



# City of Piney Point Village

7676 WOODWAY DR., SUITE 300  
HOUSTON, TX 77063-1523

TELEPHONE (713) 782-0271  
FAX (713) 782-0281

## THE CITY OF PINEY POINT VILLAGE REGULAR COUNCIL MEETING MONDAY, APRIL 26, 2021 6:30 PM

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE WILL HOLD A REGULAR MEETING ON MONDAY, APRIL 26, 2021 AT 6:30 P.M. AT CITY HALL, 7676 WOODWAY, SUITE 300, HOUSTON, TEXAS, AND VIA ZOOM TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

Piney Point Village is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/8848416839?pwd=WGNPW82bXdSdUlmSmhGd2l2Z3QwZz09>

Meeting ID: 884 841 6839

Passcode: 147258

### DECLARATION OF QUORUM AND CALL TO ORDER

### PLEDGE OF ALLEGIANCE

**CITIZENS WISHING TO ADDRESS COUNCIL** - *At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquiries about a subject that is not specifically identified on the agenda, a member of Council or a Staff Member may only respond by giving a statement of specific factual information or by reciting existing policy. The City Council may not deliberate or vote on the non-agenda matter.*

1. Discuss and consider possible action on the MVPD monthly report.
2. Discuss and consider possible action on the VFD monthly report.
3. Discuss and consider possible action on amending the Village Fire Department 2021 construction budget.
4. Discuss and consider possible action on the 2020 Annual Financial Report.

5. Discuss and consider possible action on a consulting agreement with Brooks Watson & Co. for financial consulting services.
6. Discuss and consider possible action on CenterPoint Energy Annual Franchise Payment Calculation.
7. Discuss and consider possible action on the Accounts Payable Procedure.
8. Discuss and consider possible action on a proposed Personnel Policies and Procedures Manual.
9. Discuss and consider possible action on a proposed Purchasing Policy.
10. Discuss and consider possible action on City landscape maintenance invoices.
11. Discuss and consider possible action on Bright Landscape Maintenance Proposal.
12. Discuss and consider possible action on Resolution No. 1661, opposing Senate Bill 1661 amending the Election Code.
13. Discuss and consider possible action on the Mayor's Monthly Report.
  - Cub Scouts
  - Temporary sidewalk repair
  - Flags on Piney Point Rd.
  - Property Tax Revenue
14. Discuss and consider possible action on the City Administrator's Monthly Report, including but not limited to:
  - March 2021 Financials
  - Staff Development Meeting on April 29, 2021
15. Discuss and consider possible action on a change order to the Wilding Lane Drainage and Paving Improvements Projects to provide protection to existing driveways in the project that will not be removed.
16. Discuss and consider possible action on a change order to the Wilding Lane Drainage and Paving Improvements Projects to address sanitary sewer residential service conflicts.
17. Discuss and consider possible action on quotes received to repair sinkhole in the drainage easement at 16 Farnham Park.
18. Discuss and consider possible action on the City Engineer's Monthly Report.
19. Discuss and consider possible action on Resolution 2021.04.26 adopting a new schedule of fees for Building and Construction Permits and Inspection Services.



20. Discuss and consider possible action on the Minutes of the March 22, 2021, and April 13, 2021 Council Meetings.
21. Discuss and consider possible action on any future agenda items, meeting dates, etc.
22. EXECUTIVE SESSION: The City Council will adjourn into closed executive session pursuant to Section 551.071 of the Texas Government Code (Consultation with Attorney), and pursuant to Section 551.074 of the Texas Government Code (Personnel), specifically to deliberate the appointment, evaluation, reassignment, duties, discipline, or dismissal of the City Administrator.
23. Proposed action when Executive Session is reconvened.
24. Adjourn

#### CERTIFICATION

I certify that a copy of the April 26, 2021 agenda of items to be considered by the Piney Point Village City Council was posted in a place convenient to the general public in compliance with Chapter 551 of the Texas Government Code on April 23, 2021.

  
Karen Farris  
City Secretary



In compliance with the Americans with Disabilities Act, the City of Piney Point Village will provide for reasonable accommodations for persons attending City Council meetings. This facility is wheelchair accessible and accessible parking spaces are available. To better serve you, your requests should be received 48 hours prior to the meeting. Please contact Karen Farris, City Secretary, at 713-230-8702. The City Council reserves the right to adjourn into a Closed Executive Session at any time under the Texas Government Code, Section 551.071 to consult with an attorney.



Memorial Villages Police Department  
11981 Memorial Drive  
Houston, Texas 77024  
Tel. (713) 365-3701

Raymond Schultz  
Chief of Police

April 12, 2021

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: March Monthly Report

During the month of March MVPD responded/handled a total of 7,617 calls/incidents. 6,404 House watch checks were conducted. 144 traffic stops were initiated with 159 citations being issued for 280 violations. (Note: 11 Assists in Hedwig, 68 in Houston, 2 in Spring Valley and 0 in Hillshire)

*Calls/Events by Village were:*

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	2321/5241	1943/4119	5	26/35/61	3@3:07
Piney Point:	1696/3948	1378/2953	9	18/47/65	3@4:06
Hunters Creek:	3481/6970	3067/5739	2	16/13/29	4@4:51
				Cites/Warn/Total	10@4:06

*Type and frequency of calls for service/citations include:*

Call Type	#	Call Type	#	Citations	#
False Alarms:	161	Ord. Violations:	21	Speeding:	60
Accidents:	16	Information:	139	Exp. Registration:	25
ALPR Hits:	105	Suspicious Situations:	91	No Ins:	16
Assist Fire:	50	Welfare Checks:	10	No License	31
Assist EMS:	29			Stop Sign	27

*This month the department generated a total of 85 police reports.*

Crimes Against of Persons (4)

Assault 3

Crime against a Child 1

Crimes Against Property (27)

Burglary of a Motor Vehicle 6 Theft Misd. 5

Fraud/ID 15 Theft (Felony) 1

Petty/Quality of Life Crimes/Events (54)

ALPR Hits (valid) 6 ALPR Hit Investigations 6

Misc. Reports 34 Information Reports 8

Arrest Summary: Individuals Arrested (7)

Warrants 3 Felony 1

Class 3 Arrests 2 DWI 1



<u>Budget YTD:</u>	<u>Expense</u>	<u>Budget</u>	<u>%</u>
• Personnel Expense:	1,031,108	5,040,063	20.5%
• Operating Expense:	276,252	899,881	30.6%
• Total M&O Expenditures:	1,307,360	5,939,944	22.0%
• Capital Expenses:	76	169,500	0%
• Net Expenses:	1,307,436	6,109,444	21%

#### Follow-up on Previous Month Items/Requests from Commission

- March 2, 2021 the MVPD participated in the Bridies fore Blues Fund Raiser hosted by area residents Hunter and Harrison Lee. The event was huge success with proceeds going towards the Police Foundation.
- Commander Sission submitted his formal Letter of Intent to retire effective May 1, 2021.
- The 2020 financial audit has officially started. Victoria is providing documents to the Auditors.

#### Personnel Changes/Issues/Updates

- Officer Andy Lowrie started with the MVPD and is currently assigned to dayshift riding with Officer Nash.
- MVPD tested 5 applicants. All completed the written examination and physical assessment. Backgrounds have been initiated to determine eligibility.
- 5 officers completed the sergeants written examination. The top 4 scores are progressing to the assessment center scheduled for April 13, 2021.

#### Major/Significant Events

- The MVPD hosted a regional RAD Instructor certification class for Statewide RAD Instructors at Chapelwood. 16 instructors attended the training on how to deliver RAD in a post COVID-19 environment. Reserve Officer Michelle Owens is the State of Texas RAD Coordinator.
- 3/8/21 in the 11100 Block of Wickdale. Theft. The victim was having work done at her home and after the contractors left, she discovered that a ring was missing. As detectives began their investigation, they had contacted the employer of the contractors and had located the ring on a Pawn shop data base. Before the detectives could get to the pawn shop, the pawner/seller had retrieved the ring and then returned it to the victim by leaving it on the porch. Detectives were able to ID the employee as the thief who had taken the ring. The DA accepted charges on the suspect and the ring is now in the possession of the victim.

#### Status Update on any Major Projects

- Chief attended the 2021 Texas Police Chief's Association meeting in Fort Worth. This was the first in-person meeting since 2019. Workshops included discussions on Risk Reduction, Public Protests and Responses, Legislative Updates and other current topics.
- Staff received their second COVID-19 vaccinations on April 1, 2021.
- The transition from Blue Cross to United Health Care for Medical Insurance Coverage was completed and occurred at the end of March. Maureen worked many hours ensuring that there were no gaps in coverage and that all employees were moved to the new provider without interruption.

V-LINC new registrations in March: +30

BH – 1350(+12)

PP – 921 (+3)

HC – 1391 (+10)

Out of Area – 459 (+5)

## March VFD Assists

Calls received directly by MVPD via 911/3700

<u>Priority Events</u>	<u>Average Response Times</u>
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Total – 3	4:52
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Fire – 0	0
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EMS – 3	4:52
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### By Village

BH Fire – 0	0
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BH EMS – 0	0
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PP Fire – 0	0
-------------	---

PP EMS – 0	0
------------	---

HC Fire -0	0
------------	---

HC EMS -3	4:52
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### Combined VFD Events (Priority + Radio)

Total – 59	3:28
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Fire – 41	3:01
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EMS – 18	4:18
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### Radio Call Events

Total – 56	3:23
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Fire- 41	3:01
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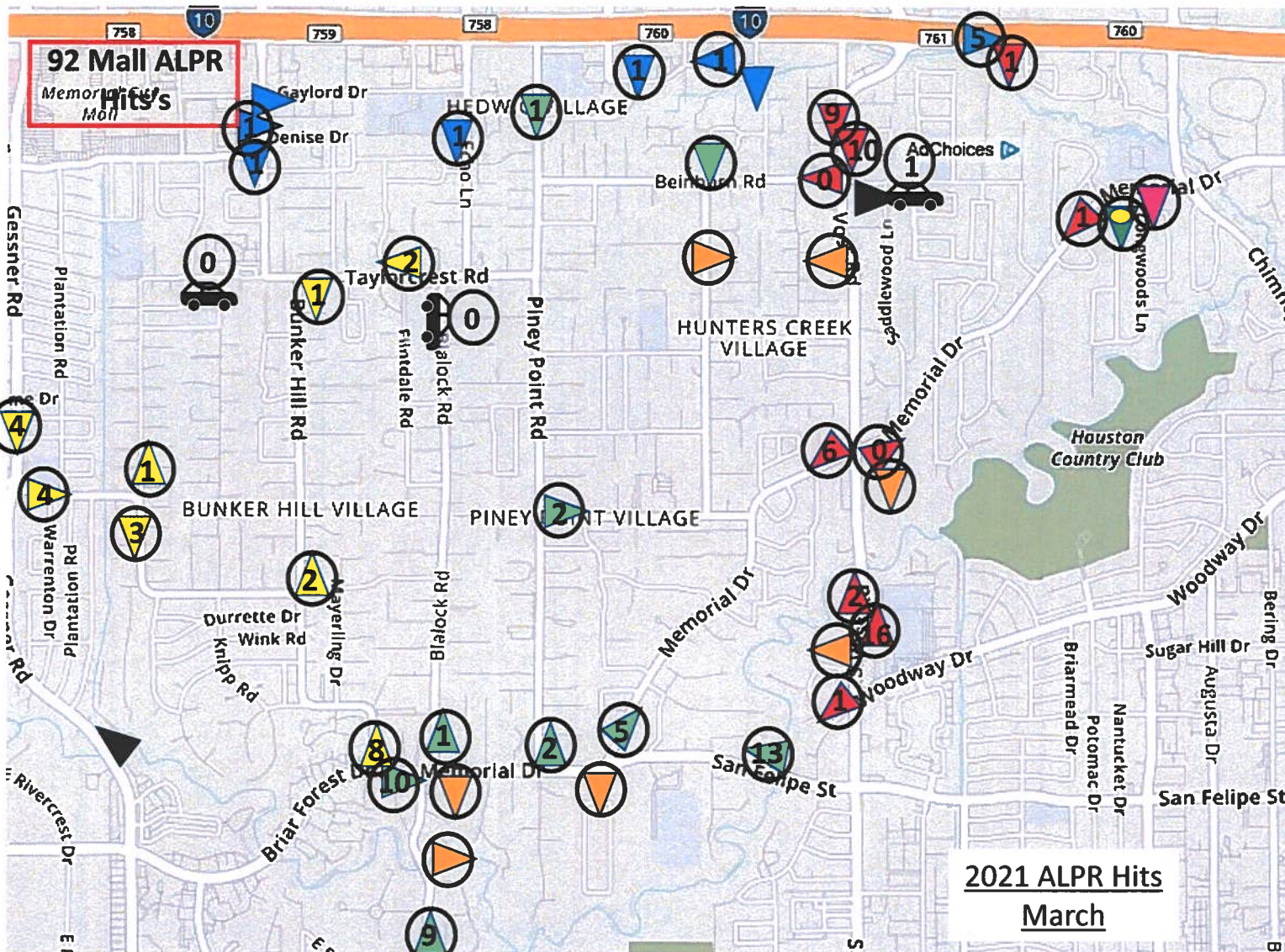
EMS- 15	4:12
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## 2021 Total Incidents

2021	Crimes Against Persons	Crimes Against Property	Quality of Life Incidents	Total	Arrests	Incidents	House Checks	YTD BH INC	YTD BH HC	YTD PP INC	YTD PP HC	YTD HC INC	YTD HC HC
January	2	28	47	77	5	4008	3019	1377	1077	1153	876	1377	1062
February	1	26	37	64	3	4833	3411	1543	1099	1099	699	2112	1610
March	4	27	54	85	7	7617	6404	2321	1943	1696	1378	3481	3067
April													
May													
June													
July													
August													
September													
October													
November													
December													
Total	7	81	138	226	15	16458	12834	5241	4119	3948	2953	6970	5739

[illegible]







ALPR Recoveries						
Num	Plate	Vehicle	Loc	Val	Links	
1	KHM2376	Ford F350	22	\$ 48,000.00	Drugs-Meth	1/5/2021
2	MVL8705	Hyndi	10	\$ 14,000.00		11-Jan
3	GKR5588	Hond Civ	8	\$ 12,500.00	Fugitive/poss c	18-Jan
4	MWV2069	Chev Cruz	8	\$ 9,800.00	Fraud	20-Jan
5	R000293	Toy Cor	17	\$ 12,000.00	Rental/Cluck	21-Jan
6	LJP9550	Hynd SFE	19	\$ 14,000.00		28-Jan
7	DV48493	VW Jetta	14	\$ 17,500.00	Fel Warrant	29-Jan
8	MHT8564	Hond Acc	2	\$ 16,000.00	Car Jacking	31-Jan
9	9.49E+09	Chev Volt	8	\$ 38,000.00		2-Feb
10	DLJ392	Hond Acc	6	\$ 21,000.00	Fel Warrant	4-Feb
11	MPR6064	Toy Cor	12	\$ 14,000.00	Fug/Drugs	5-Feb
12	N541138	Chev Mal	8	\$ 21,000.00	Fug/Burg	8-Feb
13	BZ8K588	Ford Taur	23	\$ 8,000.00	Fraud	10-Feb
14	MNC3563	Cadi CTS	8	\$ 28,500.00		21-Feb
15	MYR3265	ToyHigh	US Coins	\$ 18,000.00	Fraud	3-Mar
16	89686F5	HYNSon	7	\$ 18,500.00	Fraud	4-Mar
17	KXS9288	Ford Focus	2	\$ 14,500.00	Fraud	11-Mar
18	MXL9491	Ford F350	22	\$ 31,000.00		18-Mar
19	NZN3882	AcuraTLX	8	\$ 24,500.00		22-Mar
20	GSC6637	Niss Alt	8	\$ 16,000.00		30-Mar
21	AW83550	Ford F150	19	\$ 24,000.00	meth/fraud	2-Apr

Plate Recoveries		
Plate Recove	Date	Links
90561S4	3/1/2021	Paper Fraud Tag

Firearm in vehicle

2021 Value	\$ 420,800.00
2020 Value	\$ 1,147,500.00
2019 Value	\$ 438,000.00
<b>Program Total</b>	<b>\$ 2,006,300.00</b>

#### INVESTIGATIVE LEADS

103	NVK8808	Chev Tahoe	MDE Harrassment Case	SBISD	Solved	21-Jan
18	92350G3	Jeep Cherokee	Jugger Belaire to Racquet Club		CID-Open	22-Jan
21	BXR4783	Chev Pickup	FSGI		Solved	8-Feb
WIND HOA	FDC2680	Niss Alt	Mail Thieves		Solved	16-Feb
US Coins	MPV1209	Toy	BMV Jugger		CID-Open2	27-Feb
Strey	LYN9642	Toy Cor	Package Thief		CID-Open	27-Feb
17	CNB1734	BLK F150	FSGI		ID's	3-Mar



# Plate Reads Summary

Total Plate Reads:  
3,092,119

Export  Mar 2 - Mar 31

Cameras (30) 

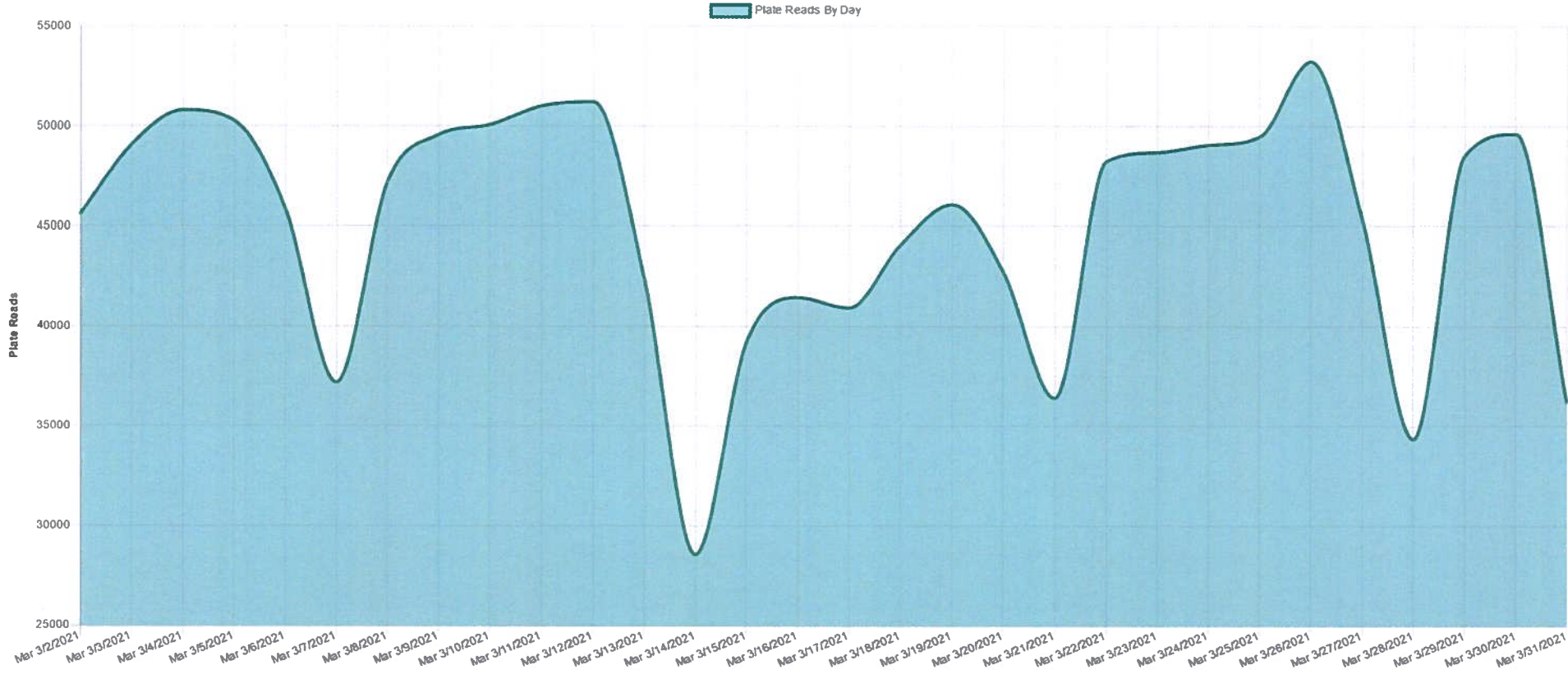


# Unique Plate Reads Summary

Total Unique Plate Reads:  
1,352,001

Export  Mar 2 - Mar 31

Cameras (30) 





# Hits Report

Total Hits:  
257

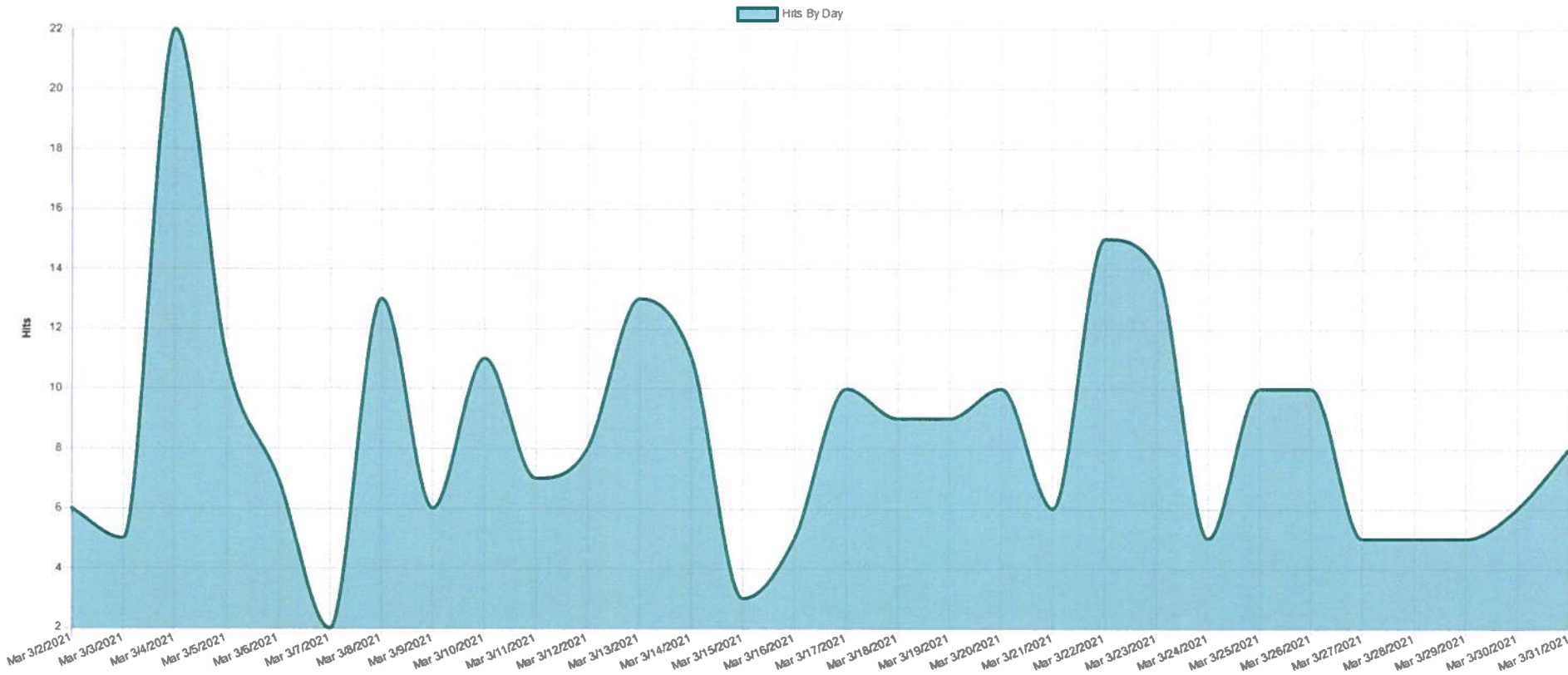
Export 

Mar 2 - Mar 31

Topics (13)

Cameras (30)

Search



# Hits Report

6 Monitored Categories

Total Hits:  
115

Export

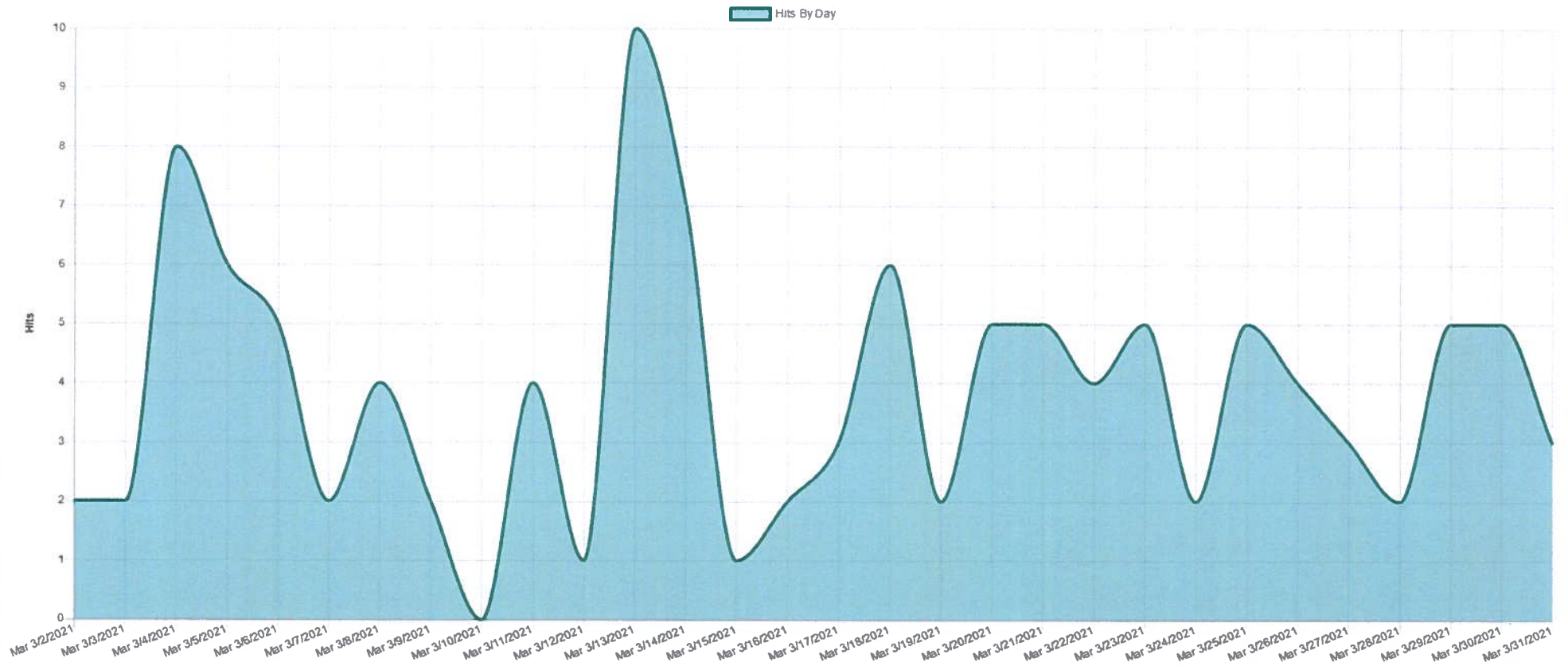


Mar 2 - Mar 31

Topics (6) ▾

Cameras (30) ▾

Search



Hits Report

Sex Offenders Only

Total Hits:  
11

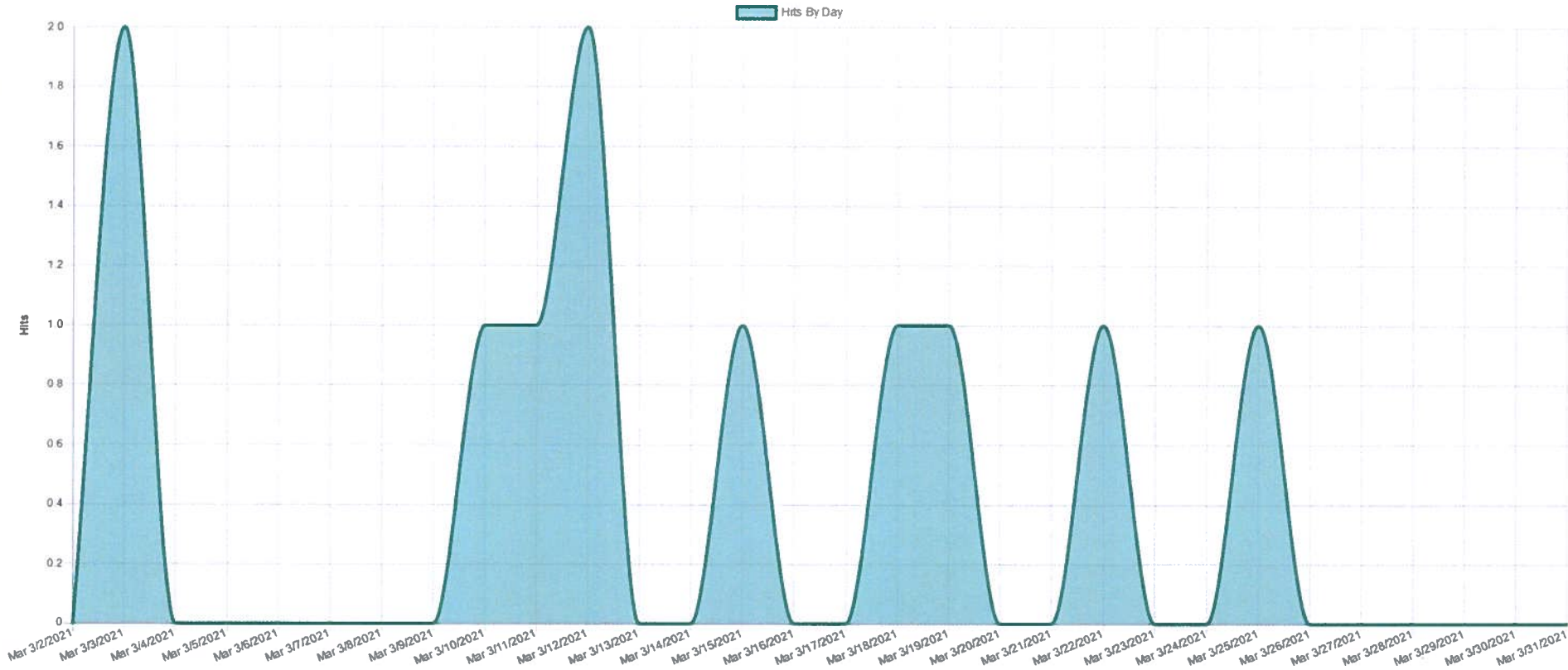
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Mar 2 - Mar 31

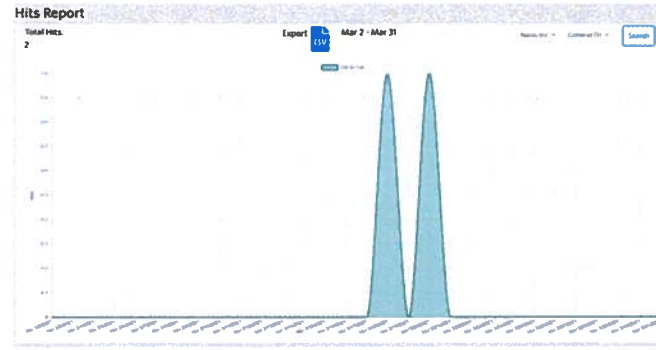
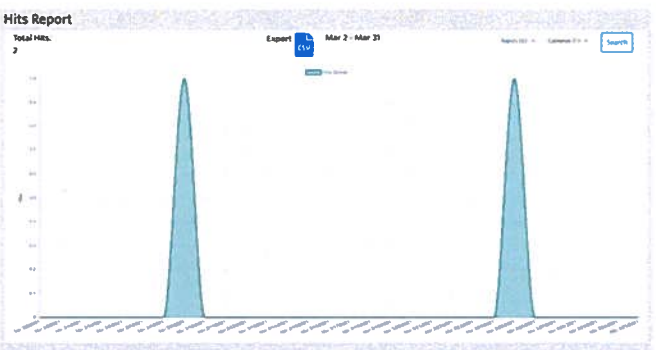
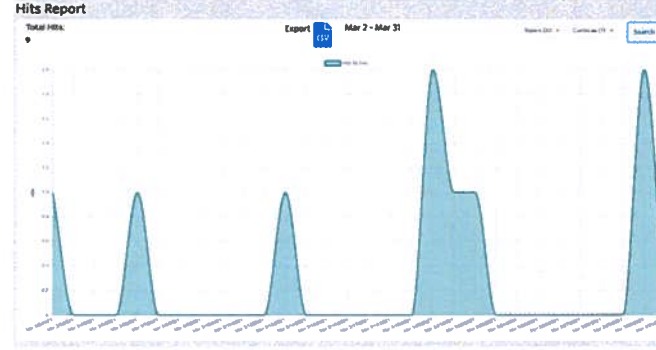
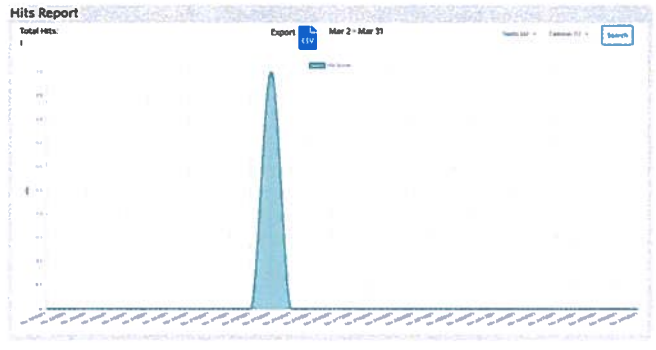
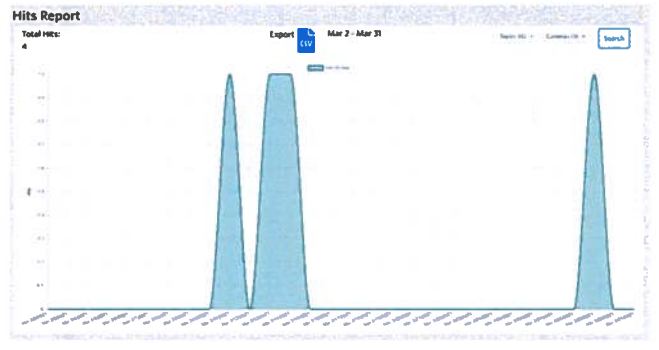
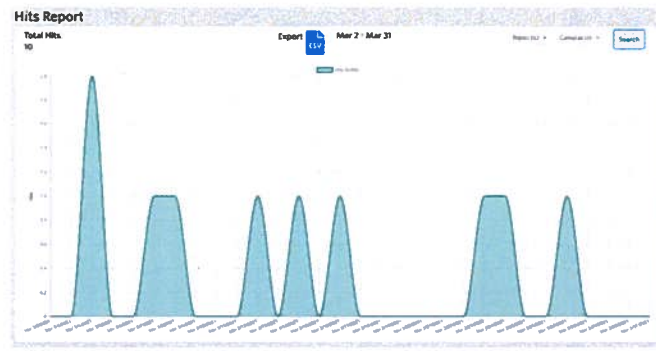
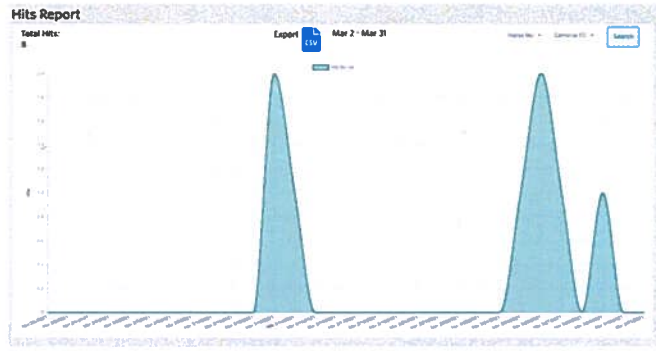
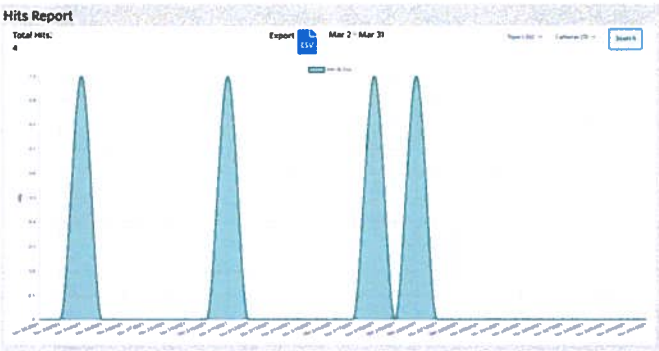
Topics (1) ▾

Cameras (30) ▾

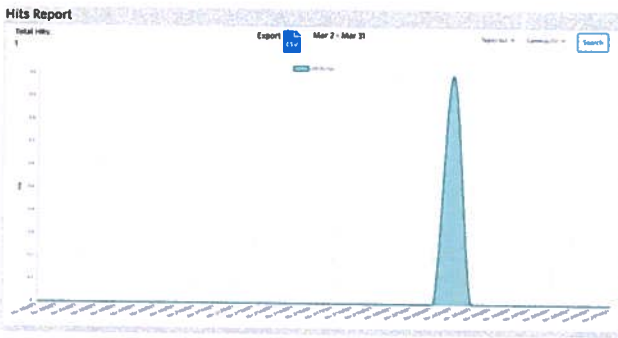
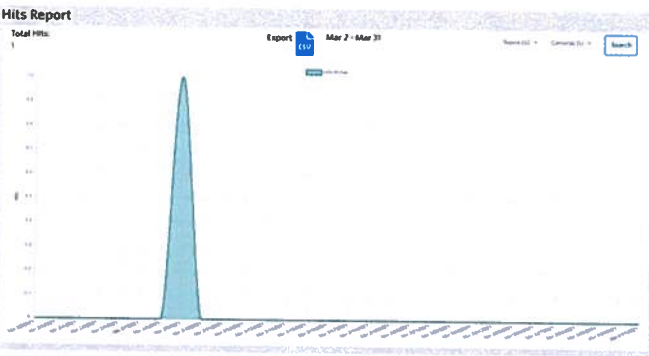
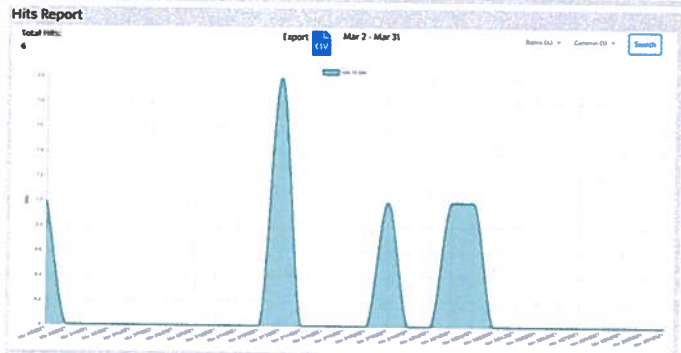
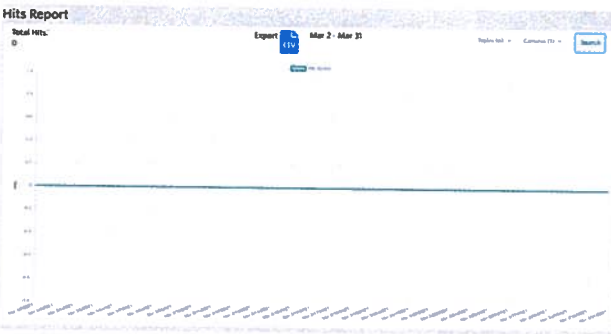
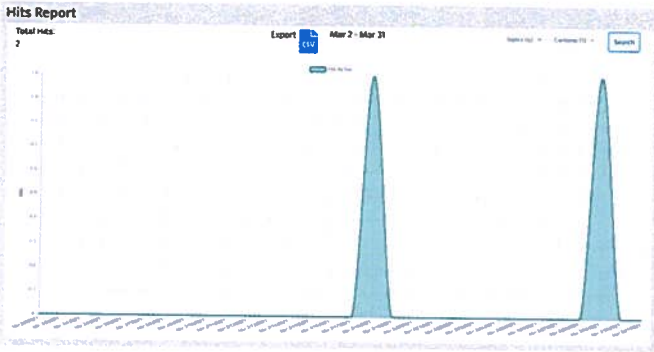
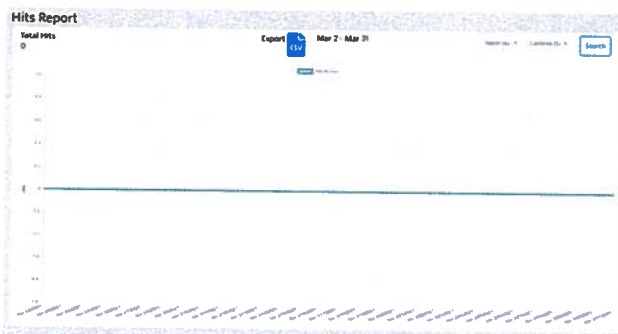
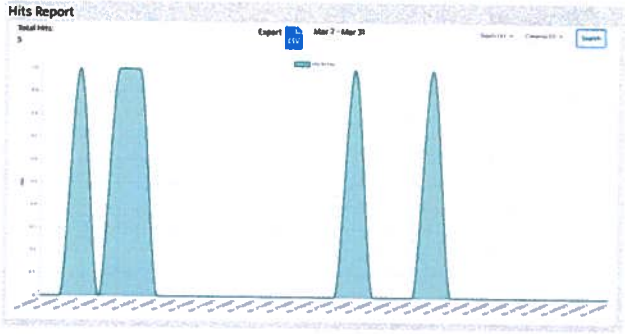
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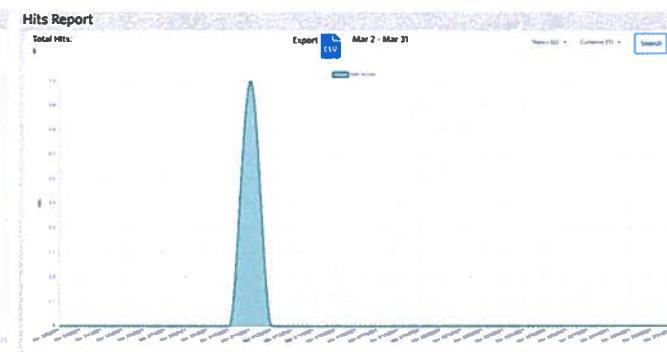
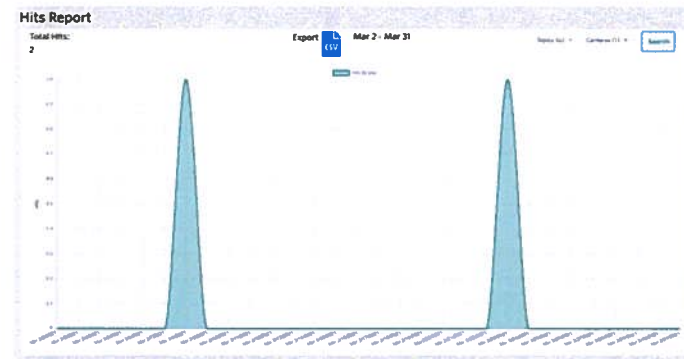
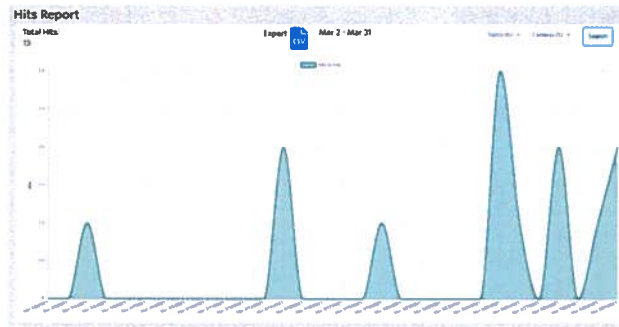
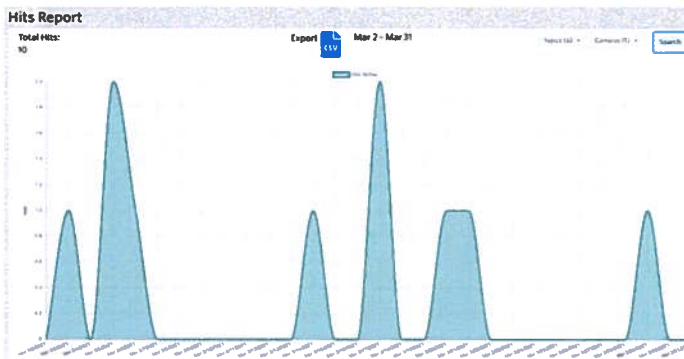
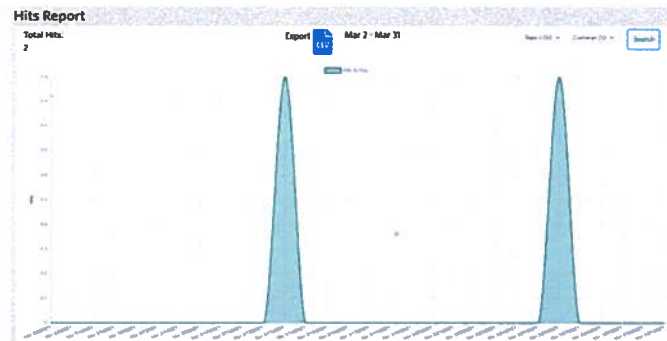
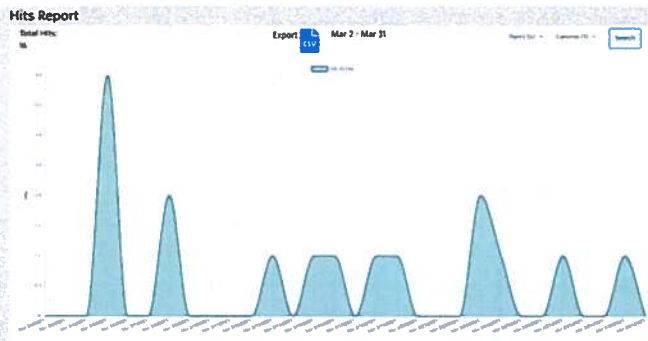
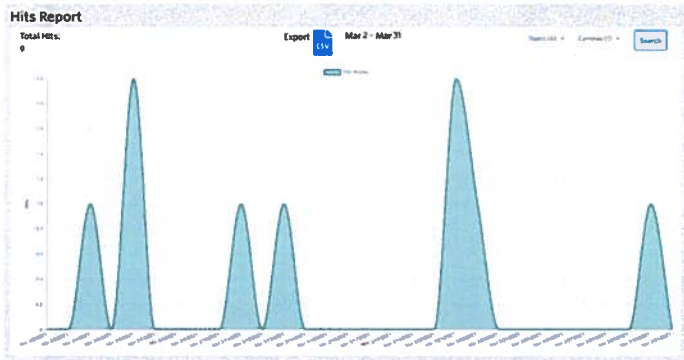


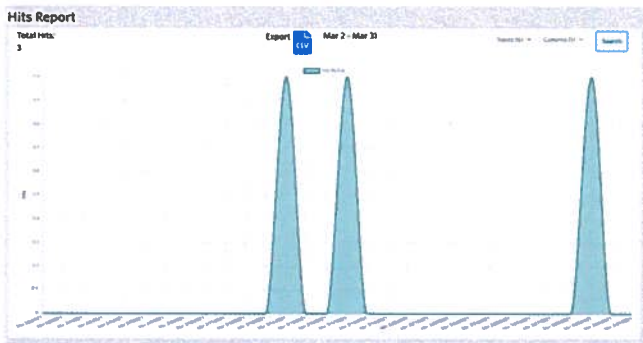
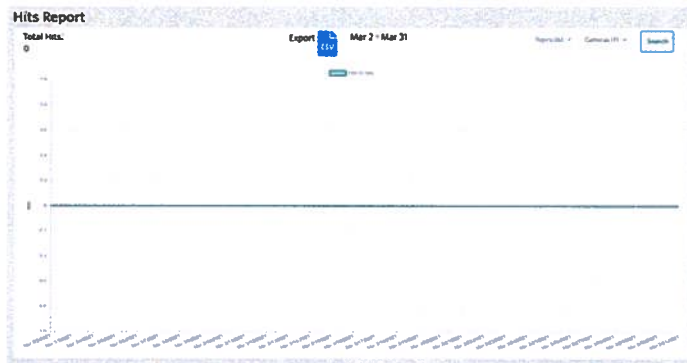












Camera Read Data					
1	114,643	16	61,120		
2	119,171	17	143,382		
3	0	18	103,695		
4	146,238	19	241,283		
5	80,546	20	169,827		
6	73,700	21	102,459		
7	218,395	22	373,228		
8	161,599	23	245,979		
9	56,870	24	46,338		
10	112,683	25	57,057		
11	28,223	26	40,840		
12	69,906	27	Unit#172	74,134	
13	0	28	Trailer	0	
14	76,309	29	Strey	47,510	
15	7,002	30	Station	116,201	



## 2021 Officer Committed Time to Service Report

Employee Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Reports	Cites
BAKER, BRIAN C		14:27:08	6:19:50	9:11:48										1	18
BIEHUNKO, JOHN		23:07:01	19:19:59	14:04:18										2	18
BOGGUS, LARRY		7:55:02	20:20:04	5:40:37										1	0
BRACHT, DANIEL		17:07:03	11:15:42	9:46:04											8
BURLESON, Jason		12:12:34	18:10:56	10:39:53										3	0
CADENA, VANESSA		18:00:04	12:07:28	24:08:28										9	15
CANALES, RALPH EDWARD		16:04:00	7:27:16	14:33:16										8	26
CERNY, BLAIR C.	*	7:56:59	4:17:26	7:37:24											0
HARWOOD, NICHOLAS		18:15:14	15:46:27	14:27:52										4	18
JARVIS, RICHARD		10:46:12	28:53:18	23:27:39										7	13
JOLIVET, CHARLES		11:59:12	9:59:43	10:18:23											0
JONES, ERIC	*	0:31:48	0:06:32	0:00:00											0
KELSO JR, RONALD K		15:55:08	2:04:16	15:04:52										3	26
LERMA, FRANK	*	5:48:56													0
MCELVANY, ROBERT		15:06:05	10:55:03	7:34:12										4	1
MILLER, OSCAR	*	11:42:37	16:13:37	16:55:40										2	0
NASH, CHRISTOPHER		13:30:51	14:08:19	13:58:31										4	3
OWENS, LANE	*	4:42:45	0:12:48	2:33:47											0
PAVLOCK, JAMES ADAM		7:56:41	9:16:17	3:48:02											0
RODRIGUEZ, CHRISTOPHER	*	5:37:51	7:31:36	3:54:08											0
SCHANMEIR, CHRISTIAN	t	2:03:24	11:09:37	22:03:09										2	30
SCHULTZ, RAYMOND	*	0:00:00	0:49:06	0:00:56											0
SILLIMAN, ERIC		16:45:18	18:58:22	19:39:33										12	37
SISSION, KYLE J	*	0:58:16	0:15:03	0:00:00											0
SPRINKLE, MICHAEL		1:19:49	4:18:27	6:30:48											4
TAYLOR, CRAIG		14:41:29	12:18:05	11:35:47										3	1
TORRES, PATRICK		14:43:57	13:30:08	13:27:58										5	8
TUGGLE, JAMES		8:01:57	13:07:32	13:22:19										4	2
VALDEZ, JUAN		17:55:02	21:37:31	25:08:41										7	28
VASQUEZ, MONICA		23:38:14	15:16:42	15:32:19										1	11
WHITE, TERRY		23:35:00	19:20:08	19:55:44										3	13

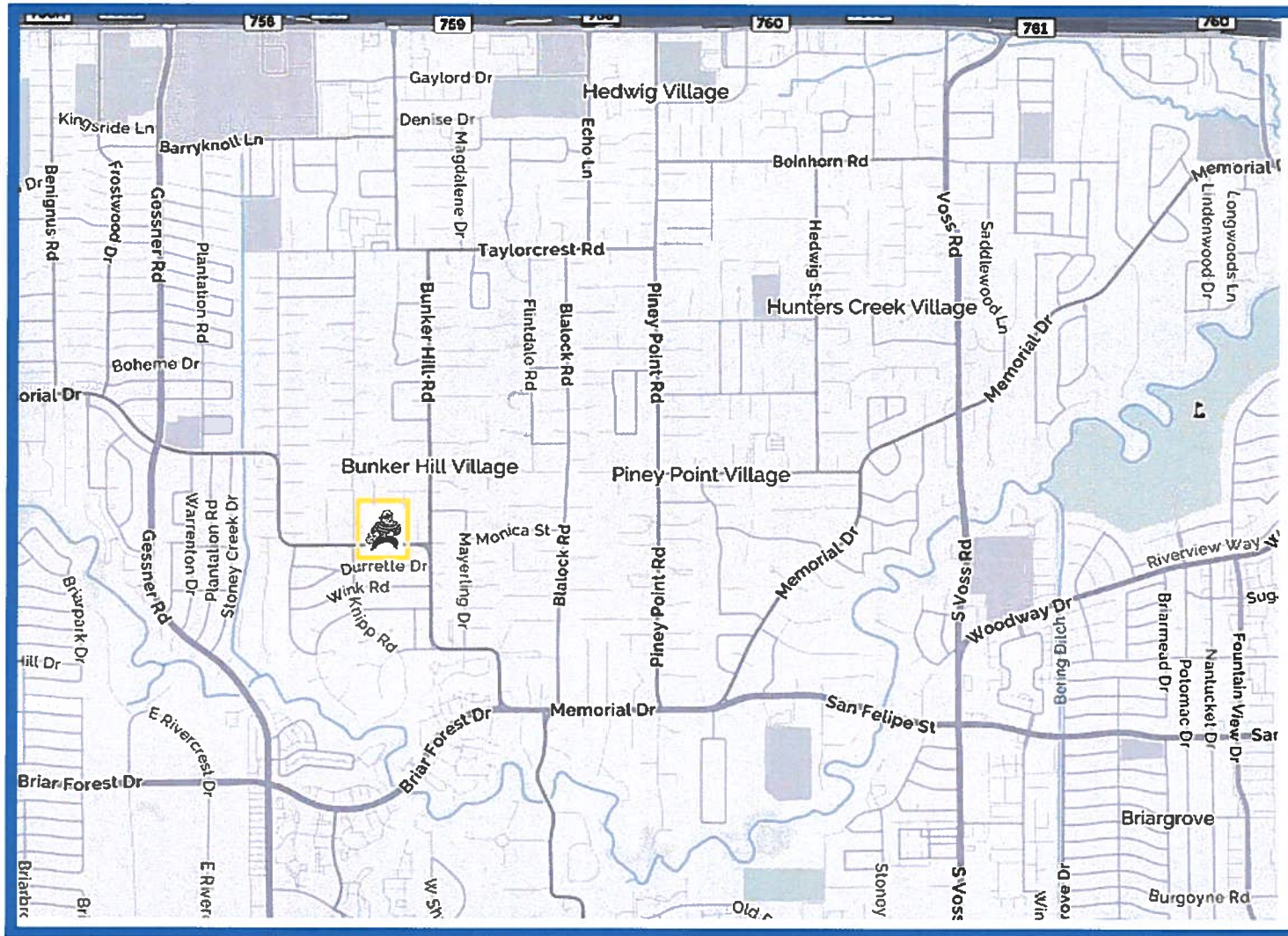
\* = Admin Asmt.

t = temporary

85 280

Dispatch Committed Time														Totals
911 Phone Calls		302	314	231										847
3700 Phone Calls		2189	3536	2566										8291
DP General Phone Calls*		54:30:49	90:01:08	62:57:40										

\* This is the minimal time as all internal calls route through the 3700 number.



## 2021 Burglary Map

Address	Alarm	POE
302 Chapel Bell	No	Vacant (none)

## 2021 Robberies

Address	MO
---------	----



Daytime Burglary



Nighttime Burglary



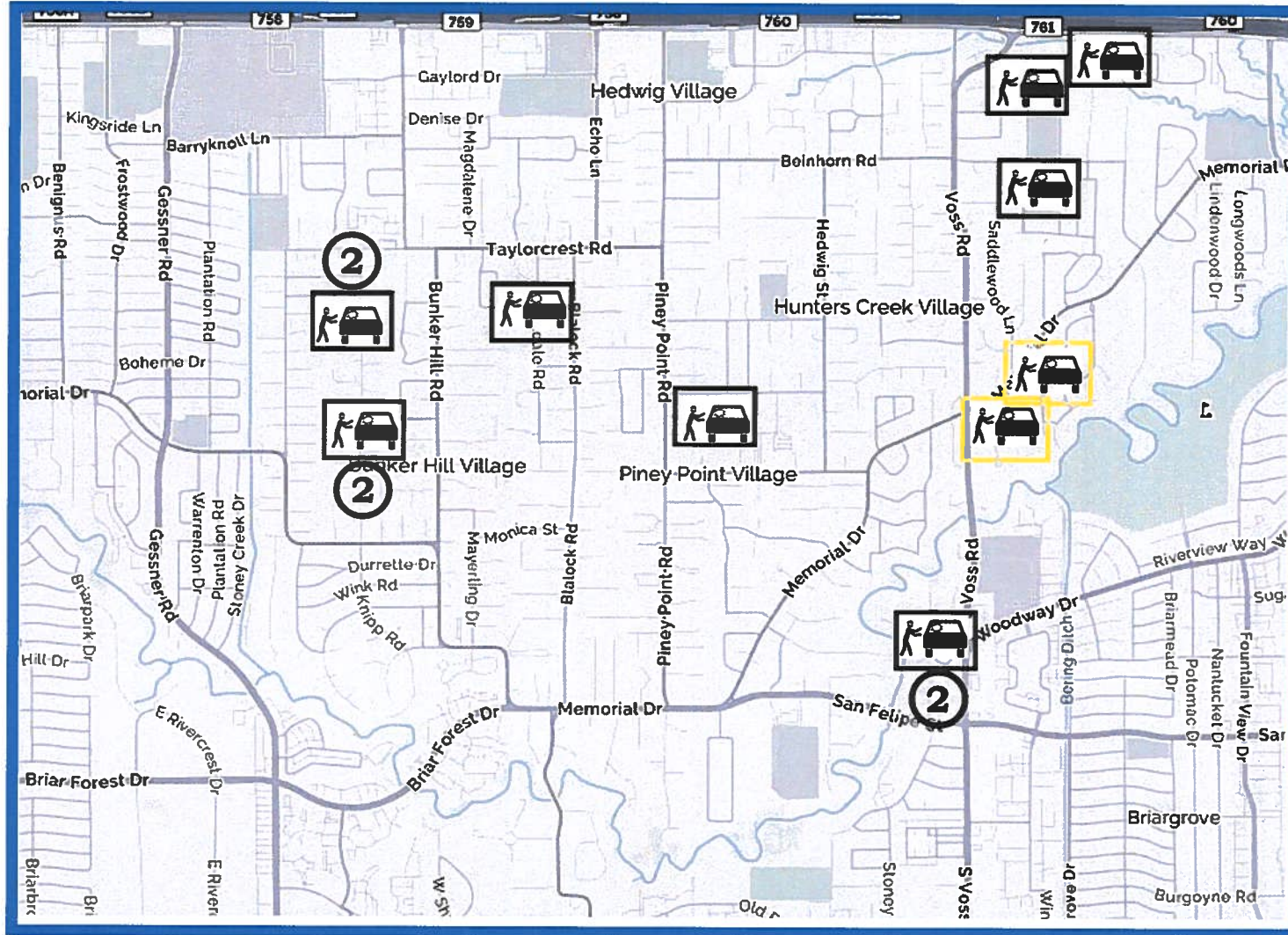
Robbery

3/31/21

2



## 2021 Auto Burglary Map



Address	POE
10709 Memorial (jugging)	Side Win Smash
335 Knipp	UNL Door
11931 Broken Bough	UNL Door
348 Knipp	UNL Door
512 Knipp	UNL Door
8435 Katy Fwy	Side Win Smash
11322 Surrey Oaks	UNL Door
505 Ripplecreek	Truck Bed
7627 River Point	UNL Door
11734 Flintwood	UNL Door
7630 River Point	UNL Door
907 Tarrington	UNL Door
10610 N Evers Park	UNL Door

Daytime Burglary

Nighttime Burglary

2
3
4

3/31/21





Hunters Creek

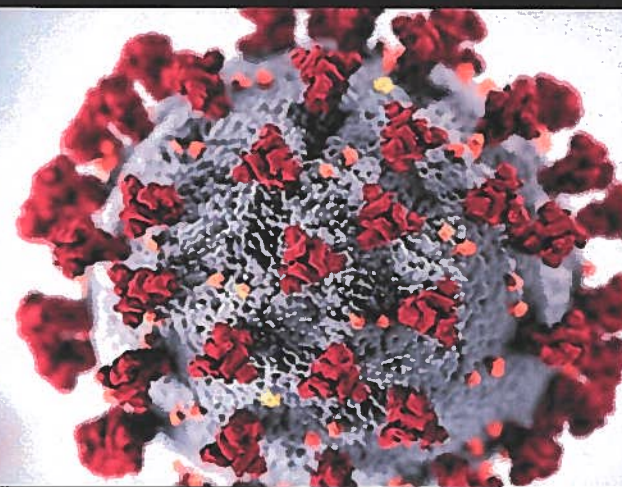


Village

# FY22 Budget

Bunker Hill Village - Piney Point Village - Hunters Creek Village

Facing the Challenges of  
Today, Tomorrow and Beyond





Hunters Creek



Village

## FY22 Budget Goals and Objectives

### Goals:

Hire, Develop and Maintain the **best qualified and experienced employees** to serve as Memorial Villages Police Department, Police Officers, Dispatchers and Professional Support Staff.

Provide and maintain the **best tools, technology and equipment** available for use by the MVPD in order to provide for a Safe Community, Free of Crime and the Fear of Crime.

### Objective:

Use Village Funds in the most effective and efficient manner possible in order to hire and retain employees by providing a competitive salary and benefit package, while at the same time providing staff with the latest technology, tools, equipment and support services that will allow personnel to provide the **highest level of Police Services and Protection**.



Hunters Creek



Village

# FY22 Budget

## Results from Previous Budgets



- Staffing ✓
- Building the Brand ✓
- Tackling Crime ✓
- Technology ✓
- Response Times ✓
- Officer and Community Safety ✓





Hunters Creek



Village

## FY22 Budget

### Investment in Personnel – Fully Staffed

Build on our Solid Base

2% Increase in Salary and Benefit Budget

- Avg Base Salary Increase – 3.5%  
(1% STEP + 2.5% Salary Adjustment)
- Fully Fund 457b City contribution at 2% (+1%)

Average Salary

w/pay incentives will be:

Sergeant	\$107,205
Patrol Officer	\$87,576
Dispatcher	\$60,611



Hunters Creek



Village

# FY22 Budget

## Salary Adjustments - Justification

Maintain our Competitiveness in the LE Community  
If not at the Top of the Scale – Be very close

- Base Salary Increase – Recognize the quality work performed along with the additional duties and attention to detail performed by MVPD employees
- 1% STEP – Annual Individual Performance Based Pay Incentive
- Additional 1% 457b Contribution taking total to 2% – Long term savings incentive to compensate for Windfall Act Penalty, Fixed TMRS benefit and Post Employment Health Care.



Hunters Creek



Village

# FY22 Budget



## Technology = Efficiency + Risk Reduction

- ALPR – The Department ALPR Project has been extremely effective at pro-actively identifying criminals who are within the jurisdiction of the MVPD and as an investigative tool for Detectives. This budget adds 3 additional systems.
- Server – Computer technology touches every aspect of the department. The primary domain server is at end of life.
- Back-up System DATTO – System back-up and Security Hardware and Software is intragyral. Current equipment is at end of life. Back-up of Data will reside both on-site and in the Cloud.





Hunters Creek



Village

## FY22 Budget Proposal

### FY22 Budget Adjustments/Increases/Decreases

Vehicle Maintenance Adjustment +\$5,000

General Maintenance Contracts +\$5,000+

- Phone System
- Generator
- E-RAD
- Copier
- Elevator
- Fire Safety Systems

Office

- Firearms and Ammo +\$1,000
- Small Equipment +\$600

Equipment

- 3 ALPR's \$7,500
- 4 Replacement Ticket Writers \$6,800
- 4 Urban Rifles +7,300

Vehicle Replacement Budget Adjustment +\$7,000



Hunters Creek



Village

## FY22 Budget Proposal

### Proposed Total Budget Package for 2022

Personnel and Benefits \$5,162,098 (+2%)

Total Operations \$198,836 (-0.2%)

Total M&O \$6,121,250 (+3.05%)

Auto – \$160,000 (+5%)

(Vehicles)

Proposed 2022 Budget – \$6,299,250 (+3.11%)

Cost per Village \$2,099,750

Increase of \$63,268 per village over FY21



Hunters Creek



Village

## Future Capital Projects 2022-2025

The Memorial Villages Police Department administration has identified several capital projects that will likely need Funding from participating cities over the next 1-5 years.

These projects include:

- Roof Replacement \$93,385+
  - HVAC Replacement \$56,000-\$148,000+
  - Radio System Upgrades \$130,000+
  - CAD/RMS/ARS Replacement \$190,000-\$470,000
  - Building Upgrades – \$TBD
- Gutters, Overhead Doors, Paint, Jail Fixtures

Although the Memorial Villages Police Department has a fund in place to account for capital projects, this fund has not been regularly used as a vehicle to hold funds for these projects. Instead, the three cities have essentially employed a pay as you go methodology whereby the participating cities provide funding for capital projects as needed. A Capital Strategic Plan has been prepared that estimates these costs and an approximate timeline of the needed Repairs/Replacements/Improvements.





Hunters Creek



Village

## Future Capital Projects 2022-2025

5 Projects requiring attention within the next 4-5 years



Roof

\$93,400 - \$110,000+



HVAC

\$56,000 - \$148,000



Radio System

\$130,000+



Gutters

Unknown Custom Fab



CAD/RMS/ARS

\$190,000 - \$400,000



Hunters Creek



Village

**THANK YOU  
FOR INVESTING IN  
PUBLIC SAFETY**




## Karen Farris

---

**From:** Ray Schultz <rschultz@mvpdtx.org>  
**Sent:** Wednesday, April 14, 2021 1:49 PM  
**To:** Karen Glynn; Tom Fullen; Cityadmin  
**Cc:** Karen Farris  
**Subject:** March Monthly Report Data  
**Attachments:** PC Monthly Report 3 2021.doc; ALPR Color Maps Mar 2021.pptx; ALPR Data March 2021.pptx; 2021 Crime Maps Master.pptx; Copy of 2021 Total Crime Stats.xlsx; Copy of 2021 ALPR Recovery Totals.xlsx; Copy of Committed Time Chart FY2021 New.xlsx; FY22 Budget PowerPoint Summary.pptx; FY22 BUDGET PROPOSAL VERSION 4.8.21.pdf

Monthly items attached



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<div></div> <div>Bunker Hill Village</div> <div>Hedwig Village</div> <div>Hilshire Village</div> <div>Hunters Creek Village</div> <div>Piney Point Village</div> <div>Spring Valley Village</div> <div>Houston</div> <div>Totals</div>	Total Number of YTD Incidents 2021			Life Threatening (LT) EMS Incidents					Life Threatening (LT) Fire Incidents						
	Fire	EMS	Total	# LT EMS	Natl Stand. 6:30	of 90%	Natl. Stand 10:30	of 90%	# LT Fire	Natl Stand. 6:50	of 90%	% of 2021 Calls are:		Fire Alarms	% of Fire Calls
					1st Resp. Time		ALS Resp Time			Response Time		Fire	EMS		
	93	30	123	16	4:21	100%	7:07	100%	1	3:25	100%	76%	24%	44	47%
	52	48	100	29	3:13	100%	3:13	100%	8	3:56	100%	52%	48%	13	25%
	14	11	25	6	3:32	100%	3:56	100%	1	3:19	100%	56%	44%	4	0%
	108	52	160	25	3:46	100%	5:38	100%	9	4:18	100%	68%	33%	62	57%
	89	43	132	18	4:15	100%	5:00	100%	9	5:28	100%	67%	33%	37	42%
	80	33	113	19	2:25	100%	4:04	100%	8	2:51	100%	71%	29%	22	28%
	31	0	31												
467	217	684	113	3:35	100%	4:49	100%	36	3:53	100%	68%	32%	182	33%	

Notes: ALL Response Time categories include from the receipt of the call at the Primary Dispatch to arrival on location of the responding units.

Column 1: Reflects the cities listed within the chart.

Column 2: Reflects the year to date number of "fire" type calls within each jurisdiction. Includes: fires, vehicle collisions, gas leaks, rescues, tree in roadways, and others.

Column 3: Reflects the year to date number of "EMS" calls within each jurisdiction.

Column 4: Reflects the year to date, total number of all calls within each jurisdiction.

Column 5: Reflects the year to date, number of "life threatening EMS" calls within each jurisdiction. Includes: heart attacks, strokes, seizures, cardiac arrest, seizures and others.

Column 6, Row A: Reflects the "National Standard for total response time for life threatening EMS Calls of 6 minutes 30 seconds.

Column 6: Reflects the year to date, first responder's response times for each jurisdiction.

Column 7, Row A, Reflects the National Standard of the percentage of calls which the national standard should be met: 90%

Column 7: Reflects the year to date, percentage of calls which the national standard is met during life threatening EMS calls.

Column 8 Row A: Reflects the National Standard for total response time for life threatening EMS calls for arrival of Advanced Life Support Equipment and Personnel: 10 minutes 30 seconds.

Column 8: Reflects the year to date, Advanced Life Support equipment and personnel response time for life threatening calls within each jurisdiction.

Column 9 Row A, Reflects the National Standard of the percentage of calls which the ALS standard should be met: 90%

Column 9: Reflects the year to date, percentage of calls, which the national standards is met of ALS response for each jurisdiction.

Column 10: Reflects the year to date, number of life threatening "Fire Type" calls within each jurisdiction.

Column 11: Reflects the year to date, average total response time to fire type calls within each jurisdiction.

Column 12: Reflects the year to date, percentage of life threatening fire type calls which meet or exceed the National Standard.

Column 13: Reflects the year to date, percentage of calls which our "fire type" calls.

Column 14: Reflects the year to date, percentage of call which our "EMS" calls.

Column 15: Reflects the year to date number of Fire Alarms within each jurisdiction.

Column 16: Reflects the percentage of fire type calls which are fire alarms.

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on amending the VFD 2021  
Construction Budget

Agenda Item: 3

The Fire Commission is requesting the cities approve amending the 2021 construction budget which would allow an additional \$200,000 over the current construction budget of \$5,700,311.50, increasing the budget to \$5,900,311.50 with the proviso that it will not increase the Cities' assessment but will be funded by other potential sources.

# Village Fire Department



901 Corbindale Rd  
Houston, Texas 77024  
(713) 468-7941  
(713) 468-5039 FAX

**Protecting and Serving the Cities of:**

BUNKER HILL VILLAGE  
HEDWIG VILLAGE  
HILSHIRE VILLAGE  
HUNTERS CREEK VILLAGE  
PINEY POINT VILLAGE  
SPRING VALLEY VILLAGE

***The Honorable Brian T. Muecke***

Mayor, City of Hedwig Village

***The Honorable Russell Herron***

Mayor, City of Hilshire Village

***The Honorable Jim Pappas***

Mayor, City of Hunters Creek Village

***The Honorable Mark Kobelan***

Mayor, City of Piney Point Village

***The Honorable Marcus Vajdos***

Mayor, City of Spring Valley Village

April 9, 2021

Re: Facility Renovations

Dear Mayors:

As you know, the Village Fire Commission has awarded the construction contract for renovation of the fire station and solidified the other cost elements involved in the renovation.

During a special board meeting April 8, 2021, the Village Fire Department Board of Commissioners voted unanimously for the Fire Commission to request the cities to allow them to spend an additional \$200,000 over the current construction budget of \$5,700,311.50, increasing the budget to \$5,900,311.50, with the proviso that money will not create any additional assessments to the cities. The monies will be funded by other sources: 2020 audit surplus, EMS revenue, and/or the 2021 money allocated to the capital replacement fund.

In order to confirm this, we ask that you put on your City's agenda and approve amending the 2021 construction budget from \$5,700,311.50 to \$5,900,311.50 with the proviso that it will not increase the Cities' assessment but will be funded by other potential sources.

- a. 2020 audit surplus
- b. EMS revenue to the end of 2021
- c. 2021 Capital Replacement allocation

Respectfully,

Allen Carpenter, Chairman



# Village Fire Department



901 Corbindale Rd  
Houston, Texas 77024  
(713) 468-7941  
(713) 468-5039 FAX

## Protecting and Serving the Cities of:

BUNKER HILL VILLAGE  
HEDWIG VILLAGE  
HILSHIRE VILLAGE  
HUNTERS CREEK VILLAGE  
PINEY POINT VILLAGE  
SPRING VALLEY VILLAGE

**To:** Ms. Kelly Johnson, City of Hedwig Village  
Ms. Susan Blevins, City of Hilshire Village  
Mr. Tom Fullen, City of Hunters Creek Village  
Ms. Karen Farris, City of Piney Point Village  
Ms. Julie Robinson, City of Spring Valley  
Ms. Karen Glynn, City of Bunker Hill Village

**CC:** Village Fire Department Commissioner and Alternates

**From:** Marlo Longoria

**Date:** April 9, 2021

**Re:** Facility Renovations

---

During a special board meeting April 8, 2021, the Village Fire Department Board of Commissioners voted unanimously for the Fire Commission to request the cities to allow them to spend an additional \$200,000 over the current construction budget of \$5,700,311.50, increasing the budget to \$5,900,311.50, with the proviso that money will not create any additional assessments to the cities. The monies will be funded by other sources: 2020 audit surplus, EMS revenue, and/or the 2021 money allocated to the capital replacement fund.

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- a. 2020 audit surplus
- b. EMS revenue to the end of 2021
- c. 2021 Capital Replacement allocation

*Marlo Longoria*  
Marlo Longoria

## Karen Farris

---

**From:** Marlo Longoria <longoria@villagefire.org>  
**Sent:** Friday, April 9, 2021 3:07 PM  
**To:** Kelly Johnson; Susan Blevins; Tom Fullen; Karen Glynn; Julie Robinson; Karen Farris; Cityadmin; Allen Carpenter; BBothe@springvalleytx.com; Jay Carlton; Rob Adams; Robert Byrne; William J. Johnson; Harry Folloder; Henry Kollenberg; Zebulun Nash; David Foster; Keith Brown  
**Subject:** Letter to City  
**Attachments:** signed copies of 2021 amendment.pdf

Please see attached letter

--  
***Marlo Longoria***  
Village Fire Department  
Administrator  
phone: 713.468.7941  
cell: 832.483.2190

**Please note that any correspondence, such as email or letters, sent to City staff, City officials or the Fire Commission may become a public record and made available for public review.**

**ATTENTION PUBLIC OFFICIALS:**

**A "Reply All" of this e-mail could lead to violations of the Texas Open Meetings Act.**

**Please reply only to the sender**

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MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on the 2020 Annual Financial Report

Agenda Item: 4

Louis Breedlove of Brooks Watson & Company will present to Council the 2020 Annual Financial Report.



## Karen Farris

---

**From:** Louis Breedlove <LBreedlove@brookswatsoncpa.com>  
**Sent:** Tuesday, March 30, 2021 8:15 AM  
**To:** Joel Bender; Michael Herminghaus  
**Cc:** Cityadmin; Karen Farris  
**Subject:** Audit Documents  
**Attachments:** Piney Point Village 2020 Annual Financial Report.pdf; SAS 114 Communication With Governance - PPV 2020.pdf; SAS 115 Communication of Sig Def and Mat Weaknesses - PPV 2020.pdf; Audit Presentation - PPV FY2020.pdf; Working Trial Balance Detail - PPV 2020.xls

Good morning,

Please see attached for the audit documents, which include the audit report, the two sas letters and the presentation. I apologize about the mix up on the printed presentation at yesterday's meeting. I realized that the wrong file was printed. Please let me know if you have any questions concerning the updated file.

There was also some discussion regarding the grouping of expenditures and wanting to know what accounts were included in them. I have included the working trial balance excel file which shows you which accounts are grouped together for presentation purposes.

Please let me know if you have any questions or would like to meet again.

Regards,



[www.BrooksWatsonCPA.com](http://www.BrooksWatsonCPA.com)

**Louis Breedlove**  
**Senior Audit Manager**  
Phone 281.907.9188 | Fax 888.875.0587  
14950 Heathrow Forest Pkwy | Ste 530  
Houston, TX 77032

550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Group : [GEN]</b>	<b>General Fund</b>		
<b>Subgroup : [4100.00]</b>	<b>Cash and Cash Equivalents</b>		
10-1100	Claim on Cash	2,697,527.43	2,903,226.88
10-1100b	Contra Claim on Cash	(447,971.67)	(1,586,039.53)
10-1101	Cash- GF Texpool	1,797,554.53	1,926,058.06
10-1120	Cash-Texas Class	3,725,625.39	1,266,696.11
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>		<b>7,772,735.68</b>	<b>4,509,941.52</b>
<b>Subgroup : [4100.05]</b>	<b>Restricted Cash</b>		
10-1108	Cash with Agent	1,005,648.00	122,855.85
<b>Subtotal [4100.05] Restricted Cash</b>		<b>1,005,648.00</b>	<b>122,855.85</b>
<b>Subgroup : [4200.00]</b>	<b>Taxes Receivable</b>		
10-1201	Sales Tax Receivable	21,374.37	21,374.37
10-1203	Property Tax receivable-PY	162,995.18	211,633.93
10-1204	Property Tax Receivable-CY	3,205,830.36	3,432,434.53
10-1205	Other Receivables	26,827.96	21,484.69
<b>Subtotal [4200.00] Taxes Receivable</b>		<b>3,417,027.87</b>	<b>3,686,927.52</b>
<b>Subgroup : [4200.15]</b>	<b>Other Receivables</b>		
10-1209	A/R Willet	2,813.36	2,813.36
<b>Subtotal [4200.15] Other Receivables</b>		<b>2,813.36</b>	<b>2,813.36</b>
<b>Subgroup : [4900.00]</b>	<b>Due to Other Funds</b>		
10-2104	Due To - MC Technology	(0.36)	(0.36)
<b>Subtotal [4900.00] Due to Other Funds</b>		<b>(0.36)</b>	<b>(0.36)</b>
<b>Subgroup : [4900.05]</b>	<b>Due from Other Funds</b>		
10-2109 audit	Due from other fund	447,971.67	1,586,039.53
<b>Subtotal [4900.05] Due from Other Funds</b>		<b>447,971.67</b>	<b>1,586,039.53</b>
<b>Subgroup : [5100.00]</b>	<b>Accounts Payable</b>		
10-2001	Accounts Payable	(448,469.62)	(109,080.98)
10-2102	MC-Child Safety Fees Due	28.50	28.50
10-2106	Due To-State Comptroller	0.00	(7,206.89)
10-2107	Due To OMNI Base	(3,441.81)	(3,983.73)
10-2108	RESTITUTION	270.00	270.00
10-2110	Bond Payable - FAST	(4,386.05)	(6,709.05)
10-2302	Due to State-CJ Fee	(315.34)	(331.23)
10-2500	Accrued Wages	(14,499.15)	(21,771.31)
10-2601	Construction Retainage Payable	(19,682.19)	(82,759.14)
10-2602	Construction Retainage Payable- Beinhorn	0.00	(71,423.13)
<b>Subtotal [5100.00] Accounts Payable</b>		<b>(490,495.66)</b>	<b>(302,966.96)</b>
<b>Subgroup : [5100.25]</b>	<b>Customer Deposits</b>		
10-2404	Gas Meter Deposit	(155,485.00)	(149,485.00)
<b>Subtotal [5100.25] Customer Deposits</b>		<b>(155,485.00)</b>	<b>(149,485.00)</b>
<b>Subgroup : [5200.00]</b>	<b>Accrued Expenses</b>		
10-2052	Employee Insurance Payable	3,847.90	5,382.42
10-2062	TMRS Payable	(15.28)	(159.04)

550- *City of Piney Point Village, Texas*  
Engagement: *2020 - City of Piney Point Village, Texas*  
Period Ending: *12/31/2020*  
Trial Balance: *3000.00 - Trial Balance Database*

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Subtotal [5200.00] Accrued Expenses</b>		<b>3,832.62</b>	<b>5,223.38</b>
<b>Subgroup : [5200.20] Deferred Revenue</b>			
10-2130	Deferred Revenue-Property Tax	(162,995.18)	(211,633.93)
10-2131	Other Deferred Revenue	0.00	(20,450.83)
10-2702	Deferred Revenue-Alarm Fees	(22,500.00)	0.00
10-2704	Unearned Revenue-CY Prop Taxes	(5,598,421.05)	(5,641,983.23)
<b>Subtotal [5200.20] Deferred Revenue</b>		<b>(5,783,916.23)</b>	<b>(5,874,067.99)</b>
<b>Subgroup : [6100.00] Fund Balance</b>			
10-3000	Fund Balance	(726,631.20)	(726,631.20)
10-3003	Fund Balance	(5,266,694.57)	(5,537,300.96)
<b>Subtotal [6100.00] Fund Balance</b>		<b>(5,993,325.77)</b>	<b>(6,263,932.16)</b>
<b>Subgroup : [7100.05] Property Tax Revenue</b>			
10-4101	Property Tax Revenue (M&O Portion)	(5,329,445.56)	(5,575,704.60)
<b>Subtotal [7100.05] Property Tax Revenue</b>		<b>(5,329,445.56)</b>	<b>(5,575,704.60)</b>
<b>Subgroup : [7100.10] General Sales and Use Tax</b>			
10-4150	State Comptroller (Sales Tax)	(228,761.01)	(261,209.89)
<b>Subtotal [7100.10] General Sales and Use Tax</b>		<b>(228,761.01)</b>	<b>(261,209.89)</b>
<b>Subgroup : [7100.15] Franchise and Other Taxes</b>			
10-4602	Franchise Fees/Cable Communications	(134,983.34)	(57,875.17)
10-4605	Franchise Fees/Electric Power	(272,375.32)	(272,382.50)
10-4606	Franchise Fees/Gas	(26,251.13)	(25,099.36)
10-4607	Franchise Fees/Telephone	(35,474.02)	(7,906.93)
<b>Subtotal [7100.15] Franchise and Other Taxes</b>		<b>(469,083.81)</b>	<b>(363,263.96)</b>
<b>Subgroup : [7100.20] Intergovernmental Revenue</b>			
10-4501	Agencies	(77,355.44)	(398.44)
10-4703	Metro Congested Mitigation Monies	(136,002.46)	(136,000.00)
<b>Subtotal [7100.20] Intergovernmental Revenue</b>		<b>(213,357.90)</b>	<b>(136,398.44)</b>
<b>Subgroup : [7100.25] License and permits</b>			
10-4203	Plat Reviews	(1,900.00)	(12,600.00)
10-4205	Contractor Registration	(12,240.00)	(9,300.00)
10-4206	Drainage Review	(34,150.00)	(47,150.00)
10-4207	Permits/Inspection Fees - Other	(360,772.07)	(336,519.24)
<b>Subtotal [7100.25] License and permits</b>		<b>(409,062.07)</b>	<b>(405,569.24)</b>
<b>Subgroup : [7100.30] Fines and Forfeitures</b>			
10-4208	Board of Adjustment Fees	(2,000.00)	(1,250.00)
10-4300	Municipal Court Net Fees/Fines	(168,244.92)	(85,372.58)
10-550-5413	Building Security Fund	0.00	(1,009.44)
10-550-5414	Truancy Prevention	0.00	(1,030.05)
10-550-5415	Local Municipal Tech Fund	0.00	(824.03)
10-550-5416	Local Municipal Jury Fund	0.00	(20.59)
<b>Subtotal [7100.30] Fines and Forfeitures</b>		<b>(170,244.92)</b>	<b>(89,506.69)</b>
<b>Subgroup : [7100.35] Investment Earnings</b>			
10-4400	Interest Income	(183,638.04)	(34,362.92)



550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Subtotal [7100.35] Investment Earnings</b>		<b>(183,638.04)</b>	<b>(34,362.92)</b>
<b>Subgroup : [7100.40] Contributions/Donations</b>			
BWC 10-510-5070	Contribution to Fire Dept	8,353.83	0.00
<b>Subtotal [7100.40] Contributions/Donations</b>		<b>8,353.83</b>	<b>0.00</b>
<b>Subgroup : [7100.45] Other Revenue</b>			
10-4508	Security Alarm Systems Registrations	(8,300.00)	(51,150.00)
10-4608	Wireless Communication	(279.84)	(505.36)
10-4800	Miscellaneous Income	(163,404.23)	0.00
<b>Subtotal [7100.45] Other Revenue</b>		<b>(171,984.07)</b>	<b>(51,655.36)</b>
<b>Subgroup : [7200.02] General government</b>			
10-520-5102	Accounting/Audit	23,401.10	20,037.00
10-520-5103	Engineering	243,771.83	196,924.41
10-520-5104	Legal	100,636.86	79,727.29
10-520-5105	Tax Appraisal - HCAD	56,876.00	58,724.00
10-520-5107	Animal Control/Urban Forester	930.57	1,994.67
10-520-5108	IT Hardware/Software & Support	28,888.19	64,188.36
10-520-5110	Mosquito Control	17,865.00	18,445.00
10-530-5204	Dues & Subscriptions	0.00	132.50
10-540-5108	Information Technology	59.53	36,235.48
10-540-5202	Automobile Mileage	7,450.00	4,250.00
10-540-5203	Bank Fees/Charges	1,803.17	2,971.59
10-540-5204	Dues/Seminars/Subscriptions	2,963.06	2,557.50
10-540-5206	Legal Notices	0.00	3,307.63
10-540-5207	Misc Supplies	1,591.15	2,726.91
10-540-5208	Newsletter	4,500.00	1,853.87
10-540-5209	Office Equipment & Maintenance	9,279.66	6,331.77
10-540-5210	Postage/Delivery	1,934.59	1,309.88
10-540-5211	Meeting Supplies	8,716.34	7,565.67
10-540-5212	Rent/Furniture/Leasehold	117,644.87	126,386.26
10-540-5213	Supplies/Storage	8,307.01	4,054.31
10-540-5214	Telephone/Internet/Cell Phones	16,315.81	16,128.42
10-540-5215	Travel & Training	65.00	400.00
10-540-5216	Statutory Legal Notices	4,559.96	1,450.34
10-540-5301	Gross Wages	438,707.44	527,453.34
10-540-5302	Overtime/Severance	26,246.78	6,491.02
10-540-5303	Temporary	35,405.82	29,529.86
10-540-5306	FICA/Medicare/FUTA	33,113.09	37,548.43
10-540-5310	TMRS (City Responsibility)	38,529.96	46,625.61
10-540-5311	Miscellaneous Payroll Expenses (ADP)	2,750.29	2,844.28
10-540-5353	Employee Insurance	39,949.59	23,049.88
10-540-5354	General Liability & Bonds	10,561.66	9,182.02
10-540-5356	Workman's Compensation	2,083.00	(566.00)
<b>Subtotal [7200.02] General government</b>		<b>1,284,907.33</b>	<b>1,339,861.30</b>
<b>Subgroup : [7200.03] Public service</b>			
10-510-5001	Community Celebrations	8,544.79	7,075.00
10-510-5010	Memorial Village Police Department	1,683,220.67	1,819,396.00
10-510-5011	MVPD - AUTO REPLACEMENT	29,333.33	46,000.00
10-510-5020	Miscellaneous	25,261.25	11,242.45

550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
10-510-5030	Sanitation Collection	572,993.40	555,608.00
10-510-5031	SANITATION FUEL CHARGE	11,459.88	11,100.32
10-510-5040	Spring Branch Library	1,500.00	1,500.00
10-510-5050	Street Lighting	14,203.36	9,678.54
10-510-5060	Village Fire Department	2,037,263.63	1,685,348.75
<b>Subtotal [7200.03] Public service</b>		<b>4,383,780.31</b>	<b>4,146,949.06</b>

**Subgroup : [7200.04] Municipal Court**

10-550-5108	Information Technology	262.83	107.17
10-550-5204	Dues & Subscriptions	266.00	262.50
10-550-5207	Misc Supplies	695.00	1,048.78
10-550-5211	Meeting Supplies	14.99	0.00
10-550-5213	Office Supplies	1,771.52	564.08
10-550-5215	Travel & Training	575.00	55.00
10-550-5353	Employee Insurance	29,640.74	14,062.76
10-550-5403	Credit Card Charge	5,378.16	6,828.83
10-550-5404	Judge/Prosecutor/Interpreter	22,475.00	20,175.00
10-550-5408	Supplies/Miscellaneous	350.00	0.00
10-550-5410	OmniBase Services of Texas	995.92	432.81
<b>Subtotal [7200.04] Municipal Court</b>		<b>62,425.16</b>	<b>43,536.93</b>

**Subgroup : [7200.08] Public Works**

10-530-5108	Information Technology	9,473.15	0.00
10-530-5152	Drainage Reviews	48,531.99	102,734.55
10-530-5153	Electrical Inspections	13,770.00	13,635.00
10-530-5155	Plan Reviews	48,125.00	48,275.00
10-530-5156	Plumbing Inspections	18,630.00	14,535.00
10-530-5157	Structural Inspections	27,630.00	28,890.00
10-530-5158	Supplies/Miscellaneous	46,280.00	40,520.00
10-530-5160	Mechanical Inspections	6,885.00	7,380.00
10-530-5207	Miscellaneous	2,720.03	18,019.64
10-530-5209	Office Equipment & Maintenance	0.00	454.98
10-530-5213	Office Supplies	125.97	977.18
10-530-5353	Employee Insurance	13,123.69	5,768.46
10-560-5207	Misc Supplies	1,416.16	10,099.50
10-560-5213	Office Supplies	0.00	91.24
10-560-5215	Travel & Training	0.00	500.00
10-560-5353	Employee Insurance	19,320.21	14,517.25
10-560-5500	Landscaping Improvements	6,757.16	2,500.00
10-560-5501	TCEQ & Harris Co. Permits	2,156.25	1,756.25
10-560-5504	Landscaping Maintenance (inc. sod)	32,863.14	20,686.87
10-560-5505	Gator Fuel & Maintenance	584.12	684.81
10-560-5506	Right-of-Way Mowing	88,501.00	86,298.40
10-560-5507	Road & Sign Repair	71,010.89	59,347.64
10-560-5508	ROW Water/Planting	1,156.05	1,907.57
10-560-5509	Tree Care/Removal	13,410.00	15,280.00
10-560-5510	On-Going Road/Drainage Maintenance	30,100.39	0.00
10-560-5515	Landscape Improvements	104,487.06	78,657.35
10-560-5516	Gator Maintenance	797.71	2,549.00
10-570-5602	Drainage Ditch Maintenance	14,600.00	80.00
10-570-5609	Windermere Drainage	1,800.00	0.00
<b>Subtotal [7200.08] Public Works</b>		<b>624,254.97</b>	<b>576,145.69</b>

550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Subgroup : [7200.12] Capital Outlay</b>			
10-570-5606	Road/Drainage Projects	69,839.85	173,667.00
10-570-5640	Surrey Oaks	304,711.26	1,036,481.78
10-570-5701	2019 Maintenance Projects	35,970.00	365,585.42
10-570-5702	2020 Paving Improvements	0.00	48,420.00
10-570-5805	Beinhorn Paving Project	31,368.75	0.00
10-570-5806	Drainage and Sidewalks	52,662.75	1,139,010.18
10-570-5808	Wilding Lane	28,315.00	78,492.00
<b>Subtotal [7200.12] Capital Outlay</b>		<b>522,867.61</b>	<b>2,841,656.38</b>
<b>Subgroup : [8100.10] Transfers Out</b>			
10-4850	Transfer In	62,181.99	646,173.05
<b>Subtotal [8100.10] Transfers Out</b>		<b>62,181.99</b>	<b>646,173.05</b>
<b>Total [GEN] General Fund</b>		<b>(0.00)</b>	<b>(0.00)</b>
<b>Group : [DSF] Debt Service Fund</b>			
<b>Subgroup : [4100.00] Cash and Cash Equivalents</b>			
20-1100	Claim on Cash	(447,971.67)	(1,586,039.53)
20-1100b	Contra Claim on Cash	447,971.67	1,586,039.53
20-1109	Texpool-DS	862,809.10	537,832.63
20-1110	Texas Class-DS	122,500.81	1,973,942.44
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>		<b>985,309.91</b>	<b>2,511,775.07</b>
<b>Subgroup : [4100.05] Restricted Cash</b>			
20-1108	Cash with Agent	267,769.99	517,073.82
<b>Subtotal [4100.05] Restricted Cash</b>		<b>267,769.99</b>	<b>517,073.82</b>
<b>Subgroup : [4200.00] Taxes Receivable</b>			
20-1200	Property Tax Receivable-PY	35,505.82	46,177.51
20-1201	Property Tax Receivable-CY	856,604.64	813,686.24
<b>Subtotal [4200.00] Taxes Receivable</b>		<b>892,110.46</b>	<b>859,863.75</b>
<b>Subgroup : [5100.00] Accounts Payable</b>			
20-2001	Accounts Payable	(1,500.00)	0.00
<b>Subtotal [5100.00] Accounts Payable</b>		<b>(1,500.00)</b>	<b>0.00</b>
<b>Subgroup : [5600.00] Deferred Income</b>			
20-2130	Deferred Revenue-Property Tax	(35,505.82)	(48,571.51)
20-2701	Unearned Revenue-Property Tax	(1,487,128.77)	(1,340,436.26)
<b>Subtotal [5600.00] Deferred Income</b>		<b>(1,522,634.59)</b>	<b>(1,389,007.77)</b>
<b>Subgroup : [5900.00] Due to Other Funds</b>			
20-1300	Due to/From General Fund	(447,971.67)	(1,586,039.53)
<b>Subtotal [5900.00] Due to Other Funds</b>		<b>(447,971.67)</b>	<b>(1,586,039.53)</b>
<b>Subgroup : [6100.00] Fund Balance</b>			
20-3000	Fund Balance	(139,317.24)	(173,084.10)
<b>Subtotal [6100.00] Fund Balance</b>		<b>(139,317.24)</b>	<b>(173,084.10)</b>
<b>Subgroup : [7100.05] Property Tax Revenue</b>			
20-4101	Property Tax Revenue	(1,465,591.45)	(1,486,488.49)



550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Subtotal [7100.05] Property Tax Revenue</b>		<b>(1,465,591.45)</b>	<b>(1,486,488.49)</b>
<b>Subgroup : [7100.35] Investment Earnings</b>			
20-4400	Bank Interest	(14,193.42)	(12,585.30)
<b>Subtotal [7100.35] Investment Earnings</b>		<b>(14,193.42)</b>	<b>(12,585.30)</b>
<b>Subgroup : [7200.14] Debt Service - Principal</b>			
20-500-5821	Bond Principal Payments	1,285,000.00	1,320,000.00
<b>Subtotal [7200.14] Debt Service - Principal</b>		<b>1,285,000.00</b>	<b>1,320,000.00</b>
<b>Subgroup : [7200.16] Debt Service - Interest</b>			
20-500-5204	Paying Agent Fees	5,250.00	2,250.00
20-500-5820	Interest Expense for Bonds	217,950.00	179,375.00
<b>Subtotal [7200.16] Debt Service - Interest</b>		<b>223,200.00</b>	<b>181,625.00</b>
<b>Subgroup : [8100.05] Transfers In</b>			
20-500-5902	Transfer Out	(62,181.99)	(743,132.45)
<b>Subtotal [8100.05] Transfers In</b>		<b>(62,181.99)</b>	<b>(743,132.45)</b>
<b>Total [DSF] Debt Service Fund</b>		<b>(0.00)</b>	<b>(0.00)</b>
<b>Group : [CAP] Capital Projects</b>			
<b>Subgroup : [4100.00] Cash and Cash Equivalents</b>			
40-1100	Claim on Cash	323,417.46	0.00
40-1120	Texas Class	7,573.74	0.00
50-1100	Claim on Cash	68,671.93	0.00
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>		<b>399,663.13</b>	<b>0.00</b>
<b>Subgroup : [5100.00] Accounts Payable</b>			
40-2001	Accounts Payable	0.00	(1,350.00)
40-2200	Deferred Revenue	(286,000.00)	0.00
<b>Subtotal [5100.00] Accounts Payable</b>		<b>(286,000.00)</b>	<b>(1,350.00)</b>
<b>Subgroup : [5100.05] Retainage Payable</b>			
40-2300	Construction Retainage Payable	0.00	0.00
<b>Subtotal [5100.05] Retainage Payable</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [6100.00] Fund Balance</b>			
40-3000	Fund Balance	0.12	(44,991.20)
50-3000	Fund Balance	561,338.24	561,338.24
50-3001	Fund Balance Mem Dr Equity	(357,587.28)	(357,587.28)
50-3002	North Piney Point Fund Equity	(272,422.89)	(272,422.89)
<b>Subtotal [6100.00] Fund Balance</b>		<b>(68,671.81)</b>	<b>(113,663.13)</b>
<b>Subgroup : [7100.35] Investment Earnings</b>			
40-4400	Interest Income	(176.53)	(49.52)
50-4400	Interest	0.00	0.00
<b>Subtotal [7100.35] Investment Earnings</b>		<b>(176.53)</b>	<b>(49.52)</b>
<b>Subgroup : [7200.12] Capital Outlay</b>			
40-500-5616	S. Piney Pt/Blalock Rd	22,422.55	0.00
40-500-5670	N. Piney Point Road Project	49,336.81	2,972.00
40-500-5702	Miscellaneous Expense	3,500.00	15,131.25

550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
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Account	Description	1st PP-FINAL 12/31/2019	FINAL 12/31/2020
<b>Subtotal [7200.12] Capital Outlay</b>		<b>75,259.36</b>	<b>18,103.25</b>
<b>Subgroup : [8100.10] Transfers Out</b>			
40-4850	Transfer Out	0.00	28,287.47
50-4850	Transfer In	0.00	68,671.93
<b>Subtotal [8100.10] Transfers Out</b>		<b>0.00</b>	<b>96,959.40</b>
<b>Subgroup : [8100.20] Other Sources</b>			
40-4950 audit	Settlement recoveries	(120,074.15)	0.00
<b>Subtotal [8100.20] Other Sources</b>		<b>(120,074.15)</b>	<b>0.00</b>
<b>Total [CAP] Capital Projects</b>		<b>(0.00)</b>	<b>(0.00)</b>
<b>Group : [SRF 1] Special Revenue Fund</b>			
<b>Subgroup : [4100.00] Cash and Cash Equivalents</b>			
30-1100	Claim on Cash	64,179.36	64,354.79
30-1102	Donation	0.02	0.02
30-1103	MC Security	0.36	0.36
30-1104	MC Technology	0.05	0.05
30-1106	Child Safety	24,145.08	27,665.05
<b>Subtotal [4100.00] Cash and Cash Equivalents</b>		<b>88,324.87</b>	<b>92,020.27</b>
<b>Subgroup : [6100.00] Fund Balance</b>			
30-3000	Fund Balance	(34,566.58)	0.00
30-3001	Fund Balance-Child Safety	(55,694.92)	(42,532.64)
30-3002	Fund Balance-MC Security	(11,838.88)	(24,123.20)
30-3003	Fund Balance-MC Technology	(3,081.69)	(21,669.03)
<b>Subtotal [6100.00] Fund Balance</b>		<b>(105,182.07)</b>	<b>(88,324.87)</b>
<b>Subgroup : [7100.30] Fines and Forfeitures</b>			
30-4305	MC Security Revenue	(4,182.45)	(865.63)
30-4310	MC Technology Revenue	(5,576.58)	(1,154.17)
30-4315	Child Safety Revenues	(4,430.55)	(3,641.26)
<b>Subtotal [7100.30] Fines and Forfeitures</b>		<b>(14,189.58)</b>	<b>(5,661.06)</b>
<b>Subgroup : [7100.35] Investment Earnings</b>			
30-4415	Child Safety-Interest	(11.18)	(3.71)
<b>Subtotal [7100.35] Investment Earnings</b>		<b>(11.18)</b>	<b>(3.71)</b>
<b>Subgroup : [7200.04] Municipal Court</b>			
30-510-5121	Child Safety	30,563.41	0.00
30-510-5122	MC Security	494.55	659.40
30-510-5123	MC Technology	0.00	1,309.97
<b>Subtotal [7200.04] Municipal Court</b>		<b>31,057.96</b>	<b>1,969.37</b>
<b>Total [SRF 1] Special Revenue Fund</b>		<b>(0.00)</b>	<b>0.00</b>
<b>Group : [GLTD &amp; GFA] General LTD and FA</b>			
<b>Subgroup : None</b>			
99-1101	Cash	2,707,560.51	1,070,090.86
99-1599	Due From Other Funds	1,833,217.41	108,477.09
99-2000	Accounts Payable	(1,834,953.41)	202,974.19
99-2190	Due to Other Funds	(2,705,824.51)	(1,381,542.14)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>

550- **City of Piney Point Village, Texas**  
Engagement: **2020 - City of Piney Point Village, Texas**  
Period Ending: **12/31/2020**  
Trial Balance: **3000.00 - Trial Balance Database**

Account	Description	1st PP-FINAL	FINAL
		12/31/2019	12/31/2020
<b>Total [GLTD &amp; GFA] General LTD and FA</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(288,707.16)</b>	<b>2,047,387.80</b>



# Piney Point Village, Texas

## Audit Presentation

Fiscal Year Ending December 31, 2020

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Presented By: Louis Breedlove, Senior Audit Manager  
April 26, 2021



CERTIFIED PUBLIC ACCOUNTANTS



# OVERVIEW OF THE AUDIT PROCESS

**Audit Standards:** The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS).

City processes and controls are evaluated and examined as part of audit assessment procedures.

We use a risk-based approach in which we identified potential areas of risk that could lead to material misstatement of the financial statements.

Performed testing over the City's compliance with provisions with laws, regulations, contracts and grant agreements, including items such as compliance with Public Funds Investment Act (PFIA).

Balances are agreed to underlying reports, and testing is performed to assure those balances are materially accurate.

The results of testing procedures are evaluated. The report is prepared, in addition to the required letters of communication.

## Assessment

Processes and controls are evaluated

## Risk-Based Approach

Potential areas of risk are identified

## Compliance Testing

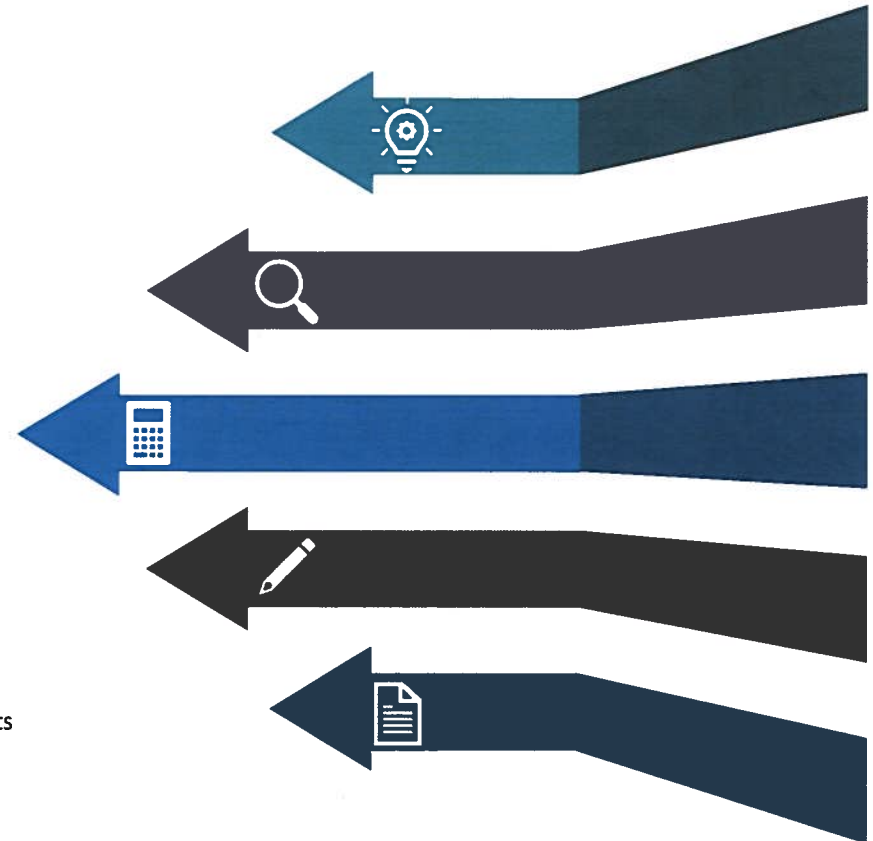
Test compliance with laws and regulations

## Fieldwork

Test accuracy of financial information

## Conclusion & Reporting

Evaluation and communication of results



# COMPONENTS OF THE ANNUAL FINANCIAL REPORT

- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
  - Government-Wide Statements
  - Fund Level Statements
  - Notes to the Financial Statements
- ❖ Required Supplementary Information
  - Budget to Actual – General Fund
- ❖ Other Supplementary Information

## Opinion Types

-  Unmodified
-  Qualified
-  Disclaimed
-  Adverse



Unmodified/Clean  
Highest level of assurance





# Financial Highlights

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	12/31/2019	12/31/2020	Change
City-wide Cash & Investments	\$ 10,519,452	\$ 7,753,666	\$ (2,765,786) <sup>(1)</sup>
Capital Assets, net of depreciation	\$ 32,450,388	\$ 33,648,227	\$ 1,197,839 <sup>(2)</sup>
Net Position City-wide	\$ 32,014,457	\$ 32,689,237	\$ 674,780
Governmental Fund Balances	\$ 6,639,005	\$ 4,591,616	\$ (2,047,389) <sup>(1)</sup>
Unassigned General Fund Balance	\$ 6,220,133	\$ 4,329,064	\$ (1,891,069)
/ % General Fund expenditures	90%	48%	-42%
City-wide Outstanding Debt	\$ 6,760,000	\$ 5,440,000	\$ (1,320,000) <sup>(3)</sup>

(1) Decrease is primarily due to the utilization of available funds for the cost of capital projects

(2) Increase is due to \$2,175,492 in capital additions and an offsetting current year depreciation of \$979,927

(3) Decrease due to principal payments, which are in line with debt service schedules



# Changes in Revenue

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	12/31/2019	12/31/2020	Change
<u>Governmental Funds</u>			
Property Tax	\$ 6,795,037	\$ 7,062,193	\$ 267,156 (1)
Sales Tax	\$ 228,761	\$ 261,210	\$ 32,449
Franchise and local taxes	\$ 469,084	\$ 363,264	\$ (105,820) (2)
License and permits	\$ 409,062	\$ 405,569	\$ (3,493)

(1) Increase is due to the increase in assessed values

(2) Decrease is primarily due to higher than normal collections in the prior year caused by \$78,142 pertaining to 2018 not being received by the City until during 2019. The rest of the decrease is due to legislation passed limiting the amount of franchise taxes an entity is required to pay.



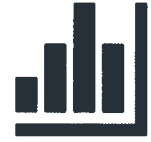
# Changes in Expenditures

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	12/31/2019	12/31/2020	Change
<u>Governmental Funds</u>			
General government	\$ 1,284,907	\$ 1,339,861	\$ 54,954 <sup>(1)</sup>
Public service	\$ 4,383,780	\$ 4,146,949	\$ (236,831) <sup>(2)</sup>
Public works	\$ 624,255	\$ 576,146	\$ (48,109) <sup>(3)</sup>

- (1) Increase is primarily due to the added IT costs, an increase in the building lease and an increase in personnel costs
- (2) Decrease primarily due to the nonrecurring costs of the Village Fire Department's development from the previous year.
- (3) Decrease due to a reduction in repairs and maintenance costs





# General Fund Balance

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- POLICY: GFOA recommends governments maintain a minimum unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating expenditures ( 60 days or 16%).
  - Fiscal Year 2020 Unassigned fund balance was \$4,591,616 – 48%
  - The General Fund ended the year with a net decrease in fund balance of \$1,934,869 primarily due to the utilization of funds for capital projects
- FY 2020 Budget Results:
  - Revenues fell short of that budgeted by \$187,375 (negative variance)
  - Expenditures were under budget by \$158,641 (positive variance)
  - Other Financing Sources resulted in a positive budget variance of \$95,609
  - Overall budget resulted in a net positive budget variance of \$66,875



# Communication Letters

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- **Communication with Those Charged with Governance**
  - Audit was conducted in compliance with all ethics requirements regarding independence
  - No difficulties were encountered in dealing with management
  - Audit Adjustments were identified and corrected by management.
  
- **Communication Regarding Internal Controls**
  - Several recommendations in internal control were identified and reviewed by management.
  - No deficiencies in internal control, considered to be a ***material weakness***, were identified.

# Questions?

## Contact Info:

Louis Breedlove, Senior Audit Manager

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CERTIFIED PUBLIC ACCOUNTANTS

We know your questions don't end when the audit does.

We remain available throughout the year.





March 19, 2021

To the Honorable Mayor,  
Members of the City Council  
and management  
City of Piney Point Village, Texas

We have audited the financial statements of the City of Piney Point Village, Texas (the "City"), for the year ended December 31, 2020, and have issued our report thereon dated March 19, 2021. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility under Government Auditing Standards**

As communicated in our engagement letter dated Jun 26, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Piney Point Village, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, and other matters noted during our audit in a separate letter to you dated March 19, 2021.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Our firm and staff do not have any existing relationships, conflicts of interest, or other conditions or circumstances that would impair our independence with the City under U.S. GAAS or *Government Auditing Standards*.

For any nonattest service provided by our firm management maintained responsibility for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note I to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive

because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Piney Point Village's financial statements relate to long-term debt.

#### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. We noted no such misstatements whose effects, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Management has corrected all material misstatements. See EXHIBIT 1 for a list of corrected misstatements.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Piney Point Village's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 19, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Modification of the Auditor's Report**

Our audit opinion includes an emphasis-of-a-matter paragraph. As discussed in Note V.F to the financial statements, there was a restatement of beginning net position within governmental type activities due to the change in deferred inflows. Our opinion is not modified with respect to this matter.

### **Other Significant Findings or Issues**

In the normal course of our professional association with City of Piney Point Village, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Piney Point Village's auditors.

### **Other Information in Documents Containing Audited Financial Statements (*if applicable*)**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Piney Point Village's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.



Auditor's Communication with Governance  
City of Piney Point Village, Texas

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

Very truly yours,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co. PLLC

Houston, Texas

Auditor's Communication with Governance  
City of Piney Point Village, Texas

**EXHIBIT 1**

**Corrected Misstatements**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To adjust fund balance to roll from PY			
10-3003	Fund Balance	55,909.40	
40-2300	Construction Retainage Payable	120,074.15	
10-2001	Accounts Payable		36,227.21
10-2601	Construction Retainage Payable		19,682.19
40-3000	Fund Balance		120,074.15
<b>Total</b>		<b>175,983.55</b>	<b>175,983.55</b>
<b>Adjusting Journal Entries JE # 2</b>			
To restate for unprocessed invoices improperly accrued for in PY			
10-2001	Accounts Payable	43,800.21	
10-3003	Fund Balance		43,800.21
<b>Total</b>		<b>43,800.21</b>	<b>43,800.21</b>
<b>Adjusting Journal Entries JE # 3</b>			
To correct bond principal and interest payments			
20-500-5820	Interest Expense for Bonds	99,475.00	
20-500-5821	Bond Principal Payments	1,320,000.00	
20-2001	Accounts Payable		1,419,475.00
<b>Total</b>		<b>1,419,475.00</b>	<b>1,419,475.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
To true up accrued wages for FY 20			
10-540-5301	Gross Wages	7,272.16	
10-2500	Accrued Wages		7,272.16
<b>Total</b>		<b>7,272.16</b>	<b>7,272.16</b>
<b>Adjusting Journal Entries JE # 5</b>			
To record transfer of capital funds to general fund per ordinance 2020.03.22.10			
10-1100	Claim on Cash	26,937.47	
40-4850	Transfer Out	26,937.47	
10-4850	Transfer In		26,937.47
40-1100	Claim on Cash		26,937.47
<b>Total</b>		<b>53,874.94</b>	<b>53,874.94</b>
<b>Adjusting Journal Entries JE # 6</b>			
BWC noted the below invoice should not have been accrued for as of 12/31/20.			
10-2001	Accounts Payable	7,573.00	
10-560-5506	Right-of-Way Mowing		7,573.00
<b>Total</b>		<b>7,573.00</b>	<b>7,573.00</b>

Auditor's Communication with Governance  
City of Piney Point Village, Texas

**Adjusting Journal Entries JE # 7**

To adjust prop tax receivables and deferred/unearned revenue

10-1203	Property Tax receivable-PY	48,638.75	
10-1204	Property Tax Receivable-CY	226,604.17	
10-2109 audit	Due from other fund	348,914.48	
10-4101	Property Tax Revenue (M&O Portion)	1,683,752.79	
20-1200	Property Tax Receivable-PY	10,671.69	
20-2701	Unearned Revenue-Property Tax	148,823.27	
20-4101	Property Tax Revenue	390,317.75	
10-1108	Cash with Agent		488,574.18
10-2130	Deferred Revenue-Property Tax		1,784,743.62
10-2704	Unearned Revenue-CY Prop Taxes		34,592.39
20-1108	Cash with Agent		144,914.14
20-1201	Property Tax Receivable-CY		42,918.40
20-1300	Due to/From General Fund		348,914.48
20-2130	Deferred Revenue-Property Tax		13,065.69
<b>Total</b>		<b>2,857,722.90</b>	<b>2,857,722.90</b>

**Adjusting Journal Entries JE # 8**

To true up retainage payable as of year-end

10-570-5640	Surrey Oaks	63,076.95	
10-570-5806	Drainage and Sidewalks	71,423.13	
10-2601	Construction Retainage Payable		63,076.95
10-2602	Construction Retainage Payable- Beinhorn		71,423.13
<b>Total</b>		<b>134,500.08</b>	<b>134,500.08</b>

**Adjusting Journal Entries JE # 9**

To removed settlement to Hayden paving that was paid and accrued for in PY

40-2200	Deferred Revenue	286,000.00	
40-500-5670	N. Piney Point Road Project		286,000.00
<b>Total</b>		<b>286,000.00</b>	<b>286,000.00</b>

**Adjusting Journal Entries JE # 10**

To correct accounting of employer taxes incorrectly reported as part of wages.

10-540-5306	FICA/Medicare/FUTA	21,612.80	
10-540-5301	Gross Wages		21,612.80
<b>Total</b>		<b>21,612.80</b>	<b>21,612.80</b>

**Adjusting Journal Entries JE # 11**

To correct gross wages and accrued liability accounts for benefits that were improperly accounted by third party firm.

10-540-5301	Gross Wages	21,784.30	
10-2052	Employee Insurance Payable		10,933.45
10-2062	TMRS Payable		10,850.85
<b>Total</b>		<b>21,784.30</b>	<b>21,784.30</b>

**Adjusting Journal Entries JE # 12**

To correct entry made by 3rd party firm for Metro fund close out

10-4800	Miscellaneous Income	68,671.93	
50-4850	Transfer In	68,671.93	
10-4850	Transfer In		68,671.93
50-4400	Interest		68,671.93
<b>Total</b>		<b>137,343.86</b>	<b>137,343.86</b>

Auditor's Communication with Governance  
City of Piney Point Village, Texas

**Adjusting Journal Entries JE # 13**

Below items should have been accrued for as of 12/31/20.

10-510-5020	Miscellaneous	9,405.00	
10-570-5606	Road/Drainage Projects	7,694.89	
10-2001	Accounts Payable		17,099.89
<b>Total</b>		<b>17,099.89</b>	<b>17,099.89</b>

**Adjusting Journal Entries JE # 15**

To true up current year revenues and receivables for franchise taxes.

10-4602	Franchise Fees/Cable Communications	19,102.40	
10-4607	Franchise Fees/Telephone	6,691.70	
10-1205	Other Receivables		5,343.27
10-2131	Other Deferred Revenue		20,450.83
<b>Total</b>		<b>25,794.10</b>	<b>25,794.10</b>

**Adjusting Journal Entries JE # 16**

To correct allocation of court fines and fees recognized as revenue and that due to the state comptroller as of year end.

10-2106	Due To-State Comptroller	8,994.29	
10-4300	Municipal Court Net Fees/Fines		8,994.29
<b>Total</b>		<b>8,994.29</b>	<b>8,994.29</b>

**Adjusting Journal Entries JE # 17**

To reverse entry 3553 in fund 99. (Entry 3554 was booked by the City to reverse this entry, but only reverse the fund 10 portion of entry 3553.)

99-2190	Due to Other Funds	1,000,000.00	
99-1101	Cash		1,000,000.00
<b>Total</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>

**Adjusting Journal Entries JE # 18**

To reverse prepaid alarm fees from prior year.

10-2702	Deferred Revenue-Alarm Fees	22,500.00	
10-4508	Security Alarm Systems Registrations		22,500.00
<b>Total</b>		<b>22,500.00</b>	<b>22,500.00</b>





March 19, 2021

To the City Council and Management  
City of Piney Point Village, Texas

In planning and performing our audit of the financial statements of the City of Piney Point Village, Texas (the "City"), as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated March 19, 2021 on the financial statements of the City. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:

## 1. GENERAL ACCOUNTING AND ACCOUNTING CLOSE PROCESSES

### **Finding**

Management is responsible for its closing process and assuring the yearend trial balance is consistent with generally accepted accounting principles "GAAP". As a part of our audit we encountered several accounts that required adjustment to be consistent with GAAP. These adjustments are listed in the audit communication letter provided to the Council.

### **Recommendation**

Management should evaluate errors and determine extent of any necessary improvements in processes to implement.

## 2. BANK RECONCILIATION

### **Finding**

Reconciling items within the bank reconciliation were recorded in error causing the book balance per the bank reconciliation not to match the bank balance per the trial balance.

### **Recommendation**

The City should review the reconciliations completed by the third party accountant to ensure there are no discrepancies between the reconciliation and the trial balance, and should research any noted items in order to resolve the discrepancies.

Other matters are any additional noteworthy items that are unrelated to internal control such as compliance with laws and regulations. We noted other matters involving the internal control and its operation as follows:

## 3. DEFICIT POOLED CASH BALANCES

### **Finding**

The City has 5 accounts that make up the City's pooled cash. Of these 5 accounts 1 contained a negative account balance, effectively receiving a loan from another fund.

**Recommendation**

The City should ensure that each fund does not have a deficit cash balance by replenishing the pooled cash account with unrestricted funds available within the corresponding fund, or by approving a transfer from another fund.

**4. PERMITS**

**Finding**

The City is still using the value of a remodel when determining the permit fee. House Bill 852 prohibits this practice for residential structures or improvements.

**Recommendation**

The City should review the adopted permit fees and ensure that residential structures and improvements are consistent with House Bill 852.

**5. OLD RECONCILING ITEMS**

**Finding**

Various old immaterial reconciling items were identified when examining bank reconciliations.

**Recommendation**

The City should consider addressing the old balances (i.e. writing them off, escheating them, etc.)

The following are additional noteworthy items concerning recent laws, regulations or accounting pronouncements that may impact the City's operations and procedures:

**1. Government Accounting Standards Board (GASB) Statement No. 87, *Leases* (GASB-87)**

GASB-87 was postponed by GASB 95 due to COVID-19 and is now effective for reporting periods beginning after June 15, 2021. GASB-87 will replace the current operating and capital lease categories with a single model for lease accounting based on the concept that leases are a means to finance the right to use an asset. Under the new rules, the City will recognize a lease liability and an intangible asset for all noncancelable leases greater than one year while the lessor will recognize a lease receivable and a deferred inflow of resources. The intangible asset will have similar characteristics to other capital assets and may be amortized depending on various provisions of the asset (or the lease) and if need be, may be impaired.

The accounting for a lessor is complimentary. A lease receivable is established at contract inception equal to the present value of the expected payments over the lease

Auditor's Communication of Significant Deficiencies and Material Weaknesses  
City of Piney Point Village, Texas

term. As payments are received the lease receivable is reduced and interest revenue is recognized. A deferred inflow is recorded equal to the lease receivable and any payments that are made at the beginning of the lease.

The initial application of this accounting standard will require substantial evaluation and will result in additional accounting and reporting requirements.

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

Very truly yours,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC

Houston, Texas



# ANNUAL FINANCIAL REPORT 2020

FOR FISCAL YEAR ENDED  
DECEMBER 31, 2020



**CITY OF PINEY POINT VILLAGE, TEXAS**

7676 Woodway | Suite 300 | Houston, TX 77063  
(P) 713.782.0271 | [www.cityofpineypoint.com](http://www.cityofpineypoint.com)

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***ANNUAL FINANCIAL REPORT***

**of the**

**City of Piney Point Village, Texas**

**For the Year Ended  
December 31, 2020**

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# City of Piney Point Village, Texas

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December 31, 2020

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Honorable Mayor and  
Members of the City Council  
City of Piney Point Village, Texas:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Piney Point Village, Texas (the "City"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note V.F. to the financial statements, the City restated its beginning fund balance and net position within governmental activities to correct accounts payable and change the reporting of nonmajor funds. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the general fund budgetary comparison information, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions to pension plan, and schedule of changes in the other postemployment benefits liability and related ratios, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.



We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
March 19, 2021

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***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***

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# **City of Piney Point Village, Texas**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

### **December 31, 2020**

As management of the City of Piney Point Village, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020.

#### **Financial Highlights**

- The City's total combined net position is \$32,689,237 at December 31, 2020. Of this, \$4,655,996 (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$4,591,616, a decrease of \$2,047,389.
- As of the end of the year, the unassigned fund balance of the general fund was \$4,329,064 or 48% of total general fund expenditures.
- The City had an overall increase in net position of \$630,980. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

#### **Overview of the Financial Statements**

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

#### **Government-Wide Statements**

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

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

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses



**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**December 31, 2020**

are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public service, public works, culture and recreation, and community development.

#### **FUND FINANCIAL STATEMENTS**

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

#### **Governmental Funds**

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

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

The City of Piney Point Village, Texas maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Funds consist of major funds general fund and debt service fund as well as nonmajor funds capital projects fund and special revenue fund.

The City adopts an annual appropriated budget for its general fund and debt service fund. A budgetary comparison schedule has been provided to demonstrate compliance with the general fund budget.

**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued***  
**December 31, 2020**

**Notes to Financial Statements**

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

**Other Information**

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund and schedule of funding progress for Texas Municipal Retirement System. The RSI can be found after the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City, assets exceeded liabilities by \$32,689,237 as of December 31, 2020, in the primary government.

The largest portion of the City's net position, \$27,752,537, reflects its investments in capital assets (e.g., land, infrastructure, and streets), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**December 31, 2020**

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current and		
other assets	\$ 12,303,271	\$ 14,831,403
Long-term assets	33,648,227	32,450,388
<b>Total Assets</b>	<b>45,951,498</b>	<b>47,281,791</b>
<b>Deferred Outflows</b>		
<b>of Resources</b>	<b>47,069</b>	<b>70,191</b>
Other liabilities	1,890,487	2,321,070
Long-term liabilities	4,409,821	5,879,019
<b>Total Liabilities</b>	<b>6,300,308</b>	<b>8,200,089</b>
<b>Deferred Inflows</b>		
<b>of Resources</b>	<b>7,009,022</b>	<b>7,093,636</b>
Net Position:		
Net investment in		
capital assets	27,752,537	24,826,846
Restricted	280,704	330,080
Unrestricted	4,655,996	6,901,331
<b>Total Net Position</b>	<b>\$ 32,689,237</b>	<b>\$ 32,058,257</b>

**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**December 31, 2020**

**Statement of Activities:**

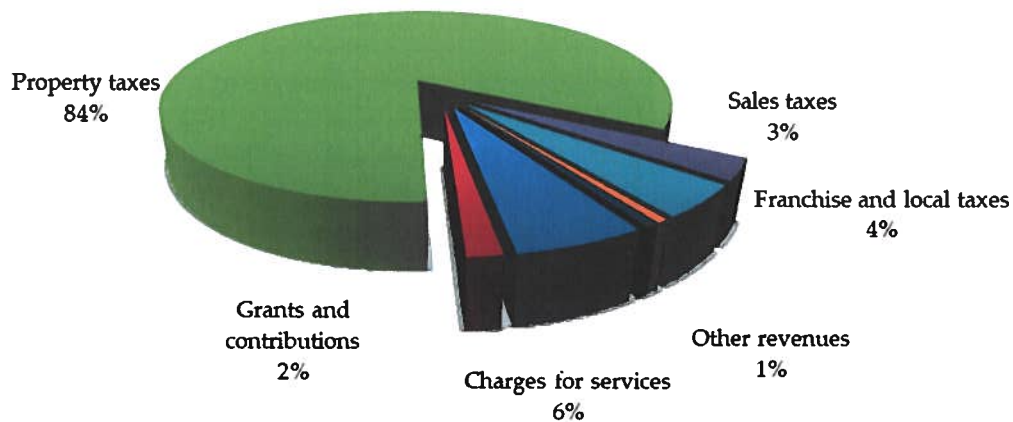
The following table provides a summary of the City's changes in net position:

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 500,737	\$ 593,497
Grants and contributions	136,398	213,358
General revenues:		
Property taxes	7,123,898	6,802,062
Sales taxes	261,210	228,761
Franchise and local taxes	383,715	390,942
Investment income	47,002	198,019
Other revenues	51,655	163,630
<b>Total Revenues</b>	<b>8,504,615</b>	<b>8,590,269</b>
<b>Expenses</b>		
General government	1,337,506	1,286,387
Public service	4,146,949	4,383,780
Municipal court	45,506	93,483
Public works	2,240,342	1,760,908
Interest and fiscal charges	103,332	145,348
<b>Total Expenses</b>	<b>7,873,635</b>	<b>7,669,906</b>
<b>Change in Net Position</b>	<b>630,980</b>	<b>920,363</b>
Beginning Net Position	32,058,257	31,137,894
<b>Ending Net Position</b>	<b>\$ 32,689,237</b>	<b>\$ 32,058,257</b>

**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**December 31, 2020**

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

**Governmental Activities - Revenues**



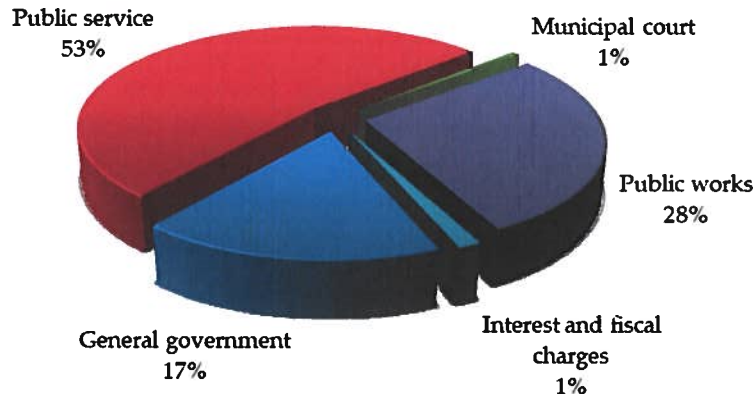
For the year ended December 31, 2020, revenues from governmental activities totaled \$8,504,615. Property tax is the City's largest revenue source at \$7,123,898, an increase of \$321,836 or 5% due to an increase in assessed property value. Charges for services decreased \$92,760 or 16%, which is primarily a result of the reduction in court activity caused by the COVID-19 pandemic. Grants and contributions decreased \$76,960 or 56% due to some nonrecurring contributions received in the previous year. Sales taxes increased \$32,449 or 14% due to added online sales. In addition, investment income decreased \$151,017 or 76% primarily due to lower interest rates caused by changing market conditions. Other revenues decreased by \$111,975 primarily due to nonrecurring reimbursements received in the previous year for the cost of repairs made to a privately owned street, as well as nonrecurring settlement recoveries. All other revenues remained relatively stable when compared to the previous year.



**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**December 31, 2020**

This graph shows the governmental function expenses of the City:

**Governmental Activities - Expenses**



For the year ended December 31, 2020, expenses for governmental activities totaled \$7,873,635. This represents an increase of \$203,729 or 3% from the prior year. The City's largest functional expense is public service of \$4,146,949, which decreased by \$236,831 or 5% from the previous year. The decrease is primarily due to the nonrecurring costs of the Village Fire Department development costs in the previous year. General government expenses increased \$51,119 or 4% due primarily to the added costs of noncapital information and technology expenses during the year. Municipal court expenses decreased \$47,977 due to a reduction in personnel costs, as well as the nonrecurring utilization of available municipal court child safety funds in the previous year. Public works expenses increased by \$479,434 or 27% primarily due to higher repairs and maintenance costs in the current year. Interest and fiscal charges decreased \$42,016 or 29%, which is consistent with debt service schedules for long-term debt. All other expenses remained relatively stable when compared to the previous year.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

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

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

As of the end of the year the general fund reflected a total unassigned fund balance of \$4,329,064. The general fund decreased by \$1,934,869 primarily due to the utilization of available funds for planned capital expenditures.

The debt service fund reflected a total balance of \$170,531, a decrease of \$2,552. The change was due to the City utilizing available funds to service the debt.

**City of Piney Point Village, Texas**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued***  
**December 31, 2020**

The capital projects fund had a decrease of \$113,664, eliminating the remainder of the fund balance. The change is due to the utilization of funds for capital projects throughout the year.

There was a decrease in governmental fund balance of \$2,047,389 from the prior year. The change is primarily attributable to the utilization of funds on hand for capital expenditures. The total of all governmental funds reflected a total fund balance of \$4,591,616. Of this, \$92,021 is restricted for municipal court and \$170,531 is restricted for debt service.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There was a total positive budget variance of \$66,875 in the general fund. This is a combination of a negative revenue variance of \$187,375 and a positive expenditure variance of \$158,641. In addition, there were unbudgeted transfers in of \$95,609. Expenditures exceeded appropriations for general government by \$18,979, public service by \$83,113, municipal court by \$14,987, and public works by \$186,346.

**CAPITAL ASSETS**

As of the end of the year, the City's governmental activities funds had invested \$33,645,953 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34.

Major capital asset events during the current year include the additions of construction in progress over road and drainage construction totaling \$2,175,492. More detailed information about the City's capital assets is presented in note IV. C to the financial statements.

**LONG-TERM DEBT**

At the end of the current year, the City had total bonds outstanding of \$5,440,000. During the year, the City experienced a net decrease in the long-term debt of \$1,320,000. More detailed information about the City's long-term liabilities is presented in note IV. D. to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

While the City is an entirely residential community, it has continued to maintain new growth as an attractive destination for Houston-based families. The City's appraised values continue to grow and this has allowed the City to retain its 2020 tax rate for 2021.

The City adopted a budget similar to last year's budget for 2021, retaining the same tax rate with no increases. Since the City's largest revenue source is property taxes, it is important to note that the City's collection rate is near 100%. The City's 2021 budget will continue to provide necessary services. Long-

**City of Piney Point Village, Texas**  
***MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued***  
**December 31, 2020**

term funds, including new debt funds that will be used to continue improving drainage and maintaining streets while holding tax rates level.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Administrator, City of Piney Point Village, 7676 Woodway, Suite 300, Houston, Texas 77063.

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## ***FINANCIAL STATEMENTS***



# City of Piney Point Village, Texas

## STATEMENT OF NET POSITION (Page 1 of 2)

December 31, 2020

	Primary Government Governmental Activities
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 7,753,666
Receivables, net	4,549,605
<b>Total Current Assets</b>	<b>12,303,271</b>
Net pension asset	2,274
Capital assets:	
Non-depreciable	2,505,278
Net depreciable capital assets	31,140,675
<b>Total Noncurrent Assets</b>	<b>33,648,227</b>
<b>Total Assets</b>	<b>45,951,498</b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred charge on refunding	3,897
Pension contributions	36,826
Pension changes in assumptions	3,825
OPEB contributions	213
OPEB changes in assumptions	2,308
<b>Total Deferred Outflows of Resources</b>	<b>\$ 47,069</b>

# City of Piney Point Village, Texas

## STATEMENT OF NET POSITION (Page 2 of 2)

December 31, 2020

### Liabilities

#### Current liabilities:

Accounts payable and accrued liabilities	\$ 299,094
Customer deposits	149,485
Accrued interest payable	61,257
Compensated absences due within one year	15,651
Long-term debt due within one year	1,365,000

<b>Total Current Liabilities</b>	<b>1,890,487</b>
----------------------------------	------------------

#### Noncurrent liabilities:

Compensated absences due in more than one year	1,739
Long-term debt due in more than one year	4,378,131
OPEB liability	29,951

<b>Total Noncurrent Liabilities</b>	<b>4,409,821</b>
-------------------------------------	------------------

<b>Total Liabilities</b>	<b>6,300,308</b>
--------------------------	------------------

### Deferred Inflows of Resources

Pension difference in experience	3,517
Pension difference in earnings	21,256
OPEB difference in experience	1,830
Unavailable revenue - property taxes	6,982,419

<b>Total Deferred Inflows of Resources</b>	<b>7,009,022</b>
--	------------------

### Net Position

Net investment in capital assets	27,752,537
Restricted	280,704
Unrestricted	4,655,996

<b>Total Net Position</b>	<b>\$ 32,689,237</b>
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See Notes to Financial Statements.

# City of Piney Point Village, Texas

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary Government</b>			
<b>Governmental Activities</b>			
General government	\$ 1,337,506	\$ -	\$ -
Public service	4,146,949	-	-
Municipal court	45,506	95,168	-
Public works	2,240,342	405,569	136,398
Interest and fiscal charges	103,332	-	-
<b>Total Governmental Activities</b>	<b>7,873,635</b>	<b>500,737</b>	<b>136,398</b>

### General Revenues:

Taxes

Property taxes

Sales taxes

Franchise and local taxes

Investment income

Other revenues

**Total General Revenues**

**Change in Net Position**

Beginning Net Position

**Ending Net Position**

See Notes to Financial Statements.

**Net (Expense)  
Revenue and  
Changes in  
Net Position**

---

**Primary  
Government  
Governmental  
Activities**

---

\$ (1,337,506)  
(4,146,949)  
49,662  
(1,698,375)  
(103,332)  

---

(7,236,500)  

---

7,123,898  
261,210  
383,715  
47,002  
51,655  

---

7,867,480  

---

630,980  
32,058,257  

---

\$ 32,689,237  

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# City of Piney Point Village, Texas

## BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2020

	General	Debt Service	Nonmajor Capital Projects	Nonmajor Special Revenue
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 4,508,592	\$ 2,511,773	\$ 1,350	\$ 92,021
Cash with fiscal agent	517,074	122,856	-	-
Receivables, net	3,689,741	859,864	-	-
Due from other funds	1,934,954	-	-	-
<b>Total Assets</b>	<b>\$ 10,650,361</b>	<b>\$ 3,494,493</b>	<b>\$ 1,350</b>	<b>\$ 92,021</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 297,744	\$ -	\$ 1,350	\$ -
Customer deposits	149,485	-	-	-
Due to other funds	-	1,934,954	-	-
<b>Total Liabilities</b>	<b>447,229</b>	<b>1,934,954</b>	<b>1,350</b>	<b>-</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - franchise taxes	20,451	-	-	-
Unavailable revenue - property taxes	5,853,617	1,389,008	-	-
<b>Total Deferred Inflows of Resources</b>	<b>5,874,068</b>	<b>1,389,008</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Restricted:				
Municipal court	-	-	-	92,021
Debt service	-	170,531	-	-
Unassigned:	4,329,064	-	-	-
<b>Total Fund Balances</b>	<b>4,329,064</b>	<b>170,531</b>	<b>-</b>	<b>92,021</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 10,629,910</b>	<b>\$ 3,494,493</b>	<b>\$ 1,350</b>	<b>\$ 92,021</b>

See Notes to Financial Statements.



**Total  
Governmental  
Funds**

---

\$	7,113,736
	639,930
	4,549,605
	1,934,954
	<hr/>
\$	14,238,225
	<hr/> <hr/>

\$	299,094
	149,485
	1,934,954
	<hr/>
	2,383,533
	<hr/>

	20,451
	7,242,625
	<hr/>
	7,263,076
	<hr/>

	92,021
	170,531
	4,329,064
	<hr/>
	4,591,616
	<hr/>

\$	14,217,774
	<hr/> <hr/>

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**City of Piney Point Village, Texas**  
**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**GOVERNMENTAL FUNDS**  
**December 31, 2020**

<b>Fund Balances - Total Governmental Funds</b>	<b>\$ 4,591,616</b>
---	---------------------

**Adjustments for the Statement of Net Position:**

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - non-depreciable	2,505,278
Capital assets - net depreciable	31,140,675

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

Property tax receivables	260,206
Franchise tax receivables	20,451

Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.

Deferred charge on refunding	3,897
Pension contributions	36,826
Pension difference in earnings	(21,256)
Pension change in assumptions	3,825
Pension difference in experience	(3,517)
OPEB contributions	213
OPEB difference in experience	(1,830)
OPEB change in assumptions	2,308

Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

Accrued interest	(61,257)
Compensated absences	(17,390)
Bond premium	(303,131)
Long-term debt	(5,440,000)
Net pension liability	2,274
OPEB liability	(29,951)

<b>Net Position of Governmental Activities</b>	<b>\$ 32,689,237</b>
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See Notes to Financial Statements.

# City of Piney Point Village, Texas

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

For the Year Ended December 31, 2020

	General	Debt Service	Nonmajor Capital Projects	Nonmajor Special Revenue
<b><u>Revenues</u></b>				
Property tax	\$ 5,575,705	\$ 1,486,488	\$ -	\$ -
Sales tax	261,210	-	-	-
Franchise and local taxes	363,264	-	-	-
License and permits	405,569	-	-	-
Intergovernmental	136,398	-	-	-
Fines and forfeitures	89,507	-	-	5,661
Investment income	34,363	12,585	50	4
Other revenue	51,655	-	-	-
<b>Total Revenues</b>	<b>6,917,671</b>	<b>1,499,073</b>	<b>50</b>	<b>5,665</b>
<b><u>Expenditures</u></b>				
Current:				
General government	1,339,861	-	-	-
Public service	4,146,949	-	-	-
Municipal court	43,537	-	-	1,969
Public works	576,146	-	-	-
Capital outlay	2,841,656	-	18,105	-
Debt Service:				
Principal	-	1,320,000	-	-
Interest and fiscal charges	-	181,625	-	-
<b>Total Expenditures</b>	<b>8,948,149</b>	<b>1,501,625</b>	<b>18,105</b>	<b>1,969</b>
<b>Excess of Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>(2,030,478)</b>	<b>(2,552)</b>	<b>(18,055)</b>	<b>3,696</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	95,609	-	-	-
Transfers (out)	-	-	(95,609)	-
<b>Total Other Financing Sources (Uses)</b>	<b>95,609</b>	<b>-</b>	<b>(95,609)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,934,869)</b>	<b>(2,552)</b>	<b>(113,664)</b>	<b>3,696</b>
Beginning fund balances	6,263,933	173,083	113,664	88,325
<b>Ending Fund Balances</b>	<b>\$ 4,329,064</b>	<b>\$ 170,531</b>	<b>\$ -</b>	<b>\$ 92,021</b>

See Notes to Financial Statements.

<b>Total Governmental Funds</b>	
<hr/>	
\$	7,062,193
	261,210
	363,264
	405,569
	136,398
	95,168
	47,002
	51,655
	<hr/>
	8,422,459
	<hr/>
	1,339,861
	4,146,949
	45,506
	576,146
	2,859,761
	1,320,000
	181,625
	<hr/>
	10,469,848
	<hr/>
	(2,047,389)
	95,609
	(95,609)
	<hr/>
	-
	<hr/>
	(2,047,389)
	6,639,005
\$	<hr/>
	4,591,616
	<hr/>

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**City of Piney Point Village, Texas**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ (2,047,389)
---	----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	2,175,492
Depreciation expense	(979,927)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	82,156
--	--------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	898
Accrued interest	15,007

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Amortization of deferred charges on refunding	(3,901)
Amortization of premium	67,187
Principal payments	1,320,000
Pension expense	4,478
OPEB expense	(3,021)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 630,980</b>
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See Notes to Financial Statements.

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# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

#### B. Reporting Entity

The City of Piney Point Village, Texas (the "City") was organized in 1954 to provide municipal services such as police; fire; code enforcement; public works; street repair and maintenance; and general administrative services.

The City is an independent political subdivision of the State of Texas governed by an elected five member council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

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

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**Joint Venture**

Joint Ventures are legal entities or other organizations that result from a contractual arrangement that are owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control. The participants retain either an ongoing financial interest or an ongoing financial responsibility. The City's two joint ventures are described as follows:

**Village Fire Department**

Village Fire Department ("VFD") was created in 1978 as part of an agreement between multiple contracting cities joined into an interlocal cooperation agreement to establish a common municipal fire department, chartered as the Village Fire Department. The City has no significant influence over VFD's administration or operation.

**Memorial Villages Police Department**

The Memorial Villages Police Department ("MVPD") was created in 1977 as part of an agreement between multiple contracting cities joined into an interlocal cooperation agreement to furnish all police services and law enforcement activities to the participating cities. The City has no significant influence over MVPD's administration or operation.

**C. Basis of Presentation Government-Wide and Fund Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

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

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

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

The government reports the following governmental funds:

**Governmental Funds**

Governmental funds are those funds through which most governmental functions are typically financed.

**General Fund**

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

**Debt Service Fund**

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

**Capital Projects Funds**

The capital project funds are used to account for the expenditures of resources accumulated from general obligation bonds, tax notes, related interest earnings, and other sources for capital improvement projects.

**Special Revenue Fund**

The special revenue fund is used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted, committed, or assigned for specified activities. The special revenue fund is a nonmajor fund for reporting purposes.

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

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

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

**D. Measurement Focus and Basis of Accounting**

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

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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



**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

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

**1. Deposits and Investments**

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

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

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

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

**2. Fair Value Measurement**

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

**3. Receivables and Interfund Transactions**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-

# **City of Piney Point Village, Texas**

## **NOTES TO FINANCIAL STATEMENTS, *Continued***

**For the Year Ended December 31, 2020**

current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government."

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

### **4. Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

### **5. Inventories and Prepaid Items**

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

### **6. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, *Continued*

### For the Year Ended December 31, 2020

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

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Furniture and equipment	5 to 10 years
Infrastructure	20 to 65 years

#### 7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

#### 8. Net Position Flow Assumption

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

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

# **City of Piney Point Village, Texas**

## **NOTES TO FINANCIAL STATEMENTS, *Continued***

**For the Year Ended December 31, 2020**

### **9. Fund Balance Flow Assumptions**

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

### **10. Fund Balance Policies**

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

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

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

### **11. Pensions**

For purposes of measuring the net pension liability (asset), 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

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

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.

**12. Other Postemployment Benefits ("OPEB")**

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

**13. Compensated Absences**

It is the City's policy to permit regular full-time employees to accumulate earned but unused vacation up to a maximum of 20 days. Vacation amounts accumulated may be paid to employees upon termination of employment or at retirement. New employees are ineligible for vacation benefits during the first six months of employment and vacation amounts will not be paid upon separation during this period. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

**14. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

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

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

**15. Estimates**

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

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.**

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.



**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

**III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except for the capital projects funds, which appropriated on a project-length basis.

The legal level of control as defined by the City Charter is the function level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year. No supplemental budget appropriations were made during the year. For the year ended December 31, 2020, expenditures exceeded appropriations at the legal level of control within the general fund for general government by \$18,979, public service by \$83,113, municipal court by \$14,987, and public works by \$186,346.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of December 31, 2020, the primary government had the following investments:

Investment Type	Carrying Value	Weighted Average Maturity (Years)
External investment pools	\$ 5,704,529	0.12
Total carrying value	<u>\$ 5,704,529</u>	
Portfolio weighted average maturity		0.12

*Interest rate risk* – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed five years; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance

# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2020

with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

*Credit risk* – The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service.

*Custodial credit risk – deposits:* In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of December 31, 2020, the market values of pledged securities and FDIC exceeded bank balances.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

### TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review.

TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

position to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. There were no limitations or restrictions on withdrawals.

**Texas CLASS**

Texas CLASS (Texas Cooperative Liquid Assets Securities System Trust) was established in 1996, and was created as an investment pool for its Participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. According to State Code, entities may pool any of their funds, or funds under their control, in order to preserve principal, to maintain the liquidity of the funds, and to maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the "Participants"), Public Trust Advisors LLC (PTA) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian. Texas CLASS invests only in securities allowed by the Texas Public Funds Investment Act. The pool is governed by a board of trustees, elected annually by its participants. Texas CLASS is rated 'AAAm' by Standard and Poor's Ratings Services. The City's fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**B. Receivables**

The following comprise receivable balances of the primary government at year end:

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property taxes	\$ 3,644,068	\$ 859,864	\$ 4,503,932
Sales tax	21,374	-	21,374
Franchise & local taxes	21,485	-	21,485
Other	2,814	-	2,814
	<u>\$ 3,689,741</u>	<u>\$ 859,864</u>	<u>\$ 4,549,605</u>

**C. Capital Assets**

A summary of changes in governmental activities capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 329,786	\$ 2,175,492	\$ -	\$ 2,505,278
Total capital assets not being depreciated	<u>329,786</u>	<u>2,175,492</u>	<u>-</u>	<u>2,505,278</u>
Capital assets, being depreciated:				
Infrastructure	39,288,827	-	-	39,288,827
Equipment	78,924	-	-	78,924
Total capital assets being depreciated	<u>39,367,751</u>	<u>-</u>	<u>-</u>	<u>39,367,751</u>
Less accumulated depreciation				
Infrastructure	7,168,225	979,927	-	8,148,152
Equipment	78,924	-	-	78,924
Total accumulated depreciation	<u>7,247,149</u>	<u>979,927</u>	<u>-</u>	<u>8,227,076</u>
Net capital assets being depreciated	32,120,602	(979,927)	-	31,140,675
<b>Total Capital Assets</b>	<u>\$ 32,450,388</u>	<u>\$ 1,195,565</u>	<u>\$ -</u>	<u>\$ 33,645,953</u>

Depreciation was charged to governmental functions as follows:

Public works	\$ 979,927
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 979,927</u>

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**D. Long-term Debt**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
<b>Governmental Activities:</b>					
Bonds, notes and other payables:					
General Obligation Bonds	\$ 6,760,000	\$ -	\$ (1,320,000)	\$ 5,440,000	\$ 1,365,000
Premium	370,318	-	(67,187)	303,131	-
<b>Total Governmental Activities</b>	<u>\$ 7,130,318</u>	<u>\$ -</u>	<u>\$ (1,387,187)</u>	<u>\$ 5,743,131</u>	<u>\$ 1,365,000</u>
<b>Long-term liabilities due in more than one year</b>				<u>\$ 4,378,131</u>	

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

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

**General Obligation Bonds:**

\$5,450,000 General Obligation Refunding Bond, Series 2011, due in installments through 2021, interest at 2-3%	\$ 615,000
\$3,910,000 General Obligation Bond, Series 2015, due in installments through 2025, interest at 2-2.5%	2,055,000
\$3,735,000 General Obligation Bond, Series 2017, due in installments through 2027, interest 2-4%	2,770,000
<b>Total General Obligation bonds</b>	<u>\$ 5,440,000</u>
Premiums	\$ 303,131
<b>Total Deferred Amounts</b>	<u>\$ 303,131</u>
<b>Total Debt</b>	<u>\$ 5,743,131</u>

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

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

Year ending December 31,	General Obligation Bonds	
	Principal	Interest
2021	\$ 1,365,000	\$ 139,525
2022	765,000	107,950
2023	790,000	84,950
2024	820,000	61,050
2025	840,000	37,325
2026	425,000	19,425
2027	435,000	6,525
<b>Total</b>	<b>\$ 5,440,000</b>	<b>\$ 456,750</b>

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

**E. Other Long-term Liabilities**

The following summarizes the changes in the compensated absences balances of the primary government during the year. In general, the City uses the general fund to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
<b>Governmental Activities:</b>					
Compensated absences	\$ 18,288	\$ 21,299	\$ (22,197)	\$ 17,390	\$ 15,651
<b>Total Governmental Activities</b>	<b>\$ 18,288</b>	<b>\$ 21,299</b>	<b>\$ (22,197)</b>	<b>\$ 17,390</b>	<b>\$ 15,651</b>
<b>Other long-term liabilities due in more than one year</b>				<b>\$ 1,739</b>	

**F. Deferred Charges on Refunding**

Deferred charges resulting from the issuance of the series 2011 general obligation refunding bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding bonds. Current year balances for governmental activities totaled \$3,897. Current year amortization expense for governmental activities totaled \$3,901.



**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**G. Customer Deposits**

The City had customer deposits of \$149,485 in the general fund as of yearend. The City requires a \$25,000 refundable gas meter deposit for all new home building permits. This amount will be refunded upon completion of the project and by meeting certain criteria set by the City.

**H. Interfund Transactions**

The composition of internal balances as of the year ended December 31, 2020 is as follows:

<u>Due to:</u>	<u>Due from:</u>	
	Debt	
	Service	Total
General Fund	\$ 1,934,954	\$ 1,934,954
<b>Total</b>	<b>\$ 1,934,954</b>	<b>\$ 1,934,954</b>

The composition of transfers for the year ended December 31, 2020 is as follows:

<u>Transfer in:</u>	<u>Transfer out:</u>	
	Capital	
	Projects	Total
General Fund	\$ 95,609	\$ 95,609
<b>Total</b>	<b>\$ 95,609</b>	<b>\$ 95,609</b>

Transfers were used to reimburse for capital expenditures.

# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, *Continued*

### For the Year Ended December 31, 2020

#### I. Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund balances restricted/committed by the City:

	<b>Restricted Fund Balance</b>
Municipal court	* \$ 92,021
Debt service	170,531
<b>Total</b>	<b>\$ 262,552</b>

\*Restricted by enabling legislation.

#### J. Leases

The City's operating lease obligation is for the rental of office space to house City Hall. Basic rent shall be payable monthly in advance commencing on the commencement date of August 1, 2007 and continuing throughout the term and shall be accompanied by all applicable state and local sales or use taxes. The first monthly installment of basic rent shall be payable contemporaneously with the execution of the lease; thereafter, basic rent shall be payable on the first day of each month beginning on the first day of the second full calendar month of the term. The monthly basic rent for any partial month at the beginning of the term shall equal the product of 1/365 of the annual basic rent in effect during the partial month and the number of days in the partial month from and after the commencement date. The contract expired August 1, 2017. The contract has been renewed to November 30, 2024. The City paid \$117,759 in rental expense during the year. The City's lease obligations are as follows:

<b>Period ending:</b>	<b>Operating Leases</b>
December 31, 2021	\$ 120,264
December 31, 2022	122,769
December 31, 2023	125,275
December 31, 2024	117,132
<b>Total Minimum Lease Payments</b>	<b>\$ 485,440</b>

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**V. OTHER INFORMATION**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

**B. Contingent Liabilities**

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

**C. Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the City could result. The City does anticipate that it will have an arbitrage liability and performs annual calculations to estimate this potential liability. The City will also engage an arbitrage consultant to perform the calculations in accordance with Internal Revenue Service's rules and regulations if indicated.

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**D. Pension Plans**

**Texas Municipal Retirement System**

**1. Plan Description**

The City of Piney Point Village, Texas participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tmrs.com](http://www.tmrs.com).

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

**2. Benefits Provided**

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments 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.

# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2020

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

	<u>Plan Year 2018</u>	<u>Plan Year 2017</u>
Employee deposit rate	5%	5%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/25	60/5, 0/25
Updated service credit	0% Repeating Transfers	0% Repeating Transfers
Annuity increase (to retirees)	0% of CPI	0% of CPI

### Employees covered by benefit terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	7
Active employees	<u>6</u>
<b>Total</b>	<b><u>19</u></b>

### 3. Contributions

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

Employees for the City of Piney Point Village, Texas were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the City of Piney Point Village, Texas was 6.92% in calendar year 2019. The City's contributions to TMRS for the year ended December 31, 2020, were \$36,826, and were equal to the required contributions.

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**4. Net Pension Liability (Asset)**

The City's Net Pension Liability (Asset) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

**Actuarial assumptions**

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by



# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2020

weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2020 are summarized in the following table:

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

### 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.

### Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) 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:

<u>1% Decrease 5.75%</u>	<u>Current Single Rate Assumption 6.75%</u>	<u>1% Increase 7.75%</u>
\$ 83,714	\$ (2,274)	\$ (74,323)

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
For the Year Ended December 31, 2020

**Changes in the Net Pension (Asset) Liability**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a) – (b)
<b>Balance at 12/31/18</b>	\$ 627,496	\$ 586,683	\$ 40,813
<b>Changes for the year:</b>			
Service cost	54,795	-	54,795
Interest	43,255	-	43,255
Difference between expected and actual experience	(3,007)	-	(3,007)
Changes of assumptions	8,547	-	8,547
Contributions – employer	-	32,745	(32,745)
Contributions – employee	-	23,557	(23,557)
Net investment income	-	90,902	(90,902)
Benefit payments, including refunds of emp. contributions	(28,151)	(28,151)	-
Administrative expense	-	(513)	513
Other changes	-	(14)	14
Net changes	75,439	118,526	(43,087)
<b>Balance at 12/31/19</b>	<u>\$ 702,935</u>	<u>\$ 705,209</u>	<u>\$ (2,274)</u>

**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 on the internet at [www.tmr.com](http://www.tmr.com).

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2020, the City recognized pension expense of \$32,617.

At December 31, 2020, the City reported deferred outflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred (Inflows) of Resources</b>
Difference between projected and actual earnings	\$ -	\$ 21,256
Differences between expected and actual economic experience	-	3,517
Change in assumptions	3,825	-
Contributions subsequent to the measurement date	36,826	-
<b>Total</b>	<b>\$ 40,651</b>	<b>\$ 24,773</b>

The City reported \$36,826 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended</b>	
<b>December 31:</b>	
2020	\$ (5,530)
2021	(5,830)
2022	672
2023	(10,260)
2024	-
Thereafter	-
<b>Total</b>	<b>\$ (20,948)</b>

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**6. Other Postemployment Benefits**

The City also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. 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 employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn't meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The City contributes 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 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.

**Employees covered by benefit terms**

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	2
Active employees	6
Total	12

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

The City's contributions to the TMRS SDBF for the years ended 2020, 2019, and 2018 were \$201, \$111, and \$116 respectively, which equaled the required contributions each year.

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2018	0.03%	0.03%	100.0%
2019	0.03%	0.03%	100.0%
2020	0.04%	0.04%	100.0%

**Total OPEB Liability**

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2019, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

**Actuarial assumptions:**

The Total OPEB Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Discount rate	2.75%
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 for active members, retirees, and beneficiaries were based on the 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 Scale UMP to account for future mortality improvements subject to the floor.

**Discount Rate:**

The discount rate used to measure the Total OPEB Liability was 2.75%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 2.75%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current rate:

1% Decrease 1.75%	Current Single Rate Assumption 2.75%	1% Increase 3.75%
\$ 36,085	\$ 29,951	\$ 25,114

**Changes in the Total OPEB Liability:**

	<b>Total OPEB Liability</b>
<b>Balance at 12/31/18</b>	\$ 26,059
<b>Changes for the year:</b>	
Service Cost	1,743
Interest	997
Change in benefit terms	-
Difference between expected and actual experience	(2,874)
Changes of assumptions	4,167
Benefit payments	(141)
Net changes	3,892
<b>Balance at 12/31/19</b>	<b>\$ 29,951</b>

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

For the year ended December 31, 2020, the City recognized OPEB expense of \$3,892.

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

At September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Difference between expected and actual experience	\$ -	\$ 1,830
Change in assumption	2,308	-
Contributions subsequent to measurement date	213	-
<b>Total</b>	<u><u>\$ 2,521</u></u>	<u><u>\$ 1,830</u></u>

The City reported \$213 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31:</b>		
2020	\$	485
2021		(7)
2022		-
2023		-
2024		-
Thereafter		-
	<u><u>\$</u></u>	<u><u>478</u></u>



**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**E. Related Organizations and Joint Ventures**

The City has entered into an interlocal agreement with the cities of Hunters Creek Village, Hedwig Village, Hilshire Village, Bunker Hill Village, and Spring Valley Village to create the Village Fire Department (VFD). The agreement automatically renews for a period of five years unless terminated by at least one of the contracting cities. Under the terms of the agreement, the City is liable for 21 percent of VFD's budget. For the year ended December 31, 2020, the City paid \$1,685,349 to the VFD.

Consolidated financial information of the VFD extracted from the audited financial statements for the year ended December 31, 2019, on which VFD's auditors expressed an unmodified opinion, are as follows:

	<b>Net Position</b>
Total assets	\$ 5,660,641
Total deferred outflows of resources	2,185,634
Total liabilities	2,496,993
Total deferred inflows of resources	1,043,082
<b>Total Net Position</b>	<b>\$ 4,306,200</b>
	<b>Change in</b>
	<b>Net Position</b>
Total revenues	\$ 9,881,052
Total expenses	7,391,422
<b>Change in Net Position</b>	<b>2,489,630</b>
Beginning net position	1,816,570
<b>Ending Net Position</b>	<b>\$ 4,306,200</b>

# City of Piney Point Village, Texas

## NOTES TO FINANCIAL STATEMENTS, *Continued*

### For the Year Ended December 31, 2020

The City has also entered into an interlocal agreement with the cities of Bunker Hill Village and Hunters Creek Village to create the Memorial Village Police Department (MVPD). Under the terms of the agreement, the City is liable for 33 1/3 percent of MVPD's budget. Separate financial statements may be obtained directly from MVPD. For the year ended December 31, 2020 the City paid \$1,819,396 to the MVPD.

Consolidated financial information of the MVPD extracted from the MVPD's audited financial statements for the year ended December 31, 2019, on which the MVPD's auditors expressed an unmodified opinion, are as follows:

	<b>Net Position</b>
Total assets	\$ 1,506,105
Total deferred outflows of resources	1,302,489
Total liabilities	4,194,595
Total deferred inflows of resources	3,460
<b>Total Net Position</b>	<b>\$ (1,389,461)</b>

	<b>Change in Net Position</b>
Total revenues	\$ 5,216,661
Total expenditures/expenses	5,790,371
<b>Change in Net Position</b>	<b>(573,710)</b>
Beginning net position	(815,751)
<b>Ending Net Position</b>	<b>\$ (1,389,461)</b>

**City of Piney Point Village, Texas**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**For the Year Ended December 31, 2020**

**F. Restatement**

The City restated its beginning net position and beginning fund balance within governmental activities to correct accrued liabilities and change the reporting of the METRO Fund tracked within the capital projects fund. The restatement of beginning net position and fund balance is as follows:

	<b>Governmental Activities</b>	<b>General Fund</b>	<b>Capital Projects</b>	<b>METRO Project</b>
Prior year ending net position				
fund balance as reported	\$ 32,014,457	\$ 6,220,133	\$ 44,992	\$ 68,672
Correction of unprocessed invoices	43,800	43,800	-	-
Change in reporting of metro funds	-	-	68,672	(68,672)
Restated beginning net position/fund	<u>\$ 32,058,257</u>	<u>\$ 6,263,933</u>	<u>\$ 113,664</u>	<u>\$ -</u>

**G. Subsequent Events**

There are no material subsequent events through March 19, 2021, the date the financial statements were issued.

## ***REQUIRED SUPPLEMENTARY INFORMATION***

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**City of Piney Point Village, Texas**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended December 31, 2020

	Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>Revenues</u></b>			
Property tax	\$ 5,639,546	\$ 5,575,705	\$ (63,841)
Sales tax	200,000	261,210	61,210
Franchise and local taxes	397,000	363,264	(33,736)
License and permits	366,500	405,569	39,069
Intergovernmental	136,000	136,398	398
Fines and forfeitures	151,500	89,507	(61,993)
Investment income	150,000	34,363	(115,637)
Other revenue	64,500	51,655	(12,845)
<b>Total Revenues</b>	<u>7,105,046</u>	<u>6,917,671</u>	<u>(187,375)</u>
<b><u>Expenditures</u></b>			
Current:			
General government	1,320,882	1,339,861	(18,979) *
Public service	4,063,836	4,146,949	(83,113) *
Municipal court	28,550	43,537	(14,987) *
Public works	389,800	576,146	(186,346) *
Capital outlay	3,303,722	2,841,656	462,066
<b>Total Expenditures</b>	<u>9,106,790</u>	<u>8,948,149</u>	<u>158,641</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(2,001,744)</u>	<u>(2,030,478)</u>	<u>(28,734)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Transfers in	-	95,609	95,609
<b>Total Other Financing (Uses)</b>	<u>-</u>	<u>95,609</u>	<u>95,609</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,001,744)</u>	<u>(1,934,869)</u>	<u>\$ 66,875</u>
Beginning fund balance		6,263,933	
<b>Ending Fund Balance</b>		<u>\$ 4,329,064</u>	

Notes to Required Supplementary Information

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

\* Expenditures exceeded appropriations at legal level of control.

# City of Piney Point Village, Texas

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

Years Ended:

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
<b>Total pension liability</b>				
Service cost	\$ 54,795	\$ 58,644	53,851	\$ 44,402
Interest	43,255	38,860	34,623	32,502
Differences between expected and actual experience	(3,007)	(6,997)	(8,987)	(21,689)
Changes of assumptions	8,547	-	-	-
Benefit payments, including refunds of participant contributions	(28,151)	(18,787)	(19,429)	(37,623)
<b>Net change in total pension liability</b>	<b>75,439</b>	<b>71,720</b>	<b>60,058</b>	<b>17,592</b>
<b>Total pension liability - beginning</b>	<b>627,496</b>	<b>555,776</b>	<b>495,718</b>	<b>478,126</b>
<b>Total pension liability - ending (a)</b>	<b>702,935</b>	<b>627,496</b>	<b>555,776</b>	<b>495,718</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 32,745	\$ 36,410	36,304	\$ 25,738
Contributions - members	23,557	25,497	23,977	19,238
Net investment income	90,902	(16,820)	63,354	28,490
Benefit payments, including refunds of participant contributions	(28,151)	(18,787)	(19,429)	(37,623)
Administrative expenses	(513)	(325)	(328)	(322)
Other	(14)	(16)	(17)	(17)
<b>Net change in plan fiduciary net position</b>	<b>118,526</b>	<b>25,959</b>	<b>103,861</b>	<b>35,504</b>
<b>Plan fiduciary net position - beginning</b>	<b>586,683</b>	<b>560,724</b>	<b>456,863</b>	<b>421,359</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 705,209</b>	<b>\$ 586,683</b>	<b>560,724</b>	<b>\$ 456,863</b>
<b>Fund's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ (2,274)</b>	<b>\$ 40,813</b>	<b>(4,948)</b>	<b>\$ 38,855</b>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	 100.32%	 93.50%	 100.89%	 92.16%
<b>Covered payroll</b>	<b>\$ 471,149</b>	<b>\$ 509,946</b>	<b>479,531</b>	<b>\$ 384,769</b>
<b>Fund's net position as a percentage of covered payroll</b>	<b>-0.48%</b>	<b>8.00%</b>	<b>-1.03%</b>	<b>10.10%</b>

**Notes to schedule:**

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.



<u>12/31/2016</u>	<u>12/31/2015</u> <sup>1</sup>
\$ 44,331	\$ 38,858
29,095	25,044
8,742	20,456
13,192	-
(21,424)	(37,007)
<u>73,936</u>	<u>47,351</u>
<u>404,190</u>	<u>356,839</u>
<u>478,126</u>	<u>404,190</u>
\$ 24,090	\$ 17,566
20,041	19,183
588	21,588
(21,424)	(37,007)
(358)	(225)
(18)	(19)
<u>22,919</u>	<u>21,086</u>
<u>398,440</u>	<u>377,354</u>
<u>\$ 421,359</u>	<u>\$ 398,440</u>
<u>\$ 56,767</u>	<u>\$ 5,750</u>
88.13%	98.58%
\$ 400,824	\$ 383,660
14.16%	1.50%

# City of Piney Point Village, Texas

### SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

**Years Ended:**

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
Actuarially determined employer contributions	\$ 36,882	\$ 32,778	\$ 36,328	\$ 36,300
Contributions in relation to the actuarially determined contribution	<u>\$ 36,882</u>	<u>\$ 32,778</u>	<u>\$ 36,328</u>	<u>\$ 36,300</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 532,172	\$ 471,149	\$ 509,947	\$ 479,531
Employer contributions as a percentage of covered payroll	6.93%	6.96%	7.12%	7.57%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

## NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

**Valuation Date:**

## Notes

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

### Methods and Assumptions Used to Determine Contribution Rates:

### Actuarial Cost Method

Entry Age Normal

### Amortization Method

### Level Percentage of Payroll, Closed

### Remaining Amortization Period

24 years

### Asset Valuation Method

10 Year smoothed market; 15% soft corridor

## Inflation

2.5%

### Salary Increases

3.50% to 11.50% including inflation

Investment Rate of Return

6.75%

Retirement Age

Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018

## Mortality

Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

**Other Information:**

## Notes

There were no benefit changes during the year.

<u>12/31/2016</u>	<u>12/31/2015</u> <sup>1</sup>
\$ 25,738	\$ 24,090
<u>\$ 25,738</u>	<u>\$ 24,090</u>
\$ -	\$ -
\$ 384,770	\$ 400,823
6.69%	6.01%

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**City of Piney Point Village, Texas**  
**SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN**  
**PENSIONS (OPEB) LIABILITY AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**SUPPLEMENTAL DEATH BENEFITS PLAN**

**Years Ended:**

	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u> <sup>1</sup>
Total OPEB liability			
Service cost	\$ 1,743	\$ 2,142	\$ 1,774
Interest	997	858	814
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(2,874)	147	-
Changes of assumptions	4,167	(1,877)	1,959
Benefit payments, including refunds of participant contributions	(141)	(153)	(480)
Net change in total OPEB liability	3,892	1,117	4,067
Total OPEB liability - beginning	\$ 26,059	\$ 24,942	\$ 20,875
Total OPEB liability - ending	<u>\$ 29,951</u>	<u>\$ 26,059</u>	<u>\$ 24,942</u> <sup>2</sup>
 Covered payroll	 \$ 471,149	 \$ 509,946	 \$ 479,531
City's total OPEB liability as a percentage of covered payroll	6.36%	5.11%	5.20%

**Notes to schedule:**

<sup>1</sup> This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

<sup>2</sup> No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

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MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on a consulting agreement with Brooks Watson & Co. for financial consulting services.

Agenda Item: 5

The City requested Brooks Watson & Co. to provide accounting and financial consulting services and assistance on an as needed basis. The primary objective will be to support the city secretary with financial expertise. Brooks Watson & Co, submitted a Consulting Agreement for Council consideration.



## Cityadmin

---

**From:** Louis Breedlove <LBreedlove@brookswatsoncpa.com>  
**Sent:** Monday, April 19, 2021 7:04 AM  
**To:** Cityadmin  
**Subject:** Consulting over financial procedures  
**Attachments:** PPV Consulting Engagement Letter - BrooksWatsonCoPLLC.pdf

Good morning Paul,

Attached is the updated consulting agreement. As discussed, I updated the agreement language to include an estimate of hours as well as the fee/rate, which reads:

Our fees for this work will be at our regular hourly rates for the individuals involved plus out of pocket expenses. Our hourly rates will be as follows: \$175 – partner, \$125 – manager, \$100 – senior. Mileage to and from the City and our office will be billed based on prevailing IRS mileage rates. We estimate a total of 5 hours each of the first two months and 1 hour the third and fourth month, for a total of 12 hours. At the stated estimate of hours, the fee would amount to \$625 each of the first two months and \$125 the third and fourth month, for a total of \$1,500. The total hours needed may vary depending on the needs and desires of the City.

Please let me know if you have any questions or concerns.

Regards,



[www.BrooksWatsonCPA.com](http://www.BrooksWatsonCPA.com)

**Louis Breedlove**  
**Senior Audit Manager**  
Phone 281.907.9188 | Fax 888.875.0587  
14950 Heathrow Forest Pkwy | Ste 530  
Houston, TX 77032

---

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**BW&C**  
**BROOKSWATSON & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

April 19, 2021

City of Piney Point Village Management,

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

You have asked our firm to provide to the City of Piney Point Village, Texas, the "City", financial consulting services. In performing our services, we will correspond with the City's City Secretary and City Administrator to provide accounting and financial consulting and assistance on an as needed basis.

The primary objective of our engagement will be to support the city secretary with financial expertise to help them enhance and fulfill their duties in overseeing the operations of the finance department and providing timely and relevant information to decision makers. We will review documents and financial information and provide advice and supporting deliverables as requested and where we are able. The City, of course, will be free to follow or to disregard, in whole or in part, any recommendations we may make. The City will be responsible for any and all decisions regarding implementation of recommendations. We will not be making any management decisions for the City.

You agree that our recommendations shall be used solely for management's internal use and will not be distributed to outside parties unless discussed.

By your signature below, you acknowledge your understanding that our limited procedures do not include testing the operating effectiveness of the internal control over financial reporting. As such, we will not express an opinion nor any form of assurance on the effectiveness of internal control over financial reporting.

Also, because of the inherent limitations of internal control, errors or fraud may occur and not be prevented or detected by internal controls. Consequently, our limited financial consulting services cannot identify all current and potential weaknesses within the internal control framework of the City.

We plan to start the engagement on or about May 1, 2021. This engagement will continue unless terminated by either party. In the event of termination, we will discontinue work and bill for all time incurred through the termination date.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by the City's personnel. We will not audit, examine, or review the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from the City's personnel. Accordingly, false representations could cause inaccurate findings and, therefore, inappropriate recommendations may be developed and critical recommendations may go unidentified. By signing this agreement, you indicate you understand and accept responsibility for the accuracy and completeness of the information provided to us by the City's personnel. Because of the importance of oral and written management representations to the effective performance of our services, the City releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

Our fees for this work will be at our regular hourly rates for the individuals involved plus out of pocket expenses. Our hourly rates will be as follows: \$175 – partner, \$125 – manager, \$100 – senior. Mileage to and from the City and our office will be billed based on prevailing IRS mileage rates. We estimate a total of 5 hours each of the first two months and 1 hour the third and fourth month, for a total of 12 hours. At the stated estimate of hours, the fee would amount to \$625 each of the first two months and \$125 the third and fourth month, for a total of \$1,500. The total hours needed may vary depending on the needs and desires of the City.

Payment for services is due when rendered. Billings become delinquent if not paid within 7 days of the invoice date. If billings are past due in excess of 7 days, we may stop all work until your account is brought current or withdraw from this engagement. The City acknowledges and agrees that we are not required to continue work in the event of the City's failure to pay on a timely basis for services rendered as required by this engagement letter. The City further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of the City's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

It is our policy to keep records related to this engagement for 5 years. However, BrooksWatson, & Co., PLLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you,

it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 5-year period, BrooksWatson, & Co., PLLC shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by a mutually agreed upon mediator under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Client and accountant both agree that any dispute over fees charged by accountant will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes, except that under all circumstances the arbitrator must follow the laws of Texas. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of this engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully,

*Brooks Watson & Co.*

BrooksWatson & Co., PLLC  
13950 Heathrow Forest Pkwy | Ste 530  
Houston, TX 77032

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

City of Piney Point Village Texas

Acknowledged and agreed on behalf of the City by:

Signature: \_\_\_\_\_

Print Name and Position: \_\_\_\_\_

Date: \_\_\_\_\_

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss consider possible action on CenterPoint Energy Annual Franchise Payment Calculation.

Agenda Item: 6

CenterPoint Energy submitted for Council review the Annual Franchise Payment Calculation. If CenterPoint Energy does not receive an objection from the City of Piney Point Village by May 31, 2021 the adjusted annual franchise fee payment will be implemented on July 1, 2021.

The Annual Franchise Payment Calculation is for the electricity franchise payment received annually. The City has acknowledged receipt of the notice.



March 16, 2021

Mayor Mark Kobelan  
City of Piney Point Village  
7676 Woodway, Ste. 300  
Houston, TX 77063

**RE: Annual Franchise Payment Calculation**

Dear Mayor Kobelan:

Pursuant to the City of Piney Point Village franchise agreement with CenterPoint Energy Houston Electric, LLC, the attached Annual Franchise Payment Calculation is submitted for your review. If CenterPoint Energy Houston Electric, LLC does not receive an objection from you by May 31, 2021, CenterPoint Energy Houston Electric, LLC shall implement the adjusted annual franchise fee payment on July 1, 2021.

Please feel free to contact me at 713-945-4956 if you have any questions concerning this matter.

Please acknowledge receipt of this notice by signing in the space provided below.

Sincerely,

*Anne Perdue*

Anne Perdue  
Service Area Manager Spring Branch

AP/eoh

Attachment: Annual Franchise Payment Calculation

Received this 31<sup>st</sup> day of March, 2021

By: *[Signature]*

Title: Mayor



March 16, 2021

Mayor Mark Kobelan  
City of Piney Point Village  
7676 Woodway, Ste. 300  
Houston, TX 77063

**RE: Annual Franchise Payment Calculation**

Dear Mayor Kobelan:

Pursuant to the City of Piney Point Village franchise agreement with CenterPoint Energy Houston Electric, LLC, the attached Annual Franchise Payment Calculation is submitted for your review. If CenterPoint Energy Houston Electric, LLC does not receive an objection from you by May 31, 2021, CenterPoint Energy Houston Electric, LLC shall implement the adjusted annual franchise fee payment on July 1, 2021.

Please feel free to contact me at 713-945-4956 if you have any questions concerning this matter.

Please acknowledge receipt of this notice by signing in the space provided below.

Sincerely,

A handwritten signature in black ink that reads "Anne Perdue".

Anne Perdue  
Service Area Manager Spring Branch

AP/eoh  
Attachment: Annual Franchise Payment Calculation

Received this \_\_\_\_\_ day of \_\_\_\_\_, 2021

By: \_\_\_\_\_

Title: \_\_\_\_\_



**City of Piney Point Village Annual Franchise Payment Calculation**  
Effective July 1, 2021

Line No.	Description	Amount	Franchise Ordinance
1	Annual Franchise Fee:		
2	Base Amount	\$ 272,507.17	Per Section 11
3		\$ -	
4	Annual Franchise Fee (line 2 + line 3)	\$ 272,507.17	
5	Annual Adjustment Factor:		Per Section 11
6	kWh delivered within corporate limits of City in the calendar year 2020	70,924,907	Includes street lights
7	kWh delivered within corporate limits of City in base year 2005	80,269,012	Base Year fixed (includes street lights)
8	Annual Adjustment Factor (line 6 / line 7)	0.88	
9	Adjusted Annual Franchise Fee (line 4 x line 8)	\$ 240,784.65	
<b>Determination of Annual Franchise Fee Payment:</b>			
10	Is line 9 higher than line 4? If yes, insert amount from line 9. If no insert amount from line 4.	\$ 272,507.17	Per Section 11
11	Less: Municipal Account Franchise Credits applicable to City in the calendar year 2020	99.60	Per Section 11
12	Total Annual Franchise Fee Payment (line 10 - line 11)	\$ 272,407.57	
13	Monthly Payment (line 12 / 12 months)	\$ 22,700.63	Due 1st day of each month beg. July 1st
<b>Monthly Payments:</b>			
	Monthly Payment	Based on 2020 Franchise Credits	
July 1	\$ 22,700.63	\$ 8.30	\$ 22,708.93
August 1	22,700.63	8.30	22,708.93
September 1	22,700.63	8.30	22,708.93
October 1	22,700.63	8.30	22,708.93
November 1	22,700.63	8.30	22,708.93
December 1	22,700.63	8.30	22,708.93
January 1	22,700.63	8.30	22,708.93
February 1	22,700.63	8.30	22,708.93
March 1	22,700.63	8.30	22,708.93
April 1	22,700.63	8.30	22,708.93
May 1	22,700.63	8.30	22,708.93
June 1	22,700.63	8.30	22,708.93
Total	\$ 272,407.57	\$ 99.60	\$ 272,507.17

## Karen Farris

---

**From:** Mark Kobelan <mark@ppvouncil.org>  
**Sent:** Wednesday, March 31, 2021 3:31 PM  
**To:** Karen Farris  
**Subject:** RE: Piney Point Village - Annual Franchise Payment Calculation  
**Attachments:** Scan\_0307.pdf

OK

---

**From:** Karen Farris <citysec@pineypt.org>  
**Sent:** Wednesday, March 31, 2021 3:11 PM  
**To:** Mark Kobelan (mark@ppvouncil.org) <mark@ppvouncil.org>  
**Cc:** Cityadmin <cityadmin@pineypt.org>  
**Subject:** FW: Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

Mayor,

Last month we had on the Agenda a Resolution to suspend the GRIP adjustment from CenterPoint for 45 days. This was for gas.

The Annual Franchise Payment Calculation is for electricity franchise payment the City receives annually. I called Anne Perdue. They just need you to sign the cover letter indicating that the City received the Annual Franchise Payment Calculation, which is the second page of the attachment. I can also put it on the agenda for discussion if you wish. Please sign the coversheet and email it back to me.

Karen Farris, City Secretary  
City of Piney Point Village  
713-230-8702

---

**From:** Mark Kobelan <[mark@ppvouncil.org](mailto:mark@ppvouncil.org)>  
**Sent:** Wednesday, March 31, 2021 2:55 PM  
**To:** Karen Farris <[citysec@pineypt.org](mailto:citysec@pineypt.org)>  
**Subject:** FW: Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

Did we approve this at the last meeting?

---





**From:** Perdue, Anne R <[Anne.Perdue@centerpointenergy.com](mailto:Anne.Perdue@centerpointenergy.com)>  
**Sent:** Wednesday, March 31, 2021 10:26 AM  
**To:** [mark@ppvouncil.org](mailto:mark@ppvouncil.org); Annette Arriaga <[bldgofficial@pineypt.org](mailto:bldgofficial@pineypt.org)>  
**Subject:** RE: Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

Good morning,

I am just following up from my previous email. Please sign the first page of attached document, acknowledging receipt of the annual franchise payment calculation. Then, email back to me.

Thank you,



Anne Perdue  
Service Area Manager | Spring Branch  
Power Delivery Solutions  
713.945.4956 w.  
CenterPointEnergy.com/ServiceConnect  
   

[Electric Service Standards](#) | [Transfer Switch Approvals](#)

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**From:** Perdue, Anne R  
**Sent:** Wednesday, March 24, 2021 1:46 PM  
**To:** [mark@ppvcouncil.org](mailto:mark@ppvcouncil.org); Annette Arriaga <[bldgofficial@pineypt.org](mailto:bldgofficial@pineypt.org)>  
**Subject:** Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

Good afternoon,

Please see attached document, date and sign at the bottom of page 1, then kindly return back to me by March 31<sup>st</sup>.

Thank you,



Anne Perdue  
Service Area Manager | Spring Branch  
Power Delivery Solutions  
713.945.4956 w.  
CenterPointEnergy.com/ServiceConnect  
   

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## Karen Farris

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**From:** David Olson <DOlson@olsonllp.com>  
**Sent:** Thursday, March 25, 2021 9:40 AM  
**To:** Karen Farris  
**Subject:** Re: Piney Point Village - Annual Franchise Payment Calculation

Yes, add an action item to consider CenterPoint Energy's annual franchise payment calculation.

---

**From:** Karen Farris <citysec@pineypt.org>  
**Sent:** Thursday, March 25, 2021 8:33:42 AM  
**To:** David Olson  
**Subject:** FW: Piney Point Village - Annual Franchise Payment Calculation

David,

Please see attached. Does this need to go on the 4/26 Agenda?

Karen Farris, City Secretary  
City of Piney Point Village  
713-230-8702

---

**From:** Annette Arriaga <bldgofficial@pineypt.org>  
**Sent:** Wednesday, March 24, 2021 4:45 PM  
**To:** Karen Farris <citysec@pineypt.org>  
**Subject:** FW: Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

---

**From:** Perdue, Anne R [<mailto:Anne.Perdue@centerpointenergy.com>]  
**Sent:** Wednesday, March 24, 2021 1:46 PM  
**To:** [mark@ppvcouncil.org](mailto:mark@ppvcouncil.org); Annette Arriaga  
**Subject:** Piney Point Village - Annual Franchise Payment Calculation  
**Importance:** High

Good afternoon,

Please see attached document, date and sign at the bottom of page 1, then kindly return back to me by March 31<sup>st</sup>.

Thank you,



Anne Perdue  
Service Area Manager | Spring Branch  
Power Delivery Solutions  
713.945.4956 w.  
CenterPointEnergy.com/ServiceConnect



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MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action the Accounts Payable Procedure.

Agenda Item: 7

Council Member Kollenberg requested to review and take possible action on the Accounts Payable Procedure.

The Accounts Payable Procedure was last reviewed by Council April 2018.

**City of Piney Point Village**  
**Revised Accounts Payable Procedures**  
**April 2018**

1. Staff reviews invoices for validity and accuracy and codes invoices for proper general ledger account.
  - a. City Administrator or his designee will initial that # 1 has been completed before sending to the Accounts Payable "approvers".
  - b. Staff will enter invoices into the general ledger on a timely basis and will use accrual basis accounting when practical to provide consistent month to month financial comparisons.
  - c. City Administrator or his designee (in his absence) will approve all Accounts Payable "batches" in Incode.
2. Invoices will be scanned and sent to the Mayor and one other Councilman, as designated, as needed, but normally on once a month basis in order to process invoices for timely payment to vendors. Both pre-authorized "ACH's and early due date invoices" and regular invoices due later in the month will be sent for approval.
  - a. Any invoices not approved will be noted on the cover sheet.
  - b. Remaining invoices can be paid, even if some are disallowed.
  - c. A copy of the signed cover sheet will be attached to each paid invoice to show approval.
  - d. The signed cover sheet and scanned invoices copies will be saved as a further backup to show approvals have been obtained.
  - e. Should one of the designated signers be unable to review the invoices in a timely manner, the remaining signer shall approve the invoices (and the checks may issue on that one approval) and the absent signer shall review and approve the invoices as soon as possible thereafter.
3. The City Secretary or designee will process checks after approvals are obtained and run a monthly check register of all payments made.
  - a. A check register to include checks and ACH type payments will be included with the monthly Financial Statements presented to Council at each month's regular meeting.
  - b. City Administrator or his designee (in his absence) will approve all check "batches" in Incode.
  - c. Checks under \$10,000 may be signed by electronic signatures once the invoices have been approved. Electronic signatures will be the same as the regular invoice approvers.
  - d. Checks greater than \$10,000 will be signed manually by the Mayor and one Councilman. However, if the Mayor or the designated Councilmember is unavailable the City Administrator may serve as the second signature once the invoices have been approved.
  - e. The following repetitive vendors whose invoices are typically over \$10,000 are an exception and can be paid with a digital signature: VF Waste, HDR, Olson & Olson, Texas Comptroller, HCAD, and the entities listed in paragraph 7.
4. Invoices will be marked as paid by attaching a copy of the check stub or ACH payment notice.
5. Bank accounts will be reconciled on a monthly basis by a competent outside third party.



6. The City Administrator will review the general ledger monthly to verify proper and consistent coding of revenues and expenses on an accrual basis.
7. The following invoices are “pre-authorized” to be paid by ACH about the 1<sup>st</sup> day of each month, and will be presented with the regular end of month payments for formal approval:
  - a. Memorial Village Police Department-General Fund
  - b. Memorial Village Police Department-Auto Replacement
  - c. Village Fire Department
  - d. Caldwell-Office Lease monthly payment
8. The following invoices which have late payment penalties are “pre-authorized” to be paid as “Early Due Dates” and will be formally approved with the regular end of month payments:
  - a. Amegy Credit Card
  - b. GTT-phone and internet service
  - c. Office Depot
  - d. Home Depot
  - e. Xerox
  - f. Pitney Bowes (stamp machine and postage)
  - g. MP2 Energy (street lights)
  - h. Payroll
9. A list of all checks shall be distributed to Council no later than in advance of the Council meeting following the end of the month.

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Roger Nelson, City Administrator 

MEETING DATE: April 23, 2018

SUBJECT: Revised Accounts Payable Procedures

**Agenda Item: 5**

This agenda item calls for the City Council to consider amendments to the current Accounts Payable Procedures.

The proposed policy includes a new Section 2. e. which establishes the process for approval of the invoices in the event one of the signers is unable to approve the invoices in a timely manner.

The current policy allows checks for less than \$5,000 to be electronically signed after the invoices have been approved. The proposed policy change increases the threshold for electronic signatures to \$10,000 after the invoices have been approved.

The current policy allows the City Administrator to serve as the second signature if no Councilman is available. The revised policy allows the City Administrator to serve as the second signature if the Mayor or the designated Councilmember is unavailable after the invoices have been approved.

**City of Piney Point Village**  
**Revised Accounts Payable Procedures**

**~~December 2016~~ April 2018**

1. Staff reviews invoices for validity and accuracy and codes invoices for proper general ledger account.
  - a. City Administrator or his designee will initial that # 1 has been completed before sending to the Accounts Payable "approvers".
  - b. Staff will enter invoices into the general ledger on a timely basis and will use accrual basis accounting when practical to provide consistent month to month financial comparisons.
  - c. City Administrator or his designee (in his absence) will approve all Accounts Payable "batches" in Incode.
2. Invoices will be scanned and sent to the Mayor and one other Councilman, as designated, as needed, but normally on once a month basis in order to process invoices for timely payment to vendors. Both pre-authorized "ACH's and early due date invoices" and regular invoices due later in the month will be sent for approval.
  - a. Any invoices not approved will be noted on the cover sheet.
  - b. Remaining invoices can be paid, even if some are disallowed.
  - c. A copy of the signed cover sheet will be attached to each paid invoice to show approval.
  - d. The signed cover sheet and scanned invoices copies will be saved as a further backup to show approvals have been obtained.
  - e. Should one of the designated signers be unable to review the invoices in a timely manner, the remaining signer shall approve the invoices (and the checks may issue on that one approval) and the absent signer shall review and approve the invoices as soon as possible thereafter.
3. The City Secretary or designee will process checks after approvals are obtained and run a monthly check register of all payments made.
  - a. A check register to include checks and ACH type payments will be included with the monthly Financial Statements presented to Council at each month's regular meeting.
  - b. City Administrator or his designee (in his absence) will approve all check "batches" in Incode.
  - c. Checks under ~~\$5000~~ \$10,000 may be signed by electronic signatures once the invoices have been approved. Electronic signatures will be the same as the regular invoice approvers.
  - d. Checks greater than ~~\$5000~~ \$10,000 will be signed manually by the Mayor and one Councilman. However, if ~~no Councilman~~ the Mayor or the designated Councilmember is unavailable the City Administrator may serve as the second signature once the invoices have been approved.
  - e. The following repetitive vendors whose invoices are typically over ~~\$5000~~ \$10,000 are an exception and can be paid with a digital signature: VF Waste, HDR, Olson & Olson, Texas Comptroller, HCAD, and the entities listed in paragraph 7.
4. Invoices will be marked as paid by attaching a copy of the check stub or ACH payment notice.
5. Bank accounts will be reconciled on a monthly basis by a competent outside third party.

Revised: ~~December 12, 2016~~ April 23, 2018

6. The City Administrator will review the general ledger monthly to verify proper and consistent coding of revenues and expenses on an accrual basis.
7. The following invoices are "pre-authorized" to be paid by ACH about the 1<sup>st</sup> day of each month, and will be presented with the regular end of month payments for formal approval:
  - a. Memorial Village Police Department-General Fund
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  - e. Xerox
  - f. Pitney Bowes (stamp machine and postage)
  - g. MP2 Energy (street lights)
  - h. Payroll
9. A list of all checks shall be distributed to Council no later than in advance of the Council meeting following the end of the month.

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and take possible action on a draft of proposed Personnel Policies and Procedures Manual.

Agenda Item: 8

Attached is a draft of a proposed Personnel Policies and Procedures for Council review.

## Karen Farris

---

**From:** David Olson <DOlson@olsonllp.com>  
**Sent:** Tuesday, April 13, 2021 10:55 AM  
**To:** Cityadmin  
**Cc:** Karen Farris; Mark Kobelan (mark@ppvouncil.org) (mark@ppvouncil.org)  
**Subject:** FW: City of Piney Point Village 2010 Personnel Policies & Procedures  
**Attachments:** Piney Point Village - Personnel Policies and Procedures - KR comments.docx

Paul, as discussed earlier this morning, please see draft of revised Personnel Policies and Procedures. I am working on the Procurement Policy as well.

David W. Olson  
Olson & Olson, L.L.P.  
Wortham Tower, Suite 600  
2727 Allen Parkway  
Houston, TX 77019  
Ph: 713.533.3800  
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[dolson@olsonllp.com](mailto:dolson@olsonllp.com)

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---

**From:** Katie Rutherford <KRutherford@olsonllp.com>  
**To:** David Olson <DOlson@olsonllp.com>  
**Subject:** RE: City of Piney Point Village 2010 Personnel Policies & Procedures

David,

Please see attached revisions/comments to the policy manual.

Thanks,

**Katie Rutherford**  
Associate Attorney  
Olson & Olson, LLP  
2727 Allen Parkway, Suite 600  
Houston, Texas 77019  
Main: (713) 533-3800  
Direct: (713) 533-3898 | Cell: (713) 410-7922

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**PERSONNEL POLICIES &  
PROCEDURES MANUAL**  
CITY OF PINEY POINT VILLAGE

**2010**



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\*For Appendix A in Table of Contents, after updating the fields for the Table of Contents, be sure to add the title "CITY OF PINEY POINT VILLAGE EMPLOYEE CODE OF ETHICAL CONDUCT" after the highlighted portion above.

## 1.00 GENERAL INFORMATION

### 1.01 CITY OF PINEY POINT VILLAGE

The City of Piney Point Village is a Type A general law municipality, governed by a Mayor-Council form of government. The Mayor is answerable to and acts as presiding officer of a five (5) member City Council. The five-member board is composed of five Aldermen elected at-large.

### 1.02 PURPOSE OF THESE POLICIES

The Personnel Policy Manual is intended to be a reference for policies and practices regarding all aspects of employment. At least one copy of this manual is available in the City Secretary's office and one copy of this manual is available in the City Administrator's office. The information herein shall be available to each employee and will be the responsibility of each employee to sign the acknowledgment sheet when he/she has completed reading the manual thoroughly.

This Personnel Policy Manual is not intended to be all inclusive of all personnel policies and is to be used as a guide. The City has the right to modify policies, both written and unwritten, as the City Council may dictate. This manual does not represent an employment contract, implied or otherwise, nor is it an offer of acceptance and no such contract of employment for any duration can be created except by the City Council. Both the employee and the City understand and acknowledge that employment may be terminated by either party at any time for any reason and without notice (Employment-at-Will).

No policy or provision in this handbookManual is intended to create a contract binding the employee or the employer to an agreement of employment for a specific period of time. A worker's employment can be terminated by either the employee or the employer at any time, for any reason, for no reason, with or without notice. No representative or agent of the employer, other than the City Council with a majority vote can authorize or sign an employment agreement contrary to the above terms or otherwise make any binding offer of employment for a specific term. To be effective, any agreement altering the terms and provisions of the handbookManual must be in writing and approved by a majority of the City Council.

## **2.00 GENERAL POLICIES**

### **2.01 AUTHORITY**

**2.01.01** These policies are established by the City Council of the City of Piney Point Village, and any deletions, amendments, revisions, or additions to the policies must be approved by that body. The City Administrator may issue oral or written interpretations or clarifications of the policies.

**2.01.02** These policies completely replace and supersede any and all personnel guidelines previously adopted, individually or as a set of policies, by the City of Piney Point Village.

**2.01.03** From time to time it will be necessary for the City of Piney Point Village to expand and elaborate on the policies contained in this manual. Specific procedures will have to be outlined in order to facilitate and guide employees in responding to certain policy areas. In these cases, administrative regulations will be approved by the City Council and distributed to all employees. These regulations will be numbered and maintained by the office of the City Secretary.

### **2.02 SEVERABILITY**

The provisions of these policies are severable, and if any provision or part of a provision is held invalid, illegal, or unenforceable, this shall not affect the validity of the remaining provisions or parts of provisions, which shall remain in force and effect.

### **2.03 RESPONSIBILITY FOR IMPLEMENTATION OF PERSONNEL POLICIES**

The City Administrator is responsible for the administration of personnel policies and procedures.

### **2.04 PURPOSE.**

These policies set forth the primary rules governing employment with the City of Piney Point Village. The policies contained here inform employees of the benefits and obligations of employment with the City of Piney Point Village. They have been prepared and adopted in order to promote consistent, equitable, and effective practices by all employees that will result in high quality public service to the City of Piney Point Village's residents and taxpayers.

### **2.05 APPLICABILITY OF PERSONNEL POLICIES.**

**2.05.01** These personnel policies apply equally to all employees of the City of Piney Point Village unless a class of employees is specifically exempted by these policies or by written agreement with the City of Piney Point Village.

**2.05.02** In cases where federal or state laws or regulations supersede local policy for specific groups of employees, such laws or regulations will substitute for these personnel policies only insofar as necessary for compliance.

### **2.06 DISSEMINATION OF PERSONNEL POLICIES.**

**2.06.01** The City Secretary maintains the official set of the personnel policies with all revisions for reference by employees and makes the updated manual available to all employees. The City



Administrator is responsible for notifying employees of policy changes. If a question arises about a particular policy, the official set of policies maintained by the City Secretary should be consulted.

**2.06.02** Employees are required to read this manual carefully and to adhere to the rules and regulations stated herein. Within two weeks of employment, and after Council approval of any policy changes, every employee is required to sign an acknowledgement of having read and understood the Personnel Policies Manual and the policies contained in it.

## **2.07 EQUAL EMPLOYMENT OPPORTUNITY.**

**2.07.01** It is the policy of the City of Piney Point Village to prohibit discrimination against any person in job structuring, recruitment, examination, selection, appointment, placement, training, upward mobility, discipline, or any other aspect of personnel administration based on race, age, religion, color, disability, national origin, ~~or sex (including sexual orientation and gender identity), pregnancy, or genetic information.~~ Personnel decisions will be made only on the basis of occupation qualifications and job-related factors such as skill, knowledge, education, experience, and ability to perform a specific job.

**2.07.02** The City of Piney Point Village prohibits retaliation or discrimination against any employee for opposing an unlawful or discriminatory employment practice, or for alleging or participating in an investigation of an allegation of discrimination.

*(Legal reference: U.S. Civil Rights Acts of 1871 and 1964, as amended; V. T.C.A. Civil Practices and Remedies Code, Chapter 106; Texas Commission on Human Rights Act; U.S. Rehabilitation Act of 1973, as amended; U.S. Americans with Disabilities Act of 1990; U.S. Executive Order 11246; U.S. Equal Pay act; Texas V. T.C.A. Health and Safety Code, Chapters 591 – 596.)*

## **2.08 Reserved for future use.**

## **2.09 SEXUAL HARASSMENT.**

**2.09.01** It is the policy of the City of Piney Point Village to provide and maintain a work environment which is free of sexual harassment, exploitation, and intimidation. All employees are expected to comply with this policy; failure to do so will result in disciplinary action up to and including immediate termination.

**2.09.02** In this section, "sexual harassment" means unwelcome sexual advances, requests for sexual favors, or other physical or verbal conduct of a sexual nature (1) that create a hostile working environment or (2) the submission to which is made a term or condition of a person's employment.

**2.09.03** The City of Piney Point Village's grievance procedure (~~see Grievances Section 15.00~~) provides procedures for reporting alleged sexual harassment. The City will immediately investigate such reports.

## **2.10 PERSONS WITH DISABILITIES.**

It is the policy of the City of Piney Point Village to make its employment application process, employee activities, working environment, employee benefits, employee training, and employee advancement process accessible to disabled persons and will make reasonable accommodations to a qualified individual with a disability who is an applicant or employee unless that accommodation will place an undue hardship on the City's operations.

## **2.11 CHANGES TO THESE POLICIES AND EMPLOYEE SUGGESTIONS.**



**2.11.01** These personnel policies may be amended or revised, or new policies may be added, at any time, with or without notice, upon the approval of the City Council.

**2.11.02** Employees are encouraged to make constructive suggestions for improvements in these policies or in work procedures or conditions. Any employee who wishes to suggest a personnel policy change should submit his or her suggestion(s) to the City Administrator who will forward the information to the City Council, where appropriate, along with the rationale for making the change. Employees are responsible for maintaining current knowledge and understanding of all personnel policy changes and for requesting clarification or assistance when needed.

## **2.12 DEFINITIONS**

**2.12.01 Employee.** For the purposes of these policies, "employee" includes regular fulltime, regular part-time, temporary full-time, and temporary part-time individuals who are listed on the City of Piney Point Village's payroll. Employee does not include persons hired under consulting contracts, or persons paid by a temporary employment service.

**2.12.02 City of Piney Point Village.** For purposes of these policies, "City of Piney Point Village" or City means the City of Piney Point Village created under Chapter 22 of the Texas Local Government Code. The City of Piney Point Village is a political subdivision of the State of Texas.

**2.12.03 City Council.** For the purposes of these policies, "City Council" means the political body of the City of Piney Point Village.

**2.12.04 Mayor.** For the purposes of these policies, "Mayor" means the chief elected official of the City of Piney Point Village.

**2.12.05 His/He.** For the purposes of these policies, "his" "he" means reference to either gender.

**2.12.06 Volunteers.** For the purposes of these policies, "volunteers" means an employee that serves without compensation.

### 3.00 EMPLOYEE RESPONSIBILITIES

#### 3.01 GENERAL

The City of Piney Point Village is a public organization. Its employees must adhere to high standards of public service that emphasize professionalism, courtesy, and avoidance of even the appearance of illegal or unethical conduct at all times. Employees are required to give a full days work, to carry out efficiently the work items assigned as their responsibility, and to do their parts in maintaining good relationships with the public and other government employees and officials.

#### 3.02 PROFESSIONAL APPEARANCE.

Employees of the City of Piney Point Village are hired to provide services to its citizens and to perform specific tasks in a professional and or courteous manner. As representatives of the City, employees are encouraged to set and meet high standards both in performing quality work and in presenting a professional personal image to the public.

#### 3.03 TIMELINESS AND ATTENDANCE.

**3.03.01** Employees are to be punctual in reporting for work, keeping appointments, and meeting schedules for completion of work.

**3.03.02** An employee who expects to be late for or absent from work must report the expected tardiness or absence to the City Administrator not later than 30 minutes before the time the employee is scheduled to begin work, unless emergency conditions exist. (It is preferable, and may be required in some instances, for an employee who will be late or absent to contact the City Administrator at least one hour prior to the employees scheduled time to begin work unless emergency conditions exist.) See also the Release Time chapter (Section 9.00) of these policies for matters involving planned absences.

Commented [KR1]: Consider adding "by phone call"

**3.03.03** Unless otherwise approved by the City Administrator, employees are expected to call in on each day of absence. Where the nature of an absence necessitates an extended period of time off, longer reporting intervals may be approved by the City Administrator. Frequent tardiness or unexcused absence is not permissible and is grounds for disciplinary action up to and including termination.

#### 3.04 OUTSIDE ACTIVITIES.

**3.04.01** Employees may not engage in any outside employment, activity, or enterprise inconsistent or incompatible with employment with the City of Piney Point Village; or which affects the employee's job performance with the City of Piney Point Village adversely. ~~The employee is~~ Employees are required to notify the City Administrator of any outside employment prior to the outside employment beginning.

**3.04.02** If a City of Piney Point Village employee is injured on the job in the course of employment outside of his employment with the City, the employee may not file a workers' compensation claim against the City of Piney Point Village for benefits related to the injury.

### 3.05 GIFTS AND GRATUITIES.

A City of Piney Point Village employee may not accept any gift (including a free service) that might tend to influence his official actions or impair his independence of judgment in performance of duties for the City. [See "Conflict of Interest" section below.](#)

### 3.06 CONFLICT OF INTEREST.

**3.06.01 City Council.** The Mayor and City Council are limited in business dealings with the City of Piney Point Village as stated in Chapter 171 of the Local Government Code.

**3.06.02 City Council and Employees.** A member of the City Council or employee may not:

1. Solicit or accept or agree to accept a financial benefit, other than from the City of Piney Point Village, that might reasonably tend to influence his performance of duties for the City or that he or she knows or should know is offered with intent to influence the employee's performance;
2. Accept employment or compensation that might reasonably induce him or her to disclose confidential information acquired in the performance of official duties;
3. Accept outside employment or compensation that might reasonably tend to impair independence of judgment in performance of duties for the City of Piney Point Village;
4. Make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and duties for the City of Piney Point Village; or
5. Solicit or accept or agree to accept a financial benefit from another person in exchange for having performed duties as a City of Piney Point Village employee in favor of that person.

**3.06.03 Contracts.** Specifically, with reference to contracts, no officer or employee of the City of Piney Point Village who exercises any functions or responsibilities in the review or approval of an undertaking or the carrying out of one of the City's contracts shall participate in any decision relating to that contract if the decision affects his personal monetary interest.

**3.06.04 Code of Ethical Conduct.** A Code of Ethical Conduct which applies to City of Piney Point Village employees is an attachment to this manual. ([Appendix A - Code of Ethical Conduct](#))

### 3.07 POLITICAL **ACTIVITY**

**3.07.01** Employees of the City of Piney Point Village are encouraged to vote and to exercise other prerogatives of citizenship consistent with state and federal law and these policies.

**3.07.02** An employee, in his official capacity, may not:

1. Use his official authority or influence to interfere with or affect the result of an election or nomination for office; or
2. Directly or indirectly coerce, attempt to coerce, command, or advise a local or state officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for a political purpose.

**3.07.03** An employee's political activity which is not in violation of this section shall not be considered in determining his compensation, eligibility for promotion or demotion, work assignment, leave or travel request, or in applying any other employment practices to the employee. An employee must comply with the State of Texas Election Code.

**3.07.04** Violation of this policy is grounds for dismissal and/or disapproval of funding for the position occupied by the employee involved.

*(Legal reference: Chapter 150 of the Local Government Code.)*

**3.09.09** RESERVED FOR FUTURE USE

**3.103.09 CHAIN OF COMMAND.**

**3.09.01** Individual City of Piney Point Village employees are responsible to the City Administrator who is then responsible to the City Council as a whole. Directions regarding work to be done, expected results, the adequacy of work performance, and grievances will follow the chain of command.

**3.09.02** All work performed or requested to be performed by employees should be coordinated with the City Administrator.

**3.113.10 TELEPHONE USE.**

Telephones are to be used for the business of the City of Piney Point Village. It is understood that occasionally personal calls are necessary; however, use of telephones for local personal calls is permitted only if the number and length of calls are kept to a minimum and do not interfere with the employee's job duties.



## 4.00 EMPLOYMENT PRACTICES

### 4.01 RESPONSIBLE AGENT FOR APPOINTMENT.

The City Administrator is responsible for the selection and or termination of all employees for the City of Piney Point Village. The City Administrator will report all decisions regarding commencement or termination of employment to the Mayor for confirmation by the City Council. The employee selection/termination process is subject to review by the City Council.

### 4.02 METHODS OF RECRUITMENT AND SELECTION.

The City of Piney Point Village has three methods of filling vacancies: (1) promotion from within; (2) lateral transfer from within; and/or (3) public announcement and competitive consideration of external and internal applications for employment. The City Council determines the method to be used in filling each vacancy.

### 4.03 PUBLIC ANNOUNCEMENTS

Public announcements of position openings at the City of Piney Point Village for which there will be competitive consideration are disseminated by the City Administrator or his designee in the manner most appropriate for the particular position being filled and consistent with the City's employment plan.

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### 4.04 QUALIFICATIONS.

The City of Piney Point Village Job Description **Section 16.00** outlines the minimum required knowledge, skills, and abilities ~~for each staff position~~ and the acceptable levels of experience and training for each ~~staff position~~.

### 4.05 SELECTION.

**4.05.01** Vacancies in the City of Piney Point Village are filled, by promotion, by transfer, or by initial appointment, on the basis of merit. Selections are made only on the basis of occupational qualifications and job-related factors such as skill, knowledge, education, experience, and ability to perform the specific job.

**4.05.02** Interviews will be coordinated and narrowed by the City Administrator. Consideration will be given to recommendations by the direct supervisor as appropriate.

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**4.05.03** All selection decisions will include a review by the City Administrator or his/her designee of the policies and procedures followed in the search and selection.

Commented [KR4]: consider deleting as unnecessary/limiting

**4.05.04** The City Administrator will make recommendations to the Mayor and City Council and the City Council is responsible for all final ~~hiring~~ decisions ~~regarding the confirmation of City of Piney Point~~.

### 4.06 AGE REQUIREMENTS.

**4.06.01** Persons under 16 years of age will not be employed in any full-time regular position. ~~(Legal reference: U.S. Age Discrimination in Employment Act of 1967, as amended.)~~

**4.06.02** Persons under 18 years of age will not be hired in any hazardous occupation.

**4.06.03** Any prospective City of Piney Point Village employee under 18 years of age must have written permission to perform the expected duties from his parent or legal guardian in the personnel office prior to the first day of employment. *(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)*

~~4.06.04 Other age limitations will be applied only as required by specific state or federal law applicable to the City of Piney Point Village.~~

#### **4.084.07 APPLICATION FOR EMPLOYMENT**

**4.07.01** Each applicant for employment is required to submit an application and other pertinent information regarding training and experience. It is the responsibility of the City Administrator to make the appropriate verifications of education, experience, certification, character, necessary skills of an applicant prior to appointment.

**4.07.02** When a specific vacancy exists, each person desiring employment with the City of Piney Point Village may obtain an application for employment from the City Secretary and the completed application should be returned to the City Secretary to be promptly forwarded to the City Administrator. Such applications shall remain on file for ninety (90) days.

#### **4.094.08 CONSIDERATION OF CURRENT EMPLOYEES.**

Employees of the City of Piney Point Village will be notified of vacancies within the organization for which internal applications will be accepted, and employees will be permitted to apply for any position for which they consider themselves qualified. Such notice shall be posted on the City's bulletin board twenty four (24) hours prior to the issuance of public notice.

#### **4.104.09 INELIGIBILITY FOR EMPLOYMENT**

**4.09.01** Persons who serve as elected officials of the City of Piney Point Village are ineligible for concurrent employment with the City.

~~4.09.02 Nepotism is the showing of favoritism toward a relative. The practice of nepotism in hiring personnel is forbidden by the City of Piney Point Village as stated in Chapter 573 of the Government Code.~~

**4.09.03—02** Nepotism is prohibited. No person may be hired who is related within the second degree by affinity (marriage) or within the third degree by consanguinity (blood) to any member of the City

Council, to the Mayor, or to a public official; and no person may continue in the City of Piney Point Village's employment who is related to the Mayor or a member of the City Council in one of the prohibited degrees unless excepted by Chapter 573 of the Texas Government Code or the employee has been employed continuously by the City for a period of:

1. At least thirty (30) days when the Mayor or City Council member becomes an appointed official;
2. At least six (6) months when the City Council member is elected at an election other than the general election for state and county officers; or
3. At least one year when the City Council member is elected at the general election for state and county officers.

Legal reference: V.T.C.S. Article 6096a, as amended.

**4.09.04-03** In addition, in the interest of effective management, no personnel action will be taken that would result in any employee's supervising another employee who is related within the second degree of affinity or the third degree of consanguinity to the supervisory employee.

#### **4.144.10 TESTING.**

Tests administered for employment or promotion normally will be specifically job-related ("piece-of-the-job") tests (e.g., operating equipment, word processing, operating a computer, lifting something heavy required in the job, tabulating columns of numbers, or writing samples). The City of Piney Point Village may conduct pre-employment qualification assessment testing for certain job positions. The tests may vary based on the qualifications for the particular position. Reasonable accommodations will be made to applicants with a disability, if a request for such accommodation is made in advance of a test.

#### **4.124.11 PHYSICAL STANDARDS.**

**4.11.01 Physical Examinations.** Applicants may be required to undergo a **medical-physical** examination after a conditional offer of employment has been extended. The physical examination will be made by a physician of the City of Piney Point Village's choice and paid for by the City.

**4.11.02 Medical Records.** Medical records relating to the medical condition, medical testing, or drug testing of an employee or a prospective employee are maintained separately from employee personnel files. These medical files are kept in separate files in the City Administrator's office and are confidential. Only the City Administrator has access to employee medical records. **Legal Reference: U.S. Americans with Disabilities Act of 1990.**

#### **4.134.12 VERIFICATION OF ELIGIBILITY TO WORK.**

In order to comply with the Immigration Reform and Control Act of 1986, each new employee is required to complete and sign an INS Form 1-9 within three days of his first day of employment to provide proof of his identity and employment eligibility.

#### **4.144.13 DISQUALIFICATION.**

An applicant is disqualified from employment by the City of Piney Point Village if he or she:

1. Serves as an elected official of the City of Piney Point Village;
2. Is related within the second degree of affinity, or within the third degree by consanguinity to a current member of the City Council, to the Mayor. (See exceptions in Section 4.09.03);
3. Does not meet the minimum qualifications for performance of the duties of the position involved;
4. Knowingly has made a false statement on the application form;
5. Has committed fraud during the selection process;
6. Is not legally permitted to hold the position;



7. Has offered or attempted to offer money, service, or any other thing of value to secure an advantage in the selection process;
8. Is not able to perform the essential functions of the position, with or without reasonable accommodation; or
9. Has failed to produce within three days of employment original legal document(s) that establish identity and employment eligibility.

*(Legal reference: V. T.C.A. Government Code, Title 4, Section 415.057; Federal Immigration Reform and Control Act of 1986.)*

#### **4.164.14 INTERVIEW EXPENSES.**

Expenses incurred by persons when the City of Piney Point Village has requested travel for purposes of employment interviews are reimbursable at the discretion of the City Council.

#### **4.174.15 ORIENTATION AND TRAINING.**

**4.15.01** Before an individual begins performing his actual duties, he or she will be given a brief orientation by the City Administrator or by that person's designated representative. The purpose of the session is to enable a new employee to understand his job better and to understand the relationship of the job to the overall operation of the City of Piney Point Village.

**4.15.02** Training an employee is the responsibility of the supervisor for whom the employee works. Whenever possible, employees receive on-the-job training under close supervision.



## 5.00 TYPES OF EMPLOYMENT

### 5.01 CATEGORIES.

5.01.01 There are four categories of employment with the City of Piney Point Village.

1. **Regular Full-time**. A regular full-time employee is appointed to a position that involves, on the average, 40 work hours per week and that is expected to last at least six months. Regular full-time employees may be either hourly or salaried.
2. **Regular Part-time**. A regular part-time employee is appointed to a position that involves, on the average, fewer than 40 work hours per week and that is expected to last at least six months. **Part-time employees** are paid on an hourly basis.
3. **Temporary Full-time**. A temporary full-time employee is an employee hired to work an average of 40 hours per week for a period expected to last less than six months. Temporary full-time employees may be either hourly or salaried.
4. **Temporary Part-time**. A temporary part-time employee is an employee hired to work an average of fewer than 40 hours per week for a period expected to last fewer than six months. **Part-time employees** are paid on an hourly basis.
5. **Volunteer**. A volunteer is ~~also not~~ considered an employee ~~with the only exception that and the~~ volunteer does not earn any compensation ~~and does not~~ accrue or earn any employee benefits.

5.01.02 Employment at the City of Piney Point Village is on an "Employment at Will" basis and may be terminated at any time by either party.

5.01.03 ~~See the Benefits (Section 8.00) chapter of these policies for details of benefits available to each category of employees.~~

### 5.02 PROBATION.

5.02.01 The period during which an employee's fitness and capability to perform the duties of the job are evaluated by the City Administrator shall be the first six months of employment (the "probationary period") and annually thereafter ~~employment~~. Evaluations are kept in the employee's personnel file.

5.02.02 The probationary period applies to all persons who are recruited for City of Piney Point Village employment. Temporary employees shall remain in probationary status during their period of employment. A regular employee's probationary period will be considered satisfactorily completed if that employee is hired subsequent to at least six months service as a temporary employee.

~~5.02.03 Each new employee will be reviewed at the end of six months service. This review will be placed in the personnel file of the employee and constitute the first evaluation.~~

5.02.04 ~~03~~ All rights and privileges of a regular full-time or a regular part-time employee shall be vested upon hire date.

**5.02.05-04** An employee may be placed in probationary status for disciplinary purposes by the City Administrator. During such period, the employee on disciplinary probation shall not be eligible to take paid sick leave or annual leave.

## 6.00 EMPLOYEE COMPENSATION AND ADVANCEMENT

### 6.01 PAY.

The City Council annually adopts an operational budget that governs employee compensation. The City of Piney Point Village operates strictly under an "equal pay for equal work" system.

### 6.02 PAYDAY.

The pay period for the City of Piney Point Village is bi-weekly. Checks are issued on every other Wednesday. If the payday falls on a holiday, checks will be issued on the last working day preceding the holiday. Paychecks are directly deposited to ■ employee's personal bank account.

### 6.03 CHECK DELIVERY.

**6.03.01** No salary advances or loans against future salary will be made to any employee for any reason. *(Legal reference: Texas Constitution, Article III, Sections 51, 52, and 53.)*

**6.03.02** An employee must bring any discrepancy in a paycheck (such as overpayment, underpayment, or incorrect payroll deductions) as soon as they become aware of such to the attention of the City Administrator.

### 6.04 PAYROLL DEDUCTIONS.

**6.04.01** Payroll deductions will be made from each employee's pay for the following:

1. Federal social security;
2. Federal income taxes;
3. Texas Municipal League Retirement System Contributions;
4. Optional employee benefits and payroll deductions offered by the ■ at the employee's desire and consent;
5. Court ordered child support; and
6. Any other deductions required by law.

**6.04.02** In accordance with the policies and general procedures approved by the City Council, deductions from an employee's pay will be made for retirement contributions.

**6.04.03** In accordance with policies and general procedures approved by the City Council, deductions from an employee's pay may be authorized in writing by the employee for:

1. Family health/medical, or dental premiums for dependent ■
2. Additional retirement contributions ■ and
3. Such other deductions as may be authorized by the City Council.

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**6.04.04** If there is a change in the employee's family status, address, or other factor affecting his payroll withholding, the employee is responsible for obtaining, completing, and returning to the City Administrator the appropriate forms for communicating these changes.

**6.05 MERIT INCREASES.**

**6.05.01** In any year in which the City Council sets aside funds for merit increases, those increases may be granted for exceptionally good and consistent performance in the same position.

Merit increases are not used to recognize increased duties and responsibilities (a promotion) and are granted without regard to cost-of-living factors. Merit increases recognize outstanding performance and longevity and thus are granted in conjunction with the City Administrator's recommendation and a performance evaluation of the employee, the results of which are one factor used in merit pay decisions.

**6.06 ACROSS-THE-BOARD PAY INCREASES.**

If an across-the-board or blanket cost-of-living pay increase is approved by the City Council, the increase will be in the form of a percentage rather than a flat dollar amount. When this is done, each individual, regular (not temporary and not on probation) employee's salary is adjusted by the authorized percentage increase.

**Commented [KR6]:** Consider deleting as unnecessary – may also limit City Council's ability to do a flat increase.

**6.07 PROMOTION**

**6.07.01** A promotion is a change in the duty assignment of an employee which results in advancement to a higher position requiring higher qualifications and involving greater responsibility.

**6.07.02** Promotions are approved by the City Administrator within the staffing pattern and budget limits approved by the City Council. Employees who are able to perform the essential functions of the position, with or without reasonable accommodation, may be eligible for consideration for a promotion, if and when a vacancy occurs.

Upon promotion, an employee serves an introductory period of 90 days in the new position and may be returned to a lower position at any time during the introductory period if performance is less than fully satisfactory.

**6.08 LATERAL TRANSFERS.**

Lateral transfers may be made within the same department or among departments, if a vacant position is available and the employee can perform the essential functions of the position, with or without reasonable accommodation. An employee who is laterally transferred is subject to a 90-day introductory period, and may be returned to his former position at any time during the introductory period if performance is less than fully satisfactory.

**6.09 PAY REDUCTION FOR DISCIPLINARY REASONS.**

The pay of an employee of the City of Piney Point Village may be reduced as a disciplinary measure without the loss of position. The reduction of pay for an employee requires the review of the City Council.

**6.10 DEMOTIONS.**

A demotion is a change in duty assignment of an employee that may result in a pay reduction. Demotions may be made at the employee's request to occupy a less responsible position, as a reasonable accommodation for an employee with a disability, or as a disciplinary measure because of unsatisfactory performance in a higher position.



## **7.00 WORK SCHEDULE AND TIME REPORTING**

### **7.01 WORKWEEK AND WORK HOURS.**

**7.01.01** The official work period for all City of Piney Point Village employees is a seven-day period beginning at 12:01 ~~AM~~ on Monday and ending at 12:00 Midnight on the following Sunday. Normal work hours are Monday through Friday, 7:30 ~~am~~ to 4:30 ~~pm~~ with one hour for lunch, a total of 40 hours per workweek. However, an individual's working hours may be altered by special events such as noon and/or evening meetings, conferences, holidays, etc. and/or approved flextime ~~(Section 7.04)~~.

**7.01.02** Adjustments to the normal hours of operation may be made by the City Administrator in order to serve the public better or more efficiently.

**7.01.03** Employees are expected to report to City Hall punctually for duty at the beginning of each assigned workday and to work the full work period established.

### **7.02 SCHEDULE ADJUSTMENTS.**

**7.02.01** The City Administrator may set other hours of work or work periods for individuals or groups of employees if necessary or desirable.

**7.02.02** City Hall is closed for the lunch hour from 12:00 Noon until 1:00 ~~PM~~. Employees are expected to be back at his/her work station promptly at 1:00 ~~PM~~.

### **7.03 NUMBER OF HOURS WORKED.**

The City Administrator determines the number of hours worked by an employee for the compensation to be received subject to laws governing pay and working hours and to the provisions of the budget.

### **7.04 ~~LUNCH PERIOD BREAKS~~ BREAKS AND LUNCH PERIODS.**

Breaks will be limited to two fifteen-minute periods a day, one before and one after lunch. ~~Breaks cannot be used to arrive late, leave early, or extend the lunch period. The~~ lunch period is one hour. Breaks are not guaranteed and are not cumulative. Breaks may only be taken when they will not interfere with the performance and completion of an employee's responsibilities. Breaks are a privilege and should be treated as such; abuse of the privilege may result in the revocation of break periods.

### **7.05 OVERTIME WORKED.**

**7.05.01** The policy of the City of Piney Point Village is to keep overtime to a minimum. However, employees may be required to provide services in addition to normal hours or on weekends or holidays. Overtime is defined as hours worked in excess of the allowable number of hours under the Fair Labor Standards Act (FLSA): ~~(40 hours per seven-day workweek)~~. Under the FLSA, ~~compensation for~~ overtime applies only to employees who are not exempt from the Act's overtime provisions ~~("non-exempt employees")~~.

**7.05.02** ~~For employees in positions which are covered by the overtime provisions of the FLSA, overtime~~ ~~Non-exempt employees~~ begins to accrue overtime with the 41~~st~~ only after they work 40 hours worked during the seven-day workweek. All overtime ~~hours services by employees covered~~

~~under FLSA must be authorized in advance by the City Administrator. In the event that a non-exempt employee works overtime, that employee will be paid their legally entitled wages, but may be subject to discipline up to and including termination. (Legal reference: U.S. Fair Labor Standards Act of 1938, as amended; Garcia v. S.A.M.T.A., U.S. Supreme Court, 1985; U.S. Equal Pay Act of 1963.)~~

#### 7.06 EXEMPTIONS FROM ~~RSA~~ (OVERTIME COMPENSATION).

~~Administrative and professional employees as defined by the Fair Labor Standards Act (F.L.S.A.) Employees who are in administrative, executive, and professional positions and who meet the salary basis test are exempt from the overtime provisions of FLSA and are expected to render necessary and reasonable overtime services with no additional compensation. The salaries of these positions are established with this assumption in mind. This overtime. Instead, overtime may be used as a factor in granting or denying paid leave other than vacation or sick leave. (Legal reference: U.S. Fair Labor Standards Act of 1938, as amended; Garcia v. S.A.M.T.A., U.S. Supreme Court, 1985; U.S. Equal Pay Act of 1963.)~~

#### 7.07 OVERTIME COMPENSATION.

Non-exempt employees are compensated for overtime worked by being given (in order of preference):

1. Equal time off within the same work period (seven days); or
2. Payment at the rate of one and one-half times the employee's regular hourly rate.

~~(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)~~

#### 7.097.08 HOLIDAYS WORKED.

The City of Piney Point Village's basic policy is that each regular employee (as defined by [Section 5.01](#)) receives a specified number of paid holidays per year, as set forth in these policies. In most instances, if a regular employee is required to work on a scheduled holiday, he will be given an alternate day off, preferably within the same workweek or work period. If the employee works on the holiday, the City of Piney Point Village will pay an extra \$50.00 in addition to any regular or overtime pay earned.

#### 7.407.09 LEAVE OR HOLIDAYS TAKEN AND OVERTIME.

If a full-time employee (as defined by [Section 5.01](#)) who is subject to the overtime provisions of FLSA is required to work extra hours during a workweek in which he has used sick leave, vacation leave, or any other type of released time (including holiday time off), the employee will be given either hour-for-hour time off or pay for the extra hours at the employee's regular straight-time rate of pay for up to 40 hours of work during that workweek. For hours worked above 40 hours during the workweek, the employee will be compensated at one and one-half times the regular rate of pay.

#### 7.447.10 TIME REPORTING.

7.10.01 Employees are required to individually report all hours worked during the regular work day.

7.10.02 Employees that have been specifically designated by the City Administrator as "On-Call" employees shall immediately report hours worked.

**Commented [KR7]:** If the City issues comp time in lieu of overtime, we need to specify such and the appropriate legal guidelines for which the City can do that.



**7.10.03** Time records must be signed by the employee and by the City Administrator **and** must be submitted upon the completion of the last working day of each pay period. [These forms should be filled out after each day's work, however, in order to maintain an accurate and comprehensive record of the actual time spent on particular projects.] When completed, **time** records must be submitted to the City Administrator **first thing** on the Monday prior to the day of the payroll distribution.

## 8.00 BENEFITS

### 8.01 UNEMPLOYMENT.

All employees of the City of Piney Point Village are covered under the Texas unemployment compensation insurance program, and the City pays for this benefit. [This program provides payments for unemployed workers in certain circumstances.] [\[Legal reference: V.T.C.S. Article 222b-1 et seq.\]](#)

Commented [KR8]: Suggest deleting – this could be misleading.

### 8.02 RETIREMENT PLAN.

The City of Piney Point Village is a member of the Texas Municipal League (TML) Retirement System. Membership in the TML retirement system is mandatory for all regular full-time employees. Both the employee and the City contribute to the employee's retirement account. The employee contributes five percent and the [\[City - 5%\]](#) matches the contribution at the ratio of 2:1. Employees who leave City employment prior to retirement will, upon request, be refunded their portion of the retirement account plus any interest earned on their portion. The City of Piney Point Village has adopted the [\[five-year\]](#) vesting plan.

### 8.03 WORKERS' COMPENSATION.

Employees of the City of Piney Point Village are covered by the workers' compensation insurance program, and the City pays the premium. This coverage provides medical and salary continuation payments to employees who receive bona fide, on-the-job, work-related injuries. Detailed information about workers' compensation benefits is found in the section on **Health and Safety** [\[See Section 11.00\]](#).

### 8.04 SOCIAL SECURITY.

All employees of the City of Piney Point Village are covered by Social Security.

### 8.05 LEAVE TIME.

Regular City of Piney of Point Village employees are eligible for holidays, vacation leave, sick leave, and other types of released time under certain circumstances. Detailed information about leave and other types of released time is found in the sections of this manual under the main headings **Release Time** [\[Section 9.00\]](#) and **Holidays** [\[Section 10.00\]](#).

## **9.00 LEAVE TIME**

### **9.01 DEFINITIONS.**

**9.01.01 Leave Time.** Leave time is time during normal working hours in which an employee does not engage in the performance of job duties. Leave time may be either paid or unpaid.

**9.01.02 Holidays.** Holidays are days designated by the City Council during which the City of Piney Point Village offices are closed on what would otherwise be regular business days (See Section 10.00).

**9.01.03 Unauthorized Absence.** An unauthorized absence is one in which the employee is absent from regular duty without permission of the City Administrator. Employees are not paid for unauthorized absences and such absences are cause for disciplinary action.

### **9.02 APPROVAL OF LEAVE.**

**9.02.01** All leave taken by City of Piney Point Village employees must be approved by the City Administrator. The signed leave request forms are submitted to the City Administrator a minimum of seven (7) days prior to the requested leave. Emergency or urgent conditions may have the seven (7) requirement waived on a case-by-case basis at the City Administrator's discretion.

**9.02.02** The City Administrator is responsible for determining that leave has been accrued and is available for use in the amounts requested by an employee. In addition, each employee is responsible for ensuring that all vacation and sick leave usage is recorded on the time sheet sent to the City Administrator for payroll purposes.

### **9.03 VACATION LEAVE.**

**9.03.01** All regular employees are eligible to accrue paid vacation leave.

**9.03.02** New City of Piney Point Village employees are ineligible for vacation leave benefits during the first six-month probationary period, and vacation leave will not be paid upon separation during this period.

9.03.03 Regular full-time employees earn vacation leave as follows:

VACATION LEAVE ACCUMULATION TABLE		
	Hours Earned Per Year	Days Earned Per Year
Year #1	80	10
Year #2	80	10
Year #3	80	10
Year #4	80	10
Year #5	80	10
Year #6	120	15
Year #7	120	15
Year #8	120	15
Year #9	120	15
Year #10	120	15
Year #11 & All Years Thereafter	160	20

■ Regular part-time employees accrue proportionate vacation leave according to the above schedule.

9.03.04 Temporary employees (full-time or part-time) do not earn vacation leave.

9.03.05 Accumulation of Vacation Leave. Vacation leave is cumulative up to one and one-half (1½) times the current annual accrual per employee. Any vacation time accumulated beyond the above limit will not be carried over and the employee will not be compensated for such un-used leave time.

9.03.06 Payment for Unused Vacation Leave Upon Separation. Upon separation in good standing ~~with~~ ten ~~work~~days notice), an employee shall be paid for ~~the any~~ unused portion of accrued vacation leave.

9.03.07 Scheduling Vacation Leave. Vacations will be scheduled so as to allow minimum interference with the work of the City of Piney Point Village. Choice of vacation time will be determined by the City Administrator based on the wishes of the employee, length of service, and the requirements of the City. Vacation leave shall be taken in minimum four (4) hour increments.

9.03.08 Accrual of Vacation Leave Vacation leave will accrue ~~on~~ each pay period.

#### 9.04 SICK LEAVE.

9.04.01 An employee with accrued sick leave may use it if the employee is absent from work due to:

1. Personal illness or physical or mental incapacity;
2. Medical, dental, or optical examinations or treatments;
3. Medical quarantine resulting from exposure to a contagious disease; or



4. Care of an immediate family members (spouse, parent, or child) in the event of serious illness or accident.

**9.04.02 Accrual of Sick Leave.** Regular full-time employees are entitled to eight (8) hours of paid sick leave per month (or the proportional amount for regular part-time employees.) Sick leave is credited to an employee's account on the last day of each month. Temporary employees are not eligible for sick leave

**9.04.03 Use of Sick Leave.** All accrued sick leave can be used by regular full-time or eligible regular part-time employees. Sick leave may be taken in increments of one hour or more. Sick leave earned may be used during the six-month probation period.

**9.04.04 Notification Requirements.** Approval of sick leave for non-emergency medical, dental, or optical appointments must be secured at least one day in advance. In all other instances of use of sick leave, the employee must notify the City Administrator not less than 30 minutes after the beginning of the scheduled work time on the first day of absence, unless emergency conditions exist. The employee also must call the City Administrator each subsequent day he will be out on sick leave unless other arrangements are made.

Failure to provide the required notice may result in the employees being placed on leave-without-pay status and could result in disciplinary action against the employee. Employees are expected to return to work as soon as they no longer need to take sick leave.

**9.04.05 Verification.** The City Administrator may request an employee to furnish, and the employee must provide upon request, written verification by a third party (acceptable to the City Council) supporting the request for sick leave benefits. A physician's verification must be provided for any sick leave taken on three or more consecutive days.

**9.04.06 Accumulation-Carryover of Sick Leave.** Sick leave not used by regular employees during the year in which it accrues ~~accumulates~~ and is available for use in succeeding years up to a maximum allowable accumulation of 10 days/80 hours. Any accumulated sick leave over and above the 10 days/80 hours shall be lost.

**9.04.07 Exhaustion of Sick Leave.** An employee who has exhausted accrued sick leave benefits may request to use accumulated vacation or other paid leave or may request leave of absence without pay. No advance of unearned sick leave benefits will be made for any reason. The pay of an employee shall also be discontinued until he/she returns to work

**9.04.08 Cancellation Upon Termination.** Accrued sick leave is canceled upon separation without compensation to the employee except as specified in Injury ~~Leave~~ [Section 9.12](#).

**9.04.09 Payment for Accumulated Sick Leave.** Upon death or retirement, the employee shall be paid at fifty (50) percent of his/her straight time rate of pay for all remaining days of sick leave not to exceed 10 days/80 hours.

## **9.05 LEAVE FOR EXTENDED ILLNESS OR TEMPORARY DISABILITY.**

**9.05.01** This section applies to an illness or temporary disability which is not related to a bona fide, on-the-job, work-related injury. Please see the sections of these policies under the main heading **Health and Safety** [Section 11.00](#) for information on absences resulting from those on-the-job, work-related injuries.

**9.05.02 Paid Leave.** Upon written approval of the City Administrator, an employee may use accrued sick leave and vacation leave for the purpose of paid absence from duty during an extended illness or temporary disability.

**9.05.03 Unpaid Leave of Absence.** An employee may be granted an unpaid leave of absence for the purpose of recovery from an extended illness or temporary disability under the terms and conditions of the section on Leaves of Absence Without Pay (Section 9.03).

**9.04.04 Pregnancy.** Pregnancy is treated in the same manner as any other extended illness or temporary disability.

Legal reference: U.S. Pregnancy Discrimination Act of 1978, U.S. Civil Rights Act of 1964, as amended.

#### **9.079.06 MILITARY LEAVE**

**9.06.01** Regular employees who are members of the State Military Forces or members of any of the Reserve Components of the Armed Forces of the United States are entitled to leave of absence from their duties, without loss of time, seniority or benefits on all days during which they are engaged in authorized training or duty ordered by proper authority, not to exceed 15 days in any one federal fiscal calendar year. Employees will continue to receive pay from the City of Piney Point Village. Military leave in excess of 15 days will be charged to vacation leave or leave without pay.

**9.06.02** Regular employees who are ordered to extended active duty with the state or federal military forces are entitled to all of the reemployment rights and benefits provided by law upon their release from active duty.

**9.06.03** Requests for approval of military leave must have copies of the relevant military orders attached.

Legal reference: V.T.C.A. Government Code, Section 431.005; V.T.C.S. Article 6252-4a, 38 U.S. Code Ann., Chapter 43.

#### **9.099.07 CIVIL LEAVE**

**9.07.01** Employees are entitled to civil leave with pay for jury duty, for serving as a subpoenaed witness in an official proceeding, and for the purpose of voting. Employees must present a summons to the City Administrator when requesting civil leave for any purpose other than voting.

**9.07.02** When an employee has fulfilled the reason for the civil leave, he must report to the City of Piney Point Village for duty for the remainder of the workday.

#### **9.109.08 FAMILY AND MEDICAL LEAVE**

**9.08.01 Eligible Employees.** To be eligible for family leave, an employee must have been employed continuously by the City of Piney Point Village for at least ~~the previous~~ 12 months and have worked at least 1,250 hours during ~~these previous~~ 12 months in a regular position. This policy applies equally to male~~s~~ and female employees. Temporary employees are not eligible for family leave.

**9.08.02 Eligible Circumstances.** An eligible employee is entitled to 12 workweeks of leave during any 12-month period for three purposes: (1) birth or placement for adoption or foster care of a child (only within 12 months of the birth or placement); or (2) a serious health condition of a spouse, child, or parent; or (3) the employee's own serious health condition. A serious health condition is one that requires either inpatient care or continuing treatment by a health care provider.

**9.08.03 Calculation of 12-Month Period.** The 12-month period for eligibility for leave is calculated on an individual employee basis in a uniform manner for all employees. The 12-month period is measured forward from the date ~~the~~~~any~~ employee's first Family and Medical Leave ~~Act~~ (FMLA) leave begins.

**9.08.04 Definition of Family Members.** "Son or daughter" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in the place of a parent. The child must be under 18 years of age or an individual 18 years of age or older who is incapable of self-care because of a mental or physical disability. "Spouse" means a husband or wife as defined or recognized under state law for purposes of marriage, including common law marriage. "Parent" means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to the employee. This term does not include parents "in law."

**9.08.05 Limitations/Restrictions.** Leave may be taken on an intermittent or reduced basis for the birth or adoption of a child only if the arrangement is agreed to by the City of Piney Point Village. However, leave for serious health conditions, either of an eligible family member of the employee or the employee himself or herself, may be taken intermittently or on a reduced schedule if medically necessary, provided the other conditions of these policies are met.

**9.08.06 Temporary Transfer.** If the employee's request for intermittent leave is foreseeable based on planned medical treatment, the City of Piney Point Village may require the employee to transfer temporarily to an alternative position, with equivalent pay and benefits, that better accommodates recurring periods of leave.

**9.08.07 Maximum Duration.** The total cumulative maximum period of time which an employee may be absent from work on family leave during a 12-month period is 12 weeks, regardless of whether all or a portion of the leave period is paid or unpaid. If an employee has accrued sick, vacation, or personal leave on the books at the time the family leave commences, the employee must exhaust those leave balances before being eligible for unpaid family leave. Once the employee's leave balances have been exhausted, the City of Piney Point Village will then provide enough unpaid family leave to total 12 weeks. During the unpaid portion of an employee's family leave period, the employee accrues no additional vacation leave, sick leave, or any other type of leave.

**9.08.08 Part-Time ~~V~~Variable Hour Employees.** Where an employee normally works a part-time schedule or variable hours, the employee does not earn any sick leave or vacation leave.

**9.08.09 Notice.** When ~~an eligible circumstance~~~~circumstance~~ qualifying event occurs for an eligible employee, it is ~~important~~~~required~~ that the City of Piney Point Village receive a specific request for family leave from the employee, ~~with the leave request~~ specifying the first date of absence or expected absence. In the case of leave for birth or placement of a child, an employee must provide at 30 days' advance notice before the date on which the leave is expected to begin. If the employee is unable to provide 30 days' notice, he or she must provide as much notice as is practicable, usually within one or two business days of the date the employee is aware of the need to request

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leave. In the case of leave for a serious medical condition, if the leave is foreseeable based on planned medical treatment, the employee must make a reasonable effort to schedule the treatment so as not to disrupt the City's operations unduly. The same advance notice requirements apply.

**9.08.10 Certification of Condition.** An employee requesting a paid or unpaid leave of absence for ~~extended illness~~ family leave or temporary disability must submit to the City Administrator (1) a medical doctors statement as to the date upon which the employee is no longer able to perform his or her duties or (2) a statement that the employee is needed to care for a spouse, parent, or child, with a serious health condition and the expected length of the recuperation period or an estimate of the time required to care for the family member, ~~and appropriate medical facts regarding the condition.~~ In addition, the employee must also provide the City Administrator with a written statement from the employee concerning his or her intentions about returning to work at the City of Piney Point Village. An employee on family leave must contact the City Administrator at least once each workweek unless another schedule, satisfactory to the City, has been established in writing and signed by the City Administrator and the employee. The City may also require subsequent re-certifications as reasonably needed. Failure to provide required medical status reports or to contact the office on the schedule required by the City Administrator is grounds for disciplinary action.

**9.08.11 Second, Third Opinions.** The City of Piney Point Village may require a second opinion, and, if conflicting, a third opinion from a health care provider as to the need for, and scheduling of, family leave. The second and third opinions, if sought and obtained by the City, will be paid for by the City and will be obtained from independent health care providers who are not employed by the City. If a third opinion is necessary, the third opinion obtained is final.

**9.08.12 Return to Work/Assurances.** After completion of an approved family leave period, an employee will be returned either to the same position he or she held before the leave began or to a position equivalent to the previously held position in pay, benefits, and other terms and conditions of employment. This policy may be modified for "key employees," defined as those salaried employees in the top 10 percent of the City of Piney Point Village's workforce. Key employees will be notified in advance of their status. Regardless of whether the family leave period is paid, unpaid, or a combination of paid and unpaid, the employee's health insurance coverage will be continued in the same manner and at the same level as it would have been had the employee continued in employment for the duration of the family leave period. However, should the employee decide, at any time after family leave begins, that he or she will not return to work at the City, the employee must reimburse the City for health coverage premiums paid by the City on behalf of the employee during the family leave period unless the reason for not returning to work is the continuation, recurrence, or onset of a serious health condition, or other circumstances beyond the employee's control. This is subject to certification.

**9.08.13 Retention of Benefits.** An employee on family leave does not lose any previously accrued seniority or employment benefits, but does not earn any leave credits or other benefits during the unpaid portion of the leave. ~~After returning to work from a family leave that has been extended to~~ an employee is approved for medical leave of six months or more, the ~~an~~ employee ~~will receive~~ an adjusted employment date and adjusted anniversary date that reflect the period of time the employee was on unpaid family leave. The adjusted date will be used for the purpose of calculating leave accrual and any other benefits based on longevity.

**9.08.14 Summary of Act.** The City of Piney Point Village has posted a summary of the Family and Medical Leave Act on its central bulletin board for employees' information.

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*Legal reference: Family and Medical Leave Act of 1993 (P.L. 103-3)*

**9.08.15 Request for Leave Without Pay Immediately Following Family and Medical Leave.** If an employee requests additional unpaid leave beyond the 12-week maximum allowable under the ~~family and medical leave~~FMLA provisions of these policies, any extension granted will be under the terms set out in the section of these policies headed **Other Leaves of Absence Without Pay**. Employees should read the referenced section carefully and understand the differences between these two types of leaves before requesting an extension.

**9.08.16 Documentation.** All documentation regarding family leave will be filed in the employee's medical file, which is maintained separate from the personnel files and is accessible to a limited number of persons only on a "need-to-know" basis. *Legal reference: U. S. Americans with Disabilities Act of 1990.*

#### **9.419.09 LEAVES OF ABSENCE WITHOUT PAY**

**9.09.01** Leave of absence without pay is an approved absence from duty in a non-pay status for not more than three (3) months, unless an extension is approved by the City Council. Extensions of leave may be authorized by the City Council in no more than three (3) month intervals, and a careful review must be conducted by the City Administrator prior to authorizing any extension.

**9.09.02** Granting a leave of absence without pay is at the discretion of the Mayor. Such leave is not authorized unless all applicable accrued paid leave has been exhausted and there is a reasonable expectation that the employee will return to employment with the City of Piney Point Village at the end of the approved period. Approval of the leave must be documented, with a copy of the documentation placed in the employee's personnel file. Employees on leave of absence without pay receive no compensation and accrue no benefits. However, previously accrued leave balances, benefits, and seniority are retained during leaves of absence unless otherwise prohibited by the terms or provisions of the benefit programs.

**9.09.03 Revocation of Leave Without Pay.** A leave of absence without pay may be revoked upon receipt of evidence that the cause for granting the leave was misrepresented, or has ceased to exist.

**9.09.04 Authorized Reasons for Leave Without Pay.** A leave of absence without pay may be appropriate for the following reasons:

1. Military service *(see also the section on this type of leave) (section 9.07.)*
2. Recovery from extended illness or temporary disability, including using leave without pay in lieu of or to add to the allowable 12-week period of ~~family leave~~FMLA. *(see also the sections on this type of leave) (sections 9.06 and 9.09.)*
3. Educational purposes when successful completion will benefit the City of Piney Point Village;
4. Public service assignments;
5. Personnel exchange programs which emphasize intergovernmental relations; or
6. Any other reason which, in the opinion of the City Administrator, merits a leave of absence without pay.

**9.09.05 Conditions.** An employee requesting an unpaid leave of absence must provide the City Administrator with a statement from an appropriate third party as to the date upon which the employee is no longer able to perform his duties and the expected length of time needed, as well as a written statement from the employee concerning his intentions about returning to work at the City of Piney Point Village. In determining whether or not to approve the request for leave without pay, the City Administrator will consider the employee's length of service and performance, the departments needs, and the prospect for temporary replacement of the employee or reassignment of the employee's duties.

**9.09.06 Reporting Requirements.** An employee on leave without pay must contact the City Administrator of the City of Piney Point Village on a pre-arranged, written schedule to report on his status. Failure to provide status reports or to contact the office on the schedule required by the City Administrator is ground for revoking the leave and for taking disciplinary action.

**9.09.07 Documentation.** A summary of the basis for the decision to grant or deny an unpaid leave of absence and the terms of the leave must be prepared by the City Administrator, and placed in the employee's personnel file.

**9.09.08 Return to Work After Leave Without Pay.** Upon returning to work after an authorized leave of absence without pay, an employee receives an adjusted employment date and adjusted anniversary date that reflects the period of time that the employee used for the leave of absence. This adjusted date will be used for the purpose of calculating vacation leave accrual and any other benefits that may be based on longevity.

**9.09.09** At the expiration of a leave of absence without pay, every effort will be made to reinstate the employee in the same, or a comparable, position. However, if no vacancy exists and a reasonable effort to place the employee in another position has been unsuccessful, the employee will be separated and paid accrued benefits. (See also the sections on Military Leave and on Family and Medical Leave for specific provisions relating to leaves of absence without pay for those purposes. **Sections 9.07 and 9.09**)

#### **9.129.10 FUNERAL OR EMERGENCY LEAVE.**

**9.10.01** Up to a maximum of three (3) days per occurrence of ~~emergency~~ leave with pay may be granted to regular employees by the City Administrator in the event of a death in an employee's family. The reasons for the leave must be documented and filed with the employee's time records. Employees wishing to take time off for the purposes of attending funerals and related events not covered by the options above may do so by using accumulated vacation leave.

**9.10.02** For purposes of emergency leave, "family" includes spouse, child, grandchild, parent, brother, sister, uncle, aunt, nephew, niece, or grandparents of an employee, employee's spouse, or any relative living in the employee's household.

#### **9.139.11 ADMINISTRATIVE LEAVE.**

The City Administrator may authorize administrative leave, with or without pay, when warranted by unforeseen circumstances not otherwise provided for in these policies.



**9.149.12 INJURY LEAVE.**

Employees who are injured on the job will be given full pay, reduced by workers' compensation benefits and disability payments, for a period not to exceed ninety (90) working days. Such paid leave shall not be charged against the employee's regular accrued sick leave. Such paid leave will be charged to injury leave. When off work and receiving injury benefits, an injured employee shall continue to earn annual and sick leave at the regular rate.

**9.159.13 USING IN COMBINATION.**

**9.13.01** A regular employee who is requesting extended leave for illness or temporary disability has the option of choosing to use all or part of his accrued sick and vacation leave in any combination with the requested leave without pay, contingent upon the approval of the City Administrator.

**9.13.02** If an employee is sick or temporarily disabled for non-work-related reasons, and he exhausts accrued sick leave, the City of Piney Point Village will automatically begin applying any accrued vacation leave credits unless notified differently by the employee.

**9.13.03** Sick leave cannot be used for vacation purposes when vacation leave is exhausted.

**9.13.04** With the approval of the City Administrator, other types of leave may be used in combination or coupled with holidays if it is determined to be in the best interests of the City of Piney Point Village and the employee.

**9.169.14 ABANDONMENT OF POSITION.**

Unauthorized absence from work for a period of (2) consecutive working days will be considered a resignation. Unless otherwise determined upon presentation of supporting documentation of extraordinary circumstances, the employee's resignation in this situation is not considered to be in good standing, and the employee is not eligible for rehire.

## 10.00 HOLIDAYS

### 10.01 GENERAL POLICY.

The following normally are observed as paid holidays for all employees who have been on the City payroll 35 days prior to the holiday:

New Year's Day.....	January 1 <sup>st</sup>
Good Friday.....	<u>according to national observance</u>
Memorial Day.....	according to national observance
Independence Day.....	July 4 <sup>th</sup>
Labor Day.....	1 <sup>st</sup> Monday in September
Veteran's Day.....	<u>according to national observance</u>
Thanksgiving.....	4 <sup>th</sup> Thursday in November and the following Friday
Christmas.....	December 25 <sup>th</sup> and the following workday
Birthday/Personal Day.....	<u>The employee's own birthday or any other full day</u>

**TOTAL = 11 DAYS\***

In the event a holiday falls on Saturday, City offices will be closed the preceding Friday. When a holiday falls on Sunday, the City offices will be closed the following Monday.

### 10.02 HOLIDAY DURING VACATION.

If an official holiday falls within a regular employee's approved vacation schedule, the employee will be granted the holiday and not charged for a day of vacation.

### 10.03 WORK DURING HOLIDAYS.

**10.03.01** If the City Administrator finds it necessary to do so, he may direct some or all employees of the City of Piney Point Village to report for work on any holiday. Regular employees normally are given an alternate day off during the same workweek (work period).

**10.03.02** Nonexempt employees who are required to work on a holiday in addition to working their regular 40-hour workweek (or work period) will be compensated as follows:

1. Granted an alternate day off for the holiday, preferably within one month, unless extraordinary circumstances exist; and
2. Paid at time and one-half for each overtime hour worked in excess of 40 hours.

### 10.04 ACCUMULATION OF HOLIDAYS.

Holidays may not be accumulated or used as termination pay.

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## **11.00 HEALTH AND SAFETY**

### **11.01 SAFETY POLICY.**

It is the policy of the City of Piney Point Village to make every effort to provide healthy and safe working conditions for all of its employees.

### **11.02 EMPLOYEE RESPONSIBILITIES AND REPORTS.**

**11.02.01** Employees are responsible for conducting their work activities in a manner that is protective of their own health and safety, as well as those of other employees.

**11.02.02** An employee must report every on-the-job injury or accident, no matter how minor, to the City Administrator within 24 hours, or less, if possible.

**11.02.03** Failure to report an on-the-job injury, no matter how minor, is grounds for disciplinary action.

### **11.03 EMPLOYEE SUGGESTIONS**

**11.03.01** An employee shall report immediately to the City Administrator any conditions that, in the employee's judgment, threatens the health and safety of employees or visitors.

**11.03.02** Employees are encouraged to make suggestions to the City Administrator for improvements that would make the City of Piney Point Village a safer or more healthful place to work.

### **11.04 INJURIES**

**11.04.01 Insurance.** The City of Piney Point Village provides workers' compensation insurance for all of its employees. This insurance provides medical expenses and a weekly payment if an employee is absent from work because of a bona fide, on-the-job, work-related injury for more than seven days. Any injury must be reported to the City Administrator within 24 hours of the time of the injury. All workers' compensation insurance claim forms must be submitted to the City Administrator within 24 hours of the injury for appropriate action to be taken. The City Administrator must notify the insurance provider immediately upon receipt of a claim. Legal reference: Workers' Compensation Act, V.T.C.S. Article 330B.

**11.04.02 Medical Attention.** An employee who sustains a bona fide, on-the-job, work-related injury may seek medical attention from the medical facility or professional of his choice. The City of Piney Point Village encourages employees to return to work as soon as they are able to do so. An employee returning to work must submit a physician's statement of medical condition and release to return to work. As determined by the City Administrator, at City of Piney Point Village's expense, an employee may be required to submit to examination by an independent physician. Legal reference: Workers' Compensation Act, V.T.C.S. Articles 330B, 330D.

**11.04.03 Initiation of Injury Leave.** Injury leave begins on the first scheduled workday of absence due to on-the-job injury and continues until the employee returns to work, his eligibility expires, or the employee is removed from injury leave coverage by City of Piney Point Village.

**11.04.04 Compensation.** If an employee sustains a bona fide on-the-job, work-related injury which renders him or her unfit for performing the duties of the job, the employee is placed on injury



leave status and receives full pay less legal deductions from the City of Piney Point Village for up to one week. After the first seven days, the worker compensation income will provide injury leave pay. The employee may utilize sick leave to supplement in combination with the worker compensation pay to receive regular full pay while unable to work because of a work-related injury.

**11.04.05** Employees who are injured on the job will be given full pay, reduced by workers' compensation benefits and disability payments, for a period not to exceed ninety (90) working days. Such paid leave shall not be charged against the employee's regular accrued sick leave. Such paid leave will be charged to injury leave. When off work and receiving injury benefits, an injured employee shall continue to earn annual and sick leave at the regular rate.

**11.04.06 Duration of Injury Leave.** The maximum duration of injury leave is 90 working days.

**11.04.07 Termination of Injury Leave.** Injury leave with pay may be terminated at any time without prior notice. The City Administrator will terminate the injury leave upon receipt of evidence that the employee, while able to return to work, has not done so.

**11.04.08 Exclusion.** Injuries caused by willful intent and attempt to injure self or to unlawfully injure another, intoxication, act of God except in certain limited circumstances, or act of a third party for personal reasons are excluded specifically from coverage by injury leave with pay. *(Legal reference: Workers' Compensation Act, V. T. C. S. Article 8308.)*

**11.04.09 Reporting Requirements.** While on leave because of a bona fide, on-the-job, work-related injury, each time the employee sees the doctor for consultation or treatment, he must provide a progress report to the City Administrator. Any change in the employee's condition which might affect his entitlement to workers' compensation payments must also be reported to the City Administrator. In addition, the injured employee must contact the City Administrator periodically, on a pre-arranged schedule, to report on his condition. Failure to provide the required medical status reports or to contact the City Administrator on the schedule required is grounds for revoking the employee's leave and for taking disciplinary action.

**11.04.10 Return to Service.** A written statement from the attending physician certifying that the employee has been released to return to work and specifying the type(s) of work he is capable of performing as well as any limitation(s) must be received by the City of Piney Point Village before an employee may return to work. All employees on injury leave must return to work after approval of either the employee's attending physician or an independent physician paid by the City. Failure to return to work when directed will result in appropriate disciplinary action. Upon receipt of a release to return to work, the City may require the employee to submit to a medical examination to determine whether the employee can perform the essential functions of his position, with or without reasonable accommodation. If the employee cannot perform the essential functions of the position, or if the employee is a qualified individual with a disability and he cannot perform the essential functions of the position with or without reasonable accommodation, the employee will be terminated. The City's efforts to reasonably accommodate the employee will be conducted in accordance with applicable law.

**11.04.11 Light Duty Status.** During the course of an on-the-job injury leave of absence, if an employee is released by his doctor for light duty, the employee's job or alternative job assignment(s) will be evaluated for a determination of whether a temporary position is available in which the City of Piney Point Village can use the employee's limited services for an interim period of time.



If no acceptable light duty assignment can be found, the employee will be placed on inactive status until released by the doctor and workers' compensation to return to his previous job.

An employee who is able to return to work in light duty status is a temporary employee and may be required to work in a different department and perform duties not contained within his current job duties. When an employee is assigned to light duty status and performing different duties, he will be paid according to the level of pay that is appropriate for the light duty job assignment. A light duty assignment cannot exceed 90 days. In addition, the employee will receive workers' compensation payments in a reduced amount.

**11.04.12 Final Release.** At the time of final release of a workers' compensation claim, the employee must furnish the City of Piney Point Village with a certificate from the employee's physician stating the status of the employee's physical condition and an anticipated return to work date.

#### 11.05 DRUG-FREE WORKPLACE

The following policy has been adopted to implement the City's desire to establish the City of Piney Point Village as a Drug-Free Workplace. In all instances, where reference is made to alcohol, drugs or other controlled substances, the references include inhalants.

**11.05.01** All employees of the City are notified that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace of the City of Piney Point Village. In addition, the City prohibits employees from being under the influence of alcohol, drugs, or inhalants in the workplace or while on duty for the City. Employees who violate this policy will be subject to immediate dismissal.

**11.05.02** As part of the City's commitment to the provision of a Drug-Free workplace, all employees of the City, including the employees who perform a safety-sensitive function or operate a commercial motor vehicle (CMV) for the City (whether in interstate or intrastate commerce) and are subject to the commercial driver's license (CDL) requirements of 49 CFR part 383 are subject to the **Alcohol and Drug Testing Policy** adopted by the City of Piney Point Village.

As an example to the community and to the employees of the City of Piney Point Village of the commitment to the drug testing, the City Council agrees to participate in the random drug testing program.

**11.05.03** The City of Piney Point Village has established a **drug-free awareness policy** providing information about the dangers of drug and alcohol abuse in the workplace, the City's position in maintaining a drug- and alcohol-free workplace, information about available drug and alcohol counseling and rehabilitation, and information about the penalties that may be imposed on employees for drug or alcohol abuse violations occurring in the workplace.

**11.05.04** Each employee of the City of Piney Point Village will be furnished a copy of **this policy**.

**11.05.05** Each employee of the City of Piney Point Village will abide by the terms of this policy and will notify the City of any conviction for violation of a drug law occurring in the workplace no later than five days after the conviction.

**11.05.06** Any employee so convicted will be subject to serious disciplinary action up to and including immediate dismissal.

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11.05.07 The City of Piney Point Village will make a good faith effort to continue to maintain a drug-and alcohol-free workplace through the implementation of this policy.

11.05.08 Any employee that tests positive for drugs or ~~alcohol~~ alcohol in violation of the City's Alcohol and Drug Testing Policy is subject to discipline up to and including dismissal.

*(Legal reference: U.S. Drug-Free Workplace Act of 1988, as amended and Texas Workers' Compensation Act, V. T.C.S. Article 8308.)*

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#### **11.0711.06 SMOKE-FREE WORKPLACE.**

The following policy has been adopted to establish the City of Piney Point Village as a Smoke-Free Workplace.

11.06.01 The City of Piney Point Village office facility will be maintained as a non-smoking facility.

11.06.02 Smoking will not be prohibited in the City of Piney Point offices, restrooms, halls, break rooms, conference rooms and all other common areas.

11.06.03 "No Smoking" signs will be placed in prominent places throughout the facility to notify visitors of this policy.

11.06.04 Any employee ignoring this policy will be subject to disciplinary action up to and including dismissal.

## **12.00 USE OF THE CITY OF PINEY POINT VILLAGE PROPERTY**

### **12.01 GENERAL POLICY.**

The City of Piney Point Village attempts to provide each employee with equipment and/or vehicles adequate to perform the job assigned, and expects each employee to observe safe work practices and safe and courteous operation of vehicles and equipment in compliance with all applicable regulations.

### **12.02 USE OF TOOLS, EQUIPMENT, PROPERTY, AND VEHICLES.**

**12.02.01** Employees who are assigned or use tools, equipment, vehicles, or any other City property by their departments are responsible for them and for their proper use and maintenance. No personal or political use of any City property, materials, supplies, tools, or equipment is permitted. Vehicles owned or leased by the City of Piney Point Village are for official City use only, unless a specific agreement exists regarding use of a vehicle as part of an employee's compensation package. If an employee is in doubt about a circumstance, he must check with the City Administrator before proceeding. Violations of this policy may result in dismissal and possible prosecution.

**12.02.02** Employees may not transport or allow to be transported non-city employees or materials in City owned vehicles or equipment without permission from the City Administrator.

**12.02.03** Only Employees of the City of Piney Point Village may operate City-owned vehicles or equipment.

### **12.03 VALID DRIVER'S LICENSE.**

**12.03.01** All operators of City vehicles or their own personal vehicle on City business are required to have a valid driver's license necessary for legal operation of that vehicle in the State of Texas and to keep the City Administrator informed of any change of status in their license. Certain job descriptions may require specific categories of driver's licenses; in this case, employees must obtain and maintain such licenses as specified. The City Administrator periodically may check the driving records of all employees who operate City vehicles or are required to drive personal vehicles on City of Piney Point Village business. Failure to maintain a safe driving record may result in disciplinary action up to and including dismissal.

**12.03.02** Suspension or revocation of the driver's license of an employee who operates a City vehicle or is required to drive a personal vehicle regularly on City business may result in a demotion or dismissal.

### **12.04 VEHICLE INSURANCE.**

The City of Piney Point Village maintains up-to-date insurance coverage on all vehicles owned or leased by the City. Employees who drive a personal vehicle on City business are required to have automobile liability insurance as required by the State of Texas and to maintain up-to-date insurance coverage. Failure to meet any of these requirements may result in disciplinary action up to and including dismissal.

## **12.05 ACCIDENT REPORTING.**

**12.05.01** Any employee operating City of Piney Point Village vehicles must report all vehicular accidents and property damage or liability, no matter how minor, claims to the City Administrator and to the appropriate law enforcement authorities immediately, so that an official accident report can be filed. The employee must notify the City Administrator of the accident on the day of the accident if it occurred on a business day, and on the first business day following the accident if it occurred after hours or on a non-workday. Failure to notify the City Administrator within the required time period may result in disciplinary action.

**12.05.02** A copy of any accident report involving City of Piney Point Village equipment or vehicles must be forwarded to the City Administrator as soon as the law enforcement investigation is completed. A copy of the accident report must also be filed in the personnel file of the employee involved in the accident.

## 13.00 DISCIPLINE

### 13.01 GENERAL

Employees of the City of Piney Point Village serve at will and, within provisions of state and federal law regarding public employment. Some of the actions that may result in disciplinary steps include, but are not limited to, the following:

- Insubordination;
- Absence Without Leave including absence without permission, failure to notify the City Administrator of sick leave, and repeated tardiness or early departure;
- ~~Endangering~~Endangering the Safety of the Employee and/or Other Persons through negligent or willful conduct;
- Use of Alcohol or Drugs while on duty or in a City of Piney Point Village vehicle in a manner which may affect the performance or safety of the employee or other persons (see 11.05);
- Involvement with Alcohol or Drugs in the workplace (Section 11.05);
- Disregard of Smoke-Free Workplace Policy in the workplace (Section 11.07);
- Unauthorized Use of Public Funds, City Name, or Property;
- Conviction of a felony;
- Conviction of Official Misconduct, oppression, or perjury;
- Falsification of Documents or Records;
- Unauthorized Use of Official Information or unauthorized disclosure of confidential information;
- Unauthorized or Abusive Use of Official Authority;
- Violation of the Sexual Harassment Policy (Section 2.09);
- Incompetence or Neglect of Duty;
- Disruptive Behavior which impairs the performance of others; or
- Other Violation of any of the requirements of these Personnel Policies.



## 13.02 PROGRESSIVE DISCIPLINE.

**13.02.01** The City Administrator is responsible for disciplinary actions against City employees. The severity of the discipline depends upon the nature of the infraction. Disciplinary actions may follow the progressive system.

**13.02.02** The progressive discipline system is as follows:

~~1. **Oral Warning.** Oral or Written Warnings with Conference with employee, with a written summary of the conference to be prepared by the City Administrator, with one copy given to the employee and one copy placed in the employee's personnel file;~~

~~1. records of each warning placed in the employee's personnel file.~~

~~2.1 Conference with employee, with a written summary of the conference to be prepared by the City Administrator, with one copy given to the employee and one copy placed in the employee's personnel file;~~

~~5.2. **Written Warning.** The City Administrator is responsible for placing written reprimands into the employee's personnel file;~~

~~6.3. **Suspension.** Suspension from duty, with or without pay, for a period not to exceed 30 days, with a single renewal, after informal review of the circumstances, not to exceed 30 days;~~

~~7. **Pay Reduction or Demotion.** See (Section 6.09 and )~~

~~9.4. **Demotion.** (Section 6.10.)~~

~~10.5. **Dismissal.**~~

**13.02.03** Disciplinary action other than oral or written warnings requires the advance approval of the City Council unless an emergency situation exists or the conduct is so severe that it warrants immediate action. The City Administrator should keep notes of oral warnings and will place the notes in the employee's personnel file.

**13.02.04** Disciplinary action does not automatically or permanently disqualify an employee from consideration for future promotion, pay increases, commendations, or other beneficial official personnel action.

**13.02.05** For additional information regarding procedures to be followed if the discipline results in separation by dismissal, see the following sections of these policies under the heading of Separations (Section 14.00).

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## **14.00 SEPARATIONS**

### **14.01 TYPES OF SEPARATIONS.**

All separations of employees are designated as one of the following types:

- Resignation;
- Retirement;
- Reduction in Force;
- Dismissal;
- Disability; or
- Death.

### **14.02 RESIGNATION.**

Any employee wishing to leave City of Piney Point Village in good standing shall file with the City Administrator, at least ten (10) working days before separation, a written resignation, stating the date resignation shall become effective. Failure to file notice within the requirements of this section shall cause the employee to be not considered as leaving in good standing. Employees not leaving in good standing may be ineligible for separation pay as defined in [section 14.03](#).

### **14.03 RETIREMENT.**

The same notice requirements for resignation apply in the case of retirement except that a longer period of advance notice may be required to start retirement payments promptly. See the sections of these policies under the main heading of **Benefits** ([section 8.03](#)) for additional information on retirement.

### **14.04 REDUCTION IN FORCE.**

**14.04.01** An employee may be separated when his position is discontinued or abolished because of a change in duties, reorganization, lack of work, or a lack of funds.

**14.04.02** When reductions in force are necessary, decisions on individual separations will be made after considering (1) the relative necessity of each position to the organization, (2) the performance record of each employee, (3) transferability of the employee's skills to remaining positions with the City of Piney Point Village, and (4) the employee's length of service with the City of Piney Point Village.

### **14.05 DISMISSAL**

All employees are employed at-will and, within the limits of state and federal law applying to public employment, may at any time during their employment, be terminated with or without notice, for any reason or no reason. The employee will be granted an opportunity to present to the City Council an appeal of the dismissal. Such appeal must be presented within thirty days of the written notice of cause.



#### **14.06 DISABILITY.**

In cases of long-term disability where an employee is unable to return to work for a period of time which would cause an undue hardship to the City to hold the position open, and if no position is available which the employee could perform with a reasonable accommodation by the City, the employee will be separated from employment with the City of Piney Point Village. *(Legal reference: U.S. Americans with Disabilities Act of 1990.)*

#### **14.07 DEATH.**

If a City of Piney Point Village employee dies, his estate receives all pay due and any earned and payable benefits as of the date of death.

#### **14.08 CALCULATION OF SEPARATION PAY.**

**14.08.01** Upon separation from City of Piney Point Village employment in good standing, an employee who has completed the probationary period ([section 5.02](#)) will be paid for accrued and unused vacation.

**14.08.02** The employee will receive pay of any unused sick leave upon retirement at the rate of 50% of the regular pay. The maximum allowable of accumulation of sick days are 10 days/80 hours that can be funded at retirement at the rate of 50% of regular pay.

**14.08.03** Payment for such leave balances will be included in the employee's separation paycheck and will be calculated in the following manner:

1. The total work time and allowable vacation (see [section 9.03 on "Vacation Leave"](#) to determine allowable vacation) will be calculated as the total number of hours for which compensation is due times the employee's hourly rate. Any amount paid for unused vacation time will be based on the hourly rate in effect for the employee at the time of termination.
2. Unused sick leave shall be canceled upon termination of employment, and the employee shall not be compensated for it except as provided for [in section 9.04.06 and 14.08.02](#).

**14.08.04** The employee will receive his separation paycheck within six days of his last day of employment.

#### **14.09 DOCUMENTATION OF SEPARATIONS.**

Reasons for a separation are documented in writing. In a case where an employee resigns, he writes a letter or memo stating the date of the resignation. In cases where the employee does not give a written notice, the City Administrator documents the reason(s) for the separation. This may be done by letter or memo, but in any case, a Personnel Action Form must also be completed. This form is signed by the City Administrator. The original is kept in the employee's personnel file, and a copy is given to the employee. This documentation is important and may be instrumental in determining the City of Piney Point Village's liability, or lack of liability, for unemployment insurance costs.

## **15.00 GRIEVANCES**

### **15.01 POLICY.**

**15.01.01** It is the policy of the City of Piney Point Village, insofar as possible, to prevent the occurrence of grievances and to deal promptly with those which occur.

**15.01.02** A grievance may be filed by an employee with the City Administrator on one or more of the following grounds: improper application of rules, regulations, and procedures (but not the rules, regulations, and procedures themselves); unfair treatment; illegal discrimination based on race, religion, color, sex (including sexual harassment), age, disability, or national origin; improper application of fringe benefits; harassment; or improper working conditions.

### **15.02 FINAL AUTHORITY.**

Grievances can be appealed, following the chain of command, up to the level of the City Council. The City Council's decision regarding a grievance is final.

### **15.03 PROCEDURE.**

The following procedures are applicable to all employees of the City of Piney Point Village.

**15.03.01 Informal Grievances.** The first step in the grievance procedure is for the employee to attempt to resolve the grievance by informal conference with the City Administrator. If this informal conference does not result in a resolution of the problem(s) that is satisfactory to the employee, he may file a formal, written grievance.

**15.03.02 Formal Grievances.** Formal grievances must be in writing, signed by the employee, and presented to the City Administrator within 10 working days after the alleged grievance occurred. A statement of the specific remedial action requested by the employee must be included in the written grievance.

**15.03.03** An employee may be represented throughout the grievance process by a representative of his choosing.

**15.03.04** After being presented with a written and signed grievance, the City Administrator will (1) notify the Mayor and City Council; (2) meet with the employee and such other persons as may be necessary to gather the facts; (3) attempt to resolve the grievance with the employee and, if requested by the employee, with the employee's representative; and (4) communicate the decision to the employee in writing within 10 working days after receipt of the grievance, sending a copy of the decision to the City Council. The City Administrator should present their written and signed grievance to the Mayor and notify the City Council in writing of their grievance.

**15.03.05** If an employee either receives no written decision from the City Administrator within 10 working days from the date the grievance was filed, or the employee is not satisfied with the decision, he must file a written appeal with the City Council within 10 working days from the date the grievance decision was received or, if no written decision is received, within 15 working days after the employee filed the formal written grievance. The grievance will be reviewed and ruled upon by the City Council except in those cases where the grievance is in regard to a disciplinary action taken by the City Council or alleged sexual harassment or discrimination by the Mayor or any member of the City Council. In any such case, appeal of the Mayor's decision must be filed

with the City Council within 10 working days of the employee's receipt of the Mayor's decision. The Mayor Pro-Tem of the City

Council will preside and the remaining members of City Council members will hear the appeal and rule on it not later than 30 days following receipt of the appeal.

**15.03.06 Documentation.** Copies of all documentation relating to the grievance will be forwarded to the City Administrator immediately upon conclusion of each step in the grievance process and will be placed in the employee's personnel file.

**15.03.07 Grievances Relating to Sexual Harassment or Discrimination.** If the employee's grievance is related to alleged sexual harassment or discrimination on the basis of race, religion, color, sex, national origin, age, or disability, then the initial written grievance may, at the employee's option, be submitted directly to ~~the City Council~~, the Mayor, or to the Mayor Pro-Tem of the City Council if the Mayor is the subject of the grievance. In such an instance, to allow adequate time for investigation of the allegations, ~~the City Council~~, the Mayor or Mayor Pro-Tem will respond in writing to the formal grievance by not later than the close of the 30th working day following the day on which the formal grievance was received. The decision of the Mayor, or of the City Council to hear a grievance regarding the Mayor is final.

**15.03.08 Requirement for Appeal If Dissatisfied.** If the employee is dissatisfied with a decision during the grievance process, he must appeal to the next level within the established time period. Failure to appeal is a determination that the employee is satisfied with the last decision.

**Commented [KR12]:** Consider deleting – documentation should be retained but the best practice is NOT in the employee's personnel file (especially for complaints of harassment, discrimination, or other legally-protected conduct – it could be seen as evidence later of retaliation if easily accessible)

## **16.00 JOB DESCRIPTIONS AND PERFORMANCE EVALUATIONS**

### **16.01 JOB DESCRIPTIONS.**

The City Council may establish and periodically review or modify an official job description for positions in the City of Piney Point Village. The job description includes the essential functions of the position for the purposes of determining whether an employee is qualified.

### **16.02 REQUESTS FOR CLARIFICATION.**

In the absence of any request for clarification, each employee is considered to understand the responsibilities assigned to the position that he occupies.

### **16.03 EMPLOYEE PERFORMANCE EVALUATIONS.**

The City Administrator conducts a written performance evaluation of each City of Piney Point Village employee, together with an evaluation interview, at least annually. Performance evaluation records are maintained in individual employee personnel files.

Ordinarily a performance evaluation is conducted at the end of the initial six-month probationary employment period and annually thereafter on the employee's anniversary date. However, a formal performance evaluation may be conducted at any time to recognize and document occasions of either unsatisfactory or outstanding performance.



## 17.00 PERSONNEL FILES

### 17.01 GENERAL

**17.01.01** Personnel records and medical records are maintained by the City Administrator. Medical records are filed in a confidential file maintained by the City Administrator.

**17.01.02** Information in an employee's personnel file is confidential unless disclosure of specific items as public records is required by law. No information from any record placed in an employee's file will be communicated or released to any person or organization except by City Administrator.

**17.01.03** Each employee may choose whether the City of Piney Point Village discloses the employee's home address and telephone number to the public on request. If a new employee does not request confidentiality within the first 14 days of employment, the home address and telephone number on file are considered public information. However, employees may change their election for disclosure or confidentiality at any time. A form for designating this information as confidential or public is available from the City Administrator. ~~(Legal reference: Texas Open Records Act, V.T.C.S. Article 6252-17a.)~~

**17.01.04** An employee or his representative designated in writing may examine the employee's personnel file upon request during normal working hours at the City of Piney Point Village offices.

**17.01.05** Employees are expected to inform the City Administrator of any changes in or corrections to information recorded in their individual personnel files such as home address, telephone number, person to be notified in case of emergency, or other pertinent information.

### 17.02 CONTENTS OF PERSONNEL FILES.

**17.02.01** An employee's official personnel file may contain at least the following:

- An employment record form summarizing the employee's history with the City of Piney Point Village ~~and I-9 forms;~~
- A copy of the employee's application for employment/resume;
- A signed copy of the employee's acknowledgment of having read a copy of the Personnel Policies Manual;
- A copy of the City of Piney Point Village's "Employee Code of Ethical Conduct" signed by the employee;
- Employee's job description(s) (if any);
- Records of any citations for excellence, awards for good performance, or job-related training/education at the employee's request;
- Records of disciplinary action(s);
- Performance evaluations;
- ~~Copies of any grievances and related materials;~~
- Any other pertinent information having a bearing on the employee's status; and

**Commented [KR13]:** Should be kept separate from the personnel file

**Commented [KR14]:** Should be kept separate from the personnel file

- Any written statements from the employee explaining, rebutting, or clarifying other items in the file.

17.02.02 An employee's personnel file does not contain information regarding an employee's medical record(s), nor does it contain any information relating to drug testing. ~~(Legal reference: U.S. Americans with Disabilities Act of 1990.)~~

### 17.03 LEAVE RECORDS.

Official records of vacation leave and sick leave accrual and of leave usage are kept for each employee by the City Administrator. Leave records are updated at the end of each month. Leave balances are shown on the official record to reflect any remaining leave to which an employee is entitled.



## **18.00 TRAVEL AND SUBSISTENCE**

### **18.01 POLICY.**

**18.01.01** The policy of the City of Piney Point Village is that employees and authorized officials are to be reimbursed for allowable, necessary and reasonable job-related expenses incurred in the authorized conduct of the City's business, including business-related travel. Employees must complete a "Travel Request" form before any out-of-state travel, in-state conference travel, or any travel which involves an overnight stay. The request should include an estimate of costs to be incurred. At the discretion of the City Administrator, a cash advance may be made for a specific trip in an amount not to exceed the trip's estimated expenses. Regardless of whether a cash advance has been made or a request submitted for reimbursement of expenses, all travel expenses are subject to requirements of documentation and reasonableness, and will be honored in conformity with adopted policies and procedures, provided that the travel was properly authorized and that funds are available in the City's budget. In some cases, the City of Piney Point Village may prepay such expenses as registration fees, hotel costs, and/or airline or other public transportation costs directly to the entity involved.

If a cash advance is made prior to a trip, the employee must file an expense report immediately upon his return to work after the trip and allowable expenses claimed will be used to offset the cash advance. If the employee's trip expense exceeds the cash advance amount, the employee will be reimbursed for the difference. If the employee's cash advance exceeds the allowable trip expenses, the employee must reimburse the difference to the City immediately when the trip expense report is filed.

### **18.02 TRANSPORTATION AND SUBSISTENCE.**

**18.02.01** Employees and authorized officials in full travel status shall be entitled to transportation, accommodations, and other services which are reasonable and meet adequate quality standards for convenience, safety, and comfort. This policy means that travelers shall use the most economical accommodations that meet reasonable requirements. Employees and authorized officials engaged in necessary and authorized travel in conduct of the City business will be reimbursed for actual cost and documented expenses necessary to conduct the business for the City of Piney Point Village. Reimbursable subsistence expenses will generally be for meals, registration, lodging, and business related telephone calls. Receipts, or, in limited circumstances, a statement of expense explaining why a receipt was not available, must accompany any request for reimbursement.

**18.02.02** Out-of-region travel by City of Piney Point Village employees requires prior authorization by the City Administrator. Reimbursement of out-of-region travel costs is based upon the most economical conveyance that is reasonably available. When private automobiles are used for out-of-region travel, reimbursement is allowed on the basis of actual mileage traveled or tourist class airfare, whichever is less. If no air service is available to the authorized destination, actual mileage is **allowed**. Employees and authorized officials whose duties require travel outside the City of Piney Point Village without an overnight stay are provided a per diem of \$45.00 per day to pay for their meals. No receipts for the per diem are necessary.

### **18.03 PERSONAL VEHICLE.**

Where use of a personal vehicle is judged to be the most reasonable means of transportation in the conduct of official City of Piney Point Village business, reimbursement will be at the current rate prescribed by the United States Internal Revenue Service Standard Mileage Rate. Employees and authorized officials are expected to report the shortest distance between points of departure and destinations for all travel. Mileage reimbursements will be made based on the appropriate report being completed and submitted by the employee or authorized official and approved by the City Administrator.

### **18.04 EXPENSE REPORT.**

As soon as an employee or authorized official returns from a trip, or at least within one week of the travel, he must complete an expense report form documenting any actual expenses incurred on the trip which were not prepaid directly by the City of Piney Point Village to the entity involved. The City will issue a reimbursement check to the employee for allowable out-of-pocket expenses. The expense report must show the amount of any cash advance given the employee, and if the trip expenses did not exceed the advance, the report must be accompanied by a check or money order from the employee for the balance of the cash advance amount. Payments of per diem funds are not required to be repaid by the City employee.

### **18.05 EXCEPTIONS.**

**18.05.01** Employees who travel in █ City of Piney Point Village owned vehicle will be reimbursed for the documented actual cost of fuel, oil, or other expenses related to the safe operation of the vehicle.

**18.05.02** When two or more employees or authorized officials travel in a single automobile, only one employee will receive per-mile or other automobile reimbursements.

**18.05.03** Conference registration checks normally will be paid directly to the organization sponsoring the conference.

**18.05.04** Travel and/or moving expense involving applicants, new employees, or transferred employees may be reimbursed by approval of the City Council. The approval of these types of expenses will be determined on a case-by-case basis.

**18.05.05** Conference Hotel selection — The employee may use the conference hotel if available but if the conference hotel is unavailable, the employee may select a hotel that is as close as possible or reasonable to the location of the conference. If a hotel pool or lotto is used by the hosting conference, the hotel selected by the lotto method will be acceptable for use by the employee or elected official.

### **18.06 PROHIBITED EXPENDITURES.**

Costs of personal business, personal entertainment, spouse's expenses, individual services such as dry cleaning or laundry, any personal use of a personally owned or leased vehicle, any expense that is being reimbursed from another public jurisdiction or private source, any expense that was compensated for initially through a per diem or a group purchase, traffic citations, illegal activities or any expense not related to official City business are not allowable for reimbursement.

## **19.00 PROFESSIONAL DEVELOPMENT**

### **19.01 POLICY.**

The City of Piney Point Village encourages its regular full-time and part-time employees to take advantage of educational or training opportunities and professional memberships which are related to and will enhance the performance of the employees' work with the City.

### **19.02 REQUIRED ATTENDANCE AT SEMINARS AND CONFERENCES**

When the City of Piney Point Village requires an employee to attend any educational seminar, conference, or training course, the City will provide the necessary time off with pay and will reimburse the employee for associated costs, including tuition or registration fees and authorized travel, meals, and lodging expenses. When appropriate, the City may prepay registration fees, hotel costs, and/or airline or other public transportation costs directly to the entity involved. See additional information in the sections of this manual under the main heading **Travel and Subsistence (Section 18.00)**.

### **19.03 PROFESSIONAL MEMBERSHIPS AND SEMINARS**

An employee who joins a professional association related to his work at the City of Piney Point Village may be reimbursed for dues and necessary travel expense when meetings are judged to offer special training or information of value to the employee in his work at the City.

## APPENDIX A

### CITY OF PINEY POINT VILLAGE EMPLOYEE CODE OF ETHICAL CONDUCT

#### General Statement of Policy

The City of Piney Point Village is a political subdivision of the State of Texas. Employees, as public servants, will carry out their activities in a fair and legal manner avoiding actual or perceived conflicts of interest.

All employees are expected to conduct the activities of the organization always in full compliance with the law and in an honest, fair, and courteous manner. Employees must not ask or expect contractors or others with whom the City of Piney Point Village does business to favor the City of Piney Point Village or the individual staff member with special treatment.

Employees should not permit personal preferences and dislikes to affect decisions related to their duties. To do so acts against the City of Piney Point Village's policy which is to treat all individuals, members, potential members, contractors and others fairly and equitably.

#### ENFORCEABLE CODE OF CONDUCT

The City Council sets policy for the organization. Employees will reflect these policies in their oral and written statements representing the City of Piney Point Village with the public, local government members, potential members, contractors, grantee state agencies, and federal agencies.

Each employee acknowledges that his or her conduct while serving as a member of the staff is governed by this Code of Conduct. An employee may not:

1. Use his or her official authority or influence to interfere with or affect the result of an election or nomination for office; or
2. Directly or indirectly coerce, attempt to coerce, command, or advise a local or state officer or employee to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for a political purpose; or
3. With reference to contracts no employee of the City of Piney Point Village, who exercises any functions or responsibilities in the review or approval of an undertaking or the carrying out of one of the City of Piney Point Village contracts shall participate in any decision relating to that contract if the decision affects his or her personal monetary interest.

If the Mayor or Council Member has a relationship that could be viewed as being in conflict or competition with his or her duties as Mayor or Council Member, he or she has an obligation to disclose such relationship to the City Council.

By signing below, each staff member acknowledges that he or she understands an employee's obligations under this code and that failure to comply with the obligations under this code constitutes grounds for termination of employment.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



## APPENDIX B

I, \_\_\_\_\_, acknowledge that my employment with the City of Piney Point Village is an at-will relationship that has no specific duration. This means that I can resign my employment at any time, with or without reason or advance notice, and the City of Piney Point Village has the right to terminate my employment at any time, with or without reason or advance notice.

I also acknowledge that no individual elected officer, supervisor, or employee of the City of Piney Point Village has the authority to promise or agree to any substantive terms or conditions of the employment different from those stated in the written guidelines and policies contained in the employee [handbookManual](#) I received from the City of Piney Point Village. I also understand that any different employment agreement or arrangement entered into by the City of Piney Point Village must be clearly stated in writing and approved by the majority of the City Council.

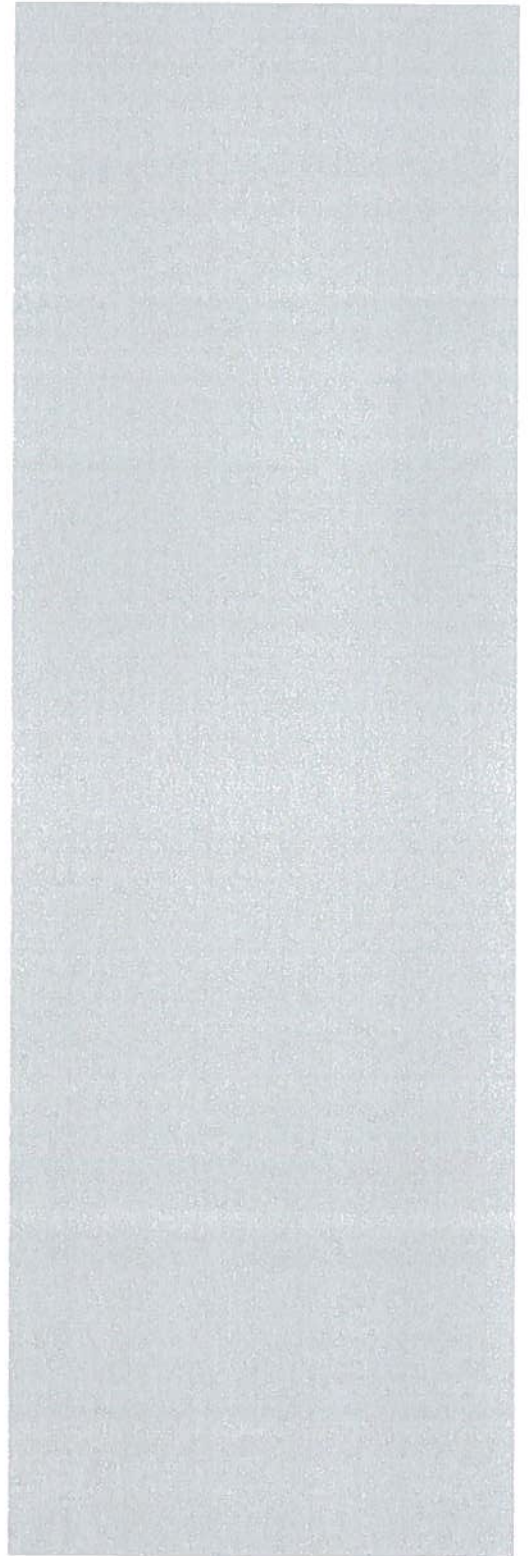
Furthermore, I acknowledge that the employee [handbookManual](#) I received from the City of Piney Point Village is neither a contract of employment nor a legal document, and nothing in the [handbookManual](#) creates an expressed or implied contract of employment. I understand that I should consult the City Administrator if I have any questions that are not answered in this [handbookManual](#).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

*This appendix should be signed by the employee, removed from the [handbookManual](#) and placed in the employee's personnel file.*

**\*\*\*INSERT 10-PAGE PINEY POINT VILLAGE EVALUATION FORM HERE\*\*\***





MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and take possible action on a draft of a proposed Purchasing Policy

Agenda Item: 9

Attached is a draft of a proposed Purchasing Policy for Council review.

## PURCHASING POLICY

### Purpose

The City of Piney Point Village ~~has established~~ this policy to provide guidelines governing the purchase, or lease of goods and services made on the City's behalf. This policy applies to all City employees and City Council. ~~This policy is established under the City Ordinance Council \_\_\_\_\_, Requirements of t~~ This policy may be waived at the discretion of the City Council, if it is in the best interest of the City.

### Policy

1. There are fundamental principles ~~which~~that should be observed when ~~purchases of~~ goods and services are ~~purchased made on behalf of by~~ the City. Generally, a good or service should be obtained at the lowest cost, consistent with the quality required to maintain efficient operations of City departments. The quantity of goods purchased is determined through an examination of factors such as the number of units to be used, the period of use, space available, acquisition price, volume discounts, shipping time, obsolescence, and present and expected future availability of an item.
2. The acquisition of goods and services by ~~or on behalf of~~ the City ~~of Piney Point Village,~~ its ~~agencies,~~ departments, officials, and authorized agents should be made in a manner and method ~~which that~~ provides for the prudent expenditure of City funds; provides for maximum protection of the taxpayer; prevents waste, conflict, and corruption; provides for equal access and opportunity in an open and competitive environment to all suppliers with regard to factors related to quality, cost, and availability of the goods and services; and ~~which~~ ~~comply~~that complies with ~~all~~ applicable federal, state, and local laws, rules, and regulations.
3. Even though the City Council approves a level of expenditures for any given department, that approval, in and of itself, is not a permit or a directive to expend funds unless the need exists at the time of purchase and the good or service to be purchased is within the budget limits.
4. All personnel of the City responsible for purchases shall become familiar with and follow the City's policies and procedures as they relate to purchasing. Anyone making a purchase shall be cognizant of their respective budget limitations and initiate purchases accordingly. It is the responsibility of the individual departments to anticipate requirements and initiate action to purchase goods and services in advance of the time that they are needed.

The following procedures shall be followed in the requisition/purchase of all goods and services:

**A. Authority to Purchase:**

## Section I - Governing Body—City Council

The ~~Governing Body~~City Council determines expenditure levels through the formulation and approval of the annual budget. In performing this policy-making function, the City Council~~Governing Body~~ establishes a set of goals, priorities, and performance standards to which the City organization directs its collective effort toward accomplishing.

The adoption of the annual budget is the approval of a level of expenditures necessary to operate the City. The Mayor may authorize purchases up to \$5,000.00 subject to approval by two elected officials before payment.

**Commented [SB1]:** Mayor and two elected officials is "three" elected officials, which is inconsistent with prior sentence.

## Section II - City Administrator

The City Administrator is delegated the responsibility by the ~~Governing Body~~City Council to carry out a program of services to the community. It is the City Administrator's responsibility to manage the annual budget in such a way that the goals and priorities of the ~~City Council~~Governing Body are accomplished. All regulations, as well as recommendations for changes in general procurement policy, will only be made with the approval of the City Council.

**B. Purchase of Goods and Services from a Single Vendor, Per Occurrence, Having a Total Value \$10,000 or Less:**

1. Less than \$1,000: The purchase of goods and services from a single vendor, per occurrence, having a total value less than \$1,000 requires an invoice or check request with supporting documentation of such purchase. The invoice/check request shall be signed by an authorized check signer.

2. An amount of \$1,000 to \$5,000: All requests for the purchase of goods and services, except the purchase of professional services, totaling \$1,000 to \$5,000 from a single vendor, per occurrence (except emergency orders), shall be authorized by a single Finance Department Chief, City Administrator, or the City Administrator with purchase requisition. The City Administrator shall maintain supporting documentation of the three (3) quotes. If the authorized City employee Administrator is unable to obtain three (3) quotes, the reason shall be clearly stated in the purchase requisition. If the purchase is from a sole source, it shall be identified in writing on the invoice requisition and forwarded to Finance City Administrator. If the purchase is made in conjunction with a city, county, metro, statewide, regional, or national contract, no quote is necessary, but participation should be noted on the purchase requisition. Based upon the information provided in the purchase requisition, the City Administrator will ascertain that the budget authority exists for the purchase. If no financial transaction occurs within one year of the purchase order date, the City Administrator will notify the appropriate City Council prior to the approval of the purchase expiring.

**Commented [SB2]:** Texas Local Government Code Section 242.0215 requires that purchases over \$3,000 comply with historically underutilized business provisions. Over \$50,000 or bid do not have to comply.



Emergency Purchases. An emergency is defined for this purpose as one of safety both of an individual nature or property. An emergency order for the purchase of goods and services may be authorized by the Mayor, who shall provide notice to and approved by Council at the next regular meeting, totaling \$1,000 to \$\_\_\_\_\_ from a single vendor, per occurrence, may be made in the same manner as set forth in subparagraph above (1) will save future funds due to special circumstances, (2) above, provided that the purchase must be followed immediately by a memo for record describing the emergency need.

**Commented [SB3]:** What happens if Council does not approve Mayor's emergency purchase? If emergency, state law procurement limitations do not apply.

### 3. Vendor List:

a. A list of vendors shall be maintained ~~by in Quickbooks in (or~~ the City's ~~financial software)~~ for the purchase of goods and services. ~~The \_\_\_\_\_ City Administrator is authorized to add vendors to the system list.~~ To request the addition of a vendor, the requester should provide the necessary vendor information, including; complete name of business, physical and billing address with zip code, and phone numbers (also contact person if possible). Vendor information will be forwarded to ~~the City Administrator~~. ~~The \_\_\_\_\_ City Secretary will request the necessary tax information from vendors (including via a W-9 form).~~ ~~The City must also obtain a completed Conflict of Interest questionnaire from every vendor along with a completed W-9. The vendors must submit the conflict of interest questionnaire no later than 7 seven business days upon becoming an approved vendor.~~

b. Council, upon recommendation by the City Administrator may disqualify a vendor from the vendor list for late delivery, failure to meet specifications and/or not providing the necessary maintenance or service. Vendors may be reinstated to the approved vendor list upon assurance that previous problems have been corrected to Council's satisfaction.

4. Employee Reimbursements: Employees may be reimbursed for the purchase of small quantities of supplies or equipment, meals, and mileage with receipts to the City Secretary. There is a maximum of \$\_\_\_\_\_ for each withdrawal, per person, per day, through the Cash receipt System. Reimbursements in excess of \$\_\_\_\_\_ \$20.00 must be submitted to Finance ~~the City Administrator~~ and accompanied by ~~a check request form with a reimbursement request form.~~

5. Contract Review: All contracts, rental or lease agreements for goods and services must be reviewed and approved as to form by the City Attorney and be authorized by the City Administrator. Lease Agreements which require inclusion in the City's bonding authority must be approved by Council???

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**Commented [SB4]:** I do not understand this provision. Generally no bond required unless public works contract over \$50,000.

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6. Taxes: The City is tax exempt as a political subdivision under Section 4221(b) of the IRS Code.

7. Claims/Disbursement Procedures: Invoices should be approved by the \_\_\_\_\_, or designee, and submitted to \_\_\_\_\_ as they are received. Invoices are paid by \_\_\_\_\_ bi-weekly/bi-monthly on \_\_\_\_\_ (day) \_\_\_\_\_ the day following the City's payroll schedule/City Council Meeting. To be paid on this date, invoices must be received by \_\_\_\_\_ (Dept/the City Administrator) by noon on the \_\_\_\_\_ (day) Friday preceding the \_\_\_\_\_ (day) \_\_\_\_\_ pay date/City Council meeting date. Payment may be made by automated clearinghouse ("ACH") or wire transfer; by purchasing card if amount is less than \$ \_\_\_\_\_; or by check. Any in-between check is to be used only in extraordinary circumstances and such request shall be signed by the City Administrator. checks issued outside of the set days is at the discretion of the City Administrator. See City Accounts Payable Policy.

8. Where appropriate, RFPs and RFQs may be utilized, at the discretion of the City Administrator or City Council, for the purchase of goods and services totaling \$10,000, or less.

**C. Purchase of Goods and Services from a Single Vendor, Per Occurrence, Total Value in Excess of \$10,000:**

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**1. Sealed Bids are Required:**

Generally, all purchases of goods and services in excess of \$10,000.00, except the purchase of professional and consulting services, shall be submitted for sealed bid. If the purchase is made in conjunction with a city, county, metro, statewide, regional, or national contract, no quote is necessary, but participation should be noted on the purchase requisition. Departments may also utilize a city, county, metro, statewide, regional, or national contract on non-public improvements in lieu of sealed bids. For unique, non-public improvement, purchases or services, including but not limited to the purchase of insurance, computer software, etc., the City Administrator may authorize the use of a Request for Proposals in lieu of a sealed bid process. All public improvements or public works in excess of \$25,000 shall be submitted for sealed bids. Tex. Loc. Gov't Code § per TLGC 252.021. The City Engineer (HDR) will bid constuction or public works related items in accordance with applicable per-sState and fFederal guidelines. Tex. Loc. Gov't Code Ch. 252 & Ch. 271; Tex. Gov't Code Ch. 2269.

Commented [SB5]: State law permits \$50,000.

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Commented [SB6]:

**2. Notice to Bidders:**

- a. When sealed bids are used, a Notice to Bidders shall be advertised in the official paper of the City one (1) time and for construction related bids, be advertised twice or as permitted by state law.
- b. TheA Notice to Bidders shall be submitted to the City ClerkSecretary's office in sufficient time to meet the required publication deadline.
- c. AThe Notice to Bidders shall be on a form approved by the City Attorney.



### 3. Submission of Bids:

The City ~~Clerk~~Administrator, or authorized City personnel, shall publicly open all sealed bids and read them aloud in the presence of two (2) witnesses at the time designated in the Notice to Bidders or as amended. These witnesses may be City employees. A bid tabulation of all bids received will be made available for public inspection.

### 4. Award of Bids:

a. The ~~Management Team member~~City Administrator and/or designated committee soliciting the bids shall report all bids to the ~~City Administrator~~City Council, along with a recommendation for award and updated budget, if needed, reflecting the impact of the expenditure.

b. ~~On contracts for \$50,000 or less, the City Administrator, or his designee, shall award the bid to the lowest responsible bidder whose bid is in the best interest of the City, and will forward the approval to Finance. The Mayor shall receive a list of all purchase requisitions for the purchase of goods and services in excess of \$10,000. On bids in excess of \$50,000, the recommendation for award shall be forwarded to the City Council for acceptance. [maybe council should award all the bids?]~~

~~eb.~~ The City reserves the right to accept or reject any or all bids and to waive any provisions or technicalities therein.

### 5. Purchase Requisition:

~~Upon award, the appropriate Management Team member shall complete a purchase requisition and forward to Finance followed by a copy of an executed contract or resolution authorizing execution of the contract. Supporting documentation and proof of publication shall be maintained in the City Clerk's office. Purchases should include all bid data, the executed contract, and the resolution assigning the award the contract, and city council minutes approving the award, which and shall all be placed with the City Secretary as official city records.~~

### 6. State Sales Tax Requirements:

When applicable, the City may furnish a sales tax exemption certificate number as supplied to the City by the Texas ~~Department of Revenue~~Comptroller. Application for the sales tax exemption certificate shall be ~~made by the City Clerk's office. The successful bidder (contractor) shall be required to comply with \_\_\_\_\_, as amended~~made with the City Secretary.

### 7. Request for Proposal and Request for Qualifications and Interest:



Where appropriate, RFPs and RFQs may be utilized, at the discretion of the appropriate Management Team member City Administrator or City Council, for the purchase of goods and services totaling \$10,000, or less. If the City Administrator deems the use of RFPs or RFQs advisable for the purchase of non-public improvements, goods or services in excess of \$10,000, the sealed bid requirement may be waived, and the appropriate Management Team member City Administrator or City Council may use an RFP or RFQ process. RFPs and RFQs are generally always acceptable when purchasing professional services.

#### D. Change Orders:

1. Single change order/quantity adjustment (CO/QA) may be approved as follows:

~~\$10,000 or Under (Council can give authority up to \$5025,000) upon approval of concurrence from City Engineer and City Administrator.~~

Commented [S87]: State law permit amount up to \$50,000. Section 252.048(c).

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Over \$10,000 but less than 5%- (change orders ~~can never be more than~~ /or less than 25% ~~require contractor consent w/out consent of contractor~~)  
~~upon approval of City Council~~

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5% and Over \$10,000 – Upon approval of City Council

2. ~~If the change order committee deems it necessary, a change order may be referred to the entire City Council for consideration; if the change order committee deems it unnecessary for City Council input; final approval rests with the change order committee. The Governing Body shall receive a monthly report of all approved change orders over \$10,000. Final approval of any change order ultimately rests with the City Council and the City Administrator shall provide to City. They shall receive in council meetings a monthly report of all approved change orders.~~

3. When the cumulative CO/QA ~~of a contract exceeds reaches the level of \$10,000 and 5 percent (5%). provided the 5 percent (5%) level exceeds \$10,000 above of~~ the awarded contract price, the ~~change order committee~~ City Council shall be convened for the purpose of being informed of the incurred level of expenditure. Subsequent meetings of the ~~change order committee~~ City Administrator and City Engineer (relating to the same project) shall be called each time the level of expenditure reaches an additional 5% level, provided the 5% level exceeds an additional \$10,000 over the previous ~~change order commitment committee level.~~

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4. Any change order deemed routine and not requiring full City Council approval will be processed through the claims ordinance.

#### **E. Consultant and Professional Services:**

Where ~~at the~~ consulting fee ~~for a project is less than~~~~shall not exceed~~ \$50,000, the City Administrator, with input from appropriate City staff, may select a firm or individual on an individual matter based upon the particular firm's or individual's expertise, previous performance, and readiness for the service requirement of the City. The contract with the selected firm or individual shall be submitted to and reviewed by the City ~~Administrator~~Administrator. The contract shall contain the following: (1) Name of the Individual or firm (2) detailed listing of services being provided (3) fee schedule (4) any other relevant information as deemed necessary by the City Administrator or City Council. The City Administrator having reviewed the proposed contract, will make a recommendation to the Council for approval of the agreement. ~~Upon approval of the agreement the City Administrator will manage the consultant and professional services agreements for the City.~~ The ~~Governing Body (City Council)~~ shall receive a list of any purchase requisitions for consultant and professional services in excess of \$10,000.00 which are created during ~~any~~the month. The report shall reflect the amount of the contract, individual change orders and gross total.

#### **Consultant Selection Process:**

- a. If the selection process is requested by the City Council, the City Administrator will prepare and issue a RFP or RFQ. ~~The City Administrator will then prepare a rated short list, including the names of all firms who responded. The firms will be rated based upon a written presentation (which should be marked "limited access" and considered as confidential) supplied by those individuals responding.~~
- b. City Council will have seven (7) calendar days to respond with any additional names to be included on the short list. If no response is received, the list will then go to City Council.
- c. City Council (or designated committee) can set interviews depending on the size and complexity of the project. Adequate time should be provided for each interview and the committee may conduct discussion between each interview.
- d. Selection may be made after the interviews in a manner acceptable to City Council.

#### **F. Budgetary Controls:**



Budget review by City Administrator will be at the section level (e.g.; personal services, contractual services, commodities, capital outlay) for each activity in each fund. No purchase order will be issued, nor invoice paid, if budget authority has been exceeded within the applicable budgeted section. ~~The City Administrator has authority to approve budget transfer under \$1,000.00 but it must be noted in the subsequent city council meeting minutes of the change.~~ Any ~~other~~ budget transfers or amendments must be approved by City Council in advance of the action, unless it is an emergency and approved by the Mayor, then the purchase will be ratified by City Council at the next regular City Council meeting.

**Commented [S88]:** What if Council does not ratify. I prefer just reporting the expenditure to Council.

## Karen Farris

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**From:** David Olson <DOlson@olsonllp.com>  
**Sent:** Tuesday, April 20, 2021 8:27 AM  
**To:** Karen Farris  
**Cc:** Cityadmin  
**Subject:** FW: Piney Point - Purchasing Policy 2006 with SB comments.doc  
**Attachments:** Piney Point - Purchasing Policy 2006 with SB comments.doc

Karen and Paul, see attached redlined version of the revised purchasing policy. The purchasing policy does not press any State law limits; however, we do have some comments and suggestions from Scott Bounds and me that may need discussion.

David W. Olson  
Olson & Olson, L.L.P.  
Wortham Tower, Suite 600  
2727 Allen Parkway  
Houston, TX 77019  
Ph: 713.533.3800  
Fx: 713.533.3888  
[dolson@olsonllp.com](mailto:dolson@olsonllp.com)

\*\*\*\*\*ATTENTION PUBLIC OFFICIALS\*\*\*\*\*

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MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and take possible action on landscape maintenance invoices

Agenda Item: 10

Council will discuss Bright Landscape Designs, Inc. landscape maintenance invoices.

- February invoice – \$2,315.12 paid
- March invoice – \$2,848.81 not paid
- April invoice – \$3,170.50 not paid
- May invoice – to be invoiced, not paid

**Bright Landscape Designs, Inc**

9302 Reid Lake Drive  
Houston, TX 77064

**Invoice**


Date	Invoice #
2/11/2021	4474

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			February 2021 - mainte...
	Qty	Rate	Amount
MAINTENANCE February 8-9, 2021			
6 ESPLANADE BEDS AND 2 PARKS ON MEMORIAL DRIVE		1,447.42	1,447.42
ECHO LANE AND TAYLORCREST		420.00	420.00
3 ESPLANADES BETWEEN MEMORIAL POINT AND BRIAR FOREST ON MEMORIAL DRIVE		493.14	493.14
ADDITIONS			
REPAIRED 1 HEAD WITH 2' FUNNY PIPE AND 1-1/2" I.		76.41	76.41
REPLACE 1-6" POP UP SPRAY HEAD WITH NOZZLE AND 2' OF FUNNY PIPE AND 1-1/2" I			
Subtotal			2,436.97
REPEAT CUSTOMER DISCOUNT		-5.00%	-121.85
Subtotal			2,315.12

Subtotal	
Sales Tax (8.25%)	
Total	
Payments/Credits	
Balance Due	

Acct # 10-560-5504  
Acct # \_\_\_\_\_  
Entered 2/21/21 ICF  
Approved [Signature]  
Posted \_\_\_\_\_  
2015



Phone #
2814963576



**Bright Landscape Designs, Inc**

9302 Reid Lake Drive  
Houston, TX 77064

**Invoice**

Date	Invoice #
2/11/2021	4474

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
	Qty	Rate	Amount
Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$40 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work.  WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER			February 2021 - mainte...
		<b>Subtotal</b>	\$2,315.12
		<b>Sales Tax (8.25%)</b>	\$0.00
		<b>Total</b>	\$2,315.12
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$2,315.12

<b>Phone #</b>
2814963576

**Karen Farris**

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**From:** Carol Bright <carol@brightlandscapedesigns.com>  
**Sent:** Thursday, February 11, 2021 9:20 AM  
**To:** Karen Farris  
**Subject:** Invoice 4474 from Bright Landscape Designs, Inc  
**Attachments:** Inv\_4474\_from\_Bright\_Landscape\_Designs\_Inc\_13088.pdf

Dear Customer :

Your invoice is attached. Please remit payment at your earliest convenience.

Thank you for your business - we appreciate it very much.

Sincerely,

Tammy  
Bright Landscape Designs, Inc  
281-496-3576

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**Karen Farris**

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**From:** Mark Kobelan <mark@ppvccouncil.org>  
**Sent:** Tuesday, March 2, 2021 1:51 PM  
**To:** Karen Farris  
**Subject:** RE: Bright Landscape Invoices

Yes  
Please process it  
Thanks for your help

**From:** Karen Farris <citysec@pineypt.org>  
**Sent:** Tuesday, March 02, 2021 1:19 PM  
**To:** Mark Kobelan (mark@ppvccouncil.org) <mark@ppvccouncil.org>  
**Subject:** Bright Landscape Invoices

Mayor,

Regarding Bright Landscape invoices. Invoice 4477 for \$18,249.86 was paid and mailed on 02/25/2021. Invoice 4474 for \$2,315.12 was not paid. I have a note on that invoice that it was not approved because Council was going to discuss landscape maintenance at a council meeting. The attached shows payments made to Bright Landscape. Please let me know if you want me to process invoice 4474 for payment now. If so I can process tomorrow when I'm in the office.

Karen Farris, City Secretary  
City of Piney Point Village  
713-230-8702

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**Bright Landscape Designs, Inc**

9302 Reid Lake Drive  
Houston, TX 77064

**Invoice**

Date	Invoice #
3/8/2021	5000

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

	P.O. No.	Terms	Project
			February 2021 - mainte...
Description	Qty	Rate	Amount
MAINTENANCE			
6 ESPLANADE BEDS AND 2 PARKS ON MEMORIAL DRIVE (March 2-3-4-5)		1,573.28	1,573.28
ECHO LANE AND TAYLORCREST		420.00	420.00
MAINTENANCE 3 ESPLANADES BETWEEN MEMORIAL POINT AND BRIAR FOREST ON MEMORIAL DRIVE		519.09	519.09
ADDITIONAL CLEANUP DUE TO FREEZE		486.38	486.38
Subtotal			2,998.75
REPEAT CUSTOMER DISCOUNT		-5.00%	-149.94
Subtotal			2,848.81
		<b>Subtotal</b>	
		<b>Sales Tax (8.25%)</b>	
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

Phone #
2814963576

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

## Invoice

Date	Invoice #
3/8/2021	5000

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

		P.O. No.	Terms	Project
				February 2021 - mainte...
Description	Qty	Rate	Amount	
Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$40 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work.  WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER				
			<b>Subtotal</b>	\$2,848.81
			<b>Sales Tax (8.25%)</b>	\$0.00
			<b>Total</b>	\$2,848.81
			<b>Payments/Credits</b>	\$0.00
			<b>Balance Due</b>	\$2,848.81

<b>Phone #</b>
2814963576

**Bright Landscape Designs, Inc**

9302 Reid Lake Drive  
Houston, TX 77064

**Invoice**

Date	Invoice #
4/20/2021	5093

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

	P.O. No.	Terms	Project
			April 2021 - maintenance
Description	Qty	Rate	Amount
MAINTENANCE - April 9, 2021			
6 ESPLANADE BEDS AND 2 PARKS ON MEMORIAL DRIVE		1,573.28	1,573.28
ECHO LANE AND TAYLORCREST		420.00	420.00
3 ESPLANADES BETWEEN MEMORIAL POINT AND BRIAR FOREST ON MEMORIAL DRIVE		519.09	519.09
3RD ESPLANADE WEST OF PINEY POINT ON MEMORIAL DRIVE		300.00	300.00
2ND ESPLANADE WEST OF PINEY POINT ON MEMORIAL DRIVE		325.00	325.00
1/2 ESPLANADE		200.00	200.00
Subtotal			3,337.37
		Subtotal	
		Sales Tax (8.25%)	
		Total	
		Payments/Credits	
		Balance Due	

Phone #
2814963576



Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

## Invoice

Date	Invoice #
4/20/2021	5093

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

		P.O. No.	Terms	Project
				April 2021 - maintenance
Description	Qty	Rate		Amount
REPEAT CUSTOMER DISCOUNT		-5.00%		-166.87
Subtotal				3,170.50
			Subtotal	
			Sales Tax (8.25%)	
			Total	
			Payments/Credits	
			Balance Due	

Phone #
2814963576

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

## Invoice

Date	Invoice #
4/20/2021	5093

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			April 2021 - maintenance
Description	Qty	Rate	Amount
<p>MONTHLY MAINTENANCE TO INCLUDE WEEDING, TRIMMING, AND BLOWING DEBRIS IN ALL BEDS ON MEMORIAL DRIVE ESPLANADES FROM BRIAR FOREST TO PINEY POINT ROAD INCLUDING THE FIRST ESPLANADE EAST OF PINEY POINT ROAD, CAROL TREE PARK, FLAG TREE PARK, AS WELL AS BED AT TAYLOR CREST AND ECHO LANE. IT INCLUDES CHECKING SPRINKLERS BUT NOT ANY ADJUSTMENTS, REPAIRS OR ADDITIONS, WHICH WILL BE ESTIMATED/INVOICED SEPARATELY. ALSO INCLUDES ESPLANADE JUST WEST OF SAN FELIPE WHICH IS SCHEDULED TO BE LANDSCAPED END OF MAY OR EARLY JUNE 2021.</p> <p>IT DOES NOT INCLUDE ANY LAWN MAINTENANCE, FERTILIZER OR CHEMICAL TREATMENTS, REPLACEMENTS OR REPAIRS FROM VEHICLE DAMAGE, EXCESSIVE CLEAN UP FROM FREEZE DAMAGE, DROUGHT OR FLOODING OR OTHER NATURAL CAUSES.</p>			
		<b>Subtotal</b>	
		<b>Sales Tax (8.25%)</b>	
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

<b>Phone #</b>
2814963576

**Bright Landscape Designs, Inc**

9302 Reid Lake Drive  
Houston, TX 77064

**Invoice**

Date	Invoice #
4/20/2021	5093

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			April 2021 - maintenance
Description	Qty	Rate	Amount
Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$40 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work.  WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER			
		<b>Subtotal</b>	\$3,170.50
		<b>Sales Tax (8.25%)</b>	\$0.00
		<b>Total</b>	\$3,170.50
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$3,170.50

Phone #
2814963576

**Karen Farris**

---

**From:** Carol Bright <carol@brightlandscapedesigns.com>  
**Sent:** Tuesday, April 20, 2021 6:40 PM  
**To:** mark@ppvCouncil.org  
**Cc:** Karen Farris; Margaret Rohde  
**Subject:** Invoice 5093 from Bright Landscape Designs, Inc  
**Attachments:** Inv\_5093\_from\_Bright\_Landscape\_Designs\_Inc\_15592.pdf

Dear Customer :

Your invoice is attached. Please remit payment at your earliest convenience.

Thank you for your business - we appreciate it very much.

Sincerely,

Tammy  
Bright Landscape Designs, Inc  
281-496-3576

---

This email has been scanned for spam and viruses by Proofpoint Essentials. Click [here](#) to report this email as spam.

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on Bright Landscape Maintenance  
Proposal

Agenda Item: 11

The proposal from Bright Landscape is for maintaining all the areas including the esplanade on the west side of the Memorial Drive and San Felipe intersection.

Bright Landscape Designs, Inc

# Estimate

9302 Reid Lake Drive  
Houston, TX 77064

Monthly Maintenance

Beginning June 2021

DATE	ESTIMATE #
4/2/2021	11892

City of Piney Point Village  
7676 Woodway Drive Suite 300  
Houston, TX 77024

## PROJECT

Monthly ~~February 2021~~ - maintenance

DESCRIPTION	SIZE	QTY	COST	TOTAL
MAINTENANCE				
6 ESPLANADE BEDS AND 2 PARKS ON MEMORIAL DRIVE	Carol Tree & Flag Tree per 5 ft 2 esplanades & 2 triangle traffic islands @ Men & Gleloch plus 2 esplanades on men & Pold		1,573.28	1,573.28
ECHO LANE AND TAYLORCREST			420.00	420.00
3 ESPLANADES BETWEEN MEMORIAL POINT AND BRIAR FOREST ON MEMORIAL DRIVE	(Brian Forest to MDPC driveway (joint project w/ BH)		519.09	519.09
3RD ESPLANADE WEST OF PINEY POINT ON MEMORIAL DRIVE	(Millbrook & Kensington		300.00	300.00
2ND ESPLANADE WEST OF PINEY POINT ON MEMORIAL DRIVE	(Heritage Oaks & Kensington		325.00	325.00
1/2 ESPLANADE	E 1/2 of esplanade in front of Joel's house		200.00	200.00
1st ESPLANADE W OF SAN FELIPE (NOT YET LANDSCAPED)			412.50	412.50
Subtotal				3,749.87
REPEAT CUSTOMER DISCOUNT			-5.00%	-187.49
Subtotal				3,562.38

Phone #

2814963576

E-mail

carol@brightlandscapedesigns.com



Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Estimate

DATE	ESTIMATE #
4/2/2021	11892

City of Piney Point Village  
7676 Woodway Drive Suite 300  
Houston, TX 77024

## PROJECT

*Monthly* ~~February 2021~~ - maintenance

DESCRIPTION	SIZE	QTY	COST	TOTAL
<p>MONTHLY MAINTENANCE TO INCLUDE WEEDING, TRIMMING, AND BLOWING DEBRIS IN ALL BEDS ON MEMORIAL DRIVE ESPLANADES FROM BRIAR FOREST TO PINEY POINT ROAD INCLUDING THE FIRST ESPLANADE EAST OF PINEY POINT ROAD, CAROL TREE PARK, FLAG TREE PARK, AS WELL AS BED AT TAYLOR CREST AND ECHO LANE. IT INCLUDES CHECKING SPRINKLERS BUT NOT ANY ADJUSTMENTS, REPAIRS OR ADDITIONS, WHICH WILL BE ESTIMATED/INVOICED SEPARATELY. ALSO INCLUDES ESPLANADE JUST WEST OF SAN FELIPE WHICH IS SCHEDULED TO BE LANDSCAPED END OF MAY OR EARLY JUNE 2021.</p> <p>IT DOES NOT INCLUDE ANY LAWN MAINTENANCE, FERTILIZER OR CHEMICAL TREATMENTS, REPLACEMENTS OR REPAIRS FROM VEHICLE DAMAGE, EXCESSIVE CLEAN UP FROM FREEZE DAMAGE, DROUGHT OR FLOODING OR OTHER NATURAL CAUSES.</p> <p>Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$40 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work.</p>				

Phone #

2814963576

E-mail

carol@brightlandscapedesigns.com

9302 Reid Lake Drive  
Houston, TX 77064

DATE	ESTIMATE #
4/2/2021	11892

PROJECT	
monthly	<del>February 2021</del> - maintenance

DESCRIPTION	SIZE	QTY	COST	TOTAL
WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER				

**\$3,562.38**

E-mail	
carol@brightlandscapedesigns.com	

## Karen Farris

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**From:** Mark Kobelan <mark@ppvcouncil.org>  
**Sent:** Tuesday, April 20, 2021 11:05 AM  
**To:** Karen Farris  
**Subject:** RE: Senate Bill 1661  
**Attachments:** Scan\_0309.pdf

Karen

This is the proposal from Bright Landscape to maintain all of the areas including the esplanade on the west side of the Memorial Drive and San Felipe intersection (this will be done at the end of May).

---

**From:** Karen Farris <citysec@pineypt.org>  
**Sent:** Tuesday, April 20, 2021 8:29 AM  
**To:** David Olson <DOlson@olsonllp.com>; Henry Kollenberg <henry@ppvcouncil.org>  
**Cc:** Cityadmin <cityadmin@pineypt.org>; Mark Kobelan <mark@ppvcouncil.org>; Zeb Nash <zebnash@sbcglobal.net>  
**Subject:** RE: Senate Bill 1661

Received

Karen Farris, City Secretary  
City of Piney Point Village  
713-230-8702

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**From:** David Olson <[DOlson@olsonllp.com](mailto:DOlson@olsonllp.com)>  
**Sent:** Tuesday, April 20, 2021 8:27 AM  
**To:** Karen Farris <[citysec@pineypt.org](mailto:citysec@pineypt.org)>; Henry Kollenberg <[henry@ppvcouncil.org](mailto:henry@ppvcouncil.org)>  
**Cc:** Cityadmin <[cityadmin@pineypt.org](mailto:cityadmin@pineypt.org)>; Mark Kobelan <[mark@ppvcouncil.org](mailto:mark@ppvcouncil.org)>; Zeb Nash <[zebnash@sbcglobal.net](mailto:zebnash@sbcglobal.net)>  
**Subject:** RE: Senate Bill 1661

Karen, I just sent you a redlined version of the purchasing policy for review and consideration.

David W. Olson  
Olson & Olson, L.L.P.  
Wortham Tower, Suite 600  
2727 Allen Parkway  
Houston, TX 77019  
Ph: 713.533.3800  
Fx: 713.533.3888  
[dolson@olsonllp.com](mailto:dolson@olsonllp.com)

\*\*\*\*\*ATTENTION PUBLIC OFFICIALS\*\*\*\*\*

A "REPLY ALL" OF THIS EMAIL COULD LEAD TO VIOLATIONS OF THE TEXAS OPEN MEETINGS ACT. PLEASE REPLY ONLY TO SENDER.

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MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on Resolution No. 2021.04.26  
opposing Senate Bill 1661

Agenda Item: 12

Senate Bill 1661 amends the Election Code which would require all city elections to be held in November of even numbered years.

There are 2 options of the Resolution to oppose Senate Bill 1661 attached.

**RESOLUTION NO. 2021.04.26**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS OPPOSING TEXAS SENATE BILL 1661, WHICH WOULD REQUIRE ALL CITY GENERAL ELECTIONS TO BE HELD IN NOVEMBER OF EVEN NUMBERED YEARS.**

**WHEREAS**, the City of Piney Point Village (the "City") has staggered two-year-terms for its city council members in order to promote continuity of government; and

**WHEREAS**, the citizens of the City have chosen to hold the City's general elections in May to avoid City election issues being placed on the bottom of a lengthy November ballot that also contains County, State and Federal election issues; and

**WHEREAS**, Texas Senate Bill 1661 seeks to require all cities to hold their general elections only in November of even-numbered years; and

**WHEREAS**, imposing such a requirement would eliminate the ability of the City to have staggered two-year-terms for its city council members and would also reduce the visibility of City's election issues by forcing them to compete for attention with Federal, State, and County election issues on the same ballot.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Piney Point Village, Texas:

**Section 1.** The City Council expresses its strong opposition to the enactment of SB 1661 because it would frustrate the important choices made by the citizens of the City of Piney Point Village in establishing their own municipal government.

**Section 2.** City staff is directed to send an executed copy of this resolution to the governor, the lieutenant governor, and the state senator and state representatives whose districts are included within the City.

PASSED, APPROVED, AND RESOLVED this 26 day of April, 2021.

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Mark Kobelan  
Mayor

ATTEST:

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Karen Farris  
City Secretary

**RESOLUTION NO. 2021.04.26**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS OPPOSING SENATE BILL 1661; WHICH WOULD REQUIRE ALL CITY ELECTIONS TO BE HELD IN NOVEMBER OF EVEN NUMBERED YEARS.**

**Whereas**, City elections have been held in May, to avoid being on the bottom of what is traditionally a very long November ballot for County, State and Federal elections; and

**Whereas**, Senate Bill ("SB") 1661 seeks to require cities to change their May elections to coincide with November elections to be held only in even-numbered years; and

**Whereas**, changing the election date from May to November in even years will further crowd the ballot, make city elections compete with County, State, and Federal elections, and disrupt the added stability of having staggered terms on City Council;

**Now, Therefore, Be It Resolved**, that the City Council of the City of Piney Point Village, Texas opposes SB 1661 because holding local elections in November of even numbered years will position local initiatives at the bottom of every ballot by requiring local elections to be held at the same time as County, State and Federal elections, and eliminate the stability created by having staggered terms.

Approved and Passed on the 26<sup>th</sup> day of April 2021.

\_\_\_\_\_  
Mark Kobelan, Mayor

\_\_\_\_\_  
Karen Farris, City Secretary



87R849 TSS-D

By: Bettencourt

S.B. No. 1661

A BILL TO BE ENTITLED  
AN ACT

relating to the date on which a city may hold a general election.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 41, Election Code, is amended by adding Section 41.0025 to read as follows:

Sec. 41.0025. GENERAL ELECTION FOR CITY. Notwithstanding any other law, the governing body of a city shall hold a general election of the city on the November uniform election date in an even-numbered year.

SECTION 2. Section 41.005(a), Election Code, is amended to read as follows:

(a) This section does not apply to a general election of a city or for county officers.

SECTION 3. Section 41.0052, Election Code, is amended by adding Subsection (a-1) and amending Subsections (c) and (d) to read as follows:

(a-1) The governing body of a city that holds a general election on a date other than the date of the general election for state and county officers shall, not later than November 1, 2022, hold its general election in conjunction with the general election for state and county officers.

(c) A home-rule city may implement the change required ~~[authorized]~~ by Subsection (a-1) ~~(a)~~ or provide for the election of all members of the governing body at the same election through the adoption of a resolution. The change contained in the resolution supersedes a city charter provision that requires a different general election date or that requires the terms of members of the governing body to be staggered.

(d) The holdover of a member of a governing body of a city in accordance with Section 17, Article XVI, Texas Constitution, so that a term of office conforms ~~[may be conformed]~~ to a new election date ~~[chosen]~~ under this section does not constitute a vacancy for purposes of Section 11(b), Article XI, Texas Constitution.

SECTION 4. Section 21.005, Local Government Code, is amended to read as follows:

Sec. 21.005. ~~[CHOICE OF]~~ UNIFORM ELECTION DATE FOR NEWLY INCORPORATED MUNICIPALITY. Not later than the first anniversary of the date of its incorporation, a newly incorporated municipality shall set its ~~[select a]~~ uniform election date in accordance with ~~[under]~~ Section 41.0025 ~~[41.001]~~, Election Code, to use for the general election of the members of the municipality's governing body.

SECTION 5. Section 22.003, Local Government Code, is amended to read as follows:

Sec. 22.003. DATE OF MUNICIPAL ELECTION. An election for officers of the municipality shall be held biennially ~~[annually, except as otherwise provided by law]~~ in each ward of the municipality in accordance with Section 41.0025 ~~[on an authorized uniform election date as provided by Chapter 41]~~, Election Code.

SECTION 6. Section 23.023(a), Local Government Code, is amended to read as follows:

(a) After the initial election, the election for the mayor, aldermen, and marshal shall be held biennially, in accordance with Section 41.0025 ~~[annually, except as otherwise provided by law, on an authorized uniform election date as provided by Chapter 41]~~, Election Code.

SECTION 7. Section 23.025, Local Government Code, is amended to read as follows:

Sec. 23.025. INITIAL TERM OF OFFICE. The mayor, aldermen, and marshal elected at the initial election under Section 23.021 hold office until their successors have been duly elected at the following ~~[annual]~~ municipal election and have qualified.

SECTION 8. Section 23.026, Local Government Code, is amended to read as follows:

Sec. 23.026. REGULAR TERM OF OFFICE. ~~[(a)]~~ The mayor, aldermen, and marshal of the municipality are elected for a term of two years ~~[one year]~~ unless a longer term is established under ~~[Subsection (b) or under Article XI,]~~ Section 11, Article XI, ~~[of the]~~ Texas Constitution.

~~[(b) In lieu of one year terms of office, the governing body may provide by ordinance for two year staggered terms of office for the mayor and aldermen. If the governing body adopts the ordinance, the mayor and two aldermen serve for a term of two years. The two aldermen who serve two year terms are determined by drawing lots at the first meeting of the governing body following the annual municipal election held after the ordinance is adopted. The remaining aldermen hold office for an initial term of one year. Thereafter, all members of the governing body serve for a term of two years.]~~

SECTION 9. Section 24.023(c), Local Government Code, is amended to read as follows:

(c) The first regular election must be on an authorized uniform election date occurring:

(1) in the case of a community incorporating as a Type C general-law municipality, within two years ~~[one year]~~ after the expiration of the month in which the incorporation election is held; or

(2) in the case of a municipality changing to a Type C general-law municipality, within two years ~~[one year]~~ after the month in which the election on the change is held.

SECTION 10. Sections 22.034(b) and (c), Local Government Code, are repealed.

SECTION 11. The changes in law made by this Act apply only to an election ordered on or after the effective date of this Act. An election ordered before the effective date of this Act is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 12. This Act takes effect September 1, 2021.

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Mayor's Monthly Report

Agenda Item: 13

- Cub Scouts
- Temporary sidewalk repair
- Flags on Piney Point Rd.
- Property Tax Revenue



## Collection Wire Transfer

**TO:** Roger Nelson  
**FROM:** Sandra Ugaz  
**COMPANY:** City of Piney Point Village  
**DATE:** 4/7/2021  
**FAX NUMBER:**  
**E-MAIL ADDRESS:** citysec@pineypt.org  
**SENDER'S REFERENCE NUMBER:**  
**RE:** cityadmin@pineypt.org  
**YOUR REFERENCE NUMBER:**

☐ URGENT ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE

**RE: Weekly Distribution**

21-9

The following email reflects tax backup for the weekly distribution ending

**March 31, 2021. A wire transfer was made on April 5, 2021.**

M/O Amount Wired: \$182,387.44

Reference# 040511B7031R005150

I/S Amount Wired: \$ 39,544.45

Reference# 040511B7033R005220

If you have any questions, please feel free to contact our office at  
(713) 251-7960.

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Spring Branch ISD Tax Office - P. O. Box 19037, Houston, TX 77224  
8880 Westview, Houston, TX 77055 Tel (713)251-7960  
Visit our web site @ [www.springbranchisd.com](http://www.springbranchisd.com)  
Click on "Community" - then "Tax office"

## Deposit Distribution Report

Sp. Branch ISD

Deposit Date from 03/12/2021 to 03/31/2021 AND Detail = 1

Year	Unit #	Fund	Levy	P & I	Sub Total	Attorney Fee	Other Fees	Overpay	Recalc	
2020	75	M&O	\$88,508.39	\$4,643.44	\$93,151.83	\$0.00	\$9.34	\$0.00	\$2,004.88	\$95,166
2020	75	I&S	\$21,028.05	\$1,103.20	\$22,131.25	\$0.00	\$0.00	\$0.00	\$0.00	\$22,131
2020	75	TOTAL	\$109,536.44	\$5,746.64	\$115,283.08	\$0.00	\$9.34	\$0.00	\$2,004.88	\$117,297
2019	75	M&O	\$6,286.43	\$599.92	\$6,886.35	\$379.62	\$0.46	\$0.00	\$5.39	\$7,271
2019	75	I&S	\$1,673.87	\$159.73	\$1,833.60	\$0.00	\$0.00	\$0.00	\$0.00	\$1,833
2019	75	TOTAL	\$7,960.30	\$759.65	\$8,719.95	\$379.62	\$0.46	\$0.00	\$5.39	\$9,105
2018	75	M&O	\$3,548.95	\$436.24	\$3,985.19	\$0.00	\$0.00	\$0.00	\$1,431.84	\$5,417
2018	75	I&S	\$978.44	\$120.27	\$1,098.71	\$0.00	\$0.00	\$0.00	\$0.00	\$1,098
2018	75	TOTAL	\$4,527.39	\$556.51	\$5,083.90	\$0.00	\$0.00	\$0.00	\$1,431.84	\$6,515
2017	75	M&O	\$4,214.67	\$667.32	\$4,881.99	\$0.00	\$0.00	\$0.00	\$0.00	\$4,881
2017	75	I&S	\$1,124.87	\$178.11	\$1,302.98	\$0.00	\$0.00	\$0.00	\$0.00	\$1,302
2017	75	TOTAL	\$5,339.54	\$845.43	\$6,184.97	\$0.00	\$0.00	\$0.00	\$0.00	\$6,184
2016	75	M&O	\$4,038.76	\$952.48	\$4,991.24	\$0.00	\$0.00	\$0.00	\$0.00	\$4,991
2016	75	I&S	\$810.50	\$191.14	\$1,001.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,001
2016	75	TOTAL	\$4,849.26	\$1,143.62	\$5,992.88	\$0.00	\$0.00	\$0.00	\$0.00	\$5,992
2015	75	M&O	\$3,606.22	\$1,138.97	\$4,745.19	\$0.00	\$0.00	\$0.00	\$0.00	\$4,745
2015	75	I&S	\$797.33	\$251.82	\$1,049.15	\$0.00	\$0.00	\$0.00	\$0.00	\$1,049
2015	75	TOTAL	\$4,403.55	\$1,390.79	\$5,794.34	\$0.00	\$0.00	\$0.00	\$0.00	\$5,794
2014	75	M&O	\$3,521.59	\$1,393.96	\$4,915.55	\$0.00	\$0.00	\$0.00	\$0.00	\$4,915
2014	75	I&S	\$476.77	\$188.72	\$665.49	\$0.00	\$0.00	\$0.00	\$0.00	\$665
2014	75	TOTAL	\$3,998.36	\$1,582.68	\$5,581.04	\$0.00	\$0.00	\$0.00	\$0.00	\$5,581
2013	75	M&O	\$3,141.81	\$1,494.97	\$4,636.78	\$0.00	\$0.00	\$0.00	\$0.00	\$4,636
2013	75	I&S	\$488.19	\$232.30	\$720.49	\$0.00	\$0.00	\$0.00	\$0.00	\$720
2013	75	TOTAL	\$3,630.00	\$1,727.27	\$5,357.27	\$0.00	\$0.00	\$0.00	\$0.00	\$5,357
2012	75	M&O	\$2,530.04	\$1,406.28	\$3,936.32	\$0.00	\$0.00	\$0.00	\$0.00	\$3,936
2012	75	I&S	\$486.55	\$270.44	\$756.99	\$0.00	\$0.00	\$0.00	\$0.00	\$756
2012	75	TOTAL	\$3,016.59	\$1,676.72	\$4,693.31	\$0.00	\$0.00	\$0.00	\$0.00	\$4,693
2011	75	M&O	\$2,531.49	\$1,609.60	\$4,141.09	\$0.00	\$0.00	\$0.00	\$0.00	\$4,141
2011	75	I&S	\$514.17	\$326.93	\$841.10	\$0.00	\$0.00	\$0.00	\$0.00	\$841
2011	75	TOTAL	\$3,045.66	\$1,936.53	\$4,982.19	\$0.00	\$0.00	\$0.00	\$0.00	\$4,982

## Deposit Distribution Report

## Spring Branch ISD

Deposit Date from 03/12/2021 to 03/31/2021 AND Detail = 1

Year	Unit #	Fund	Levy	P & I	Sub Total	Attorney Fee	Other Fees	Overpay	Recalc	
2010	75	M&O	\$2,519.60	\$1,803.61	\$4,323.21	\$0.00	\$0.00	\$0.00	\$0.00	\$4,323.21
2010	75	I&S	\$526.06	\$376.57	\$902.63	\$0.00	\$0.00	\$0.00	\$0.00	\$902.63
2010	75	TOTAL	\$3,045.66	\$2,180.18	\$5,225.84	\$0.00	\$0.00	\$0.00	\$0.00	\$5,225.84
2009	75	M&O	\$2,519.60	\$2,005.18	\$4,524.78	\$0.00	\$0.00	\$0.00	\$0.00	\$4,524.78
2009	75	I&S	\$526.06	\$418.66	\$944.72	\$0.00	\$0.00	\$0.00	\$0.00	\$944.72
2009	75	TOTAL	\$3,045.66	\$2,423.84	\$5,469.50	\$0.00	\$0.00	\$0.00	\$0.00	\$5,469.50
2008	75	M&O	\$2,386.66	\$2,090.32	\$4,476.98	\$0.00	\$0.00	\$0.00	\$0.00	\$4,476.98
2008	75	I&S	\$530.60	\$464.71	\$995.31	\$0.00	\$0.00	\$0.00	\$0.00	\$995.31
2008	75	TOTAL	\$2,917.26	\$2,555.03	\$5,472.29	\$0.00	\$0.00	\$0.00	\$0.00	\$5,472.29
2007	75	M&O	\$2,125.34	\$2,031.47	\$4,156.81	\$0.00	\$0.00	\$0.00	\$0.00	\$4,156.81
2007	75	I&S	\$522.60	\$499.52	\$1,022.12	\$0.00	\$0.00	\$0.00	\$0.00	\$1,022.12
2007	75	TOTAL	\$2,647.94	\$2,530.99	\$5,178.93	\$0.00	\$0.00	\$0.00	\$0.00	\$5,178.93
2006	75	M&O	\$2,033.50	\$2,106.37	\$4,139.87	\$0.00	\$0.00	\$0.00	\$0.00	\$4,139.87
2006	75	I&S	\$510.36	\$528.64	\$1,039.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,039.00
2006	75	TOTAL	\$2,543.86	\$2,635.01	\$5,178.87	\$0.00	\$0.00	\$0.00	\$0.00	\$5,178.87
2005	75	M&O	\$2,283.71	\$2,548.23	\$4,831.94	\$0.00	\$0.00	\$0.00	\$0.00	\$4,831.94
2005	75	I&S	\$328.84	\$366.94	\$695.78	\$0.00	\$0.00	\$0.00	\$0.00	\$695.78
2005	75	TOTAL	\$2,612.55	\$2,915.17	\$5,527.72	\$0.00	\$0.00	\$0.00	\$0.00	\$5,527.72
2004	75	M&O	\$2,095.94	\$2,506.39	\$4,602.33	\$0.00	\$0.00	\$0.00	\$0.00	\$4,602.33
2004	75	I&S	\$350.29	\$418.89	\$769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$769.18
2004	75	TOTAL	\$2,446.23	\$2,925.28	\$5,371.51	\$0.00	\$0.00	\$0.00	\$0.00	\$5,371.51
2003	75	M&O	\$2,071.03	\$2,642.29	\$4,713.32	\$0.00	\$0.00	\$0.00	\$0.00	\$4,713.32
2003	75	I&S	\$375.20	\$478.69	\$853.89	\$0.00	\$0.00	\$0.00	\$0.00	\$853.89
2003	75	TOTAL	\$2,446.23	\$3,120.98	\$5,567.21	\$0.00	\$0.00	\$0.00	\$0.00	\$5,567.21
2002	75	M&O	\$2,040.86	\$2,767.07	\$4,807.93	\$0.00	\$0.00	\$0.00	\$0.00	\$4,807.93
2002	75	I&S	\$390.70	\$529.72	\$920.42	\$0.00	\$0.00	\$0.00	\$0.00	\$920.42
2002	75	TOTAL	\$2,431.56	\$3,296.79	\$5,728.35	\$0.00	\$0.00	\$0.00	\$0.00	\$5,728.35
2001	75	M&O	\$2,206.43	\$3,322.51	\$5,528.94	\$0.00	\$0.00	\$0.00	\$0.00	\$5,528.94
2001	75	I&S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## Deposit Distribution Report

Deposit Date from 03/12/2021 to 03/31/2021 AND Detail = 1

Year	Unit #	Fund	Levy	P & I	Sub Total	Attorney Fee	Other Fees	Overpay	Recalc	
2001	75	TOTAL	\$2,206.43	\$3,322.51	\$5,528.94	\$0.00	\$0.00	\$0.00	\$0.00	\$5,528.94
	75 ALL	M&O	\$144,211.02	\$38,166.62	\$182,377.64	\$379.62	\$9.80	\$0.00	\$3,442.11	\$186,206.15
	75 ALL	I&S	\$32,439.45	\$7,105.00	\$39,544.45	\$0.00	\$0.00	\$0.00	\$0.00	\$39,544.45
	75 ALL	TOTAL	\$176,650.47	\$45,271.62	\$221,922.09	\$379.62	\$9.80	\$0.00	\$3,442.11	\$225,751.60
	75 DELQ	M&O	\$55,702.63	\$33,523.18	\$89,225.81	\$379.62	\$0.46	\$0.00	\$1,437.23	\$91,045.20
	75 DELQ	I&S	\$11,411.40	\$6,001.80	\$17,413.20	\$0.00	\$0.00	\$0.00	\$0.00	\$17,413.20
	75 DELQ	TOTAL	\$67,114.03	\$39,524.98	\$106,639.01	\$379.62	\$0.46	\$0.00	\$1,437.23	\$108,456.69

MEMORANDUM

CITY OF PINEY POINT VILLAGE

TO: The Honorable Mayor and Members of the City Council

FROM: Karen Farris, City Secretary

MEETING DATE: April 26, 2021

SUBJECT: Discuss and consider possible action on the City Administrator's Monthly Report.

Agenda Item: 14

- March 2021 Financials
- Staff Development Meeting-April 29, 2021

CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

0 -GENERAL FUND

CCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
10-1100	Claim on Cash	2,874,939.41	359,731.40	1,226,169.36	4,101,108.77
10-1101	Cash- GF Texpool	1,943,627.17	119,065.92	1,221,134.10	3,164,761.27
10-1105	Cash with Amegy	0.00	0.00	0.00	0.00
10-1108	Cash with Agent	1,005,648.00	0.00	0.00	1,005,648.00
10-1120	Cash-Texas Class	1,266,696.11	( 999,886.88)	( 999,639.34)	267,056.77
10-1200	Accounts Receivable	0.00	0.00	0.00	0.00
10-1201	Sales Tax Receivable	21,374.37	0.00	0.00	21,374.37
10-1202	FEMA Reimbursement Receivable	0.00	0.00	0.00	0.00
10-1203	Property Tax receivable-PY	162,995.18	0.00	0.00	162,995.18
10-1204	Property Tax Receivable-CY	3,205,830.36	0.00	0.00	3,205,830.36
10-1205	Other Receivables	26,827.96	0.00	0.00	26,827.96
10-1209	A/R Willet	2,813.36	0.00	0.00	2,813.36
10-1301	Accrued Interest	0.00	0.00	0.00	0.00
10-1400	Prepaid Expenses	0.00	0.00	0.00	0.00
10-1507	Due from Debt Service Fund	0.00	0.00	0.00	0.00
10-1508	Due from Capital Projects Fund	0.00	0.00	0.00	0.00
10-1509	Due from Non-Major Fund	0.00	0.00	0.00	0.00
10-1510	Due from Metro Fund	0.00	0.00	0.00	0.00
10-1550	Due from Other Governments	0.00	0.00	0.00	0.00
10-1802	Street and Drainage System	0.00	0.00	0.00	0.00
TOTAL ASSETS		10,510,751.92	( 521,089.56)	1,447,664.12	11,958,416.04
		=====	=====	=====	=====
<u>LIABILITIES</u>					
10-2001	Accounts Payable	107,127.09	( 333,488.67)	( 92,851.84)	14,275.25
10-2002	Other Accrued Liabilities	0.00	0.00	0.00	0.00
10-2005	Misc Payables	0.00	0.00	0.00	0.00
10-2051	Payroll Tax Payable	0.00	0.00	0.00	0.00
10-2052	Employee Insurance Payable	( 16,315.87)	( 1,756.57)	( 4,740.04)	( 21,055.91)
10-2062	TMRS Payable	( 10,691.81)	( 4,248.70)	( 7,290.72)	( 17,982.53)
10-2101	Property Tax Overpayments	0.00	0.00	0.00	0.00
10-2102	MC-Child Safety Fees Due	( 28.50)	0.00	0.00	( 28.50)
10-2103	MC-Bonds Due	0.00	0.00	0.00	0.00
10-2104	Due To - MC Technology	0.36	0.00	0.00	0.36
10-2105	Due To-MC Security	0.00	0.00	0.00	0.00
10-2106	Due To-State Comptroller	16,201.18	2,052.84	( 1,051.68)	15,149.50
10-2107	Due To OMNI Base	3,983.73	126.00	300.00	4,283.73
10-2108	RESTITUTION	( 270.00)	0.00	0.00	( 270.00)
10-2110	Bond Payable - FAST	6,709.05	0.00	0.00	6,709.05
10-2111	Other Accrued Liabilities	0.00	0.00	0.00	0.00
10-2130	Deferred Revenue-Property Tax	( 1,573,109.69)	0.00	( 2,094,929.58)	( 3,668,039.27)
10-2131	Other Deferred Revenue	0.00	0.00	0.00	0.00
10-2302	Due to State-CJ Fee	331.23	0.39	1.03	332.26
10-2303	Due To-Debt Service Fund	0.00	0.00	0.00	0.00
10-2402	Permit Deposits	0.00	0.00	0.00	0.00
10-2403	Drainage Deposit Payable	0.00	0.00	0.00	0.00
10-2404	Gas Meter Deposit	149,485.00	27,000.00	29,000.00	178,485.00
10-2405	P&Z Deposit	0.00	0.00	0.00	0.00

CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

0 -GENERAL FUND

CCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
10-2500	Accrued Wages	14,499.15	0.00	0.00	14,499.15
10-2501	Gordon Estate Bond	0.00	0.00	0.00	0.00
10-2601	Construction Retainage Payable	0.00	0.00	0.00	0.00
10-2701	Deferred Taxes	0.00	0.00	0.00	0.00
10-2702	Deferred Revenue-Alarm Fees	22,500.00	0.00	0.00	22,500.00
10-2703	Deferred Franchise Taxes	0.00	0.00	0.00	0.00
10-2704	Unearned Revenue-CY Prop Taxes	5,607,390.84	0.00	0.00	5,607,390.84
10-2801	General LT Debt-N/P	0.00	0.00	0.00	0.00
10-2802	GO Bonds Payable	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	4,327,811.76	( 310,314.71)	( 2,171,562.83)	2,156,248.93
<u>FUND EQUITY</u>					
10-3000	Fund Balance	726,631.20	0.00	0.00	726,631.20
10-3003	Fund Balance	5,456,308.96	0.00	0.00	5,456,308.96
10-3900	Earnings	0.00	0.00	0.00	0.00
	TOTAL BEGINNING EQUITY	6,182,940.16	0.00	0.00	6,182,940.16
	TOTAL REVENUES	0.00	228,458.46	5,676,693.15	5,676,693.15
	TOTAL EXPENSES	0.00	439,233.31	2,057,466.20	2,057,466.20
	INCREASE/(DECREASE) IN FUND BAL.	0.00	( 210,774.85)	3,619,226.95	3,619,226.95
	TOTAL LIABILITIES, EQUITY & FUND BAL.	10,510,751.92	( 521,089.56)	1,447,664.12	11,958,416.04
		=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

0 -GENERAL FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	5,787,210.00	142,964.93	5,442,769.98	94.05	344,440.02
PERMITS & INSPECTIONS	357,000.00	56,768.65	127,203.80	35.63	229,796.20
COURT	100,000.00	5,255.09	15,915.25	15.92	84,084.75
INVESTMENT INCOME	50,000.00	167.16	659.74	1.32	49,340.26
AGENCIES & ALARMS	30,000.00	600.00	900.00	3.00	29,100.00
FRANCHISE REVENUE	408,200.00	22,702.63	89,244.38	21.86	318,955.62
DONATIONS & IN LIEU	136,500.00	0.00	0.00	0.00	136,500.00
TOTAL REVENUES	6,868,910.00	228,458.46	5,676,693.15	82.64	1,192,216.85
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
<u>PUBLIC SERVICE</u>					
COMMUNITY	5,000.00	0.00	0.00	0.00	5,000.00
POLICE	2,036,481.00	169,248.00	682,497.00	33.51	1,353,984.00
MISCELLANEOUS	0.00	1,000.00	10,405.00	0.00	( 10,405.00)
SANITATION COLLECTION	536,500.00	0.00	88,239.90	16.45	448,260.10
LIBRARY	1,500.00	0.00	0.00	0.00	1,500.00
STREET LIGHTING	15,000.00	0.00	1,738.75	11.59	13,261.25
FIRE	1,461,876.00	121,823.00	426,380.49	29.17	1,035,495.51
TOTAL PUBLIC SERVICE	4,056,357.00	292,071.00	1,209,261.14	29.81	2,847,095.86
<u>CONTRACT SERVICES</u>					
CONTRACT SERVICES	453,000.00	5,823.00	122,708.80	27.09	330,291.20
TOTAL CONTRACT SERVICES	453,000.00	5,823.00	122,708.80	27.09	330,291.20
<u>BUILDING</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
BUILDING SERVICES	239,500.00	0.00	45,836.80	19.14	193,663.20
ADMIN EXPENSE	0.00	0.00	250.00	0.00	( 250.00)
OFFICE EXPENSE	0.00	845.39	912.05	0.00	( 912.05)
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	542.91	4,115.93	0.00	( 4,115.93)
TOTAL BUILDING	239,500.00	1,388.30	51,114.78	21.34	188,385.22
<u>GENERAL GOVERNMENT</u>					
CONTRACT SERVICES	0.00	124.47	156.43	0.00	( 156.43)
ADMIN EXPENSE	39,200.00	3,841.65	8,283.21	21.13	30,916.79
OFFICE EXPENSE	172,500.00	12,132.39	38,160.72	22.12	134,339.28
WAGES & BENEFITS	628,000.00	82,146.95	184,464.58	29.37	443,535.42
INSURANCE	123,500.00	2,150.46	15,526.62	12.57	107,973.38
TOTAL GENERAL GOVERNMENT	963,200.00	100,395.92	246,591.56	25.60	716,608.44

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

.0 -GENERAL FUND  
FINANCIAL SUMMARY

	25.00% OF FISCAL YEAR				
	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MUNICIPAL COURT</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
ADMIN EXPENSE	0.00	0.00	99.83	0.00 (	99.83)
OFFICE EXPENSE	0.00	0.00	175.00	0.00 (	175.00)
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00 (	1,230.44)	7,283.18	0.00 (	7,283.18)
COURT OPERATIONS	30,000.00	500.20	4,850.89	16.17	25,149.11
TOTAL MUNICIPAL COURT	30,000.00 (	730.24)	12,408.90	41.36	17,591.10
<u>PUBLIC WORKS MAINTENANCE</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
ADMIN EXPENSE	0.00	613.31	967.32	0.00 (	967.32)
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	1,709.34	12,518.74	0.00 (	12,518.74)
PUBLIC WORKS OPERATIONS	383,500.00	37,962.68	132,035.81	34.43	251,464.19
TOTAL PUBLIC WORKS MAINTENANCE	383,500.00	40,285.33	145,521.87	37.95	237,978.13
<u>GOF CAPITAL OUTLAYS</u>					
OTHER EXPENSES	1,920,896.00	0.00	269,859.15	14.05	1,651,036.85
TOTAL GOF CAPITAL OUTLAYS	<u>1,920,896.00</u>	<u>0.00</u>	<u>269,859.15</u>	<u>14.05</u>	<u>1,651,036.85</u>
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 1,177,543.00)	( 210,774.85)	3,619,226.95		( 4,796,769.95)



CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

0 -GENERAL FUND

25.00% OF FISCAL YEAR

EVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>AXES</u>					
10-4101 Property Tax Revenue (M&O)	5,557,210.00	119,016.52	5,358,510.31	96.42	198,699.69
10-4150 State Comptroller (Sales Tax)	230,000.00	23,948.41	84,259.67	36.63	145,740.33
TOTAL TAXES	5,787,210.00	142,964.93	5,442,769.98	94.05	344,440.02
<u>ERMITS &amp; INSPECTIONS</u>					
10-4203 Plat Reviews	3,500.00	0.00	3,500.00	100.00	0.00
10-4204 Code Enforcement Citations	500.00	0.00	0.00	0.00	500.00
10-4205 Contractor Registration	12,000.00	1,020.00	3,720.00	31.00	8,280.00
10-4206 Drainage Reviews	40,000.00	2,300.00	8,850.00	22.13	31,150.00
10-4207 Permits/Insp Fees - Other	300,000.00	52,948.65	110,633.80	36.88	189,366.20
10-4208 Board of Adjustment Fees	1,000.00	500.00	500.00	50.00	500.00
TOTAL PERMITS & INSPECTIONS	357,000.00	56,768.65	127,203.80	35.63	229,796.20
<u>COURT</u>					
10-4300 Court Fines	100,000.00	5,065.63	15,337.42	15.34	84,662.58
10-4301 Building Security Fund	0.00	66.31	202.24	0.00	( 202.24)
10-4302 Truancy Prevention	0.00	67.66	206.37	0.00	( 206.37)
10-4303 Local Municipal Tech Fund	0.00	54.13	165.09	0.00	( 165.09)
10-4304 Local Municipal Jury Fund	0.00	1.36	4.13	0.00	( 4.13)
TOTAL COURT	100,000.00	5,255.09	15,915.25	15.92	84,084.75
<u>INVESTMENT INCOME</u>					
10-4400 Interest Income	50,000.00	167.16	659.74	1.32	49,340.26
TOTAL INVESTMENT INCOME	50,000.00	167.16	659.74	1.32	49,340.26
<u>AGENCIES &amp; ALARMS</u>					
10-4501 Agencies	0.00	0.00	0.00	0.00	0.00
10-4507 Sec-False Alarm	0.00	0.00	0.00	0.00	0.00
10-4508 SEC-Registration	30,000.00	600.00	900.00	3.00	29,100.00
10-4520 FEMA - State Reimbursement	0.00	0.00	0.00	0.00	0.00
TOTAL AGENCIES & ALARMS	30,000.00	600.00	900.00	3.00	29,100.00
<u>RANCHISE REVENUE</u>					
10-4602 Cable	75,000.00	0.00	20,450.83	27.27	54,549.17
10-4605 Power/Electric	272,000.00	22,698.85	66,583.75	24.48	205,416.25
10-4606 Franchise Fees-Gas	26,000.00	0.00	0.00	0.00	26,000.00
10-4607 Franchise Fees/Telephone	35,000.00	0.00	2,089.67	5.97	32,910.33
10-4608 Franchise Fees/Wireless Comm	200.00	3.78	120.13	60.07	79.87
TOTAL FRANCHISE REVENUE	408,200.00	22,702.63	89,244.38	21.86	318,955.62
<u>DONATIONS &amp; IN LIEU</u>					
10-4702 Kinkaid School Contribution	0.00	0.00	0.00	0.00	0.00
10-4703 Metro Congested Mitigation	136,000.00	0.00	0.00	0.00	136,000.00
10-4704 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
10-4705 Ambulance	0.00	0.00	0.00	0.00	0.00
10-4706 Donation to Historical Preserv	0.00	0.00	0.00	0.00	0.00
10-4800 Misc Income (Cheska St. 2019)	500.00	0.00	0.00	0.00	500.00

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

10 -GENERAL FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
10-4850 Transfer In	0.00	0.00	0.00	0.00	0.00
10-4900 Prior Period Adjustments	0.00	0.00	0.00	0.00	0.00
10-4907 Unearned Revenue	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS & IN LIEU	136,500.00	0.00	0.00	0.00	136,500.00
TOTAL REVENUES	6,868,910.00	228,458.46	5,676,693.15	82.64	1,192,216.85
	=====	=====	=====	=====	=====

10 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PUBLIC SERVICE</u>					
=====					
<u>COMMUNITY</u>					
10-510-5001 Community Celebrations	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL COMMUNITY	5,000.00	0.00	0.00	0.00	5,000.00
<u>POLICE</u>					
10-510-5010 MEMORIAL VILLAGE POLICE DEPT	1,979,981.00	164,998.00	665,497.00	33.61	1,314,484.00
10-510-5011 MVPD - AUTO REPLACEMENT	51,000.00	4,250.00	17,000.00	33.33	34,000.00
10-510-5012 MVPD CAPITAL EXPENDITURE	5,500.00	0.00	0.00	0.00	5,500.00
TOTAL POLICE	2,036,481.00	169,248.00	682,497.00	33.51	1,353,984.00
<u>MISCELLANEOUS</u>					
10-510-5020 Miscellaneous	0.00	1,000.00	10,405.00	0.00	( 10,405.00)
TOTAL MISCELLANEOUS	0.00	1,000.00	10,405.00	0.00	( 10,405.00)
<u>SANITATION COLLECTION</u>					
10-510-5030 SANITATION COLLECTION	525,000.00	0.00	86,509.70	16.48	438,490.30
10-510-5031 SANITATION FUEL CHARGE	11,500.00	0.00	1,730.20	15.05	9,769.80
TOTAL SANITATION COLLECTION	536,500.00	0.00	88,239.90	16.45	448,260.10
<u>LIBRARY</u>					
10-510-5040 Spring Branch Library	1,500.00	0.00	0.00	0.00	1,500.00
TOTAL LIBRARY	1,500.00	0.00	0.00	0.00	1,500.00
<u>STREET LIGHTING</u>					
10-510-5050 Street Lighting	15,000.00	0.00	1,738.75	11.59	13,261.25
TOTAL STREET LIGHTING	15,000.00	0.00	1,738.75	11.59	13,261.25
<u>FIRE</u>					
10-510-5060 Villages Fire Department	1,461,876.00	121,823.00	426,380.49	29.17	1,035,495.51
10-510-5070 Contribution to Fire Dept	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	1,461,876.00	121,823.00	426,380.49	29.17	1,035,495.51
TOTAL PUBLIC SERVICE	4,056,357.00	292,071.00	1,209,261.14	29.81	2,847,095.86
<u>CONTRACT SERVICES</u>					
=====					
<u>CONTRACT SERVICES</u>					
10-520-5102 Accounting/Audit	30,000.00	0.00	13,195.00	43.98	16,805.00
10-520-5103 Engineering	200,000.00	0.00	56,275.82	28.14	143,724.18
10-520-5104 Legal	90,000.00	0.00	23,164.00	25.74	66,836.00
10-520-5105 Tax Appraisal-HCAD	60,000.00	0.00	19,046.00	31.74	40,954.00
10-520-5107 Animal Control	1,000.00	0.00	329.98	33.00	670.02
10-520-5108 IT Hardware/Software & Support	50,000.00	5,823.00	10,698.00	21.40	39,302.00

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 10 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
10-520-5110 Mosquito Control	22,000.00	0.00	0.00	0.00	22,000.00
TOTAL CONTRACT SERVICES	453,000.00	5,823.00	122,708.80	27.09	330,291.20
TOTAL CONTRACT SERVICES	453,000.00	5,823.00	122,708.80	27.09	330,291.20
BUILDING =====					
<u>CONTRACT SERVICES</u>					
10-530-5108 Information Technology	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
<u>BUILDING SERVICES</u>					
10-530-5152 Drainage Reviews	75,000.00	0.00	22,001.80	29.34	52,998.20
10-530-5153 Electrical Inspections	14,000.00	0.00	2,070.00	14.79	11,930.00
10-530-5154 Plat Reviews	500.00	0.00	0.00	0.00	500.00
10-530-5155 Plan Reviews	50,000.00	0.00	8,000.00	16.00	42,000.00
10-530-5156 Plumbing Inspections	19,000.00	0.00	2,745.00	14.45	16,255.00
10-530-5157 Structural Inspections	28,000.00	0.00	3,960.00	14.14	24,040.00
10-530-5158 Urban Forester	46,000.00	0.00	6,160.00	13.39	39,840.00
10-530-5160 Mechanical Inspections	7,000.00	0.00	900.00	12.86	6,100.00
TOTAL BUILDING SERVICES	239,500.00	0.00	45,836.80	19.14	193,663.20
<u>ADMIN EXPENSE</u>					
10-530-5204 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
10-530-5206 Legal Notices	0.00	0.00	0.00	0.00	0.00
10-530-5207 Misc Supplies	0.00	0.00	250.00	0.00	( 250.00)
10-530-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	0.00	250.00	0.00	( 250.00)
<u>OFFICE EXPENSE</u>					
10-530-5210 Postage	0.00	0.00	0.00	0.00	0.00
10-530-5211 Meeting Supplies	0.00	135.50	172.16	0.00	( 172.16)
10-530-5213 Office Supplies	0.00	209.89	239.89	0.00	( 239.89)
10-530-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-530-5215 Travel & Training	0.00	500.00	500.00	0.00	( 500.00)
TOTAL OFFICE EXPENSE	0.00	845.39	912.05	0.00	( 912.05)
<u>WAGES &amp; BENEFITS</u>					
10-530-5301 Gross Wages	0.00	0.00	0.00	0.00	0.00
10-530-5311 Payroll Processing	0.00	0.00	0.00	0.00	0.00
10-530-5313 Fringe Benefits	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
<u>INSURANCE</u>					
10-530-5353 Employee Insurance	0.00	542.91	4,115.93	0.00	( 4,115.93)
TOTAL INSURANCE	0.00	542.91	4,115.93	0.00	( 4,115.93)
TOTAL BUILDING	239,500.00	1,388.30	51,114.78	21.34	188,385.22

## 10 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>GENERAL GOVERNMENT</u>					
=====					
<u>CONTRACT SERVICES</u>					
10-540-5108 Information Technology	0.00	124.47	156.43	0.00 (	156.43)
TOTAL CONTRACT SERVICES	0.00	124.47	156.43	0.00 (	156.43)
<u>ADMIN EXPENSE</u>					
10-540-5201 Administrative	0.00	0.00	0.00	0.00	0.00
10-540-5202 Auto Allowance/Mileage	10,000.00	0.00	0.00	0.00	10,000.00
10-540-5203 Bank Fees	2,200.00	255.22	825.65	37.53	1,374.35
10-540-5204 Dues/Seminars/Subscriptions	4,000.00	90.00	90.00	2.25	3,910.00
10-540-5205 Elections	5,000.00	0.00	0.00	0.00	5,000.00
10-540-5206 Legal Notices	0.00	0.00	137.40	0.00 (	137.40)
10-540-5207 Miscellaneous	3,000.00	626.35	1,588.42	52.95	1,411.58
10-540-5208 Citizen Communication	5,000.00	2,000.00	3,164.74	63.29	1,835.26
10-540-5209 Office Equipment & Maintenance	10,000.00	870.08	2,477.00	24.77	7,523.00
TOTAL ADMIN EXPENSE	39,200.00	3,841.65	8,283.21	21.13	30,916.79
<u>OFFICE EXPENSE</u>					
10-540-5210 Postage	2,000.00	0.00	0.00	0.00	2,000.00
10-540-5211 Meeting Supplies	10,000.00	474.33	1,052.68	10.53	8,947.32
10-540-5212 Rent/Leasehold/Furniture	125,000.00	10,385.80	31,658.28	25.33	93,341.72
10-540-5213 Supplies/Storage	15,000.00	748.14	1,640.90	10.94	13,359.10
10-540-5214 Telecommunications	17,000.00	524.12	3,658.86	21.52	13,341.14
10-540-5215 Travel & Training	0.00	0.00	150.00	0.00 (	150.00)
10-540-5216 Statutory Legal Notices	3,500.00	0.00	0.00	0.00	3,500.00
TOTAL OFFICE EXPENSE	172,500.00	12,132.39	38,160.72	22.12	134,339.28
<u>WAGES &amp; BENEFITS</u>					
10-540-5301 Gross Wages	525,000.00	72,094.14	165,098.93	31.45	359,901.07
10-540-5302 Overtime/Severance	20,000.00	0.00	0.00	0.00	20,000.00
10-540-5303 Temporary Personnel	5,000.00 (	477.56)	511.68	10.23	4,488.32
10-540-5304 Salary Adjustment(Bonus)	0.00	0.00	0.00	0.00	0.00
10-540-5306 FICA/Med/FUTA Payroll Tax Exp	35,000.00	0.00	0.00	0.00	35,000.00
10-540-5310 TMRS (City Responsibility)	40,000.00	10,222.99	17,954.20	44.89	22,045.80
10-540-5311 Payroll Process Exp-Paychex	3,000.00	307.38	899.77	29.99	2,100.23
10-540-5312 TWC-Unemployment	0.00	0.00	0.00	0.00	0.00
10-540-5313 Fringe Benefits	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES & BENEFITS	628,000.00	82,146.95	184,464.58	29.37	443,535.42
<u>INSURANCE</u>					
10-540-5353 Employee Insurance	110,000.00	2,150.46	12,645.62	11.50	97,354.38
10-540-5354 General Liability	11,000.00	0.00	500.00	4.55	10,500.00
10-540-5355 Bonds for City Staff	0.00	0.00	0.00	0.00	0.00
10-540-5356 Workman's Compensation	2,500.00	0.00	2,381.00	95.24	119.00
10-540-5357 Drainage Study	0.00	0.00	0.00	0.00	0.00
TOTAL INSURANCE	123,500.00	2,150.46	15,526.62	12.57	107,973.38
TOTAL GENERAL GOVERNMENT	963,200.00	100,395.92	246,591.56	25.60	716,608.44

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 10 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>MUNICIPAL COURT</u>					
=====					
<u>CONTRACT SERVICES</u>					
10-550-5108 Information Technology	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
<u>ADMIN EXPENSE</u>					
10-550-5204 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
10-550-5207 Misc Supplies	0.00	0.00	99.83	0.00 (	99.83)
10-550-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	0.00	99.83	0.00 (	99.83)
<u>OFFICE EXPENSE</u>					
10-550-5210 Postage	0.00	0.00	0.00	0.00	0.00
10-550-5211 Meeting Supplies	0.00	0.00	0.00	0.00	0.00
10-550-5213 Office Supplies	0.00	0.00	0.00	0.00	0.00
10-550-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-550-5215 Travel & Training	0.00	0.00	175.00	0.00 (	175.00)
TOTAL OFFICE EXPENSE	0.00	0.00	175.00	0.00 (	175.00)
<u>WAGES &amp; BENEFITS</u>					
10-550-5301 Gross Wages	0.00	0.00	0.00	0.00	0.00
10-550-5311 Payroll Processing	0.00	0.00	0.00	0.00	0.00
10-550-5313 Fringe Benefits	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
<u>INSURANCE</u>					
10-550-5353 Employee Insurance	0.00 (	1,230.44)	7,283.18	0.00 (	7,283.18)
TOTAL INSURANCE	0.00 (	1,230.44)	7,283.18	0.00 (	7,283.18)
<u>COURT OPERATIONS</u>					
10-550-5402 MC Facilities	0.00	0.00	0.00	0.00	0.00
10-550-5403 Credit Card Charges	7,000.00	500.20	2,580.83	36.87	4,419.17
10-550-5404 Judge/Prosecutor/Interpreter	22,000.00	0.00	2,100.00	9.55	19,900.00
10-550-5405 Jury Pay	0.00	0.00	0.00	0.00	0.00
10-550-5406 State Comptroller/OMNI/Linebar	0.00	0.00	60.95	0.00 (	60.95)
10-550-5407 SETCIC	0.00	0.00	0.00	0.00	0.00
10-550-5408 Supplies/Miscellaneous	0.00	0.00	0.00	0.00	0.00
10-550-5409 Collection Agency	0.00	0.00	0.00	0.00	0.00
10-550-5410 OmniBase Services of Texas	1,000.00	0.00	109.11	10.91	890.89
10-550-5412	0.00	0.00	0.00	0.00	0.00
10-550-5417 Time Payment Reimbursement Fee	0.00	0.00	0.00	0.00	0.00
TOTAL COURT OPERATIONS	30,000.00	500.20	4,850.89	16.17	25,149.11
TOTAL MUNICIPAL COURT	30,000.00 (	730.24)	12,408.90	41.36	17,591.10



CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 10 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PUBLIC WORKS MAINTENANCE</u> =====					
<u>CONTRACT SERVICES</u>					
10-560-5108 Information Technology	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
<u>ADMIN EXPENSE</u>					
10-560-5207 Misc Supplies	0.00	613.31	967.32	0.00 (	967.32)
10-560-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	613.31	967.32	0.00 (	967.32)
<u>OFFICE EXPENSE</u>					
10-560-5213 Office Supplies	0.00	0.00	0.00	0.00	0.00
10-560-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-560-5215 Travel & Training	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
<u>WAGES &amp; BENEFITS</u>					
10-560-5301 Gross Wages	0.00	0.00	0.00	0.00	0.00
10-560-5311 Payroll Processing	0.00	0.00	0.00	0.00	0.00
10-560-5313 Fringe Benefits	0.00	0.00	0.00	0.00	0.00
TOTAL WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
<u>INSURANCE</u>					
10-560-5353 Employee Insurance	0.00	1,709.34	12,518.74	0.00 (	12,518.74)
TOTAL INSURANCE	0.00	1,709.34	12,518.74	0.00 (	12,518.74)
<u>PUBLIC WORKS OPERATIONS</u>					
10-560-5500 Public Works Maintenance	0.00	0.00	0.00	0.00	0.00
10-560-5501 TCEQ & Harris CO Permits	2,000.00	0.00	0.00	0.00	2,000.00
10-560-5504 Landscaping Maintenance	40,000.00	2,848.81	5,163.93	12.91	34,836.07
10-560-5505 Gator Fuel & Maintenance	2,000.00	0.00	249.17	12.46	1,750.83
10-560-5506 Right of Way Mowing	90,000.00	7,573.00	14,996.23	16.66	75,003.77
10-560-5507 Road & Sign Repair	30,000.00	0.00	45,197.28	150.66 (	15,197.28)
10-560-5508 ROW Water/Planting	2,000.00	70.91	139.94	7.00	1,860.06
10-560-5509 Tree Care/Removal	15,000.00	0.00	2,875.00	19.17	12,125.00
10-560-5510 Road/Drainage Maintenance	50,000.00	0.00	0.00	0.00	50,000.00
10-560-5515 Landscape Improvements	100,000.00	27,374.79	63,053.18	63.05	36,946.82
10-560-5516 Ford F150 Maintenance & Fuel	2,500.00	95.17	361.08	14.44	2,138.92
10-560-5517 Sidewalk Improvements	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL PUBLIC WORKS OPERATIONS	383,500.00	37,962.68	132,035.81	34.43	251,464.19
TOTAL PUBLIC WORKS MAINTENANCE	383,500.00	40,285.33	145,521.87	37.95	237,978.13

0 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
GOF CAPITAL OUTLAYS					
=====					
OTHER EXPENSES					
10-570-5601 Capital Improvements	0.00	0.00	0.00	0.00	0.00
10-570-5602 Drainage Ditch Maintenance	0.00	0.00	0.00	0.00	0.00
10-570-5606 Road/Drainage Projects	0.00	0.00	24,991.89	0.00 (	24,991.89)
10-570-5607 2014 Paving Project	0.00	0.00	0.00	0.00	0.00
10-570-5608 MDE Drainage	0.00	0.00	0.00	0.00	0.00
10-570-5609 Windermere Drainage	0.00	0.00	0.00	0.00	0.00
10-570-5610 Fire Station Remodel	0.00	0.00	0.00	0.00	0.00
10-570-5616 S. Piney Pt/Blalock Rd	0.00	0.00	0.00	0.00	0.00
10-570-5640 Surrey Oaks	0.00	0.00	100,237.47	0.00 (	100,237.47)
10-570-5660 Smithdale Estates Bypass	0.00	0.00	0.00	0.00	0.00
10-570-5665 Woods Edge Erosion Project	0.00	0.00	0.00	0.00	0.00
10-570-5700 2015 Maintenance Project	0.00	0.00	0.00	0.00	0.00
10-570-5701 2019 Maintenance Projects	0.00	0.00	6,509.30	0.00 (	6,509.30)
10-570-5702 2020 Paving Improvements	337,304.00	0.00	132,526.49	39.29	204,777.51
10-570-5705 Tynewood Ditch Washout Project	0.00	0.00	0.00	0.00	0.00
10-570-5800 Lanecrest Improvements Project	0.00	0.00	0.00	0.00	0.00
10-570-5805 Beinhorn Paving Project	0.00	0.00	0.00	0.00	0.00
10-570-5806 Drainage and Sidewalks	0.00	0.00	1,370.00	0.00 (	1,370.00)
10-570-5808 Wilding Lane	1,583,592.00	0.00	4,224.00	0.27	1,579,368.00
TOTAL OTHER EXPENSES	1,920,896.00	0.00	269,859.15	14.05	1,651,036.85
=====					
TOTAL GOF CAPITAL OUTLAYS	1,920,896.00	0.00	269,859.15	14.05	1,651,036.85
=====					
TOTAL EXPENDITURES	8,046,453.00	439,233.31	2,057,466.20	25.57	5,988,986.80
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 1,177,543.00)	( 210,774.85)	3,619,226.95		( 4,796,769.95)

CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 20 -DEBT SERVICE

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
20-1100	Claim on Cash	( 1,586,039.53)	0.00	( 1,043,480.31)	( 2,629,519.84)
20-1105	Cash - Amegy Bank	0.00	0.00	0.00	0.00
20-1108	Cash with Agent	267,769.99	0.00	0.00	267,769.99
20-1109	Texpool-DS	536,568.60	28,273.95	871,119.26	1,407,687.86
20-1110	Texas Class-DS	1,973,942.44	176.24	562.01	1,974,504.45
20-1200	Property Tax Receivable-PY	35,505.82	0.00	0.00	35,505.82
20-1201	Property Tax Receivable-CY	856,604.64	0.00	0.00	856,604.64
20-1300	Due to/From General Fund	0.00	0.00	0.00	0.00
20-1301	Accrued Interest Receivable	0.00	0.00	0.00	0.00
	TOTAL ASSETS	2,084,351.96	28,450.19	( 171,799.04)	1,912,552.92
		=====	=====	=====	=====
<u>LIABILITIES</u>					
20-2001	Accounts Payable	( 1,419,475.00)	0.00	0.00	( 1,419,475.00)
20-2002	Other Accrued Liabilities	0.00	0.00	0.00	0.00
20-2130	Deferred Revenue-Property Tax	35,505.82	0.00	0.00	35,505.82
20-2200	Deferred Property Tax Rec	0.00	0.00	0.00	0.00
20-2300	Other Accrued Liabilities	0.00	0.00	0.00	0.00
20-2701	Unearned Revenue-Property Tax	1,489,259.53	0.00	0.00	1,489,259.53
	TOTAL LIABILITIES	105,290.35	0.00	0.00	105,290.35
<u>FUND EQUITY</u>					
20-3000	Fund Balance	1,979,061.61	0.00	0.00	1,979,061.61
	TOTAL BEGINNING EQUITY	1,979,061.61	0.00	0.00	1,979,061.61
	TOTAL REVENUES	0.00	28,450.19	1,273,850.96	1,273,850.96
	TOTAL EXPENSES	0.00	0.00	1,445,650.00	1,445,650.00
	INCREASE/(DECREASE) IN FUND BAL.	0.00	28,450.19	( 171,799.04)	( 171,799.04)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	2,084,351.96	28,450.19	( 171,799.04)	1,912,552.92
		=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

20 -DEBT SERVICE  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	1,333,692.00	28,251.67	1,273,172.14	95.46	60,519.86
INVESTMENT INCOME	0.00	198.52	678.82	0.00	( 678.82)
TOTAL REVENUES	1,333,692.00	28,450.19	1,273,850.96	95.51	59,841.04
	=====	=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
NON-DEPARTMENTAL					
ADMIN EXPENSE	2,250.00	0.00	750.00	33.33	1,500.00
OTHER EXPENSES	1,504,525.00	0.00	1,444,900.00	96.04	59,625.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,506,775.00	0.00	1,445,650.00	95.94	61,125.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES	( 173,083.00)	28,450.19	( 171,799.04)		( 1,283.96)

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

20 -DEBT SERVICE

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>TAXES</u>					
20-4101 Property Tax Revenue	1,333,692.00	28,251.67	1,273,172.14	95.46	60,519.86
TOTAL TAXES	<u>1,333,692.00</u>	<u>28,251.67</u>	<u>1,273,172.14</u>	<u>95.46</u>	<u>60,519.86</u>
<u>INVESTMENT INCOME</u>					
20-4400 Bank Interest	0.00	198.52	678.82	0.00 (	678.82)
20-4410 Bond Premium	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INVESTMENT INCOME	<u>0.00</u>	<u>198.52</u>	<u>678.82</u>	<u>0.00 (</u>	<u>678.82)</u>
<hr/>					
TOTAL REVENUES	1,333,692.00	28,450.19	1,273,850.96	95.51	59,841.04
	=====	=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

0 -DEBT SERVICE

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
NON-DEPARTMENTAL					
=====					
ADMIN EXPENSE					
20-500-5204 Paying Agent Fees	2,250.00	0.00	750.00	33.33	1,500.00
TOTAL ADMIN EXPENSE	2,250.00	0.00	750.00	33.33	1,500.00
OTHER EXPENSES					
20-500-5820 Interest Expense-Bonds	139,525.00	0.00	79,900.00	57.27	59,625.00
20-500-5821 Bond Principal Payments	1,365,000.00	0.00	1,365,000.00	100.00	0.00
20-500-5822 Amortization of Bonds	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	1,504,525.00	0.00	1,444,900.00	96.04	59,625.00
TRANSFERS					
20-500-5902 Transfers Out	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,506,775.00	0.00	1,445,650.00	95.94	61,125.00
TOTAL EXPENDITURES	1,506,775.00	0.00	1,445,650.00	95.94	61,125.00
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 173,083.00)	28,450.19	( 171,799.04)		( 1,283.96)

CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 30 -SPECIAL REVENUE FUND

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
30-1100	Claim on Cash	64,354.79	2,509.83	21,614.66	85,969.45
30-1102	Donation	0.02	0.00	0.00	0.02
30-1103	MC Security	0.36	0.00	0.00	0.36
30-1104	MC Technology	0.05	0.00	0.00	0.05
30-1106	Child Safety	27,665.05	243.48	821.82	28,486.87
30-1200	Due To/From General Fund	0.00	0.00	0.00	0.00
30-1301	Accrued Interest Receivable	0.00	0.00	0.00	0.00
	TOTAL ASSETS	92,020.27	2,753.31	22,436.48	114,456.75
		=====	=====	=====	=====
<u>LIABILITIES</u>					
30-2001	Accounts Payable	0.00	0.00	0.00	0.00
30-2100	Grants Payable	0.00	0.00	0.00	0.00
30-2200	Due To General Fund	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
<u>FUND EQUITY</u>					
30-3000	Fund Balance	3,695.40	0.00	( 3,695.40)	0.00
30-3001	Fund Balance-Child Safety	42,532.64	0.00	3,644.97	46,177.61
30-3002	Fund Balance-MC Security	24,123.20	0.00	206.23	24,329.43
30-3003	Fund Balance-MC Technology	21,669.03	0.00	( 155.80)	21,513.23
30-3010	Unrestricted Retained Earnings	0.00	0.00	0.00	0.00
30-3300	Fund Balance-MC Security	0.00	0.00	0.00	0.00
30-3400	Fund Balance- MC Technology	0.00	0.00	0.00	0.00
30-3904	Earnings-MC Technology	0.00	0.00	0.00	0.00
	TOTAL BEGINNING EQUITY	92,020.27	0.00	0.00	92,020.27
	TOTAL REVENUES	0.00	323.16	1,056.33	1,056.33
	TOTAL EXPENSES	0.00	( 2,430.15)	( 21,380.15)	( 21,380.15)
	INCREASE/(DECREASE) IN FUND BAL.	0.00	2,753.31	22,436.48	22,436.48
	TOTAL LIABILITIES, EQUITY & FUND BAL.	92,020.27	2,753.31	22,436.48	114,456.75
		=====	=====	=====	=====



CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

30 -SPECIAL REVENUE FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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REVENUE SUMMARY

COURT	0.00	323.03	1,055.98	0.00 (	1,055.98)
INVESTMENT INCOME	0.00	0.13	0.35	0.00 (	0.35)
DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>323.16</b>	<b>1,056.33</b>	<b>0.00 (</b>	<b>1,056.33)</b>
	=====	=====	=====	=====	=====

EXPENDITURE SUMMARYNON-DEPARTMENTAL

MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00

QUALIFIED EXPENSES

COURT	0.00 (	2,430.15) (	21,380.15)	0.00	21,380.15
TOTAL QUALIFIED EXPENSES	0.00 (	2,430.15) (	21,380.15)	0.00	21,380.15

ADMINISTRATION

ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00

<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	=====	=====	=====	=====	=====

REVENUES OVER/(UNDER) EXPENDITURES	0.00	2,753.31	22,436.48	(	22,436.48)
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CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 30 -SPECIAL REVENUE FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>COURT</u>					
30-4305 MC Security Revenue	0.00	34.15	100.50	0.00 (	100.50)
30-4310 MC Technology Revenue	0.00	45.53	134.01	0.00 (	134.01)
30-4315 Child Safety Revenues	0.00	243.35	821.47	0.00 (	821.47)
TOTAL COURT	0.00	323.03	1,055.98	0.00 (	1,055.98)
<u>INVESTMENT INCOME</u>					
30-4405 MC Security-Interest	0.00	0.00	0.00	0.00	0.00
30-4410 MC Technology-Interest	0.00	0.00	0.00	0.00	0.00
30-4415 Child Safety-Interest	0.00	0.13	0.35	0.00 (	0.35)
30-4420 Donations-Interest	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	0.13	0.35	0.00 (	0.35)
<u>DONATIONS &amp; IN LIEU</u>					
30-4720 Donations	0.00	0.00	0.00	0.00	0.00
30-4800 Other Income	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	0.00	323.16	1,056.33	0.00 (	1,056.33)
	=====	=====	=====	=====	=====

## 30 -SPECIAL REVENUE FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
NON-DEPARTMENTAL =====					
<u>MISCELLANEOUS</u>					
30-500-5029 Gen Govt Qualified Expenses	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
QUALIFIED EXPENSES =====					
<u>COURT</u>					
30-510-5121 Child Safety	0.00	0.00 (	18,950.00)	0.00	18,950.00
30-510-5122 MC Security	0.00	164.85	164.85	0.00 (	164.85)
30-510-5123 MC Technology	0.00 (	2,595.00) (	2,595.00)	0.00	2,595.00
30-510-5129 Donation	0.00	0.00	0.00	0.00	0.00
TOTAL COURT	0.00 (	2,430.15) (	21,380.15)	0.00	21,380.15
<hr/>					
TOTAL QUALIFIED EXPENSES	0.00 (	2,430.15) (	21,380.15)	0.00	21,380.15
ADMINISTRATION =====					
<u>ADMIN EXPENSE</u>					
30-520-5203 Bank Fees	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>					
30-520-5702 Other Expenses	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS</u>					
30-520-5902 Transfers Out	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	0.00 (	2,430.15) (	21,380.15)	0.00	21,380.15
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	2,753.31	22,436.48	(	22,436.48)

CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 40 -CAPITAL PROJECTS FUND

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
40-1100	Claim on Cash	28,287.47	0.00	( 8,992.50)	19,294.97
40-1101	Texpool	0.00	0.00	0.00	0.00
40-1105	Cash - Amegy Checking	0.00	0.00	0.00	0.00
40-1120	Texas Class	0.00	0.00	0.00	0.00
40-1200	Accounts Receivable	0.00	0.00	0.00	0.00
40-1220	A/R - General Fund	0.00	0.00	0.00	0.00
40-1250	Due To Metro	0.00	0.00	0.00	0.00
40-1300	Accrued Interest Receivable	0.00	0.00	0.00	0.00
	TOTAL ASSETS	28,287.47	0.00	( 8,992.50)	19,294.97
		=====	=====	=====	=====
<u>LIABILITIES</u>					
40-2001	Accounts Payable	1,350.00	0.00	( 1,350.00)	0.00
40-2002	Other Accrued Liabilities	0.00	0.00	0.00	0.00
40-2200	Deferred Revenue	286,000.00	0.00	0.00	286,000.00
40-2300	Construction Retainage Payable	120,074.15	0.00	0.00	120,074.15
40-2400	Accrued Liabilities	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	407,424.15	0.00	( 1,350.00)	406,074.15
<u>FUND EQUITY</u>					
40-3000	Fund Balance	( 379,136.68)	0.00	0.00	( 379,136.68)
	TOTAL BEGINNING EQUITY	( 379,136.68)	0.00	0.00	( 379,136.68)
	TOTAL REVENUES	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	7,642.50	7,642.50
	INCREASE/(DECREASE) IN FUND BAL.	0.00	0.00	( 7,642.50)	( 7,642.50)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	28,287.47	0.00	( 8,992.50)	19,294.97
		=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

40 -CAPITAL PROJECTS FUND  
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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REVENUE SUMMARY

INVESTMENT INCOME	0.00	0.00	0.00	0.00	0.00
DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00

EXPENDITURE SUMMARY

<u>NON-DEPARTMENTAL</u>					
ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	0.00	7,642.50	0.00 (	7,642.50)
TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	7,642.50	0.00 (	7,642.50)
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00 (	7,642.50)		7,642.50

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 40 -CAPITAL PROJECTS FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>INVESTMENT INCOME</u>					
40-4400 Interest Income	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <u>DONATIONS &amp; IN LIEU</u>					
40-4800 Other Income	0.00	0.00	0.00	0.00	0.00
40-4910 Debt Proceeds	0.00	0.00	0.00	0.00	0.00
40-4911 Bond Premium	0.00	0.00	0.00	0.00	0.00
40-4912 Issuance Cost	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 40 -CAPITAL PROJECTS FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
NON-DEPARTMENTAL					
=====					
<u>ADMIN EXPENSE</u>					
40-500-5203 Bank Fees	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00
<u>OTHER EXPENSES</u>					
40-500-5601 Capital Outlay	0.00	0.00	0.00	0.00	0.00
40-500-5616 S. Piney Pt/Blalock Rd	0.00	0.00	0.00	0.00	0.00
40-500-5617 Smithdale/Claymore	0.00	0.00	0.00	0.00	0.00
40-500-5640 Batch 1 Projects	0.00	0.00	0.00	0.00	0.00
40-500-5641 Batch 1 - Preliminary	0.00	0.00	0.00	0.00	0.00
40-500-5655 Blalock/S. Piney Point	0.00	0.00	0.00	0.00	0.00
40-500-5660 Smithdale Estates Bypass	0.00	0.00	0.00	0.00	0.00
40-500-5670 N. Piney Point Road Project	0.00	0.00	0.00	0.00	0.00
40-500-5675 Lanecrest Drainage Improvement	0.00	0.00	0.00	0.00	0.00
40-500-5702 Miscellaneous Expense	0.00	0.00	7,642.50	0.00 (	7,642.50)
TOTAL OTHER EXPENSES	0.00	0.00	7,642.50	0.00 (	7,642.50)
<u>TRANSFERS</u>					
40-500-5901 Transfers In	0.00	0.00	0.00	0.00	0.00
40-500-5902 Transfers Out	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL NON-DEPARTMENTAL	0.00	0.00	7,642.50	0.00 (	7,642.50)
<hr/>					
TOTAL EXPENDITURES	0.00	0.00	7,642.50	0.00 (	7,642.50)
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00 (	7,642.50)		7,642.50



CITY OF PINEY POINT VILLAGE  
YEAR TO DATE BALANCE SHEET (UNAUDITED)  
AS OF: MARCH 31ST, 2021

## 99 -POOLED CASH FUND

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
<u>ASSETS</u>					
99-1101	Cash	2,070,090.86	( 637,584.41)	( 754,766.07)	1,315,324.79
99-1510	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
99-1520	DUE FROM DEBT SERVICE	0.00	0.00	0.00	0.00
99-1530	DUE FROM SPECIAL REVENUE	0.00	0.00	0.00	0.00
99-1540	DUE FROM CAPITAL PROJECTS	0.00	0.00	0.00	0.00
99-1550	DUE FROM METRO FUND	0.00	0.00	0.00	0.00
99-1599	Due From Other Funds	<u>108,477.09</u>	( <u>333,488.67</u> )	( <u>94,201.84</u> )	<u>14,275.25</u>
	TOTAL ASSETS	<u>2,178,567.95</u>	( <u>971,073.08</u> )	( <u>848,967.91</u> )	<u>1,329,600.04</u>
		=====	=====	=====	=====
<u>LIABILITIES</u>					
99-2000	Accounts Payable	( 202,974.19)	( 333,314.31)	( 44,279.12)	( 247,253.31)
99-2190	Due to Other Funds	<u>2,381,542.14</u>	( <u>637,758.77</u> )	( <u>804,688.79</u> )	<u>1,576,853.35</u>
	TOTAL LIABILITIES	<u>2,178,567.95</u>	( <u>971,073.08</u> )	( <u>848,967.91</u> )	<u>1,329,600.04</u>
<u>FUND EQUITY</u>					
99-3000	Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL BEGINNING EQUITY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	INCREASE/(DECREASE) IN FUND BAL. (WILL CLOSE TO FUND BAL.)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES, EQUITY & FUND BAL.	<u>2,178,567.95</u>	( <u>971,073.08</u> )	( <u>848,967.91</u> )	<u>1,329,600.04</u>
		=====	=====	=====	=====

**City of Piney Point Village  
Monthly Tax Office Report  
March 31, 2021**

Prepared by: Tiffany D. Morawiec, Tax Assessor/Collector

A. Current Taxable Value   \$ 2,742,154,367

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2020 Tax Year	Delinquent 2019 & Prior Tax Years	Total
Original Levy 0.25514	\$ 6,254,063.32	\$ -	\$ 6,254,063.32
Carryover Balance	-	259,611.44	259,611.44
Adjustments	742,269.28	(3,261.99)	739,007.29
Adjusted Levy	6,996,332.60	256,349.45	7,252,682.05
Less Collections Y-T-D	6,727,443.85	69,589.46	6,797,033.31
Receivable Balance	<u>\$ 268,888.75</u>	<u>\$ 186,759.99</u>	<u>\$ 455,648.74</u>

C. COLLECTION RECAP:

Current Month:	Current 2020 Tax Year	Delinquent 2019 & Prior Tax Years	Total
Base Tax	\$ 214,454.06	\$ 67,588.71	\$ 282,042.77
Penalty & Interest	12,445.59	39,643.47	52,089.06
Attorney Fees	-	497.42	497.42
Other Fees	11.93	0.46	12.39
Total Collections	<u>\$ 226,911.58</u>	<u>\$ 107,730.06</u>	<u>\$ 334,641.64</u>

Year-To-Date:	Current 2020 Tax Year	Delinquent 2019 & Prior Tax Years	Total
Base Tax:	\$ 6,727,443.85	\$ 69,589.46	\$ 6,797,033.31
Penalty & Interest	15,664.02	40,540.98	56,205.00
Attorney Fees	-	1,358.28	1,358.28
Other Fees	14.04	0.46	14.50
Total Collections	<u>\$ 6,743,121.91</u>	<u>\$ 111,489.18</u>	<u>\$ 6,854,611.09</u>

Percent of Adjusted Levy	<u>96.38%</u>	<u>97.97%</u>
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**MONTHLY TAX OFFICE REPORT**  
**Tax A/R Summary by Year**  
**March 31, 2021**

YEAR	BEGINNING BALANCE AS OF 12/31/2020	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS OF 3/31/21
2019	\$ 62,289.97	\$ (1,624.77)	\$ 10,721.48	\$ 49,943.72
18	32,827.45	(1,637.22)	4,241.64	26,948.59
17	18,998.39	-	5,339.54	13,658.85
16	17,824.69	-	4,849.26	12,975.43
15	17,894.67	-	4,403.55	13,491.12
14	18,424.08	-	3,998.36	14,425.72
13	14,151.07	-	3,630.00	10,521.07
12	11,751.79	-	3,016.59	8,735.20
11	9,318.42	-	3,045.66	6,272.76
10	9,145.21	-	3,045.66	6,099.55
09	9,141.92	-	3,045.66	6,096.26
08	8,767.71	-	2,917.26	5,850.45
07	8,462.68	-	2,647.94	5,814.74
06	8,152.59	-	2,543.86	5,608.73
05	2,687.68	-	2,612.55	75.13
04	2,510.18	-	2,446.23	63.95
03	2,490.91	-	2,446.23	44.68
02	2,476.24	-	2,431.56	44.68
01	2,251.11	-	2,206.43	44.68
00	44.68	-	-	44.68
1999	-	-	-	-
	<u>\$ 259,611.44</u>	<u>\$ (3,261.99)</u>	<u>\$ 69,589.46</u>	<u>\$ 186,759.99</u>

## Karen Farris

---

**From:** Morawiec, Tiffany <Tiffany.Morawiec@springbranchisd.com>  
**Sent:** Tuesday, April 6, 2021 2:35 PM  
**To:** Karen Farris; Cityadmin  
**Subject:** Piney Point report For March 2021  
**Attachments:** Piney Point 0121.xlsx

Good afternoon,

Please see attached report for March 2021. Let me know if you have any questions.

Can you also let me know if there will be any exemption changes for Piney Point for the 2021 tax year?

Thank you,  
Tiffany



**Tiffany D. Morawiec | Tax Assessor/Collector**  
Financial Services | Tax Office  
8880 Westview Rd., Houston, TX 77055  
713-251-7968  
[www.springbranchisd.com](http://www.springbranchisd.com)

Please take a moment to click on the link below and let me know how satisfied you are with my service today.



**share a smile**

Customer Satisfaction Survey

<https://comments.springbranchisd.com/740>

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## **Council Agenda Item Cover Memo**

**4/26/2021**

**Date of Meeting**

**To: Mayor and City Council**

**Agenda Item:** Discuss and take possible action on a change order to the Wilding Lane Drainage and Paving Improvements Projects to provide protection to existing driveways in the project that will not be removed.

**SUMMARY/BACKGROUND (WHY):** During the design of the Wilding Lane Project, HDR and Council met with residents multiple times to gain input on the design. Multiple residents expressed concern over the removal and replace of their driveways; some because their driveway is the only access to their flag lot, and others because of their driveway upgrades that would not be replaced. These driveways were noted and the project design was adjusted to work around these driveways.

During construction it has been noted that the temporary road which extends approximately 2-3 feet beyond the existing pavement limits also extends the lane of traffic across the front 2-3 feet of driveways on the street. The introduction of traffic across the driveway, especially heavy construction traffic, could potentially cause cracking or damage to the existing driveway. If driveways that are intended to be left alone in place are damaged, the driveway will have to be replaced.

HDR has worked with RAC to propose a high density polyethylene mat that can be laid across the driveways to protect driveways to remain in place. These mats provide load bearing relief and scratch protection against construction activity, heavy loads, and repetitive traffic across the driveway. Attached is an information sheet on the mat as well as a proposed cost from RAC for the installation, shifting, and rent on the mat.

### **STAFF RECOMMENDATION:**

---

**ESTIMATED COST:** See attached

**FUNDING SOURCE:** N/A

**CURRENT BUDGETED ITEM:** YES ☐ NO ☐

**EMERGENCY REQUEST:** YES ☐ NO ☒

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**PREPARED BY:** Joe Moore

**ATTACHMENTS:** Yes







24 HOUR  
RENTAL / SALES / SERVICE

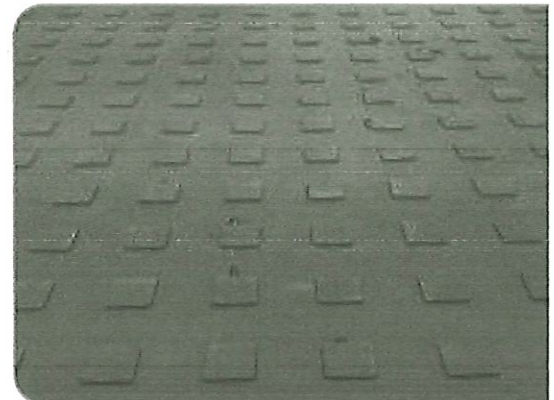
## Mobile Road System

MATS ARE 6.5' x 13'

### MRS - super heavy



Material:	high-density PE (UHMW)
Dimensions:	13' x 6,5' x 1,5"
Overlap:	(4") 13,7' x 7,2' x 1,5" Gross
Weight:	800 lbs / panel
Surface:	Top profiled with 0,1"
pressure load:	approx. 53.000 lbs/ft <sup>2</sup> (33.000 lbs wheel load, depending on subsoil)



#### ► Features

MRS - heavy soil protection plates are **screwed together**. The result is a fixed, both in length and width, **driveway** or **working platform**. The load-bearing capacity of the ground is optimized considerably. The panels are designed for particularly **heavy loads** and **vehicles**.

- Temporary access roads to the construction site
- Crane and assembly platforms (e.g. wind energy)
- In power line construction etc.



Safe stand  
for Cranes



Wind power  
plant construction



Road construction  
& Access roads



Heavy load  
transportation



Power line  
construction



Open air concerts  
& Events

#### ► Logistics

MRS - heavy panels are easier to transport than most alternative road panels for temporary use.

Therefore, multiple mats can be loaded on trucks or in containers, which reduces transportation costs.

66 MRS - heavy panels correspond to an area of 5,683 ft<sup>2</sup> which can be transported on one truck.





RAC Industries LLC

## CONTRACT CHANGE ORDER PROPOSAL

PROJECT NAME: Wilding Lane Drainage and Paving  
PROJECT NO.: 19-028

Change Order No.: 3  
Date: 4/21/2021  
PO No.: \_\_\_\_\_

**TO OWNER/CONTRACTOR:**

City of Piney Point Village  
Wilding Lane

**MAT PRICES ARE LUMP SUM.**

The subcontract is changed as follows:

No.	Description	Qty	U/M	Unit Price	Total	Cost Code
1	Phase 1 Not Used			\$	-	
2	Phase 2 Traffic Mats, 10 Mats	1	LS	\$ 4,903.29	\$ 4,903.29	
3	Phase 3 Traffic Mats, 10 Mats	1	LS	\$ 4,492.98	\$ 4,492.98	
4	Phase 4 Traffic Mats, 15 Mats	1	LS	\$ 3,932.47	\$ 3,932.47	
5	Phase 5 Traffic Mats, 15 Mats	1	LS	\$ 3,932.47	\$ 3,932.47	
6	Phase 6 Traffic Mats, 6 Mats	1	LS	\$ 2,185.00	\$ 2,185.00	

**TOTAL:**

**\$ 19,446.21**

The original subcontract sum was	\$ 1,440,157.00
Net change by previously issued Change Orders	\$ 2,542.13
The subcontract sum prior to this Change Order was	\$ 1,442,699.13
The subcontract sum will be increased (decreased) by this Change Order in the amount of	\$ 19,446.21
The new subcontract amount including this change order will be	<b>\$ 1,462,145.34</b>

This change order constitutes a full and final agreement for all matters arising from or related to the changed Work, or work impacted by the changed work, including but not limited to: all direct, indirect, consequential, incidental, or impact costs, charges, expenses, fees of any type or nature for personnel, materials, services, or equipment; and further including all time or schedule related matters or adjustments of any type or nature.  
In accordance with the terms of our Contract Agreement relating to the above referenced project, the above changes are hereby authorized.  
The work covered by this order shall be performed under the same terms and conditions as the original Subcontract.

**RAC Industries, Inc.**

*Patrick Dewey*

Project Manager

By

TITLE

4/21/2021

Date

**City of Piney Point Village**

By

TITLE

Date

Please sign and return both copies. A fully executed Change Order will be returned for your records.



Extra Order Number: 3 Date: 4/21/2021  
Authorized By: Albet Garcia

<b>DESCRIPTION:</b> Traffic Mats to cover the Concrete Driveways in Phase 2. Labor and Equipment.
<b>PRICE IS LUMP SUMS.</b>

LABOR & SUPERVISION		HOURS	RATE				
Superintendent		1.00	\$ 77.50	\$ 77.50			
Foreman		2.00	\$ 65.88	\$ 131.75			
Loader Operator		2.00	\$ 29.06	\$ 58.13			
Skilled Labor		2.00	\$ 29.06	\$ 58.13			
Unskilled Laborer		2.00	\$ 20.15	\$ 40.30			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -	\$ 365.80		
EQUIPMENT		HOURS	RATE				
Loader, Komatsu WA250L-6		2.00	\$ 77.14	\$ 154.28			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -	\$ 154.28		
MATERIALS		SUPPLIER	Unit	Qty	Unit Price		
Driveway Mats, Monthly		Sage Trench Services	EA - 1st Month	10	\$ 153.00	\$ 1,530.00	
Driveway Mats, Monthly		Sage Trench Services	EA - 2nd Month	10	\$ 153.00	\$ 1,530.00	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
				Tax HOU	8.25%	\$ 252.45	
HIRED EQUIPMENT OR SUBCONTRACT WORK							
NAME	SCOPE of WORK			Price			
Mobe In				\$ 350.00			
				\$ -			
				\$ -			
				\$ -			
				\$ -			
				\$ -			
					\$ -	\$ 350.00	
				Overhead	10.0%	\$ 418.25	
				Profit	5.0%	\$ 230.04	
				Bond	1.5%	\$ 72.46	
Totals						\$ 4,903.29	

**Work Done or Charges by Sub-Contractor to be Approved by Authorized Person**

Patrick Dewey

Project Manager, RAC Industries, LLC

Operations Manager, RAC Industries, LLC

Authorized Representative for Client



Extra Order Number: 3 Date: 4/21/2021  
Authorized By: Albert Garcia

<b>DESCRIPTION:</b> Traffic Mats to cover the Concrete Driveways in Phase 3. Labor and Equipment. <b>PRICE IS LUMP SUMS.</b>
---

LABOR & SUPERVISION					
		HOURS	RATE		
Superintendent		1.00	\$ 77.50	\$ 77.50	
Foreman		2.00	\$ 65.88	\$ 131.75	
Loader Operator		2.00	\$ 29.06	\$ 58.13	
Skilled Labor		2.00	\$ 29.06	\$ 58.13	
Unskilled Laborer		2.00	\$ 20.15	\$ 40.30	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
					\$ 365.80
EQUIPMENT					
		HOURS	RATE		
Loader, Komatsu WA250L-6		2.00	\$ 77.14	\$ 154.28	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
			\$ -	\$ -	
					\$ 154.28
MATERIALS					
MATERIALS	SUPPLIER	Unit	Qty	Unit Price	
Driveway Mats, Monthly	Sage Trench Services	EA - 1st Month	10	\$ 153.00	\$ 1,530.00
Driveway Mats, Monthly	Sage Trench Services	Ea - 2nd Month	10	\$ 153.00	\$ 1,530.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
			Tax HOU	8.25%	\$ 252.45
					\$ 3,312.45
HIRED EQUIPMENT OR SUBCONTRACT WORK					
NAME	SCOPE of WORK		Price		
			\$ -		
			\$ -		
			\$ -		
				\$ -	\$ -
			Overhead	10.0%	\$ 383.25
			Profit	5.0%	\$ 210.79
			Bond	1.5%	\$ 66.40
				Totals	\$ 4,492.98

**Work Done or Charges by Sub-Contractor to be Approved by Authorized Person**

Patrick Dewey

Project Manager, RAC Industries, LLC

Operations Manager, RAC Industries, LLC

Authorized Representative for Client



Extra Order Number: 3 Date: 4/21/2021  
Authorized By: Albet Garcia

<b>DESCRIPTION:</b> Traffic Mats to cover the Concrete Driveways in Phase 4. Labor and Equipment.
<b>PRICE IS LUMP SUMS.</b>

LABOR & SUPERVISION		HOURS	RATE				
Superintendent		1.00	\$ 77.50	\$ 77.50			
Foreman		2.00	\$ 65.88	\$ 131.75			
Loader Operator		2.00	\$ 29.06	\$ 58.13			
Skilled Labor		2.00	\$ 29.06	\$ 58.13			
Unskilled Laborer		2.00	\$ 20.15	\$ 40.30			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			\$ 365.80
EQUIPMENT		HOURS	RATE				
Loader, Komatsu WA250L-6		2.00	\$ 77.14	\$ 154.28			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			
			\$ -	\$ -			\$ 154.28
MATERIALS		SUPPLIER	Unit	Qty	Unit Price		
Driveway Mats, Monthly		Sage Trench Services	EA	15	\$ 153.00	\$ 2,295.00	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
				Tax HOU	8.25%	\$ 189.34	\$ 2,484.34
HIRED EQUIPMENT OR SUBCONTRACT WORK							
NAME	SCOPE of WORK			Price			
Delivery/Pickup				\$ 350.00			
				\$ -			
				\$ -			
				\$ -			
				\$ -			
					\$ -		\$ 350.00
				Overhead	10.0%	\$ 335.44	
				Profit	5.0%	\$ 184.49	
				Bond	1.5%	\$ 58.12	
Totals						\$ 3,932.47	

**Work Done or Charges by Sub-Contractor to be Approved by Authorized Person**

Patrick Dewey

Project Manager, RAC Industries, LLC

Operations Manager, RAC Industries, LLC

Authorized Representative for Client



Extra Order Number: 5 Date: 4/21/2021  
Authorized By: Albet Garcia

<b>DESCRIPTION:</b> Traffic Mats to cover the Concrete Driveways in Phase 5. Labor and Equipment. <b>PRICE IS LUMP SUMS.</b>

LABOR & SUPERVISION		HOURS	RATE			
Superintendent		1.00	\$ 77.50	\$ 77.50		
Foreman		2.00	\$ 65.88	\$ 131.75		
Loader Operator		2.00	\$ 29.06	\$ 58.13		
Skilled Labor		2.00	\$ 29.06	\$ 58.13		
Unskilled Laborer		2.00	\$ 20.15	\$ 40.30		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		\$ 365.80
EQUIPMENT		HOURS	RATE			
Loader, Komatsu WA250L-6		2.00	\$ 77.14	\$ 154.28		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		\$ 154.28
MATERIALS	SUPPLIER	Unit	Qty	Unit Price		
Driveway Mats, Monthly	Sage Trench Services	EA	15	\$ 153.00	\$ 2,295.00	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
			Tax HOU	8.25%	\$ 189.34	\$ 2,484.34
HIRED EQUIPMENT OR SUBCONTRACT WORK						
NAME	SCOPE of WORK			Price		
Delivery/Pickup				\$ 350.00		
				\$ -		
				\$ -		
				\$ -		
					\$ -	\$ 350.00
			Overhead	10.0%	\$ 335.44	
			Profit	5.0%	\$ 184.49	
			Bond	1.5%	\$ 58.12	
Totals						\$ 3,932.47

**Work Done or Charges by Sub-Contractor to be Approved by Authorized Person**

Authorized Representative for Client



Extra Order Number: 6 Date: 4/21/2021  
Authorized By: Albet Garcia

<b>DESCRIPTION:</b> Traffic Mats to cover the Concrete Driveways in Phase 6. Labor and Equipment.
<b>PRICE IS LUMP SUMS.</b>

LABOR & SUPERVISION		HOURS	RATE			
Superintendent		1.00	\$ 77.50	\$ 77.50		
Foreman		2.00	\$ 65.88	\$ 131.75		
Loader Operator		2.00	\$ 29.06	\$ 58.13		
Skilled Labor		2.00	\$ 29.06	\$ 58.13		
Unskilled Laborer		2.00	\$ 20.15	\$ 40.30		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -	\$ 365.80	
EQUIPMENT		HOURS	RATE			
Loader, Komatsu WA250L-6		2.00	\$ 77.14	\$ 154.28		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -	\$ 154.28	
MATERIALS		SUPPLIER	Unit	Qty	Unit Price	
Driveway Mats, Monthly	Sage Trench Services	EA	6	\$ 153.00	\$ 918.00	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
			Tax HOU	8.25%	\$ 75.74	\$ 993.74
HIRED EQUIPMENT OR SUBCONTRACT WORK						
NAME	SCOPE of WORK			Price		
Delivery/Pickup				\$ 350.00		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
					\$ -	\$ 350.00
				Overhead	10.0%	\$ 186.38
				Profit	5.0%	\$ 102.51
				Bond	1.5%	\$ 32.29
Totals					\$ 2,185.00	

**Work Done or Charges by Sub-Contractor to be Approved by Authorized Person**

Patrick Dewey

Project Manager, RAC Industries, LLC

Operations Manager, RAC Industries, LLC

Authorized Representative for Client

## **Council Agenda Item Cover Memo**

**4/26/2021**

**Date of Meeting**

**To: Mayor and City Council**

**Agenda Item:**

**Discuss and take possible action on a change order to the Wilding Lane Drainage and Paving Improvements Projects to address sanitary sewer residential service conflicts.**

**SUMMARY/BACKGROUND (WHY):** When installing the 54" storm sewer trunk main under the south side of Wilding lane, two conflicts were found with the existing sanitary sewer service lines. The existing services are at an elevation that does not allow for the Contractor to raise the service over the storm sewer or lower it below the storm sewer. To address the conflict, the proposed 54-inch storm sewer was cut to allow the existing sanitary sewer service to cross through the top of the pipe. A PVC casing is proposed around the sanitary sewer service and a concrete collar is proposed to patch the cut storm sewer pipe. Attached is a photo that shows the conflict of the sanitary sewer service going through the top of the 54" pipe as determined in the field after excavation and the proposed plan detail to avoid the conflict and allow construction of the storm sewer to continue forward. Also attached are the proposed costs to address these two conflicts.

### **STAFF RECOMMENDATION:**

---

**ESTIMATED COST:** See attached

**FUNDING SOURCE:** N/A

**CURRENT BUDGETED ITEM:** YES ☐ NO ☐

**EMERGENCY REQUEST:** YES ☐ NO ☒

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**PREPARED BY:** Joe Moore

**ATTACHMENTS:** Yes







## **Council Agenda Item Cover Memo**

**4/26/2021**

**Date of Meeting**

**To: Mayor and City Council**

**Agenda Item:**

**Discuss and take possible action on quotes received to repair sinkhole in the drainage easement at 16 Farnham Park.**

**SUMMARY/BACKGROUND (WHY):** The City requested that HDR obtain quotes for an emergency repair of the sinkhole in the drainage easement at 16 Farnham Park. The repairs include the replacement of two storm sewer manholes, the addition of a storm sewer inlet, removal and replacement of approximately 48 linear feet of 24-inch RCP, backfill of the sinkhole, site clearing, along with other associated appurtenances. A summary of the quotes received will be distributed to Council at the meeting.

### **STAFF RECOMMENDATION:**

---

**ESTIMATED COST:** See attached                      **FUNDING SOURCE:** City Funds

**CURRENT BUDGETED ITEM:** YES    NO         **EMERGENCY REQUEST:** YES  X  NO   

---

**PREPARED BY:** Joe Moore

**ATTACHMENTS:** Yes

Farnham Park Sinkhole Repairs

HDR Job No. 10278751  
City of Piney Point Village

				Low Bidder							
				T-CONSTRUCTION		TRANS-TEX		Conrad Construction, LTD		AAA Paving	
ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT
<b>BASE BID ITEMS:</b>											
1	Site Preparation including clearing and grubbing, tree removal (all sizes), tree clearance pruning, tree protection fencing, material disposal, excavation, grading, and all other necessary items required to gain access to perform the work as included in the plans and specifications, complete in place, the sum of:	LS	1	\$ 5,200.00	\$ 5,200.00	\$ 14,000.00	\$ 14,000.00	\$ 35,000.00	\$ 35,000.00	DECLINED TO SUBMIT QUOTE AT THIS TIME	
2	24" RCP storm sewer, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	40	\$ 625.00	\$ 25,000.00	\$ 160.00	\$ 6,400.00	\$ 350.00	\$ 14,000.00		
3	24" RCP storm sewer installed underneath existing concrete wall, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	8	\$ 850.00	\$ 6,800.00	\$ 525.00	\$ 4,200.00	\$ 500.00	\$ 4,000.00		
4	Remove and dispose of existing manhole, complete in place, the sum of:	EA	1	\$ 830.00	\$ 830.00	\$ 1,200.00	\$ 1,200.00	\$ 4,500.00	\$ 4,500.00		
5	4' Dia. Storm Sewer Precast Manhole, all depths, including ring and cover, bedding and backfill, complete in place, the sum of:	EA	2	\$ 6,800.00	\$ 13,600.00	\$ 6,800.00	\$ 13,600.00	\$ 12,500.00	\$ 25,000.00		
6	Type A Inlet, all sizes and depths, including frame and grate, bedding and backfill, complete in place, the sum of:	EA	1	\$ 3,896.00	\$ 3,896.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00		
7	Connect existing 24" CMP to proposed storm sewer manhole, complete in place, the sum of:	EA	1	\$ 3,985.00	\$ 3,985.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00		
8	Connect existing 24" RCP to proposed Type A Inlet, including grouting annular space, complete in place, the sum of:	EA	1	\$ 2,850.00	\$ 2,850.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00		
9	Remove and dispose of existing storm sewer, all depths, complete in place, the sum of:	LF	44	\$ 22.00	\$ 968.00	\$ 30.00	\$ 1,320.00	\$ 50.00	\$ 2,200.00		
10	Site restoration to include backfill and grading per plans, all required select fill material, top soil, sodding or hydromulching of all disturbed areas, watering of sod until roots are established, complete in place, the sum of:	LS	1	\$ 6,525.00	\$ 6,525.00	\$ 35,000.00	\$ 35,000.00	\$ 17,500.00	\$ 17,500.00		
11	Trench safety for all excavation greater than 5' deep, complete in place, the sum of:	LF	50	\$ 25.00	\$ 1,250.00	\$ 40.00	\$ 2,000.00	\$ 50.00	\$ 2,500.00		
12	Storm Water Pollution Prevention per plans and specifications including any necessary TDPEs requirements, maintenance throughout construction, and removal after sodding, complete in place, the sum of:	LS	1	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00	\$ 2,500.00		
<b>SUPPLEMENTAL BID ITEMS:</b>											
13	Extra Bank Sand, complete in place, the sum of:	C.Y.	20	\$ 24.00	\$ 480.00	\$ 35.00	\$ 700.00	\$ 20.00	\$ 400.00		
14	Wet Condition bedding, complete in place, the sum of:	L.F.	50	\$ 37.00	\$ 1,850.00	\$ 50.00	\$ 2,500.00	\$ 20.00	\$ 1,000.00		
15	Well pointing for storm sewer, complete in place, the sum of:	L.F.	50	\$ 5.00	\$ 250.00	\$ 135.00	\$ 6,750.00	\$ 10.00	\$ 500.00		
16	Extra cement stablized sand, complete in place, the sum of:	C.Y.	20	\$ 32.00	\$ 640.00	\$ 50.00	\$ 1,000.00	\$ 40.00	\$ 800.00		
	SUBTOTAL BASE BID:			\$	73,904.00	\$	88,420.00	\$	117,200.00		
	SUBTOTAL SUPPLEMENTAL BID:			\$	3,220.00	\$	10,950.00	\$	2,700.00		
	TOTAL CONSTRUCTION COSTS:			\$	77,124.00	\$	99,370.00	\$	119,900.00		

**Farnham Park Sinkhole Repairs**  
**Quote Request**  
City of Piney Point Village  
HDR Job No. 10278751

**BASE BID ITEMS:**

Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Site Preparation including clearing and grubbing, tree removal (all sizes), tree clearance pruning, tree protection fencing, material disposal, excavation, grading, and all other necessary items required to gain access to perform the work as included in the plans and specifications, complete in place, the sum of:	LS	1	5,200.00	5,200.00
2	24" RCP storm sewer, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	40	625.00	25,000.00
3	24" RCP storm sewer installed underneath existing concrete wall, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	8	850.00	6,800.00
4	Remove and dispose of existing manhole, complete in place, the sum of:	EA	1	830.00	830.00
5	4' Dia. Storm Sewer Precast Manhole, all depths, including ring and cover, bedding and backfill, complete in place, the sum of:	EA	2	6,800.00	13,600.00
6	Type A Inlet, all sizes and depths, including frame and grate, bedding and backfill, complete in place, the sum of:	EA	1	3,896.00	3,896.00
7	Connect existing 24" CMP to proposed storm sewer manhole, complete in place, the sum of:	EA	1	3,985.00	3,985.00
8	Connect existing 24" RCP to proposed Type A Inlet, including grouting annular space, complete in place, the sum of:	EA	1	2,850.00	2,850.00
9	Remove and dispose of existing storm sewer, all depths, complete in place, the sum of:	LF	44	22.00	968.00
10	Site restoration to include backfill and grading per plans, all required select fill material, top soil, sodding <i>or hydromulching</i> of all disturbed areas, watering of sod until roots are established, complete in place, the sum of:	LS	1	6,525.00	6,525.00
11	Trench safety for all excavation greater than 5' deep, complete in place, the sum of:	LF	50	25.00	1,250.00
12	Storm Water Pollution Prevention per plans and specifications including any necessary TDPS requirements, maintenance throughout construction, and removal after sodding, complete in place, the sum of:	LS	1	3,000.00	3,000.00
<b>BASE BID ITEMS TOTAL:</b>					<b>73,904.00</b>

**SUPPLEMENTAL BID ITEMS:**

Item	Item Description	Unit	Quantity	Unit Price	Cost
13	Extra Bank Sand, complete in place, the sum of:	C.Y.	20	24.00	480.00
14	Wet Condition bedding, complete in place, the sum of:	L.F.	50	37.00	1,850.00
15	Well pointing for storm sewer, complete in place, the sum of:	L.F.	50	5.00	250.00
16	Extra cement stabilized sand, complete in place, the sum of:	C.Y.	20	32.00	640.00
<b>SUPPLEMENTAL BID ITEMS TOTAL:</b>					<b>3,220.00</b>
<b>SUBTOTAL BASE BID:</b>					<b>73,904.00</b>
<b>SUBTOTAL SUPPLEMENTAL BID:</b>					<b>3,220.00</b>
<b>TOTAL CONSTRUCTION COSTS:</b>					<b>77,124.00</b>

  
Yonin Villares - 4/22/2021



# Farnham Park Sinkhole Repairs

## Quote Request

City of Piney Point Village

HDR Job No. 10278751

*TRANSTEX CONSTRUCTION, LLC*

### BASE BID ITEMS:

Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Site Preparation including clearing and grubbing, tree removal (all sizes), tree clearance pruning, tree protection fencing, material disposal, excavation, grading, and all other necessary items required to gain access to perform the work as included in the plans and specifications, complete in place, the sum of:	LS	1	\$ 14,000.00	\$ 14,000.00
2	24" RCP storm sewer, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	40	\$ 160.00	\$ 6,400.00
3	24" RCP storm sewer installed underneath existing concrete wall, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	8	\$ 525.00	\$ 4,200.00
4	Remove and dispose of existing manhole, complete in place, the sum of:	EA	1	\$ 1,200.00	\$ 1,200.00
5	4' Dia. Storm Sewer Precast Manhole, all depths, including ring and cover, bedding and backfill, complete in place, the sum of:	EA	2	\$ 6,800.00	\$ 13,600.00
6	Type A Inlet, all sizes and depths, including frame and grate, bedding and backfill, complete in place, the sum of:	EA	1	\$ 4,200.00	\$ 4,200.00
7	Connect existing 24" CMP to proposed storm sewer manhole, complete in place, the sum of:	EA	1	\$ 1,500.00	\$ 1,500.00
8	Connect existing 24" RCP to proposed Type A Inlet, including grouting annular space, complete in place, the sum of:	EA	1	\$ 1,500.00	\$ 1,500.00
9	Remove and dispose of existing storm sewer, all depths, complete in place, the sum of:	LF	44	\$ 30.00	\$ 1,320.00
10	Site restoration to include backfill and grading per plans, all required select fill material, top soil, sodding <b>or hydromulching</b> of all disturbed areas, watering of sod until roots are established, complete in place, the sum of:	LS	1	\$ 35,000.00	\$ 35,000.00
11	Trench safety for all excavation greater than 5' deep, complete in place, the sum of:	LF	50	\$ 40.00	\$ 2,000.00
12	Storm Water Pollution Prevention per plans and specifications including any necessary TDPES requirements, maintenance throughout construction, and removal after sodding, complete in place, the sum of:	LS	1	\$ 3,500.00	\$ 3,500.00
BASE BID ITEMS TOTAL:					\$ 88,420.00

### SUPPLEMENTAL BID ITEMS:

Item	Item Description	Unit	Quantity	Unit Price	Cost
13	Extra Bank Sand, complete in place, the sum of:	C.Y.	20	\$ 35.00	\$ 700.00
14	Wet Condition bedding, complete in place, the sum of:	L.F.	50	\$ 50.00	\$ 2,500.00
15	Well pointing for storm sewer, complete in place, the sum of:	L.F.	50	\$ 135.00	\$ 6,750.00
16	Extra cement stabilized sand, complete in place, the sum of:	C.Y.	20	\$ 50.00	\$ 1,000.00
SUPPLEMENTAL BID ITEMS TOTAL:					\$ 10,950.00
SUBTOTAL BASE BID:					\$ 88,420.00
SUBTOTAL SUPPLEMENTAL BID:					\$ 10,950.00
TOTAL CONSTRUCTION COSTS:					\$ 99,370.00

## Farnham Park Sinkhole Repairs

## Quote Request

City of Piney Point Village

HDR Job No. 10278751

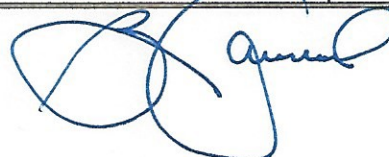
CONRAD CONST.CO., LTD

## BASE BID ITEMS:

Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Site Preparation including clearing and grubbing, tree removal (all sizes), tree clearance pruning, tree protection fencing, material disposal, excavation, grading, and all other necessary items required to gain access to perform the work as included in the plans and specifications, complete in place, the sum of:	LS	1	\$ 35,000.-	\$ 35,000.-
2	24" RCP storm sewer, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	40	\$ 350.-	\$ 14,000.-
3	24" RCP storm sewer installed underneath existing concrete wall, all depths (open cut), including bedding and backfill, complete in place, the sum of:	LF	8	\$ 500.-	\$ 4000.-
4	Remove and dispose of existing manhole, complete in place, the sum of:	EA	1	\$ 4500.-	\$ 4500.-
5	4' Dia. Storm Sewer Precast Manhole, all depths, including ring and cover, bedding and backfill, complete in place, the sum of:	EA	2	\$ 12,500.-	\$ 25,000.-
6	Type A Inlet, all sizes and depths, including frame and grate, bedding and backfill, complete in place, the sum of:	EA	1	\$ 5000.-	\$ 5000.-
7	Connect existing 24" CMP to proposed storm sewer manhole, complete in place, the sum of:	EA	1	\$ 2500.-	\$ 2500.-
8	Connect existing 24" RCP to proposed Type A Inlet, including grouting annular space, complete in place, the sum of:	EA	1	\$ 2500.-	\$ 2500.-
9	Remove and dispose of existing storm sewer, all depths, complete in place, the sum of:	LF	44	\$ 50.-	\$ 2200.-
10	Site restoration to include backfill and grading per plans, all required select fill material, top soil, sodding or hydromulching of all disturbed areas, watering of sod until roots are established, complete in place, the sum of:	LS	1	\$ 17,500.-	\$ 17,500.-
11	Trench safety for all excavation greater than 5' deep, complete in place, the sum of:	LF	50	\$ 50.-	\$ 2500.-
12	Storm Water Pollution Prevention per plans and specifications including any necessary TDPS requirements, maintenance throughout construction, and removal after sodding, complete in place, the sum of:	LS	1	\$ 2500.-	\$ 2500.-
BASE BID ITEMS TOTAL:					\$ 117,200.-

## SUPPLEMENTAL BID ITEMS:

Item	Item Description	Unit	Quantity	Unit Price	Cost
13	Extra Bank Sand, complete in place, the sum of:	C.Y.	20	\$ 20.-	\$ 400.-
14	Wet Condition bedding, complete in place, the sum of:	L.F.	50	\$ 20.-	\$ 1000.-
15	Well pointing for storm sewer, complete in place, the sum of:	L.F.	50	\$ 10.-	\$ 500.-
16	Extra cement stabilized sand, complete in place, the sum of:	C.Y.	20	\$ 40.-	\$ 800.-
SUPPLEMENTAL BID ITEMS TOTAL:					\$ 2700.-
SUBTOTAL BASE BID:					\$ 117,200.-
SUBTOTAL SUPPLEMENTAL BID:					\$ 2,700.-
TOTAL CONSTRUCTION COSTS:					\$ 119,900.-



4/22/21



**Council Agenda Item Cover Memo**

**4/26/2021**

**Date of Meeting**

**To: Mayor and City Council**

**Agenda Item:**

**Discuss and take possible action on the Engineer's Report**

**SUMMARY/BACKGROUND (WHY):** The City has requested that updates to current projects be summarized in an Engineer's Report. The Engineer's Report for this month includes updates to the Beinhorn Road Project, the Wilding Lane Project, and other various maintenance projects, and future projects.

**STAFF RECOMMENDATION:** \_\_\_\_\_  
\_\_\_\_\_

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**ESTIMATED COST:**   N/A   **FUNDING SOURCE:** \_\_\_\_\_

**CURRENT BUDGETED ITEM:** YES ☐ NO ☐ **EMERGENCY REQUEST:** YES ☐ NO ☒

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**PREPARED BY:** Joe Moore

**ATTACHMENTS:** Yes



## **Engineer's Status Report**

City of Piney Point Village

HDR Engineering, Inc.

City Council Meeting Date: April 26, 2021

### **CURRENT PROJECTS**

#### **1. Beinhorn Drainage & Sidewalk Improvements Project**

The Contractor reported that the illuminated crosswalk signal will be installed and operational by the end of this week. HDR has provided the cost of the illuminated crosswalk signals to the Mayor who is working with the City of Hedwig Village for their payment on half of the sign. The installation of the signals is the last remaining item on the project to be completed. Once installed, HDR will prepare the project closeout paperwork.

#### **2. Wilding Lane Drainage & Paving Improvements Project**

The Contractor has installed all of the drainage infrastructure for Phase 1 of construction to include the 54-inch trunk main, 24-inch collection pipe, Type A Inlets, and yard drain connections. As of May 21<sup>st</sup> the Contractor was preparing the pavement subgrade for lime/fly-ash application to occur either Thursday or Friday. It is anticipated that the pavement base will be installed this week completing Phase 1 of construction. The transition to Phase 2 will begin immediately after to include additional tree clearance pruning, tree removal, and traffic control changes.

Email notifications will go out to residents prior to the start of the lime/fly-ash application to warn of the dusty operation and notice of the upcoming construction phase change.

#### **3. 2020 Paving Improvements**

The 2020 Paving Improvements Project has been completed and the project closeout documentation submitted to the City.

#### **4. Farnham Park Washout**

HDR has finalized the design of the Farnham Park Sinkhole Repair and sent the plans and specifications out to Contractor to obtain quotes. The quotes are due back to HDR on Thursday, April 22<sup>nd</sup> and will be presented at the City Council meeting in a separate agenda item.

#### **5. City of Houston Water Line (N. Piney Point Road at Greenbay)**

The City of Houston reported on March 24<sup>th</sup> that the City is currently working on a design plan for the water line repair including traffic control. They are also waiting on a new contract for their large diameter on-call Contractor but anticipated having this work completed in the next month or two.

HDR recently reached out to the City of Houston for a status update. On April 20<sup>th</sup>, the City reported that they are still trying to get under contract with a Contractor to perform the work.

The Mayor requested that HDR obtain a cost to temporarily patch the sidewalk the City of Houston removed with decomposed granite which would allow the sidewalk to be reopened



until the City of Houston returns. A cost of \$992.13 was obtained from RAC Industries and approved by the Mayor.

## **FUTURE PROJECTS**

### **6. Texas General Land Office (TGLO) - Community Development Block Grant Mitigation Action Plan (CDBG-MIT)**

No update on the status of the application. At the last Engineering Meeting we provided the following update: The grant administrator CSRS stated that they have not heard anything on the batch we applied for.

### **7. Memorial Drive Elementary Rebuild**

The reported re-build schedule as reported by Travis Stanford, Director of Planning & Construction Services

- Design – Begin Jan. 2022 – 1 year duration
- Construction – Begin Jan. 2023 – 18 month duration
- Students to be in south transition campus until August 2024
- Project Advisory Board – Comprised of representatives from the Village – October or November 2021

### **8. Future Projects:**

At Council's request, HDR has identified multiple projects for the City to consider performing. The Master Drainage Study identified several drainage projects. Multiple cul-de-sac streets stemming off of the larger drainage projects the City has completed are good candidates for future drainage improvements projects as further outlined in the Master Drainage Study Update. An additional drainage project is the replacement of the 96-inch CMP along S. Piney Point Road. Councilman Kollenberg requested that Council hold a meeting to discuss the results of the 2018 Update to the Street Assessment and the Update to the Master Drainage Study. Drainage improvements on Tokeneke Trail have previously been discussed and survey has been obtained. The background and current status of this project is as follows:

#### **Tokeneke Trail**

A Lanecrest resident Mr. Kelly Coughlan has approached HDR and Dale about the possibility of installing storm sewer in the existing ditch behind 1 Tokeneke/541 Lanecrest/555 Lanecrest. The ditch drains runoff from approximately 2/3<sup>rd</sup> of Tokeneke along the north line of 1 Tokeneke and then turns south along the east property line of 1 Tokeneke. The ditch outfalls into a Type E Inlet and 30-inch storm sewer installed during the Claymore & Smithdale Project. The existing 30-inch pipe is approximately 5.5-feet deep and had adequate depth to be extended.

The ditch was regraded by hand digging during the Claymore & Smithdale project to protect trees. HDR contacted the residents at both 1 & 2 Tokeneke to discuss the potential installation of a storm sewer in the drainage easement along their side/backyards and its potential impacts to trees. Both residents were interested in a storm sewer improvements project and said that they would like to have continuing conversations about tree impacts.



HDR presented the existing site conditions drawings at the February Engineering Meeting and discussed specific deficiencies in the existing drainage system along the street and option for possible improvements. Council did not direct HDR to proceed with the design of any proposed drainage improvements for Tokeneke at this time. The initial Opinion of Probable Construction Cost for discussion is approximately \$86,225, however this could be refined with additional engineering, tree evaluation, survey, etc.

## **9. Current Anticipated Piney Point Project Schedules:**

*The following is a summary of anticipated project schedules for projects in various phases throughout the City. Please be aware that the schedules are approximate and subject to the weather, utility company reviews, City and County reviews, and other unforeseen circumstances that may develop as each project progresses. HDR will submit an updated schedule with each engineer's report.*

- **Beinhorn Drainage & Sidewalk Improvements Project**
  - Anticipated Schedule –
    - Construction Notice to Proceed – March 9, 2020
    - Construction Completion Date – November 4, 2020
    - Illuminated Crosswalk installation complete – April 30, 2021
- **Wilding Lane Drainage & Paving Improvements Project**
  - Anticipated Schedule –
    - Start of Construction: March 8, 2021
    - Phase 1 – 3/13/2021 - 5/1/2021
    - Phase 2 – 5/2/2021 - 6/15/2021
    - Phase 3 – 6/16/2021 - 7/30/2021
    - Phase 4 – 7/31/2021 - 9/8/2021
    - Phase 5 – 9/9/2021 - 10/18/2021
    - Phase 6 – 10/19/2021 - 12/3/2021
    - Construction Completion Date – December 3, 2021

**RESOLUTION NO. 2021.04.26**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, ADOPTING A NEW SCHEDULE OF FEES FOR BUILDING AND CONSTRUCTION PERMITS AND INSPECTION SERVICES; AND REPEALING RESOLUTION 2020.06.22.2 AND ALL OTHER RESOLUTIONS OR PARTS OF RESOLUTIONS INCONSISTENT OR IN CONFLICT HEREWITH.**

\* \* \* \* \*

**WHEREAS**, the City Council now determines that the fees established in Resolution No. 2020.06.22.2 for building and construction permits and inspection services does not cover the current administrative costs associated with such permits and services; and

**WHEREAS**, the City Council now deems it appropriate to adopt a new schedule of fees for the building and construction permits and inspection services; now, therefore,

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:**

**Section 1.** That certain “City of Piney Point Building Fee Schedule 2021,” a true and correct copy of which is attached hereto as Exhibit “A,” and is made a part of this Resolution, is hereby adopted. The fees set forth in Exhibit “A” shall be applicable to all building and construction permits issued, and all inspection services performed, for construction activities within the City and for which applications are made therefor from and after the date of adoption hereof. Inspections required for construction activities for which building permits have been issued on or before the date of adoption hereof shall be performed at the rates in effect at the time of the issuance of such permits.

**Section 2.** Resolution No. 2020.06.22.2 and all other resolutions or parts of resolutions inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

**PASSED, APPROVED, AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

City of Piney Point Village, Texas

\_\_\_\_\_  
Mark Kobelan, Mayor

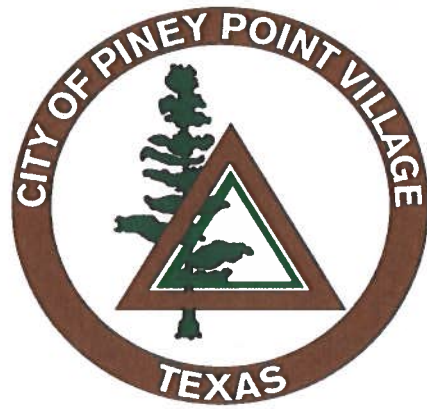
ATTEST:

\_\_\_\_\_  
Karen Farris, City Secretary

**EXHIBIT "A"**

**The City of Piney Point Building Fee Schedule 2021**





# City of Piney Point Village

# Fee Schedule

# 2021

April 26th, 2021

Fee Per Square Foot					
<b><u>Single Family &amp; Non Single Family</u></b>					
<b><u>Working Prior to Permitting</u></b>		<b>Set Fee</b>			
Permit Fee Double		Double Fee for Spec Permit Type			
		Not to Include Inspections			
<b><u>Buildings/Additions/Alterations-Remodels</u></b>		\$1.35 with a Minimum of \$500.00			
Air Conditioned & Non Air Conditioned Space		Square/Foot			
<b><u>New Construction-Air Conditioned Space</u></b>		\$1.35 with a Minimum of \$500.00			
<i>(Square Foot of Rooms Remodeled )</i>					
<b><u>Remodel Interior-Air Conditioned Space</u></b>		\$1.35 with a Minimum of \$500.00			
<i>(Square Foot of Rooms Remodeled )</i>					
<b><u>Construction/Remodel Under Roof -Not Air Conditioned Space</u></b>		\$0.70 with a Minimum of \$500.00			
<b><u>Swimming Pool</u></b>					
Square Footage of Pool Water Surface Area		\$1.30 with a Minimum of \$500.00			
<b><u>Decking/Driveway/Sidewalk/Walkway/Paving</u></b>					
Artificial Turf		\$0.50 Per Square Foot			
Cedar		\$0.50 Per Square Foot	<b>Add Cedar Type</b>	<b>New Set Fee</b>	
Gravel		\$0.50 Per Square Foot			
Permeable Pavers		\$0.50 Per Square Foot	<b>Add Permeable</b>	<b>New Set Fee</b>	
Stucco		\$1.00 Per Square Foot	<b>Add Stucco</b>	<b>New Set Fee</b>	
Asphalt		\$1.00 Per Square Foot			
Concrete		\$2.00 Per Square Foot	<b>\$1.00 Per Sq/Ft</b>	<b>New Set Fee</b>	

Building Fees								
<b><u>New Single Family Home</u></b>		<b>Set Fee</b>						
Current Cost Per Square Foot		\$1.35 sq/ft						
Required Inspections: 12		\$500.00						
<b><u>Additions/Alterations/Accessory Buildings</u></b>		<b>Set Fee</b>						
Current Cost Per Square Foot <b>Air</b> Conditioned Space		\$1.35 sq/ft						
Required Inspections: 2 +		\$100.00						
Min Fee of \$500.00								
<b><u>Additions/Alterations/Accessory Buildings</u></b>		<b>Set Fee</b>						
Current Cost Per Square Foot <b>Non</b> Air Condiioned Space		\$1.30 sq/ft						
Required Specified Inspections: 2		\$100.00						
Min Fee of \$500.00								
<b><u>Pool Remodel Re Tile Re Coping</u></b>		<b>Set Fee</b>						
Current Cost Per Square Foot (Pool Water Surface Area)		\$1.30 sq/ft						
Required Inspections: 1		\$50.00						
<b><u>Artificial/Synthetic Turf</u></b>		<b>Set Fee</b>						
Cost Based Per Square Foot		\$0.50 sq/ft						
Required Inspections: 1		\$50.00						
<b><u>Tennis/Recreation Sport Courts</u></b>		<b>Set Fee</b>						
Cost Based Per Square Foot		\$0.50 sq/ft						
Required Inspections: 2		\$100.00						
<b><u>New House Demolition</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$200.00	<b>\$300.00</b>					
Required Inspections: 1		\$50.00	\$50.00					

<b><u>Pool Demolition</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$100.00	<b>\$150.00</b>					
Required Inspections: 1		\$50.00	\$50.00					
<b><u>Sign Construction</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$200.00</b>					
Required Inspections: 1		\$50.00	\$50.00					
<b><u>New Fence (Cedar/Iron)</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$125.00</b>					
Required Inspections: 2		\$100.00	\$100.00					
<b><u>New Solid Fence (Stucco/Stone/Concrete)</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$200.00</b>					
Required Inspections: 2		\$100.00	\$100.00					
<b><u>Foundation Repair</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$125.00</b>					
Required Inspections: 1		\$50.00	\$50.00					
<b><u>New Roof</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$165.00</b>					
Required Inspections: 1		\$50.00	\$50.00					
<b><u>Replacement Window &amp; Door Only</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee		\$ Per Fee Schedule	<b>\$165.00</b>					
Required Inspections: 1		\$50.00	\$50.00					
<b><u>Roof Repair</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee More than 1,500 Sq. Ft.		\$ Per Fee Schedule	<b>\$100.00</b>					
Required Inspections: 1		\$50.00	\$50.00					

<b><u>New Generator with Pad</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Application Fee 22KW to 125KW		\$ Per Fee Schedule	\$200.00					
Application Fee 150KW and up		\$ Per Fee Schedule	\$100.00					
Required Inspections: 2		\$100.00	\$100.00					
<b><u>Driveway/Sidewalk/Walkways/Paving</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>					
Current Cost Based on Square Footage		\$ Per Fee Schedule	\$ Per Fee Schedule					
Asphalt Per Square Foot		\$50.00	\$1.00					
Concrete Per Square Foot			\$1.00					
Cedar Per Square Foot			\$1.00					
Artificial Turf Per Square Foot			\$0.50					
Gravel Per Square Foot			\$0.50					
Permeable Paver			\$0.50					
Required Inspections: 1			\$50.00					

Sub-Contractor Fees					
<b><u>Electrical T-Pole Permit</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$50.00	<b>\$100.00</b>		
Required Inspections: 1		\$50.00	\$50.00		
<b><u>New Construction Electrical Permit</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
New Single Family Electrical Permit		\$50.00	<b>\$500.00</b>		
Required Inspections: 4		\$250.00	\$400.00		
<b><u>Electrical Remodel Permit</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Less than 2500 Sq. Ft.		\$50.00	<b>\$300</b>		
Required Inspections: 1 +		\$100.00	\$100		
2500 to 6000 Sq. Ft.		\$50.00	<b>\$400</b>		
Required Inspections: 1 +		\$50.00	\$100		
6000 Plus Sq. Ft.		\$50.00	<b>\$500</b>		
Required Inspections: 1 +		\$50.00	\$100		
<b><u>Electrical Other/Out Door Lighting</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$50.00	<b>\$100.00</b>		
Required Inspections: 2		\$100.00	\$100.00		
<b><u>Electrical New Generator</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
22 KW to 125 KW		\$ Per Fee Schedule	<b>\$200.00</b>		
150 KW and Up		\$ Per Fee Schedule	<b>\$500.00</b>		
Required Inspections: 3		\$100.00	\$150.00		
<b><u>Electrical Reconnect</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$50.00	<b>\$100.00</b>		
Required Inspections: 1 +		\$50.00	\$50.00		

<b><u>New Construction Mechanical</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	<b>\$0.00</b>		
Per Each New Unit (AC & Heating)			<b>\$100.00 Per Unit</b>		
Required Inspections: 5		\$200.00	\$250.00		
<b><u>New Mechanical/Additions</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	\$0.00		
Per New Unit (AC & Heating)			<b>\$50.00 Per Unit</b>		
Required Inspections: 2		\$100.00	\$100.00		
<b><u>Mechanical Change Out/Replacement -Heat &amp; Cold</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	\$0.00		
Per Replacement of (AC & Heating) Units			<b>\$50.00 Per Unit</b>		
Required Inspections: 1		\$50.00	\$50.00		
<b><u>Mechanical Change Out/Replacement Misc Equipment Only</u></b>		<b>Set Fee</b>			
Coils/Fans/Duct Work (Any Replacement Part) Misc;		\$100.00			
Required Inspections: 1		\$50.00			
<b><u>Mechanical Wine Room/ Mini Split System Only</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	<b>\$150.00</b>		
Required Inspections: 2		\$50.00	<b>\$100.00</b>		
<b><u>New Construction Plumbing</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$50.00	<b>\$500.00</b>		
Required Inspections: 4		\$350.00	\$350.00		



<b><u>Plumbing Remodel/Additions</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Less than 2500 Sq. Ft.		\$50.00	<b>\$200.00</b>		
Required Inspections: 1 +		\$50.00	\$50.00		
2500 to 6000 Sq. Ft.		\$50.00	<b>\$300.00</b>		
Required Inspections: 1 +		\$50.00	\$50.00		
6000 Plus Sq. Ft.		\$50.00	<b>\$400.00</b>		
Required Inspections: 1 +			\$50.00		
<b><u>Plumbing Water Heater Only Replacement</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$50.00	<b>\$75.00</b>		
Required Inspections: 1		\$50.00	\$50.00		
Add \$10.00 for each Additional Heater		\$10.00			
<b><u>Pool Plumbing</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee P-Trap/Gas/Vac Breaker		\$50.00	<b>\$100.00</b>		
Required Inspections: 1 +		\$50.00	\$50.00		
<b><u>Plumbing Sewer Disconnect</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	<b>\$150.00</b>		
Required Inspections: 1		\$50.00	\$50.00		
<b><u>Plumbing Gas Only</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Annual Test, Generator, House, Pool		\$50.00	<b>\$100.00</b>		
Required Inspections: 1		\$50.00	\$50.00		
<b><u>Irrigation</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>		
Application Fee		\$100.00	<b>\$150.00</b>		
Required Inspections: 2		\$50.00	\$100.00		
<b><u>Irrigation Repair</u></b>		<b>Set Fee</b>			
Application Fee (No Fee)		\$0.00			
Replacement Heads/Re-Locate					

Drainage Fees									
<b><u>New Construction Drainage</u></b>		<b>Set Fee</b>							
Application Fee		\$1,500.00							
Required Inspections: 4		\$200.00							
<b><u>New Construction Expedited Drainage Fee Per Ordin;</u></b>		<b>Set Fee</b>							
Application Fee		\$1,600.00							
<b><u>Drainage Revision Only</u></b>		<b>Set Fee</b>							
Application Fee		\$500.00							
<b><u>Final As-Built Topographical Survey Review &amp; Closing</u></b>		<b>Set Fee</b>							
Application Fee		\$500.00							
<b><u>New Swimming Pool Drainage</u></b>		<b>Set Fee</b>							
Application Fee		\$500.00							
Required Inspections: 3		\$150.00							
<b><u>Pool Drainage Revision</u></b>		<b>Set Fee</b>							
Application Fee		\$500.00							
<b><u>Culverts/Ditches/Streets/Drainage Other</u></b>		<b>Set Fee</b>							
Application Fee		\$500.00							
Required Inspections: 2		\$100.00							

Tree Fees											
<b><u>Tree Disposition Demo Only</u></b>		New Set Fee									
Application Fee		\$100.00									
Required Inspections: 1		\$50.00									
<b><u>Tree Disposition New Construction</u></b>		New Set Fee									
Application Fee		\$200.00									
Required Inspections: 3		\$150.00									
<b><u>Tree Disposition Construction (Revision)</u></b>		New Set Fee									
Add An Additional Tree Removal		\$100.00									
Due to Damage or Plan Revision		\$50.00									
Required Inspections: 1 +		\$50.00									
<b><u>Tree Disposition Alterations/Remodels/ Pools</u></b>		New Set Fee									
Permit Fee		\$100.00									
Required Inspections: 1 +		\$50.00									
<b><u>Tree Disposition Pool Demo</u></b>		New Set Fee									
Application Fee		\$100.00									
Required Inspections: 1		\$50.00									
<b><u>Tree Removal Per Tree</u></b>		New Set Fee									
Healthy		\$200.00									
Dead /Diseased/Pine Bark Beetles		\$0.00									
Required Inspections: 1		\$0.00									

Board of Adjustment & Planning & Zoning Commission Fees							
<b><u>Planning &amp; Zoning Commission Plat Fees</u></b>		<b>Set Fee</b>					
Application Fee per lot as shown on final plat		\$1,750.00					
<b><u>Planning &amp; Zoning Commission Application Fee (No Plat)</u></b>		<b>Set Fee</b>	<b>New Set Fee</b>				
Specific Use Application Fee		\$500.00	<b>\$1,000.00</b>				
To Amend/Add to the Specific Use Permit within the Same Calendar Year			<b>\$500.00</b>				
<b><u>Board of Adjustment Fee</u></b>		<b>Set Fee</b>					
Application Set Fee		\$250.00					
<b><u>(Non-Residential) Professional Service Consulting Fee</u></b>			<b>New Set Fee</b>				
Per hour with a minimum of 1 hour			<b>\$200.00</b>				
<b><u>Code Enforcement/Plan Examiner Monthly Fee</u></b>		<b>Set Fee</b>					
		\$4,000.00					

<b>Other Fees</b>								
<b><u>Contractor Registration</u></b>		Set Fee	New Set Fee	Effective Date 2022				
Yearly Amount		\$60.00	\$75.00	01/01/2022 Date				
No fee for Plumbing, Electrical & Fire Sprinkler Contractors								
<b><u>Gas Meter Deposit</u></b>		Set Fee						
Deposit Amount		\$2,000.00						
<b><u>Inspector Fee</u></b>		Set Fee	New Set Fee	Effective Date 2022				
Rate Per Inspection		\$45.00	\$65.00	01/01/2022 Date				
<b><u>Re-Inspection Fees</u></b>		Set Fee	New Set Fee	Effective Date 2022				
Per Failed Inspection		\$50.00	\$75.00	01/01/2022 Date				
<b><u>Right-Of-Way</u></b>		Set Fee						
Permit Fee		\$0.00						
<b><u>Return Check (NSF)FEE</u></b>		Set Fee						
NSF Fee		\$35.00						
<b><u>Plan Revision Fee</u></b>		Set Fee						
No Square Footage Change Min Plan Revision Fee		\$150.00						
<b><u>Solicitors Permit</u></b>		Set Fee	New Set Fee					
Permit Fee		\$25.00	\$150.00					
Per Each Individual Applicant								
(6 Month Min Per Ordinance)								
<b><u>Temporary Certificate of Occupancy</u></b>		Set Fee						
Deposit Amount Per Ordin		\$25,000.00						

Renewal Fees												
<b>New Construction Re-New Fee</b>												
		Set Fee										
Re-New Fee 12 Months		\$150.00										
Re-New Fee 16 Months		\$250.00										
Re-New Fee 20 Months		\$500.00										
Extension for 6 Months												
			New Set Fee									
After 30 Months			\$1,000									
Extension for 6 Months and every 6 months after that.												
No Work for More Than <b>180</b> Calendar Days A Building Permit Shall Be Revoked.												

**MINUTES  
THE CITY OF PINEY POINT VILLAGE  
REGULAR COUNCIL MEETING  
MONDAY, MARCH 22, 2021  
6:30 PM**

THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE MET IN A REGULAR MEETING ON MONDAY, MARCH 22, 2021 AT 6:30 P.M. AT CITY HALL, 7676 WOODWAY, SUITE 300, HOUSTON, TEXAS, AND VIA ZOOM TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

Piney Point Village is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/8848416839?pwd=WGNPW82bXdSdUlmSmhGd2l2Z3QwZz09>

Meeting ID: 884 841 6839

Passcode: 147258

**COUNCIL MEMBERS PRESENT:** Mayor Mark Kobelan, Joel Bender, Dale Dodds, Michael Herminghaus, Henry Kollenberg, Brian Thompson

**CITY STAFF PRESENT:** Paul Davis, Interim City Administrator; Karen Farris, City Secretary; Annette Arriaga, Director of Planning & Development; David Olson, City Attorney; Joe Moore, City Engineer

**DECLARATION OF QUORUM AND CALL TO ORDER**

Mayor Kobelan called the meeting to order at 6:30 p.m.

**PLEDGE OF ALLEGIANCE**

**CITIZENS WISHING TO ADDRESS COUNCIL** - *At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquiries about a subject that is not specifically identified on the agenda, a member of Council or a Staff Member may only respond by giving a statement of specific factual information or by reciting existing policy. The City Council may not deliberate or vote on the non-agenda matter.*

There were no citizens wishing to address Council.

**1. Discuss and consider possible action on the MVPD monthly report.**

Chief Schultz provided the February monthly report:

- The police department is under budget.
- Officer Lerma retired and was replaced by Officer Bogus.
- The police department is working on the FY2022 Budget.
- During the month of February Piney Point had 1,099 calls for service, 699 House Watches, 5 emergency response events, and generated 64 police reports.



- Chief Schultz summarized the FY2022 Budget. The proposed FY2022 Budget of \$6,293,049 includes 2.99% increase. The cost per Village is \$2,097,683. Increase of \$61,066 per village over FY2021.
- Commissioner Huguenard reported the proposed budget is appropriate and consistent with the goals and objectives of the department.
- Commissioner Huguenard added that the Commission intends to act upon the proposed budget at the next Commissioner's meeting.
- Capital Projects Fund has approximately \$149,000 present cash balance. The Police Department is currently working on obtaining estimates for those items listed in the Capital Strategic Plan. Chief Schultz confirmed that the Capital Projects is not intended to be a part of the FY2022 Budget.

**2. Discuss and consider possible action on the VFD monthly report.**

Commissioner Nash was present and provided the monthly report:

- Reviewed pictures of fire station construction.
- Response times meet the national standard.
- Audit
- Recent resignation from Administrative Assistant. Will replace in April.
- Damage to ladder truck.
- Council Member Kollenberg added the draft budget will be presented in April and the final budget in May.
- Fire department has received permission to apply the ambulance billing funds to the renovation project.

**3. Discuss and consider possible action on a Resolution in Support of Greater Harris County 9-1-1 Legislation.**

This Resolution is supporting the Greater Harris County 9-1-1 Emergency Network's legislative effort to continue the technological enhancements and operational advancements of the 9-1-1 system. Council Member Bender made a motion to adopt the Resolution in Support of Greater Harris County 9-1-1 Legislation. Council Member Herminghaus seconded the motion and it passed unanimously.

**4. Discuss and consider possible action on ratifying Resolution No. 2021.03.15 approving certain persons to be authorized to act as signatories on City accounts at Amegy Bank.**

Council Member Dodds made a motion to ratify Resolution No. 2021.03.15 approving certain persons to be authorized to act as signatories on City accounts at Amegy Bank. Council Member Bender seconded the motion and it passed unanimously.

**5. Discuss and consider possible action to adopt Resolution 2021.03.22 suspending the GRIP Adjustment from CenterPoint Energy for 45 days.**

Council Member Kollenberg made a motion to adopt Resolution 2021.03.22 suspending the GRIP Adjustment from CenterPoint Energy for 45 days. Council Member Bender seconded the motion and it passed unanimously.

**6. Discuss and consider possible action on the 2020 Audit.**

Council did not have time to review. This item was tabled to next month City Council Meeting.

**9. Moved to Agenda item #9: Discuss and consider possible action on the City Administrator's Monthly Report, including but not limited to:**

- February 2021 Financials are attached however the 2021 Budget is in progress of being loaded and installed.
- Public Utility Commission letter is regarding a CPI rate adjustment. The City Attorney will reach out to Thomas Brocato with Lloyd Gosselink regarding a proposed resolution for Council to consider.
- WCA Waste/GFL Environmental, Anne Wilhite, Government Contracts Manager/Matt Cartier, VP Operations. Representatives from WCA Waste/GFL Environmental were present and explained the merger between WCA and GFL Environmental. GFL is the abbreviation for Great for Life. There will be no difference in the services that Piney Point residents currently receive. The city should receive correspondence from WCA Waste/GFL Environmental within the next couple of months regarding the CPI price increase.

**7. Discuss and consider possible action on Bright Landscape.**

Council Member Kollenberg had concerns regarding maintenance invoices for esplanades and the cost difference. There was discussion. Confirmation and inspection of work completed should be done. A contract does not exist between Bright Landscape and the City. Mayor Kobelan will discuss with Bright Landscape maintenance invoices and outline with more detail of work performed.

**8. Discuss and consider possible action on the Mayor's Monthly report:**

- Mayor Kobelan will meet with the local cub scout troop at Memorial Villages Water Authority on Sunday and provide the history of Piney Point Village, take a tour of Memorial Villages Water Authority, and ride bicycles to Carol Tree Park.

**Moved Agenda item #9**

**9. Moved this agenda item after agenda item #6.**

**10. Discuss and consider possible action on the approval of Verizon/MCI Fiber Optic Cable Improvements Plans on Taylorcrest Road and North Piney Point Road.**

There is a meeting on March 23, 2021 regarding Verizon/MCI Fiber Optic Cable Improvements. Council discussed and had questions and concerns. No action was taken. Council will get more detail at the meeting tomorrow. This item will be placed on the April 13, 2021 Special Meeting Council Agenda.

**11. Discuss and consider possible action on change order for double sided flashing crosswalk signs at Beinhorn and North Piney Point Road.**

The City requested that HDR obtain quotes for updating the ordered flashing crosswalk sign system to add double sided. Council Member Herminghaus made a motion to accept the quote from Consolidated Traffic Controls, Inc. for \$16,816 to be split 50/50 with the City of Hedwig Village. Council Member

Thompson seconded the motion and it passed unanimously. The final invoice for Piney Point Village should be \$8,400 to be paid from the safety fund.

**12. Discuss and consider possible action on the City Engineer's Monthly Report.**

The City Engineer updated Council on:

- Wilding Lane Drainage & Pavement Improvements Project: Regarding tree clearance pruning and tree removal, there were some issues from a couple of residents. The City Engineer explained they added some information to their weekly report that should help clarify some of that information about tree pruning. It will be a couple of months when tree clearance pruning is done again as they enter another phase.
- 2020 Paving Improvements: AAA Asphalt has completed the job. There are no punch list items. The contractor is installing the Type E Inlet this week.
- Farnham Park Washout: Did a constructability visit with AAA Asphalt about leaving the existing retaining wall. The storm sewer will be televised tomorrow. The City Engineer will try to get quotes on this project to put them on the April 13<sup>th</sup> Special Meeting Agenda, if not then quotes will be on the April 26<sup>th</sup> Regular Council Agenda.

**13. Discuss and consider possible action on the Minutes of the March 1, 2021, and the Minutes of the March 8, 2021 Special Council Meetings.**

There was a correction needed on the Minutes of March 1<sup>st</sup> Special Council Agenda Item #10 and Agenda Item #17 regarding the Public Hearing date of April 12<sup>th</sup>. Insert (date changed to April 13<sup>th</sup>). Council Member Herminghaus made a motion to approve the Minutes of the March 1, 2021 with the correction, and the Minutes of the March 8, 2021 Special Council Meetings. Council Member Thompson seconded the motion and it passed unanimously.

**14. Discuss and consider possible action on any future agenda items, meeting dates, etc.**

- Prioritize plans for streets.
- Special Engineering Meeting

**15. EXECUTIVE SESSION: The City Council will adjourn into closed executive session pursuant to Section 551.071 of the Texas Government Code (Consultation with Attorney), and pursuant to Section 551.074 of the Texas Government Code (Personnel), specifically to deliberate the appointment, evaluation, reassignment, duties, discipline, or dismissal of the City Administrator.**

Council adjourned into a closed session at 7:37 p.m.

Council reconvened into an open session at 8:12 p.m.

**16. Action outside of Executive Session, if any.**

There was no action taken.

**17. Adjourn**

Council Member Bender made a motion to adjourn. Council Member Herminghaus seconded the motion and it passed unanimously. The meeting adjourned at 8:13 p.m.

**PASSED AND APPROVED this 26<sup>th</sup> day of April 2021.**

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Mark Kobelan  
Mayor

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Karen Farris  
City Secretary

**MINUTES  
THE CITY OF PINEY POINT VILLAGE  
SPECIAL COUNCIL MEETING  
TUESDAY, APRIL 13, 2021  
6:30 PM**

**THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE MET IN A SPECIAL MEETING ON TUESDAY, APRIL 13, 2021 AT 6:30 P.M. AT CITY HALL, 7676 WOODWAY, SUITE 300, HOUSTON, TEXAS, AND VIA ZOOM TO DISCUSS THE AGENDA ITEMS LISTED BELOW.**

**Piney Point Village is inviting you to a scheduled Zoom meeting.**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/8848416839?pwd=WGNPW82bXdSdUlmSmhGd2l2Z3QwZz09>**

**Meeting ID: 884 841 6839**

**Passcode: 147258**

**COUNCIL MEMBERS PRESENT:** Mayor Mark Kobelan, Joel Bender, Dale Dodds, Michael Herminghaus, Henry Kollenberg, Brian Thompson

**CITY STAFF PRESENT:** Karen Farris, City Secretary; Annette Arriaga, Director of Planning & Development; David Olson, City Attorney

**DECLARATION OF QUORUM AND CALL TO ORDER**

Mayor Kobelan called the meeting to order at 6:30 p.m.

**PLEDGE OF ALLEGIANCE**

**CITIZENS WISHING TO ADDRESS COUNCIL** - *At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquiries about a subject that is not specifically identified on the agenda, a member of Council or a Staff Member may only respond by giving a statement of specific factual information or by reciting existing policy. The City Council may not deliberate or vote on the non-agenda matter.*

There were no citizens wishing to address Council.

Mayor Kobelan opened the Public Hearing.

- 1. Public Hearing regarding Specific Use Permit – Ecclesia – 325 Piney Point Road, Houston, Texas 77024:** Requesting City Council approval relating to a specific use permit which would allow Ecclesia permission to complete certain renovations approved but not completed back in December 2018, and request permission to allow for a new scope of work to be added for more renovation to the campus. The renovation would be to both the interior and exterior of the building. The interior will entail electrical, mechanical, and plumbing work, as well

as new finishes, painting, lighting, and A/V fixtures. Work that will take place on the exterior of the building includes the re-lamping of exterior safety lights, the removal and replacement of old condenser units and the re-roofing of the existing roof and adding new insulation to the roof.

A representative from Ecclesia was present via Zoom and explained there were several issues that stalled the process of the 2018 SUP. The Fellowship Hall was on the 2018 SUP; however, the item that was not on the 2018 SUP that pertains to the Fellowship Hall, is the roof. The scope of work to be performed includes the replacement of the existing roof with similar material, and replacement of HVAC equipment, at the same location. The Engineering scope includes finishes, updating lighting, and plumbing fixtures.

There was discussion regarding the Exhibits of the Ordinance. The Exhibits should include one page site plan of the layout of the buildings and the 2-page Ecclesia letter.

Mayor Kobelan closed the Public Hearing.

2. **Discuss and consider possible action on Ordinance 2021.04.13 in accordance with Division 4 of Article II of Chapter 74 of the City's Code of Ordinances, establishing and approving issuance of a specific use permit for the installation of certain improvements on the Ecclesia tract.**  
Council Member Bender made a motion to approve Ordinance 2021.04.13 in accordance with Division 4 of Article II of Chapter 74 of the City's Code of Ordinances, establishing and approving issuance of a specific use permit for the installation of certain improvements on the Ecclesia tract. Council Member Dodds seconded the motion and it passed unanimously.

Mayor Kobelan opened the Public Hearing.

3. **Public Hearing regarding Fences and walls in required yards:** Matters relating to the discussion and public hearing of an ordinance amending Article IV of Chapter 74, Code of Ordinances of the City of Piney Point Village, Section 245, Supplementary district regulations, by establishing regulations for fences in a side and rear yard adjacent to the street.

The proposed change to the fence ordinance is regarding properties that have a side yard or back yard that is on a public street. Presently those properties are required to have an 80% open fence, which describes a wrought iron fence. The City is proposing to allow 8' wooden fences with landscaping, irrigation, and maintained.

The Beautification Committee provided a list of suggested plants for the landscaping; however, other plants can be used with approval.

There was discussion regarding grandfathered rules, new construction, and various fence types and landscaping locations in the right-of-way.

Mayor Kobelan closed the Public Hearing.

4. **Discuss and consider possible action on Ordinance 2021.04.13.A amending Article IV of Chapter 74, Code of Ordinances of the City of Piney Point Village, Section 245, Supplementary district regulations, by establishing regulations for fences in a side and rear yard adjacent to the street.**

Council Member Herminghaus made a motion to approve Ordinance 2021.04.13.A amending Article IV of Chapter 74, Code of Ordinances of the City of Piney Point Village, Section 245, Supplementary district regulations, by establishing regulations for fences in a side and rear yard adjacent to the street. Council Member Thompson seconded the motion and it passed with 3 Council Members in favor of and 2 Council Members opposing amending Article IV of Chapter 74, Code of Ordinances of the City of Piney Point Village, Section 245, Supplementary district regulations, by establishing regulations for fences in a side and rear yard adjacent to the street.

5. **EXECUTIVE SESSION:** The City Council will adjourn into closed executive session pursuant to Section 551.071 of the Texas Government Code (CONSULTATION WITH ATTORNEY), AND PURSUANT TO Section 551.074 of the Texas Government Code (PERSONNEL), specifically to deliberate the appointment, evaluation, reassignment, duties, discipline, or dismissal of the City Administrator.

Council adjourned into a closed session at 7:10 p.m.

Council reconvened into an open session at 7:33 p.m.

6. **Consider and take possible action on the items discussed in Executive Session.**

No formal action taken.

7. **Adjourn**

Council Member Bender made a motion to adjourn. Council Member Herminghaus seconded the motion and it passed unanimously. The meeting adjourned at 7:33 p.m.

**PASSED AND APPROVED this 24<sup>th</sup> day of May 2021.**

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Mark Kobelan  
Mayor

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Karen Farris  
City Secretary