

**GATES SPECIAL IMPROVEMENT
DISTRICT**

AGENDA MATERIALS

BOARD OF DIRECTORS MEETING

September 14, 2021

**NOTICE OF MEETING
GATES PUBLIC IMPROVEMENT DISTRICT**

Notice is hereby given that the Board of Directors of Gates Public Improvement District will hold an in person and Video Conference meeting, open to the public, on **Tuesday, September 14, 2021 at 2:30 PM, in the Board Room of the Davidson, Troilo, Ream & Garza law offices located in Suite 100 of the Pyramid Building, 601 NW Loop 410, San Antonio, Texas 78216**, outside the boundaries of the District.

BOARD MEETING WILL BE IN PERSON BUT SOME BOARD MEMBERS MAY ATTEND VIRTUALLY AS AUTHORIZED BY SECTION 551.127 OF TEXAS GOVERNMENT CODE.

PUBLIC COMMENTS WILL ONLY BE ACCEPTED IN WRITING NO LATER THAN THIRTY (30) MINUTES IN ADVANCE OF THE MEETING BY SENDING THEM TO THE FRANK GARZA AT: fgarza@dtrglaw.com In the body of the email please include date, your name, your address, phone number, agenda item # if applicable or subject of discussion, and your comments.

Using a computer or mobile device: To participate, view or listen to the meeting below, please click the link below or copy and paste the web address into your browser and follow the instructions.

Join Zoom Meeting

<https://us02web.zoom.us/j/86518826508?pwd=V2hvS0VVa2pCUXorQUticFBhMlE3Zz09>

Meeting ID: 865 1882 6508
Passcode: 871281

or by phone: 1 (346) 248-7799
Passcode: 871281

1. Call to Order; Declare a Quorum
2. Approval of Minutes from July 29, 2021 meetings
3. Discussion regarding Budget for Fiscal Year 2020-2021.
4. **Public Hearing** on Proposed Budget for Fiscal Year 2021-2022.
5. **Public Hearing** on Tax Rate for Fiscal Year 2021-2022.
6. Discussion and action to consider the Proposed Budget for Fiscal Year 2021-2022.
7. Discussion and action to consider the Tax Rate for Fiscal Year 2021-2022.
8. Discussion and action to consider adoption of Resolution on process to approve invoices not exceeding \$5,000.
9. Discussion and action regarding payment to DTRG for legal services.
10. Discussion and action regarding payment to Armstrong & Vaughn for accounting services.
11. Discussion and action regarding payment to Bexar County to appraisal and tax collection services
12. Discuss next meeting date.
13. Adjournment.

Accessibility Statement

This meeting site is accessible to disabled persons as follows: Entrance to the Pyramid Building is accessible through all first floor entrances of the building. Parking spaces reserved for the disabled are located at the west and north end of the building.

I certify that a copy of the September 14, 2021 agenda of items to be considered by the BOARD OF DIRECTORS OF GATES PUBLIC IMPROVEMENT DISTRICT was posted on September 10, 2021 on the Bulletin Area at Bexar County Courthouse, 100 Dolorosa, San Antonio, Texas 78205, outside the boundaries of the District and also available <https://bexarcoPublicimprovementdistricts.com/TalleyRoad>

F.J. Garza _____

The Gates Public Improvement District Board of Directors reserves the right to adjourn into executive session at any time to discuss any of the matters listed above, as authorized by Texas Government Code Chapter 551
--

AGENDA ITEM 2

**GATES SPECIAL IMPROVEMENT DISTRICT
JULY 29, 2021**

**THE STATE OF TEXAS §
 §
COUNTY OF BEXAR §**

The Board of Directors of Gates Special Improvement District (“District”) met in a regularly scheduled meeting, open to the public, via videoconference as a result of COVID-19 pandemic as authorized by Governor Greg Abbott’s Order allowing for such “virtual” meetings. Meeting was called to order at **1:47 p.m.** on the **29TH day of July 2021**, and the roll was called of the duly appointed members of the Board, to-wit:

David Rittenhouse	Chairman
Amy Huebner	Vice-Chairman
Karen Cannon	Secretary
Ronald Morander	Director
Jessica Lizardo	Director
Scotty MacDaniel	Director
Gary Legan	Director

and all were present to establish a quorum of the Board. Also, present at the meeting were Frank Garza, General Counsel for Gates SID.

No citizens signed up to be heard.

2. APPROVE MINUTES FROM SEPTEMBER 23, 2020 MEETING.

Mr. Frank Garza opened up this agenda item for discussion. The Minutes from September 23, 2020 meeting were presented to the Board and Karen Cannon brought it to Mr. Garza’s attention that she was not present at this meeting so this change needs to be made to this Minutes. The Board approves the Minutes with the amendment that Karen Cannon was not present.

Following review and discussion, upon a motion made by President David Rittenhouse and seconded by Secretary Amy Huebner, the Board voted unanimously to approve the Minutes of September 23, 2020 meeting with the necessary edit of Karen Cannon not being present at this meeting.

**3. DISCUSSION AND POSSIBLE ACTION REGARDING DISTRICT’S
ACKNOWLEDGEMENT AND CONSENT TO ASSIGNMENT OF REVENUES
FROM TALLEY EXTENSION REVITALIZATION INITIATIVE, LLC TO
GORDON HARTMAN FAMILY FOUNDATION RELATED TO THE PUBLIC
IMPROVEMENT FINANCING AGREEMENT, INCLUDING THE**

CONSIDERATION OF A RESOLUTION APPROVING AND CONSENTING TO SUCH ACKNOWLEDGEMENT AND CONSENT.

Mr. Frank Garza opened up this agenda item for discussion. He stated that as part of the Finance Agreement between the District, the Developer and to a limited extent the County, the public improvements put in by the Developer are eligible for reimbursements by the District so once he submits his improvements to the District for approval when the District has the funding it will then reimburse the Developer for those improvements. Further, he stated that what this assignment does, those proceeds that the Developer would be eligible for instead of going to the Developer, would be going to the Gordon Hartman Family Foundation. So the Developer is still responsible for all the public improvements, making the submissions to the District, for review and approval but once the District approves those then the assignment would go into effect and any proceeds once collected by the District would go to the Gordon Hartman Family Foundation. This is what this document does and it is something that the Water District has agreed to as well. It provides funding for the Gordon Hartman Family Foundation for years to come as a result of these assignments.

Following review and discussion, upon a motion made by President David Rittenhouse and seconded by Vice-President Karen Cannon, the Board voted unanimously to approve District's Acknowledgement and Consent to Assignment of Revenues from Talley Extension Revitalization Initiative, LLC to Gordon Hartman Family Foundation related to the Public Improvement Financing Agreement, including the consideration of a Resolution approving and consenting to such Acknowledgement and Consent.

4. **DISCUSSION REGARDING UPDATE ON DEVELOPMENT IN THE DISTRICT.**

Mr. Garza opened this agenda item for discussion with the Board and an update was given on the development in the District.

It is agreed the next meeting will be September 14, 2021.

5. **ADJOURNMENT.**

The Board officially adjourned at 1:55p.m.

David Rittenhouse, President

AGENDA ITEM 3

GATES SPECIAL IMPROVEMENT DISTRICT
FINANCIAL STATEMENTS
FOR THE ONE MONTH
AND TEN MONTHS ENDED
JULY 31, 2021

GATES SPECIAL IMPROVEMENT DISTRICT
 STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS
 GENERAL FUND
 JULY 31, 2021

ASSETS	
Cash	\$ 15,701
TOTAL ASSETS	<u>\$ 15,701</u>
 LIABILITIES AND FUND BALANCE	
<i>Liabilities:</i>	
Accrued Liabilities	\$ 5,864
Developer Advance	25,000
TOTAL LIABILITIES	<u>30,864</u>
 <i>Fund Balance (Deficit):</i>	
Unassigned	(15,163)
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 15,701</u>

GATES SPECIAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES - CASH BASIS
BUDGET TO ACTUAL - GENERAL FUND
FOR THE ONE MONTH AND TEN MONTHS ENDED JULY 31, 2021

	1 Month Ended July 31, 2021	Year to Date Through July 31, 2021	Budget	Over (Under) Budget (YTD)	% of Budget
REVENUES					
Ad Valorem	\$ -	\$ 1,803	\$ -	\$ 1,803	100.0%
Sales Tax	-	-	-	-	0.0%
TOTAL REVENUES	<u>-</u>	<u>1,803</u>	<u>-</u>	<u>1,803</u>	<u>100.0%</u>
EXPENDITURES					
Appraisal Fees	-	-	750	(750)	0.0%
Auditing Services	-	-	-	-	0.0%
Legal Services	-	-	15,000	(15,000)	0.0%
Engineering Services	-	-	2,000	(2,000)	0.0%
Accounting Services	-	-	900	(900)	0.0%
Banking Services	22	269	250	19	107.6%
Contingencies	-	-	5,886	(5,886)	0.0%
TOTAL EXPENDITURES	<u>22</u>	<u>269</u>	<u>24,786</u>	<u>(24,517)</u>	<u>1.09%</u>
NET INCREASE (DECREASE) IN FUND BALANCE					
	<u>\$ (22)</u>	<u>\$ 1,534</u>	<u>\$ (24,786)</u>	<u>\$ 26,320</u>	<u>-6.2%</u>
PROJECTION OF FUND BALANCE					
Fund Balance (Deficit) - July 31, 2021	\$ (15,163)				
Less: Remaining Budgeted Expenses	(24,517)				
Required Commitment of Fund Balance	-				
Estimated Remaining Fund Balance	<u>\$ (39,680)</u>				

AGENDA ITEM 4 & 5

**Notice
Of Public Hearing and
Vote on 2022 Tax Year Tax Rate and
Notice
Of Public Hearing and
Vote on Budget**

The Gates Special Improvement District will conduct a public hearing on the 2022 proposed tax rate on September 14, 2021 at 2:30 PM at the law offices of Davidson Troilo Ream & Garza located at the Pyramid Building, 601 NW Loop 410, Suite 100, San Antonio, Texas 78216.

The Gates Improvement District is scheduled to vote on the tax rate that will result in the adoption of a tax rate no greater than *0.55827 cents per \$100 taxable valuation*.

The Gates Improvement District will also conduct a public hearing on a proposed budget for fiscal year 2021-2022 on September 14, 2021 at 2:30 P.M. The budget will be posted on

<https://bexarcospecialimprovementdistricts.com/>

The Gates Improvement District is scheduled to vote on budget for fiscal year 2021-2022 on September 14, 2021 at 2:30 PM at the law offices of Davidson Troilo Ream & Garza located at the Pyramid Building, 601 NW Loop 410, Suite 100, San Antonio, Texas 78216.

AGENDA ITEM 6

RESOLUTION NO. 091421-01

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
GATES SPECIAL IMPROVEMENT DISTRICT APPROVING
THE PROPOSED BUDGET FOR FISCAL YEAR 2021-2022;
AND ESTABLISHING AN EFFECTIVE DATE**

WHEREAS, the proposed budget for FY 2021-2022 constitutes a spending plan for the fiscal year and is consistent with the Gates Special Improvement District's desire to maintain fiscal responsibility and sustainability, in addition, this action would authorize the Board to carry out the necessary requirements to meet expenditures; and

WHEREAS, the Gates Special Improvement District and consultants have outlined the anticipated sources and uses of funds in the "FY 2022 Budget" and will require Board approval and Gates Special Improvement District's will ensure that all funds are spent in accordance with all applicable laws, Gates policies and procedures; and

WHEREAS, the Budget provides that there is a source of funding adequate to cover all operating expenditures and all unexpended funds will be carried forward to the next fiscal year and be presented in the FY 2023 Operating Budget.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GATES SPECIAL IMPROVEMENT DISTRICT:

SECTION 1. The Budget for fiscal year 2021-2022 is hereby adopted and approved. Funding through FY 2022. The Budget is outlined in Attachment I and all unexpended funds will be carried forward in the next fiscal year and be presented in the FY '23 Proposed Budget

SECTION 2. EFFECTIVE DATE. This Resolution shall become effective immediately following its passage.

PASSED, APPROVED, AND ADOPTED THIS 14TH DAY OF SEPTEMBER 2021,
by the Board of Directors of the Gates Special Improvement District.

David Charles Rittenhouse, President

Attest:

Frank J. Garza, General Counsel
General Counsel

EXHIBIT A

**GATES SPECIAL IMPROVEMENT DISTRICT
GENERAL FUND
BUDGET FOR 2021-2022**

	9/30/2020 Rev/Exp Financials	2020-2021 Rev/Exp through 7/31/20	2020-2021 Rev/Exp 08/31 - 09/30/20	2020-2021 Rev/Exp Estimate through 09/30/20	2021-2022 Proposed Budget	Reference
REVENUES						
Ad Valorem	\$ -	\$ 1,803	\$ -	\$ 1,803	\$ 2,092	2a/b
Sales Tax	-	-	-	-	-	3
TOTAL REVENUES	-	1,803	-	1,803	2,092	
EXPENDITURES						
Appraisal Fees	-	-	62	62	62	
Insurance - D & O	-	-	-	-	1,500	
Auditing Services	-	-	-	-	6,000	
Legal Services	14,964	-	15,000	15,000	15,000	5
Consulting Services	-	-	-	-	-	
Engineering Services	-	-	-	-	-	
Accounting Services	900	-	2,000	2,000	3,000	
Banking Services	234	269	50	319	348	
Developer Reimbursements	-	-	-	-	-	4
Contingencies	-	-	-	-	2,500	
TOTAL EXPENDITURES	16,098	269	17,112	17,381	28,410	
NET INCREASE (DECREASE) IN FUND BALANCE						
	\$ (16,098)	\$ 1,534	\$ (17,112)	\$ (15,578)	\$ (26,318)	

1. Cash in the bank

\$ 14,166 \$ 15,701

2a. Property tax is based upon tax rate of .55827 and Property Values of 323,300 2020

2b. Property tax is based upon tax rate of .55827 and Property Values of 374,680 for 2021

3. Sales Tax is not expected in the budgeted year

4. Developer is owed \$25,000; Do not expect to pay it back this year.

5. Do not have the outstanding legal balance; need to complete an accurate budget

DTRG was owed \$5,864 from previous years. I have NOT included that in 2021 to pay this year.

2021 CERTIFIED TOTALS
 GSID - Gates Special Improvement District
 ARB Approved Totals

Property Count: 2

7/24/2021

2:02:44AM

Land		Value		
Homesite:		98,970		
Non Homesite:		0		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 98,970
Improvement		Value		
Homesite:		160,840		
Non Homesite:		0	Total Improvements	(+) 160,840
Non Real		Count	Value	
Personal Property:	0		0	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 0
			Market Value	= 259,810
Ag		Non Exempt	Exempt	
Total Productivity Market:	0		0	
Ag Use:	0		0	Productivity Loss (-) 0
Timber Use:	0		0	Appraised Value = 259,810
Productivity Loss:	0		0	Homestead Cap (-) 0
				Assessed Value = 259,810
				Total Exemptions Amount (-) 0
				(Breakdown on Next Page)
			Net Taxable	= 259,810

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,450.44 = 259,810 * (0.558270 / 100)

Calculated Estimate of Market Value: 259,810
 Calculated Estimate of Taxable Value: 259,810

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

AGENDA ITEM 7

RESOLUTION NO. 091421-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GATES SPECIAL IMPROVEMENT DISTRICT LEVYING A TAX RATE FOR THE DISTRICT OF 0.55827 PER \$100 VALUATION FOR TAX YEAR 2021-2022.

BE IT ORDAINED BY THE GATES SPECIAL IMPROVEMENT DISTRICT:

SECTION 1. That the property tax rate per \$100.00 valuation for the Gates Special Improvement District for tax year 2021-2022 is hereby levied and adopted as follows:

\$0.55827 cents Total Tax Rate for 2021-2022.

SECTION 2. That the recorded vote of the Board on this Resolution is:

	FOR	AGAINST	ABSENT
David Charles Rittenhouse	_____	_____	_____
Amy Huebner	_____	_____	_____
Gary Legan	_____	_____	_____
Frances D. MacDaniel	_____	_____	_____
Jessica Lizardo	_____	_____	_____
Karen Cannon	_____	_____	_____
Ronald E. Morander	_____	_____	_____

SECTION 3. The Bexar County Tax Assessor Collector is authorized to assess and collect taxes pursuant to Interlocal Agreement and this Resolution.

SECTION 4. That this Resolution shall become effective immediately after passage.

PASSED, APPROVED, AND ADOPTED THIS 14TH DAY OF SEPTEMBER 2021, by the Board of Directors of the Gates Special Improvement District.

David Charles Rittenhouse, President

Attest:

Frank J. Garza, General Counsel

CERTIFICATE

THE STATE OF TEXAS §
 §
COUNTY OF BEXAR §

I, the undersigned officer of the Board of Directors of Gates Special Improvement District, hereby certify as follows:

1. The Board of Directors of Gates Special Improvement District, convened in regular session on the 14TH day of September, 2021, inside the boundaries of the District, and the roll was called of the duly constituted officers and members of the Board to-wit:

David Charles Rittenhouse	President
Karen Cannon	Vice President
Amy Huebner	Secretary
Frances D. MacDaniel	Director
Jessica Lizardo	Director
Ronald E. Morander	Director
Gary Legan	Director

and a quorum of the Directors were present. Whereupon, among other business, the following was transacted at the meeting:

Resolution Adopting the District’s Tax Rate for Fiscal Year 2021-2022

was introduced for the consideration of the Board. It was then duly moved and seconded that the document be adopted, and, after due discussion, the motion, carrying with it the adoption of the document, prevailed and carried unanimously.

2. That a true, full and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; that the Resolution has been duly recorded in the Board’s minutes of the meeting; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; that each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; that the meeting was open to the public as required by law; and that public notice of the time, place and subject of the meeting was given as required by Chapter 551, Texas Government Code.

SIGNED AND SEALED on the 14TH day of September, 2021.

David Charles Rittenhouse, President

AGENDA ITEM 8

RESOLUTION NO. 091421-003

A RESOLUTION BY THE GATES BOARD OF DIRECTORS AUTHORIZING PAYMENT OF ROUTINE INVOICES IN AN AMOUNT NOT TO EXCEED \$5,000 PER INVOICE UPON THE APPROVAL OF THE BOARD CHAIR AND THEN RATIFICATION BY THE FULL BOARD OF DIRECTORS; AND SETTING AN EFFECTIVE DATE.

WHEREAS, the Gates Special Improvement District is a district created by an order of the Commissioners Court of the County (the "Court"), pursuant to Chapter 372, Subchapter C, Texas Local Government Code, as amended ("Chapter 372"), and a confirmation election for the District to approve its powers and taxing authority

WHEREAS, the District is meeting infrequently and calls for meetings when needed to conduct substantive business of the District, but certain invoices are still required to be paid by the District that become overdue before the next scheduled board meeting; and

WHEREAS, the District Board of Directors are familiar with these monthly invoices and wishes to pay invoices on a timely basis; and

WHEREAS, this action authorizes Talley Road's Board Chair to direct District's accountant (Armstrong, Vaughan & Associates, PC) to make payments for invoices that are included in the approved budget and do not exceed five thousand dollars (\$5,000) that will then be approved and ratified by the Board at the next scheduled board meeting; and

NOW THEREFORE BE IT RESOLVED BY THE GATES SPECIAL IMPROVEMENT DISTRICT:

SECTION 1. Armstrong, Vaughan & Associates, PC is authorized to make payments for invoices that are budgeted and do not exceed five thousand dollars (\$5,000) that are authorized by Board Chair.

SECTION 2. RECITALS. The Board finds the recitals contained in the preamble to this resolution are true and correct and incorporates them as findings of fact.

SECTION 3. This Resolution shall be effective immediately upon the passage hereof.

PASSED, APPROVED, AND ADOPTED THIS 14th DAY OF SEPTEMBER 2021, by the Board of Directors of the Gates Special Improvement District.

David Charles Rittenhouse, President

Attest:

Frank J. Garza, General Counsel

AGENDA ITEM 9

DAVIDSON TROILO REAM & GARZA
A PROFESSIONAL CORPORATION
601 NW LOOP 410, SUITE 100
SAN ANTONIO, TX 78216
(210) 349-6484 Tax #74-1792996

September 10, 2021

Gates Special Improvement District
Mr. David Rittenhouse, President
c/o Frank J. Garza
601 N.W. Loop 410, Ste. 100
San Antonio, TX 78216

STATEMENT FOR PERIOD THROUGH 8/31/21

SUMMARY STATEMENT FOR LEGAL SERVICES RENDERED AND COSTS
AND EXPENSES ADVANCED.

BALANCE DUE

\$9,174.30

7441/1
Pcd#269824

AGENDA ITEM 10

GATES SPECIAL IMPROVEMENT DISTRICT

Board Members

David Rittenhouse
President

Amy Huebner
Vice-President

Karen Cannon
Secretary

Ronald Morander
Director

Jessica Lizardo
Director

Frances MacDaniel
Director

Gary Leganl
Director

September 14, 2021

Deborah F. Fraser, CPA
Shareholder
Armstrong, Vaughan & Associates, PC
941 W. Byrd Blvd., Suite 101
Universal City, TX 78148

Re: Gates Special Improvement District

Dear Debbie:

This letter is a request from the Gates Special Improvement District (District) to issue a check in the amount of **\$900** to Armstrong, Vaughan & Associates for accounting services for the 2020-2021 fiscal year.

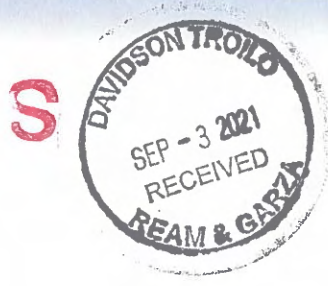
If you have any questions, please do not hesitate to call me.

Sincerely,

David Rittenhouse
President

C: Frank J. Garza
General Counsel

AGENDA ITEM 11



STATEMENT

Page: 1/1
 Date: 8/1/2021
 Account: 4392

Bexar Appraisal District
 411 N. Frio
 P. O. Box 830248
 San Antonio TX 78283-0248
 (210) 242-2402 Ext. 0000

Amount Paid: _____

GATES SID
 MR. FRANK GARZA
 C/O DAVIDSON & TROILO
 601 NW LOOP 410 STE 100
 SAN ANTONIO TX 78216

Payment Terms: Net 30

Deposits Received: \$0.00

Document No.	Date	Code	Description	Amount	Balance
00012525	12/1/2020	SLS	00012525	\$2.00	\$2.00
00012594	3/1/2021	SLS	00012594	\$2.00	\$4.00
00012662	6/1/2021	SLS	00012662	\$2.00	\$6.00

Amount Due: \$6.00

Current	31 - 60 Days	61 - 90 Days	91 and Over			
\$0.00	\$0.00	\$2.00	\$4.00	\$0.00	\$0.00	\$0.00

Codes: SLS = Sales / Invoices
 SCP = Scheduled Payments
 DR = Debit Memos

FIN = Finance Charges
 SVC = Service / Repairs
 WRN = Warranties

CR = Credit Memos
 RTN = Returns
 PMT = Payments