
OTHER SERVICES & CHARGES	200,746	178,250	236,250	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	496,129	503,510	544,661	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Parks & Recreation-Administration			
1 Parks & Recreation Director	95,539	1 Parks & Recreation Director	80,106
1 Assistant Parks & Rec Director	60,385	1 Assistant Parks & Rec Director	52,134
1 Administrative Assistant II	43,324	1 Business Service Management*	47,339
1 Administrative Clerk I	23,768	1 Administrative Clerk I	29,948
Departmental Total	**223,016**		**209,527**

	2023-24	2024-25	2025-26
TOTAL FTE's	3	4	4

Note: Upgrading Administrative Assistant II to Business Service Management

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	10		610	PARD-ADMINISTRATION	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	220,960	155,246	225,716	217,007	-3.86%
OVERTIME	-	-	480	-	0.00%
RETIREMENT COSTS	25,465	19,876	30,330	29,124	-3.98%
INSURANCE & TAXES	43,861	32,376	60,085	53,260	-11.36%
TOTAL PERSONNEL	**290,286**	**207,498**	**316,611**	**299,392**	**-5.44%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	1,285	1,024	1,100	1,100	0.00%
FURNITURE & EQUIPMENT	-	-	-	-	0.00%
WEARING APPAREL	717	274	630	400	-36.51%
SUBSCRIPTIONS & DUES	300	75	400	400	0.00%
OPERATIONAL SUPPLIES	1,993	1,203	1,600	500	#REF!
MAINTENANCE SUPPLIES	(3,141)	19,989	510	2,210	333.33%
TOTAL SUPPLIES	**1,154**	**22,566**	**4,240**	**4,610**	**8.73%**
CONTRACTS					
PROFESSIONAL SERVICES	352	352	410	410	0.00%
RENTALS AND LEASES	3,593	890	4,000	4,000	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	-	-	-	-	0.00%
TOTAL CONTRACTS	**3,945**	**1,242**	**4,410**	**4,410**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	-	-	-	-	0.00%
MISC EXPENSES	40,751	680	54,750	54,750	0.00%
ADVERTISING & PRINTING	-	-	-	-	0.00%
TELEPHONE & UTILITIES	159,994	72,812	123,500	181,500	46.96%
TOTAL SVCS & CHARGES	**200,745**	**73,492**	**178,250**	**236,250**	**32.54%**
OTHER NON-OPERATING	-	-	-	-	
VEHICLES & EQUIPMENT	-	-	-	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
TRANSFERS OUT					0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**0.00%**
DEPARTMENT TOTALS	**496,130**	**304,797**	**503,511**	**544,661**	**8%**

City of Eagle Pass, Texas

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GENERAL FUND-PARD GOLF COURSE

Description:

The Parks and Recreation Department is responsible for providing recreation and leisure opportunities for the citizens of Eagle Pass. In addition to operating 3 community centers and coordinating year-round sports leagues, the department is charged with maintaining 17 parks, a 9 hole golf course, and all city buildings, including City Hall. City wide celebrations such as the Fourth of July Stars and Stripes Jam and the Festival de Luces Ceremony are also coordinated by this department. The department consists of five (5) divisions:

1)Administration
2)Golf Course
3)Recreation
4)Facilities
5)Parks Maintenance

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	148,318	159,071	272,956	-
MATERIALS AND SUPPLIES	62,188	135,993	170,917	-
CONTRACTED SERVICES	413,120	430,673	449,592	-
OTHER SERVICES & CHARGES	127,746	30,000	30,000	-
CAPITAL OUTLAY	-	10,000	-	-
TOTAL	751,372	765,737	923,465	-

Personnel:

2023-2024 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Parks & Recreation-Golf Course			
1 Recreation Program Supervirsor	48,007	1 Golf Course Manager	53,227
Departmental Total	**48,007**		**53,227**

	2023-24	2024-25	2025-26
TOTAL FTE's	1	1	1

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

	FUND	10	620	PARD-GOLF COURSE	
	2023-2024	**2024-2025**	**2024-2025**	**2025-2026**	**PERCENT**
PERSONNEL	**ACTUAL**	**ACTUAL**	**ADOPTED**	**PROPOSED**	**CHANGE**
SALARIES	124,688	149,106	132,397	251,101	89.66%
OVERTIME	174	1,319	-	-	0.00%
RETIREMENT COSTS	5,829	5,037	6,529	7,399	13.32%
INSURANCE & TAXES	17,626	19,494	20,145	14,456	-28.24%
TOTAL PERSONNEL	**148,318**	**174,955**	**159,071**	**272,956**	**71.59%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	178	-	500	300	-40.00%
FURNITURE & EQUIPMENT	598	1,945	2,290	-	0.00%
WEARING APPAREL	1,128	1,529	2,000	2,000	0.00%
SUBSCRIPTIONS & DUES	-	675	4,050	-	0.00%
OPERATIONAL SUPPLIES	17,991	35,377	49,698	89,100	79.28%
MAINTENANCE SUPPLIES	42,293	36,759	77,455	79,517	2.66%
TOTAL SUPPLIES	**62,188**	**76,286**	**135,993**	**170,917**	**25.68%**
CONTRACTS					
PROFESSIONAL SERVICES	-	2,643	-	-	0.00%
RENTALS AND LEASES	16,861	29,860	22,931	40,000	74.44%
MAINTENANCE CONTRACTS	6,799	16,207	33,150	35,000	5.58%
OTHER CONTRACTUAL	389,459	288,807	374,592	374,592	0.00%
TOTAL CONTRACTS	**413,120**	**337,516**	**430,673**	**449,592**	**4.39%**
SERVICES & CHARGES					
TRAVEL & TRAINING	-	-	-	-	0.00%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	55	-	-	-	0.00%
TELEPHONE & UTILITIES	127,691	21,002	30,000	30,000	0.00%
TOTAL SVCS & CHARGES	**127,746**	**21,002**	**30,000**	**30,000**	**0.00%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	10,000	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**10,000**	**-**	**0.00%**
DEPARTMENT TOTALS	**751,371**	**609,759**	**765,737**	**923,465**	**21%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
GENERAL FUND-PARD FACILITIES

Description:
The Parks and Recreation Department is responsible for providing recreation and leisure opportunities for the citizens of Eagle Pass. In addition to operating 3 community centers and coordinating year-round sports leagues, the department is charged with maintaining 17 parks, a 9 hole golf course, and all city buildings, including City Hall. City wide celebrations such as the Fourth of July Stars and Stripes Jam and the Festival de Luces Ceremony are also coordinated by this department. The department consists of five (5) divisions:

1)Administration
2)Golf Course
3)Recreation
4)Facilities
5)Parks Maintenance

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	978,143	923,782	997,243	-
MATERIALS AND SUPPLIES	220,672	263,595	298,520	-
CONTRACTED SERVICES	1,077,555	1,147,824	1,325,002	-
OTHER SERVICES & CHARGES	200,560	175,990	181,580	-
CAPITAL OUTLAY	-	140,000	-	-
TOTAL	2,476,931	2,651,191	2,802,345	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Parks & Recreation-Facilities			
1 Facilities Maintenance Supervisor	51,065	1 Facilities Maintenance Supervisor	48,920
		1 Cusodial Supervisor	42,752
1 Groundskeeper I	31,576	1 Groundskeeper I	33,825
1 Groundskeeper II	30,548	1 Groundskeeper II	33,543
5 Facilities Maintenance Spec.	170,406	6 Facilities Maintenance Spec.	211,307
3 Facilities Maintenance Spec., Sr	118,075	3 Facilities Maintenance Spec., Sr	128,212
1 Maintenance Custodian	32,105	2 Maintenance Custodian	72,250
2 Custodian	38,746	1 Custodian	25,659
1 Custodial Supervisor	47,096		
Departmental Total	**519,617**		**596,469**

	2023-24	2024-25	2025-26
TOTAL FTE's	17	15	16

Note: Adding 1 Facilities Maint. Specialist from PT to FT

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

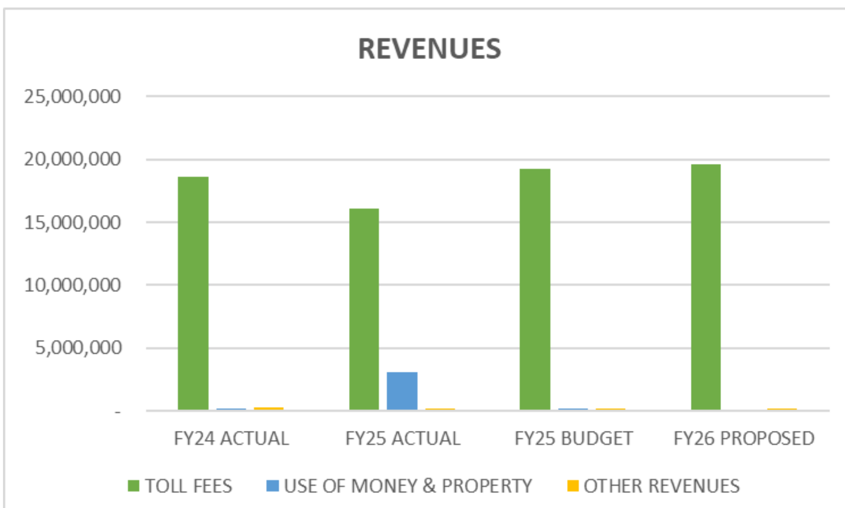
FUND		10	640	PARD-FACILITY MAINTENANCE	
PERSONNEL	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	PERCENT CHANGE
SALARIES	658,340	530,072	628,614	682,131	8.51%
OVERTIME	40,270	43,255	34,642	38,000	9.69%
RETIREMENT COSTS	77,591	66,956	70,668	82,909	17.32%
INSURANCE & TAXES	201,941	168,825	189,859	194,203	2.29%
TOTAL PERSONNEL	**978,143**	**809,108**	**923,782**	**997,243**	**7.95%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	161	36	150	200	33.33%
FURNITURE & EQUIPMENT	13,378	3,050	4,495	3,500	-22.14%
WEARING APPAREL	4,530	4,384	5,200	5,200	0.00%
SUBSCRIPTIONS & DUES	-	-	350	-	0.00%
OPERATIONAL SUPPLIES	127,154	126,623	186,600	159,200	-14.68%
MAINTENANCE SUPPLIES	75,450	78,697	66,800	130,420	95.24%
TOTAL SUPPLIES	**220,672**	**212,789**	**263,595**	**298,520**	**13.25%**
CONTRACTS					
PROFESSIONAL SERVICES	621,420	419,991	645,000	815,000	26.36%
RENTALS AND LEASES	3,973	126	6,000	252	-95.80%
MAINTENANCE CONTRACTS	1,784	3,323	5,000	5,000	0.00%
OTHER CONTRACTUAL	450,380	456,484	491,824	504,750	2.63%
TOTAL CONTRACTS	**1,077,555**	**879,923**	**1,147,824**	**1,325,002**	**15.44%**
SERVICES & CHARGES					
TRAVEL & TRAINING	595	544	990	6,340	540.40%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	-	510	-	-	0.00%
TELEPHONE & UTILITIES	199,965	63,788	175,000	175,240	0.14%
TOTAL SVCS & CHARGES	**200,560**	**64,842**	**175,990**	**181,580**	**3.18%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	-	-	140,000	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**-**	**-**	**140,000**	**-**	**0.00%**
DEPARTMENT TOTALS	**2,476,931**	**1,966,663**	**2,651,192**	**2,802,345**	**6%**

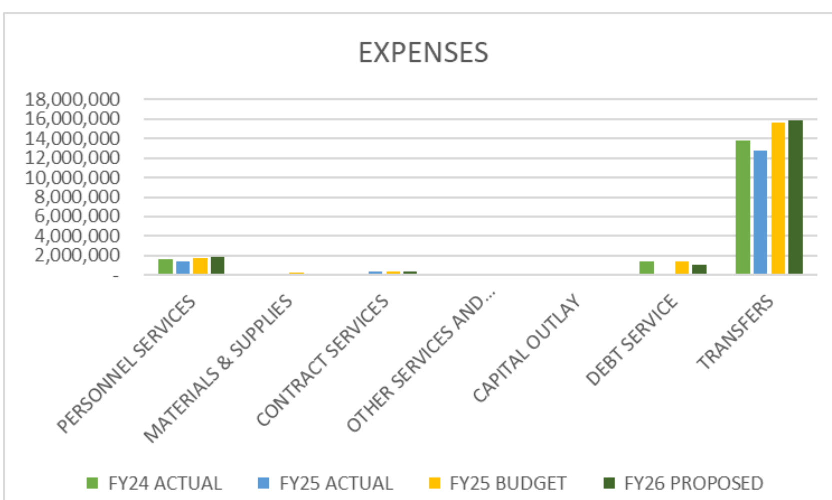
OTHER MAJOR FUNDS

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
INTERNATIONAL BRIDGE SYSTEM FUND SUMMARY

REVENUES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
TOLL FEES	18,619,714	16,075,046	19,209,485	19,599,693
USE OF MONEY & PROPERTY	216,399	3,047,305	196,161	23,663
OTHER REVENUES	246,979	218,748	160,111	157,863
Total Revenues	**19,083,092**	**19,341,100**	**19,565,757**	**19,781,219**

EXPENSES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PERSONNEL SERVICES	1,606,458	1,343,646	1,695,216	1,862,132
MATERIALS & SUPPLIES	151,589	122,783	268,960	193,010
CONTRACT SERVICES	165,854	374,320	333,115	389,000
OTHER SERVICES AND CHARGES	179,968	107,782	164,835	155,500
CAPITAL OUTLAY	154,761	-	-	-
DEBT SERVICE	1,450,000		1,450,000	1,047,140
TRANSFERS	13,800,000	12,797,399	15,613,199	15,887,499
Total Expenses	**17,508,630**	**14,745,931**	**19,525,325**	**19,534,281**





City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

ENTERPRISE FUND-INTERNATIONAL BRIDGE SYSTEM

Description:

The City of Eagle Pass International Bridge System Department is to facilitate traffic to and from Mexico in a safe and efficient manner. The department strives to provide cost effective toll rates that are competitive with other ports in Texas, while generating revenue for the City of Eagle Pass to use to offer services to the community.

Revenues:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
TOLL FEES	18,619,714	19,209,485	19,599,693	-
USE OF MONEY & PROPERTY	216,399	196,161	23,663	-
OTHER REVENUE	246,979	160,111	157,863	-
TOTAL	19,083,092	19,565,757	19,781,219	-

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	1,606,458	1,695,216	1,862,132	-
MATERIALS AND SUPPLIES	151,589	268,960	193,010	-
CONTRACTED SERVICES	165,854	333,115	389,000	-
OTHER SERVICES & CHARGES	179,968	164,835	155,500	-
CAPITAL OUTLAY	154,761	-	-	-
TRANSFERS OUT	13,800,000	17,063,199	16,934,639	-
TOTAL	16,058,630	19,525,325	19,534,281	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
International Bridge System			
1 Bridge Operations Manager	86,057	1 Bridge Operations Manager	107,911
2 Toll Collection Supervisor	99,473	2 Toll Collection Supervisor	100,088
7 Toll Collection Shift Supervisor	255,411	7 Toll Collection Shift Supervisor	270,047
1 Bridge Operations Specialist	49,360	1 Bridge Operations Specialist	52,097
15 Toll Collections Specialist	384,160	15 Toll Collections Specialist	404,569
1 Maintenance Custodian	31,475	1 Maintenance Custodian	34,392
1 Custodian	23,953	1 Custodian	25,659
4 Security Officers	120,544	4 Security Officers	132,520
Departmental Total	**1,050,433**		**1,127,284**

	2023-24	2024-25	2025-26
TOTAL FTE's	28	32	32

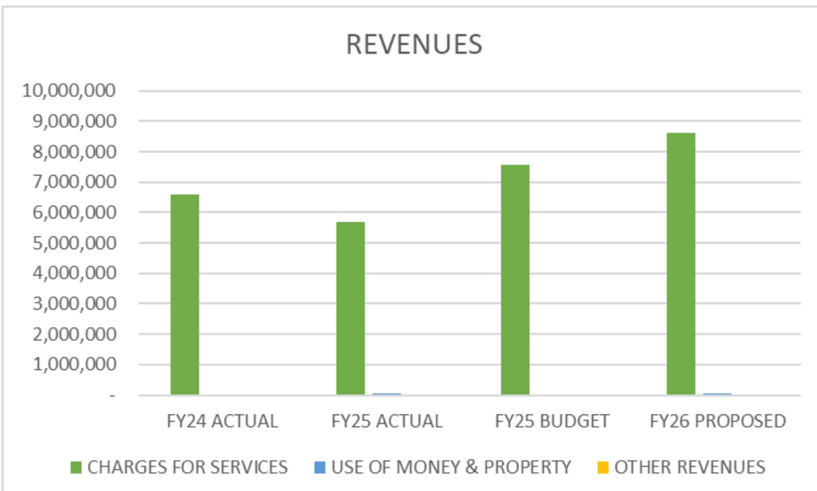
City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

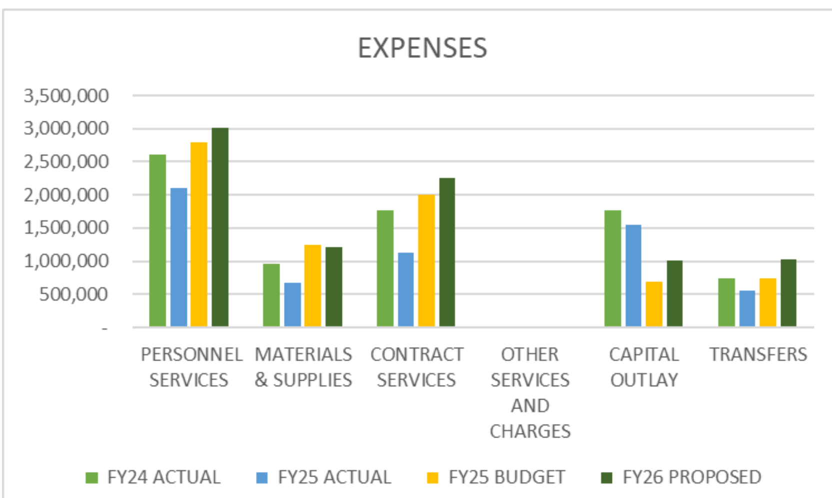
	FUND	52	301	BRIDGE SYSTEM	
	2023-2024	2024-2025	2024-2025	2025-2026	PERCENT
PERSONNEL	**ACTUAL**	**ACTUAL**	**ADOPTED**	**PROPOSED**	**CHANGE**
SALARIES	1,105,694	911,354	1,157,533	1,314,200	13.53%
OVERTIME	25,297	27,576	20,000	20,000	0.00%
RETIREMENT COSTS	130,460	114,469	142,859	160,373	12.26%
INSURANCE & TAXES	345,007	290,247	374,825	367,559	-1.94%
TOTAL PERSONNEL	**1,606,458**	**1,343,646**	**1,695,216**	**1,862,132**	**9.85%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	5,260	2,297	6,500	5,000	-23.08%
FURNITURE & EQUIPMENT	1,531	2,498	2,500	3,000	20.00%
WEARING APPAREL	5,072	1,512	6,000	4,000	-33.33%
SUBSCRIPTIONS & DUES	60,787	60,143	81,480	81,480	0.00%
OPERATIONAL SUPPLIES	37,166	25,901	43,400	50,300	15.90%
MAINTENANCE SUPPLIES	41,773	30,432	129,080	49,230	-61.86%
TOTAL SUPPLIES	**151,589**	**122,783**	**268,960**	**193,010**	**-28.24%**
CONTRACTS					
PROFESSIONAL SERVICES	2,629	5,005	10,753	11,500	6.95%
RENTALS AND LEASES	17,769	10,938	46,000	46,000	0.00%
MAINTENANCE CONTRACTS	34,743	25,858	99,500	95,500	-4.02%
OTHER CONTRACTUAL	110,713	332,519	176,862	236,000	33.44%
TOTAL CONTRACTS	**165,854**	**374,320**	**333,115**	**389,000**	**16.78%**
SERVICES & CHARGES					
TRAVEL & TRAINING	24,453	7,355	58,500	33,500	-42.74%
MISC EXPENSES	32,536	30,000	34,000	34,300	0.88%
ADVERTISING & PRINTING	88,725	53,157	53,735	42,000	-21.84%
TELEPHONE & UTILITIES	34,254	17,271	18,600	45,700	145.70%
TOTAL SVCS & CHARGES	**179,968**	**107,782**	**164,835**	**155,500**	**-5.66%**
OTHER NON-OPERATING					
VEHICLES & EQUIPMENT	128,318	-	-	-	0.00%
BUILDING IMPROVEMENTS	26,443	-	-	-	0.00%
TRANSFERS OUT	13,800,000	12,797,399	17,063,199	16,934,639	-0.75%
TOTAL CAPITAL OUTLAY	**13,954,761**	**12,797,399**	**17,063,199**	**16,934,639**	**-0.75%**
DEPARTMENT TOTALS	**16,058,630**	**14,745,931**	**19,525,325**	**19,534,281**	**0%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
ENVIRONMENTAL & SOLID WASTE FUND SUMMARY

REVENUES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
CHARGES FOR SERVICES	6,589,147	5,687,362	7,572,200	8,628,039
USE OF MONEY & PROPERTY	-	71,605	5,000	60,000
OTHER REVENUES	8,420	2,611	-	4,000
TOTAL REVENUES	**6,597,567**	**5,761,578**	**7,577,200**	**8,692,039**

EXPENSES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PERSONNEL SERVICES	2,605,332	2,099,004	2,801,607	3,020,009
MATERIALS & SUPPLIES	961,348	680,333	1,251,871	1,207,804
CONTRACT SERVICES	1,762,533	1,134,760	2,004,747	2,254,404
OTHER SERVICES AND CHARGES	13,073	4,501	19,872	17,900
CAPITAL OUTLAY	1,764,027	1,556,397	683,849	1,008,150
TRANSFERS	748,805	561,604	748,805	1,031,472
TOTAL EXPENSES	**7,855,117**	**6,036,599**	**7,510,751**	**8,539,739**





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City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

ENTERPRISE-ENV & SOLID WASTE: STREET/PROPERTY CLEANING

Description:

The Environmental and Solid Waste Fund was established to address waste management and sanitation in our City and County. Resources for this fund are collected through various user fees. This fund is composed of three (3) divisions:

1)Street/Property Cleaning
2)Recycling
3)Municipal Solid Waste

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	913,749	946,234	1,026,536	-
MATERIALS AND SUPPLIES	212,845	227,831	207,885	-
CONTRACTED SERVICES	20,799	18,730	5,410	-
OTHER SERVICES & CHARGES	1,239	3,740	5,150	-
CAPITAL OUTLAY	893,549	250,000	270,000	-
TOTAL	2,042,181	1,446,535	1,514,981	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Street Cleaning			
1 PW Supervisor	51,995	1 PW Supervisor	57,370
2 Laborer I	49,200	2 Laborer I	53,009
6 Laborer II	188,917	6 Laborer II	206,132
4 Equipment Operator	138,556	4 Equipment Operator	141,406
4 Heavy Equipment Operator	180,529	4 Heavy Equipment Operator	199,840
Departmental Total	**609,197**		**657,757**

	2023-24	2024-25	2025-26
TOTAL FTE's	17	17	17

Note: Job classification of vacancies may increase or decrease depending on the operating needs of the department

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

EXPENDITURES

ENTERPRISE FUND	FUND 58		416	STREET CLEANING	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ 608,798.72	$ 473,754.23	$ 637,743.00	672,025	5.38%
OVERTIME	$ 40,686.27	$ 29,434.07	$ 40,000.00	45,000	12.50%
RETIREMENT COSTS	$ 78,462.91	$ 61,888.95	$ 75,779.47	91,428	20.65%
INSURANCE & TAXES	$ 185,801.59	$ 151,719.40	$ 192,711.06	218,083	13.17%
TOTAL PERSONNEL	**$ 913,749.49**	**$ 716,796.65**	**$ 946,233.53**	**1,026,536**	**8.49%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ -	$ 800.00	$ 817.73	900	10.06%
FURNITURE & EQUIPMENT	$ 7,943.31	$ 489.99	$ 8,009.32	4,000	-50.06%
WEARING APPAREL	$ 3,848.81	$ 4,866.39	$ 5,500.00	5,000	-9.09%
SUBSCRIPTIONS & DUES	$ -	$ -	$ -	-	0.00%
OPERATIONAL SUPPLIES	$ 15,066.35	$ 8,248.10	$ 16,825.95	16,310	-3.07%
MAINTENANCE SUPPLIES	$ 185,986.09	$ 148,043.87	$ 196,677.50	181,675	-7.63%
TOTAL SUPPLIES	**$ 212,844.56**	**$ 162,448.35**	**$ 227,830.50**	**207,885**	**-8.75%**
CONTRACTS					
PROFESSIONAL SERVICES	352	352	410	410	0.00%
RENTALS AND LEASES	0	0	0	-	0.00%
MAINTENANCE CONTRACTS	0	0	0	-	0.00%
OTHER CONTRACTUAL	20,446	12,722	18,320	5,000	-72.71%
TOTAL CONTRACTS	**20,799**	**13,075**	**18,730**	**5,410**	**-71.12%**
SERVICES & CHARGES					
TRAVEL & TRAINING	812	1,558	3,090	4,500	45.63%
MISC EXPENSES	0	0	0	-	0.00%
ADVERTISING & PRINTING	0	0	0	-	0.00%
TELEPHONE & UTILITIES	428	149	650	650	0.00%
TOTAL SVCS & CHARGES	**1,239**	**1,707**	**3,740**	**5,150**	**37.70%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	893,549.42	245,000.00	250,000.00	270,000	8.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**893,549.42**	**245,000.00**	**250,000.00**	**270,000**	**8.00%**
DEPARTMENT TOTALS	**2,042,181**	**1,139,027**	**1,446,534**	**1,514,981**	**5%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

ENTERPRISE-ENV & SOLID WASTE: RECYCLING

Description:

The Environmental and Solid Waste Fund was established to address waste management and sanitation in our City and County. Resources for this fund are collected through various user fees. This fund is composed of three (3) divisions:

1)Street/Property Cleaning
2)Recycling
3)Municipal Solid Waste

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	329,929	342,121	362,891	-
MATERIALS AND SUPPLIES	24,855	34,486	22,349	-
CONTRACTED SERVICES	62,888	59,406	54,590	-
OTHER SERVICES & CHARGES	8,333	8,004	6,750	-
CAPITAL OUTLAY	54,541	60,000	-	-
TOTAL	480,547	504,017	446,580	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Recycling			
1 PW Recycling Supervisor	54,893	1 PW Recycling Supervisor	60,274
3 Laborer	72,345	3 Laborer	76,965
2 Heavy Equipment Operator	89,655	2 Heavy Equipment Operator	98,425
Departmental Total	**216,893**		**235,664**

	2023-24	2024-25	2025-26
TOTAL FTE's	6	6	6

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

ENTERPRISE FUND	FUND 58	424	RECYCLING		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ 218,726.78	$ 150,519.53	$ 224,274.00	239,655	6.86%
OVERTIME	$ 13,859.79	$ 4,886.35	$ 15,000.00	15,000	0.00%
RETIREMENT COSTS	$ 28,223.06	$ 20,118.38	$ 29,497.45	32,757	11.05%
INSURANCE & TAXES	$ 69,119.59	$ 42,436.05	$ 73,349.62	75,479	2.90%
TOTAL PERSONNEL	**$ 329,929.22**	**$ 217,960.31**	**$ 342,121.07**	**362,891**	**6.07%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ -	$ -	$ 598.60	800	33.65%
FURNITURE & EQUIPMENT	$ 1,361.42	$ 1,934.17	$ 10,300.00	4,000	-61.17%
WEARING APPAREL	$ 539.98	$ 970.32	$ 1,080.00	1,200	11.11%
SUBSCRIPTIONS & DUES	$ -	$ -	$ -	-	0.00%
OPERATIONAL SUPPLIES	$ 1,024.33	$ 791.42	$ 1,344.38	1,355	0.79%
MAINTENANCE SUPPLIES	$ 21,929.33	$ 8,617.56	$ 21,163.50	14,994	-29.15%
TOTAL SUPPLIES	**$ 24,855.06**	**$ 12,313.47**	**$ 34,486.48**	**22,349**	**-35.19%**
CONTRACTS					
PROFESSIONAL SERVICES	352	352	410	410	0.00%
RENTALS AND LEASES	0	0	1,800	-	0.00%
MAINTENANCE CONTRACTS	0	0	0	-	0.00%
OTHER CONTRACTUAL	62,536	39,167	57,196	54,180	-5.27%
TOTAL CONTRACTS	**62,888**	**39,520**	**59,406**	**54,590**	**-8.11%**
SERVICES & CHARGES					
TRAVEL & TRAINING	0	0	0	1,250	0.00%
MISC EXPENSES	0	0	0	-	0.00%
ADVERTISING & PRINTING	4,826	1,020	5,004	2,500	-50.03%
TELEPHONE & UTILITIES	3,507	-	3,000	3,000	0.00%
TOTAL SVCS & CHARGES	**8,333**	**1,020**	**8,004**	**6,750**	**-15.66%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	54,541.40	-	60,000.00	-	0.00%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
LAND	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	**54,541.40**	**-**	**60,000.00**	**-**	**0.00%**
DEPARTMENT TOTALS	**480,547**	**270,813**	**504,017**	**446,580**	**-11%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

ENTERPRISE-ENV & SOLID WASTE: WASTE COLLECTION

Description:

The Environmental and Solid Waste Fund was established to address waste management and sanitation in our City and County. Resources for this fund are collected through various user fees. This fund is composed of three (3) divisions:

1)Street/Property Cleaning
2)Recycling
3)Municipal Solid Waste

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	1,361,653	1,513,253	1,630,581	-
MATERIALS AND SUPPLIES	723,648	987,755	977,570	-
CONTRACTED SERVICES	1,678,846	1,928,411	2,194,404	-
OTHER SERVICES & CHARGES	3,501	8,128	6,000	-
CAPITAL OUTLAY	815,936	373,849	738,150	-
TRANSFERS OUT	748,805	748,805	1,031,472	-
TOTAL	5,332,389	5,560,200	6,578,177	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Waste Collection			
1 PW Supervisor- Waste Mgmt	62,437	1 PW Supervisor- Waste Mgmt	65,897
1 Administrative Assistant I	36,157	1 Administrative Assistant I	39,702
1 Vehicle Maintenance Mechanic, SR	36,607	1 Vehicle Maintenance Mechanic, SR	39,215
1 Vehicle Maintenance Mechanic	38,107	1 Vehicle Maintenance Mechanic	40,112
1 Refuse Equip Operator, Lead	53,369	1 Refuse Equip Operator, Lead	57,171
1 Welder	39,251	1 Welder	36,011
15 Refuse Equip Operator	651,673	15 Refuse Equip Operator	691,358
		1 Administrative Clerk I	25,461
Departmental Total	**917,601**		**994,927**

	2023-24	2024-25	2025-26
TOTAL FTE's	18	21	22

Note: Making current Administrative Clerk from PT to FT

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

	FUND	58	458	WASTE MANAGEMENT	
	2023-2024	2024-2025	2024-2025	2025-2026	PERCENT
PERSONNEL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	CHANGE
SALARIES	832,992	703,431	927,117	1,011,590	9.11%
OVERTIME	177,884	151,004	160,000	190,000	18.75%
RETIREMENT COSTS	123,018	109,713	124,794	138,295	10.82%
INSURANCE & TAXES	227,758	200,100	301,342	290,696	-3.53%
TOTAL PERSONNEL	**1,361,653**	**1,164,247**	**1,513,253**	**1,630,581**	**7.75%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	2,423	2,124	2,104	1,200	-42.97%
FURNITURE & EQUIPMENT	4,845	678	1,910	1,910	0.00%
WEARING APPAREL	5,439	3,534	6,975	6,500	-6.81%
SUBSCRIPTIONS & DUES	3,733	4,954	3,300	4,410	33.64%
OPERATIONAL SUPPLIES	18,184	13,825	370,966	22,000	-94.07%
MAINTENANCE SUPPLIES	689,024	480,456	602,500	941,550	56.27%
TOTAL SUPPLIES	**723,648**	**505,571**	**987,755**	**977,570**	**-1.03%**
CONTRACTS					
PROFESSIONAL SERVICES	115,851	100,674	113,400	164,904	45.42%
RENTALS AND LEASES	261	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	1,562,734	981,492	1,815,011	2,029,500	11.82%
TOTAL CONTRACTS	**1,678,846**	**1,082,166**	**1,928,411**	**2,194,404**	**13.79%**
SERVICES & CHARGES					
TRAVEL & TRAINING	1,538	1,774	5,128	3,000	-41.50%
MISC EXPENSES	-	-	-	-	0.00%
ADVERTISING & PRINTING	1,962	-	3,000	3,000	0.00%
TELEPHONE & UTILITIES	-	-	-	-	0.00%
TOTAL SVCS & CHARGES	**3,501**	**1,774**	**8,128**	**6,000**	**-26.18%**
OTHER NON-OPERATING					
VEHICLES & EQUIPMENT	815,936	1,311,397	373,849	738,150	97.45%
BUILDING IMPROVEMENTS	-	-	-	-	0.00%
TRANSFERS OUT	-	-	748,805	1,031,472	37.75%
TOTAL CAPITAL OUTLAY	**815,936**	**1,311,397**	**1,122,654**	**1,769,622**	**57.63%**
DEPARTMENT TOTALS	**4,583,584**	**4,065,155**	**5,560,200**	**6,578,177**	**18%**

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
DEBT SERVICE SUMMARY

REVENUES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PROPERTY TAX	4,664,403	4,604,694	4,751,683	4,888,895
INT. CENTER FOR TRADE CENTER	301,299	225,974	301,299	-
INT. BRIDGE SYSTEM TRANSFER	1,500,000	1,087,500	1,450,000	1,047,140
WASTE COLLECTION TRANSFER	400,000	300,000	400,000	1,000
STORM DRAINAGE TRANSFER	382,498	286,873	382,498	383,498
TOTAL REVENUES	**7,248,200**	**6,505,041**	**7,285,480**	**6,320,534**

EXPENSES	FY24 ACTUAL	FY25 ACTUAL	FY25 BUDGET	FY26 PROPOSED
PRINCIPAL PAYMENTS	4,700,000	4,910,000	4,910,000	4,130,000
INTEREST PAYMENTS	2,549,403	1,233,796	2,370,480	2,190,534
OTHER FEES	1,700	1,000	5,000	-
TOTAL EXPENSES	**7,251,103**	**6,144,796**	**7,285,480**	**6,320,534**

2025-2026 Debt Service							
Description	Rate	Mat. Date	Principal	Interest	Total	Principal Remaining	Interest Remaining
2015 Cert of Oblg	2.8%	Mar-35	455,000	206,300	661,300	4,930,000	936,400
2016 Refunding	1.9%	Mar-31	45,000	6,688	51,688	245,000	15,938
2018 Cert of Oblg	3.0%	Mar-38	1,240,000	946,075	2,186,075	20,535,000	5,684,088
2020 Refunding Tax	1.7%	Mar-33	755,000	109,596	864,596	5,440,000	383,064
2020 Refunding	1.7%	Mar-30	760,000	80,350	840,350	1,710,000	97,625
2021 Cert of Oblg	2.1%	Mar-41	875,000	841,525	1,716,525	19,220,000	6,499,925
		Total	$4,130,000	$2,190,534	$6,320,534	$52,080,000	$13,617,039

TAX RATE HISTORY FY2025-2026					
Tax Year	Property Valuation	M&O	I&S	Total	Levy
2015	1,349,704,070	0.340789	0.205228	0.546017	7,369,614
2016	1,432,432,104	0.335295	0.210722	0.546017	7,821,323
2017	1,466,358,216	0.330359	0.212130	0.542489	7,954,832
2018	1,516,445,455	0.338324	0.204165	0.542489	8,226,550
2019	1,550,498,472	0.337868	0.202875	0.540743	8,384,212
2020	1,595,130,365	0.337031	0.203712	0.540743	8,625,556
2021	1,630,517,935	0.328750	0.211990	0.540740	8,816,863
2022	1,877,974,664	0.290068	0.209092	0.499160	9,374,098
2023	2,118,381,316	0.275395	0.218765	0.494160	10,468,193
2024	2,357,146,950	0.280899	0.199153	0.480052	11,315,531
2025	2,493,529,845	0.284257	0.195795	0.480052	11,970,240

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
DEBT SCHEDULES

Payment	'15 Certificate of Obligation		'16 Certificate of Obligation		'18 Certificate of Obligation		'20 Taxable Refunding		'20 Refunding		'21 Certificate of Obligation		Total Semi-Annual	Total Annual
Date	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
3/1/2026	455,000	107,700	45,000	3,625	1,240,000	488,538	755,000	57,346	760,000	47,775	875,000	420,763	5,255,746	
9/1/2026	-	98,600	-	3,063	-	457,538	-	52,250	-	32,575	-	420,763	1,064,788	6,320,534
3/1/2027	460,000	98,600	45,000	3,063	1,305,000	457,538	775,000	52,250	795,000	32,575	920,000	398,325	5,342,350	
9/1/2027	-	89,400	-	2,500	-	424,913	-	46,321	-	16,675	-	398,325	978,134	6,320,484
3/1/2028	500,000	89,400	45,000	2,500	1,370,000	424,913	780,000	46,321	285,000	16,675	965,000	374,763	4,899,571	
9/1/2028	-	79,400	-	1,938	-	390,663	-	39,574	-	10,975	-	374,763	897,312	5,796,883
3/1/2029	510,000	79,400	50,000	1,938	1,440,000	390,663	795,000	39,574	305,000	10,975	1,015,000	350,013	4,987,562	
9/1/2029	-	69,200	-	1,313	-	354,663	-	32,300	-	4,875	-	350,013	812,363	5,799,924
3/1/2030	520,000	69,200	50,000	1,313	1,515,000	354,663	810,000	32,300	325,000	4,875	1,065,000	324,013	5,071,363	
9/1/2030	-	58,800	-	688	-	316,788	-	24,403	-	-	-	324,013	724,690	5,796,053
3/1/2031	545,000	58,800	55,000	688	1,590,000	316,788	825,000	24,403	-	-	1,120,000	296,700	4,832,378	
9/1/2031	-	47,900	-	-	-	277,038	-	15,946	-	-	-	296,700	637,584	5,469,961
3/1/2032	565,000	47,900	-	-	1,675,000	277,038	845,000	15,946	-	-	1,175,000	270,950	4,871,834	
9/1/2032	-	36,600	-	-	-	235,163	-	6,863	-	-	-	270,950	549,575	5,421,409
3/1/2033	585,000	36,600	-	-	1,745,000	235,163	610,000	6,863	-	-	1,220,000	247,000	4,685,625	
9/1/2033	-	24,900	-	-	-	204,625	-	-	-	-	-	247,000	476,525	5,162,150
3/1/2034	610,000	24,900	-	-	1,820,000	204,625	-	-	-	-	1,270,000	222,100	4,151,625	
9/1/2034	-	12,700	-	-	-	159,125	-	-	-	-	-	222,100	393,925	4,545,550
3/1/2035	635,000	12,700	-	-	1,900,000	159,125	-	-	-	-	1,325,000	196,150	4,227,975	
9/1/2035	-	-	-	-	-	123,500	-	-	-	-	-	196,150	319,650	4,547,625
3/1/2036	-	-	-	-	1,975,000	123,500	-	-	-	-	1,375,000	169,150	3,642,650	
9/1/2036	-	-	-	-	-	84,000	-	-	-	-	-	169,150	253,150	3,895,800
3/1/2037	-	-	-	-	2,060,000	84,000	-	-	-	-	1,435,000	141,050	3,720,050	
9/1/2037	-	-	-	-	-	42,800	-	-	-	-	-	141,050	183,850	3,903,900
3/1/2038	-	-	-	-	2,140,000	42,800	-	-	-	-	1,490,000	111,800	3,784,600	
9/1/2038	-	-	-	-	-	-	-	-	-	-	-	111,800	111,800	3,896,400
3/1/2039	-	-	-	-	-	-	-	-	-	-	1,550,000	81,400	1,631,400	
9/1/2039	-	-	-	-	-	-	-	-	-	-	-	81,400	81,400	1,712,800
3/1/2040	-	-	-	-	-	-	-	-	-	-	1,615,000	49,750	1,664,750	
9/1/2040	-	-	-	-	-	-	-	-	-	-	-	49,750	49,750	1,714,500
3/1/2041	-	-	-	-	-	-	-	-	-	-	1,680,000	33,600	1,713,600	1,713,600
Total	5,385,000	1,142,700	290,000	22,625	21,775,000	6,630,163	6,195,000	492,660	2,470,000	177,975	20,095,000	7,341,450	72,017,572	72,017,572

SPECIAL REVENUE FUNDS

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

SPECIAL REVENUE FUND-ROOM OCCUPANCY TAX

Description:

The City is authorized to collect a seven (7%) percent tax on the price paid for the use of a hotel as per Chapter 24, Article II of the City of Eagle Pass Code of Ordinances. Funds collected through this tax are required to be used solely to enhance the convention, tourism and hotel industry in accordance with Chapter 351 of the Texas Tax Code. Eligible uses include operation, maintenance, or improvements of convention centers, convention expenses, promotions and advertisement, historical preservation, sports tournaments, and landmark/event signage.

Revenues

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
ROOM OCCUPANCY TAX	1,535,261	1,319,856	1,367,152	-
INTEREST EARNED	13,804	-	18,147	-
PENALTIES	10,352.96	32,209	13,610	-
RENTAL FEES	-	-	20,000	
TOTAL	1,559,417	1,352,065	1,418,909	-

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	50,636	46,985	51,702	-
MATERIALS AND SUPPLIES	-	-	-	-
CONTRACTED SERVICES	29,931	30,000	30,000	-
OTHER SERVICES & CHARGES	184,140	466,973	466,556	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	895,848	795,848	870,651	-
TOTAL	1,160,555	1,339,806	1,418,909	-

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

FUND	25	525	ROOM TAX		
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	37,575	24,614	31,727	35,115	10.68%
OVERTIME	59	-	-	-	0.00%
RETIREMENT COSTS	3,752	3,303	4,288	4,859	13.32%
INSURANCE & TAXES	9,250	9,205	10,970	11,727	6.90%
TOTAL PERSONNEL	**50,636**	**37,122**	**46,985**	**51,702**	**10.04%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	-	-	-	-	0.00%
FURNITURE & EQUIPMENT	-	-	-	-	0.00%
WEARING APPAREL	-	-	-	-	0.00%
SUBSCRIPTIONS & DUES	-	-	-	-	0.00%
OPERATIONAL SUPPLIES	-	-	-	-	0.00%
MAINTENANCE SUPPLIES	-	-	-	-	0.00%
TOTAL SUPPLIES	**-**	**-**	**-**	**-**	**0.00%**
CONTRACTS					
PROFESSIONAL SERVICES	29,931	20,929	30,000	30,000	0.00%
RENTALS AND LEASES	-	-	-	-	0.00%
MAINTENANCE CONTRACTS	-	-	-	-	0.00%
OTHER CONTRACTUAL	-	52,050	-	-	0.00%
TOTAL CONTRACTS	**29,931**	**72,979**	**30,000**	**30,000**	**0.00%**
SERVICES & CHARGES					
TRAVEL & TRAINING	-	-	-	-	0.00%
MISC EXPENSES	173,092	182,336	466,973	466,556	-0.09%
ADVERTISING & PRINTING	10,757	-	-	-	0.00%
TELEPHONE & UTILITIES	292	156	-	-	0.00%
TOTAL SVCS & CHARGES	**184,140**	**182,492**	**466,973**	**466,556**	**-0.09%**
OTHER NON-OPERATING					
VEHICLES & EQUIPMENT					0.00%
BUILDING IMPROVEMENTS					0.00%
TRANSFERS OUT	895,848	586,886	795,848	870,651	9.40%
TOTAL CAPITAL OUTLAY	**895,848**	**586,886**	**795,848**	**870,651**	**9.40%**
DEPARTMENT TOTALS	**1,160,555**	**879,479**	**1,339,806**	**1,418,909**	**6%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

SPECIAL REVENUE FUND-PUBLIC LIBRARY

Description:

The Eagle Pass Public Library works to provide quality materials and services that will fulfill education, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming respectful, and businesslike.

The Public Library manages four locations: the Main Library, Loma De La Cruz Center, Roy P. Benavidez Center, and San Luis Center

Revenues

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
SALE OF COPIES	-	-	-	-
CONTRIBUTION FROM OTHERS	15,000	15,000	14,789	-
OTHER REVENUE	10,833	11,435	11,274	-
TRANSFER FROM GENERAL FUND	795,000	795,000	947,963	-
TOTAL	820,833	821,435	974,027	-

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	649,208	772,020	783,138	-
MATERIALS AND SUPPLIES	49,410	76,020	47,020	-
CONTRACTED SERVICES	28,502	54,350	36,569	-
OTHER SERVICES & CHARGES	83,968	108,300	82,300	-
CAPITAL OUTLAY	47,875	20,000	25,000	-
TOTAL	858,964	1,030,690	974,027	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
1 Library Director	74,142	1 Library Director	81,807
1 Library Operations Manager	56,266	1 Assistant Library Director	61,480
1 Library Programs Coordinator	43,624	1 Library Programs Coordinator	45,152
7 Library Assistant I	205,713	7 Library Assistant I	215,425
2 Library Assistant II	90,440	2 Library Assistant II	83,901
1 Custodian	29,515		
Departmental Total	**499,700**		**487,764**

	2023-24	2024-25	2025-26
TOTAL FTE's	12	13	12

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
EXPENDITURES

ENTERPRISE FUND	FUND	26	626	E.P. LIBRARY	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ 460,435	$ 374,992	$ 542,936	$ 571,906	5.34%
OVERTIME	$ -	$ -	$ -	$ -	0.00%
RETIREMENT COSTS	$ 54,826	$ 47,186	$ 67,959	$ 67,799	-0.24%
INSURANCE & TAXES	$ 133,947	$ 115,248	$ 161,125	$ 143,433	-10.98%
TOTAL PERSONNEL	**$ 649,208**	**$ 537,426**	**$ 772,020**	**$ 783,138**	**1.44%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ 578	$ 177	$ 2,000	$ 1,000	-50.00%
FURNITURE & EQUIPMENT	$ 9,963	$ -	$ -	$ -	0.00%
WEARING APPAREL	$ 2,467	$ 937	$ 3,000	$ 2,000	-33.33%
SUBSCRIPTIONS & DUES	$ 21,437	$ 7,208	$ 57,500	$ 39,000	-32.17%
OPERATIONAL SUPPLIES	$ 1,952	$ 208	$ 2,000	$ 1,500	-25.00%
MAINTENANCE SUPPLIES	$ 13,012	$ 4,670	$ 11,520	$ 3,520	-69.44%
TOTAL SUPPLIES	**$ 49,410**	**$ 13,200**	**$ 76,020**	**$ 47,020**	**-38.15%**
CONTRACTS					
PROFESSIONAL SERVICES	$ 7,434	$ 3,907	$ 21,000	$ 6,360	-69.71%
RENTALS AND LEASES	$ 13,300	$ 4,711	$ 14,750	$ 13,359	-9.43%
MAINTENANCE CONTRACTS	$ 7,114	$ 4,030	$ 18,600	$ 16,850	-9.41%
OTHER CONTRACTUAL	$ 654	$ -	$ -	$ -	0.00%
TOTAL CONTRACTS	**$ 28,502**	**$ 12,649**	**$ 54,350**	**$ 36,569**	**-32.72%**
SERVICES & CHARGES					
TRAVEL & TRAINING	$ 22,476	$ 12,532	$ 29,000	$ 19,000	-34.48%
MISC EXPENSES	$ 22,200	$ 12,996	$ 36,000	$ 30,000	-16.67%
ADVERTISING & PRINTING	$ -	$ -	$ -	$ -	0.00%
TELEPHONE & UTILITIES	$ 39,292	$ 17,772	$ 43,300	$ 33,300	-23.09%
TOTAL SVCS & CHARGES	**$ 83,968**	**$ 43,300**	**$ 108,300**	**$ 82,300**	**-24.01%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	$ 40,000	$ -	$ -	$ 25,000	0.00%
BUILDING IMPROVEMENTS	$ 7,875	$ -	$ -	$ -	0.00%
LAND	$ -	$ -	$ -	$ -	0.00%
TOTAL CAPITAL OUTLAY	**$ 47,875**	**$ -**	**$ -**	**$ 25,000**	**0.00%**
DEPARTMENT TOTALS	**$ 858,964**	**$ 606,574**	**$ 1,010,690**	**$ 974,027**	**-4%**

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

REC PROGRAMS AND FACILITIES-PARD RECREATION

Description:

The Recreation Programs Fund accounts for all recreations programs revenue and additional expenses associated with running such programs. Expenses include temporary part-time employees, recreational supplies, and other related expenses. Administrative expenses associated with the recreation programs are included as part of the Rereation Fund budget. The City Council approved Ordinance 2019-01 which amended recreation participation and attendances fees and restricted the uses of the fees for recreation programs.

Revenues:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PARTICIPANT FEES	127,448	348,362	120,672	-
ATTENDANCE FEES	-	9,500	-	-
CONCESSION STANDS	71,282	165,387	87,521	-
MISC REVENUE	5,344	-	-	
TRANSFERS FROM GENERAL FUND	1,098,753	998,753	1,551,477	-
TOTAL	1,302,826	1,522,002	1,759,670	-

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	783,018	949,331	1,147,940	-
MATERIALS AND SUPPLIES	202,914	238,295	257,030	-
CONTRACTED SERVICES	213,897	175,950	205,900	-
OTHER SERVICES & CHARGES	145,084	129,625	148,800	-
CAPITAL OUTLAY	-	11,000	-	-
TOTAL	1,344,913	1,504,201	1,759,670	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Parks & Recreation-Recreation			
3 Athletic Programs Specialist	103,270	2 Athletic Programs Specialist*	74,596
1 Athletics Prgram Coordinator	34,145	1 Athletics Prgram Coordinator	42,521
1 SR. Athletics Programs Sepcialist	37,493	2 SR. Athletics Programs Sepcialist*	73,188
1 Recreation Center Coordinator	39,693	1 Recreation Center Coordinator	44,009
1 Athletic Fields & Facilitites Coordinato	42,520	1 Sports Complex Supervisor*	45,550
1 Administrative Clerk I	25,461	1 Administrative Assistant I*	31,191
Sports Complex			
1 Sports Complex Coordinator	39,693	1 Parks Maint. Coordinator*	44,009
Gym			
	-	1 Recreation Supervisor	41,083
Departmental Total	**322,275**		**396,147**

	2023-24	2024-25	2025-26
TOTAL FTE's	9	9	10

Note: Upgrading Administrative Clerk I to Administrative Assistant I; upgrading Athletic Fields and Facilities Coordinator to Sports Complex Supervisor; upgrading Athletic Programs Coordinator to Athletic Programs Supervisor; upgrading Athletic Programs Specialist to Sr. Athletic Programs Specialist; Upgrading Sports Complex Coordinator to Parks Maint. Coordinator

City of Eagle Pass, Texas

Annual Budget Fiscal Year 2025-2026

SPECIAL REVENUE FUND-MAIN STREET PROGRAM

Description:

The Eagle Pass Main Street Program was implemented by the City Council in order to provide resources for the revitalization of the City's historic downtown. The program centers around a grant program for the restoration of downtown buildings along with other economic development incentives. The Main Street Program also hosts various art, music, historic preservation, and other cultural programs in order to attract visitors and locals to the downtown area.

Revenues

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PARKING METERS	6,775	3,690	3,638	-
INTEREST EARNED	-	100	-	-
DONATIONS	-	786	775	-
TRANSFER FROM GENERAL FUND	300,000	300,000	433,841	-
TOTAL	306,775	304,576	438,254	-

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	45,584	126,250	97,844	-
MATERIALS AND SUPPLIES	10,626	67,285	17,600	-
CONTRACTED SERVICES	3,944,631	833,169	268,160	-
OTHER SERVICES & CHARGES	20,896	27,050	54,650	-
CAPITAL OUTLAY	-	-	-	-
TOTAL	4,021,738	1,053,754	438,254	-

Personnel:

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Main Street Program			
1 Art Center Coordinator	33,777	1 Art Center Coordinator	37,269
1 Administrative Clerk I	25,461	1 Maintenance Custodian	27,327
1 Custodian	22,360		
Departmental Total	**81,598**		**64,596**

	2023-24	2024-25	2025-26
TOTAL FTE's	1	3	2

City of Eagle Pass, Texas

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EXPENDITURES

ENTERPRISE FUND	FUND 33		106	MAIN STREET PROJECT	
PERSONNEL	**2023-2024 ACTUAL**	**2024-2025 ACTUAL**	**2024-2025 ADOPTED**	**2025-2026 PROPOSED**	**PERCENT CHANGE**
SALARIES	$ 28,619	$ 39,401	$ 82,142	$ 65,854	-19.83%
OVERTIME	$ 3,463	$ 946	$ -	$ -	0.00%
RETIREMENT COSTS	$ 3,911	$ 5,373	$ 11,097	$ 9,098	-18.02%
INSURANCE & TAXES	$ 9,592	$ 13,394	$ 33,010	$ 22,892	-30.65%
TOTAL PERSONNEL	**$ 45,585**	**$ 59,113**	**$ 126,250**	**$ 97,844**	**-22.50%**
MATERIALS & SUPPLIES					
OFFICE SUPPLIES	$ -	$ -	$ 500	$ 500	0.00%
FURNITURE & EQUIPMENT	$ -	$ 2,338	$ 50,000	$ -	0.00%
WEARING APPAREL	$ 302	$ -	$ -	$ -	0.00%
SUBSCRIPTIONS & DUES	$ 721	$ 375	$ 1,885	$ 1,500	-20.42%
OPERATIONAL SUPPLIES	$ 9,442	$ 4,697	$ 14,300	$ 14,500	1.40%
MAINTENANCE SUPPLIES	$ 161	$ 409	$ 600	$ 1,100	83.33%
TOTAL SUPPLIES	**$ 10,626**	**$ 7,818**	**$ 67,285**	**$ 17,600**	**-73.84%**
CONTRACTS					
PROFESSIONAL SERVICES	$ 352	$ 352	$ -	$ 360	0.00%
RENTALS AND LEASES	$ -	$ -	$ -	$ -	0.00%
MAINTENANCE CONTRACTS	$ -	$ -	$ -	$ -	0.00%
OTHER CONTRACTUAL	$ 3,944,631	$ 111,933	$ 833,169	$ 267,800	-67.86%
TOTAL CONTRACTS	**$ 3,944,984**	**$ 112,285**	**$ 833,169**	**$ 268,160**	**-67.81%**
SERVICES & CHARGES					
TRAVEL & TRAINING	$ 1,232	$ 2,212	$ 3,500	$ 4,000	14.29%
MISC EXPENSES	$ 14,379	$ 8,925	$ 12,650	$ 12,650	0.00%
ADVERTISING & PRINTING	$ 894	$ 1,257	$ 2,000	$ 2,000	0.00%
TELEPHONE & UTILITIES	$ 4,391	$ 7,861	$ 8,900	$ 36,000	304.49%
TOTAL SVCS & CHARGES	**$ 20,896**	**$ 20,254**	**$ 27,050**	**$ 54,650**	**102.03%**
CAPITAL OUTLAY					
VEHICLES & EQUIPMENT	$ -	$ -	$ -	$ -	0.00%
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -	0.00%
LAND	$ -	$ -	$ -	$ -	0.00%
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
DEPARTMENT TOTALS	**$ 4,022,091**	**$ 199,471**	**$ 1,053,754**	**$ 438,254**	**-58%**

City of Eagle Pass, Texas

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SPECIAL REVENUE FUND-MUNICIPAL COURT RESTRICTED FUNDS

Description:

In accordance with State Law and Chapter 10, Article II of the City of Eagle Pass Code of Ordinances, the Municipal Court Judge is authorized to assess addition fines for certain infractions. These fines are restricted, as applicable, for child safety, building security, and technology improvement for the court.

Revenues:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
FINES AND FORFEITURES	47,774	35,926	35,322	-
INTEREST EARNED	-	125	123	-
TOTAL	47,774	36,051	35,445	-

Expenses:

	2023-2024	2024-2025	2025-2026	
	ACTUAL	BUDGET	PROPOSED	ADOPTED
PERSONNEL	-	-	-	-
MATERIALS AND SUPPLIES	2,041	-	12,820	-
CONTRACTED SERVICES	5,149	22,725	22,725	-
OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL	7,190	22,725	35,545	-

City of Eagle Pass, Texas

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SPECIAL REVENUE FUND-CONVENTION CENTER & TOURISM

Description:

The City of Eagle Pass owns and operates the International Center for Trade (ICT), a 44,000 square foot facility that serves primarily as a meeting and conference venue. In addition, this center also provides the citizens with a first class facility for hosting weddings, parties, and other social events.

Marketing Staff is responsible for managing and enhancing conventions and tourism in our community through public outreach, media campaigns, and strategic event planning.

Revenues:

	2023-2024 ACTUAL	2024-2025 BUDGET		2025-2026 PROPOSED	2025-2026 ADOPTED
EVENT RENTAL FEES	99,597	149,950		146,961	-
CATERING FEES	350	361		356	-
SECURITY FEES	23,030	22,000		21,691	-
TRANSFERS IN	1,019,839	1,019,839		770,651	-
OTHER REVENUE	-	31,890		73,308	-
TOTAL	1,142,816	1,224,040	-	1,012,967	-

Expenses:

	2023-2024 ACTUAL	2024-2025 BUDGET		2025-2026 PROPOSED	2025-2026 ADOPTED
PERSONNEL	481,896	572,913		607,127	-
MATERIALS AND SUPPLIES	29,006	53,130		44,190	-
CONTRACTED SERVICES	67,866	66,150		73,150	-
OTHER SERVICES & CHARGES	283,956	256,010		259,500	-
CAPITAL OUTLAY	32,376	17,000		29,000	-
TRANSFERS OUT	301,299	301,299		-	-
TOTAL	1,196,399	1,266,502	-	1,012,967	-

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Marketing			
1 Marketing & Tourism Manager	74,142	1 Marketing & Tourism Manager	81,807
1 Multimedia Coordinator	51,803	1 Multimedia Coordinator	56,326
1 Administrative Assistant II	33,370	1 Administrative Assistant II	36,998
1 Public relations Specialist	38,351	1 Public Relations Coordinator	42,521
2 Multimedia Specialist	63,303	2 Multimedia Specialist	74,175
International Center for Trade			
1 Custodian Supervisor	31,875	1 Custodian Supervisor	38,747
1 Custodian	27,767	1 Maintenance Custodian	33,935
1 Maintenance Custodian	28,795	1 Custodian	30,489
Fund Total	**349,406**		**394,998**

	2023-24	2024-25	2025-26
TOTAL FTE's	6	7	9

MOTOR VEHICLE CRIME PREVENTION AUTHORITY GRANT

Description:
The Motor Vehicle Crime Prevention Authority Grant (MVCPA-Fund 29) is allocated through the Texas Department of Motor Vehicles for the purpose of investigating and preventing theft of automobiles in our jurisdiction. Funds are allocated to cover personnel expenses, operating supplies, and training.

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
Auto Burglary & Theft Prevention Grant			
1 Police Sergeant	$ 67,392	1 Police Sergeant	$ 72,549
2 Police Corporal	$ 101,595	3 Police Corporal	$ 185,471
		1 Crime Analyst	$ 39,768
		1 Administrative Assistant	$ 31,191
Departmental Total	**$ 168,987**		**$ 328,979**

	2023-24	2024-25	2025-26
TOTAL FTE's	3	3	6

HIGH INTENSITY DRUG TRAFFICKING AREA GRANT

Description:
The High Intensity Drug Trafficking Area Grant (HIDTA-Fund 30) though the United States Department of Justice-Office of National Drug Control Policy for the purpose of investigating drug related crime in our region. Funds are allocated to cover personnel expenses and administative support.

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
High Intensity Drug Trafficking Area Grant			
1 Police Records Specialist	$ 25,421	1 Police Records Specialist	$ 29,548
3 Police Officer	$ 102,472	3 Police Officer	$ 153,400
Departmental Total	**$ 127,893**		**$ 182,948**

	2023-24	2024-25	2025-26
TOTAL FTE's	6	4	4

Note: Grant will cover a portion of the positions listed above and the remaining portion will be covered by the General Fund for cash match.

OPERATION LONESTAR GRANT

Description:

Operation Lone Star is Funded under the Texas General Appropriations Act, Article I. It is intended to counter a rise in illegal immigration, the illegal drug trade, and human smuggling. Personnel work around-the-clock to detect and repel illegal crossings, arrest human smugglers and cartel gang members, and stop the flow of deadly drugs like fentany I into our nation.

2024-2025 ADOPTED FULL TIME POSITIONS	SALARY	2025-2026 PROPOSED FULL TIME POSITIONS	SALARY
OPERATION LONESTAR GRANT			
1 Police Records Specialist	$ 24,600	1 Police Records Specialist	$ 27,945
1 Crime Analyst	$ 39,215	1 Crime Analyst	$ 45,006
3 Emergency Comm. Operator	$ 89,389	3 Emergency Comm. Operator	$ 108,349
Departmental Total	**$ 153,204**		**$ 181,300**

	2023-24	2024-25	2025-26
TOTAL FTE's	15	5	5

SUPPLEMENTAL INFORMATION

City of Eagle Pass, Texas
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CAPITAL OUTLAY SUMMARY

General Fund (10)				
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
200 Planning	Community Development Pick Up Truck	1	45,000	45,000
205 Police	AXON Taser Energy Weapon	1	1,038	83,000
306 Traffic Control	Striping Machine	1	50,000	50,000
			Multiple Departments Total	**178,000**
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
207 Fire Department	Self-Contained Breathing Apparatus	1	460,000	460,000
	Cascade System	1	6,000	6,000
	Fires Station 1 - Parking Lot Cantilever Shade Structur	1	15,000	15,000
			Fire Department Total	**481,000**
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
313 Streets Department	Asphalt Zipper 720Xi	1	340,000	340,000
			Streets Totals	**340,000**
			General Fund Total	**999,000**

Convention Center & Tourism (38)				
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
ICT	Building Improvements	1	16,000	16,000
ICT	Chairs, Tables and Floor Scrubber	1	13,000	13,000
			Convention Center Total	**29,000**

Environmental & Solid Waste Fund (58)				
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
458 Solid Waste	3 Yard Containers	200	939	187,800
	Shipping for 3yd containers	3	1,250	3,750
	Lids, Casters, Rods for 3YF Dumpsters	1	3,000	3,000
	96 Gal Containers	1,200	58	69,000
	Lids for 96 gallon containers	1,000	21	21,000
	Shipping for 96 gallon containers	1	3,600	3,600
	Commercial Garbage Truck	1	450,000	450,000
416 Street Cleaning	Aerial Lift Truck	1	270,000	270,000
			Environmental & Solid Waste Total	**1,008,150**

Other Funds				
Department	**Item Request Description**	**Qty.**	**Unit Cost**	**Total Request**
Public Library	Computer Lab Upgrade	1	25,000	25,000
Operation Lone Star	Equipment Acquisition	1	502,903	502,903
MVCPA	Equipment Acquisition	1	29,000	28,000
			Convention Center Total	**555,903**

CAPITAL OUTLAY GRAND TOTAL	**2,592,053**

City of Eagle Pass, Texas

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PROPOSED PAY SCALE

PAY	PAY STEPS													
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
5	23,953	24,791	25,659	26,557	27,354	28,174	29,020	29,745	30,489	31,099	31,721	32,355	32,840	33,333
6	24,672	25,535	26,429	27,354	28,174	29,020	29,890	30,638	31,403	32,032	32,672	33,326	33,825	34,333
7	25,461	26,352	27,275	28,229	29,076	29,948	30,847	31,618	32,408	33,057	33,718	34,392	34,908	35,432
8	26,352	27,275	28,229	29,217	30,094	30,997	31,926	32,725	33,543	34,214	34,898	35,596	36,130	36,672
9	27,327	28,284	29,274	30,298	31,207	32,143	33,108	33,935	34,784	35,479	36,189	36,913	37,466	38,028
10	28,549	29,548	30,582	31,653	32,602	33,580	34,588	35,452	36,339	37,065	37,807	38,563	39,141	39,728
11	29,836	30,881	31,961	33,080	34,072	35,095	36,147	37,051	37,977	38,737	39,512	40,302	40,907	41,520
12	31,191	32,283	33,412	34,582	35,619	36,688	37,789	38,733	39,702	40,496	41,306	42,132	42,764	43,405
13	32,635	33,777	34,959	36,183	37,269	38,387	39,538	40,527	41,540	42,371	43,218	44,082	44,744	45,415
14	34,146	35,341	36,578	37,858	38,994	40,164	41,369	42,403	43,463	44,332	45,219	46,123	46,815	47,517
15	35,747	36,998	38,293	39,633	40,822	42,047	43,308	44,391	45,501	46,411	47,339	48,286	49,010	49,745
16	37,437	38,747	40,103	41,507	42,752	44,035	45,356	46,489	47,652	48,605	49,577	50,568	51,327	52,097
17	39,215	40,588	42,009	43,479	44,783	46,127	47,511	48,698	49,916	50,914	51,932	52,971	53,766	54,572
18	41,083	42,521	44,009	45,550	46,916	48,324	49,773	51,018	52,293	53,339	54,406	55,494	56,326	57,171
19	43,062	44,569	46,129	47,744	49,176	50,651	52,171	53,475	54,812	55,908	57,026	58,167	59,039	59,925
20	45,152	46,732	48,368	50,061	51,563	53,110	54,703	56,070	57,472	58,622	59,794	60,990	61,905	62,833
21	47,353	49,011	50,726	52,501	54,076	55,699	57,370	58,804	60,274	61,480	62,709	63,963	64,923	65,897
22	49,688	51,427	53,227	55,090	56,743	58,445	60,198	61,703	63,246	64,511	65,801	67,117	68,124	69,145
23	52,134	53,958	55,847	57,802	59,536	61,322	63,161	64,740	66,359	67,686	69,040	70,421	71,477	72,549
24	57,086	59,084	61,152	63,293	65,191	67,147	69,162	70,891	72,663	74,116	75,599	77,110	78,267	79,441
25	60,386	62,499	64,687	66,951	68,960	71,028	73,159	74,988	76,863	78,400	79,968	81,567	82,791	84,033
26	63,847	66,082	68,395	70,789	72,912	75,100	77,353	79,287	81,269	82,894	84,552	86,243	87,537	88,850
27	67,524	69,887	72,333	74,865	77,111	79,424	81,807	83,852	85,948	87,667	89,420	91,209	92,577	93,965
28	71,388	73,886	76,472	79,149	81,523	83,969	86,488	88,650	90,866	92,684	94,537	96,428	97,874	99,343
29	75,466	78,107	80,841	83,671	86,181	88,766	91,429	93,715	96,058	97,979	99,939	101,937	103,466	105,018
30	79,759	82,551	85,440	88,431	91,084	93,816	96,631	99,046	101,523	103,553	105,624	107,737	109,353	110,993
31	84,294	87,244	90,298	93,458	96,262	99,150	102,125	104,678	107,295	109,441	111,629	113,862	115,570	117,303
32	89,070	92,188	95,415	98,754	101,717	104,768	107,911	110,609	113,374	115,642	117,955	120,314	122,118	123,950
33	94,115	97,409	100,818	104,347	107,477	110,702	114,023	116,873	119,795	122,191	124,635	127,128	129,035	130,970
34	99,455	102,936	106,539	110,267	113,575	116,983	120,492	123,504	126,592	129,124	131,706	134,340	136,356	138,401
35	105,090	108,768	112,575	116,515	120,010	123,611	127,319	130,502	133,765	136,440	139,169	141,952	144,081	146,242
36	111,020	114,906	118,927	123,090	126,782	130,586	134,503	137,866	141,313	144,139	147,022	149,962	152,212	154,495
37	117,272	121,376	125,625	130,022	133,922	137,940	142,078	145,630	149,271	152,256	155,301	158,407	160,783	163,195
38	123,873	128,208	132,696	137,340	141,460	145,704	150,075	153,827	157,673	160,826	164,043	167,324	169,833	172,381
39	130,849	135,429	140,169	145,075	149,427	153,910	158,528	162,491	166,553	169,884	173,282	176,747	179,399	182,090

1.0 PURCHASING POLICIES, OBJECTIVES, AND ETHICS

1.1. PURCHASING POLICY

All purchasing and procurement activities shall be governed by this policy in accordance with applicable federal, state, and local laws and regulations in order to promote open and fair conduct in all aspects of the purchasing and procurement process. This policy shall supersede any existing ordinance and/or directive.

It is the policy of the City that all purchasing shall be conducted strictly on the basis of economic and business merit. The intent of this policy is to promote the best interest of the citizens of the City of Eagle Pass, Texas. All City officials, employees, and affiliates shall adhere to this policy and shall exercise good ethical judgment in their purchasing determinations.

Any matter not defined by existing law, or this policy shall be at the discretion of the Director of Finance.

1.2. PURCHASING OBJECTIVES

The City adopts the requirements specified under Chapter 252 of the Local Government Code, as amended. The City hereby designates the Purchasing Division of the Finance Department as the central purchasing and procurement entity for the City. All purchasing and procurement shall be directed by the Purchasing Division in accordance with Chapter 252 of the Local Government Code, the requirements of this policy, and all applicable laws and regulations.

The primary objective of the Finance Department of the City of Eagle Pass is to support the City's administrative staff in accomplishing the goals and directives established by the City Council and the City Manager. The Director of Finance and finance staff will comply with all legal and ethical standards in obtaining the specified quality and quantity of materials and services at the City. All City officials and employees shall ensure fair and open competition for the procurement of all goods and services in accordance with all State and Local Laws, Policies and Regulations.

1.3. PURCHASING ETHICS

All City officials and staff engaged in procurement for the City of Eagle Pass shall comply with the following ethical standards.

1.3.1 DISCLOSURE OF CERTAIN RELATIONSHIPS

Effective January 1, 2006, H.B. No. 914 of the 79th Texas Legislature requires a vendor that wishes to conduct business or be considered for business with the City of Eagle Pass, Texas to file a conflict-of-interest questionnaire. The Disclosure Act applies to all persons or businesses who conduct business with the City, including those who submit bids on City contracts, make purchases of surplus City property, or participate in any other purchase or sales transactions with a City.

Pursuant to the requirements of Section 176.002(a) of the Texas Local Government Code, vendors or respondents who meet the following criteria must fill out a conflict of interest questionnaire no later than the 7th day after the person begins contract discussions or negotiations' with the City or submits to the City 'an application, response to a request for proposals or bids, correspondence, or another writing related to a potential agreement with the City: A vendor or respondent that-

1. contracts or seeks to contract for the sale or purchase of property, goods, or services with a local governmental entity; or
2. is an agent of a person described in Subdivision (1) in the person's business with a local governmental entity. Any person who meets the criteria, as for enforcement to ensure the veracity of the vendors, the statute makes it a Class C Misdemeanor to violate the vendor disclosure provisions."

1.3.2 PERSONAL GAIN

It shall be violation of this policy for an official or employee to realize, or attempt to realize, personal gain through employment with the City of Eagle Pass or by any conduct inconsistent with the proper discharge of duties.

1.3.3. INFLUENCE OF A PUBLIC EMPLOYEE

It shall be a breach of ethics to influence or attempt to influence any public official or employee of the City of Eagle Pass to violate the standards of conduct set forth by the City.

1.3.4 PARTICIPATING IN PROCUREMENT'S WITH FAMILY OR FRIENDS

It shall be a breach of ethics for any official or employee of the City of Eagle Pass to participate directly or indirectly in a procurement for the City of Eagle Pass when the official or employee knows that:

a. They or any member of their immediate family has a financial interest pertaining to the procurement; or
b. A business or organization in which they, or any member of their immediate family, has a financial interest pertaining to the procurement; or
c. Any other person, business or organization with which they or any member of their family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

1.3.5 GRATUITIES AND GIFTS

It shall be a violation of this ordinance for any official or employee of the City of Eagle Pass to solicit, demand, accept or agree to accept from another person, a gratuity, gift or an offer of employment from current vendors with contracts expiring within twelve months or from prospective vendors or anyone who may wish to do business with the City of Eagle Pass. A vendor is defined as any person who enters or seeks to enter into a contract with a city.

This rule also applies to any decision, approval, disapproval, recommendation, determination, claim, or other particular matter pending before the City of Eagle Pass.

Note: Even if a gift was not solicited and had no influence over the decision that was made, it may still be considered bribery of a public official or employee. The fact that a benefit did not have influence over the decision would not be considered a defense to a prosecution for bribery.

Under no circumstances can cash, checks, gift cards or negotiable instruments be accepted by a City Official or employee.

Gifts that do not exceed $50 from a single source in any given calendar year, may be accepted. Food, beverages, and entertainment are not subject to these thresholds. This prohibition applies to elected officials, city managers, and department heads, and it can apply to other city employees as well. It applies whether the gift is given directly or as a “door prize,” raffled item, or similar giveaway.

Any gift or gratuity received by a City Official or City employee that has a retail value of $1 or greater must be reported using the Gift Log Form available on the City of Eagle Pass website. An employee who witnesses a violation or potential violation of these guidelines is encouraged to report it using the Gift Log Form available on the City of Eagle Pass website. Reporting is required for gifts in any form including food, beverages, travel, and entertainment.

1.3.6 DONATIONS AND SPONSORSHIPs

The City of Eagle Pass and affiliates may not accept a donation from any person or entity which could be impacted by any decision, recommendation, purchase request, or other particular matter pertaining to any contract or sub-contract, or to any solicitation or proposal therefore pending before the City of Eagle Pass within a twelve-month timeframe of that matter.

The twelve-month donation restriction does not apply to sponsorships. A sponsorship is a cash or in-kind offer by sponsors with the clear expectation that an obligation is created. The City is obliged to return something of value to the sponsor. This may be in the form of publicity, or advertising highlighting the contribution of the sponsor and/or the sponsor's name, logo, message, products or services. The Sponsorship agreement should be in writing and detail the particulars of the exchange. All donations and sponsorships received by The City of Eagle Pass or any of it's affiliates shall be reported to the City Secretary.

1.3.7 KICKBACKS

It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a vendor/subcontractor under a contract to the prime vendor/contractor or higher tier sub-contractor for any contract for the City of Eagle Pass, or any person associated therewith, as an inducement for the award of a sub-contract or order. The prohibition against gratuities and kickbacks shall be conspicuously set forth in every contract and solicitation.

1.3.8 CONFIDENTIAL INFORMATION

It shall be a violation of City policy for any official or employee of the City of Eagle Pass to knowingly use confidential information for actual or anticipated personal gain.

1.3.9 PURCHASE OF MATERIALS, EQUIPMENT, AND SUPPLIES FOR PERSONAL USE.

No employee or official may purchase City property for his/her own personal use unless it is purchased through the City's auction. This includes new/used equipment, materials or supplies.

1.3.10 PRIVATE PURCHASES THROUGH CITY FACILITIES

No employee may use the purchasing power of the City of Eagle Pass to make private purchases. In addition, employees should not have private purchases deliver to the City. By implementing this section of the purchasing policy, the city safeguards the city from the following:

A. Such purchases may give citizens the erroneous impression that something dishonest is being perpetrated.
B. It may be considered a mild form of blackmail on the merchant involved who desires to do business with the City.
C. Vendors may prohibit re-sale of items purchased at discounted prices thru various buying cooperatives.
D. It may evade sales tax.

1.4 TAX EXEMPT STATUS

The City of Eagle Pass is exempt from Federal, State, and Local taxes except in certain prescribed cases. An exemption certificate is available from the Finance Department and shall be furnished to any of the City's suppliers upon request. All such taxes shall not be reimbursed for direct City purchases.

1.14. TAX STATEMENT IN CITY CONSTRUCTION CONTRACTS

The following statement should be set forth in all construction contracts:

"The City qualifies for exemption from State and Local Sales and Use Taxes, pursuant to the provisions of Section 151.309 of the Texas Tax Code, as amended. Therefore, the City shall not be liable for, or pay the Contractor's cost of, such sale and use taxes which would otherwise be payable in connection with the purchase of tangible personal property furnishes and incorporated into the real property being improved under the contract. This contract is a separate contract (as that term is defined in Texas Comptroller's Rule 3.291, as amended) between the City and the Contractor. All invoices or estimates submitted by the Contractor to the owner shall be separated into three categories:

(1) Total cost of materials incorporated into the work.
(2) Total cost of materials purchased or leased for use, but not incorporated into the work.
(3) Total cost of labor, overhead, profit and other reasonable, incidental costs of the work.

The Contractor shall fully indemnify and hold harmless the City from the cost of any and all sales and use taxes incurred or otherwise exempted as a result of the separated contract arrangements, if such sales or use taxes become due and payable, or are paid by the Contractor or the City, as a result of the Contractor's failure or refusal to abide by the provisions of this section or the other applicable provisions of the specifications relating to separated contracts."

2.0DELEGATION OF PURCHASINGAUTHORITY

The City Manager, as authorized by the City Council of the City of Eagle Pass has delegated to the Director of Finance or his/her designee the authority to procure all materials and services for the City of Eagle Pass.

Requisitions shall be submitted to the Finance Department for vendor selection and review of availability of funds.

2.1PURCHASING APPROVALREQUIREMENTS

The following minimum approval limits apply to all city departments, officials and employees for procurement of goods and services. All approvals shall be made prior to the purchase of the good or service.

2.1.1 PROCUREMENT OF GOODS AND SERVICES UNDER $3,000

The procurement of goods and services under $3,000 shall require the approval of the Purchasing Manager and the Department Director. Quotations are not required but are recommended.

2.1.2 PROCUREMENT OF GOODS AND SERVICES BETWEEN $3,000 AND $10,000

The procurement of goods and services between $3,000 and $10,000 shall require the approval of the Purchasing Manager and the Department Director. Three (3) written or electronic quotations are required.

2.1.3 PROCUREMENT OF GOODS AND SERVICES BETWEEN $10,000 AND $40,000

The procurement of goods and services between $10,000 and $40,000 shall require written quotations. Additionally, the City shall make a good faith effort to provide electronic notifications to registered vendors, when applicable. Any such procurement shall require the approval of the Department Director, Purchasing Manager and Finance Director.

2.1.4 PROCUREMENT OF GOODS AND SERVICES OF $40,000 ORMORE

The procurement of goods and services of $40,000 or more shall require the use of competitive solicitations, unless otherwise exempted by applicable laws or this policy. Any such procurement shall require the approval of the Purchasing Manager, Department Director, Finance Director, City Manager, and the City Council.

2.2 COOPERATIVE PURCHASINGAGREEMENTS

When practicable, the City shall use cooperative purchasing agreements in lieu of the bid and quote requirements listed in Section 2.2. Cooperative purchase agreements may only be used after receiving City Council approval through a Resolution authorizing participation in such agreements.

2.3 PROCUREMENT'S REQUIRING CITY COUNCIL APPROVAL

Any procurement made that will exceed $40,000 must be approved by the City Council prior to the purchase being made. All related contracts shall also require approval of the City Council. No contract for a good or service shall exceed five (5) years.

2.4 PROCUREMENT'S REQUIRING FINANCE DIRECTOR APPROVAL

The Finance Director or his/her designee must approve all purchase requisitions that exceed $10,000.

2.5 LEASE PURCHASES

The City Manager of the City of Eagle Pass must approve all leases. When commitment amount exceeds $40,000 must be approved by City Council.

2.6 PAYMENTS OR REIMBURSEMENTS TO NON-CITY EMPLOYEES

Payments made to or on behalf of any City official or affiliate shall require the approval of the City Council.

3.0 REQUISITIONS

3.1 SPECIFICATIONS

All department shall submit requisitions including necessary specifications to the Finance Department. It shall be prohibited to procure any good or service utilizing any specifications that hinders potential competition for the good or service. Specifications shall include the minimum amount of information necessary to adequately procure the good or service to meet the need of the department.

3.1.1 ENGINEERING PRACTICES ACT

As required by the Engineering Practices Act, any public work in which the public health, welfare, or safety is involved requires that engineering plans, specifications, and estimates be prepared by an engineer; and the construction to be performed under the direct supervision of an engineer if the cost of the public work is in excess of $8,000 for a public work that involves electrical or mechanical engineering, or in excess of $20,000 for other public works. Any procurement related to this act shall require submission to and approval of all legally required documentation by the City Engineer.

3.2 PROCUREMENT OF GOODS AND SERVICES UNDER $40,000

Any procurement less than $40,000 shall be subject to the requisition procedure set by the Director of Finance. Such procedure shall ensure adherence to:

a. The City's annual budget; and
b. Requirements listed in Section 2.2

3.3 PROCUREMENT OF GOODS AND SERVICES OF $40,000 OR MORE

Any procurement of $40,000 or more shall adhere to the requirements in Chapter 252 of the Texas Local Government Code, as amended, and the requirements listed in Section 2.2. All solicitations shall be approved by the Director of Finance prior to release.

3.4 PROCURMENT OF PERSONAL OR PROFESSIONAL SERVICES

To ensure professional firms a fair and equal opportunity to do business with the City, and to ensure that the services of the most qualified professional are obtained, professional services should be procured using the Request for Qualifications (RFQ) or Request for Proposals (RFP) process to identify the most highly qualified provider of those services on the basis of demonstrated competence and qualifications, when necessary, and then attempt to negotiate a contract at a fair and reasonable price as outlined in Chapter 2254 of the Texas Government Code. This refers to any personal or professional services as defined in Chapter 252 of the Texas Local Government Code.

Unless specifically exempted by the City Manager, all professional services anticipated to cost less than $40,000 shall require a Request of Qualifications (RFQ).

All personal and professional services anticipated to cost $40,000 or more shall require a Request of Qualifications (RFQ).

4.0 SELECTION OF VENDORS

4.1 PREAPPROVAL OF VENDORS

All new vendors shall be preapproved by the Purchasing Manager prior to receiving any good or service. The Purchasing Manager shall, at a minimum, require potential vendors to submit:

a. Conflict of Interest Disclosure Form
b. IRS Form W-9
c. Debarment and Suspension Certification

The Purchasing Manager shall approve the use of any vendor meeting the requirements of applicable laws and this policy.

4.1.1 VENDOR SUSPENSION

A vendor may be suspended at the discretion of the Director of Finance for:

a. Providing false or misleading information.
b. Providing poor quality goods or services.
c. Not providing competitive pricing.
d. Having an unsatisfactory criminal background check; or
e. Having an unsatisfactory credit report history

Suspended vendors shall be informed in writing of the reason and time length of the suspension. A vendor may appeal a suspension to the City Manager. The City Manager shall provide a written determination to the vendor within ten (10) business days of receiving the appeal.

4.2 BASIS OF SELECTION FOR GOODS AND SERVICES UNDER $40,000

Except where exempted by applicable law or this policy, any procurement for a good or service under $40,000 shall be awarded to the lowest responsible bid or quote.

4.3 BASIS OF SELECTIONFOR GOODS AND SERVICES OF $40,000 OR MORE

Except where exempted by applicable law, any procurement for a good or service of $40,000 or more shall be awarded to the lowest responsible bidder, unless an alternative selection method is approved by the City Manager.

5.0 EXEMPTIONS FOR GOODS AND SERVICES UNDER $40,000

5.1 SOLE SOURCE

Purchases or payments for items or services available from only one source due to patents, copyrights, secret processes, or natural monopolies shall be exempt from procurement requirements. This exemption shall include purchases where the distance of the next available vendor is deemed to be an unreasonable distance by the Director of Finance. Documentation supporting this exemption must be included.

5.2 PUBLIC EMERGENCIES

Purchases or payments for goods or services during public health and safety emergencies as approved by the City Manager shall be exempt from procurement requirements.

5.3 SPECIALIZED REPAIRS

Specialized repairs necessary to prevent operational lapses that affect public health and safety as approved by the City Manager shall be exempt from procurement requirements.

The City of Eagle Pass
Debt Management Policy

1.0 POLICY

It is the policy of the City of Eagle Pass to develop and maintain a sound debt management program. This policy sets forth the parameters for issuing new debt as well as managing the outstanding debt portfolio, identifying the types and amounts of permissible debt, and maintaining the current bond rating to minimize borrowing costs and preserving access to credit. It is the intent of the City to establish this policy to provide guidance to staff to:

- Ensure high quality debt management decisions;
- Ensure that debt management decisions are viewed positively by rating agencies, investment community and citizenry-at-large;
- Ensure support for debt issuances both internally and externally;
- Demonstrate a commitment to long-term financial planning.

2.0 SCOPE

The City of Eagle Pass Debt Management Policy (this "Policy") applies to all debt instruments issued by the City of Eagle Pass regardless of the funding source. Funding sources can be derived from ad valorem taxes, general City revenues, enterprise fund revenues or any other identifiable source of revenue that may be identified for appropriate pledging for bonded indebtedness.

3.0 OBJECTIVES

The primary objective of this Policy is to ensure that the City establishes and maintains a solid position with respect to its debt service fund. It is intended to demonstrate that proceeds from long- term debt will not be used for current operations but rather for capital improvements and other long-term assets.

Other objectives include: i) bonds will be paid back within a period not to exceed, and preferably sooner than, the expected useful life of the capital project; ii) decisions will be made based on several factors and will be evaluated against long-term goals rather than a short-term fix.; and

iii) debt service funds will be managed and invested in accordance with all federal, state and local laws.

4.0 STRUCTURE OF DEBT

Debt service will be structured, to the greatest extent possible, to match projected cash flows, minimize the impact of future property tax levies, and maintain a relatively rapid payment of principal. The term of the debt issuance should equal the lesser of the useful life of the asset being financed or the maximum maturity permitted by State law for the obligations issued to finance the acquisition and construction of the asset.

4.1 Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the City against interest rate risk. The City has the option to issue variable rate bonds and may, if market conditions warrant, consider such a structure. Commercial paper notes, due to their short term maturities (270 days or less), are treated as variable rate obligations.

4.2 Other considerations

Bonds are generally issued with an average life of 20 years or less for general obligation bonds, certificates of obligation and revenue bonds but may be greater for some projects such as landfills and major utility facilities whose lives are greater than 20 years. Typically, interest is paid in the first fiscal year after a bond sale, and principal is paid no later than the second fiscal year after the debt is issued. Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. The targeted maximum length to call is 10 years. However, the City may opt for a call date longer than 10 years in order to achieve the necessary goals of the particular issue.

5.0 FINANCING ALTERNATIVES

It is the City's intent to develop a level of cash and debt funded capital improvement projects that provide the citizens with the desired amount of City services at the lowest cost. The City may use both general obligation bonds or certificates of obligations as deemed appropriate by City staff and approved by Council.

5.1 General obligations bonds will be used if the following criteria is met:

- The size of the issuance is $40 million or above.
- Funds will be used for new and expanded facilities, major repair/renovations to existing facilities, and quality-of-life projects.
- Useful lives of assets acquired will be fifteen (15) years or more; or will extend the useful life of an asset for more than (15) years.
- Voter authorized debt

5.1.1 The total dollar amount of bond election propositions recommended to the voters shall not exceed the City's estimated ability to issue said bonds within a normal 6-year period.

5.1.2 The use of reimbursement resolutions shall be encouraged as a cash management tool for general obligation debt funded projects.

5.1.3 Quality-of-life projects are defined as projects such as but not limited to the City's parks, museums, zoo, libraries, non-public safety facilities, and entertainment, sports and amusement-type facilities.

5.2 Certificates of Obligation – For Issuances < $40 million

COs will be issued for the following projects/acquisitions:

- Capital asset acquisitions (heavy equipment, vehicles, IT equipment, etc.)
- Rehabilitation and/or extension of the useful life of existing facilities
- Street resurfacing
- Unpaved Rights of Way
- ADA retrofitting/rehabilitation projects
- Street lighting
- Infrastructure projects
- Emergency city facilities rehabilitation (storm water draining, etc.)
- Major core service facilities (police, fire, streets, etc.)
- When deemed financial prudent to take advantage of favorable financing opportunities.

Notwithstanding the policy set forth herein and in section 5.1, certificates of obligation or other long-term debt may be considered if the following criteria are met:

- The need for the project is urgent and immediate;
- The project(s) is necessary to prevent an economic loss to the City;
- Source of revenue is specific and can be expected to cover the additional debt;
- The expected debt is the most cost effective financing option available.

In addition, the average maturity of non-voter approved debt shall not exceed the average life of the project financed. Capital items shall have a value of at least $5,000 and a life of at least four years.

Reimbursement resolutions may be used for projects funded through certificates of obligations.

5.3 Certificates of Obligations – Enterprise Fund

Certificates of obligation for an enterprise system will be limited to only those projects, which can demonstrate the capability to support the certificate debt either though its own revenues, or another pledged source other than ad valorem taxes and meet the same criteria as outlined in 4.2 above.

5.4 Revenue Bonds

Revenue bonds will be issued for projects that generate revenues that are sufficient to repay the debt. Except where otherwise required by State Statutes, revenue bonds may be issued without voter approval and only in accordance with the laws of Texas.

5.5 Other debt obligations

The use of other debt obligations, permitted by law, including but not limited to public property finance act contractual obligations, pension obligation bonds, tax notes, and lease purchase obligations, will be reviewed on a case-by-case basis. The findings in 5.2 above will be considered for the use of these obligations.

6.0 METHODS OF SALE

The City may use competitive sales, negotiated sales, or private placements. When considering the method of sale, the City will take the following conditions into consideration:

a. Financial conditions;
b. Market conditions;
c. Transaction-specific conditions;
d. City-related conditions; and
e. Risks associated with each method.

Additionally, the City considers the following criteria when determining the appropriate method of sale for any debt issuance:

a. Complexity of the Issue – Municipal securities with complex security features require greater marketing and buyer education efforts on the part of the underwriter, to improve the investors' willingness to purchase.

b. Volatility of Bond Yields – If municipal markets are subject to abrupt changes in interest rates, there may be a need to have some flexibility in the timing of the sale to take advantage of positive market changes or to delay a sale in the face of negative market changes.

c. Familiarity of Underwriters with the City's Credit Quality – If underwriters are familiar with the City's credit quality, a lower TIC may be achieved. Awareness of the credit quality of the City has a direct impact on the TIC an underwriter will bid on an issue. Therefore, where additional information in the form of presale marketing benefits the interest rate, a negotiated sale may be recommended. The City strives to maintain an excellent bond rating. As a result, the Municipal Bond Market is generally familiar with the City's credit quality.

d. Size of the Issue - The City may choose to offer sizable issues as negotiated so that pre-marketing and buyer education efforts may be done to more effectively promote the bond sale.

6.1 Definitions of Methods of Sales

A **Competitive Sale** is when bonds are awarded in a sealed bid sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery. In today's market, bids primarily are submitted electronically through a secure website.

A **Negotiated sale** is when the City chooses an underwriter or underwriting syndicate, generally from the pool selected through its RFQ process, that is interested in reoffering a particular series of bonds to investors. The terms of the sale including the size of the underwriter's discount, date of sale, and other factors are negotiated between the two parties. Although the method of sale is termed negotiated, individual components of the sale may be competitively bid. The components are subject to a market analysis and reviewed prior to recommendation by staff. Negotiated sales are more advantageous when there needs to be some flexibility in the sale date or when less conventional bond structures are being sold. Negotiated sales are also often used when the issue is particularly large or if the sale of the debt issuance would be perceived to be more successful with pre-marketing efforts.

A **Private placement** is the sale of debt securities to a limited number of sophisticated investors. The City may engage a placement agent to identify likely investors. A private placement is beneficial when the issue size is small or when the security of the bonds is weak since the private placement permits issuers to sell more risky securities at a higher yield to investors that are familiar with the credit risk.

7.0 REFUNDING OF DEBT

7.1 Advance refunding and forward delivery refunding transactions for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least3%.

7.2 Current refunding transactions issued for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 2%.

7.3 From time to time, the City may also issue refunding debt for purposes of restructuring debt, changing covenants, and/or changing the repayment source of the bonds. Such a purpose should be specifically recognized by City Council.

8.0 DEBT LIMITS

8.1 The total principal and current interest amount of general obligation bonds together with the principal amount of all other outstanding tax indebtedness of the City shall not exceed ten (10) percent of the total assessed valuation of the City's tax rolls.

8.2 Since debt service payments represent a fixed expense of the City's total annual operating budget, debt service as a percent of total expenditures should not exceed 20%.

9.0 MATURITY LEVELS

9.1 The term of debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed 30 years. The average (weighted) general obligation bond maturities shall be kept at or below 20 years.

10.0 MANAGEMENT OF DEBT SERVICE FUND

10.1 Interest earnings from general obligation bonds and certificates of obligation shall be used solely to fund direct or related capital expenditures or to service current and future debt payments. Interest earnings will be allocated in accordance with the City's Investment Policy, adopted annually by the Council.

10.2 Debt service reserves for tax-supported debt shall not exceed a one-month reserve of the current year total debt service expenditure budget (i.e. Total Annual Debt Service Budget/12 month). If this reserve balance is exceeded during any given fiscal year, a plan should be adopted to reduce the size of the reserves as quickly as possible without causing large variances in the ad valorem property tax rate.

10.3 Debt service reserves for revenue bonds shall be maintained at levels required by controlling bond ordinances.

10.4 The City shall comply with all Internal Revenue Service rules and regulations including but not limited to arbitrage.

11.0 DEBT SERVICE TAX RATE

Council shall adopt the necessary debt service tax rate up to a maximum amount of twenty-seven cents (27 ¢) per $100 valuation in order to meet debt service principal, interest and fees payments, net of transfers, for each particular fiscal/budget year, subject to any reserve availability as

outlined in 8.2 above.

12.0 RATINGS

12.1 The City will strive to maintain good relationships with bond rating agencies as well as disclose financial reports and information to these agencies and to the public.

12.2 The City will obtain a rating from at least one nationally recognized bond-rating agency on all issues being sold on the public market.

12.3 Timely disclosure of annual financial information including other information will be provided to the rating agencies. The Comprehensive Annual Financial Report (CAFR) will be prepared by management and attested to by an outside nationally recognized audit firm.

12.4 Timely disclosure of any pertinent financial information that could potentially affect the City's credit rating will also be presented to the ratings agencies required information repositories, bond insurance companies insuring City of Eagle Pass debt and commercial banks providing liquidity support for commercial paper programs.

13.0 SELECTION OF FINANCIAL ADVISORS

13.1 In order to obtain the best price, achieve a high level of quality service, promote fairness and objectivity, and allow the City to compare Financial Advisors, the City will prepare a Request for Qualifications (RFQ) to select a Financial Advisor at least once every five years. City staff should review ongoing contracts periodically to ensure that the selected Financial Advisor is performing at a satisfactory level.

13.2 The Financial Advisor selected will provide financial advisory services related to the authorization and issuance of debt instruments or other securities as well as debt management planning services as requested by the City.

13.3 Any RFQ developed should provide, at a minimum, a clear and concise description of the scope of work, specify the length of the contract and indicate whether joint proposals with other firms are acceptable; include objective selection criteria and explain how proposals will be evaluated; and require all fee structures to be presented in a standard and clear format. In addition, the RFQ should include questions related to distinguishing firms' qualifications and experience, including relevant experience of the firm and the particular individuals assigned to the issuer.

14.0 SELECTION OF UNDERWRITERS

14.1 In order to obtain the best price, achieve a high level of quality service, promote fairness and objectivity, and allow the City to compare underwriters, the City will prepare a Request for Qualifications (RFQ) to select underwriters at least once every five years. Although the City anticipates using this RFQ as the basis for selecting Underwriters for all

future debt issuances for general obligation, contractual obligations, revenue bonds and other such type debt, the City may solicit underwriters for certain future debt instruments that it determines require additional consideration or specialty such as pension obligation debt issuances.

14.2 A list of selected underwriters will be developed from responses to the RFQ process, which shall be provided to the Council for its approval. This list will be used on a rotation basis from which to select underwriters for a particular transaction. City staff should review ongoing contracts periodically to ensure that the selected underwriter(s) are performing at a satisfactory level.

14.3 Any RFQ developed should provide, at a minimum, a clear and concise description of the scope of work, specify the length of the contract and indicate whether joint proposals with other firms are acceptable; include objective selection criteria and explain how proposals will be evaluated; and require all fee structures to be presented in a standard and clear format. In addition, the RFQ should include questions related to distinguishing firms' qualifications and experience, including relevant experience of the firm and the particular individuals assigned to the issuer.

15.0 SELECTION OF BOND COUNSEL

15.1 The Chief Financial Officer and Deputy City Manager for Finance and Management Support Services shall coordinate with the City Attorney on the recommendation of bond counsel for debt issues. The recommendation will be submitted to the City Manager and upon approval by the City Manager, will then be forwarded to the City Council for final authorization and approval. Bond counsel will have comprehensive municipal debt knowledge and experience. When the bond counsel has been selected, they are responsible for providing an opinion to investors in two specific areas. The bond counsel must opine to investors that the securities are valid and legally binding obligations of the issuer. Then, the bond counsel will opine on whether the interest on the bonds is exempt from federal taxation.

The bond counsel also prepares all bond documents necessary to execute the bond issuance. The bond counsel is responsible for coordinating with the City Attorney's office, City Clerk's office, and the Finance and Management Support Services Portfolio, as well as the City's financial advisor, to ensure that all tasks associated with the bond issuance are completed within prescribed timeframes. To the extent required by State law, bond counsel is responsible for coordinating with the Office of the Attorney General and the Office of the Comptroller of Public Accounts of the State of Texas matters relating to the approval of City obligations. The City values continuity in maintaining a relationship with bond counsel due to the complexity of issues and laws related in issuing municipal bonds. However, the City reserves the right to conduct a formal request for qualifications process.

16.0 DEBT MANAGEMENT POLICY REVIEW

16.1 This Debt Management Policy shall be reviewed at least bi-annually by the City Council and any modifications must be adopted by Council.

INTRODUCTION

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, yield, and public trust for all investment activity. The City Council shall review and adopt, by resolution, its investment strategies and policy not less than annually. The resolution shall include a record of changes made to either the investment policy or strategy. This Policy serves to satisfy the statutory requirement (specifically the Public Funds Investment Act, Chapter 2256; Texas Government Code (the "Act") to define, adopt and review a formal investment strategy and policy.

INVESTMENT STRATEGY

The City maintains portfolios designed to address the unique characteristics of the fund groups represented in the portfolios. The investment strategies for each portfolio adhere to the following investment objectives prioritized in order of importance:

1. Suitability of the investment to the financial requirements of the City;
2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the need arises to liquidate the investment before maturity;
5. Diversification of the portfolio; and
6. Yield.

A. Investment strategies for operating funds and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure, which will experience minimal volatility during economic cycles. This may be accomplished by utilizing high quality, short- to medium-term investments which will complement each other in a laddered or barbell maturity structure. The dollar weighted average maturity will be calculated using the stated final maturity date of each investment.

B. Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Investments shall not have a stated final maturity date which exceeds the next unfunded debt service payment date.

C. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from investments with a low degree of volatility. Investments should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short- to intermediate-term maturities.

D. Investment strategies for special projects or special purpose fund portfolios will have as their primary objectives to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in cash equivalent investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of investments held should not exceed the lesser of the anticipated cash flows, or estimated project completion date.

INVESTMENT POLICY

I. SCOPE

This investment policy applies to all financial assets of the City. These funds are accounted for in the City's Annual Comprehensive Financial Report (ACFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Proprietary Funds
- All Other Funds

II. OBJECTIVES

The City shall manage and invest its cash with four objectives, listed in order of priority: Safety, Liquidity, Yield, and Public Trust. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and Local law.

The City shall maintain a comprehensive cash management program that includes collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and the maximum yield on short-term investments of pooled idle cash.

Safety

The primary objective of the City's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they are from issuer defaults or erosion of market value.

Liquidity

The City's investment portfolio shall be structured such that the City is able to meet all obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

Yield

The City's cash management portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Public Trust

Participants in the City's investment process shall act responsibly as public trust custodians. Investment officials shall avoid transactions which might impair public confidence in the City's ability to govern effectively.

III. RESPONSIBILITY AND CONTROL

Investment Committee

An Investment Committee, consisting of the City Manager, Finance Director, and the City Secretary shall meet periodically to determine operational strategies and to monitor results. The Investment Committee may include in its deliberation such topics as: performance reports, economic outlook, portfolio diversification, maturity structure, review and adoption of the list of authorized broker/dealers, and risks and returns of the investment portfolio.

Delegation of Authority and Training

Authority to manage the City's investment program is derived from this Investment Policy. The Finance Director and the City Manager are designated as the City's Investment officers and are responsible for investment decisions and activities. The Finance Director and City Manager shall follow the established procedures for the operation of the investment program, in this investment policy.

Within 12 months after assuming duties, a newly appointed Investment Officer must attend training accumulating at least 10 hours of instructions. Thereafter, Investment Officers shall attend at least one training session at least once every two years (in sequence with the City's fiscal year) and receive 8 hours of training that relates to the Officer's responsibility under the Act in order to ensure the quality and capability of investment management in compliance with the Act. Approved independent training sources include the Government Finance Officers Association of Texas, the Government Treasurers' Organization of Texas, the Texas Municipal League, the University of North Texas, and the North Central Texas Council of Governments.

Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures, including review of the quarterly investment reports. The results of this review shall be reported to the City Council. The internal controls shall address the following points:

A. Avoidance of collusion,
B. Transaction authority separated from accounting and record keeping,
C. Third-party safekeeping and custody,
D. Clear delegation of authority to subordinate staff members,
E. Written confirmation for transactions for investments and wire transfers, and
F. Development of a wire transfer agreement with the depository bank or third-party custodian

Prudence

The standard of prudence to be applied by the investment officer shall be the "prudent person" rule, which states: "Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

A. The investment of all funds, or funds under the City's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
B. Whether the investment decision was consistent with the written investment policy of the City.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City, and they shall further disclose positions that could be related to the performance of the City's portfolio. City staff shall subordinate their personal financial transactions to those of the City, particularly with regard to timing of purchases and sales.

A City investment officer who has a personal business relationship with an organization seeking to sell investments to the City shall file a statement disclosing personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and City Council.

IV. REPORTING

Quarterly Reporting

The Finance Director shall submit a quarterly investment report prepared and signed by all Investment Officers of the City that complies with the requirements of the Act. The investment report, will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. Weighted average yield to maturity shall be the overall portfolio performance measurement. The report will be provided to the City Manager and City Council and will include the following:

A. A listing of individual investments held at the end of the reporting period including the name of the fund or pooled group fund for which each individual investment was acquired,
B. Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of investments for the period. Market values of all securities and current credit ratings for each investment with an Act minimum rating shall be obtained from reliable sources independent from the broker/dealer from whom the security was purchased,
C. Additions and changes to the market value during the period,
D. Fully accrued interest for the reporting period,
E. Average weighted yield to maturity of the portfolio as compared to applicable benchmarks,

F. Investment listings by maturity date,

G. The percentage of the total portfolio which each type of investment represents,

H. Compliance statement of the City's investment portfolio with State Law and the investment strategy and policy approved by the City Council.

Annual Report

Within a reasonable time, following the end of the fiscal year, the Finance Director shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Manager and City Council.

Compliance Audits

The City, in conjunction with its annual financial audit, will require the audit firm to conduct a compliance audit of the management controls on investments and adherence to investment policies.

Also, in conjunction with the annual audit, the quarterly reports shall be formally reviewed by the City's independent auditor, and the result of the review shall be reported to the City Council by that auditor. Said results may be included in the annual audit report.

V. INVESTMENT PORTFOLIO

Active Portfolio Management

The City shall pursue an active versus a passive portfolio management philosophy. Securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The Investment Officers will routinely monitor the portfolio contents, the available markets, and the relative value of competing instruments, and will adjust the portfolio accordingly.

Investments

Assets of the City may be invested in the following instruments. The City is not required to liquidate investments that were authorized investments at the time of purchase.

I. *Authorized*

A. Obligations, including letters of credit, of the United States of America, its agencies and instrumentalities, including the Federal Home Loan Banks.

B. Direct obligations of the State of Texas or its agencies and instrumentalities.

C. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or United States of America or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States.

D. Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or its equivalent.

E. Certificates of Deposit and other forms of deposit issued by a depository institution that has its main office or a branch office in Texas, placed in compliance with the Act, guaranteed or insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund (NCUSIF) or their successors, and in compliance with the Public Funds Collateral Act, Chapter 2257 Texas Government Code.

F. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies and instrumentalities pledged with a third party, selected by the Finance Director. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in Texas. A Master Repurchase Agreement must be signed by the counter-party prior to investment in a repurchase agreement. All repurchase agreement transactions must have a market value of purchased securities greater than or equal to 102 percent of the total balance of the agreement.

G. Local government investment pools which invest in instruments and follow practices allowed by current law. A pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service, be authorized by resolution or ordinance by the City Council, and seek to maintain a stable $1.0000 net asset value per share.

H. A no-load money market mutual fund that is continuously rated AAA or AAAm by at least one nationally recognized rating agency; is regulated by the Securities and Exchange Commission; complies with the requirements of a money market mutual fund; and includes in its investment objectives the maintenance of a stable net asset value of $1.0000 per share.

II. *Not Authorized*

The City's authorized investments options are more restrictive than those allowed by State law. State law specifically prohibits investment in the following investment securities.

A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal.

B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

C. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.

D. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Holding Period

The City intends to match the holding periods of investments with liquidity needs of the City. In no case will the weighted average maturity of investments of the City's operating funds exceed one year. The maximum final stated maturity of any investment shall not exceed three years.

Any investment that the Act establishes a minimum rating does not qualify as an authorized investment during the period if the investment does not have the minimum rating. The Investment Officers shall monitor the rating of each issuer, as applicable, at least quarterly, and take all prudent measures that are consistent with this policy to liquidate an investment that does not have the minimum rating.

Risk and Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

A. Risk of issuer default is controlled by limiting investments to those instruments allowed by the Act, which are described herein.
B. Risk of market price changes shall be controlled by avoiding over-concentration of assets in a specific maturity sector, limitation of weighted average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments other than U.S. Government Treasury Securities and Insured or Collateralized Certificates of Deposits and other forms of deposit.
C. Risk of illiquidity due to technical complications shall be controlled by the selection of broker/dealers as described herein.

VI. SELECTION OF FINANCIAL INSTITUTIONS AND BROKER/DEALERS

Primary Depository

At least every five years a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal request for application (RFA). In selecting a depository, the credit worthiness of institutions shall be considered, .

Broker/Dealers

For government securities broker/dealers, the City shall select from primary dealers or regional dealers that qualify. All broker/dealers shall provide the City with references from public entities that they are currently serving. The Investment

Committee shall adopt and annually review a list of qualified broker/dealers authorized to engage in investment transactions with the City.

All broker/dealers who desire to become authorized for security transactions may be asked to supply the following:

- audited financial statements
- proof of Financial Industry Regulatory Authority (FINRA) certification
- proof of state registration
- completed broker/dealer questionnaire

Investment Policy Certification

All local government investment pools and discretionary investment management firms must sign a certification acknowledging that the organization has received and reviewed the City's Investment Policy and that reasonable procedures and controls have been implemented to preclude investment transactions that are not authorized by the City's Policy and in accordance with the Act.

VII. SAFEKEEPING AND CUSTODY

Safekeeping and Custodial Agreements

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure financial institution deposits. Securities owned by the City shall be held in the City's account as evidenced by safekeeping receipts of the institution holding the securities. The City shall approve all third-party custodians for the holding of securities pledged to the City as collateral to secure financial institution deposits.

Collateral Policy

All City financial institution deposits shall be secured in compliance with the Act and the Public Funds Collateral Act. In order to anticipate market changes and provide a level of safety for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits, less any amount insured by the FDIC or NCUSIF. Evidence of the pledged collateral shall be maintained by the Finance Director. Repurchase agreements shall be documented by a specific agreement noting the collateral pledge in each agreement. Collateral shall be reviewed at least monthly to assure that the market value of the pledged securities is adequate. All deposits shall be insured or collateralized in compliance with applicable State law.

The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards financial institution deposits. Financial institutions serving as City Depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing, and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the Depository and City contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to the City; and

• The agreement must be part of the Depository's "official record" continuously since its execution.

Collateral Defined

The City shall accept forms of collateral allowed by the Public Funds Collateral Act.

Subject to Audit

All collateral shall be subject to inspection and audit by the Finance Director or the City's independent auditors.

Delivery versus Payment

All securities shall be purchased using the delivery versus (DVP) payment method. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the City's safekeeping agent. The security shall be held in the account of the City or held on behalf of the City. The safekeeping agent's records shall assure the notation of the City's ownership of or explicit claim on the security. The original copy of all safekeeping receipts shall be delivered to the City.

Competitive Environment

The City requires a competitive environment for all individual security purchases and sales, financial institution time deposit and transaction accounts, and money market mutual fund and local government investment pool selections. The Finance Director shall develop and maintain procedures for ensuring a competitive environment in the investment of the City's funds.

VIII. INVESTMENT POLICY ADOPTION

The City of Eagle Pass Investment Policy shall be adopted by resolution of the City Council. The Policy shall be reviewed for effectiveness on an annual basis by the Investment Committee and any modifications will be recommended for approval to the City Council. The City Council shall review these investment policies and strategies not less than annually.

City of Eagle Pass, Texas
Annual Budget Fiscal Year 2025-2026
CONTRIBUTION TO OTHER ORGANIZATIONS

CONTRIBUTIONS TO OTHER ORGANIZATIONS FY2025-2026				
Organization Name	FY2024-2025	New Request/Increase	Total Requested	FY2025-2026 Proposed
Maverick County District Attorney	75,000	5,000	80,000	
SWART	25,000	95,000	120,000	
Organization for Disaster Relief, INC	15,000	-	15,000	
VFW	5,000	5,000	10,000	
VITA	3,000	500	3,500	
Council Discretion	2,500	-	2,500	
MCHD Foundation	-	2,500	2,500	
Totals	125,500	108,000	233,500	-

ORDINANCE NO. 2025-

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET OF THE CITY OF EAGLE PASS, TEXAS, FOR THE 2022-2023 FISCAL YEAR AND ESTABLISHING PROCEDURES OF FORMAL APPROVAL BY SEPTEMBER 6, 2022; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

NOW, THERerefore, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, that:

SECTION 1. The City Manager having prepared and submitted to the City Council, a proposed budget representing a complete financial plan for the 2022-2023 fiscal year of said City to commence on the 1st day of October, 2022, and ending the 30th day of September, 2023, notice of which by publication having been timely given pursuant to applicable State Laws and this City's Home Rule Charter; and after due submission, reading, discussion and deliberation held after the posting and attached documents, as amended, in its final form and by each sub-total appearing under each heading, is hereby approved and adopted as the City Budget of the City of Eagle Pass, for the period therein and hereinafter specified.

SECTION 2. The City Manager of this City is hereby authorized and instructed to file, or cause to be filed forthwith, following the adoption of this Ordinance, a copy hereof and of the said City Budget, with the County Clerk of Maverick County, Texas and the City Secretary of the City of Eagle Pass, Texas.

SECTION 3. If any section, part, or provision of this Ordinance is declared unconstitutional or invalid by a court of competent jurisdiction, then, in that event, it is expressly provided, and it is the intention of the City Council in passing this Ordinance that its parts shall be severable, and all other parts of this Ordinance shall not be affected thereby, and they shall remain in full force and effect.

SECTION 4. This ordinance, therefore, shall be in full force and effect from and after its final passage.

READ, PASSED, AND APPROVED ON FIRST READING on this 19th Day of August, A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSTAINED:
ABSENT:

READ, PASSED, AND APPROVED ON SECOND READING, this 9th Day of September, A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSTAINED:
ABSENT:

READ, PASSED, AND APPROVED ON THIRD AND FINAL READING this 16th Day of September A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSTAINED:
ABSENT:

APPROVED AS TO FORM AND LEGALITY:

Ana S. Garcia
City Attorney

ORDINANCE NO. <u>2025-</u>

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF EAGLE PASS FOR THE TAX YEAR 2025; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, that:

SECTION 1. Pursuant to Section 26.05(a) of the Texas Property Tax Code and other applicable provisions of the law, the City Council of the City of Eagle Pass, does hereby levy or adopt the tax rate on $100.00 valuation for this year for tax year 2025 as follows:

$ <u>0.284257/$100</u> for the purpose of maintenance and operation

"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."

And

"THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.56 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $3.36.

<u>$0.195795/$100</u> for the payment of principal and interest on debt of this City

<u>$0.480052/$100</u> total tax rate

SECTION 2. The Tax Assessor-Collector is hereby authorized to assess and collect the taxes of the City of Eagle Pass, employing the above tax rate.

SECTION 3. To provide for the funding of the 2025 - 2026 fiscal year budget, the City of Eagle Pass, Texas, must adopt a tax rate, and thereafter levy that rate, for the purpose of collecting revenues. This adoption of the tax rate and a levy must occur before October 1, 2025.

SECTION 4. This ordinance, therefore, shall be in full force and effect from and after its final passage.

READ, PASSED, AND APPROVED ON FIRST READING on this 19th Day of August, A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSENT:

READ, PASSED, AND APPROVED ON SECOND READING, this 9th Day of September, A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSENT:

READ, PASSED, AND APPROVED ON THIRD AND FINAL READING this 16th Day of September A.D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

AYES:
NAYS:
ABSENT:

APPROVED AS TO FORM AND LEGALITY:

____
Ana Sophia Garcia
City Attorney

RESOLUTION NO. 2025-R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, APPOINTING MEMBERS TO THE EAGLE PASS LIBRARY BOARD

WHEREAS, Ordinance No. 05-09 amended Section 18-1, Article I, Chapter 18 of the Code of Ordinances of the City of Eagle Pass to provide that five of the members of the Eagle Pass Library Board be appointed through a Resolution duly adopted by the Council with each Council Member entitled to an appointment; and

WHEREAS, the term of office of all members expired on July 3, 2025; and

WHEREAS, the persons herein named are residents of Maverick County.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, as follows:

SECTION 1. Each position on the Eagle Pass Library Board shall be numbered according to the place number served by the Council Member making each appointment, with the Mayor's place being Place 5.

SECTION 2. The persons herein listed are appointed as Members of the Eagle Pass Library Board:

1.
2.
3.
4.
5.

SECTION 3. The term of office of the above-mentioned members shall be for two years, which said term shall expire on July 3, 2027.

READ, PASSED AND APPROVED, this 16th Day of September, A.D., 2025.

ATTEST:

______________________________ ______________________________

Aaron Valdez
Mayor

Erika Rodríguez
City Secretary

RESOLUTION NO. 2025-R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, APPOINTING MEMBERS TO THE ANIMAL WELFARE BOARD

WHEREAS, the Animal Welfare Board was created through Sec. 6-3(a), Chapter 6 of the Code of Ordinances of the City of Eagle Pass; and

WHEREAS, said section also provides that Members shall serve for a term of two years and that the Board be composed of at least one licensed veterinarian or licensed veterinarian technician, one representative from a local animal rescue or shelter, and one (1) law enforcement officer or animal control official; and

WHEREAS, the persons herein named meet the above-stated qualifications and shall be appointed by each Council Member.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, that:

SECTION 1. The City Council hereby appoints the following people as Members of the Animal Welfare Board of the City of Eagle Pass:

1.
2.
3.
4.
5.

SECTION 2. The term of office for the above listed Members shall expire on August 16, 2027.

SECTION 3. The Animal Welfare Board shall follow the rules, procedures, duties, and responsibilities outlined in Chapter 6 of the Code of Ordinances of the City of Eagle Pass, as amended.

READ, PASSED AND APPROVED, this 19th Day of September A. D., 2025.

ATTEST:

Aaron Valdez
Mayor

Erika Rodriguez
City Secretary

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EAGLE PASS TEXAS, DESIGNATING METHODS, ADDRESSES, AND LOCATIONS FOR RECEIVING PUBLIC INFORMATION REQUESTS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Texas Public Information Act (the "Public Information Act"), Section 552.234, Texas Government Code, provides that the City of Castle Hills is to designate one mailing address and one electronic mail address for receiving written requests for public information.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EAGLE PASS, TEXAS, that:

Section 1. The City Council hereby designates the following methods, addresses, and locations for receiving Public Information Requests:

- United States Mail to the following address:

  City of Eagle Pass

  City Secretary's Office
  100 S. Monroe St.
  Eagle Pass, Texas 78852

- Electronic Mail (E-Mail) to the following address:

  CitySec@eaglepasstc.gov

- Hand delivery to City of Eagle Pass City Hall at:

  City Secretary's Office
  100 S. Monroe St.
  Eagle Pass, Texas 78852

- Public Record Request Software to the following address:

  https://cityofeaglepasstx.nextrequest.com/

Section 2. This resolution shall be effective on passage and adoption.

PASSED, APPROVED, AND ADOPTED this 16th day of September 2025.

____
Aaron Valdez, Mayor

ATTEST:

____
Erika Rodriguez

City Secretary

City of Eagle Pass, Texas

Annual Financial Report

For the Year Ended

September 30, 2024

LEAL & CARTER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
SAN ANTONIO, TEXAS

City of Eagle Pass, Texas
Table of Contents

FINANCIAL SECTION

SINGLE AUDIT SECTION

LEAL & CARTER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Frank J. Leal, CPA
Roberto Carter, CPA

16011 University Oak
San Antonio, Texas 78249-1409
Telephone :(210) 696-6206
Facsimile :(210) 492-6209

Independent Auditor's Report

To the Honorable Mayor and
Members of City Council
City of Eagle Pass, TX

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Eagle Pass, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, that includes the discretely presented component unit of the City that was audited by other auditors, as of and for the year ended September 30, 2024, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, 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 discretely presented component unit which is reported separately under the "Discretely presented component unit" column in the accompanying financial statements, which represents 100% each of the assets, net position and revenues of the Discretely Presented Component Unit opinion unit as of September 30, 2024. 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 the "Discretely Presented Component Unit" 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 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 audit opinions.

Emphasis of Matter – Prior Period Adjustments

As further discussed in Note 3 Prior Period Adjustments, prior period adjustments were necessary to correct balances from prior years. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison and pension information on pages 69 thru 73, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2025, on our consideration of the City's 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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's internal control over financial reporting and compliance.

Leal & Carter, P.C.

San Antonio, Texas
September 3, 2025

City of Eagle Pass, Texas

Management's Discussion and Analysis (MD&A) For the Fiscal Year Ended September 30, 2024

On behalf of the City of Eagle Pass' management team, we are pleased to provide an overview of the financial activities of the City for the fiscal year ended September 30, 2024. The intended purpose of this MD&A is to introduce the basic financial statements and notes to the financial statements in an easy-to-read format, analyzing our financial activities and which will help to determine if the City's financial position has improved or deteriorated over the past year. When referring to the prior year data in this analysis, we included information from last year's audited financial reports.

FINANCIAL HIGHLIGHTS

Government-wide

- The net position and deferred outflows of resources of the City of Eagle Pass exceeded its liabilities by $67.1 million, a decrease of $4.5 million from last year. Governmental activities increased by $3.8 million, and business-type activities decreased by 8.3 million.

Fund Level

- The Governmental Funds report a combined deficiency of revenues over expenditures of $(28.1) million, of which $(13.5) million is in the General Fund, $(2.5) million is in the Debt Service Fund, and $(4.7) million is in the Other Governmental Funds. The deficiency in the General Fund and Other Funds are financed by budgeted operating transfers, while the deficiency in Other Governmental Funds is attributed to capital improvement expenditures financed through previously issued certificates of obligation.

- The City's Governmental Funds reported a combined fund balance of $39.3million, a decrease of $5.7 million from last fiscal year. Within the combined fund balance total, $86 thousand is restricted for long- term debt, $22.1 million is restricted for Construction, and $4.7 million is committed for other purposes. The $12.3 million in unassigned balance is available for spending at the City's discretion. Amounts restricted or committed are only available for specific purposes and not for new spending.

- The General Fund reported a fund balance of $12.3 million. The fund balance was determined by the City's Fund Balance Policy, which caps the General Fund balance at 30% of the subsequent year's adopted budget and requires all excess to be transferred to the Capital Replacement Fund

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts (1) Management's Discussion and Analysis (this section), (2) the basic financial statements, (3) required supplementary information, and (4) an optional section that presents combining statements for non-major Enterprise Funds and Internal Service Funds. The basic financial statements include two kinds of statements that present different views of the City:

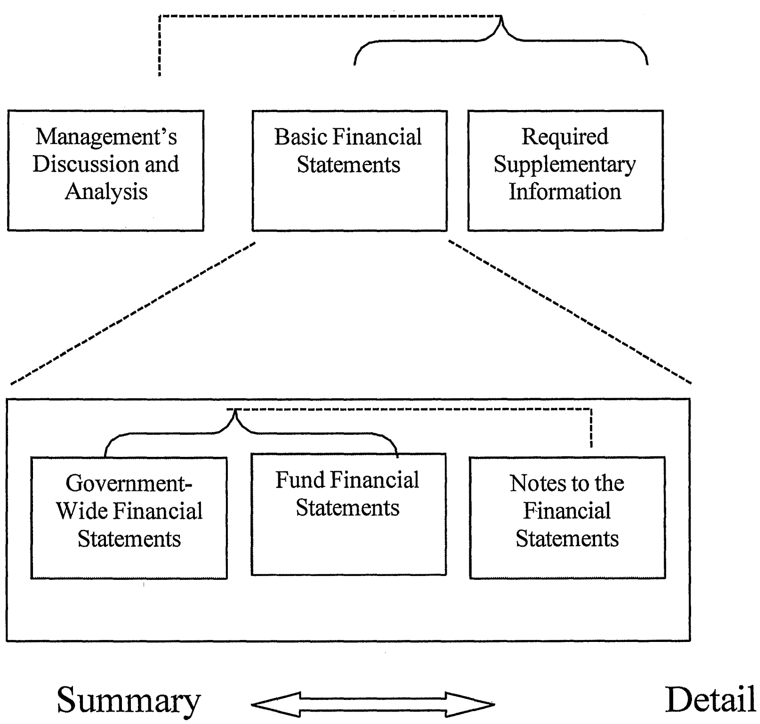
- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of City government, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes explaining some of the financial statements' information and providing more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required statements, we have included a section with combining statements that provide details about our non-major Enterprise Funds and Internal Service Funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-1

Required Components of

City of Eagle Pass' Annual financial Reports



Below is a summary of the major features of the City's financial statements, including the portion of the City's government they cover and the types of information they contain. The remainder of the overview section of Management's Discussion and Analysis explains the structure and contents of each of the statements.

Government-Wide Financial Statements

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

The two government-wide statements (*statement of net position* and *statement of activities)* report the City's net position and changes in net position. Net position, the difference between the City's assets, liabilities, and deferred inflows/outflows of resources, is one way to measure the City's financial health or position.

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

- To assess the overall financial position of the City, one needs to consider additional non-financial factors such as changes in the City's property tax base, international bridge crossings and the level of the economy, especially the local economy.

The government-wide financial statements of the City are divided into two categories:

- *Governmental activities* - Most of the City's basic services are included here, such as general government, health and welfare, public safety, highways and streets, culture and recreation, and economic development and assistance. Property taxes, sales taxes, occupancy taxes, franchise taxes, state grants and transfers from business-type activities and state and federal grants finance most of these activities.

- *Business-type activities* - The City charges fees to customers to cover the costs of certain services it provides. The City's Water and Sewer System Refuse Collection Operations, Landfill Operation, International Bridge System, and Municipal Facilities are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds not the City as a whole. Funds are an accounting device that the City uses to keep track of specific sources of funding and spending for those purposes.

- Some funds are established because they are required by the City Charter, state law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or show that it is properly using certain taxes and grants (like aid from the Texas Water Development Board).

The City has three kinds of funds:

- *Governmental funds*- Most of the City's basic services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can readily be converted to cash flow in and out; and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps one determine whether there are more or fewer financial resources that can be spent in the projected future to finance the City's programs. Because this information does not encompass the additional long-term focus of the governmental funds statement, a reconciliation presented on the subsequent page that explains the relationship (of differences) between the governmental fund statements and the government-wide statements.

- *Proprietary funds*- Services for which the City charges customers a fee is generally reported in proprietary funds. Proprietary funds, like the government-wide statement, provide both long - and short-term financial information.

  - In fact, the City Enterprise Funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

  - The City uses an Internal Service Fund (the other kind of proprietary fund) to report activities that provide supplies and services for the City's other programs and activities - such as the City's Dental and Health Care and Pharmaceutical Plan.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City's combined government-wide net position at year-end was $67.1 million.

CITY OF EAGLE PASS' NET POSITION

(in thousands)

	2024 Activities Governmental	2024 Activities Business-type	Total 2024	2023 Activities Governmental	2023 Activities Business-type	Total 2023	Total Increase (Decrease)
Current and Other Assets	49,247	2,027	**51,274**	51,494	8,703	**60,197**	(8,923)
Capital Assets	81,434	19,968	**101,402**	73,413	19,674	**93,087**	8,315
Total Assets	**130,681**	**21,994**	**152,675**	**124,907**	**28,377**	**153,284**	**(609)**
Total Deferred Outflows of Resources	5,397	808	**6,205**	10,769	1,670	12,439	(6,234)
Total Assets Plus Deferred Outflows of Resources	136,078	22,802	158,880	135,675	30,047	160,899	(2,019)
Long Term Liabilities	77,118	4,136	81,254	77,479	2,342	81,676	(422)
Other Liabilities	8,734	966	9,700	8,778	1,007	7,348	2,352
Total Liabilities	**85,852**	**5,102**	**90,954**	**86,257**	**3,349**	**89,024**	**1,930**
Total Deferred Inflows of Resources	3,745	742	4,487	3,745	742	4,135	352
Total Liabilities Plus Deferred Inflows of Resources	90,002	4,090	94,092	90,002	4,090	93,159	933
Net Position:							
Net Investment in Capital Assets	14,831	19,968	34,798	14,005	19,674	33,679	1,119
Restricted	26,973	-	26,973	13,455	2,621	16,076	10,897
Unrestricted	7,720	(2,383)	5,338	18,213	3,661	21,875	(16,537)
Total Net Position	**49,524**	**17,585**	**67,109**	**45,673**	**25,956**	**71,630**	**(4,521)**

As noted, the City's combined change in net position for the primary government decreased $4.5 million compared to the prior fiscal year. Governmental activities increased $3.8 million while the business-type activities contributed with a 8.3 million decreased. The largest portion of net position represents the City's net investment in capital assets. The second largest portion of net position represents unrestricted net position, while the final component is restricted.

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

Of the $4.5 million decrease in net position from the prior year, a $3.8 million increase is attributed to governmental activities. The change in net position in the governmental activities before transfers was $(13.7) million. The net change consists of approximately $17.5 million in transfers from the business-type activities. A decrease of 8.3 million in net position is reported in connection with the City's business-type activities.

CITY OF EAGLE PASS, TEXAS

CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

(In Thousands)

Revenues:	Governmental		Business-Type		Total Primary	
Program Revenues:	**Activities**		**Activities**		**Government**	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
Charges for Services	6,135	4,970	25,106	24,714	31,241	29,684
Operating Grants & Contributions	3,951	2,593	-	-	3,951	2,593
Capital Grants & Contributions	1,472	966	-	-	1,472	966
General Revenues:						
Property Taxes	10,595	9,313	-	-	10,595	9,313
Sales Taxes	7,554	7,278	-	-	7,554	7,278
Occupancy Tax	1,563	1,264	-	-	1,563	1,264
Franchise Taxes	909	1,085	-	-	909	1,085
Other Tax	31	-	-	-	31	-
Penalty & Interest	116	242	-	-	116	242
Investment Earnings	1,447	1,156	-	-	1,447	1,156
Miscellaneous	496	112	574	159	1,070	271
Total Revenues	**34,267**	**28,979**	**25,681**	**24,873**	**59,948**	**53,852**
Expenses:						
Primary Government:						
General Government	11,837	11,164	-	-	11,837	11,164
Public Safety	22,496	17,253	-	-	22,496	17,253
Public Health and Welfare	7	2	-	-	7	2
Highway & Streets	4,311	3,879	-	-	4,311	3,879
Sanitation	165	139	-	-	165	139
Culture & Recreation	7,091	6,893	-	-	7,091	6,893
Debt Service	2,095	1,946	-	-	2,095	1,946
Business-Type Activities:	-	-	-	-	-	-
Water & Sewer System	-	-	-	-	-	-
International Bridge System	-	-	3,098	2,665	3,098	2,665
Refuse Collection System	-	-	6,860	6,338	6,860	6,338
Total Expenses	**48,003**	**41,276**	**9,958**	**9,003**	**57,961**	**50,279**
Change In Net Position Before Transfers	**(13,735)**	**(12,297)**	**15,723**	**15,870**	**1,987**	**3,573**
Transfers	17,586	16,828	(24,096)	(16,508)	(6,509)	320
Net Change in Net Position	**3,851**	**4,532**	**(8,373)**	**(637)**	**(4,522)**	**3,895**
Net Position - Beginning	**45,673**	**41,141**	**25,957**	**26,594**	**71,630**	**67,735**
Prior Period Adjustments		-	(1,337)	-		
Net Position - Ending	**49,524**	**45,673**	**16,247**	**25,957**	**67,110**	**71,630**

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

Governmental Funds

Revenues from the City's governmental funds were $34.2 million. The revenue was derived as indicated below.

(In Thousands)	2024	%	2023	%	Variance
Property taxes	10,595	31%	9,313	32%	1,282
Sales taxes	7,554	22%	7,278	25%	276
Occupancy Taxes	1,563	5%	1,264	4%	299
Franchise Taxes	909	3%	1,085	4%	(176)
Licenses & Permits	-	0%	383	1%	(383)
Penalty & Interest	116	0%	242	1%	(126)
Investment Earnings	1,447	4%	1,156	4%	291
Intergovernmental Revenue	5,422	16%	3,559	12%	1,863
Charges for Services	6,135	18%	3,596	12%	2,539
Miscellaneous	527	2%	1,103	4%	(576)
	34,267		28,979		5,288

- The adopted property tax rate for fiscal year 2023-2024 remained the same at $0.494160 per $100 of valuation.

- Sales tax revenues increased by $276 thousand to $7.5million from the prior year's sales tax revenues of $7.2 million.

- The City transferred $17.5 million from proprietary funds to governmental fund operations, principally to the General Fund. The funds transferred to the General Fund come primarily from the International Bridge.

- Expenditures for the City's governmental funds, exclusively principal payments and capital outlays, were $37.5 million. Expenditures were incurred as indicated below.

(In Thousands)	2024	%	2023	%	Variance
General Government	11,837	25%	9,278	25%	2,559
Public Safety	22,496	47%	15,594	42%	6,902
Public Health and Welfare	7	0%	2	0%	5
Highways & Streets	4,311	9%	3,569	10%	742
Sanitation	165	0%	139	0%	26
Culture & Recreation	7,091	15%	6,265	17%	826
Interest on Long-term Debt	2,095	4%	2,711	7%	(616)
	48,003		37,558		10,445

Monthly budget monitoring was conducted to assure compliance with budgetary constraints.

Business-Type Activities

Revenues of the City's proprietary funds totaled $25.6 million as indicated below.

(In thousands)	2024	%	2023	%	Variance
Program Revenue:					
Charges for Services	25,106	98%	24,714	99%	392
General Revenue:					
Other Operating Revenues	574	2%	159	1%	415
Revenues	**25,680**		**24,873**		**807**

- The amount realized from charges for services for sanitation services was $6.5 million, which is an increase of about $161 thousand from the prior year.
- The amount realized from the two international bridges for tolls was $19.08 million, which is an increase of $640 thousand from the prior year.

Expenses of the City's business-type activities totaled $9.9 million, as summarized below.

(In thousands)	2024		2023		Variance
International Bridge System	3,098	30%	2,665	30%	433
Refuse Collection System	6,859	70%	6,338	70%	521
	9,957		9,003		954

- The International Bridge System transferred $20 million to the General Fund, which is approximately a $4.3 million increase from the previous fiscal year.
- City staff monitor all Proprietary Funds to ensure that operating expenses are maintained within budget levels and that funds are not transferred in excess of limitations imposed by the City charter or bond covenants.

General Fund Budgetary Activity

Over the course of the fiscal year, the City Council revised the City's budget a number of times. These amendments were principally for:

- Supplemental appropriations to revise the budget during the year ended September 2024.
- Amendments to appropriate funds held in reserve, if available.
- Changes in appropriations for grants and related matching funds.
- Increases or decreases in appropriations to authorize for any budget overruns.
- Changes in the amount budget for transfer of funds from the General Fund to other funds.

As stated before the City monitors its budget to assure that anticipated revenues are realized and that expenditures remain within budget authority.

CAPITAL ASSETS and DEBT ADMINISTRATION

Capital Assets (government-wide)

The City's combined capital assets at the end of the fiscal year September 30, 2024, amounted to $407 million with $162 million in depreciation. It is the City's policy to capitalize only purchases of $5,000 or over. Items less than $5,000 are expensed. This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, streets, bridges, and other infrastructure, including construction work-in-progress. A more detailed presentation is presented in the Notes to Financial Statements.

Capital Assets at Year-End

(in thousands)	2024 Activities Governmental	Business-Type	Total Activities 2024	2023 Activities Governmental	Business-Type	Total Activities 2023
Land	3,261	167	3,428	3,261	167	3,428
Buildings	17,990		17,990	17,990	-	17,990
Improv'ts other than bldgs	54,914		54,914	53,771	-	53,771
Equipment	29,340		29,340	27,110	-	27,110
Infrastructure	20,688		20,688	20,688	-	20,688
Bridge System	-	33,745	33,745	-	33,588	33,588
Refuse Collection System	-	13,304	13,304	-	11,540	11,540
Construction in progress	15,131	146	15,277	6,519	146	6,665
Less: accum. depreciation	(59,889)	(27,395)	(87,284)	(55,925)	(25,768)	(81,693)
Total Capital Assets	**81,435**	**19,967**	**101,402**	**73,414**	**19,673**	**93,086**

Long-Term Debt

At the end of the fiscal year, the City (inclusive of the Water Works System, a component unit of the City) had a debt of $139 million, which is consistent with last year, as detailed below. A more detailed presentation is presented in the Notes to Financial Statements at Note 3.

Outstanding Debt at Year-End

(in thousands)	2024 Activities Governmental	Business-Type	Total Activities 2024	2023 Activities Governmental	Business-Type	Total Activities 2023
Certificates of Obligation	49,365	-	49,365	51,845	-	51,845
Refunding Bonds - CO	11,755	-	11,755	14,200	-	14,200
Compensated Absences	2,267	252	2,519	2,070	229	2,299
Revenue Bonds	-	-	-	-	-	-
Premium/Discount on Refunding	5,756	-	5,756	6,272	-	6,272
Landfill Closure Costs	-	1,984	1,984	-	1,037	1,037
OPEB	799	131	930	753	105	858
Net Pension Liability/(Asset)	9,443	1,554	10,997	7,039	971	8,010
Total Capital Assets	**79,384**	**3,921**	**83,306**	**82,179**	**2,342**	**84,521**

Currently the City holds an “A1” credit rating from Moody’s, “AA-” from Standard & Poor’s, and “A+” from Fitch.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET, AND RATES

The City's economy during the fiscal year remained stable, and the outlook for the future remains optimistic, especially with continuing business inquiries in the retail, lodging, restaurant, and beverage establishments. The City has continued to see steady growth in residential development and commercial development which the City expects to continue.

Employment at the five major employers remains stable when compared to 2023. The major employers are the school district, the only Tribal casino in Texas, a major discount store, a medical center, and a regional supermarket. These employers employ an estimated 4,400 people.

The unemployment rate for September 2024 was 6.7%, above the state's 4.1% rate and the national 3.8% rate and is expected to remain higher than the state and nation rate in 2025. Our traditional seasonal population remains part of our work force.

For 2023-2024, City management considered all factors that might impact the budget process, including national, state, regional and local economies. The City has committed to funding capital funds to fund projects and capital replacement along with a focus on reviewing and adjusting revenue sources to decrease the need to incur debt while also funding the operational needs of the City.

The City's approved property tax rate is $0.494160 per $100 valuation for tax year 2024, the City expects to generate approximately $6 million in property tax revenues for its General Fund and $4.7 million for its Debt Service.

The City expects to transfer $10.7 million from proprietary funds to finance its governmental activities.

REQUEST FOR INFORMATION

The financial report is designed to give our citizens, customers, investors, and creditors a general overview of the City's finances. If you have questions about this report or need any additional information, contact *Mr. Felix Castillo, Finance Director* at:

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Telephone:	830-773-1111, Extension 2025
Fax:	830-773-9170

E-mail:

fcastillo@eaglepasstx.gov

Or visit our website: www.eaglepasstx.gov

CITY OF EAGLE PASS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Waterworks System
ASSETS				
Cash and Cash Equivalents	$ 9,667,907	$ 1,634,662	$ 11,302,569	$ 7,202,108
Investments - Current	-	-	-	9,639,013
Taxes Receivable, Net	718,921	-	718,921	-
Accounts Receivable, Net	2,694,228	122,713	2,816,941	1,155,323
Due from Other Governments	775,198	-	775,198	-
Due from Other Funds	7,622,962	269,604	7,892,566	(7,892,566)
Due from Others	19,915	-	19,915	-
Inventories	5,252	-	5,252	222,048
Restricted Cash and Cash Equivalents	27,742,390	-	27,742,390	18,305,813
Capital Assets:				
Land Purchase and Improvements	3,260,752	167,105	3,427,857	1,915,527
Infrastructure, Net	1,564,247	-	1,564,247	-
Buildings, Net	14,287,229	-	14,287,229	-
Improvements other than Buildings, Net	40,175,563	-	40,175,563	-
Furniture and Equipment, Net	7,015,443	-	7,015,443	-
Capital Assets, Net	-	19,654,053	19,654,053	112,604,530
Water Rights	-	-	-	13,944,476
Construction in Progress	15,130,945	146,352	15,277,297	15,486,442
Total Assets	130,680,952	21,994,489	152,675,441	172,582,714
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge for Refunding	486,010	-	486,010	26,557
Deferred Outflow Related to Pension Plan	4,721,936	776,934	5,498,870	2,133,606
Deferred Outflow Related to OPEB	189,007	31,027	220,034	-
Total Deferred Outflows of Resources	5,396,953	807,961	6,204,914	2,160,163
LIABILITIES				
Accounts Payable	4,861,219	637,600	5,498,819	2,048,990
Wages and Salaries Payable	414,262	76,234	490,496	170,210
Compensated Absences Payable	2,266,513	252,210	2,518,723	542,731
Claims and Judgments Payable	-	-	-	1,370,930
Retainage Payable	293,049	-	293,049	-
Intergovernmental Payable	-	-	-	415,991
Due to Others	614,696	-	614,696	-
Accrued Interest Payable	213,579	-	213,579	221,910
Unearned Revenues	70,563	-	70,563	550,905
Bonds Payable - Current	4,910,000	-	4,910,000	-
Other Liabilities	-	466,812	466,812	-
Noncurrent Liabilities:				
Bonds Payable - Current	-	-	-	2,275,000
Due in More than One Year:				
Bonds Payable - Noncurrent	61,965,635	1,984,341	63,949,976	51,169,771
Net Pension Liability	9,443,402	1,553,790	10,997,192	2,430,901
Net OPEB Liability	798,727	131,121	929,848	205,567
Total Liabilities	85,851,645	5,102,108	90,953,753	61,402,906
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow Related to Pension Plan	379,490	62,440	441,930	1,017,677
Deferred Inflow Related to OPEB	322,453	52,936	375,389	46,507
Total Deferred Inflows of Resources	701,943	115,376	817,319	1,064,184
NET POSITION				
Net Investment in Capital Assets & Lease Assets	14,830,975	19,967,510	34,798,485	98,830,590
Restricted:				
Restricted for Capital Acquisition	22,141,710	-	22,141,710	-
Restricted for Debt Service	86,026	-	86,026	5,537,329
Restricted for Other Purposes	4,745,250	-	4,745,250	168,537
Unrestricted	7,720,356	(2,382,544)	5,337,812	7,739,331
Total Net Position	$ 49,524,317	$ 17,584,966	$ 67,109,283	$ 112,275,787

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

CITY OF EAGLE PASS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues	
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government:			
GOVERNMENTAL ACTIVITIES:			
General Government	$ 11,837,249	$ 2,854,493	$ 325,319
Public Safety	22,496,055	5,230,188	2,223,011
Highways and Streets	4,311,310	787,749	2,819,429
Sanitation	165,201	-	-
Health and Welfare	7,220	-	-
Culture and Recreation	7,090,595	1,444,512	54,220
Debt Service	2,095,242	-	-
Capital Outlay	8,441,168	-	-
Total Governmental Activities	56,444,040	10,316,942	5,421,979
BUSINESS-TYPE ACTIVITIES:			
International Bridge System	3,098,483	18,619,714	-
Refuse Collection System	6,859,527	6,486,600	-
Total Business-Type Activities	9,958,010	25,106,314	-
TOTAL PRIMARY GOVERNMENT	$ 66,402,050	$ 35,423,256	$ 5,421,979
Component Unit:			
Waterworks System	$ 19,193,928	$ 16,857,543	$ -
TOTAL COMPONENT UNIT	$ 19,193,928	$ 16,857,543	$ -

General Revenues:

Taxes:

Property Taxes, Levied for General Purposes
General Sales and Use Taxes
Franchise Tax
Hotel/Motel Taxes
Other Taxes

Miscellaneous Revenue
Investment Earnings
Transfers In (Out)

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning
Prior Period Adjustment
Net Position - Ending

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Waterworks System
$ (8,657,437)	$ -	$ (8,657,437)	$ -
(15,042,856)	-	(15,042,856)	-
(704,132)	-	(704,132)	-
(165,201)	-	(165,201)	-
(7,220)	-	(7,220)	-
(5,591,863)	-	(5,591,863)	-
(2,095,242)	-	(2,095,242)	-
(8,441,168)	-	(8,441,168)	-
(40,705,119)	-	(40,705,119)	-
-	15,521,231	15,521,231	-
-	(372,927)	(372,927)	-
-	15,148,304	15,148,304	-
(40,705,119)	15,148,304	(25,556,815)	-
-	-	-	(2,336,385)
-	-	-	(2,336,385)
9,959,246	-	9,959,246	-
7,554,095	-	7,554,095	-
908,676	-	908,676	-
1,562,890	-	1,562,890	-
31,323	-	31,323	-
495,575	574,345	1,069,920	32,000
1,447,046	-	1,447,046	1,430,789
22,757,678	(22,757,678)	-	-
44,716,529	(22,183,333)	22,533,196	1,462,789
4,011,410	(7,035,029)	(3,023,619)	(873,596)
45,673,294	25,956,645	71,629,939	113,149,383
(160,387)	(1,336,650)	(1,497,037)	-
$ 49,524,317	$ 17,584,966	$ 67,109,283	$ 112,275,787

CITY OF EAGLE PASS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General Fund	Capital Projects 2021 Fund	Capital Projects 2018 Fund
ASSETS			
Cash and Cash Equivalents	$ 1,496,956	$ 77,683	$ 1,736,118
Interest Receivable - investments	-	-	-
Taxes Receivable	710,212	-	-
Allowance for Uncollectible Taxes (credit)	(319,213)	-	-
Accounts Receivable, Net	1,068,851	-	-
Due from Other Governments	772,698	-	-
Due from Other Funds	14,808,846	-	-
Due from Others	19,915	-	-
Inventories	5,252	-	-
Restricted Cash and Cash Equivalents	-	22,070,719	5,671,671
Total Assets	$ 18,563,517	$ 22,148,402	$ 7,407,789
LIABILITIES			
Accounts Payable	$ 1,456,797	$ 692,328	$ 986,442
Wages and Salaries Payable	358,284	-	-
Retainage Payable	-	18,283	33,121
Due to Other Funds	2,520,349	5,684,181	126
Due to Others	565,555	-	-
Unearned Revenues	1,299,149	-	-
Total Liabilities	6,200,134	6,394,792	1,019,689
FUND BALANCES			
Inventories	5,252	-	-
Retirement of Long-Term Debt	-	-	-
Construction	-	15,753,610	6,388,100
Other Assigned Fund Balance	-	-	-
Unassigned Fund Balance	12,358,131	-	-
Total Fund Balances	12,363,383	15,753,610	6,388,100
Total Liabilities and Fund Balances	$ 18,563,517	$ 22,148,402	$ 7,407,789

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

Debt Service Fund	Other Funds	Total Governmental Funds
$ 45,544	$ 5,657,861	$ 9,014,162
-	31,368	31,368
558,023	-	1,268,235
(230,101)	-	(549,314)
40,482	1,553,527	2,662,860
-	2,500	775,198
-	220,497	15,029,343
-	-	19,915
-	-	5,252
-	-	27,742,390
$ 413,948	$ 7,465,753	$ 55,999,409
$ -	$ 1,030,134	$ 4,165,701
-	55,978	414,262
-	241,645	293,049
-	1,273,041	9,477,697
-	49,141	614,696
327,922	70,564	1,697,635
327,922	2,720,503	16,663,040
-	-	5,252
86,026	-	86,026
-	-	22,141,710
-	4,745,250	4,745,250
-	-	12,358,131
86,026	4,745,250	39,336,369
$ 413,948	$ 7,465,753	$ 55,999,409

CITY OF EAGLE PASS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balances - Governmental Funds	$	39,336,369
The City uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. The net effect of this consolidation is to Increase (decrease) net position.		2,029,543
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.		(1,955,777)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements,but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2015 capital outlays and debt principal payments is to increase (decrease) net position.		17,170,223
Included in Debt is the Cityt's proportionate share of the Net Pension & OPEB liabilities required by GASB 68 & GASB 75.The net position related to TCDRS included deferred resource outflows in the amout of $4,910,943, and deferred resource inflows in the amount of $701,943, and Net Pension & OPEB liabilities in the amounts of $$9,443,402 & $798,727 respectively. This resulted in a decrease in the ending net position.		(4,719,675)
The 2024 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(3,963,438)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.		1,627,072
Net Position of Governmental Activities	$	49,524,317

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

CITY OF EAGLE PASS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Capital Projects 2021 Fund	Capital Projects 2018 Fund
REVENUES:			
Taxes:			
Property Taxes	$ 5,930,483	$ -	$ -
General Sales and Use Taxes	7,554,095	-	-
Franchise Tax	908,676	-	-
Hotel/Motel Taxes	-	-	-
Other Taxes	-	-	-
Licenses and Permits	485,561	-	-
Intergovernmental Revenue and Grants	329,013	-	-
Charges for Services	3,957,892	-	-
Fines	669,839	-	-
Investment Earnings	-	1,149,934	287,483
Rents and Royalties	16,375	-	-
Other Revenue	331,476	-	-
Total Revenues	20,183,410	1,149,934	287,483
EXPENDITURES:			
Current:			
General Government	7,645,447	-	-
Public Safety	16,381,427	-	-
Public Works:			
Highways and Streets	2,573,510	159,308	-
Sanitation	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	2,905,202	-	-
Debt Service:			
Debt Service	-	-	-
Capital Outlay:			
Capital Outlay	4,227,970	6,953,321	1,605,385
Total Expenditures	33,733,556	7,112,629	1,605,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,550,146)	(5,962,695)	(1,317,902)
OTHER FINANCING SOURCES (USES):			
Transfers In	20,557,678	-	-
Transfers Out	(4,093,498)	-	-
Total Other Financing Sources (Uses)	16,464,180	-	-
Net Change in Fund Balances	2,914,034	(5,962,695)	(1,317,902)
Fund Balance - October 1 (Beginning)	9,751,039	21,788,899	7,649,708
Prior Period Adjustment	(301,690)	(72,594)	56,294
Fund Balance - September 30 (Ending)	$ 12,363,383	$ 15,753,610	$ 6,388,100

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

Debt Service Fund	Other Funds	Total Governmental Funds
$ 4,664,403	$ -	$ 10,594,886
-	-	7,554,095
-	-	908,676
-	1,562,890	1,562,890
-	31,323	31,323
-	276,928	762,489
-	5,092,966	5,421,979
-	728,550	4,686,442
-	15,871	685,710
-	9,629	1,447,046
-	99,597	115,972
-	164,099	495,575
4,664,403	7,981,853	34,267,083
-	107,365	7,752,812
-	1,181,453	17,562,880
-	792,798	3,525,616
-	6,663	6,663
-	6,190	6,190
-	3,023,963	5,929,165
7,251,903	-	7,251,903
-	7,639,422	20,426,098
7,251,903	12,757,854	62,461,327
(2,587,500)	(4,776,001)	(28,194,244)
2,583,797	5,289,346	28,430,821
-	(1,579,645)	(5,673,143)
2,583,797	3,709,701	22,757,678
(3,703)	(1,066,300)	(5,436,566)
89,729	5,786,995	45,066,370
-	24,555	(293,435)
$ 86,026	$ 4,745,250	$ 39,336,369

CITY OF EAGLE PASS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Total Net Change in Fund Balances - Governmental Funds	$	(5,436,566)
The city uses some internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of these internal service funds are reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.		1,417,968
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2015 capital outlays and debt principal payments is to increase (decrease) the change in net position.		16,945,223
The entries required by GASB 68 & 75 resulted in adjustments to the Statement of Net Position and the Statement of Activities.For Fiscal Year 2024, the total impact to the change in net position for GASB 68 &75 was an decrease to the Statement of Activities.		(4,627,723)
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.		(3,963,438)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.		(324,054)
Change in Net Position of Governmental Activities	$	4,011,410

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

CITY OF EAGLE PASS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Gov. Activities
	International Bridge System	Refuse Collection System	Total Enterprise Funds	Internal Service Fund
ASSETS				
Current Assets:				
Cash and Cash Equivalents	$ 830,070	$ 804,592	$ 1,634,662	$ 653,745
Accounts Receivable, Net	-	122,713	122,713	-
Due from Other Funds	-	269,604	269,604	2,071,316
Total Current Assets	830,070	1,196,909	2,026,979	2,725,061
Noncurrent Assets:				
Capital Assets:				
Land Purchase and Improvements	64,374	102,731	167,105	-
Capital Assets, net	16,131,401	3,522,652	19,654,053	-
Construction in Progress	146,352	-	146,352	-
Total Noncurrent Assets	16,342,127	3,625,383	19,967,510	-
Total Assets	17,172,197	4,822,292	21,994,489	2,725,061
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflow Related to Pension Plan	281,434	495,500	776,934	-
Deferred Outflow Related to OPEB	11,225	19,802	31,027	-
Total Deferred Outflows of Resources	292,659	515,302	807,961	-
LIABILITIES				
Current Liabilities:				
Accounts Payable	95,827	541,773	637,600	695,518
Wages and Salaries Payable	29,653	46,581	76,234	-
Compensated Absences Payable	96,917	155,293	252,210	-
Other Current Liabilities	466,812	-	466,812	-
Total Current Liabilities	689,209	743,647	1,432,856	695,518
Noncurrent Liabilities:				
Landfill Closure Post Closure Costs	-	1,984,341	1,984,341	-
Net Pension Liability	562,840	990,950	1,553,790	-
Net OPEB Liability	47,438	83,683	131,121	-
Total Noncurrent Liabilities	610,278	3,058,974	3,669,252	-
Total Liabilities	1,299,487	3,802,621	5,102,108	695,518
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow Related to Pension Plan	22,618	39,822	62,440	-
Deferred Inflow Related to OPEB	19,152	33,784	52,936	-
Total Deferred Inflows of Resources	41,770	73,606	115,376	-
NET POSITION				
Net Investment in Capital Assets & Lease Assets	16,342,127	3,625,383	19,967,510	-
Unrestricted	(218,528)	(2,164,016)	(2,382,544)	2,029,543
Total Net Position	$ 16,123,599	$ 1,461,367	$ 17,584,966	$ 2,029,543

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

CITY OF EAGLE PASS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities -
	International Bridge System	Refuse Collection System	Total Enterprise Funds	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	$ 18,619,714	$ 6,486,600	$ 25,106,314	$ 3,754,743
Other Revenue	463,378	110,967	574,345	-
Total Operating Revenues	19,083,092	6,597,567	25,680,659	3,754,743
OPERATING EXPENSES:				
Salaries and Wages	1,141,822	1,845,205	2,987,027	-
Employee Benefits	758,051	1,242,116	2,000,167	-
Professional & Technical Services	116,203	1,832,208	1,948,411	-
Other Operating Expenses	324,170	958,660	1,282,830	-
Supplies	55,518	56,622	112,140	-
Administrative Charges	-	-	-	676,361
Benefit Claims	-	-	-	1,660,414
Depreciation	702,719	924,716	1,627,435	-
Total Operating Expenses	3,098,483	6,859,527	9,958,010	2,336,775
Income (Loss) Before Transfers	15,984,609	(261,960)	15,722,649	1,417,968
Transfers Out	(20,883,217)	(1,874,461)	(22,757,678)	-
Change in Net Position	(4,898,608)	(2,136,421)	(7,035,029)	1,417,968
Total Net Position - October 1 (Beginning)	21,012,774	4,943,871	25,956,645	611,575
Prior Period Adjustment	9,433	(1,346,083)	(1,336,650)	-
Total Net Position - September 30 (Ending)	$ 16,123,599	$ 1,461,367	$ 17,584,966	$ 2,029,543

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

CITY OF EAGLE PASS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities			Governmental Activities -
	International Bridge System	Refuse Collection System	Total Enterprise Funds	Internal Service Fund
Cash Flows from Operating Activities:				
Cash Received from User Charges	$ 19,118,005	$ 6,892,655	$ 26,010,660	$ 3,232,543
Cash Payments to Employees for Services	(1,619,516)	(2,438,845)	(4,058,361)	-
Cash Payments for Insurance Claims	-	-	-	(3,229,071)
Cash Payments for Other Operating Expenses	(417,691)	(1,837,293)	(2,254,984)	-
Net Cash Provided by Operating Activities	17,080,798	2,616,517	19,697,315	3,472
Cash Flows from Non-Capital Financing Activities:				
Operating Transfer Out	(20,883,217	(1,874,461)	(22,757,678	-
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(141,624)	(1,764,046)	(1,905,670)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(3,944,043)	(1,021,990)	(4,966,033)	3,472
Cash and Cash Equivalents at Beginning of Year	4,764,680	3,172,665	7,937,345	650,273
Prior Period Adjustment	9,433	(1,346,083)	(1,336,650)	-
Cash and Cash Equivalents at End of Year	$ 830,070	$ 804,592	$ 1,634,662	$ 653,745
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	$ 15,984,609	$ (261,960)	$ 15,722,649	$ 1,417,968
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	702,719	924,715	1,627,434	-
Pension Expense	228,599	600,633	829,232	-
Effect of Increases and Decreases in Current Assets and Liabilities:				
Decrease (Increase) in Receivables	36,191	626,001	662,192	-
Decrease (Increase) in Prepaid Cards	454,667	-	454,667	-
Increase (Decrease) in Accounts Payable	54,075	43,365	97,440	(859,975)
Increase (Decrease) in Payroll Deductions	51,758	47,843	99,601	-
Increase (Decrease) in Due From/ To Others	(430,542)	-	(430,542)	(554,521)
Increase (Decrease) in Due To/From Other Funds	(1,278)	(287,223)	(288,501)	-
Increase (Decrease) in Accrued Liabilities	-	923,143	923,143	-
Net Cash Provided by Operating Activities	$ 17,080,798	$ 2,616,517	$ 19,697,315	$ 3,472

The accompanying notes are an integral part of this statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Eagle Pass, Texas (the *"City"*) have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for local governmental entities. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below:

Reporting Entity

The City is a municipal corporation governed by an elected mayor and a five- member Council, known as a council-manager government. The City is governed pursuant to the provisions of the state constitution, statutes of the state, and the code of ordinances. The code of ordinances includes the City charter, and the general ordinances adopted effective January 5, 1966.

A financial reporting entity consists of the primary government (as presented in these financial statements) including all governmental and business-type activities of the City.

Discretely Presented Component Unit

The City of Eagle Pass Waterworks System (EPWS), a municipally owned utility, provides water and sewer services to the City and surrounding areas. The EPWS is governed by a board comprised of members approved by the City's elected Council members. Financing for its operation is provided by user fees. The rates for user charges and bond issuance authorizations are approved by the City's council, and the City is legally obligated to provide resources in case there are deficiencies in debt service payments, and resources are not available from any other remedies.

EPWS is presented as a discretely presented component unit as it is a separate organization that meets the discretely presented component unit criteria of GASB Codification section 2100 and 2600.

The EPWS issues separate financial statements, certain financial information is included in the City's Annual Financial Report in a separate column as a discretely presented component unit for the year ended September 30, 2024. The separately issued financial statements are available at the offices of EPWS at 2107 N Veterans Blvd, Eagle Pass, TX 78852.

Related Organization

The City Council appoints members to the Board of Directors for the Eagle Pass Housing Authority. However, the City's accountability for this entity does not extend beyond making appointments to the Board of Directors and the coordination and approval of strategic plans.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Basic Financial Statements

The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. The government-wide financial statements report information on all non-fiduciary activities of the primary government and its component units. Management's discussion and analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities. *The Statement of Net Position* reflects both short-term and long-term assets and liabilities, as well as deferred inflows and outflows. In the Government-wide Statement of Net Position, governmental activities are reported separately from business-type activities. Governmental activities are supported by taxes and intergovernmental revenues whereas business-type activities are normally supported by fees and charges for services. Long-term assets, such as capital assets, long-term obligations, such as debt, and any deferred inflows and outflows are reported with the assets and liabilities of the governmental activities.

The components of net position are presented in three separate categories: (1) Net Investment in Capital Assets, (2) Restricted, and (3) Unrestricted. Interfund receivables and payables within governmental and business-type activities are eliminated in the government-wide Statement of Net Position, which minimizes the duplication of assets and liabilities within governmental and business-type activities. The net amount of interfund transfers between governmental and business type activities is the balance reported in the Statement of Net Position.

Statement of Activities reflects both gross and net cost format. The net cost (by function or business-type activity) is usually covered by general revenues (property taxes, sales tax, intergovernmental revenues, etc.). Direct (gross) expenses of a given function or segment are offset by program revenues, such as licenses and permits, fines, fees and fire and ambulance services to others, and operating and capital grants. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenue* must be directly associated with the function of business-type activity. This presentation allows users to determine which functions are self-supporting, and which rely on the tax base in order to complete City requirements. Internal Service fund balances, whether positive or negative, have been eliminated against expenses and program revenues shown in the governmental and business-type activities of the Statement of Activities.

A reconciliation detailing the change in net position between the government-wide financial statements and fund financial statements is presented separately for governmental funds.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements present information about the City as a whole. Government-wide financial statements exclude both fiduciary funds and fiduciary component units. The statement of net position and statement of activities are reported using the *economic resources measurement focus* and *the accrual basis of accounting*, as are the proprietary fund financial statements. Agency funds have no measurement focus. 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 revenue 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.

Program revenues are presented in the government-wide Statement of Activities. The City reports program revenues in three categories: (1) charges for services, (2) operating grants and contributions, and (3) capital grants and contributions. They are presented separately as a reduction of the total expense to arrive at the net expense of each functional activity. Program revenues are revenues generated by transactions with outside parties who purchase, use, or directly benefit from a program. They also include amounts such as grants, and contributions received from outside parties that restrict the use of those resources to specific programs.

1. Charges for services are revenues generated by those who purchase goods or services from the City. Examples of charges for services include solid waste collection and disposal fees. Fines and forfeitures, license and permits and intergovernmental revenues as reported in the General Fund are also reported under charges for services.

2. Operating grants and contributions are those revenues that are restricted in the way they may be spent for the operations of a particular program.

3. Capital grants and contributions are also restricted revenues whose resources may only be spent to purchase, build, or use capital assets for specified programs.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation - continued

The accounts of the City are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and other debits, liabilities, fund equity and other credits, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City has two (2) types of funds: (1) Governmental Funds, and (2) Proprietary Funds. The Financial Fund Statements provide more detailed information about the City's most significant funds, but not on the City as a whole. Major individual governmental funds and major enterprise funds are reported separately in the Fund Financial Statements. Non-major funds are independently presented in the combining statements.

The criteria used to determine if a governmental or enterprise fund should be reported as a major fund is as follows:

The total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least ten (10%) of the corresponding total for all funds of the category or type (that is, total governmental or total enterprise funds), and total assets and liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least five (5%) of the corresponding total for all governmental and enterprise funds combined.

The following is a brief description of the major governmental fund that is presented in a separate column in the financial statements:

1. The *General Fund* is the City's primary operating fund.
2. The *Debt Service Fund* accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt.
3. The Capital Project Funds, Capital Improvements -Series 2018 and 2021, respectively, both of which are used to account and report accumulation of resources strictly used for Capital Outlay Expenditures.

The following is a brief description of the major enterprise funds that are presented in a separate column in the fund financial statements:

1. The International Bridge System accounts for the operation of the City's two international bridges that facilitates daily traffic between the United States and the Republic of Mexico. Financing for its operation is provided by user fees.
2. The Refuse Collection System accounts for the operation of the City's refuse collection operation, including its landfill activities and recycling program. Financing for these operations is provided by user fees.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Governmental Funds

General Fund – The General Fund of the City is the primary operating fund; it accounts for all financial resources of the general government except those required to be accounted for in another fund.

Special Revenue Funds – are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects. The specific revenue sources are the foundation for the fund's designation and are expected to continue to compromise a substantial portion of the inflows in the fund. If the fund no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources, the fund's remaining resources and activities are reported in the General Fund.

Debt Service Funds – are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest as well as financial resources that are being accumulated for principal and interest maturing in future years.

Capital Project Funds - are used to account for and report financial resources that are restricted, committed or assigned to expenditures capital outlays, including the acquisition or construction of capital facilities and other capital assets, except those financed by enterprise funds and trust funds.

Proprietary Funds

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges.

Internal Service Fund – the Internal Service Fund is used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost – reimbursement basis. The City's self-insurance dental, healthcare, and pharmaceutical programs are accounted for in this fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Proprietary funds, governmental and business-type activities are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses and related liabilities, including claims, judgments, and accrued leave, are recognized when they are incurred. These funds are accounted for on a cost of services or "economic resources" measurement focus. Consequently, all assets and all liabilities (whether current or noncurrent) associated with their activity are included in their balance sheets.

The reported proprietary fund net position is segregated into three components: (1) net investment in capital assets, (2) restricted, and (3) unrestricted net position.

Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in net position.

Proprietary funds report both operating and non-operating revenues and expenses in the Statement of Revenues, Expenses, and Changes in Fund Net Position. The City defines operating revenues as those receipts generated by a specified program offering either a good or service. For example, the International Bridge System toll charges are operating revenues of the Bridge System. This definition is consistent with GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, which defines operating receipts as cash receipts from customers and other cash receipts that do not result from transactions defined as capital and related financing, noncapital financing or investing activities. Operating expenses include personnel services, contractual services, commodities, other expenses (such as insurance), and depreciation. Revenues and expenses not fitting the above definitions are considered non-operating.

Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents and Investments

Cash and cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and so near maturity that there is no significant risk of changes in value due to changes in interest rates. Cash equivalents include investments with original maturities of three months or less.

The City's and EPWS cash and cash equivalents are considered to be cash on hand, demand deposits, government securities and time deposits.

State statutes authorize the City and EPWS to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments for the City and EPWS are reported at fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Assets, Liabilities and Net Position or Equity - continued

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported 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." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown as net of an allowance for uncollectible. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectible. The property tax receivable allowance is based on the historical collectability of outstanding property taxes at September 30, 2024.

Property taxes are levied on October 1 and attached as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soonthereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

Inventories and Prepaid Items

All inventories are valued using the average cost method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Restricted Assets

Restricted assets consist of bond reserve and sinking funds on various revenue bonds and projects designated by the City Council and EPWS Board of Trustees and /or bond requirements. The bond reserve and sinking funds are segregated as required by certain bond indentures.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Assets, Liabilities and Net Position or Equity - continued

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) and intangible assets are reported in the applicable governmental or business-type activities columns in the government- wide financial statements. The City and EPWS define capital assets as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

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

Major outlays for capital assets and improvements are presented as Construction- In-Progress and are capitalized when substantially completed.

Property, plant, and equipment are depreciated using the straight-line method over the following useful lives:

The City

Asset Class	Useful Life
Buildings	20-50
Improvements other than	5-50
Equipment	5-20
Infrastructure	40
Intangible Assets	40

EPWS

Asset Class	Useful Life
Water System	25-50
Sewer System	15-50
Vehicles and Construction	5-10
Office Equipment	5-10
Office Buildings	33 1/2
Water Rights	40

Customers' Deposits – EPWS

Cash received for customer deposits is accounted for in a separate restricted cash account. There is no provision to refund deposits to customers who continue to receive service. Customer Deposits totaled $1,370,930 as of September 30, 2024.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Assets, Liabilities and Net Position or Equity - continued

Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statement of net position includes a separate section for deferred inflows and outflows of resources. These separate financial statement elements represent a consumption of net position that applies to a future period(s) and, therefore, will not be recognized as an inflow or outflow of resources (expense) until then.

Compensated Absences

City – The City's policy is to accrue annual leave pay as it is earned. Annual leave may be accumulated up to the limits as stated in the personnel policies. Any leave not taken in the following year of service will be lost. The long-term portion of proprietary fund compensated absences is recorded in the proprietary funds and paid from there; for governmental fund types, the matured current portion of the liability resulting from the accrual of these compensated absences is recorded in the respective governmental fund and reported in the fund financial statements, while the entire vested liability is reported in the government-wide financials. For governmental activities, any claims and judgments are generally liquidated by the General Fund. Compensated absences are generally liquidated by the General Fund.

International Bridge System – It is the policy of the Bridge System to accrue two weeks of annual leave for employees who have provided 1 to 10 years of service. Employees with more than 10 years of service accrue 3 weeks of annual leave, and four weeks in over 20 years of service as stated in the City's policy. Since employees are required to take vacation leave each year, the financial statements do not reflect liability for accrued annual leave at year-end. Employees may accrue up to 30 days of sick leave. A terminating employee is paid for accumulated sick leave.

EPWS – The System's policy is to accumulate employees' unused vacation and sick leave to a maximum of twenty (20) and thirty (30) days, respectively. Vacation is earned at a rate of (10) working days per year for up to 10 years of service, fifteen (15) days for up to twenty years of service, and twenty (20) days for over twenty years of service. Sick leave is earned at twelve (12) days per year of service. Employees are entitled to compensation for the accumulated unused vacation and sick leave upon retirement. Employees who resign in good standing are paid the accumulated unused vacation and sick leave.

The liability of $542,731 at September 30, 2024, is comprised of earned vacation of $204,243 and sick leave of $338,487.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Assets, Liabilities and Net Position or Equity - continued

Long-term Obligations

In the *government-wide financial statements*, proprietary fund types and EPWS in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight- line method. Bonds payable are reported net of the applicable bond premium or discount.

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

Pensions

The City and EPWS for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Plan Supplemental Death Benefit

The City and EPWS participate in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death benefits fund (SDFB). The City and EPWS selected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefits payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the city's total OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Assets, Liabilities and Net Position or Equity - continued

Fund Equity

Governmental Funds

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

The initial distinction made in reporting fund balance information is identifying amounts that are considered non-spendable i.e., fund balance associated with inventories, then identifying other amounts to be classified as restricted, committed, assigned and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

A description of the classification of fund balance, the spending order and the use of restricted and unrestricted resources are as follows:

- Non-spendable – are amounts not available for appropriation or legally earmarked for a specific use, such as inventories and prepaid items.
- Restricted – are amounts that have been legally separated for a specific purpose, such as grants, capital acquisitions from bond proceeds and liquidation of long-term debt.
- Committed – are amounts that can be used only for the specific purposes determined by formal action such as a resolution of the Council, the highest level of decision-making authority (e.g., construction improvements not funded by bond proceeds). Formal action of the Council would be those actions which are voted on at Council meetings that are in compliance with Texas law. Similar action of the Council is required to modify or rescind such commitments.
- Assigned – are amounts that are intended to be used by the City for specific purposes as determined by the City Manager or his designee. The City does not have a formal fund balance policy; however, the Council has delegated this authority. Constraints imposed on the use of assigned amounts do not rise to the level required to be classified as either restricted or committed.
- Unassigned – are residual amounts reported in the general fund which are available to finance operating expenditures. In other funds, the classification is used only to report a deficit balance related to previously restricted or assigned amounts.
- Spending Order – fund balances shall be considered released from restriction, commitment or assignment as expenditures are incurred for the purpose of the restrictions, commitment, or assignment. Where expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted, committed, assigned and unassigned fund balance.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Assets, Liabilities and Net Position or Equity - continued

Fund Balance Policy

The City's fund balance policy is to maintain an unassigned fund balance between 25% and 30% of the subsequent year's budgeted revenues. A deficit shall be permissible for emergencies or other unanticipated situations as approved by the City Council. Deficits shall be resolved as follows:

1. A fund balance of 20% to 25% shall be corrected within one fiscal year.
2. A fund balance of 10% to 20% shall be corrected within two fiscal years.
3. A fund balance of less than 10% shall be corrected within three fiscal years.

Any Surplus funds shall be transferred to the City's Capital Fund and such funds shall be restricted for nonrecurring capital replacement or capital improvement expenditures.

Net Position – The City and EPWS

The net position represents the difference between assets and liabilities. Net position net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net Investment in Capital Assets – The City and EPWS

The unspent proceeds of capital debt are not considered to be capital assets until they are actually spent. Accordingly, only the portion of debt equal to the amount spent is included in the calculation of net position net investment in capital assets. Upon completion of the project, all the remaining debt will be considered to be capital-related and included as part of future calculations of net position net investment in capital assets.

Restricted Net Assets – EPWS

Capital Projects - EPWS

This amount represents total restricted assets less those amounts reported as liabilities and/or restricted for capital purposes.

Bond Contingency - EPWS

The amount consists of bond covenant requirements for bond contingency.

Water Rights - EPWS

Net position at September 30, 2024, of $865,567 has been designated to purchase water rights in the future. The restriction is generated from a designated one-time fee of $300 per living unit equivalent for each new development. The living unit equivalent varies based on meter size.

Debt Service - EPWS

The restricted debt service is that amount required to meet current debt service less accrued interest reported as a current liability.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements.

1. At least 30 days prior to the beginning of the fiscal year, the City Manager is required to submit to the City Council a proposed budget for the fiscal year beginning on the following October 1. The budget includes proposed expenditures and the means of financing them.
2. Public hearings are held to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance, or alternatively, if no final action is enacted by City Council; it is deemed adopted as submitted by the City Charter.
4. Budgetary preparation and control are exercised at the departmental level. The City Council is authorized to transfer any unencumbered appropriation balance from one department to another through budget amendments. The City Manager is authorized to transfer budget amounts between line items within a department. During the year, the budget, if amended, was done in accordance with City charter requirements.
5. The City charter legally requires the adoption and presentation of an annual appropriated budget for the General Fund, a Governmental Fund. The budget is prepared using the modified accrual basis of accounting. All annual appropriations lapse at year-end.
6. As part of the overall budget process, budgets are adopted for the following Governmental Funds: Library Program, Automotive Theft Program, Debt Service, Hotel/Motel Tax (Room Tax) Revenue Program, and International Center for Trade Fund (Civic Center Facility). These are presented in these financial statements.
7. The Community Development Program and HIDTA, a Drug Traffic Grant Program, are not legally required to adopt a budget. The grantor imposes a budget for grant purposes.
8. Budgets are not prepared and are not adopted for the following Governmental Funds: Texas Rental Rehabilitation, Urban Development Action Programs, Industrial Expansion Program, Forfeited Funds, Texas Water Development Program, Local Law Enforcement Block Grant, FEMA Disaster Grant, Security Fund Program, Park Dedication Program and Capital Equipment.
9. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents and Investments

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

	Carrying Balance	Bank Balance
Unrestricted Cash and Cash Equivalents	$ 11,302,569	$ 11,864,264
Restricted Cash and Cash Equivalents	27,742,390	27,742,390
Total	$ 39,044,959	$ 39,606,654

Short-term investments primarily consist of certificates of deposits with an original maturity period of greater than three (3) months.

EPWS cash and cash equivalents are insured by FDIC and collateralized by U.S. Treasury securities. Cash deposit information for the System as of September 30, 2024, is as follows:

	Carrying Balance	Bank Balance
Unrestricted Cash and Cash Equivalents	$ 7,202,108	$ 4,238,788
Restricted Cash and Cash Equivalents	18,305,813	18,211,192
Total	$ 25,507,921	$ 22,449,979

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

A. Cash and Cash Equivalents and Investments - continued

Additional policies and contractual provisions governing deposits and investments for the City are specified below:

Custodial Credit Risk for Deposits and Investments

The City's and EPWS's policy regarding types of deposits allowed and collateral requirements is as follows: deposits and investments of the City and its component unit's funds, other than direct purchases of United States Treasury instruments or its agencies, is secured by pledged collateral. Collateralization levels of City and component unit funds are pledged at market value principal and accrued interest on the deposits and investments less an amount insured by the Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Insurance Corporation (FSLIC). Acceptable collateral, exclusive of FDIC and FSLIC coverage, is (1) A bond, certificate of indebtedness, Treasury Note of the United States, or other evidence of indebtedness of the United States, its agencies or instrumentalities, (2) Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas, or (3) A bond of the State of Texas or of a county, city or other political subdivision of the State of Texas rated as investment grade (no less than "A" or its equivalent) by a national rating agency with a remaining maturity of ten (10) years or less. The City is not exposed to custodial credit risk for its deposits as all are covered by depository insurance and collateral coverage.

To limit the risk that, in the event of the failure of the counterparty to a transaction, the City and EPWS will not be able to recover the value of investment or collateral securities that are in possession of an outside party, the City and EPWS requires counterparties to register the securities in the name of the City and EPWS and hand them over to the City and EPWS or their designated agents. This includes securities in securities lending transactions. All the securities are in the City's and EPWS's name and held by the City and EPWS or their agents.

Credit Risk for Deposits and Investments

The City and EPWS are required by the Public Funds Investment Act, Chapter 2256, State of Texas Government Code to adopt and implement an investment policy. The City and EPWS have adopted such a policy. That policy addresses the following areas: safety of principal and liquidity, portfolio diversification, allowable investments, acceptable risk levels, expected rates of return, maximum allowable stated maturity of portfolio investments, maximum average dollar- weighted maturity allowed based on the stated maturity date for the portfolio, investment staff quality and capabilities and bid solicitation preferences for certificates of deposit.

The Public Funds Investment Act also requires the City and EPWS to have independent accountants perform procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and City policy.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

A. Cash and Cash Equivalents and Investments - continued

Credit Risk for Deposits and Investments

State statutes and Board policy authorize the City and EPWS to invest in the following types of investments meeting criteria and eligibility requirements established by Texas Government Code 2256: obligations of, or guaranteed by, governmental entities, certificates of deposit and share certificates, fully collateralized repurchase agreements, a securities lending program, bankers' acceptance, commercial paper, no-load money mutual funds, no-load mutual funds, guaranteed investment contracts as an investment vehicle for bond proceeds and public funds investment pools.

Texas Local Government Investment Pool (TexPool) operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. In addition, the TexPool Advisory Board advises on TexPool's investment policy. This Board is composed equally of participants in TexPool and other people who do not have a business relationship with TexPool who are qualified to advise TexPool.

Financial information on TexPool can be obtained from their website, www.texpool.com. TexPool uses amortized cost rather than market value to report assets to compute share prices. Accordingly, the fair value of the position in the TexPool is the same as the value of the shares in each pool.

In accordance with state law and the City's and EPWS's investment policy, investments in investment pools must be rated at least AAA, AAA-m or have an equivalent rating by at least one nationally recognized rating service. As of September 30, 2024, TexPool was rated AAAm by Standard & Poor's. The City had a balance of $27,742,390 with TexPool.

Concentration of Credit Risk

To limit the risk of loss attributed to the magnitude of the City's and EPWS's investment in a single issuer, the City and EPWS limit its investments to a diversified portfolio and limit investments to those instruments allowed by Texas State law. The City and EPWS do not limit investments in a single issuer when they would cause investment risks to be significantly greater in the governmental and business-type activities, individual major funds, aggregate non-major funds, and fiduciary fund types than in the primary government.

Interest Rate Risk

To limit the risk that changes in interest rates will adversely affect the fair value of investments, the City and EPWS limit their investment portfolio to one-year maturities and avoid over-concentration of assets in specific instruments other than those stated in "Credit Risk for Deposits and Investments."

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

B. Disaggregation of Receivables

Net account receivables as of September 30, 2024, are as follows:

	Amount	Estimated Uncollectible	Net
Governmental Activities:			
General Fund - Proprerty Taxes			
Property Taxes - General Fund	710,212	(319,213)	390,999
Property Taxes - Debt Service	558,023	(230,101)	327,922
Total	1,268,235	(549,314)	718,921
General Fund - Receivables (Net)			
Emergency Medical Services	3,656,801	(2,644,204)	1,012,597
Other Receivables	853,713	(797,459)	56,254
Total General Fund	4,510,514	(3,441,663)	1,068,851
Debt Service			
Accounts Receivables	40,482	-	40,482
Other Funds			
Notes Receivables (UDAG)	39,196	-	39,196
Miscellaneous	1,545,699	-	1,545,699
Total Other Funds	1,584,895	-	1,584,895
Total	6,135,891	(3,441,663)	2,694,228

	Bridge System	Refuse Collection	Total Receivables	Total EPWS Receivables
Business-type Activities:				
Customer Charges	$ -	$ 561,622	$ 561,622	$ 1,802,373
Due from Others	-	-	-	-
Unbilled Charges	-	-	-	-
Estimate for Uncollectibles	-	(438,909)	(438,909)	(647,050)
Total Net Receivables	$ -	$ 122,713	$ 122,713	$ 1,155,323

No estimate for uncollectible has been established for the note receivables since they are secured by a second lien on the affected property. Liens are also placed on properties cleaned by the City for the public welfare that have not been paid.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

C. Interfund Receivable and Payable Balances

The following summary of Interfund receivables and payables for the City as of September 30, 2024:

	Due From Other Funds	Due To Other Funds
Governmental Fund		
Major Funds:		
General Fund	$ 14,808,846	$ 2,520,349
Debt Service Fund	-	-
Capital Improvement Series 2018	-	126
Capital Improvement Series 2021	-	5,684,181
Total Major Funds	14,808,846	8,204,656
Non-Major Funds		
Special Revenue Funds:		
Operation Lone Star	180,966	
Stonegarden	39,531	-
State Preventive Auto Theft Program	-	435,084
High Intensity Drug Traffic Areas Program	-	58,281
Main Street Fund	-	665,369
NMR - USDA Revolving Loan	-	266
Capital Improvement Funds:		
Capital Improvement Capital Equipment Fund	-	114,040
Total Non-Major Funds	220,497	1,273,040
Total Governmental Funds	$ 15,029,343	$ 9,477,696
Enterprise Fund:		
International Bridge System	-	-
Refuse Collection System	269,604	-
Total Enterprise Funds	269,604	-
Internal Service Fund:		
Dental Self-Insurance	-	-
Health Self-Insurance	2,071,316	-
Total Internal Service Fund	2,071,316	-
Total	$ 17,370,263	$ 9,477,696
EPWS	$ -	$ 7,892,567

The outstanding balances at year end result principally from short-term loans between funds which are the result of timing differences between the transaction being recorded and payments by the funds.

These balances resulted from the time lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

D. Capital Assets

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

	Beginning 10/1/2023	Increases	Decreases	Transfers	Ending 9/30/2024
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 3,260,752	$ -	$ -	$ -	$ 3,260,752
Construction In Progress	6,518,709	8,612,236	-	-	15,130,945
Total assets not being depreciated	9,779,461	8,612,236	-	-	18,391,697
Capital assets, being depreciated:					
Buildings	17,989,651	-	-	-	17,989,651
Improvements other than Buildings	54,779,595	134,050	-	-	54,913,645
Equipment	26,101,284	3,238,644	-	-	29,339,928
Infrastructure	20,688,167	-	-	-	20,688,167
Total assets being depreciated	119,558,697	3,372,694	-	-	122,931,391
Less accumulated depreciation:					
Buildings	3,396,635	305,787	-	-	3,702,422
Improvements other than Buildings	13,411,870	1,326,212	-	-	14,738,082
Equipment	20,510,255	1,814,230	-	-	22,324,485
Infrastructure	18,606,711	517,209	-	-	19,123,920
Total accumulated depreciation	55,925,471	3,963,438	-	-	59,888,909
Total capital assets being depreciated, net	63,633,226	(590,744)	-	-	63,042,482
Total governmental activities capital assets, net	$73,412,687	$ 8,021,492	$ -	$ -	$ 81,434,179
Summary:					
Capital Assets, net	66,893,978	(590,744)	-	-	66,303,234
Construction-In-Progress	6,518,709	8,612,236	-	-	15,130,945
Total	$73,412,687	$ 8,021,492	$ -	$ -	$ 81,434,179

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

D. Capital Assets - continued

	Beginning 10/1/2023	Increases	Decreases	Adj	Ending 9/30/2024
Business-Type Activities:					
Capital assets, not being depreciated:					
Land	$ 167,105	$ -	$ -	$ -	$ 167,105
Construction work in progress	146,352	-	-	-	146,352
Total assets not being depreciated	313,457	-	-	-	313,457
Capital assets, being depreciated:					
Bridge System	33,588,304	156,931	-	-	33,745,235
Refuse Collection	11,539,779	1,764,027	-	-	13,303,806
Total assets being depreciated	45,128,083	1,920,958	-	-	47,049,041
Less: Accumulated Depreciation					
Bridge System	16,911,115	702,719	-	-	17,613,834
Refuse Collection	8,856,457	924,716	-	(19)	9,781,173
Total accumulated depreciation	25,767,572	1,627,435	-	(19)	27,395,007
Total capital assets being depreciated, et	19,360,511	293,523	-	19	19,654,034
Total business-type activities capital asset, net	$19,673,968	$ 293,523	$ -	$ 19	$ 19,967,491
Capital Assets, net	19,360,511	293,523	-	19	19,654,034
Total assets not being depreciated	313,457	-	-	-	313,457
Total	$19,673,968	$ 293,523	$ -	$ 19	$ 19,967,491

The City in previous years was donated approximately 16.16 acres of land on which an International Trade Center (ITC) building was constructed. The gift warranty deed imposes on the City the requirement that the land be used primarily for public or governmental purposes, and if the property ceases to be used for the stated purposes, it automatically reverts to the donor.

Additionally, the City in previous years applied, was offered, and accepted a $1,400,000 U.S. Department of Commerce (USDOC) Economic Development Administration grant for public works and economic development facilities. The funds were used for approximately twenty-five per cent of the construction cost of the ITC. The grant imposes a requirement on the City that if at any time the property on which USDOC funds were used is disposed, it must be compensated for the federal share of the value of the property, plus costs and interest.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

D. Capital Assets - continued

Current year depreciation expense was charged to functions/programs of the primary government as follows:

	Amount
Governmental Activities:	
General Government	713,419
Public Safety	2,021,353
Highways & Streets	435,978
Sanitation	158,538
Culture & Recreation	634,150
Depreciation Charged	3,963,438
Business-Type Activities:	
International Bridge System	702,719
Refuse Collection System	924,716
Depreciation Charged	1,627,435

EPWS Capital Assets

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

	October 1, 2023	Additions	Deletions/ Adjustments	September 30, 2024
Capital Assets, not being depreciated				
Land	$ 1,915,527	$ -	$ -	$ 1,915,527
Construction-In-Progress	15,140,174	986,270	(640,002)	15,486,442
Total Capital Assets not being depreciated	17,055,701	986,270	(640,002)	17,401,969
Capital Assets, being depreciated				
Water System	156,731,150	-	279,168	157,010,318
Sewer System	22,876,007	-	-	22,876,007
Furniture and Equipment	7,416,478	425,639	-	7,842,117
Water Rights	13,944,476	-	-	13,944,476
Total Capital Assets being depreciated	200,968,111	425,639	279,168	201,672,918
Less: Accumulated Depreciation				
Capital Assets	65,916,378	4,417,783	-	70,334,161
Water Rights	4,441,139	348,612	-	4,789,751
Total Capital Assets being depreciated, net	130,610,594	(4,340,756)	279,168	126,549,006
Total Net Capital Assets	$ 147,666,295	$(3,354,486)	$ (360,834)	$ 143,950,975

The System has water rights of $9,154,725 (net of accumulated amortization of $4,789,751) to divert up to 11,076.5 acre-feet per year from the United States share of the Rio Grande River water. Water rights are depreciated over a 40-year period.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

E. Transfers

	Transfers In	Out (Use)
Governmental Funds:		
Major Funds:		
General Fund	20,557,678	4,093,498
Debt Service Fund	2,583,797	-
Total Major Funds	23,141,475	4,093,498
Non-Major Funds:		
Special Revenue Funds		
Room Tax Program	-	895,848
Economic Development	215,312	
Disaster Relief	46,190	
Convention Cener & Tourism	1,019,839	301,299
Library	795,000	-
Main Street Fund	1,249,252	-
Street & Sidewalk Improvement	865,000	-
Recreational Facilities and Program	1,098,753	-
Storm Drainage Fund	-	382,498
Total Non-Major Funds	5,289,346	1,579,645
Total Governmental Funds	28,430,821	5,673,143
Enterprise Funds:		
International Bridge System	-	20,883,217
Refuse Collection System	-	1,874,461
Total Enterprise Funds	-	22,757,678
Internal Service Fund:		
Dental Self-Insurance	-	-
Health Self-Insurance	-	-
Total Internal Service Funds	-	-
Total Transfers - The City	28,430,821	28,430,821
EPWS	-	-

Transfers from the Enterprise Funds were made to subsidized Governmental operations as is permitted by ordinance. Transfers from Governmental Funds, principally the General Fund, were made to fund Governmental operations, principally Special Revenue Funds. Receipts collected by other funds that were budgeted for debt service were transferred from the collecting fund to the fund that made the debt payments.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

F. The City Long-Term Debt

Changes in Long-Term Debt are as follows:

	Balance, October 1, 2023	Additions	Reductions	Adjustments	Balance, September 30, 2024	Due Within One Year
Governmental Activities						
Bonds:						
Certificates of obligation	51,845,000	-	(2,480,000)	-	49,365,000	2,110,000
Refunding bonds - C.O.	14,200,000	-	(2,220,000)	(225,000)	11,755,000	2,800,000
Premium on issuance	6,271,736	-	(516,101)	-	5,755,635	-
Compensated absences	2,070,145	196,368	-	-	2,266,513	-
Total OPEB Liability	752,940	45,787	-	-	798,727	-
Net Pension Liability (Asset)	7,039,067	2,404,335	-	-	9,443,402	-
Governmental Activities-Long- Term Liabilities	82,178,888	2,646,490	(5,216,101)	(225,000)	79,384,277	4,910,000
Business-Type Activities						
Compensated absences	228,843	23,367	-	-	252,210	-
Net Pension Liability (Asset)	971,071	582,719	-	-	1,553,790	-
Total OPEB Liability	104,575	26,546	-	-	131,121	-
Landfill Closure/Post Closure	1,037,287	947,054	-	-	1,984,341	-
Business-Type Activities-Long- Term Liabilities	2,341,776	1,579,686	-	-	3,921,462	-

For the governmental activities, compensated absences and the net pension liability obligation are generally liquidated by the general fund. For the business-type activities, compensated absences, the net pension liability, and landfill closure/post closure obligations are generally liquidated by the respective proprietary funds reporting those liabilities.

The following is a summary of changes in debt for bonds by issue for the year ended September 30, 2024:

Issue	Original Issue	Maturity Date	Interest Rates	Balance October 1, 2023	Additions	Payments	Adjustments	Balance September 30, 2024	Due within One Year
Certificate of Obligation:									
Series 2015	8,935,000	2035	3.0 - 4.0	6,055,000	-	(570,000)	-	5,485,000	100,000
Series 2018	29,110,000	2038	3.489	24,075,000	-	(1,120,000)	-	22,955,000	1,180,000
Series 2021	23,015,000	2041	4.0 - 5.0	21,715,000	-	(790,000)	-	20,925,000	830,000
			Total Co Bonds	51,845,000	-	(2,480,000)	-	49,365,000	2,110,000
Refunding Bonds - C.O.:									
Series 2016	4,855,000	2031	2.0 - 4.0	1,665,000	-	(50,000)	-	1,615,000	1,325,000
Series 2020	5,535,000	2030	3.0 - 4.0	4,110,000	-	(690,000)	(225,000)	3,195,000	725,000
Series 2020	9,285,000	2033	.7-2.50	8,425,000	-	(1,480,000)	-	6,945,000	750,000
			Total Refunding Bonds	14,200,000	-	(2,220,000)	(225,000)	11,755,000	2,800,000

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

F. The City Long-Term Debt- continued

Annual requirements to retire bond debt obligations are as indicated:

	Governmental Activities			
	General Obligation		Refunding Bonds	
Year ending September 30,	Principal	Interest	Principal	Interest
2025	2,110,000	2,108,125	2,800,000	262,355
2026	2,570,000	1,993,900	1,560,000	196,634
2027	2,685,000	1,867,100	1,615,000	153,384
2028	2,835,000	1,733,900	1,110,000	117,983
2029	2,965,000	1,593,950	1,150,000	90,974
2030-2034	17,020,000	5,720,838	3,520,000	134,285
2035-2039	15,885,000	2,071,525		
2040-2043	3,295,000	133,100		
	49,365,000	17,222,438	11,755,000	955,615

Debt Limitation

The Constitution of the State of Texas provides that ad valorem taxes levied by the City for debt service and maintenance and operation purposes shall not exceed $2.50 for each $100 of assessed valuation of taxable property. There is no limitation within the $2.50 rate for interest and sinking fund purposes; however, it is the policy of the Attorney General of the State of Texas to prohibit the issuance of debt by a city if such issuance produces debt service requirements that exceed the amount that can be paid from the $1.50 tax rate calculated at 90.0% collections.

Debt Compliance

There are a few limitations and restrictions contained in the bond indentures for the Certificates of Obligation, Tax Notes and Revenue Bonds and City ordinances authorizing the bonds indentures. The City is substantially in compliance with all significant debt limitations and restrictions.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

F. 1 EPWS Long–Term Debt

The System has Revenue Bonds outstanding secured by and payable from the net revenue of the System. Bond covenants for each revenue bond issue require the establishment of an interest and sinking fund, reserve fund, and a contingency fund. The System has complied with all deposit requirements for the Revenue Bond – Contingency and the Contingency Fund – Repairs and Replacement on which an agreement to replenish these funds was previously agreed to and is currently in place.

The following is a summary of changes in bonds payable for the year ended September 30, 2024:

					During Current Year			
Issue	Original Issue	Maturity Date	Interest Rate	Balance 10/1/2023	Additions	Deletions	Balance 9/30/2024	Due in One Year
Premium on Refunding Bonds Series 2018	262,068			157,241	-	(17,471)	139,770	-
Drinking Water State Revolving Fund:								
Revenue Bonds:								
Series 2003B	11,545,000	2034	-	4,615,000	-	(385,000)	4,230,000	385,000
Series 2004A	5,400,000	2033	-	3,295,000	-	(165,000)	3,130,000	45,000
Series 2013	5,795,000	2042	2.54	2,920,000	-	(180,000)	2,740,000	190,000
Series 2016	17,090,000	2046	0.00 - 1.870	14,530,000	-	(515,000)	14,015,000	520,000
Series 2017	4,480,000	2032	2.0 - 4.0	1,855,000	-	(345,000)	1,510,000	165,000
Series 2018	11,900,000	2048	0.83 - 2.190	10,880,000	-	(345,000)	10,535,000	350,000
Series 2019	15,075,000	2048	2.41 - 4.30	14,065,000	-	(500,000)	13,565,000	500,000
Series 2020	3,640,000	2050	0.00-.103791	3,400,000	-	(120,000)	3,280,000	120,000
	Total Bonds Payable			$ 55,717,241	$ -	$ (2,572,471)	$ 53,144,770	$ 2,275,000

Premium on Refunding	139,770	-
Revenue Bonds	53,005,000	2,275,000
	$ 53,144,770	$ 2,275,000

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

F.1 EPWS Long–Term Debt - continued

Future debt service requirements for the bonds are as follows:

Year Ended September 30,	Outstanding Long-Term Debt		
	Principal	Interest	Total
2025	2,275,000	656,821	2,931,821
2026	2,590,000	638,028	3,228,028
2027	2,610,000	616,599	3,226,599
2028	2,640,000	592,446	3,232,446
2029	2,660,000	566,402	3,226,402
2030-2034	13,625,000	2,385,885	16,010,885
2035-2039	9,585,000	1,661,693	11,246,693
2040-2044	9,180,000	977,703	10,157,703
2045-2049	7,890,000	248,243	8,138,243
2050-2054	250,000	594	250,594
Thereafter	-	-	-
Total	53,305,000	8,344,414	61,649,414

The Texas Water Development Board (TWDB), as part of a Federal Capital Revolving Grant, purchased the bonds, thereby making a loan to the City. These bond issues were fully funded, and the proceeds were placed in escrow with a Trustee and are to be released only upon written authorization from TWDB upon presentation of proper documentation. The System is not liable for repayment of principal or interest until proceeds are released by TWDB.

The System has issued City of Eagle Pass, Texas Waterworks and Sewer System Revenue Bonds, Series 2013 and 2016 in previous years under this TWDB program. The Series 2013 funds were used for the construction of a Regional Water and Wastewater Project, and the Series 2016 funds were used for the purpose of building, improving, extending, enlarging, or repairing the System. The two Series currently have unspent amounts. The combined unspent amounts for Series 2013, 2016, 2018, 2019 and 2020 as of September 30, 2024 total $17,150,626.

In the year ended September 30, 2018, the System executed an Escrow Agreement for the WW&SS Revenue Bonds, Series 2013 to defease bonds with an original par value and a current net carrying amount totaling $1,490,000 with maturity dates on December 1, 2037, 2038, 2039, 2040, 2041 and 2042, and early call dates of June 1, 2023, respectively. The outstanding principal of the defeased bonds is $1,490,000 at September 30, 2024.

Texas Water Code

The System is compliant with applicable requirements of Section 16.356 of the Texas Water Code relating to transfers of funds associated with Economically Distressed Areas Program (EDAP) funded projects. All revenues derived from EDAP funded projects are used solely for utility purposes.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

G. Other Information

Risk Management

At September 30, 2024, the City and EPWS were insured for the following risk exposures:

General Liability	Errors and Omissions	Law Enforcement
Building and Contents	Mobile Equipment	Workers Compensation
Boiler and Machinery	Crime Fidelity & Forgery	

The Texas Municipal League Intergovernmental Risk Pool provides insurance coverage for all major risk exposures listed above.

The City and EPWS are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; and natural disasters for which the System carries commercial insurance. . The City's insurance coverage for all its risk exposure has remained at the same level since the last increase approximately five years ago. No claims or settlements have exceeded its insurance coverage for the last three years or for any other year.

Through an intergovernmental local agreement, the City and EPWS are members of the above-mentioned public entity risk pools. These pools are not intended to operate as an insurance company but rather are intended to be the contracting mechanism by which each member of the pool provides self-insurance workers' compensation benefits to its employees, liability coverage for itself and its employees in their official capacity and coverage for its property. The pool will defend and pay on behalf of the member any valid claim, less appropriate deductibles, and co-insurance, up to the stop-loss limit. The City, as a member, agrees to make prompt notices of claims, premium payments, and cooperation in implementing loss control measures or managed care controls as may be recommended by the pool.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, damage awards (including frequency and amount of payouts), and economic and social trends. Accordingly, claims are reevaluated periodically to consider the effects of such factors. The estimate of the claims and other amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example, from salvage or subrogation, are another component of the claim's liability estimate. Also, the City provides its current employees with life insurance coverage through Aetna.

EPWS provides its current employees with medical insurance through TML.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

G. Other Information - continued

Self-Insurance fund

In addition, the city provides major medical, pharmaceutical, and dental insurance coverage through a self-insured fund. Dependent coverage is available at the employee's expense. The City maintains an internal service fund to account for the City's self-funded plan for benefits for comprehensive healthcare, pharmaceutical and dental care offered to all full-time City employees and their dependents. The City pays the employee premium, which is recorded as expenditures in the governmental fund paying them. Dependent coverage is paid by the employee. Corresponding revenues are recorded in the internal service fund. The internal service fund is used to pay claims, stoploss insurance, and administrative costs of the plan. The stoploss insurance covers the plan against individual claims in excess of $100,000 per covered person per year.

As of September 30, 2024, outstanding health claims payables amounted to $687,654 and were recorded as a current liability of the employee health benefits fund. Total Claims Liability was computed by averaging the three subsequent months (October 2024 through December 2024) and multiplying by twelve to estimate a claim liability. In addition, the IBNR (incurred but not reported) estimate provided by Aetna was added to the claims estimate liability. The IBNR amount is based on the average reported claims for the year multiplied by the lag time to report a claim. The current year's lag time was 1.0 months and resulted in an IBNR estimate of $368,876.

Contingent Liabilities

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

Litigation
There are currently several claims and lawsuits pending against the City and EPWS. It is the opinion of the City Attorney and City and EPWS Staff that there is no pending litigation against the City or EPWS that, if decided against the City or EPWS, would have a material adverse effect upon the operations of the City or EPWS that would exceed the contingency amounts set aside for such purposes.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

G. Other Information - continued

Contingent Liabilities – continued

Arbitrage

The City and EPWS have issued certain tax-exempt obligations that are subject to Internal Revenue Service (IRS) arbitrage regulations. Noncompliance with these regulations, which pertain to the utilization and investment proceeds, can result in penalties, including the loss of the tax-exempt status of the applicable obligations retroactive to the date of original issuance. In addition, the IRS requires that interest income earned on proceeds in excess of the arbitrage rate on applicable obligations be rebated to the federal government.

The City and EPWS monitor its bond proceeds in relation to arbitrage regulations, and "arbitrage rebate" is estimated and recorded in these financial statements when susceptible to accrual. No arbitrage rebates were accrued at September 30, 2024 for either the City or EPWS. EPWS has set aside cash of $154,372 for rebate.

Construction Commitments and Other Purchase Commitments, Including Encumbrances

The City's governmental activities and government funds had the following construction and other commitments or encumbrances as of September 30, 2024:

During the year ending September 30, 2024, the City committed $1,816,661 for Sul Ross State University for construction of road.

As of September 30, 2024, EPWS had purchase commitments for two capital assets and engineering services and construction services for various construction projects. These outstanding purchase commitments total $2,955,336 as of September 30, 2024.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans

Plan Description

The City participates as one of 934 plans in the defined benefit cash-balance pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of the system with a six- member, Governor appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.tmrs.com. All eligible employees of the City and EPWS 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 and EPWS, 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 plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years.

Employees covered by benefit terms.

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

Type of Employee	Number
Inactive employees or beneficiaries currently receiving benefits	231
Inactive employees entitled to but not yet receiving benefits	258
Active employees	438
TOTAL	927

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans - continued

Contributions

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

Employees for the City and EPWS were required to contribute 5% in 2023 and 6% in 2024 of their annual gross earnings during the fiscal year. The contribution rates for the City were 9.16% and 12.98% in fiscal years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024, were $2,618,312 and greater than the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Post-retirement:	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis with Scale MP-2021(with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the100% of the General Employee table used for females. The rates are projected on a fully generational basis with Scale MP-2021(with immediate convergence).

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans - continued

Other information	
Notes	Adopted 70% non-retroactive repeating COLA. Increased employee contribution rate from 5% to 6%. Removed statutory max

These actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first use din the December 31, 2023 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2024 are summarized in the following table:

Asset Class	Minimum %	Target %	Maximum %
Global equity	25%	35%	45%
Core fixed income	1%	6%	11%
Non-core fixed income	15%	20%	25%
Real estate	7%	12%	17%
Other public and private markets	7%	12%	17%
Hedge funds	0%	5%	10%
Private equity	5%	10%	15%
Cash equivalents	0%	0%	3%

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.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans - continued

Changes in Net Pension Liability

The schedule below presents the changes in the net pension liability (asset) as of December 31, 2023:

Changes in the Net Pension Liability	Increase (Decrease) Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2022	89,018,976	79,250,515	9,768,461
Changes for the year:			
Service cost	3,251,526	-	3,251,526
Interest (on the Total Pension Liability)	6,402,855	-	6,402,855
Change in benefit terms including substantively automatic status	6,205,665	-	6,205,665
Difference between expected and actual experience	984,948	-	984,948
Changes of assumptions	(685,527)	-	(685,527)
Contributions - employer	-	2,133,851	(2,133,851)
Contributions - employee	-	1,188,305	(1,188,305)
Net investment income	-	9,159,523	(9,159,523)
Benefit payments, including refunds of employee contributions	(3,986,600)	(3,986,600)	-
Administrative expense	-	(58,352)	58,352
Other changes	-	(408)	408
Net changes	12,172,867	8,436,320	3,736,547
Balance at 12/31/2023	101,191,843	87,686,835	13,505,008

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's and EPWS's Net Pension Liability	28,204,392	13,505,008	1,488,319

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TMRS financial report. That report may be obtained at *www.tmrs.com*.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans - continued

Pension Expenses and Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the City and EPWS recognized pension expenses of $3,028,045 of which 82% pertained to the City and 18% pertained to the EPWS.

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

Inflows of Resources	Outflows of Resources
441,930	5,498,870

EPWS Inflows of Resources	EPWS Outflows of Resources
1,017,677	2,133,606

The combined $2,441,851 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2024.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

H. Defined Benefit Pension Plans - continued

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	The City Net Deferred Outflows (Inflows) of Resources	EPWS Net Deferred Outflows (Inflows) of Resources
2024	1,038,932	228,058
2025	1,066,921	234,202
2026	1,568,074	344,211
2027	(583,936)	(128,181)
2028		
Thereafter		
TOTAL	3,089,991	678,290

I. Other Postemployment Benefits Plan (OPEB) TMRS – Supplemental Death Benefit

Plan Description

The City and EPWS participate in a single-employer defined benefit plan, which operates like a group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active members provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired members are insured for $7,500; this coverage is an "other postemployment benefit" or OPEB. As the SDBF covers both active and retiree members, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

I. Other Postemployment Benefits Plan (OPEB) TMRS – Supplemental Death Benefit – continued

Contributions

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

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

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

Active employees	185
Inactive employees currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	438
Total	671

OPEB Liability

The City's and EPWS total OPEB liability of $1,142,038 was measured as of December 31, 2023 and ,was determined by an actuarial valuation as of that date.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

I. Other Postemployment Benefits Plan (OPEB) TMRS – Supplemental Death Benefit – continued

Actuarial Assumptions and Other Inputs

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

Inflation	2.5%
Salary increases	3.60% to 11.85% including inflation
Discount rate *	3.77%
Retirees' share of benefit-related costs	$0
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 with 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. 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.

*The discount rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

The Actuarial Assumptions used in the December 31, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

I. Other Postemployment Benefits Plan (OPEB) TMRS – Supplemental Death Benefit – continued

Changes in the total OPEB liability:

Balance at 10/1/2023	$ 1,045,750
Changes for the year	
Service cost	39,767
Interest on total OPEB liability	42,400
Changes of benefit terms	-
Difference between expected and actual experience	(3,703)
Changes of assumptions	55,252
Benefit payments	(37,428)
Net Changes	96,288
Balance at 9/30/2024	$ 1,142,038

The above changes in the total OPEB Liability are combined amounts of the City and EPWS, of which 82% pertains to the City, and 18% pertains to EPWS

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

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

	1% Decrease in Discount Rate (2.77%)	Current Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
City's and EPWS's Total OPEB Liability	1,363,698	1,142,038	968,114

The above sensitivity of the total OPEB liability to changes in the discount rates are combined amounts of the City and EPWS, of which 82% pertains to the City, and 18% pertains to EPWS.

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

I. Other Postemployment Benefits Plan (OPEB) TMRS – Supplemental Death Benefit – continued

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:

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

Inflows of Resources	Outflows of Resources
375,389	220,034

EPWS Inflows of Resources	EPWS Outflows of Resources
46,507	-

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

Year Ended September 30,	The City Net Deferred Outflows (Inflows) of Resources	EPWS Net Deferred Outflows (Inflows) of Resources
2024	(30,213)	(6,632)
2025	(61,632)	(6,943)
2026	(57,535)	(12,630)
2027	(62,783)	(13,782)
2028	(32,893)	(7,220)
Thereafter	3,191	700
TOTAL	(241,865)	(46,507)

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

J. Solid Waste Landfill Closure and Post-Closure Care Cost

The City, at year-end, operated one active landfill site. State and federal laws and regulations require the City to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years (30) after closure. In addition to operating expenses related to the current activities of the landfill, an expense provision and related liability are being recognized based on the landfill capacity used as of each statement of net position date. This future closure and post-closure care costs will be paid only near or after the date the landfill no longer accepts waste. The $1,984,341 reported as landfill closure and post-closure care liability at September 30, 2024, represents the cumulative amount reported to date based on the use of 49% of the estimated capacity of the landfill. The current change recognized in this fiscal year is $947,054.

The City will recognize the remaining estimated cost of closure and post-closure care of $2,657,623 and $1,392,053, respectively, as the remaining estimated capacity is filled. The City estimates the useful life as of September 30, 2024, to be approximately twenty-five (25) years. The estimated total current cost of the landfill closure and post-closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of September 30, 2024. However, the actual cost of closure and post-closure care may change due to inflation, changes in technology, or changes in landfill laws and regulations.

The City is required under the provisions of the Texas Administrative Code to provide financial assurance to the Texas Commission on Environmental Quality related to the closure of municipal solid waste facilities.

As such financial assurance is required to ensure that funds are available when needed, to meet costs associated with the closure of the City's landfill. The City has satisfied the financial assurances of the State.

K. Expenditures in Excess of Appropriations

Departmental expenditures exceeded appropriations as follows:

	Appropriations	Expenditures	Excess
General Fund			
General Government	7,891,409	7,417,092	474,317
Public Safety	15,139,625	16,096,789	(957,164)
Highway and Streets	2,771,799	2,539,223	232,576
Culture and Recreation	3,381,346	2,869,868	511,478
Capital Outlay	-	4,810,584	(4,810,584)
Total	29,184,179	33,733,556	(4,549,377)

NOTE 3: DETAILED NOTES ON ALL FUNDS – Continued

L. Subsequent Events

In November 2024, the City approved the final plat of Pilot Commercial Subdivision in the amount of the proposed amount of $2,574,096.

Subsequent events were evaluated by management through September 3, 2025, which is the date the financial statements were available to be issued.

L.1 Subsequent Events - EPWS

In October 2024, EPWS issued City of Eagle Pass, Texas Waterworks and Sewer System Revenue Bonds, Series 2024, for $14,630,000 for the purpose of building, improving, extending, enlarging, or repairing the System.

Subsequent events were evaluated by management through March 7, 2025, which is the date the financial statements were available to be issued.

M. Prior Period Adjustment

For the fiscal year end 2024, prior period adjustments were made as follows: 1) Adjustments to record prior year activity in the Governmental Funds in the amounts of $(160,387). 2) Adjustments to record prior year activity in the Business-Type Funds in the amounts of $(1,336,650).

CITY OF EAGLE PASS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
REVENUES:				
Taxes:				
Property Taxes	$ 6,048,774	$ 6,048,774	$ 5,930,483	$ (118,291)
General Sales and Use Taxes	6,707,886	6,707,886	7,554,095	846,209
Franchise Tax	1,098,592	1,098,592	908,676	(189,916)
Licenses and Permits	-	-	485,561	485,561
Intergovernmental Revenue and Grants	63,550	63,550	329,013	265,463
Charges for Services	3,224,706	3,224,706	3,957,892	733,186
Fines	434,450	434,450	669,839	235,389
Rents and Royalties	-	-	16,375	16,375
Other Revenue	709,472	709,472	331,476	(377,996)
Total Revenues	18,287,430	18,287,430	20,183,410	1,895,980
EXPENDITURES:				
Current:				
General Government	7,891,409	7,891,409	7,645,447	245,962
Public Safety	15,139,625	15,139,625	16,381,427	(1,241,802)
Public Works:				
Highways and Streets	2,771,799	2,771,799	2,573,510	198,289
Culture and Recreation	3,381,346	3,381,346	2,905,202	476,144
Capital Outlay:				
Capital Outlay	-	-	4,227,970	(4,227,970)
Total Expenditures	29,184,179	29,184,179	33,733,556	(4,549,377)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,896,749)	(10,896,749)	(13,550,146)	(2,653,397)
OTHER FINANCING SOURCES (USES):				
Transfers In	13,779,493	13,779,493	20,557,678	6,778,185
Transfers Out	(2,882,744)	(2,882,744)	(4,093,498)	(1,210,754)
Total Other Financing Sources (Uses)	10,896,749	10,896,749	16,464,180	5,567,431
Net Change	-	-	2,914,034	2,914,034
Fund Balance - October 1 (Beginning)	9,751,039	9,751,039	9,751,039	-
Prior Period Adjustment	-	-	(301,690)	(301,690)
Fund Balance - September 30 (Ending)	$ 9,751,039	$ 9,751,039	$ 12,363,383	$ 2,612,344

City of Eagle Pass,Texas
Schedule of Changes in Net Pension Liabiltiy and Related Ratios
Texas Municipal Retirement System

Measurement Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarial Valuation Date	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
A. Total pension liability										
Service Cost	$ 1,483,765	$ 1,702,163	$ 1,791,443	$ 1,858,621	$ 1,965,707	$ 2,062,841	$ 2,210,538	$ 2,466,287	$ 2,505,798	$ 3,251,526
Interest (on the Total Pension Liability)	3,859,638	4,040,329	4,079,199	4,267,493	4,464,549	4,699,994	4,980,835	5,242,007	5,606,916	6,402,855
Changes of benefit terms	-	-	-	-	-	-	-	-	-	6,205,665
Difference between expected and actual experience	(259,628)	(385,422)	(137,643)	(291,831)	229,753	533,128	274,775	1,687,676	1,031,726	984,948
Changes of assumptions	-	35,935	-	-	-	220,777	-	-	-	(685,527)
Benefit payments, including refunds of employee contributions	(2,679,763)	(2,543,585)	(2,904,498)	(3,049,618)	(2,887,316)	(3,553,696)	(3,306,261)	(4,143,359)	(3,875,976)	(3,986,600)
Net change in total pension liability	2,404,012	2,849,420	2,828,501	2,784,665	3,772,693	3,963,044	4,159,887	5,252,611	5,268,464	12,172,867
Total pension liability - beginning	55,735,679	58,139,691	60,989,111	63,817,612	66,602,277	70,374,970	74,338,014	78,497,901	83,750,512	89,018,976
Total pension liablity - ending	$ 58,139,691	$ 60,989,111	$ 63,817,612	$ 66,602,277	$ 70,374,970	$ 74,338,014	$ 78,497,901	$ 83,750,512	$ 89,018,976	$ 101,191,843
B. Plan fiduciary net position										
Contributions - employer	$ 1,415,565	$ 1,393,129	$ 1,367,448	$ 1,394,071	$ 1,449,728	$ 1,463,777	$ 1,614,824	$ 1,823,716	$ 1,847,604	$ 2,133,851
Contributions - employee	705,218	723,388	753,000	781,590	826,622	871,132	945,482	1,056,678	1,072,688	1,188,305
Net investment income	3,116,393	84,107	3,824,711	8,258,903	(2,004,587)	9,934,237	5,533,626	10,122,693	(6,307,846)	9,159,523
Benefit payments, including refunds of employee contributions	(2,679,763)	(2,543,585)	(2,904,498)	(3,049,618)	(2,887,316)	(3,553,696)	(3,306,261)	(4,143,359)	(3,875,976)	(3,986,600)
Administrative Expense	(32,537)	(51,230)	(43,203)	(42,808)	(38,752)	(56,154)	(35,826)	(46,862)	(54,641)	(58,352)
Other	(2,675)	(2,530)	(2,328)	(2,170)	(2,025)	(1,688)	(1,398)	321	65,204	(408)
Net change in plan fiduciary net position	2,522,201	(396,721)	2,995,130	7,339,968	(2,656,330)	8,657,608	4,750,447	8,813,187	(7,252,967)	8,436,319
Plan fiduciary net position - beginning	54,477,990	57,000,191	56,603,470	59,598,600	66,938,568	64,282,238	72,939,846	77,690,293	86,503,483	79,250,516
Plan fiduciary net position - ending	$ 57,000,191	$ 56,603,470	$ 59,598,600	$ 66,938,568	$ 64,282,238	$ 72,939,846	$ 77,690,293	$ 86,503,480	$ 79,250,516	$ 87,686,835
C. Net pension liability	$ 1,139,500	$ 4,385,641	$ 4,219,012	$ (336,291)	$ 6,092,732	$ 1,398,168	$ 807,608	$ (2,752,968)	$ 9,768,460	$ 13,505,008
D. Plan fiduciary net position as a percentage of the total pension liability	98.04%	92.81%	93.39%	100.50%	91.34%	98.12%	98.97%	103.29%	89.03%	86.65%
E. Covered-employee payroll	$ 14,079,150	$ 14,437,342	$ 14,991,154	$ 15,631,800	$ 16,532,436	$ 17,422,647	$ 18,909,650	$ 21,133,561	$ 21,453,752	$ 23,392,273
F. Net pension liablity as a percentage of covered employee payroll	8.09%	30.38%	28.14%	-2.15%	36.85%	8.03%	4.27%	-13.03%	45.53%	57.73%

City of Eagle Pass,Texas
Schedule of Contributions
Texas Municipal Retirement System

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
Actuarially Determined Contribution	$ 1,386,668	$ 1,393,699	$ 1,352,080	$ 1,426,251	$ 1,438,998	$ 1,463,777	$ 1,614,824	$ 1,823,716	$ 1,847,604	$ 2,133,851
Contributions in relation to the actuarially determined contribution	1,386,668	1,393,699	1,352,080	1,426,251	1,438,998	1,463,777	2,406,531	1,823,716	1,847,604	2,133,851
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ (791,707)	$ -	$ -	$ -
Covered Employee Payroll	$ 14,079,150	$ 14,437,342	$14,991,154	$15,631,800	$16,532,436	$17,422,647	$18,909,650	$21,133,561	$21,453,752	$23,392,273
Contributions as a Percentage of Covered Employee Payroll	9.85%	9.65%	9.02%	9.12%	8.70%	8.40%	12.73%	8.63%	8.61%	9.12%

City of Eagle Pass,Texas
Schedule of Changes in Other Postempolyement Benefit Liability (OPEB)
Texas Municipal Retirement System

Measurement Year	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Actuarial Date	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
Total OPEB liability							
Service Cost	$ 39,079	$ 46,291	$ 41,814	$ 58,620	$ 76,081	$ 72,943	$ 39,767
Interest (on the Total OPEB Liability)	33,873	34,505	37,634	35,047	29,553	28,718	42,400
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	-	(73,655)	(22,820)	(71,081)	(33,740)	(37,666)	(3,703)
Changes of assumptions	81,019	(21,066)	206,775	196,620	48,938	(525,358)	55,252
Benefit payments, including refunds of employee contributions	(10,942)	(11,573)	(12,196)	(11,346)	(38,040)	(34,326)	(37,428)
Net change in total OPEB liability	143,029	(25,498)	251,207	207,860	82,792	(495,689)	96,288
Total OPEB liability - beginning	882,049	1,025,078	999,580	1,250,787	1,458,647	1,541,439	1,045,750
Total OPEB liablity - ending	$ 1,025,078	$ 999,580	$ 1,250,787	$ 1,458,647	$ 1,541,439	$ 1,045,750	$ 1,142,038
Covered-employee payroll	$ 15,631,800	$ 16,532,436	$ 17,422,647	$ 18,909,650	$ 21,133,561	$ 21,453,752	$ 23,392,273
Net OPEB liablity as a percentage of covered employee payroll	6.56%	6.05%	7.18%	7.71%	7.29%	4.87%	4.88%

Note: Only seven years of data is presented in accordance with GASBS #75, since this is the only information available that is measureable in accordance with this statement.

City of Eagle Pass,Texas
Schedule of Contributions - Oher Postemployement
Texas Municipal Retirement System

	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
Actuarially Determined Contribution	$ 10,942	$ 11,573	$ 12,196	$ 11,346	$ 38,040	$ 34,326	$ 37,428
Contributions in relation to the actuarially determined contribution	10,942	11,573	12,196	11,346	38,040	34,326	37,428
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Employee Payroll	$ 15,631,800	$ 16,532,436	$ 17,422,647	$ 18,909,650	$ 21,133,561	$ 21,453,752	$ 23,392,273
Contributions as a Percentage of Covered Employee Payroll	0.07%	0.07%	0.07%	0.06%	0.18%	0.16%	0.16%

Note: Only seven years of data is presented in accordance with GASBS #75, since this is the only information available that is measureable in accordance with this statement.

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Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance And Other Matters Based On An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
Members of City Council of
Eagle Pass, 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, business-type activities, each major fund and the aggregate remaining fund information of City of Eagle Pass, Texas (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which comprise the City's basic financial statements, and have issued our report thereon dated September 3, 2025. Our report includes a reference to other auditors who audited the financial statements of the City's discretely presented component unit, Eagle Pass Waterworks System (EPWS) as described in our report of the City's financial statements. The report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 or significant deficiencies.

Report on Compliance and Other Matters

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

We noted certain matters that we reported to the management of the City in a separate letter dated September 3, 2025.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leal & Carter, P.C.

San Antonio, Texas

September 3, 2025

LEAL & CARTER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required By The Uniform Guidance, The State of Texas Single Audit Circular and Texas Grant Management Standards

To the Honorable Mayor and
Members of City Council of
Eagle Pass, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the City of Eagle Pass, Texas (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, the State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2024. The City's major federal and state 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal and State Program

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

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, the State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS), 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, the State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS) 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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 state 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 and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Purpose of This Report

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, State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS). Accordingly, this report is not suitable for any other purpose.

Leal & Carter, P.C.

San Antonio, Texas
September 3, 2025

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

Section I - Summary of Auditors Results

1. The auditor's report expresses a unmodified opinions on whether the financial statements of the City of Eagle Pass, Texas were prepared in accordance with GAAP.

2. No significant deficiencies or material weaknesses were identified during the audit of the— financial statements.

3. No instances of noncompliance material to the financial statements of the City of Eagle Pass, Texas, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies or material weaknesses in internal control over major federal and state award programs disclosed during the audit.

5. The auditor's report on compliance for the major federal and state award programs for City of Eagle Pass, Texas expresses an unmodified opinion on all major federal and state programs.

6. The audit did not disclose audit findings that are required to be reported in accordance with 2 CFR section 200.516(a), State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS).

7. The programs tested as major programs:

Federal Major Programs

Assistance Listing No.	Name of Federal Program
97.067	Homeland Security Grant Program

State Major Programs

Grant Number	Name of State Program
43090401	Operation Lonestar
43090402	Operation Lonestar

8. The threshold used for distinguishing between Type A and B federal programs was $750,000. The threshold used for distinguishing between Type A and B state programs was $750,000.

9. City of Eagle Pass, Texas did not qualify as a low-risk auditee.

Section II-Findings Related to Financial Statement Audit

None

Section III- Findings and Questioned Costs – Major Federal and State Awards Program Audit

None

CITY OF EAGLE PASS, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

FINDING RELATED TO FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*:

Finding 2023-001 – Transaction Reporting
Type of Finding: Material Weakness and Material Noncompliance

Condition: We noted several significant transactions that were mis-posted in the prior and current years and that had not been corrected.

Criteria: A routine procedure of reviewing accounts for proprietary activity and correctness will correct these issues.

Status: The findings were cleared in the current year.

Finding 2023-002 – Accounting System
Type of Finding: Material Weakness and Material Noncompliance

Condition: We noted that the current accounting system lacks many updates, resulting in a weakness of material internal control.

Criteria: The accounting system should continually be updated to maintain the ability to record transactions and retrieve data accurately.

Status: The finding was cleared in the current year.

Finding 2023-003 – Cash
Type of Finding: Material Weakness and Material Noncompliance

Condition: Bank reconciliations are not prepared and approved on a timely basis.

Criteria: The general rule is that each bank account should be reconciled with the general ledger balance within thirty days of the end of the month.

Status: The findings were cleared in the current year.

Finding 2023-004 – Accounts Payables
Type of Finding: Material Weakness and Material Noncompliance

Condition: The accounts payable sub-ledger was not reconciled to the general ledger balance timely and effectively.

Criteria: A well-designed month-end, periodic, or year-end process close should always include an accounts payable reconciliation.

Status: The finding was cleared in the current year.

Finding 2023-005 – Self-Insurance – Internal Control
Type of Finding: Material Weakness and Material Noncompliance

Condition: Monitoring and Reporting of City's Risk Financing Liabilities - The City has three self-insurance programs: dental, pharmaceutical, and healthcare. During our audit, we noted that no process existed to track or record the liability associated with the City's self-insurance programs related to pharmaceuticals and healthcare. The self-insurance plans for pharmaceutical and health were adopted effective October 1, 2020. The City also utilizes a stop/loss policy to mitigate some of its potential exposure for large claims.

Criteria: Monitoring and Reporting of City's Risk Financing Liabilities - In accordance with GASB Codification Section C50.145, the City must track its self-insurance liability related to pharmaceutical and healthcare claims to estimate or determine its liability for unpaid claims.

Status: The finding was cleared in the current year.

Finding 2023-006 – Self-Insurance - Contracts
Type of Finding: Material Weakness and Material Noncompliance

Condition: Monitoring and Reporting of the City's Risk Financing Liabilities—The City has contracted with a third party to process and pay all pharmaceutical and healthcare claims.

Criteria: Monitoring and Reporting of City's Risk Financing Liabilities—The City is responsible for all claims associated with its pharmaceutical and healthcare self-insurance plans. The City needs to manage its costs related to these two self-insurance plans efficiently, effectively, and in a timely fashion on both a short-term and long-term basis.

Status: The finding was cleared in the current year.

Finding 2023-007 Capital Asset Accounting
Type of Finding: Material Weaknesses in Internal Control

Condition: The capital asset subsidiary ledgers did not roll forward from the prior year, and the initial schedules received did not match the prior audited numbers. Furthermore, material balances within construction in progress (CIP) balances had no movement. They were not sufficiently supported, and a prior period adjustment was recorded to remove those balances from the books.

Criteria: The City's accounting for capital assets should incorporate sufficient procedures to assure that amounts recorded in the financial statements are accurate and complete, supported by detailed subsidiary ledgers, and stated in accordance with GAAP.

Status: The finding was cleared in the current year.

Finding 2023-008 Balances due to or from the City of Eagle Pass Water Works System
Type of Finding: Material Weaknesses in Internal Control

Condition: The balances due between the Water Works System and the City were not in balance, and a material adjustment was required to record the amount due from the Water Works System properly.

Criteria: The Water Works System balances due to or from the City must be reconciled and reflected correctly in the City's governmental or other enterprise funds.

Status: The findings was cleared in the current year. -

Finding 2023-009: Public Funds Investment Act
Type of Finding: Material Weakness and Material Non-Compliance

Condition: We could not determine if the City complies with the State of Texas Public Fund Investment Act (the Act) because the City could not provide evidence documenting compliance with the Act.

Criteria: The City is required to comply with the State of Texas Public Fund Investment Act.

Status: The finding was cleared in the current year.

Finding 2023-010: Credit Card Sales
Type of Finding: Significant Deficiency

Condition: The City Departments accept credit cards as payment methods for the goods and services they provide. We noted that transactions were being recorded at net instead of gross.

Criteria: In accordance with generally accepted accounting practices, revenues and expenses should be recorded grossly to preserve the ability to analyze and compare information.

Status: The finding was cleared in the current year.

Finding 2023-011: Grant Financial Reporting and Internal Control Over Compliance
Type of Finding: Material Weaknesses

Condition: Findings 2023-001 and 2023-002 in Section II are causing material weaknesses in internal control over compliance. For a detailed discussion of the above findings, see Section II, Financial Statement Findings.

Criteria: In accordance with "Part 200 - Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards" § 200.302 Financial management. § 200.327 Financial reporting: the City should ensure strong accounting processes and procedures around financial accounting, reporting, and internal controls are in place and working as designed to ensure compliance with grant requirements.

Status: The finding was cleared in the current year.

CITY OF EAGLE PASS, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL & STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor's Award Number	Passed-Through Entity Identifying Numb	Passed-Through to Subrecipients	Expenditures
FEDERAL AWARDS					
U.S. DEPARTMENT OF TREASURY					
Direct Program:					
Asset Forfeiture/Equitable Sharing	21.016	TX1620100	N/A	$ -	$ 41,843
Total U.S. Department of Treasury				$ -	$ 41,843
U.S. DEPARTMENT OF JUSTICE					
Direct Program:					
High Intensity Drug Trafficking Area Program	95.001	G23SS0012A	N/A	$ -	$ 34,219
High Intensity Drug Trafficking Area Program	95.001	G24SS0012A	N/A	-	102,337
Total High Intensity Drug Trafficking Area Program					136,556
Asset Forfeiture/Equitable Sharing	16.922	TX1620100	N/A	-	27,604
Total U.S. Department of Justice				$ -	$ 164,160
U.S. DEPARTMENT OF HOMELAND SECURITY					
Customs and Border Protection					
Pass through Kickapoo Traditional Tribe of Texas					
Homeland Security Grant Program	97.067	3182308	N/A	$ -	$ 269,258
Homeland Security Grant Program	97.067	3182309	N/A	-	106,609
Total Homeland Security Grant Program					375,867
Total U.S. Department of Homeland Security				$ -	$ 375,867
ENVIRONMENTAL PROTECTION AGENCY (EPA)					
Pass through the Texas Water Development Board					
Drinking Water State Revolving Fund (DWSRF)	66.468	LM18100561	N/A	$ -	$ 230,363
Total Environmental Protection Agency				$ -	$ 230,363
TOTAL EXPENDITURES OF FEDERAL AWARDS				**$ -**	**$ 812,233**
STATE AWARDS					
OFFICE OF THE GOVERNOR					
Operation Lone Star	N/A	4390401	N/A	$ -	$ 974,495
Operation Lone Star	N/A	4390402	N/A	-	14,503
Rifle Resistant Body Armor	N/A	4839301	N/A	-	32,500
Body Worn Camera	N/A	4778502	N/A	-	88,583
Total Office of the Governor				$ -	$ 1,110,081
TEXAS DEPARTMENT OF TRANSPORTATION					
Motor Vehicle Crime Prevention Authority	N/A	608-24-1620100	N/A	-	$ 374,891
Motor Vehicle Crime Prevention Authority	N/A	608-25-1620100	N/A	-	24,933
Motor Vehicle Crime Prevention Authority	N/A	224-24-1620100	N/A	-	196,892
Total Texas Department of Transportation				$ -	$ 596,716
TOTAL EXPENDITURES OF STATE AWARDS				**$ -**	**$ 1,706,797**
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS				**$ -**	**$ 2,519,030**

NOTE A- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of the City of Eagle Pass, Texas (the City) under programs of the federal and state government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular and Texas Grant Management Standards (TxGMS). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *State of Texas Single Audit Circular* and Texas Grant Management Standards (TxGMS) wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

The City has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance, *State of Texas Single Audit Circular* and Texas Grant Management Standards (TxGMS).

NOTE D - SUBRECIPIENTS

During the year ending September 30, 2024, the City did not provide any federal and state awards to subrecipients.

CITY OF EAGLE PASS, TEXAS

MANAGEMENT LETTER

SEPTEMBER 30, 2024

LEAL & CARTER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
SAN ANTONIO, TEXAS

LEAL & CARTER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Frank J. Leal, CPA
Roberto Carter, CPA

16011 University Oak
San Antonio, Texas 78249
Telephone:(210) 696-6206
Fax:(210) 492- 6209

September 3, 2025

To Honorable Mayor and
Members of City Council of
Eagle Pass, Texas

In planning and performing our audit of the financial statements of City of Eagle Pass, Texas., (the City) as of and for the year ended September 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal controls over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on the effectiveness of the City's internal controls over financial reporting and with the City's compliance with provisions of laws, regulations, contracts and grant agreements was not an objective of our audit, and accordingly, we do not express such an opinion.

During our audit we did became aware of immaterial matters that are not required to be reported in our 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*, but do warrant the attention of senior management and those charged with governance. We are also providing recommendations for strengthening internal controls and operating efficiency in the related area. Our comments and suggestions regarding those matters are listed below. Please note, these are similar comments to those from prior year.

Cash

Bank Reconciliations were not prepared on a timely basis.

Bank Reconciliations should be prepared within 30 days of the month. Bank reconciliations were prepared & reconciled; however, this process did not occur until eight months after fiscal year end.

Interfunds

Interfund Receivables and Payables were not reconciled in a timely manner.

Interfund balances between funds should be reconciled at end of month. Interfund balance reconciliations did not occur until eight months after fiscal year end.

Adjusting entries

As a result of our audit procedures performed, adjustments were necessary to correct or reclassify account balances, see attached listing of audit adjustments.

We will review the status of these comments during our next audit engagement. This information is intended solely for the use of management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Seal & Carter, P.C.

EdMIS Code:	Acct. Number		Adjustment Debit	Adjustment Credit	Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
Adjusting Entry Number: 1					
100 000 2230	10-2600-000-0	DEFERRED REVENUES	82,343.10		
100 000 1050	10-1103-000-0	TAXES PRIOR YEAR- REAL		(71,519.79)	
100 000 1050	10-1107-000-0	TAXES PENALTY & INTEREST		(10,823.31)	
500 000 2230	40-2600-000-0	DEFERRED REVENUES	13,280.45		
500 000 1050	40-1103-000-0	TAXES PR/YEAR REAL		(11,977.96)	
500 000 1050	40-1107-000-0	A/R - TAXES P&I		(1,302.49)	
			95,623.55	(95,623.55)	
Remarks:	To adjust FY 2024 Tax Receivables to Actual, per confirmation from Tax office.				
Adjusting Entry Number: 2					
100 000 1150	10-1190-000-0	A/R AMBULANCE SERVICE	2,414,470.04		
100 000 1150	10-1111-078-0	ALLOW FOR BAD DEBT-INTERMEDIX	91,839.22		
100 000 2230	10-2650-178-0	DEFERRED REVENUE-INTERMEDIX		(2,506,309.26)	
			2,506,309.26	(2,506,309.26)	
Remarks:	To adjust FY 24 EMS billing to actual.				
Adjusting Entry Number: 3					
100 000 1150	10-1185-000-0	A/R DUE FROM OHTERS NON-AUTO.	355,457.98		
100 000 1150	10-1172-000-0	A/R DUE FROM OTHERS		(355,457.98)	
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.	162,366.27		
100 000 1150	10-1109-072-0	ALLOWANCE BAD DEBT-OTHERS		(162,366.27)	
			517,824.25	(517,824.25)	
Remarks:	To correct PY Gen FD AR erroneous balances.				
Adjusting Entry Number: 4					
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	244,706.07		
712 000 1150	58-1172-000-0	DUE FROM OTHERS		(244,706.07)	
			244,706.07	(244,706.07)	
Remarks:	To adjust Sanitation AR to actual FY 2024.				
Adjusting Entry Number: 5					
100 000 1010	10-1000-000-0	CASH IN BANK	112,300.39		
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.		(112,300.39)	
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.	216,657.16		
100 000 1010	10-1000-000-0	CASH IN BANK		(216,657.16)	
			328,957.55	(328,957.55)	
Remarks:	Reconcile Cash				
Adjusting Entry Number: 6					
100 000 2020	10-2315-000-0	ACCRUED WAGES	212,438.91		
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.		(212,438.91)	
203 000 2020	25-2315-000-0	ACCRUED WAGES	293.82		
203 000 3700	25-3001-000-0	PRIOR PERIOD ADJUSTMENT		(293.82)	
204 000 2020	26-2315-000-0	ACCRUED WAGES	6,103.42		
204 000 3700	26-3001-000-0	PRIOR PERIOD		(6,103.42)	
205 000 2020	27-2315-000-0	ACCRUED WAGES	6,833.00		
205 000 3700	27-3001-000-0	PRIOR PERIOD		(6,833.00)	
209 000 2020	31-2315-000-0	ACCRUED WAGES	8,997.22		

EdMIS Code:	Acct. Number		Adjustment Debit	Adjustment Credit	Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
209 000 3700	31-3001-000-0	PRIOR PERIOD		(8,997.22)	
211 000 2020	33-2315-000-0	ACCRUED WAGES	452.21		
211 000 3700	33-3001-000-0	PRIOR PERIOD ADJUSTMENT		(452.21)	
215 000 2020	38-2315-000-0	ACCRUED WAGES	4,558.23		
215 000 3700	38-3001-000-0	PRIOR PERIOD ADJUSTMENT		(4,558.23)	
711 000 2020	52-2315-000-0	ACCRUED WAGES	12,144.93		
711 000 3700	52-3001-000-0	PRIOR YEAR ADJ TO NET ASSETS		(12,144.93)	
712 000 2020	58-2315-000-0	ACCRUED WAGES	23,911.47		
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT		(23,911.47)	
			275,733.21	(275,733.21)	

Remarks: To reverse prior period accrued wages.

Adjusting Entry Number: **7**

			Debit	Credit	
711 000 2030	52-2009-000-0	ACCRUED EXP VACATIONS		(15,014.54)	
712 000 2030	58-2407-000-0	ACCURED ANL&SL L/TERM		(2,188.09)	
712 000 6100	58-4027-458-1	VACATIONS	2,188.09		
711 000 6100	52-4027-301-1-0301	VACATIONS	15,014.54		
			17,202.63	(17,202.63)	

Remarks: To adjust compensated absences FY 2024.

Adjusting Entry Number: **8**

			Debit	Credit	
223 000 2010	63-2005-000-0	AP OTHERS		(14,100.00)	
223 000 3700	63-3001-000-0	PRIOR PERIOD ADJUSTMENT	14,100.00		
223 000 2010	63-2005-000-0	AP OTHERS		(9,237.55)	
223 000 3700	63-3001-000-0	PRIOR PERIOD ADJUSTMENT	9,237.55		
			23,337.55	(23,337.55)	

Remarks: Adjustment proposed by client to remove prior year balance.

Adjusting Entry Number: **9**

			Debit	Credit	
100 000 1300	10-1151-000-0	DUE TO/FROM DWSRF	360,782.83		
100 000 2010	10-2005-000-0	ACCOUNTS PAYABLE OTHERS		(360,782.83)	
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.	248,318.00		
100 000 1300	10-1133-700-6	DUE FROM WATER WORKS		(248,318.00)	
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	61,794.95		
712 000 1300	58-1133-000-0	DUE FROM WATER WORKS		(61,794.95)	
100 000 1300	10-1151-000-0	DUE TO/FROM DWSRF	11,300.00		
100 000 2090	10-2500-000-0	DUE TO OTHERS		(11,300.00)	
			682,195.78	(682,195.78)	

Remarks: To reconcile interfunds, eliminate old py balance.

Adjusting Entry Number: **10**

			Debit	Credit	
712 000 2270	58-2408-000-0	ACCRUE CLOSE/POST CLOSURE		(947,054.00)	
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	947,054.00		
			947,054.00	(947,054.00)	

Remarks: To correct landfill closure/post closure costs, as per 3/25 engineer report.

Adjusting Entry Number: **11**

			Debit	Credit	
100 000 3600	10-3000-000-0	FUND BALANCE		(5.00)	
100 000 3700	10-3006-000-0	FD BAL-PRIOR PERIOD ADJ.	5.00		
711 000 3900	52-3000-000-0	UNRESERVED RETAINED EAR	50,455.88		

EdMIS Code:	Acct. Number		Adjustment Debit	Adjustment Credit	Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
711 000 3700	52-3001-000-0	PRIOR YEAR ADJ TO NET ASSETS		(50,455.88)	
712 000 3900	58-3000-000-0	FUND BALANCE		(98,870.27)	
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	98,870.27		
215 000 3600	38-3000-000-0	FUND BALANCE		(5.00)	
215 000 3700	38-3001-000-0	PRIOR PERIOD ADJUSTMENT	5.00		
			149,336.15	(149,336.15)	

Remarks: Reconcile opening Fund Balances.

Adjusting Entry Number: **12**

			Debit	Credit
711 000 1997	52-1499-000-0	DEFERRED OUTFLOW		(526,877.00)
711 000 2580	52-2020-000-0	NET PENSION LIABILITY	246,830.00	
711 000 2602	52-2699-000-0	DEFERRED INFLOW	306,229.00	
711 000 3700	52-3001-000-0	PRIOR YEAR ADJ TO NET ASSETS		(26,182.00)
711 000 6200	52-4035-301-1	TMRS	277,468.09	
711 000 1997	52-1499-000-0	DEFERRED OUTFLOW		(99,124.39)
711 000 2580	52-2020-000-0	NET PENSION LIABILITY		(155,725.61)
711 000 2602	52-2699-000-0	DEFERRED INFLOW		(22,618.09)
			830,527.09	(830,527.09)

Remarks: To record correct opening balance for GASB 68.

Adjusting Entry Number: **13**

			Debit	Credit
712 000 1997	58-1499-000-0	DEFERRED OUTFLOW		(92,197.08)
712 000 2580	58-2020-000-0	NET PENSION LIABILITY		(399,648.23)
712 000 2602	58-2699-000-0	DEFERRED INFLOW	435,565.00	
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	56,280.31	
712 000 6200	58-4035-416-1	TMRS	488,517.87	
712 000 1997	58-1499-000-0	DEFERRED OUTFLOW		(174,521.10)
712 000 2580	58-2020-000-0	NET PENSION LIABILITY		(274,174.75)
712 000 2602	58-2699-000-0	DEFERRED INFLOW		(39,822.02)
			980,363.18	(980,363.18)

Remarks: To correct GASB 68 pension activity.

Adjusting Entry Number: **14**

			Debit	Credit
711 000 1998	52-1500-000-0	DEF OUTFLOW OPEB	10,113.00	
711 000 2585	52-2030-000-0	OPEB LIABILITY	19,306.34	
711 000 2603	52-2699-001-0	DEF INFLOW OPEB		(23,683.00)
711 000 3700	52-3001-000-0	PRIOR YEAR ADJ TO NET ASSETS		(5,736.34)
711 000 6200	52-4035-301-1	TMRS		(1,643.83)
711 000 1998	52-1500-000-0	DEF OUTFLOW OPEB	1,112.27	
711 000 2585	52-2030-000-0	OPEB LIABILITY		(3,999.64)
711 000 2603	52-2699-001-0	DEF INFLOW OPEB	4,531.20	
			35,062.81	(35,062.81)

Remarks: To correct GASB 75 activity.

Adjusting Entry Number: **15**

			Debit	Credit
712 000 1998	58-1500-000-0	DEF OUTFLOW OPEB	17,840.00	
712 000 2585	58-2030-000-0	OPEB LIABILITY		(34,797.81)
712 000 2603	58-2700-000-0	DEF OUTFLOW OPEB		(41,777.00)
712 000 3700	58-3001-000-0	PRIOR PERIOD ADJUSTMENT	58,734.81	
712 000 6200	58-4035-416-1	TMRS		(2,899.80)

Adjusting Entries By Entry Number
FY 2024

City of Eagle Pass ***9/10/2025***

EdMIS Code:	Acct. Number		Adjustment Debit	Adjustment Credit	Adjusting Entries Must be Approved by Audit Client. APPROVED BY:
712 000 1998	58-1500-000-0	DEF OUTFLOW OPEB	1,962.10		
712 000 2585	58-2030-000-0	OPEB LIABILITY		(7,055.55)	
712 000 2603	58-2700-000-0	DEF OUTFLOW OPEB	7,993.25		
			86,530.16	(86,530.16)	

Remarks: To correct GASB 75 activity

AGREEMENT FOR CONSULTING SERVICES

THIS AGREEMENT ("Agreement") is entered into this __10__day of September 2025 by and between DEL CARMEN CONSULTING, LLC ("CONTRACTOR"), a firm of certified public accountants duly licensed and practicing under the laws of the State of Texas, and the CITY OF EAGLE PASS, MAVERICK COUNTY, TEXAS, a Municipal Corporation of the State of Texas ("CITY"). For convenience, the CONTRACTOR and the CITY may sometimes be referred to herein collectively as "parties" and individually as a "party."

WITNESSETH

WHEREAS, On August 20, 2025, the City of Eagle Pass issued a request for qualifications (RFQ) to qualified, independent firms to provide racial profiling auditing services to the City as set forth in the RFQ.

WHEREAS, On August 25, 2025, DEL CARMEN CONSULTING, LLC submitted a proposal to the city in response to the City's RFQ.

WHEREAS, on ______________, City of Eagle Pass City Council awarded DEL CARMEN CONSULTING, LLC, as the contract for professional services independent racial profiling audit services as more fully described on Exhibit "A" attached hereto and incorporated herein by reference; and

WHEREAS CONTRACTOR agrees to provide such work and services for CITY in accordance with the terms of this Agreement.

NOW, THEREFORE, for the mutual promises set forth herein, and for other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto mutually agree as follows:

1. **Scope of Work.**

(a) CITY agrees to engage CONTRACTOR and CONTRACTOR hereby agrees to perform the services described in attached hereto and are incorporated herein by reference.

1. **Exhibit "A" Letter from Chief Gonzalez**

(b) Notwithstanding anything to the contrary contained in this Agreement, CITY and CONTRACTOR agree and acknowledge that CITY is entering into this Agreement in reliance on CONTRACTOR's special and unique abilities. CONTRACTOR accepts the relationship of trust and confidence established between it and CITY by this Agreement. CONTRACTOR acknowledges that CONTRACTOR shall be solely responsible for determining the methods for performing the services described in Exhibit "A" attached hereto. CONTRACTOR covenants with CITY to use its best efforts, skill, judgment, and abilities to perform the work required by this Agreement and to further the interests of CITY in accordance with CITY's requirements, in compliance with applicable national, federal, state, municipal, laws, regulations, codes, ordinances, orders and with those of any other body having jurisdiction. CONTRACTOR warrants, represents, covenants, and agrees that all of the work to be performed by CONTRACTOR under or pursuant to this Agreement shall be done (i) with the CONTRACTOR skill and care ordinarily provided by competent consultant or auditor, as the case may be, practicing under the same or similar circumstances and applicable CONTRACTOR license; and (ii) as expeditiously as is prudent considering the ordinary CONTRACTOR skill and care of a competent consultant or auditor, as the case may be.

(c) CONTRACTOR will be responsible for supplying all tools and equipment necessary for CONTRACTOR to provide the services set forth in Exhibit "A" attached hereto.

2. **Compensation.** CITY agrees to pay CONTRACTOR upon the completion of each defined task. The total amount to be paid for each Fiscal Year of the Agreement shall not exceed nine-thousand eight-hundred and fifty dollars ($9,850.00). Plus an additional one time fee of fourteen-thousand eight-hundred dollars ($14,800.00) for services related to a compliance audit and the re-drafting of both the 2023 and 2024 annual reports.

CONTRACTOR agrees to provide CITY with itemized invoices showing hours worked and hourly rate upon the completion of defined tasks subject to the invoice. Invoices shall include the percentage of work completed to date, establish the amount due based upon the percentage completed less any previous amounts paid.

In submitting invoices, CONTRACTOR acknowledges and by execution of this agreement certifies the following:

1) The invoices have been carefully reviewed for detailed description of the Contract services performed.

2) The Contract services were performed in compliance with the Agreement.

3) The amount of the invoice and all previous invoices together do not exceed the contractual cap of the Agreement; and

4) All appropriate and required supporting documentation is attached.

3. **Changes.** CITY may, from time to time require changes in the scope of services of CONTRACTOR to be performed hereunder. Such changes, which are mutually agreed upon by and between CITY and CONTRACTOR, shall be incorporated in written amendment to this Agreement.

4. **Services and Materials to be Furnished by CITY.** CITY shall furnish CONTRACTOR with all available information and data CONTRACTOR requests pertinent to the execution of this Agreement. CITY shall cooperate with CONTRACTOR in carrying out the work herein and shall provide adequate staff for liaison with CONTRACTOR.

5. **Ownership of Documents.** All reports, plans, specifications, computer files and other documents prepared by CONTRACTOR for which CONTRACTOR has been compensated pursuant to this Agreement shall be the property of CITY. CONTRACTOR will deliver to CITY copies of the prepared documents and materials. CONTRACTOR shall make all documents and related data and material utilized in developing the documents available to CITY for inspection whenever requested. CONTRACTOR may make copies of any and all such documents and items and retain same for its files. CONTRACTOR shall have no liability for changes made to or use of the drawings, specifications, and other documents by anyone other than CONTRACTOR subsequent to delivery of the prepared documents and materials. However, any such change or other use shall be sealed by the individual making the change or use and shall be appropriately marked to reflect what was changed or modified.

6. **Term.**

a) This agreement shall become effective on the date of its full execution.

b) This Agreement is for the CITY'S 2025 fiscal year. The term of this Agreement is for three fiscal years from October 1, 2025, to September 30, 2028, with one extension option for two additional fiscal years. This Agreement will not exceed a total of five (5) fiscal years.

c) The Agreement shall terminate the later of September 30, 2030, or the date the final deliverable is accepted by the CITY.

d) Upon expiration of the term, the Contractor agrees to hold over under the terms and conditions of this Agreement for such a period of time as is reasonably necessary to re-solicit and/or complete the project (not to exceed 120 calendar days unless mutually agreed).

e) The CITY reserves the right, in its sole discretion and judgment, to renew this Agreement for the additional option terms as specified in this Agreement upon reasonable notice to CONTRACTOR.

7. **Termination of Agreement.**

a) Right To Assurance. Whenever one party to the Contract in good faith has reason to question the other party's intent to perform, demand may be made to the other party for written assurance of the intent to perform. In the event that no assurance is given within the time specified after demand is made, the demanding party may treat this failure as an anticipatory repudiation of the Contract.

b) Default. The Contractor shall be in default under the Contract if the Contractor (a) fails to fully, timely and faithfully perform any of its material obligations under the Contract, (b) fails to provide adequate assurance o f performance under the "Right to Assurance paragraph herein, (c) becomes insolvent or seeks relief under the bankruptcy laws of the

United States or (d) makes a material misrepresentation in Contractor's Offer, or in any report or deliverable required to be submitted by Contractor to the City.

c) **Termination For Cause.** In the event of a default by the Contractor, the City shall have the right to terminate the Contract for cause, by written notice effective ten calendar days, unless otherwise specified, after the date of such notice, unless the Contractor, within such ten day period, cures such default, or provides evidence sufficient to prove to the City's reasonable satisfaction that such default does not, in fact, exist. The City may place Contractor on probation for a specified period of time within which the Contractor must correct any non-compliance issues. Probation shall not normally be for a period of more than nine months; however, it may be for a longer period, not to exceed one year depending on the circumstances. If the City determines the Contractor has failed to perform satisfactorily during the probation period, the City may proceed with suspension. In the event of a default by the Contractor, the City may suspend or debar the Contractor and remove the Contractor from the City's vendor list for up to five years and any Offer submitted by the Contractor may be disqualified for up to five years. In addition to any other remedy available under the law or in equity, the City shall be entitled to recover all actual damages, costs, losses and expenses, incurred by the City as a result of the Contractor's default, including, without limitation, cost of cover, reasonable attorney's fees, court costs, and prejudgment and post-judgment interest at the maximum lawful rate. All rights and remedies under the Contract are cumulative and are not exclusive of any other right or remedy provided by law.

d) **Termination Without Cause.** The City shall have the right terminate the Contract, in whole or in part, without cause any time upon 30 calendar days prior written notice. Upon receipt of a termination, the Contractor shall promptly cease all further work pursuant to the Contract, with such exceptions, if any, specified in the notice of termination. The City shall pay the Contractor, to the extent of funds Appropriated or otherwise legally available for such purposes, for all goods delivered services performed and obligations incurred prior to the date of termination in accordance with the terms hereof.

e) **Fraud.** Fraudulent statements by the Contractor on any Offer or in any report or deliverable required to be submitted by the Contractor to the City shall be grounds for the termination of the Contract for cause by the City and may result in legal action.

8. **Completeness of Contract.** This Agreement and the documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto. If there is any conflict between the terms of this Agreement and the documents attached hereto, the terms of this Agreement shall control. This Agreement may not be subsequently modified except by a writing signed by both parties.

9. **CITY Not Obligated to Third Parties.** CITY shall not be obligated or liable hereunder to any party other than CONTRACTOR.

10. **<u>Final Decisions.</u>** Serving as a CONTRACTOR to CITY, CONTRACTOR shall advise all parties that final decisions shall be made by the City Council and/or City Manager.

11. **<u>Indemnification.</u> CONTRACTOR DOES HEREBY COVENANT AND CONTRACT TO WAIVE ANY AND ALL CLAIMS, RELEASE, INDEMNIFY, AND HOLD HARMLESS CITY, ITS CITY COUNCIL, OFFICERS, EMPLOYEES, AND AGENTS, FROM AND AGAINST ALL LIABILITY, CAUSES OF ACTION, CLAIMS, COSTS, DAMAGES, DEMANDS, EXPENSES, FINES, JUDGMENTS, LOSSES, PENALTIES OR SUITS, WHICH MAY ARISE BY REASON OF DEATH OR INJURY TO PERSONS OR PROPERTY, CAUSED BY OR RESULTING FROM THE NEGLIGENCE, INTENTIONAL TORT, INTELLECTUAL PROPERTY INFRINGEMENT, OR FAILURE TO PAY A SUBCONTRACTOROR SUPPLIER COMMITTED BY CONTRACTOR, ITS AGENTS, OR CONTRACTORS UNDER CONTRACT, OR ANY OTHER ENTITY OVER WHICH CONTRACTOREXERCISES CONTROL, SUBJECT TO THE LIMITATIONS IN TEXAS LOCAL GOVERNMENT CODE § 271.904 AND TEXAS CIVIL PRACTICE AND REMEDIES CODE, § 130.002 (b) AND CONTRACTORWILL, AT ITS OWN COST AND EXPENSE, DEFEND AND PROTECT CITY AGAINST ANY AND ALL SUCH CLAIMS AND DEMANDS.**

THE INDEMNIFICATION UNDER THIS SECTION SHALL INCLUDE REASONABLE ATTORNEYS' FEES AND COSTS, COURT COSTS, AND SETTLEMENT COSTS IN PROPORTION TO CONTRACTOR'S LIABILITY.

CONTRACTOR'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY CONTRACTOR UNDER THIS AGREEMENT. THIS SECTION (INDEMNIFICATION) SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

12. **<u>Insurance</u>**. CONTRACTOR shall, at its own expense, purchase, maintain and keep in force throughout the duration of this Agreement and for a period of four (4) years thereafter the following minimum insurance:

A. Commercial general liability insurance, including personal injury liability, blanket contractual liability, and broad form property damage liability in an amount of not less than $1,000,000 per-occurrence and $2,000,000 general aggregate.
B. Automobile bodily injury and property damage liability insurance with a limit of not less than $1,000,000.
C. Statutory workers' compensation and employers' liability insurance as required by state law.
D. CONTRACTOR liability insurance (Errors and Omissions) with a limit of $1,000,000 per claim/annual aggregate.

CONTRACTOR shall provide CITY with proof of insurance required hereunder prior to commencing work for CITY and CITY shall be named as an additional insured on the policy. CONTRACTOR shall provide CITY with written notice of any coverage limit change on the insurance. Such policies shall name CITY, its officers, and employees as an additional insured and shall provide for a waiver of subrogation against CITY. CONTRACTOR shall insure that all subcontractors comply with the same insurance requirements.

13. **Client Objection to Personnel**. If at any time after entering into this Agreement, CITY has any reasonable objection to any of CONTRACTOR's personnel, or any personnel, professionals and/or CONTRACTORS retained by CONTRACTOR, CONTRACTOR shall promptly propose substitutes to whom CITY has no reasonable objection, and CONTRACTOR's compensation shall be equitably adjusted to reflect any difference in CONTRACTOR's costs occasioned by such substitution.

14. **Timeliness of Performance**. CONTRACTOR shall perform its CONTRACTOR services with due and reasonable diligence consistent with sound auditor practices.

15. **Personnel.** All of the services required hereunder will be performed by CONTRACTOR or under CONTRACTOR's supervision, and all personnel engaged in the work shall be qualified to perform such services.

16. **Assignability.** The parties hereby agree that CONTRACTOR may not assign, convey or transfer its interest, rights and duties in this Agreement without the prior written consent of CITY.

17. **Successors and Assigns.** Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the Parties to it and their respective heirs, executors, administrators, legal representatives, successors and assigns.

18. **Governing Law/Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. Venue for any action brought to interpret or enforce the terms of this Agreement shall lie in Maverick County, Texas.

19. **No Third-Party Beneficiary**. For purposes of this Agreement, including its intended operation and effect, the parties specifically agree and contract that: (1) this Agreement only affects matters/disputes between the parties to this Agreement, and is in no way intended by the parties to benefit or otherwise affect any third person or entity, notwithstanding the fact that such third person or entities may be in a contractual relationship with CITY and CONTRACTOR, or both; and (2) the terms of this Agreement are not intended to release, either by contract or operation of law, any third person or entity from obligations they owe to either CITY or CONTRACTOR.

20. **Exhibits.** The exhibits attached hereto are incorporated herein and made a part hereof for all purposes.

21. **HB 89 and SB 252 Certifications.** If this Agreement provides for payment to CONTRACTOR of over $100,000, CONTRACTOR hereby certifies that CONTRACTOR does not and will not boycott Israel during the term of this Agreement in accordance with Chapter 2270, Texas Government Code. Additionally, CONTRACTOR hereby certifies that the CONTRACTOR is not included on the website of the Texas Comptroller for entities doing business with foreign terrorist organizations pursuant to Chapter 2252, Texas Government Code.

22. **Conflicts of Interest**. By signature of this Agreement, CONTRACTOR warrants to CITY that it has made full disclosure in writing of any existing conflicts of interest or potential conflicts of interest, including business or personal financial interests, direct or indirect, in property abutting the proposed project and business relations with abutting property owners, or with elected officials or employees of CITY. CONTRACTOR further warrants that it will make disclosure in writing of any conflicts of interest that develop after the signing of this Agreement and prior to final payment under the Agreement. CONTRACTOR warrants that it has submitted to CITY a completed Conflicts of Interest Questionnaire as required by Chapter 176 of the Texas Local Government Code.

23. **Government Code Chapter 2274 Certification** If this Agreement provides for payment to CONTRACTOR of over $100,000 and if CONTRACTOR employs ten or more people full-time, then CONTRACTOR, by signing below, certifies that:

1. CONTRACTOR does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and
2. CONTRACTOR will not discriminate during the term of this Agreement against a firearm entity or firearm trade association as those terms are defined in Texas Government Code, Chapter 2274.

24. **Authority to Sign.** The parties hereby warrant and represent that the undersigned persons have full authority and are duly authorized to sign on behalf of their respective principals and that such principals have duly authorized the transaction contemplated by this Agreement.

25. **Counterparts.** This Agreement may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument. Each counterpart may consist of any number of copies hereof each signed by less than all but together signed by all of the parties hereto.

26. **Confidentiality and Open Records.**

A. CONTRACTOR's employees shall not reveal or otherwise disclose to any person, other than the CITY, any information provided to, developed by, prepared by, or assembled by CONTRACTOR under this Contract without the prior written approval from the CITY, except as provided for herein at Paragraph 28.

B. CONTRACTOR must secure the confidentiality of information to which CONTRACTOR may have access to prevent the theft or inadvertent disclosure of confidential information. This provision shall not be construed as limiting the CONTRACTOR's right of access to information under this Contract.

C. CONTRACTOR understands the CITY is bound by the provisions of the Texas Public Information Act and Attorney General Opinions issued under the statue.

D. Within three (3) days of receipt, CONTRACTOR will refer to the CITY any third-party requests for public information related to the CITY, received directly by CONTRACTOR, for information to which CONTRACTOR has access as a result of or in the course of its performance under this Contract.

E. The confidentiality requirements pertaining to this Contract survive the cancellation, termination, or expiration of this Contract.

27. **Liability for Taxes.** Contractor represents and warrants that it shall pay all taxes or similar amounts resulting from this Contract, including, but not limited to, any federal, state, or local income, sales or excise taxes of Contractor or its employees. The CITY shall not be liable for any such taxes resulting from this contract.

28. **Independent Contractor.** The CONTRACTOR shall not be construed as creating an employer/ employee relationship, a partnership, or a joint venture. The Contractor's services shall be those of an independent contractor. The CONTRACTOR agrees and understand that the Agreement does not grant any rights and privileges established for employees of the City.

29. Notices. Unless otherwise specified, all notices, requests, or other communications required or appropriate to be given under this Agreement shall be in writing and shall be deemed delivered three business days after postmarked if sent by U.S. Postal Service Certified or Registered Mail, Return Receipt Requested. Notices delivered by other means shall be deemed delivered upon receipt by the addressee.

To the City:
Homero Balderas
100 S. Monroe Street
Eagle Pass, TX 78852

To the Contractor:
Dr. Alex del Carmen
222 Main St. Suite #106
Farmington, CT 06032

IN WITNESS WHEREOF, CITY and the CONTRACTOR have executed this Agreement as of the date first written above.

CITY OF EAGLE PASS, TEXAS

By: ______________________________
Name: Homero Balderas
Title: City Manager

DEL CARMEN CONSULTING, LLC

By: ______________________________
Name: ___Dr. Alex del Carmen
Title: ____________________________

EXHIBIT A: Letter of Intent from Chief Gonzalez

RFQ#2025-028 Design Services for Camino Real International Bridge Expansion

Purchasing Manager Tabulation

Name: Eduarto Soto, Ivan Morua, David Saucedo, Daniel Ibarra, Placido Madera, Ricardo Gutierrez

Interview Date: 8/25/2025

Signature Heber Ruiz (Purchasing Manager)

*** RATE USING 1 POINT INCREMENTS PLEASE**	Firms Listed in Alphabetical Order					
Evaluation Criteria	MAXIMUM RATING *	Ardurra	LJA	RRP Construction		
Relevant Experience	180	125	170	173		
Technical Competence	150	120	139	127		
Internatioal Coordination Experience	120	79	115	116		
Project Management & Team	90	67	84	54		
Environmental & Safety Compliance	60	49	60	58		
TOTAL POINTS	*600*	*440*	*568*	*528*		

Member Recommendation: Award RFQ#2025-028 to LJA and authorize the City Manager to negotiate and execute a professional services agreement accordingly.

Given their overall top ranking, strong technical qualifications, proven international coordination experience, and unmatched commitment to safety and environmental compliance, the evaluation committee finds LJA to be the most qualified and capable firm to provide design services for the Camino Real International Bridge Expansion.