



City of Piney Point Village

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

TELEPHONE (713) 782-0271
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THE CITY OF PINEY POINT VILLAGE REGULAR COUNCIL MEETING MONDAY, APRIL 27, 2020

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE WILL HOLD A REGULAR MEETING ON MONDAY, APRIL 27, 2020 AT 6:30 P.M. VIA ZOOM TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

THE APRIL 27, 2020 6:30 P.M. MEETING WILL BE HELD VITUALLY THROUGH THE USE OF ZOOM. THE DIAL IN NUMBER IS 884-841-6839

DECLARATION OF QUORUM AND CALL TO ORDER

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 matter*

1. Discuss and take possible action on the MVPD monthly report
2. Discuss and take possible action on the VFD monthly report:
 - a. Audit of 2019 Village Fire Department Financials
 - b. Proposed Amendment to the 2019 Budget to reflect the results after the audit
 - c. Consider moving \$115,864 from the Ambulance Building Fund to the General Fund
 - d. 2021 Proposed VFD Budget
3. Discuss and take possible action on Towersource Small Cell Network Request
4. Discuss and take possible action on Sidewalk Improvements
5. Discuss and take possible action on the Mayor's monthly report, including but not limited to:
 - Landscaping Update

6. Discuss and take possible action on the City Administrator's monthly report, including but not limited to:
 - March 2020 Financials
7. Discuss and take possible action on additional costs for North Country Squire point repair change order
8. Discuss and take possible action on quotes for guardrail on South Piney Point Road
9. Discuss and take possible action on the City Engineer's monthly report
10. Discuss and take possible action on the minutes of the March 30, 2020 Council meeting
11. Discuss and take possible action on any future agenda items, meeting dates, etc.
12. Adjourn

CERTIFICATION

I certify that a copy of the April 27, 2020 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 24, 2020.



Roger Nelson
City Administrator

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 713-782-0271. 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 13, 2020

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 7,095 calls/incidents. 6,188 House watch checks were conducted. 122 traffic stops were initiated with 134 citations being issued for 225 violations. (Note: 17 Assists in Hedwig, 41 in Houston, 1 in Spring Valley and 0 in Hillshire)

Calls/Events by Village were:

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	2767/8163	2511/6934	4	43	6@3:18
Piney Point:	1635/5379	1371/4196	6	49	9@3:12
Hunters Creek:	2607/6925	2300/5586	4	42	5@2:36 20@3:06

Type and frequency of calls for service/citations include:

Call Type	#	Call Type	#	Citations	#
False Alarms:	140	Ord. Violations:	18	Speeding:	58
Accidents:	14	Info Reports:	49	Exp. Registration:	16
ALPR Hits:	22	Suspicious Situations:	106	No Ins:	16
Assist Fire:	33	Welfare Checks:	6	Equipment	38
Assist EMS:	42			Stop Sign:	5

This month the department generated a total of 62 police reports.

Crimes Against of Persons (1)
 Aggravated Robbery with a Firearm 1

Crimes Against Property (21)
 Burglary of a Vehicle 3
 Burglary of a Habitation 1
 Forgery 1

Forgery/Fraud/ID 12
 Misd Theft 3
 Felony Theft 1

Petty/Quality of Life Crimes/Events (40)
 ALPR Hits (valid) 7
 Poss. of a Controlled Sub/Para. 7
 Warrants 1

Public Intoxication 1
 Misc. Reports 17
 Recovered Stolen Vehicle 7

Arrest Summary: Individuals Arrested (6)
 Warrants 3
 Class 3 Arrests 1

DWI 1
 Felony 1

<u>Budget YTD:</u>	<u>Expense</u>	<u>Budget</u>	<u>%</u>
• Personnel Expense:	1,020,257	4,815,125	21.2%
• Operating Expense:	279,136	896,837	31.1%
• Total M&O Expenditures:	1,299,393	5,711,962	22.7%
• Capital Expenses:	963	138,000	1%
• Net Expenses:	1,300,356	5,849,962	22%

Follow-up on Previous Month Items/Requests from Commission

- EPI was reviewed by Legal Counsel and additional investigation was conducted at their request.

Personnel Changes/Issues/Updates

- Any offer of employment was extended to Ms. Monica Vasquez and accepted. Officer Vasquez started on April 6, 2020. Ms. Vasquez has prior experience with the Constables Office as well as San Jacinto College.
- A total of 3 employees had been placed on short term quarantine due to exposures, all have returned to work.
- Starting on Friday March 27th we began supplementing staffing with 1 or 2 extra officers per evening between 4/5 pm and 00/1 am. The additional officers are providing extra coverage, to include patrolling several hours in an unmarked police unit.

Major/Significant Events

- ALPR system had a total of 35 hits, resulting in 7 recovered vehicles. Year to date total recoveries stand at 14 vehicles with a value of \$250,800.00 One vehicle specifically contained a suspect who was in possession of US Postal Service master keys and a set of fake US Postal Inspector credentials. The real postal service took possession of the suspect and is prosecuting the case.
- 3/30/20 a resident was a victim of a robbery at her front door by a masked man armed with a firearm. Detectives first reviewed video doorbell coverage and were able to get a description of the suspect. Video was enhanced making it even better. A neighborhood canvas located home security video that showed a white Chevrolet the suspects were in. A responding officer remembered seeing a white Chevrolet leaving the area as he approached, albeit over a mile away. A search of the ALPR near the location where the officer saw the car located a single white Chevrolet along with a license plate. The license plate came back to a Houston home. Officers had staked out the home and stopped the vehicle when it left. The suspect was inside of the car still with a firearm. After being questioned he confessed to committing the robbery.

Status Update on any Major Projects

- Met with Mayor's about the COVID-19 Coronavirus situation and law enforcement planning. During our discussion we talked about expansion of the ALPR system to address shortfalls with the pandemic and the effect of the Stay at Home Order, and Community security. 8 additional ALPR's were ordered. The vendor agreed to provide the new ALPR cameras at the original price that we had been offered, even though the equipment has increased in price of \$500 per unit per year. The 2020 budget has funding in place to cover the additional costs.
- MVPD jurisdictional signage was ordered and placed throughout the Villages. 150 signs were placed along thoroughfares notifying motorists of the No Soliciting Ordinances and Usage of the ALPR System.

V-LINC new registrations in March: +127

BH – 1195/1250 (+28)

PP – 836/1160 (+17)

HC – 1180/1514 (+76)

Out of Area – 407 (+6)

March 2020 VFD Assists

Calls received directly by MVPD via 911/3700

<u>Priority Events</u>	<u>Average Response Times</u>
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Total – 15	3:17
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Fire – 3	3:46
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EMS – 12	3:09
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By Village

BH Fire – 0	N/A
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BH EMS – 4	3:27
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PP Fire – 2	3:56
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PP EMS – 4	3:08
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HC Fire -1	3:26
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HC EMS -3	2:30
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Hedwig EMS-1	3:48
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Combined VFD Events (Priority + Radio)

Total – 39	3:09
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Fire – 19	3:08
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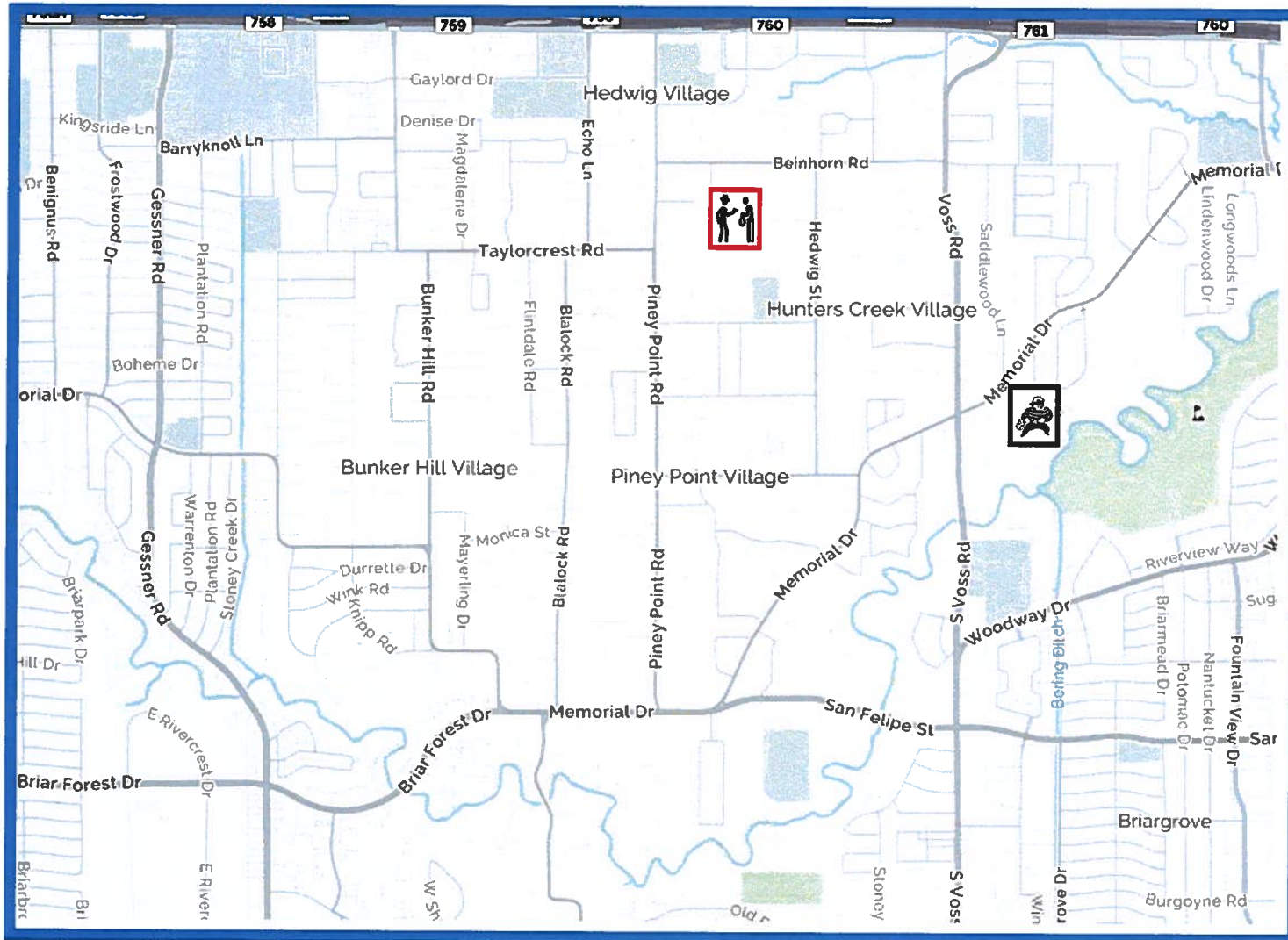
EMS – 20	3:09
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Radio Call Events

Total – 24	3:01
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Fire- 16	3:00
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EMS- 8	3:06
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2020 Burglary Map

Address	Alarm	POE
22 Willowron	N	Rear Door Force

2020 Robberies

Address	MO
6 Smithdale Estates	Purse at Ft Door



Daytime Burglary



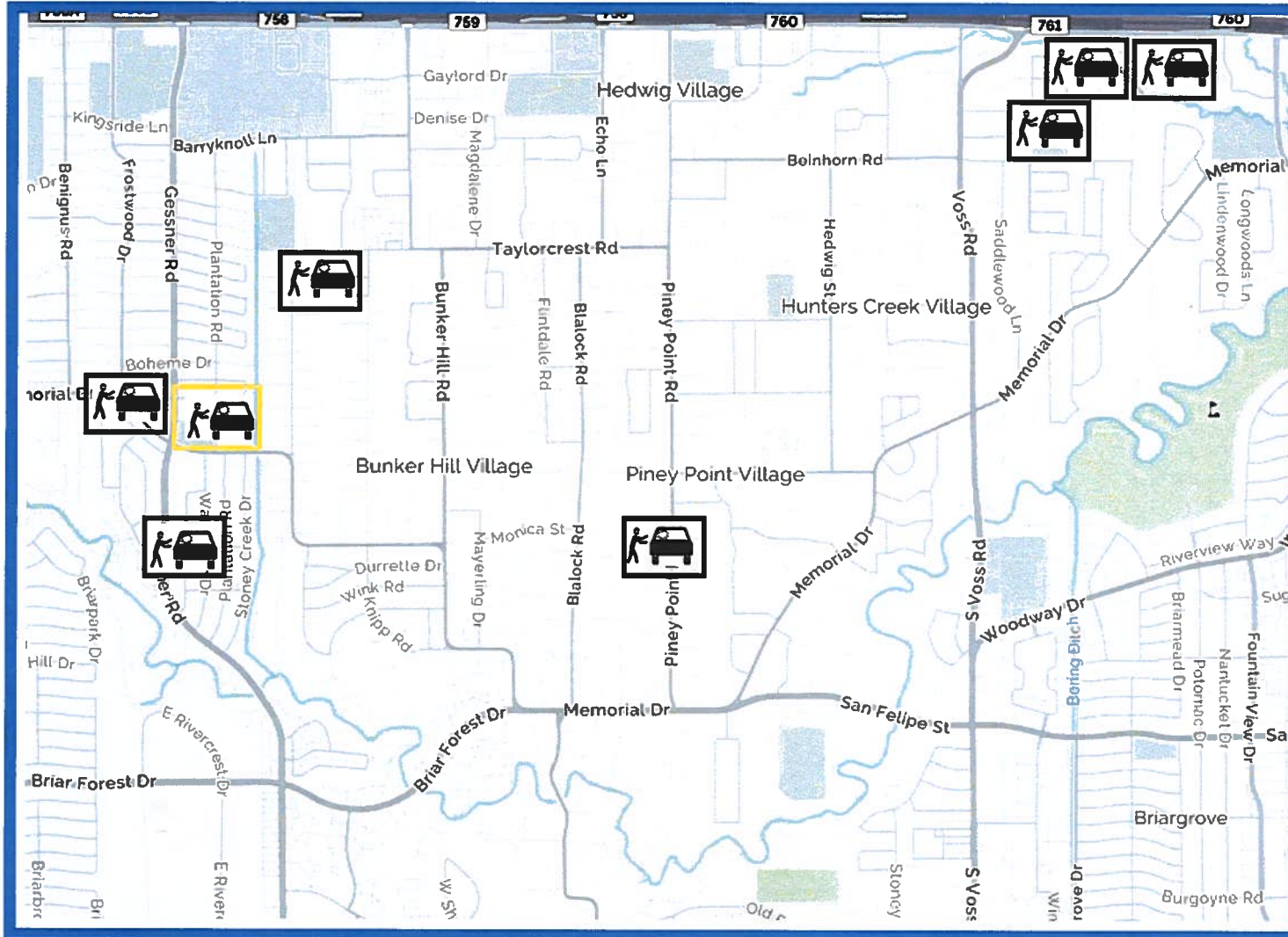
Nighttime Burglary



Robbery

4/1/20

2020 Auto Burglary Map



Address	POE
12210 Valley Star	Side Window
11910 Broken Bough	UNL Door
933 Hickory Hollow	UNL Door
12126 Tara	Side Window
12330 Tealwood North	UNL Door
8435 Katy FWY	UNL Door
906 Flint River	UNL Door
422 Piney Point	UNK Door

	Daytime Burglary
	Nighttime Burglary

② ③ ④

ALPR Recoveries						Plate Recoveries		
Num	Plate	Vehicle	Loc	Val	Links	Plate Recove	Date	Links
1	LKY5531	Kia Van	1	\$ 17,000.00	* Violent Car Jacking, 5 in custody	52385C6	#####	*
2	DWN8533	Chev Sub	8	\$ 6,000.00				
3	CKG0716	Lexus 460	1	\$ 24,000.00	* Suspects x2, ID Theft, Property from Burgs			
4	59412R8	Range Rover	V	\$ 60,000.00	* Vehicle bought with stolen ID			
5	LNF5778	Ford Exped	5	\$ 40,000.00	* ID Theft/ Austin 20+ victims			
6	MBX2543	Chev Impala	1	\$ 1,200.00	* Purchased from suspect in 19-17 ALPR Case			
7	LGC1533	Toy Camary	14	\$ 2,100.00	* Purchased on-line ref to HPD			
8	LYN1197	Hon CRV	2	\$ 2,000.00	Recovered by Victim on Gessner drove to PD			
9	KSP2109	Toy camry	10	\$ 8,000.00				
10	DRF5499	Toy camry	Trailer	\$ 6,500.00	* Runaway, Carjacking Suspect			
11	BNV7346	Toy P/U	2	\$ 11,000.00	* Suspects x2, Mail Theft with Mail Keys			
12	JKF7019	Chev Mali	8	\$ 2,000.00	* Stolen Veh out of Pearland, w Suspect			
13	47330A8	Merc Benz	10	\$ 52,000.00	* Purchased with Fake ID			
14	LJT7662	Chev Cruize	17	\$ 19,000.00	* Vehilce full of stolen ID's and Mail			

2020 Value \$ 250,800.00
2019 Value \$ 438,000.00
Program Total \$ 688,800.00

INVESTIGATIVE LEADS

- 1 LGC4007 Arrested ALPR HIT 10-29 Elder Fraud *
- 2 63047B4 Id'd FTSI located via ALPR
- 3 LNJ4457 Missing Per Used ALPR to ID veh that picked up Victim
- 4 KAP2527 Armed Robbery ALPR ID's Suspect

* Fraud/Crime Link
** Targeting Immigrants
*** Selling unreg veh's to immigrants

2019 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	7:46:27	4:07:52	7:15:21										0	11
BIEHUNKO, JOHN	13:02:04	14:54:33	9:01:13										1	0
BOGGUS, LARRY	20:23:44	15:24:33	16:44:41										5	14
BRACHT, DANIEL	14:03:18	15:34:43	12:36:45										0	6
BURLESON, Jason	7:45:56	13:35:03	7:16:26										2	3
CADENA, VANESSA	20:57:17	17:39:42	18:40:55										6	11
CANALES, RALPH EDWARD	14:39:35	13:47:14	9:58:28										2	7
CERNY, BLAIR C.	4:49:50	19:25:49	11:58:56										3	1
HARWOOD, NICHOLAS	13:39:36	14:10:55	2:17:22										2	1
JARVIS, RICHARD	38:52:26	22:25:37	10:04:09										5	1
JOLIVET, CHARLES	17:12:39	18:35:09	6:19:11										0	1
JONES, ERIC	* 1:40:48	0:00:00	2:52:11										0	0
KELSO JR, RONALD K	* 2:44:33	6:12:45	0:24:12										1	0
LERMA, FRANK	* 5:38:37	15:52:34	1:54:02										2	0
MCELVANY, ROBERT	8:18:04	14:18:27	12:47:52										2	6
MILLER, OSCAR	* 2:42:40	2:51:20	8:34:23										1	0
NASH, CHRISTOPHER	28:31:10	15:29:03	19:13:08										4	0
NOWLIN, DONALD L	11:12:43	28:35:23	9:17:31										1	13
OWENS, LANE	* 0:14:42	1:30:29	0:00:00										0	0
PAVLOCK, JAMES ADAM	6:22:26	11:48:32	8:48:47										1	6
RODRIGUEZ, CHRISTOPHER	* 5:12:41	4:39:42	5:55:59										0	0
SCHANMEIR, CHRISTIAN	12:06:22	14:35:02	12:46:49										3	5
SCHULTZ, RAYMOND	* 1:23:48	0:44:16	0:20:02										0	0
SILLIMAN, ERIC	7:52:27	17:00:02	10:25:56										4	9
SISSION, KYLE J	* 0:00:00	0:00:00	1:23:31										1	0
SPRINKLE, MICHAEL	4:11:54	10:11:38	6:25:27										0	0
TAYLOR, CRAIG	15:47:28	18:58:41	20:05:55										4	11
TORRES, PATRICK	* 1:01:08	1:02:53	12:25:13										3	0
TUGGLE, JAMES	13:39:46	14:26:44	12:53:29										1	9
VALDEZ, JUAN	19:48:46	16:17:39	19:37:12										6	2
WHITE, TERRY	16:06:36	28:42:38	14:37:43										2	17

* = Admin Asmt.

62 134

Dispatch Committed Time	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
911 Phone Calls	422	548	395										1365
3700 Phone Calls	2612	2306	2341										7259
DP General Phone Calls*	62:09:26	63:05:30											

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

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

April 16, 2020

The Honorable Brian T. Muecke
Mayor, City of Hedwig Village

The Honorable Russell Herron
Mayor, City of Hilshire Village

The Honorable Jimmy Pappas
Mayor, City of Hunters Creek Village

The Honorable Mark Kobelan
Mayor, City of Piney Point Village

The Honorable Tom Ramsey
Mayor, City of Spring Valley Village

Dear Mayors:

In accordance with the terms of the Interlocal Agreement, the Village Fire Department's 2021 Proposed Budget is hereby submitted for consideration and approval by the Contracting Cities. Pursuant to Section 5.02 of the Interlocal Agreement, by a majority vote of Commissioners, the Board has approved and recommended this budget. Please place this item on your council's agenda for consideration, and within the time and manner specified in the Interlocal, then advise the department of your City Council's action.

The 2021 Proposed Budget consists of four funds. The General Budget is Fund-01, the Capital Replacement Fund, Fund-02, The Compensation Absence Reserve Fund, Fund-03, and the Facility Fund, Fund-04. The board is recommending that \$180,000 be placed into the Capital Replacement Fund. This budget also includes a 1.5% Cost of Living increase, the standard Department Merit Increase, and a 2% base salary contribution into the employees' 457 Plan.

The total General Fund Budget proposed has a decrease of 13.26% from the 2020 Budget. Among other information, this year's budget package includes:

- 2021 Proposed Budget and Assessments per city
- General Fund Detail
- Capital Replacement Fund Detail for projected capital outlays
- VFD Organizational Structure
- VFD Commissioners and Alternates 2020/2021

Your Commissioners and VFD personnel are prepared to answer your questions regarding this proposed budget.

In addition, the Fire Commission has approved the receipt of the 2019 Audit. As seen in the audit, expenditures during 2019 exceeded appropriations. The overage was primarily in the salary line item. The Department budgeted at the precise level of 2019 salaries, not allowing for unforeseen expenditures. The excess of expenditures resulted in salaries of 4 dispatchers while training, two firefighters with long term job injuries, and the resulting duty coverage to maintain minimum staffing.

With unanimous approval, The Fire Commission requests the cities approve the 2019 budget amendment, utilizing 2019 ambulance revenue to cover the \$115,864 shortfall.

Respectfully submitted,



Zebulun Nash, Chair
Village Fire Department Board of Commissioners

Attachment

cc: Village Fire Department Commissioners and Alternates
Council Members
City Administrators/Secretaries

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:

Mr. Roger Nelson, City of Piney Point Village
Ms. Julie Robinson, City of Spring Valley
Mr. Tom Fullen, City of Hunters Creek Village
Ms. Susan Blevins, City of Hilshire Village
Ms. Kelly Johnson, City of Hedwig Village
Under Contract : Ms. Karen Glenn, City of Bunker Hill Village

From: Marlo Longoria

Date: April 16, 2020

Re: Budgets and Audit Information

Consider the following items to be placed on your agenda. Copies for your VFD Commissioner/Alternate, Mayor, and City Council members are enclosed. If you have any questions or need anything else, please let me know.

Attached for your information is the audit of the 2019 Village Fire Department financials.

The Fire Commission has adopted a proposed amended 2019 budget (enclosed) to reflect the 2019 results after the audit. The Commission requests each of the Participant Cities to approve this amended budget.

The audit shows a deficit in the General Fund of \$ 115,864. The Commission has voted to request the agreement of the participant Cities to move that same amount from the Ambulance Billing Fund to the General Fund to cover that shortfall. We request your agreement.

We request you place this on your agenda and advise of your action.

The Commission also voted to approve the enclosed proposed 2021 budget, submitted in accordance with the Interlocal agreement.

We request that you place this on your agenda and advise of your action.

Thank you,

Marlo Longoria

Marlo Longoria

Enclosures

**Village Fire Department
2019 Approved Budget**

CAPITAL EXPENDITURES:

CONTINGENCY - FACILITY	35,000	
MISC. TOOLS & EQUIP./HOSE:	65,000	
PROTECTIVE GEAR	20,000	
		<u>120,000</u>

PERSONNEL EXPENDITURES:

Salaries	3,757,244	
457 Plan Contribution	74,145	
Salaries - Overtime	105,000	
Professional Certification	44,400	
Bonus	6,000	
FICA	304,530	
Life/Disability Insurance	23,000	
Retirement	247,978	
Hospitalization	609,770	
Meal Allowance	31,978	
Workers Compensation	35,000	
		<u>\$5,239,045</u>

OPERATIONAL EXPENDITURES

Ambulance Medical Supplies	50,000	
Building Supplies & Maintenance	47,000	
Chemicals	2,000	
Emergency Contingency	20,000	
Dues/Subscriptions	6,500	
Fire Prevention/Public Relations	12,000	
GAS & OIL	45,000	
INSURANCE - CASUALTY	42,000	
Miscellaneous	7,200	
Office Expenses/Postage/Printing/Stationary	37,000	
Professional Services	112,400	
Public Utilities	55,000	
Rent	10	
State Certification Fees	6,000	
Training Programs	25,000	
Uniforms	25,000	
Maintenance of Equipment	135,000	
		<u>\$627,110</u>
OPERATING BUDGET		<u>\$5,986,155</u>

CAPITAL REPLACEMENT FUND 2

Escrow	160,000	\$160,000
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COMPENSATION ABSENCE RESERVE FUND 3

Escrow	45,000	\$45,000
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FACILITY FUND 4 (2019 Fire Station Renovation)

Escrow	3,500,000	\$3,500,000
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TOTAL OPERATING BUDGET INCLUDING FUND 2 AND 3	\$6,191,155
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Fund 4 (New/Renovation of Fire Station)	\$3,500,000
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TOTAL BUDGET ASSESSED TO CITIES Operating budget and funds 2-4	\$9,691,155
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EMS REVENUE FORECAST RETURNED TO CITIES	\$310,000
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Cost of Fire Department to the Cities	\$5,881,155
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* Amend 2019 Budget to reflect the overage \$115,864
* Proposed Funds for overage will be funded by Ambulance revenue

Client: **Village Fire Department**
 Engagement: **4.1 - Village Fire Dept 12/31/19**
 Period Ending: **12/31/2019**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.05 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		G.02		
To record fuel inventory- diesel				
01-11210	Gas & Oil Inventory		2,418.92	
01-17080	Gas & Oil Purchases			2,418.92
Total			2,418.92	2,418.92
Adjusting Journal Entries JE # 3		C.04		
To reverse AR for Dec. fuel billings				
01-14221	Spring Valley Gas & Oil		4,571.95	
01-14241	VPD Gas & Oil		4,993.07	
01-14251	Hunters Creek Gas & Oil		488.50	
01-14261	MVWA Gas & Oil		1,089.09	
01-14271	Piney Point Gas & Oil		34.97	
01-17100-010	Maint.-Other		180.88	
01-11110	Accounts Receivable			11,358.46
Total			11,358.46	11,358.46
Adjusting Journal Entries JE # 4				
To record fuel AR as of 12/31/19				
01-11110	Accounts Receivable		14,336.76	
01-14211	Hedwig Gas & Oil			2,238.42
01-14221	Spring Valley Gas & Oil			4,720.25
01-14231	Bunker Hill Gas & Oil			559.00
01-14241	VPD Gas & Oil			5,154.93
01-14251	Hunters Creek Gas & Oil			504.38
01-14261	MVWA Gas & Oil			1,123.69
01-14271	Piney Point Gas & Oil			36.09
Total			14,336.76	14,336.76
Adjusting Journal Entries JE # 5				
To reclassify return to BH				
01-17110-009	Other Misc. Expense		1,000.00	
01-14930	Miscellaneous Income			1,000.00
Total			1,000.00	1,000.00
Adjusting Journal Entries JE # 6				
To reclassify Burns Pump Service invoices				
01-17065	Fuel Software Expense		1,176.65	
01-14925	Fuel Software Assessments			1,176.65
Total			1,176.65	1,176.65
Adjusting Journal Entries JE # 7		C.04		
To record fuel revenue				
01-14211	Hedwig Gas & Oil		2,156.41	
01-14271	Piney Point Gas & Oil		481.51	
01-17110-009	Other Misc. Expense		3,990.30	
01-14221	Spring Valley Gas & Oil			1,039.59
01-14231	Bunker Hill Gas & Oil			713.77

Client: **Village Fire Department**
 Engagement: **4.1 - Village Fire Dept 12/31/19**
 Period Ending: **12/31/2019**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.05 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01-14241	VPD Gas & Oil			1,802.28
01-14251	Hunters Creek Gas & Oil			2,728.97
01-14261	MVWA Gas & Oil			343.61
Total			6,628.22	6,628.22
Adjusting Journal Entries JE # 8		F.11		
To record Nationwide 457 pmt.				
01-16050	Employee Retirement		61,916.67	
01-12311	Retirement Contrib Accruals			61,916.67
Total			61,916.67	61,916.67
Adjusting Journal Entries JE # 9		F.08		
To record payroll accrual				
01-16010	Salaries		5,062.06	
01-16030	FICA Tax		382.69	
01-16050	Employee Retirement		329.03	
01-12030	Accrued Payroll			5,773.78
Total			5,773.78	5,773.78
Adjusting Journal Entries JE # 10				
To record due to Facility Fund and related transfer.				
01-18010	Transfer to Facility Fund		60,829.00	
01-51730	Due to/from General Fund		60,829.00	
01-11730	Due/To From Facility Fund			60,829.00
01-54200	Transfer from General Fund			60,829.00
Total			121,658.00	121,658.00
Adjusting Journal Entries JE # 11				
To record Phonex radio software received before year end.				
01-15040	Radio Purchases		68,599.00	
01-12010	Accounts Payable			68,599.00
Total			68,599.00	68,599.00



Management Letter

March 16, 2020

To Chief Foster and
Board of Commissioners of the
Village Fire Department:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the Department. Accordingly, the Department's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department") as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Department's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be other matters.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

CURRENT YEAR MATTERS

Other Matters

2019.001. EXPENDITURES IN EXCESS OF APPROPRIATIONS

Finding

As disclosed in the financial statements, expenditures exceeded appropriations at the legal level of control in the general fund.

Recommendation

The Department should ensure that expenditures do not exceed appropriations approved by the Participating Cities. If the original authorization is insufficient, an amendment should be proposed to the Participating Cities in sufficient time so as not to impede the Department's normal procurement process.

2019.002. TRANSACTION RECORDING

Finding

The Department recorded check 1031 for \$68,599 to ProPhoenix dated December 19, 2019 in its accounting records on January 2, 2019, rather than the date issued. The invoice supporting the transaction was dated November 11, 2019 and was not recorded within the accounts payable system. A Board member's questions related to the transaction resulted in the discovery that the transaction was recorded in the incorrect budget year.

Recommendation

The Department should record invoices received for goods and services provided in the period in which the goods and services are provided. Checks should be recorded in the period issued and listed as outstanding items on the year end bank reconciliation.

Village Fire Department
Management Letter
Page 3 of 3

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

We would like to thank the Board of Commissioners and the Department's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



Required Auditor Disclosure Letter

March 16, 2020

To the Board of Commissioners of the
Village Fire Department

We have audited the financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department") for the year ended December 31, 2019. Professional standards require that we provide the Board of Commissioners (the "governing body") with information about our responsibilities under generally accepted auditing, as well as certain information related to the planned scope and timing of our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 21, 2019 our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated June 21, 2019.

III. Significant Audit Findings

1. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

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 useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension and other postemployment benefits liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the Department to TMRS.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements are:

The disclosure of the interlocal agreement between the participating cities and the Department is significant to financial statement users because it discloses the Department's principal source of revenue. The Department is dependent on these charges for its ongoing operations. Withdrawal of any one of the six cities would have a significant impact on the operations of the Department.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes material misstatements detected as a result of our audit procedures

4. Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2020.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditors' opinion

that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

V. Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management and is not intended to be, and should not be, used by anyone other than these specified parties.

 BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

ANNUAL FINANCIAL REPORT

of the

VILLAGE FIRE DEPARTMENT

**For the Year Ended
December 31, 2019**

VILLAGE FIRE DEPARTMENT

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INDEPENDENT AUDITORS' REPORT

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

To the Board of Commissioners of the
Village Fire Department:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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.

Auditors' 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 auditors' 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 Department'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 Department'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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Department as of December 31, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

BELT HARRIS PECHACEK, LLLP

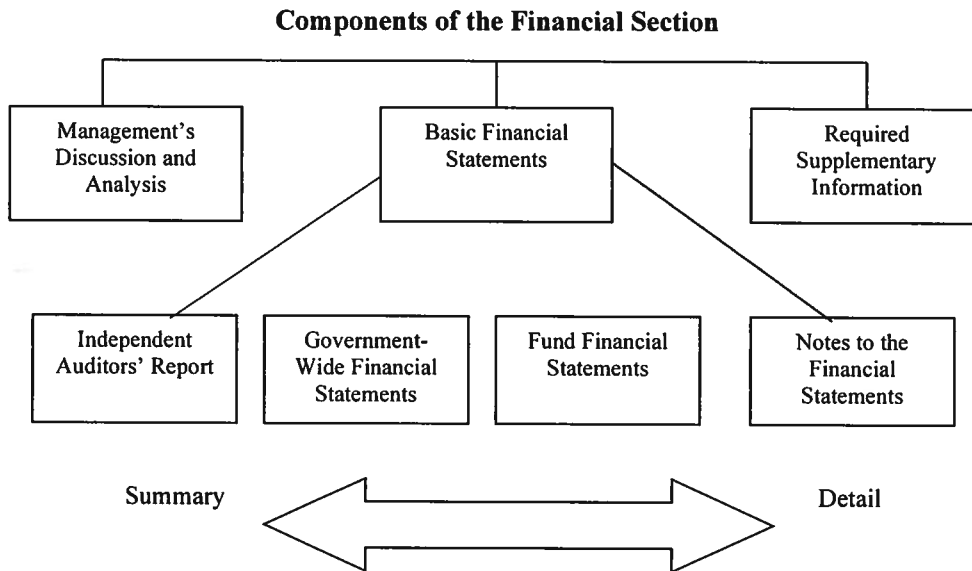
Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
March 16, 2020

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

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2019

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the Village Fire Department (the "Department") for the year ending December 31, 2019. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the Department's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the Department's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The Department's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the 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 statements report information for the Department as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the Department as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the Department's financial statements, report information on the Department's activities that enable the reader to understand the financial condition of the Department. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the Department's assets, liabilities, and deferred outflows/inflows of resources, 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 Department is improving or deteriorating. Other nonfinancial factors, such as the condition of the Department's capital assets, need to be considered in order to assess the overall health of the Department.

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

The Statement of Activities presents information showing how the Department's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities include one class of activity:

1. *Governmental Activities* – The Department's fire protection (public safety) service is reported here. Participating cities and intergovernmental revenues finance this activity.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

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

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 Department'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 Department'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 Department maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital replacement fund, and the facility fund, which are considered to be major funds for reporting purposes.

The Department adopts an annual appropriated budget for its general fund, the capital replacement fund, and the facility fund. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Department's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Department maintains one fiduciary fund, the ambulance billing fund. The Department's fiduciary activities are reported in a separate statement of fiduciary net position.

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

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 financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and a schedule of changes in net pension and other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Department's financial position. For the Department, assets and deferred outflows of resources exceed liabilities and deferred inflows by \$4,306,200 as of year end.

The largest portion of the Department's net position reflects its unrestricted net position.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2019	2018
<u>Assets</u>		
Current and other assets	\$ 4,088,834	\$ 874,499
Capital assets, net	1,571,807	1,633,134
Total Assets	5,660,641	2,507,633
Deferred outflows - pensions	2,175,162	1,070,559
Deferred outflows - OPEB	10,472	11,454
Total Deferred Outflows of Resources	2,185,634	1,082,013
<u>Liabilities</u>		
Current liabilities	167,510	63,108
Long-term liabilities	2,329,483	526,181
Total Liabilities	2,496,993	589,289
Deferred inflows - pensions	1,033,640	1,183,787
Deferred inflows - OPEB	9,442	-
Total Deferred Inflows of Resources	1,043,082	1,183,787
<u>Net Position</u>		
Net investment in capital assets	1,571,807	1,633,134
Unrestricted	2,734,393	183,436
Total Net Position	\$ 4,306,200	\$ 1,816,570

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

Unrestricted net position is used to meet the Department's ongoing obligations to participants. The Department's unrestricted net position was \$2,734,393 as of year end. The Department experienced an overall increase in net position of \$2,489,630. The increase is primarily attributable to an increase in assessment revenue for facility improvements.

Statement of Activities

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

	Governmental Activities	
	2019	2018
<u>Revenues</u>		
Participant assessments	\$ 9,691,155	\$ 5,803,780
Charges for services	175,615	192,159
Interest	8,411	999
Other	326	214,100
Gain on sale of capital assets	5,545	125,000
Total Revenues	9,881,052	6,336,038
<u>Expenses</u>		
Public safety	7,391,422	6,069,323
Total Expenses	7,391,422	6,069,323
Change in Net Position	2,489,630	266,715
Beginning net position	1,816,570	1,549,855
Ending Net Position	\$ 4,306,200	\$ 1,816,570

In comparison to the prior year, revenues increased by 56% or \$3,545,014. This increase is mainly due to the increase in assessment revenue for renovation of the fire station. Total expenses for the Department increased by 22% or \$1,322,099 largely as a result of an increase in personnel expense.

FINANCIAL ANALYSIS OF THE DEPARTMENT'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 Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Department's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the Department's net resources available for spending at the end of the year.

The Department's governmental funds reflect a combined fund balance of \$3,921,324. Of this, \$98,413 is nonspendable, \$438,641 is assigned for equipment replacement, and \$3,569,935 is assigned for improvements to the facility.

The general fund is the Department's primary operating fund. At the end of the year, unassigned fund balance of the general fund was a deficit \$185,655, while total fund balance was a deficit \$87,252. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures.

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2019

The Department's capital replacement fund had an ending fund balance of \$438,641, an increase of \$92,665. This increase is primarily due to the increase in assessment revenue in the current year.

The facility fund had an ending fund balance of \$3,569,935 which represents an increase of \$3,235,349 from the prior year, which is mainly due to revenues from assessments for renovation of the Department's facilities.

CAPITAL ASSETS

At the end of the year, the Department's governmental activities had invested \$1,571,807 (net of accumulated depreciation) in a variety of capital assets. This represents a net decrease of \$61,327.

During the year, the Department purchased two vehicles in the amount of \$74,026 and purchased a defibrillator in the amount of \$69,998. The Department also retired one vehicle, reducing capital assets by \$29,962.

More detailed information on the Department's capital assets can be found in note III. B to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Department approved a \$8.03 million budget for fiscal year 2020.

The City of Bunker Hill Village ("Bunker Hill") rejected the Department's 2019 budget, claiming it included a fund that was not established in the Interlocal Agreement (ILA). Bunker Hill opted to continue receiving services through December 31, 2019. During that time, the parties reached a new ILA that allows Bunker Hill to continue receiving fire protection services. The new ILA, beginning January 1, 2020, states Bunker Hill is no longer a participating member of the Department and does not have voting rights, but is a customer of the Department. Bunker Hill shall remain responsible for any obligation or liability of the Department during the agreement term.

In the future, Bunker Hill may be admitted to membership, but will not be eligible to serve as the Chairman or Vice Chairman of the Board of Commissioners.

The new ILA does not impact the 2020 budget. Bunker Hill is to remain responsible for any obligation or liability of the Department which accrues during the ILA term including, but not limited to, a proportionate share of the Department pension fund. Bunker Hill also remains responsible for 19% of any increase to the Department's employee post-retirement liability above its current level as calculated by the Department.

CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Department's finances. Questions concerning this report or requests for additional financial information should be directed to the Fire Chief, Village Fire Department, 901 Corbindale, Houston, Texas 77024.

BASIC FINANCIAL STATEMENTS

VILLAGE FIRE DEPARTMENT

STATEMENT OF NET POSITION

December 31, 2019

	Primary Government Governmental Activities
<u>Assets</u>	
Cash	\$ 3,976,084
Prepays	89,863
Other receivables	14,337
Inventory	8,550
Capital assets, net	1,571,807
Total Assets	5,660,641
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	2,175,162
Deferred outflows - OPEB	10,472
Total Deferred Outflows of Resources	2,185,634
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	167,510
Total Current Liabilities	167,510
Noncurrent liabilities:	
Due within one year	273,420
Due in more than one year	2,056,063
Total Noncurrent Liabilities	2,329,483
Total Liabilities	2,496,993
<u>Deferred Inflows of Resources</u>	
Deferred inflows - pensions	1,033,640
Deferred inflows - OPEB	9,442
Total Deferred Inflows of Resources	1,043,082
<u>Net Position</u>	
Net investment in capital assets	1,571,807
Unrestricted	2,734,393
Total Net Position	\$ 4,306,200

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues Charges for Services	Net Revenue (Expense) and Changes in Net Position Primary Government Governmental Activities
Primary Government			
Governmental Activities			
Public safety	\$ 7,391,422	\$ 175,615	\$ (7,215,807)
Total Governmental Activities	\$ 7,391,422	\$ 175,615	(7,215,807)
General Revenues:			
Participant assessments			9,691,155
Interest			8,411
Other			326
Gain on sale of capital assets			5,545
Total General Revenues			9,705,437
			Change in Net Position
			2,489,630
			Beginning net position
			1,816,570
			Ending Net Position
			\$ 4,306,200

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2019

	General	Capital Replacement	Facility	Total Governmental Funds
Assets				
Cash	\$ 557,490	\$ 404,960	\$ 3,013,634	\$ 3,976,084
Prepays	89,863	-	-	89,863
Other receivables	14,337	-	-	14,337
Inventory	8,550	-	-	8,550
Due from other funds	-	33,681	556,301	589,982
Total Assets	\$ 670,240	\$ 438,641	\$ 3,569,935	\$ 4,678,816
Liabilities				
Accounts payable and accrued liabilities	\$ 167,510	\$ -	\$ -	\$ 167,510
Due to other funds	589,982	-	-	589,982
Total Liabilities	757,492	-	-	757,492
Fund Balances				
Nonspendable:				
Prepays and inventory	98,413	-	-	98,413
Assigned for:				
Equipment replacement	-	438,641	-	438,641
Facility improvements	-	-	3,569,935	3,569,935
Unassigned	(185,665)	-	-	(185,665)
Total Fund Balances	(87,252)	438,641	3,569,935	3,921,324
Total Liabilities and Fund Balances	\$ 670,240	\$ 438,641	\$ 3,569,935	

Amounts reported for governmental activities in the Statement of Net Position are different because:

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

Capital assets, net	1,571,807
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Long-term liabilities and deferred outflows and deferred inflows related to the net pension and other postemployment benefits (OPEB) liability are deferred in the governmental funds.

Net pension liability	(1,887,198)
Total OPEB liability	(138,485)
Deferred outflows - pensions	2,175,162
Deferred outflows - OPEB	10,472
Deferred inflows - pensions	(1,033,640)
Deferred inflows - OPEB	(9,442)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	(303,800)
Net Position of Governmental Activities	\$ 4,306,200

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	<u>General</u>	<u>Capital Replacement</u>	<u>Facility</u>	<u>Total Governmental Funds</u>
Revenues				
Participant assessments	\$ 6,031,155	\$ 160,000	\$ 3,500,000	\$ 9,691,155
Charges for fuel	175,615	-	-	175,615
Interest	3,637	1,146	3,628	8,411
Other	326	-	-	326
Total Revenues	<u>6,210,733</u>	<u>161,146</u>	<u>3,503,628</u>	<u>9,875,507</u>
Expenditures				
Current:				
Personnel	5,412,322	-	-	5,412,322
Operational	786,297	-	329,108	1,115,405
Capital outlay	169,366	74,026	-	243,392
Total Expenditures	<u>6,367,985</u>	<u>74,026</u>	<u>329,108</u>	<u>6,771,119</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(157,252)	87,120	3,174,520	3,104,388
Other Financing Sources (Uses)				
Sale of capital assets	-	5,545	-	5,545
Transfers in (out)	(60,829)	-	60,829	-
Total Other Financing Sources	<u>(60,829)</u>	<u>5,545</u>	<u>60,829</u>	<u>5,545</u>
Net Change in Fund Balances	(218,081)	92,665	3,235,349	3,109,933
Beginning fund balances	130,829	345,976	334,586	811,391
Ending Fund Balances	<u>\$ (87,252)</u>	<u>\$ 438,641</u>	<u>\$ 3,569,935</u>	<u>\$ 3,921,324</u>

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT
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, 2019

Net changes in fund balances - total governmental funds \$ 3,109,933

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

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	144,024
Depreciation expense	(205,351)

Net pension and total other postemployment benefits (OPEB) liabilities and deferred outflows and deferred inflows related to the net pension liability and total OPEB liability are reported in the governmental funds.

Net pension liability	(1,722,452)
Total OPEB liability	4,385
Deferred outflows - pensions	1,104,603
Deferred outflows - OPEB	(982)
Deferred inflows - pensions	150,147
Deferred inflows - OPEB	(9,442)

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	(85,235)
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Change in Net Position of Governmental Activities	\$ 2,489,630
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See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND
December 31, 2019

		<u>Ambulance Billing</u>
<u>Assets</u>		
Cash		\$ 372,978
Total Assets		<u>\$ 372,978</u>
<u>Liabilities</u>		
Accounts payable		\$ 372,978
Total Liabilities		<u>\$ 372,978</u>

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

On December 20, 1978, six contracting cities joined into an interlocal cooperation agreement (the "Interlocal Agreement") to establish a common municipal fire department, chartered as the Village Fire Department (the "Department"), to provide fire and rescue services beginning January 1, 1979. The area of coverage consists of the six cities commonly known as the Memorial Villages (the "Participating Cities") and is approximately ten square miles. The City of Bunker Hill Village (Bunker Hill) rejected the Department's 2019 budget, claiming it included a fund that was not established in the Interlocal Agreement. Bunker Hill opted to continue receiving services through December 31, 2019, during that time the parties reached a long-term services agreement that allows Bunker Hill to continue receiving fire protection services. The new interlocal agreement, beginning January 1, 2020, states Bunker Hill is no longer a participating member of the Department and does not have voting rights, but is a customer of the Department. Bunker Hill shall remain responsible for any obligation or liability of the Department during the agreement term.

The Department operates under a five-member Board of Fire Commissioners (the "Board"). Five of the six cities participating in the Interlocal Agreement appoint one fire commissioner and one alternate. Bunker Hill is the only city without membership. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Department (the primary government) and its component units. In evaluating how to define the Department for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Department is able to exercise oversight responsibilities. As of December 31, 2019, the Department had no component units.

In the future, Bunker Hill may be admitted to membership, but will not be eligible to serve as the Chairman or Vice Chairman of the Village Fire Commission.

The Department is not considered a component unit of the Participating Cities, but is reported as a joint venture.

B. 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. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by 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. The Department has no business-type activities.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

C. Basis of Presentation – Government-Wide 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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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 various other functions of the Department. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

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

The Department reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is contributions from participating cities. Expenditures include public safety. The general fund is always considered a major fund for reporting purposes.

The *capital replacement fund* calls for a certain amount to be set aside each year to be used for replacement of capital equipment. Any capital expenditure must be approved by four out of the five Participating Cities. The capital replacement fund is considered a major fund for reporting purposes.

The *facility fund* is used to account for monies to be used toward the remodel of the fire station. The facility fund is funded by an annual transfer from the general fund based on unused budgeted assessments from the Participating Cities at the conclusion of the prior year. The facility fund is considered a major fund for reporting purposes.

Additionally, the Department reports the following fund type:

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Department maintains one fiduciary fund, an agency fund for ambulance billing. The agency fund is used to account for assets that the Department holds for others in an agency capacity.

During the course of operations, the Department 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) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

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

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

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.

E. 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 and fiduciary fund 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. 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 Department 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.

Participant assessments, charges for services, 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 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 Department.

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

1. Cash and Cash Equivalents

The Department's cash consists of demand deposits. All short-term investments that are highly liquid are considered to be cash and cash equivalents.

2. Investments

The Department has adopted a written investment policy regarding the investment of its funds, as required by the Public Funds Investment Act (Chapter 2256, Texas Local Government Code), which permits the Department to invest in most of the investments permitted under state statutes.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

3. Receivables

All trade receivables are shown net of an allowance for uncollectibles.

4. Inventories and Prepaid Items

All inventories are valued at cost using the last-in/first-out (LIFO) method. The cost of governmental fund inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$2,500 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 acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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 and equipment of the Department are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	5 to 40 years
Machinery and equipment	5 to 15 years
Vehicles	9 to 18 years
Computer equipment	5 years

6. 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. 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.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the Department's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.

7. Compensated Employee Absences

The Department provides sick and holiday/vacation leave based on length of employment. An amount equal to one year's authorized vacation may be carried over from one anniversary date to another. Sick leave may be carried over from one year to the next, not to exceed 540 hours for 40-hour personnel and not to exceed 648 hours for operational personnel. Upon separation of employment, sick leave balance will not be paid. However, obligated sick leave earned prior to September 1, 1996 shall have a maximum payout of 1,080 hours. In addition, any sick leave earned between September 2, 1996 through March 31, 2011 will pay a maximum of 216 hours if employment is terminated by retirement, disability, death, or general reduction in work force. Holiday/vacation pay up to 180 hours for 40-hour personnel and 216 hours for operational personnel may be carried over to the next year. Also, compensatory time up to 200 hours may be carried over to the next year. Upon separation of employment, 40-hour personnel are allowed to be paid a maximum payout of 180 hours and operational personnel are allowed to be paid a maximum of 216 hours of holiday/vacation pay.

8. Participants' Assessment

The Department collects operating revenues from the Participating Cities based on the approved operating budget, of which each city contributes a pro-rata share.

9. Net Position Flow Assumption

Sometimes the Department 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 financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Department's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

10. Fund Balance Flow Assumptions

Sometimes the Department 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 Department'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.

11. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Department itself can establish

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Department's highest level of decision-making authority. The Board is the highest level of decision-making authority for the Department 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 Department for specific purposes but do not meet the criteria to be classified as committed. The Board 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.

12. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, 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.

13. Pensions

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

14. Other Postemployment Benefits

The Department provides postemployment healthcare benefits as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under COBRA and the Department incurs no direct costs.

In addition, the Department participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The Department elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the Department's total other postemployment benefit (OPEB) liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Board and must be approved by the City Councils of the participating cities that hold a majority in interest. Amendments made during the year must be adopted by the Board and approved by all of the participating cities.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

Custodial credit risk – deposits. In the case of deposits, this is the risk that the Department's deposits may not be returned in the event of a bank failure. The Department's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of December 31, 2019, fair market values of pledged securities and FDIC coverage exceeded bank balances

B. Capital Assets

A summary of changes in capital assets at year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 1,272,745	\$ -	\$ -	\$ 1,272,745
Furniture and equipment	837,989	69,998	-	907,987
Vehicles	2,042,235	74,026	(29,962)	2,086,299
Total capital assets being depreciated	<u>4,152,969</u>	<u>144,024</u>	<u>(29,962)</u>	<u>4,267,031</u>
Less accumulated depreciation for:				
Buildings and improvements	(981,873)	(30,932)	-	(1,012,805)
Furniture and equipment	(685,417)	(32,908)	-	(718,325)
Vehicles	(852,545)	(141,511)	29,962	(964,094)
Total accumulated depreciation	<u>(2,519,835)</u>	<u>(205,351)</u>	<u>29,962</u>	<u>(2,695,224)</u>
Capital assets being depreciated, net	<u>1,633,134</u>	<u>(61,327)</u>	<u>-</u>	<u>1,571,807</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,633,134</u>	<u>\$ (61,327)</u>	<u>\$ -</u>	<u>\$ 1,571,807</u>

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

C. Long-Term Liabilities

The following is a summary of changes in the Department's total governmental long-term liabilities for the year.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 218,565	\$ 498,436	\$ 413,201	\$ 303,800	\$ 273,420
Net pension liability	164,746	1,722,452	-	1,887,198	-
Total OPEB liability	<u>142,870</u>	<u>-</u>	<u>4,385</u>	<u>138,485</u>	<u>-</u>
Total Governmental Activities	<u>\$ 526,181</u>	<u>\$ 2,220,888</u>	<u>\$ 417,586</u>	<u>\$ 2,329,483</u>	<u>\$ 273,420</u>
Long-term liabilities due in more than one year				<u>\$ 2,056,063</u>	

D. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2019 is as follows:

<u>Due to</u>	<u>Due from</u>	<u>Amounts</u>
Capital Replacement Fund	General Fund	\$ 33,681
Facility Fund	General Fund	<u>556,301</u>
		<u>\$ 589,982</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

IV. OTHER INFORMATION

A. Interlocal Agreement Between the Participating Cities

In July 1985, the six Participating Cities amended the Interlocal Agreement changing the expiration date to December 31, 1990. The amendment also makes the Interlocal Agreement automatically renewable for additional periods of five years each on its anniversary/termination date unless written notice is received from any of the Participating Cities by the first of September prior to the expiration date. The Interlocal Agreement has renewed automatically five times since December 1990 and the current automatic renewal extends to December 31, 2020.

Under the July 1985 amended Interlocal Agreement, each Participating City provides monthly funds to the Department based upon fixed percentages of the annual budget beginning with the 1985 budget and all subsequent years for which the Interlocal Agreement is in effect. The amendments to the Interlocal Agreement also changed the procedures through which the Participating Cities approve each year's budget and intra-budgetary transfers.

The Interlocal Agreement was further amended during 1995 to allow the Department to bill for emergency medical services on behalf of the six Participating Cities. The billing is accounted for as reported in Note I.V.D. The Interlocal Agreement also provides that each of the six Participating Cities hold an undivided interest in the leasehold on the land leased by the Department from the Spring Branch Independent School District. In accordance with the terms of the Interlocal Agreement, the six Participating Cities paid for construction of a new fire department building on the

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

leased property, which was completed and occupied during 1980. Each of the six Participating Cities holds an undivided interest in the building. The terms of the Interlocal Agreement require the Department to maintain certain minimum insurance coverage, naming each Participating City as an insured.

The Interlocal Agreement was further amended in December 2019 for a term of 48 months beginning on January 1, 2020. Bunker Hill is no longer a participating member of the Board, but as a customer, continues receiving fire protection and emergency services from the Department. Following the Agreement term, if in good standing with the current ILA, Bunker Hill may become a participating member.

B. Agreement with the City of Houston

The Department has an automatic assistance agreement with the City of Houston to provide a ladder truck and sufficient personnel to provide fire fighting and emergency medical assistance. In return, the City of Houston will provide two engine companies and sufficient personnel to provide fire fighting in the areas to which the Department provides services.

C. Charges For Fuel

Certain entities served by the Department purchase gasoline and diesel fuel from the Department at the Department's cost plus a three cent per gallon administrative fee. The entities are invoiced by the Department at the end of the month for the fuel that was purchased.

D. Agency Fund – Ambulance Billing

The ambulance billing fund was established to collect amounts billed for ambulance transportation and other emergency medical services provided by the Department. The fees are collected by the Department on behalf of the Participating Cities, and all funds received by the Department are considered to belong to the Participating Cities and, therefore, are recorded as a payable to the Participating Cities. In the current year, the funds have not been remitted to the cities as the Board will vote on retaining these monies to fund the fire station renovation.

An eight percent fee is paid to the contractor that issues the billings and collects the payments for the Department. The service fee is considered to be an obligation of the six Participating Cities and is paid from the funds collected on their behalf. The net fees are paid pro-rata to each of the six Participating Cities quarterly based upon each City's percentage of the Department budget. The Participating Cities will vote on allowing the Department to retain these funds for facility improvements.

As stated in the December 2019 amended Interlocal Agreement, Bunker Hill is not entitled to any return of departmental ambulance revenues received by the Department.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

The amounts collected and paid in 2019 are as follows:

	<u>Ambulance Billing</u>	
Beginning balance		\$ 39,780
Total 2019 collections (net of fees)	352,542	
2019 interest earned	<u>307</u>	
Total cash receipts		352,849
Professional fees	<u>(19,651)</u>	
Paid to cities	*	<u>-</u>
Total 2019 disbursements		(19,651)
Ending balance		<u>\$ 372,978</u>

*The Department did not remit collections to Participating Cities in 2019

E. Risk Management

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Department periodically assesses the proper insurance and retention of risk to cover losses to which it may be exposed.

The Department assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently, the Department is not involved in any risk pools with other government entities, but does purchase insurance for such events that may occur. The Department has not reduced insurance coverage or had settlements that exceeded coverage amounts in the last three years.

F. Contingent Liabilities

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. No claim liabilities are reported at year end.

G. Pension Plans

1. Texas Municipal Retirement System

Plan Description

The Department participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the 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 TMRS with a six-member Board of Trustees (the "Board"). 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 that can be obtained at www.tmr.com.

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

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the Department, 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 Department-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member's deposits and interest.

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

	2019	2018
Employee deposit rate	7.00%	7.00%
Matching ratio (Department to employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to, but not yet receiving, benefits	8
Active employees	48
Total	80

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the Department-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the Department. Under the state law governing TMRS, the contribution rate for each entity 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 Department were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Department were 6.29% and 6.09% in calendar years

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

2018 and 2019, respectively. The Department's contributions to TMRS for the calendar year ended December 31, 2019 were \$257,853, which were equal to the required contributions.

Net Pension Liability

The Department's Net Pension Liability (NPL) was measured as of December 31, 2018 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109 percent and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and annuity purchase rate are based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, TMRS adopted the EAN actuarial cost method and a one-time change to the amortization policy. 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 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, the actuary 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).

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Domestic Equity	17.50%	4.30%
International Equity	17.50%	6.10%
Core Fixed Income	10.00%	1.00%
Non-Core Fixed Income	20.00%	3.39%
Real Return	10.00%	3.78%
Real Estate	10.00%	4.44%
Absolute Return	10.00%	3.56%
Private Equity	5.00%	7.75%
Total	100.00%	

Discount Rate

The discount rate used to measure the TPL 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 TPL.

Changes in the NPL

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (A) - (B)</u>
Changes for the year:			
Service cost	\$ 386,412	\$ -	\$ 386,412
Interest	1,251,321	-	1,251,321
Difference between expected and actual experience	(2,721)	-	(2,721)
Changes in assumptions	-	-	-
Contributions - employer	-	228,219	(228,219)
Contributions - employee	-	253,980	(253,980)
Net investment income	-	(558,275)	558,275
Benefit payments, including refunds of employee contributions	(948,762)	(948,762)	-
Administrative expense	-	(10,800)	10,800
Other changes	-	(564)	564
Net Changes	686,250	1,831,936	1,722,452
Balance at December 31, 2017	18,819,269	18,654,523	164,746
Balance at December 31, 2018	\$ 19,505,519	\$ 20,486,459	\$ 1,887,198

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Sensitivity of the NPL to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Department's Net Pension Liability/(Asset)	\$ 4,409,880	\$ 1,887,198	\$ (201,127)

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.

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the calendar year ended December 31, 2019, the Department recognized pension expense of \$323,781.

At December 31, 2019, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 57,634	\$ 316,707
Changes in actuarial assumptions	183,960	-
Difference between projected and actual investment earnings	1,681,103	716,933
Contributions subsequent to the measurement date	252,465	-
Total	\$ 2,175,162	\$ 1,033,640

\$252,465 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ended December 31	Pension Expense
2020	\$ 399,762
2021	173,490
2022	86,607
2023	371,161
2024	2,028
Thereafter	(69)
Total	\$ 1,032,979

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

2. Deferred Compensation Plan

The Department offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all Department employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

3. Village Fire Department Cafeteria Plan

Effective January 1, 1989, the Department began the Village Fire Department Cafeteria Plan (the "Plan") under which qualified employees may elect to contribute a portion of their compensation to the Plan for payment of employee benefits selected by each participant. The Plan is funded entirely from participants' contributions. The Department is not required to provide any employer contributions to the Plan.

H. Other Postemployment Benefits

1. TMRS Supplemental Death Benefit

Plan Description

The Department participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the 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. Employers 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 member entity contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of *Governmental Accounting Standards Board (GASB 75)*. As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a 5% interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SDBF during the year.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Participation in the SDBF as of December 31, 2018 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	24	
Inactive employees entitled to, but not yet receiving, benefits	8	
Active employees	48	
Total	80	

Total OPEB Liability

The Department's total OPEB liability of \$138,485 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%	
Salary increases	3.5% to 10.5% including inflation	
Discount rate*	3.71%	
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB Statement No. 68.	
Mortality - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.	
Mortality - disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.	

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period December 31, 2010 to December 31, 2014.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

Changes in the Total OPEB Liability

	Increase
	Total OPEB
	Liability
Changes for the year:	
Service cost	\$ 3,628
Interest	4,777
Change of benefit terms	-
Difference between expected and actual experience	(1,302)
Changes in assumptions	(10,762)
Benefit payments	(726)
Net Changes	(4,385)
Balance at December 31, 2017	142,870
Balance at December 31, 2018	\$ 138,485

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

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

The following presents the total OPEB liability of the Department, as well as what the Department's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.71%)	Discount Rate (3.71%)	1% Increase (4.71%)
Department's Total OPEB Liability	\$ 167,643	\$ 138,485	\$ 116,039

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

For the year ended December 31, 2019, the Department recognized OPEB expense of \$8,425.

The Department reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic Experience	\$ -	\$ 1,142
Changes in actuarial assumptions	9,228	9,442
Contributions subsequent to the measurement date	1,244	-
Total	\$ 10,472	\$ 10,584

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2019

\$1,244 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending December 31, 2020.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended December 31	OPEB Expense
2020	\$ 20
2021	20
2022	20
2023	20
2024	20
Thereafter	(1,456)
Total	\$ (1,356)

I. Concentrations and Economic Dependency

The Department's principal source of revenue consists of charges to the Participating Cities under the provisions of the Interlocal Agreement. The Department is dependent on these charges for its ongoing operations.

The Department receives all of its funding from the six Participating Cities that are participants in the Interlocal Agreement. Except for the City of Hilshire Village, withdrawal of any one of the other five cities would have a significant impact on the operation of the Department.

The approximate percentages of total City assessments and total revenues provided by each City are as follows:

	Percentage of City Assessment	Percentage of Total Revenues
Bunker Hill Village	19.00%	19.00%
Hedwig Village	18.50%	18.50%
Hilshire Village	3.00%	3.00%
Hunters Creek Village	22.25%	22.25%
Piney Point Village	21.00%	21.00%
Spring Valley Village	16.25%	16.25%
Totals	100.00%	100.00%

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND

For the Year Ended December 31, 2019

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 6,031,155	\$ 6,031,155	(1) \$ 6,031,155	\$ -
Prior year authorization (2)		130,289	-	(130,289)
Interest	-	-	3,637	3,637
Other	-	-	326	326
Total Revenues	6,031,155	6,161,444	6,035,118	(126,326)
Expenditures				
Personnel	5,284,045	5,284,045	5,412,322	(128,277)
Operational	627,110	697,110	610,682	86,428
Capital outlay	120,000	120,000	169,366	(49,366)
Total Expenditures	6,031,155	6,101,155	6,192,370	(91,215)
Excess of Revenues Over Expenditures	-	60,289	(157,252)	(217,541)
Other Financing Sources (Uses)				
Transfers (out)	-	-	(60,829)	(60,829)
Total Other Financing (Uses)	-	-	(60,829)	(60,829)
Net Change in Fund Balance	\$ -	\$ 60,289	(218,081)	\$ (278,370)
Beginning fund balance			130,829	
		Ending Fund Balance	\$ (87,252)	
Reconciliation to GAAP Basis:				
Prior year surplus carryover			-	
Charges for fuel			175,615	
Fuel costs			(175,615)	
		Net Change in Fund Balance	(218,081)	
		Beginning fund balance	130,829	
		Ending Fund Balance	\$ (87,252)	
(1) General operations	\$ 5,986,155			
(1) Compensated absences	45,000			
Capital replacement	160,000			
Facility	3,500,000			
Total Assessments	\$ 9,691,155			
(2) Prior year authorization (Non-GAAP) - Amounts in beginning fund balance				
Communication software	70,000			
Transfer to facility	60,289			
	\$ 130,289			

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2019

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 307,435	\$ 330,958	\$ -	\$ 374,669
Interest (on the total pension liability)	1,126,961	1,168,403	1,196,360	1,206,336
Difference between expected and actual experience	(18,740)	41,040	(329,361)	64,222
Change of assumptions	-	539,440	-	-
Benefit payments, including refunds of employee contributions	(699,381)	(971,398)	(792,574)	(1,020,523)
Net Change in Total Pension Liability	<u>716,275</u>	<u>1,108,443</u>	<u>74,425</u>	<u>624,704</u>
Beginning total pension liability	<u>16,295,422</u>	<u>17,011,697</u>	<u>18,120,140</u>	<u>18,194,565</u>
Ending Total Pension Liability	<u>\$ 17,011,697</u>	<u>\$ 18,120,140</u>	<u>\$ 18,194,565</u>	<u>\$ 18,819,269</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 257,774	\$ 232,199	\$ 228,920	\$ 290,951
Contributions - employee	235,871	231,208	239,170	244,197
Net investment income	908,400	24,454	1,085,626	2,330,006
Benefit payments, including refunds of employee contributions	(699,381)	(971,398)	(792,574)	(1,020,523)
Administrative expense	(9,485)	(14,896)	(12,269)	(12,083)
Other	(780)	(734)	(661)	(612)
Net Change in Plan Fiduciary Net Position	<u>692,399</u>	<u>(499,167)</u>	<u>748,212</u>	<u>1,831,936</u>
Beginning plan fiduciary net position	<u>15,881,143</u>	<u>16,573,542</u>	<u>16,074,375</u>	<u>16,822,587</u>
Ending Plan Fiduciary Net Position	<u>\$ 16,573,542</u>	<u>\$ 16,074,375</u>	<u>\$ 16,822,587</u>	<u>\$ 18,654,523</u>
Net Pension Liability	<u>\$ 438,155</u>	<u>\$ 2,045,765</u>	<u>\$ 1,371,978</u>	<u>\$ 164,746</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.42%	88.71%	92.46%	99.12%
Covered Payroll	\$ 3,369,589	\$ 3,302,977	\$ 3,416,713	\$ 3,488,534
Net Pension Liability as a Percentage of Covered Payroll	13.00%	61.94%	40.15%	4.72%

*Only five years of information is currently available. The Department will build this schedule over the next five-year period.

Measurement	
Year*	
2018	
\$	386,412
	1,251,321
	(2,721)
	-
	(948,762)
	<u>686,250</u>
	18,819,269
\$	<u>19,505,519</u>

\$	228,219
	253,980
	(558,275)
	(948,762)
	(10,800)
	(564)
	<u>(1,036,202)</u>
	18,654,523
\$	<u>17,618,321</u>
\$	<u>1,887,198</u>

90.32%

\$ 3,628,281

52.01%

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2019

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 257,926	\$ 232,200	\$ 228,920	\$ 290,944
Contributions in relation to the actuarially determined contribution	257,926	232,200	228,920	290,944
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,369,589	\$ 3,302,982	\$ 3,416,716	\$ 3,488,534
Contributions as a percentage of covered payroll	7.65%	7.03%	6.70%	8.34%

*Only six years of information is currently available. The Department will build this schedule over the next four-year period.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	10 year smoothed market; 15% soft corridor
Inflation	2.5%
Salary increases	3.50% to 10.5% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the Department's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

3. Other Information:

There were no benefit changes during the year.

Fiscal Year*	
2018	2019
\$ 228,109	\$ 252,456
<u>228,109</u>	<u>252,456</u>
<u>-</u>	<u>-</u>
3,628,278	4,145,562
6.29%	6.09%

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2019

	Measurement Year*	
	2017	2018
Total OPEB Liability		
Service cost	\$ 2,791	\$ 3,628
Interest (on the total OPEB liability)	4,720	4,777
Changes in benefit terms	-	-
Difference between expected and actual experience	-	(1,302)
Change in assumptions	12,228	(10,762)
Benefit payments	(698)	(726)
Net Change in Total OPEB Liability	<u>19,041</u>	<u>(4,385)</u>
Beginning total OPEB liability	<u>123,829</u>	<u>142,870</u>
Ending Total OPEB Liability	<u>\$ 142,870</u>	<u>\$ 138,485</u>
Covered Payroll	\$ 3,488,534	\$ 3,628,281
Total OPEB Liability as a Percentage of Covered Payroll	4.10%	3.82%

* Only two years of information is currently available. The Department will build this schedule over the next eight-year period.

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

Valuation Date:

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
Inflation	2.5%
Salary increases	3.50 to 10.5% including inflation
Discount rate	3.71%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality - disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

Change of assumptions is the annual change in the municipal bond index rate.

There were no benefit changes during the year.

SUPPLEMENTARY INFORMATION

VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL REPLACEMENT FUND
For the Year Ended December 31, 2019

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Participant assessments	\$ 160,000	\$ 160,000 (1)	\$ 160,000	\$ -
Interest	-	-	1,146	1,146
Total Revenues	160,000	160,000	161,146	1,146
<u>Expenditures</u>				
Capital outlay	160,000	160,000	74,026	85,974
Total Expenditures	160,000	160,000	74,026	85,974
Excess of Revenues Over Expenditures	-	-	87,120	87,120
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	-	-	5,545	5,545
Total Other Financing Sources	-	-	5,545	5,545
Net Change in Fund Balance	\$ -	\$ -	92,665	\$ 92,665
Beginning fund balance			345,976	
		Ending Fund Balance	\$ 438,641	
General operations	\$ 5,986,155			
Compensated absences	45,000			
(1) Capital replacement	160,000			
Facility	3,500,000			
Total Assessments	\$ 9,691,155			

VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FACILITY FUND

For the Year Ended December 31, 2019

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 3,500,000	\$ 3,500,000 (1)	\$ 3,500,000	\$ -
Interest	-	-	3,628	3,628
Total Revenues	3,500,000	3,500,000	3,503,628	3,628
Expenditures				
Capital outlay	3,500,000	3,560,829	329,108	3,231,721
Total Expenditures	3,500,000	3,560,829	329,108	3,231,721
Net Change in Fund Balance	\$ -	\$ (60,829)	3,235,349	\$ 3,296,178
Beginning fund balance			334,586	
			Ending Fund Balance \$ 3,569,935	
General operations	\$ 5,986,155			
Compensated absences	45,000			
Capital replacement	160,000			
(1) Facility	3,500,000			
Total Assessments	\$ 5,803,780			

VILLAGE FIRE DEPARTMENT

COMBINING BALANCE SHEET SUBFUNDS OF THE GENERAL FUND

December 31, 2019

	General Operations	Governmental Compensated Absences	Reconciliation	Total General Fund
Assets				
Cash	\$ 491,263	\$ 66,227	\$ -	\$ 557,490
Prepays	89,863	-	-	89,863
Other receivables	14,337	-	-	14,337
Due from other funds	37,615	-	(37,615)	-
Inventory	8,550	-	-	8,550
Total Assets	<u>\$ 641,628</u>	<u>\$ 66,227</u>	<u>\$ (37,615)</u>	<u>\$ 670,240</u>
Liabilities				
Accounts payable and accrued liabilities	\$ 167,510	\$ -	\$ -	\$ 167,510
Due to other funds	589,982	37,615	(37,615)	589,982
Total Liabilities	<u>757,492</u>	<u>37,615</u>	<u>(37,615)</u>	<u>757,492</u>
Fund Balances:				
Nonspendable:				
Prepays and inventory	98,413	-	-	98,413
Unassigned	(214,277)	28,612	-	(185,665)
Total Fund Balances	<u>(115,864)</u>	<u>28,612</u>	<u>-</u>	<u>(87,252)</u>
Total Liabilities and Fund Balances	<u>\$ 641,628</u>	<u>\$ 66,227</u>	<u>\$ (37,615)</u>	<u>\$ 670,240</u>

VILLAGE FIRE DEPARTMENT
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SUBFUNDS OF THE GENERAL FUND
For the Year Ended December 31, 2019

	General Operations	Governmental Compensated Absences	Total General Fund
<u>Revenues</u>			
Participant assessments	\$ 5,986,155	\$ 45,000	\$ 6,031,155
Charges for fuel	175,615	-	175,615
Interest	3,622	15	3,637
Other	326	-	326
Total Revenues	6,165,718	45,015	6,210,733
<u>Expenditures</u>			
Personnel	5,397,837	14,485	5,412,322
Operational	786,297	-	786,297
Capital outlay	169,366	-	169,366
Total Expenditures	6,353,500	14,485	6,367,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	(187,782)	30,530	(157,252)
<u>Other Financing Sources (Uses)</u>			
Transfers (out)	(60,829)	-	(60,829)
Total Other Financing (Uses)	(60,829)	-	(60,829)
Net Change in Fund Balances	(248,611)	30,530	(218,081)
Beginning fund balances	132,747	(1,918)	130,829
Participant refunds	-	-	-
Ending Fund Balances	\$ (115,864)	\$ 28,612	\$ (87,252)


VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL OPERATIONS SUBFUND

For the Year Ended December 31, 2019

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 5,986,155	\$ 5,986,155	\$ 5,986,155	\$ -
Prior year authorization (2)		130,829	-	(130,829)
Interest	-	-	3,622	3,622
Other	-	-	326	326
Total Revenues	5,986,155	6,116,984	5,990,103	(126,881)
Expenditures				
Personnel	5,239,045	5,239,045	5,397,837	(158,792)
Operational	627,110	697,110	610,682	86,428
Capital outlay	120,000	120,000	169,366	(49,366)
Total Expenditures	5,986,155	6,056,155	6,177,885	(121,730)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	60,829	(187,782)	(248,611)
Other Financing Sources(Uses)				
Transfers (out)	-	(60,829)	(60,829)	-
Total Other Financing (Uses)	-	(60,829)	(60,829)	-
Net Change in Fund Balance	\$ -	\$ -	(248,611)	\$ (248,611)
Beginning fund balance			132,747	
Ending Fund Balance			\$ (115,864)	
Reconciliation to GAAP Basis:				
Charges for fuel			175,615	
Fuel costs			(175,615)	
Net Change in Fund Balance			(248,611)	
Beginning fund balance			132,747	
Ending Fund Balance			\$ (115,864)	
(1) General operations	\$ 5,986,155			
Compensated absences	45,000			
Capital replacement	160,000			
Facility	3,500,000			
Total Assessments	\$ 9,691,155			
(2) Prior year authorization (Non-GAAP) - Amounts in beginning fund balance				
Communication software	70,000			
Transfer to facility	60,829			
	\$ 130,829			

VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GOVERNMENTAL COMPENSATED ABSENCES SUBFUND
For the Year Ended December 31, 2019

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 45,000	\$ 45,000 (1)	\$ 45,000	\$ -
Interest	-	-	15	15
Total Revenues	45,000	45,000	45,015	15
Expenditures				
Personnel	45,000	45,000	14,485	30,515
Total Expenditures	45,000	45,000	14,485	30,515
Net Change in Fund Balance	\$ -	\$ -	30,530	\$ 30,530
Beginning fund balance			(1,918)	
		Ending Fund Balance	\$ 28,612	
General operations	\$ 5,484,969			
(1) Compensated absences	45,000			
Capital replacement	130,000			
Facility	143,811			
Total Assessments	\$ 5,803,780			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Total Number of Incidents 2020			Life Threatening (LT) EMS Incidents					Life Threatening (LT) Fire Incidents					% of fire type = fire alarm	
	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 2019 Calls are:		Fire Alarms	% of Fire Calls
					1st Resp. Time		ALS Resp Time			Response Time		Fire	EMS		
Bunker Hill Village	52	38	90	17	3:27	100%	6:08	100%	5	5:16	100%	58%	42%	24	46%
Hedwig Village	52	67	119	38	3:20	100%	3:11	100%	4	4:38	100%	44%	56%	26	50%
Hilshire Village	8	6	14	1	2:17	100%	6:19	100%	2	6:19	100%	57%	43%	3	38%
Hunters Creek Village	85	42	127	14	2:30	100%	4:27	100%	3	4:27	100%	67%	33%	25	29%
Piney Point Village	51	29	80	13	3:08	100%	4:54	100%	5	5:18	100%	64%	36%	20	39%
Spring Valley Village	41	55	96	21	2:03	100%	5:26	100%	3	2:41	100%	43%	57%	16	39%
Houston	78	0	78												
Totals	367	237	604	104	2:47	100%	5:10	100%	22	4:50	100%	61%	39%	114	40%

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.

TO: The Honorable Mayor and Members of the City Council

FROM: Roger Nelson, City Administrator



MEETING DATE: April 23, 2020

SUBJECT: Towersource Small Cell Network Request

Agenda Item: 3

This agenda item calls for the City Council to consider a request from Towersource to install an antenna on a power on the west side of Blalock Road at Crestwood Estates Drive, which is in Bunker Hill. The installation of a ground mounted equipment cabinet will also be installed on the west side of Blalock.

The City of Piney Point Village
7676 Woodway, Suite 300, Houston, TX. 77063
Telephone: 713.782.1757 Fax: 713.782.3178

PERMIT APPLICATION REQUEST

PROPERTY OWNER INFORMATION

DATE: 3/10/2020
SITE ADDRESS: 1 CRESTWOOD ESTATES DRIVE, PINEY POINT VILLAGE
LOT: — BLOCK: — SUBDIVISION: —
PROPERTY OWNER: CENTERPOINT ELEC. / VERIZON WIRELESS
REPRESENTATIVE: ALYSE ROE, TOWERSOURCE, LLC
MAILING ADDRESS: 1875 OLD ALABAMA STATE RD., #1008, ROSWELL GA ZIP 30076
PHONE NUMBER: — MOBIL: (512) 554-1104
FAX NUMBER: — E-MAIL: aroe@towersourceinc.com

CONTRACTOR INFORMATION

CONTRACTOR COMPANY NAME: TBD
CONTACT NAME: _____ STATE LICENSE# _____
MAILING ADDRESS: _____
CITY: _____ STATE: _____ ZIP _____
TELEPHONE: _____ MOBIL: _____
FAX NUMBER: _____ E-MAIL: _____
TOTAL COST OF IMPROVEMENTS: \$ _____

TYPE OF PERMIT

NEW RESIDENCE:	SWIMMING POOL	ACCESSORY STRUCTURE:
PLUMBING:	FENCE:	FIRE SPRINKLER:
ELECTRICAL:	CULVERTS:	IRRIGATION SPRINKLER:
HVAC:	DRAINAGE:	DRIVEWAY/FLATWORK:
ADDITION:	REMODEL:	ROOF:
GENERATOR:	DECKING:	OTHER: <u>SMALL CELL COLOCATION ON EXISTING CPE POLE.</u>

JOB DISCRPTION/DETAIL SCOPE OF WORK

WIRELESS SMALL CELL SYSTEM CONSISTING OF AN ANTENNA, ASSOCIATED ELECTRICAL COMPONENTS AND MOUNTING BRACKETS. ANTENNA AND RADIO EQUIPMENT WILL BE INSTALLED ON AN EXISTING CENTERPOINT ENERGY POLE IN THE SUBJECT ROW. ONE GROUND-MOUNTED EQUIPMENT CABINET WILL BE INSTALLED 5 FT. MIN. FROM CENTERPOINT ENERGY POLES.

NOTE: No use of any building is permitted without a Certificate of Occupancy, including the storage of any items. Use of building prior to issuance of a Certificate of Occupancy will require the gas and electric to be terminated. Not to exclude other penalties. The City of Piney Point Village has the right to include the current resident/home owner in every aspect of the building permitting process.

THE UNDERSIGNED, IN ACCORDANCE WITH PROVISIONS OF THE BUILDING AND ZONING ORDINANCES OF THE CITY OF PINEY POINT VILLAGE, HEREBY APPLIES FOR THE PERMIT DESCRIBED HERIN. APPLICANT HERBY CERTIFIES THAT ALL PROVISIONS OF BUILDING LAWS AND ORDINANCES WILL BE COMPLIEDWITH AND THAT ALL STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.



SIGNATURE OF APPLICANT

ALYSE ROE, TOWERSOURCE, LLC, ON BEHALF OF VERIZON WIRELESS
PRINT NAME OF APPLICANT

I ACKNOWLEDGE THAT I HAVE RECEIVED AND REVIEWED ALL OF THE FORMS AND DOCUMENTS LOCATED IN THE BUILDERS HANDBOOK FOR CONSTRUCTION.

N/A

SIGNATURE OF HOMEOWNER

N/A

PRINT NAME OF HOMEOWNER

REGIONAL MAP
NOT TO SCALE



CONSTRUCTION PLANS FOR PROPOSED TELECOMMUNICATION PROJECTS

PREPARED FOR



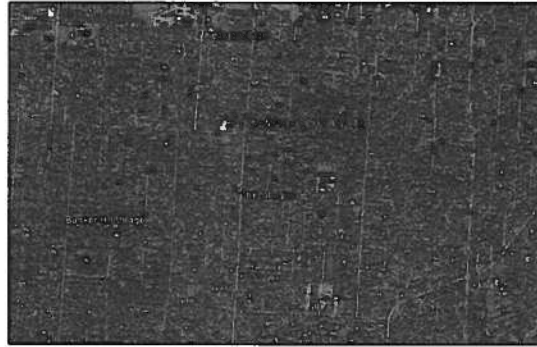
NODES INCLUDED IN THIS DOCUMENT

HOU_MEMORIAL_CITY_063_TX

SHEET INDEX:

A1	TITLE SHEET
A2	GENERAL NOTES & SPECIFICATIONS
B1	HOU_MEMORIAL_CITY_063_TX - PLAN, PROFILE & ELEVATION
C1	TRAFFIC CONTROL PLAN - TYPICAL
D1	EQUIPMENT DETAILS
E1	SWPPP DETAILS
E2	COH STANDARD DETAILS
F1	ELECTRICAL DETAILS

VICINITY MAP
NOT TO SCALE



APPLICABLE BUILDING CODES AND STANDARDS

CONTRACTORS WORK SHALL COMPLY WITH ALL APPLICABLE NATIONAL, STATE AND LOCAL CODES AS ADOPTED BY THE LOCAL AUTHORITY HAVING JURISDICTION (HAJ) FOR THE LOCATION. THE EDITIONS OF THE AHA ADOPTED CODES AND STANDARDS IN EFFECT ON THE DATE OF CONTRACT AWARD SHALL GOVERN DESIGN.

CONTRACTORS WORK SHALL COMPLY WITH THE LATEST EDITION OF THE FOLLOWING STANDARDS: INTERNATIONAL BUILDING CODE 2012 (WITH C.O.H. AMENDMENTS); UNIFORM PLUMBING CODE (WITH C.O.H. AMENDMENTS); UNIFORM MECHANICAL CODE (WITH C.O.H. AMENDMENTS); INTERNATIONAL FIRE CODE 2012 (WITH C.O.H. AMENDMENTS); OCCUPATIONAL SAFETY AND HEALTH STANDARDS (OSHA); NATIONAL ELECTRICAL CODE 2017 (WITH C.O.H. AMENDMENTS); AMERICAN CONCRETE INSTITUTE ACI 318, BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE; AMERICAN INSTITUTE OF STEEL CONSTRUCTION (AISC), MANUAL OF STEEL CONSTRUCTION FOURTEENTH EDITION; TELECOMMUNICATIONS INDUSTRY ASSOCIATION (TIA-222-G), STRUCTURAL STANDARD FOR ANTENNA SUPPORTING STRUCTURES AND ANTENNAS, TIA-407; GROUNDING AND BONDING REQUIREMENTS FOR TELECOMMUNICATIONS CABLE INFRASTRUCTURE AND BUILDINGS ELECTRICAL SYSTEM.

INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS (IEEE) 81, GUIDE FOR MEASURING EARTH RESISTIVITY, GROUND IMPEDANCE AND EARTH SURFACE POTENTIALS OF A GROUND SYSTEM, IEEE 1100, RECOMMENDED PRACTICE FOR POWERING AND GROUNDING ELECTRONIC EQUIPMENT, IEEE 625.41, RECOMMENDED PRACTICE FOR SURGE VOLTAGES IN LOW VOLTAGE AC POWER CIRCUITS FOR LOCATION CATEGORY "C2" AND "HIGH SYSTEM EXPOSURE".

ANSI T1.311, FOR TELECOM - DC POWER SYSTEMS - TELECOM, ENVIRONMENTAL PROTECTION.

FOR ANY CONFLICTS BETWEEN SECTIONS OF LISTED CODES AND STANDARDS REGARDING MATERIAL, METHODS OF CONSTRUCTION, OR OTHER REQUIREMENTS, THE MOST RESTRICTIVE REQUIREMENT SHALL GOVERN. WHERE THERE IS CONFLICT BETWEEN GENERAL REQUIREMENT AND SPECIFIC REQUIREMENT, THE SPECIFIC REQUIREMENT SHALL GOVERN.

HANDICAP REQUIREMENTS: THIS FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION. ADA ACCESS REQUIREMENTS DO NOT APPLY. OTHER REQUIREMENTS: THIS FACILITY HAS NO PLUMBING OR PARKING.

PROJECT INFORMATION

AGE
TOWERSOURCE
PHONE: 678-690-2342
PROJECT DATA
CITY OF PINEY POINT VILLAGE
NONE
NONE
TYPE OF OCCUPANCY
UJ
SEE BELOW
APPLICABLE CODES
NOTE: NO PROPOSED WATER WORK, WASTEWATER OR STORM SEWER IS INVOLVED IN THE SCOPE OF WORK OF THIS PROJECT. THIS PROJECT DOES NOT REQUIRE ANY PLUMBING WORK OR PARKING.
VERIZON WIRELESS

14123 CICERO ROAD, BLDG "D"
HOUSTON, TX 77059

PROPRIETARY INFORMATION

THESE DRAWINGS ARE THE PROPERTY OF VERIZON WIRELESS. THEY ARE INTENDED FOR THE EXCLUSIVE USE OF THIS PROJECT ONLY. ANY REUSE OF THESE DOCUMENTS (DRAWINGS) WITHOUT THE EXPRESS WRITTEN CONSENT OF VERIZON WIRELESS AND TOWERSOURCE IS PROHIBITED.

STRUCTURAL REVIEW

IN CASE OF CO-LOCATION CONTRACTOR SHALL OBTAIN STRUCTURAL EVALUATION REPORT OF EXISTING TOWER AND COMPLY WITH ALL SPECIFICATIONS AND RECOMMENDATIONS INCLUDED IN THE STRUCTURAL EVALUATION REPORT. IN CASE OF DISCREPANCY CONTRACTOR SHALL NOTIFY TOWERSOURCE PRIOR TO ANY INSTALLATION.

CAUTION
FOREIGN UTILITY LOCATIONS ARE APPROXIMATE. CONTACT THE LOCAL ONE CALL AGENCY 48 HOURS PRIOR TO CONSTRUCTION FOR EXACT UTILITY LOCATION AT



(IN PINEY POINT VILLAGE)

713-782-0271

CONSTRUCTION SHALL NOTIFY THE JURISDICTIONS, DEPARTMENT OF PUBLIC WORKS AND ENGINEERING, OFFICE OF THE CITY ENGINEER, 48 HOURS BEFORE STARTING WORK IN THIS PROJECT.

SCOPE OF WORK:
THESE DRAWINGS DEPICT A WIRELESS SMALL CELL SYSTEM, TO BE CONSTRUCTED, OWNED, AND OPERATED BY VERIZON WIRELESS, IN THE PUBLIC RIGHT OF WAY.

PURPOSE OF PROJECT:
THESE DOCUMENTS ARE PART OF AN APPLICATION TO DEVELOP A WIRELESS SMALL CELL SYSTEM CONSISTING OF AN ANTENNA, ASSOCIATED ELECTRICAL COMPONENTS AND MOUNTING BRACKETS. ANTENNA AND RADIO EQUIPMENT WILL BE INSTALLED ON AN EXISTING CENTERPOINT ENERGY POLE IN THE SUBJECT RIGHT OF WAY. ONE OPTIONAL GROUND MOUNTED EQUIPMENT CABINET WILL BE INSTALLED 5 FT MIN. FROM CENTERPOINT ENERGY POLES.

CONTRACTOR NOTE:
CONTRACTOR TO NOTIFY THE CITY OF PINEY POINT VILLAGE PUBLIC WORKS, OFFICE OF CITY ENGINEER, 48 HOURS BEFORE STARTING WORK ON THIS PROJECT.
TELEPHONE NO. (713) 782-0271

CONTRACTOR SHALL VERIFY ALL PLANS AND EXISTING DIMENSIONS AND CONDITIONS ON THE JOB SITE AND SHALL IMMEDIATELY NOTIFY VERIZON WIRELESS IN WRITING OF ANY DISCREPANCIES BEFORE PROCEEDING WITH THE WORK OR BE RESPONSIBLE FOR THE SAME.

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

AGE FIRM
towersource
1875 OLD ALABAMA ROAD, SUITE 1008
ROSNELL, GA 30078
TEL: 678-690-2342 FAX: 678-690-2342
NO INFORMATION SHALL BE RELEASED FROM THESE DOCUMENTS WITHOUT THE WRITTEN PERMISSION OF TOWERSOURCE.



VERIZON SMALL CELL DEPLOYMENT

TITLE SHEET

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE PUBLIC WORKS

TELECOMMUNICATION DATE	HOU_MEMORIAL_CITY_063_TX
CITY ENGINEER DATE	
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS DATE	
SHEET A1	

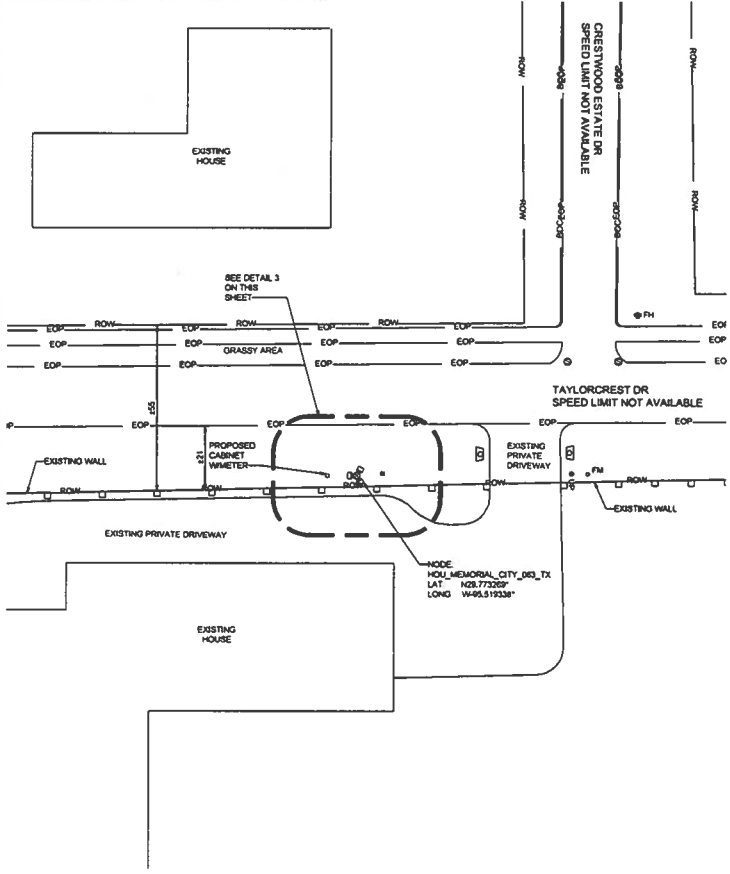
LOCATION(S) (ADDRESSES):												
VZM SITE NAME	POLE TYPE	LAT	LONG	NEAREST ADDRESS	CITY	ZIP CODE	DESIGN DISTRICT	GRAB FLOODPLAIN	KEY MAP	FLOOD PANEL MAP	EFFECTIVE DATE	POLE OWNER
HOU_MEMORIAL_CITY_063_TX	EXISTING WOOD POLE	29.773289	-95.519338	1 CRESTWOOD ESTATES DR	PINEY POINT VILLAGE	77024	N/A	210270	4900	48201C0845L	09/18/2007	CENTERPOINT

FLOOD PLAN INFORMATION:

- ACCORDING TO MAP NO 48201C0645L OF THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAPS FOR THE CITY OF HOUSTON, TEXAS EFFECTIVE DATE JUNE 18, 2007 THE SUBJECT TRACT IS SITUATED WITHIN: UN-SHADED ZONE "X"; DEFINED AS AREAS OUTSIDE THE 500-YEAR FLOOD, OUTSIDE 100 YEAR FLOOD ZONE
- OUTSIDE 500 YEAR FLOOD ZONE

THIS IS NOT A SITE SURVEY.
ALL PROPERTY BOUNDARIES, ORIENTATION OF TRUE NORTH AND STREET HALF-WIDTHS HAVE BEEN OBTAINED FROM A TAX PARCEL MAP AND ARE APPROXIMATE. ALL NEW ACCESS, UTILITY EASEMENTS, AND NEW LEASE AREAS ARE APPROXIMATE.

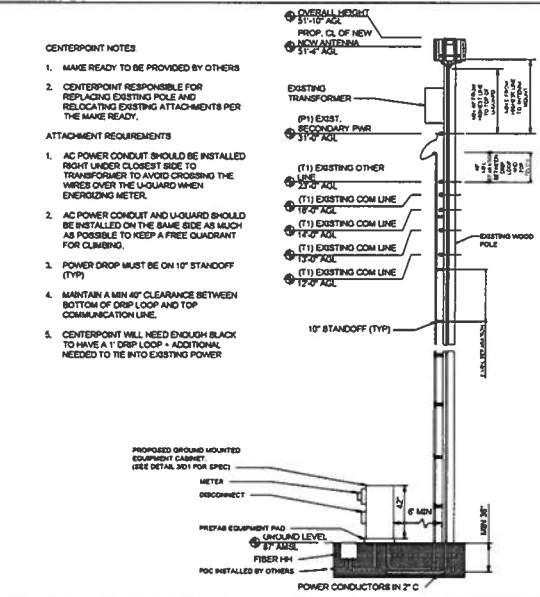
TRAFFIC CONTROL NOTE:
SEE SHEET C1 FOR TYPICAL SHOULDER CLOSURE PLAN



30 POLE LIGHT	STRT	FIBER MARKER	FM	OVERHEAD POWER	LOFP
STREET LIGHT	STRT	MANHOLE	FM	UNDERGROUND POWER	LOFP
UTILITY POLE	STRT	TELECO BOX	FM	UNDERGROUND FIBER	LOFP
POLE W/ LIGHT	STRT	GAS VALVE	FM	UNDERGROUND GAS	LOFP
LIGHT POLE	STRT	TRANSFORMER	FM	WATER LINE	LOFP
FIRE HYDRANT	STRT	WATER VALVE	FM	STORM SEWER	LOFP
TRAFFIC POLE	STRT	SEWER	FM	SANITARY SEWER	LOFP
HANDHOLE	STRT	PEDESTAL	FM	RIGHT OF WAY	LOFP
WATER METER	STRT	INLET	FM	EDGE OF PAVEMENT	LOFP
UTILITY MARKER	STRT	CABINET	FM	PROPERTY LINE	LOFP
CONVERT	STRT	DRAIN GRATE	FM	EXISTING BUILDING	LOFP
TREE	STRT	CROSSWALK	FM	LANE LINES	LOFP
	STRT	TRAFFIC SIGNAL	FM	DRIVEWAY/SEEWALK	LOFP
	STRT		FM	BACK OF CURB	LOFP
	STRT		FM	OVERHEAD CATV	LOFP

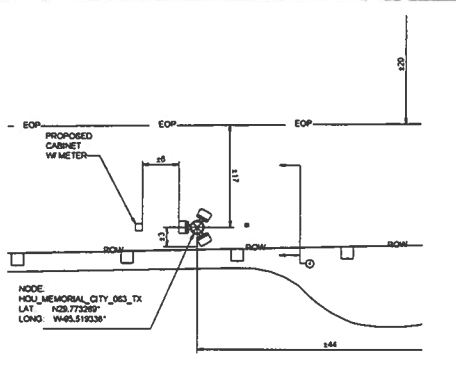
1 OVERALL SITE PLAN

SCALE: 1"=20'-0"



2 SITE ELEVATION

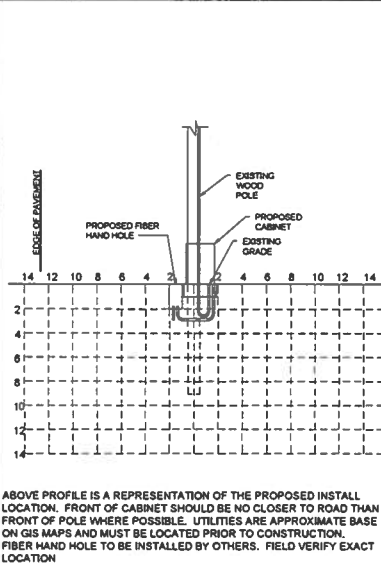
SCALE: NTS



TRENCHING NOTE:
CONTRACTOR TO LOCATE ALL EXISTING UNDERGROUND UTILITIES PRIOR TO ANY DIGGING. OTHER UNDERGROUND UTILITIES, IN ADDITION TO THE ONES SHOWN HEREIN, COULD EXIST. UNDERGROUND UTILITIES SHOWN HEREIN ARE APPROXIMATE BASE ON GIS. EXACT LOCATION MUST BE VERIFIED BY CONTRACTOR.

3 ENLARGED PLAN

SCALE: NTS



4 CROSS SECTIONAL PROFILE

SCALE: NTS



SMALL CELL NODE INFORMATION:
NAME: HOU_MEMORIAL_CITY_063_TX
GROUND ELEVATION: 87' AMSL
LOCATION CODE: 554502
LATITUDE: 29.773269°
LONGITUDE: -95.519338°
NEAREST ADDRESS: 1 CRESTWOOD ESTATES DR HOUSTON, TX 77024

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

AGE PERM
towersource
1875 OLD ALABAMA ROAD, SUITE 1008
ROBINSON, GA 30078
TEL: 678-600-2338 FAX: 678-620-2342

VERIZON
VERIZON
SAVAD K. PARIKH
134188
2/27/2020

VERIZON SMALL CELL DEPLOYMENT

HOU_MEMORIAL_CITY_063_TX - PLAN, PROFILE & ELEVATION

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE PUBLIC WORKS

TELECOMMUNICATION	DATE	HOU_MEMORIAL_CITY_063_TX
CITY ENGINEER	DATE	
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS	DATE	

SHEET B1

Notes for Figure 6H-10—Typical Application 10
Lane Closure on a Two-Lane Road Using Flaggers

Options:

1. For low-volume situations with short work zones on straight roadways where the flagger is visible to road users approaching from both directions, a single flagger, positioned to be visible to road users approaching from both directions, may be used (see Chapter 6E).
2. The ROAD WORK AHEAD and the END ROAD WORK signs may be omitted for short-duration operations.
3. Flashing warning lights and/or flags may be used to call attention to the advance warning signs. A BE PREPARED TO STOP sign may be added to the sign series.

Guidance:

4. The buffer space should be extended so that the two-way traffic taper is placed before a horizontal (or crest vertical) curve to provide adequate sight distance for the flagger and a queue of stopped vehicles.

Standard:

5. As night, flagger stations shall be illuminated, except in emergencies.

Guidance:

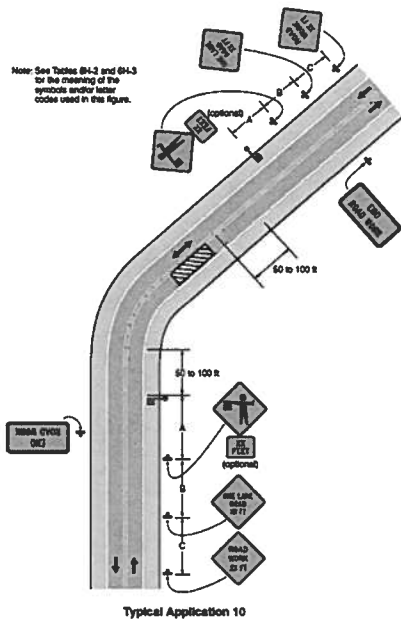
6. When used, the BE PREPARED TO STOP sign should be located between the Flagger sign and the ONE LANE ROAD sign.
7. When a grade crossing exists within or upstream of the transition area and it is anticipated that queues resulting from the lane closure might extend through the grade crossing, the TTC zone should be extended so that the transition area precedes the grade crossing.
8. When a grade crossing equipped with active warning devices exists within the activity area, provisions should be made for keeping flaggers informed as to the activation status of these warning devices.
9. When a grade crossing exists within the activity area, drivers operating on the left-hand side of the normal center line should be provided with comparable warning devices as for drivers operating on the right-hand side of the normal center line.
10. Early coordination with the railroad company or light rail transit agency should occur before work starts.

Option:

11. A flagger or a uniformed law enforcement officer may be used at the grade crossing to minimize the probability that vehicles are stopped within 15 feet of the grade crossing, measured from both sides of the outside rail.

Page 653

Figure 6H-10. Lane Closure on a Two-Lane Road Using Flaggers (TA-10)



June 2012

Table 6H-2. Meaning of Symbols on Typical Application Diagrams

	Arrow board		Shadow vehicle
	Arrow board support or trailer (shown facing down)		Sign (shown facing left)
	Changeable message sign or support trailer		Surveyor
	Channelizing device		Temporary barrier
	Crash cushion		Temporary barrier with warning light
	Direction of temporary traffic detour		Traffic or pedestrian signal
	Direction of traffic		Truck-mounted attenuator
	Flagger		Type 3 barricade
	High-level warning device (Flag tree)		Warning light
	Longitudinal channelizing device		Work space
	Luminaires		Work vehicle
	Pavement markings that should be removed for a long-term project		

Table 6H-4. Merging Taper Lengths and Spacing of Channelizing Devices

Posted Speed	Formula	* Minimum Desirable Taper Lengths			Suggested maximum Spacing of Channelizing Devices	
		10' Offset	11' Offset	12' Offset	On a taper	On a tangent
30	L = WS	180'	140'	150'	30'	60'
35		200'	150'	160'	30'	70'
40		220'	160'	170'	40'	80'
45	L = WS	240'	180'	190'	40'	90'
50		260'	200'	210'	50'	100'
55		280'	220'	230'	50'	110'
60	L = WS	300'	240'	250'	60'	120'
65		320'	260'	270'	60'	130'
70		340'	280'	290'	70'	140'
75	L = WS	360'	300'	310'	70'	150'
80		380'	320'	330'	80'	160'

* Taper lengths have been rounded off.

L = Length of Taper (Feet) W = Width of Offset (Feet) S = Posted Speed (MPH)

Table 6H-3. Suggested Advance Warning Sign Spacing

Road Classification	Posted Speed (MPH)	Sign Spacing "X" (Feet)
Conventional Highway	35	100
	30	120
	25	160
	20	240
	45	320
	50	400
	55	500
	60	600
	65	700
	70	800
Expressway or Freeway	75	900
	80	1000
	See Typical Applications **	

- * Distance between signs should be increased to have 1000 foot advance warning. (See Section 6C.04.07)
- ** Distance between signs should be increased to have 1/2 mile or more advance warning (See Section 6C.04.08)

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

ASB PERM
1875 OLD ALABAMA ROAD, SUITE 1008
ROSBELL, GA 30076
TEL: 878-650-2338 FAX: 878-650-2342

VERIZON SMALL CELL DEPLOYMENT

TRAFFIC CONTROL PLAN - TYPICAL

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE
PUBLIC WORKS

TELECOMMUNICATION DATE: HOU_MEMORIAL_CITY_063_TX

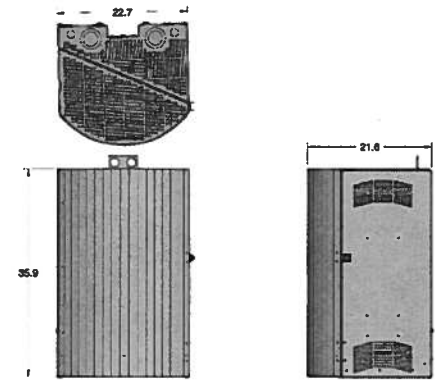
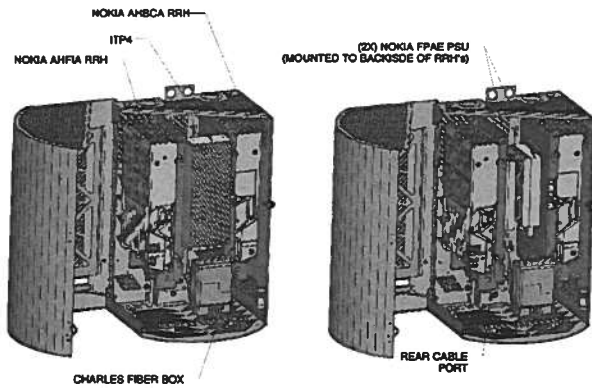
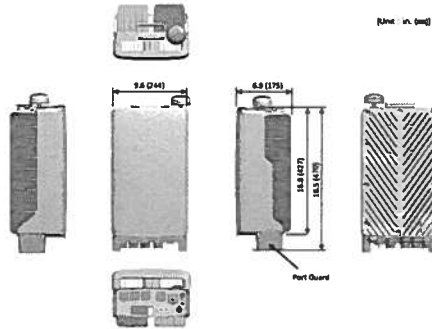
CITY ENGINEER DATE

DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS DATE

5G NR AU (AT1K01) Product Specifications

	28GHz	39GHz
Integrated AU		
Operating frequency	28.5 ~ 29.5GHz	37 ~ 40GHz
BW/CBW	85MHz/50MHz	1.4MHz/100MHz
ERP	800W	900W
Antenna Gain	25dBi	24dBi
Tx/Rx		4T4R
Antenna Elements		1,524
Beam Scan Range		120H / 40V
Size/Weight	16.8 x 16.8 x 6.9 in (42.8x/ 43.0kg)	
Input Power	-48VDC / 100 ~ 240VAC	
Power Consumption	382W	
Midhaul (gNB-CU Inteface)	100 Gbps x 2 ports	
Installation	Outdoor Pole/Wall Mount	
Clock Synchronization	GPS and IEEE 1588v2	
Operating Temperature	-40 deg C to +55 deg C with solar load	
Cooling	Natural Convection	

Appearance



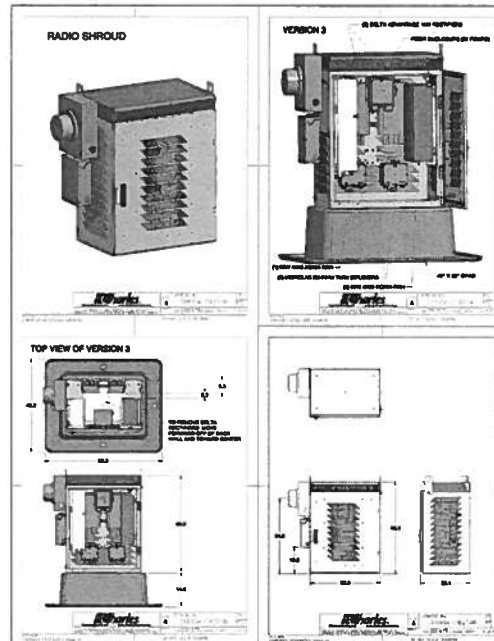
charles DRAWING NO. SH60-362322XXXX
 REV A
 DATE 1/1/23

charles DRAWING NO. SH60-362322XXXX
 REV A
 DATE 1/1/23

2

CABINET SPECS

SCALE: NTS



3

CABINET SPECS

SCALE: NTS

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

AAE FORM
towersource
 1875 OLD ALABAMA ROAD, SUITE 1008
 ROSWELL, GA 30078
 TEL: 678-690-2338 FAX: 678-690-2342
 THE INFORMATION CONTAINED HEREIN IS THE PROPERTY OF TOWERSOURCE AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM.

VERIZON
 SIGNED
 134198
 2/27/2020

VERIZON SMALL CELL DEPLOYMENT

EQUIPMENT DETAILS

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

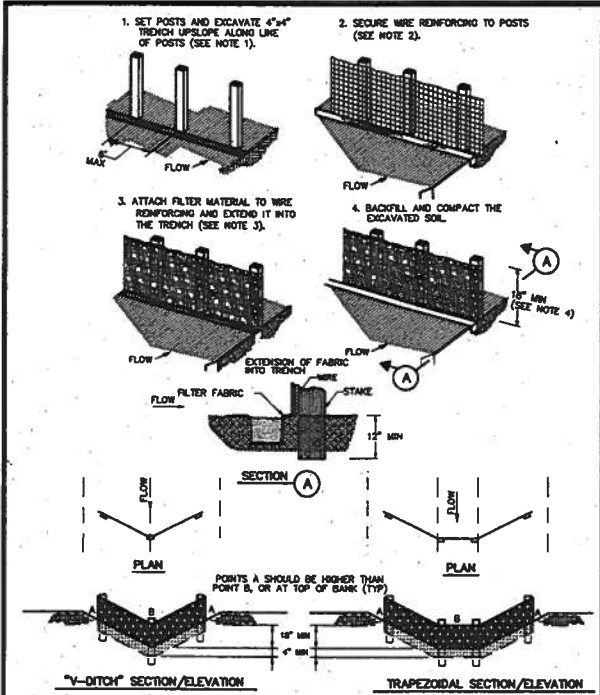
**CITY OF PINEY POINT VILLAGE
PUBLIC WORKS**

TELECOMMUNICATION	DATE	HOU_MEMORIAL_CITY_063_TX
CITY ENGINEER	DATE	
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS	DATE	

SHEET D1

1

ANTENNA SPECS

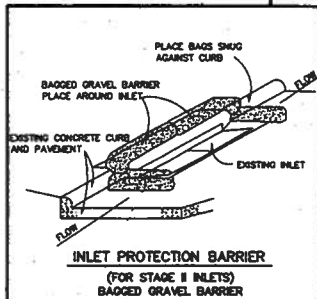


CONSTRUCTION NOTES:

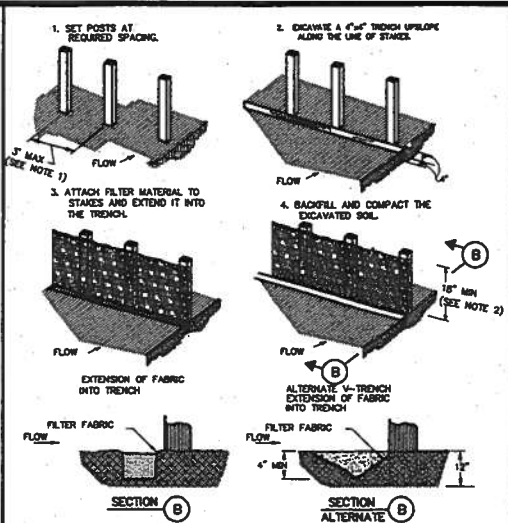
1. SET 2 INCH BY 2 INCH WOODEN STAKES SPACED A MAX OF 6 FEET APART AND EMBEDDED A MIN OF 12 INCHES.
2. WOVEN WIRE REINFORCING TO BE FASTENED SECURELY TO BARRIER POSTS WITH STAPLES.
3. FILTER CLOTH TO BE FASTENED SECURELY TO WOVEN WIRE REINFORCING, WITH TIES SPACED EVERY 24 INCHES AT TOP AND MIDSECTION.
4. MINIMUM HEIGHT OF FILTER SHOULD BE 18 INCHES AND A MAXIMUM OF 36 INCHES ABOVE NATURAL GROUND.
5. WHEN TWO SECTIONS OF FILTER CLOTH ADJOIN EACH OTHER THEY SHALL BE OVERLAPPED 6 INCHES AT THE POSTS, AND FOLDED.
6. SEE COH STANDARD SPECIFICATION FOR FILTER FABRIC BARRIER.



REINFORCED FILTER FABRIC BARRIER



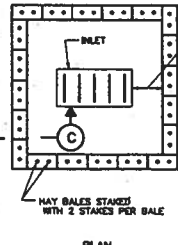
**INLET PROTECTION BARRIER
(FOR STAGE II INLETS)
BAGGED GRAVEL BARRIER**



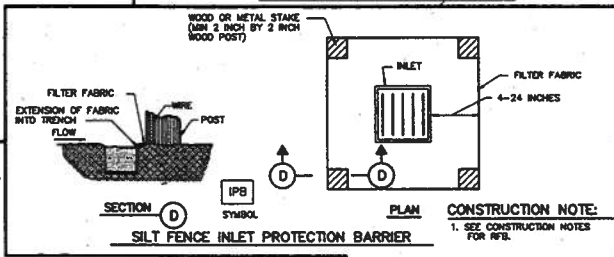
CONSTRUCTION NOTES:

1. 2 INCH THICK BY 2 INCH WOODEN STAKES TO BE SET AT MAX SPACING OF 3 FEET AND EMBEDDED A MIN OF 8 INCHES. IF PREASSEMBLED BARRIERS WITH SUPPORT NETTING IS USED, SPACING OF POST MAY BE INCREASED TO 6 FEET MAX.
2. ATTACH FILTER FABRIC TO WOODEN STAKES. FILTER FABRIC BARRIER SHALL HAVE A MIN HEIGHT OF 18 INCHES AND MAX HEIGHT OF 36 INCHES ABOVE NATURAL GROUND.
3. WHEN TWO SECTIONS OF FILTER CLOTH ADJOIN EACH OTHER THEY SHOULD BE OVERLAPPED 6 INCHES AT THE POSTS, AND FOLDED.
4. SEE COH STANDARD SPECIFICATION FOR FILTER FABRIC BARRIER.

FILTER FABRIC BARRIER

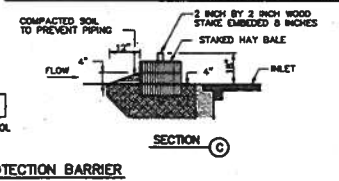


HAY BALE INLET PROTECTION BARRIER



SILTY FENCE INLET PROTECTION BARRIER

- CONSTRUCTION NOTE:**
1. SEE CONSTRUCTION NOTES FOR RFB.



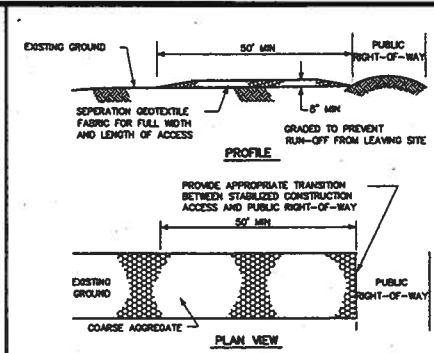
SECTION C

CITY OF HOUSTON
DEPARTMENT OF PUBLIC WORKS AND ENGINEERING

STORM WATER POLLUTION PREVENTION PLAN DETAILS
(NOT TO SCALE)

CITY ENGINEER: [Signature]
DIRECTOR OF PUBLIC WORKS AND ENGINEERING: [Signature]

EFF DATE: JULY-01-2010 DWG NO: 01571-01



CONSTRUCTION NOTES:

1. LENGTH SHALL BE AS SHOWN ON THE CONSTRUCTION DRAWINGS, BUT NOT LESS THAN 50 FEET.
2. THICKNESS SHALL BE NOT LESS THAN 8 INCHES.
3. WIDTH SHALL BE NOT LESS THAN FULL WIDTH OF ALL POINTS OF INGRESS OR EGRESS.
4. STABILIZATION FOR OTHER AREAS SHALL HAVE THE SAME AGGREGATE THICKNESS AND WIDTH REQUIREMENTS AS THE STABILIZED CONSTRUCTION ACCESS, UNLESS OTHERWISE SHOWN ON THE CONSTRUCTION DRAWINGS.
5. STABILIZED AREA MAY BE WIDENED OR LENGTHENED TO ACCOMMODATE A WASHING AREA. AN OUTLET SEDIMENT TRAP MUST BE PROVIDED FOR THE WASHING AREA.
6. COH STANDARD SPECIFICATION FOR STABILIZED CONSTRUCTION ACCESS.
7. STABILIZED CONSTRUCTION ACCESS SHALL BE MAINTAINED FREE OF SEDIMENT FOR THE DURATION OF THE PROJECT.



STABILIZED CONSTRUCTION ACCESS

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

towersource
1875 OLD ALABAMA ROAD, SUITE 1008
ROSNELL, CA 90076
TEL 674-600-2338 FAX 674-600-2342

STATE OF TEXAS
JAVAD K. PANBA
134158
2/27/2020

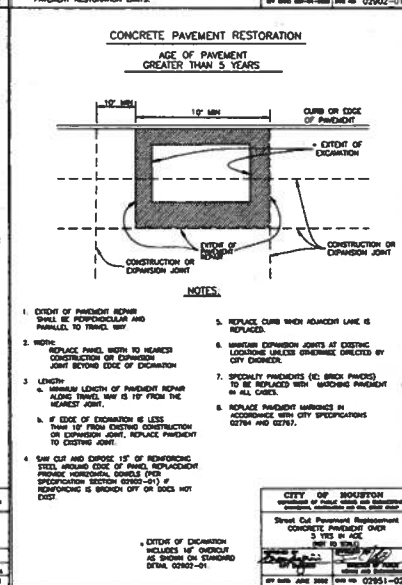
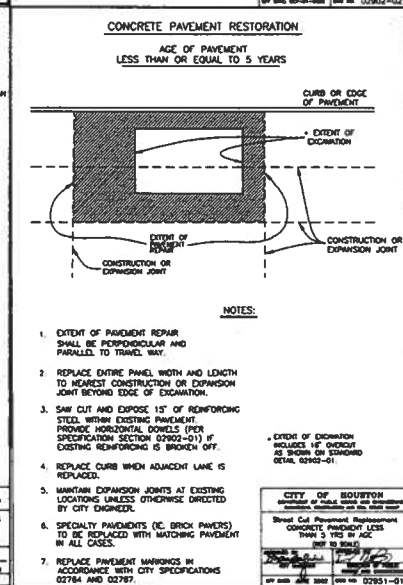
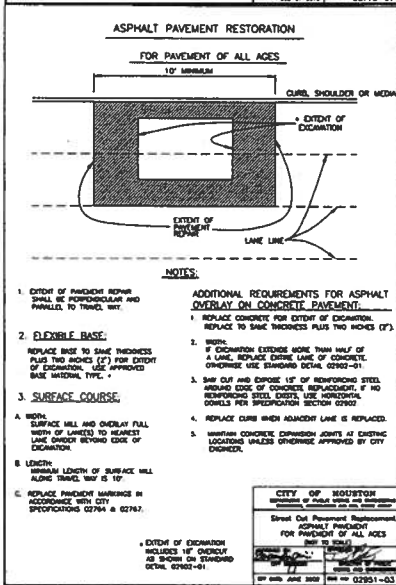
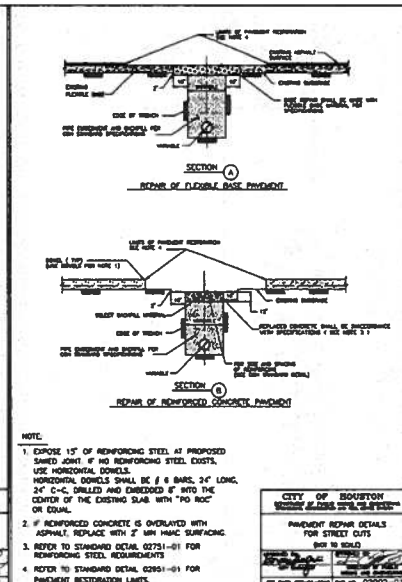
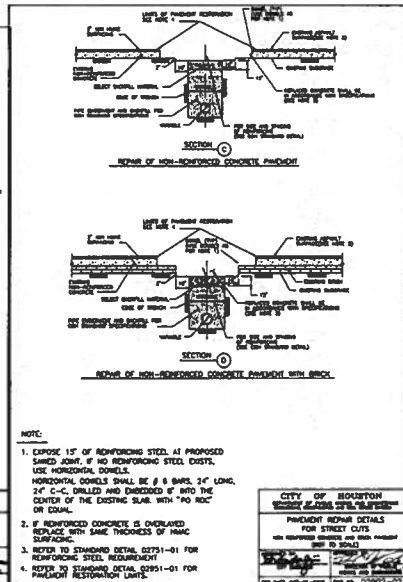
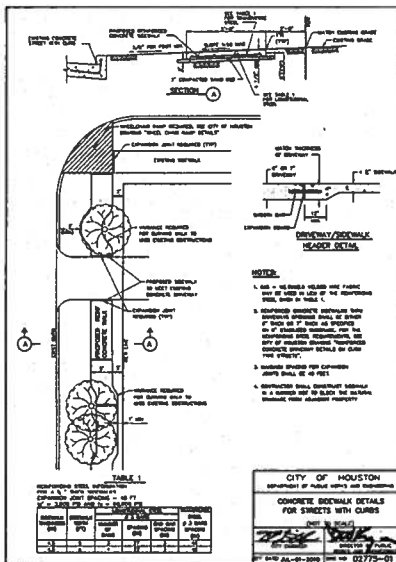
VERIZON SMALL CELL DEPLOYMENT

SWPPP DETAILS

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE PUBLIC WORKS

TELECOMMUNICATION DATE	HOU_MEMORIAL_CITY_083_TX
CITY ENGINEER DATE	
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS DATE	



REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
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towersource
 1875 OLD ALABAMA ROAD, SUITE 1008
 ROSWELL, GA 30076
 TEL: 678-690-2338 FAX: 678-690-2342

VERIZON SMALL CELL DEPLOYMENT

COH STANDARD DETAILS

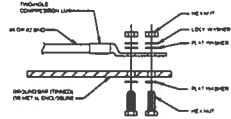
NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE
PUBLIC WORKS

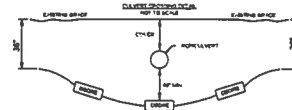
TELECOMMUNICATION DATE: HOU_MEMORIAL_CITY_063_TX

CITY ENGINEER DATE:

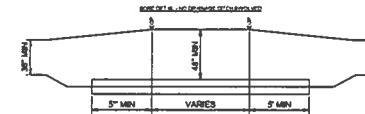
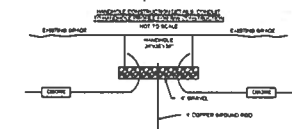
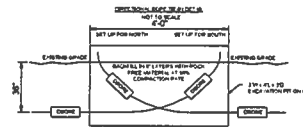
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS DATE:



- INSTALLATION:**
1. SELECT REINFORCING RODS SHALL BE OF GRADE 60 STEEL.
 2. SELECT RODS LIBERALLY TO PROVIDE A MINIMUM OF TWO BARRELS PER SIDE.
 3. REINFORCING RODS SHALL BE TO REMAIN AS SHOWN IN THE FIELD OF USE CONTACT.
 4. ALL REINFORCING RODS SHALL BE PROTECTED BY A MINIMUM OF 1/2\"/>



- INSTALLATION:**
1. ALL CONCRETE SHALL BE OF GRADE 4000 PSI CONCRETE.
 2. THE REINFORCING SHALL BE OF GRADE 60 STEEL.
 3. ALL REINFORCING SHALL BE PROTECTED BY A MINIMUM OF 1/2\"/>



1 GROUNDING CONNECTION TO GROUND BAR OR FLAT SURFACE

SCALE: NTS

4 STANDARD BORE DETAILS

SCALE: NTS

REV	DESCRIPTION	DATE
1	ISSUE FOR PERMIT	2/27/2020
2		
3		

towerSource
 1875 OLD ALABAMA ROAD, SUITE 1008
 FROSBELL, CA 95075
 TEL: 878-600-2338 FAX: 878-600-2342

CITY OF PINEY POINT VILLAGE
 JAVAD K. PARIKH
 134138
 2/27/2020

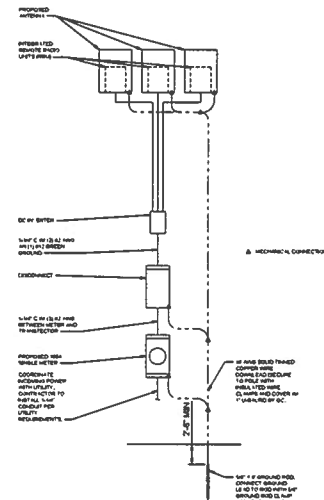
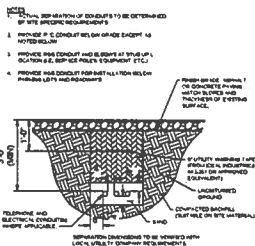
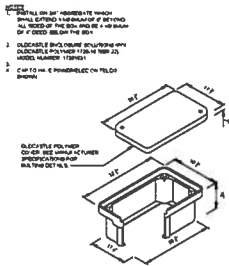
VERIZON SMALL CELL DEPLOYMENT

ELECTRICAL DETAILS

NOTE: CITY SIGNATURES VALID FOR ONE YEAR ONLY AFTER DATE OF SIGNATURES

CITY OF PINEY POINT VILLAGE PUBLIC WORKS

TELECOMMUNICATION DATE	HOU_MEMORIAL_CITY_083_TX
CITY ENGINEER DATE	
DIRECTOR OF PINEY POINT VILLAGE PUBLIC WORKS DATE	
SHEET F1	



2 HANDHOLE DETAILS

SCALE: NTS


3 CONDUIT TRENCHING DETAILS

SCALE: NTS

5 POLE BUS GROUNDING DETAIL

SCALE: NTS

TO: The Honorable Mayor and Members of the City Council

FROM: Roger Nelson, City Administrator 

MEETING DATE: April 23, 2020

SUBJECT: Sidewalk Improvements

Agenda Item: 4

This agenda item calls for the City Council to consider improvements to a number of sidewalks that have the potential to be tripping hazards. The attached list of potential sidewalks in need of repair was developed by Bob Rivas and has been forwarded to Joe Moore to review and provide direction to the City Council regarding the most critical areas. The 2020 budget includes \$40,000 for Sidewalk Improvements.

Roger Nelson

From: Bob Rivas
Sent: Thursday, April 23, 2020 12:59 PM
To: 'joseph.moore@hdrinc.com'
Cc: Roger Nelson
Subject: Sidewalk Assessment

I've identified sidewalk locations that are potential safety hazards. I might have included some that you do not feel need repair, however, I'd rather list all and you can decide which are more critical, in need.

1. Blalock Rd
 - sidewalk @ 1st house across from church @ corner 11558 Memorial/Piney Pt. side
 - sidewalk @ before 214 Piney Pt.
 - sidewalk @ front of 246 Piney Pt
 - sidewalk @ past corner of Blalock & Brompton Ct.
 - sidewalk @ in front of grass fence , before new crosswalk
 - sidewalk @ before Blalock Circle

2. North Piney Point – Southbound
 - sidewalk @ Taylor Crest
 - sidewalk @ 675 N. Piney Pt. – both sides of driveway
 - sidewalk @ past 669 N. Piney Pt. driveway
 - sidewalk @ both sides of driveway 621 N. Piney Pt.
 - sidewalk @ both sides of driveway 605 N. Piney Pt.
 - sidewalk @ both sides of driveway 601 N. Piney Pt.
 - sidewalk @ past the corner of Shadow Way (2) areas
 - sidewalk @ front of 535 Blalock
 - sidewalk@ before 501 Blalock & driveway
 - sidewalk @ both sides of driveway 475 N. Piney Pt.
 - sidewalk @ both sides of driveway 467 N. Piney Pt.
 - sidewalk @ driveway 451 N. Piney Pt.
 - sidewalk @ past 411 N. Piney Pt. driveway

2. N. Piney Point Rd – Northbound
 - sidewalk @ corner of Piney Pt
 - sidewalk @ past street curve @ Sewer before Piney Point Circle
 - sidewalk @ driveway & sidewalk 402 N. Piney Pt.
 - sidewalk @ in front of 422 N. Piney Pt.
 - sidewalk @ past Green Vale Dr
 - sidewalk @ past driveway across from Wendover

4. Greenbay
 - sidewalk @ Green Cove
 - sidewalk @ near Piney Pt. Rd.

5. Smithdale
 - sidewalk @ 11310 Pine Needle

6. Claymore

All Good

7. South Piney Pt.
 - sidewalk across from guard rail
 - sidewalk @ just before bridge
 - sidewalk @ potty station

8. Memorial Dr – east bound from S. Piney Pt.
 - sidewalk @ traffic boxes (3) bad
 - sidewalk @ Quail Creek (sewer)
 - sidewalk @ 11535 Mott Ln. – frontage on Memorial Dr
 - sidewalk @ past crosswalk, across from flags

9. Memorial Dr. east bound from cut-off to Hunters Creek- East Bound
 - sidewalk @ before cement bridge, pole # 30624
 - sidewalk @ across from bus stop (2) in front of black steel fence
 - sidewalk @ driveway 11315, also front of house
 - sidewalk @ past Wickwood, front of fence
 - sidewalk @ past green bridge, beside the start of red brick fence
 - sidewalk @ past Wickway , hole before driveway

10. Memorial Dr. from city limit to Blalock, north bound
 - sidewalk @ traffic signal insert before Kinkaid
 - sidewalk @ next to fire hydrant
 - sidewalk @ broken cement past driveway, 8506 Memorial
 - sidewalk @ past crosswalk, next to signal pole, cement has shifted (bad)
 - sidewalk @ just past signal before driveway, uneven on both sides
 - sidewalk @ past driveway, next to sewer/drain (2) places
 - sidewalk @ next to drain, front of vacant lot
 - sidewalk @ past crosswalk, corner Kingsington , cement has shifted (bad)
 - sidewalk @ sewer, very uneven
 - sidewalk @ past doggie station, before Heritage Oaks
 - sidewalk @ pole, next to sewer , corner Heritage Oaks
 - sidewalk @ sunken , uneven water/sewer
 - sidewalk @ corner of Millbrook st.
 - sidewalk @ uneven front of 11558 Memorial
 - sidewalk @ driveway before Blalock
 - sidewalk @ water drain before Blalock

TO: Members of the City Council

FROM: Mark Kobelan, Mayor

MEETING DATE: April 27, 2020

SUBJECT: Mayor's Report

Agenda Item: 5

- Landscaping Update

TO: The Honorable Mayor and Members of the City Council

FROM: Roger Nelson, City Administrator 

MEETING DATE: February 24, 2020

SUBJECT: City Administrator's Report

Agenda Item: 6

- March 2020 Financials

10 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
10-1100	Claim on Cash	1,963,554.48
10-1101	Cash- GF Texpool	5,764,341.27
10-1105	Cash with Amegy	0.00
10-1108	Cash with Agent	877,487.77
10-1120	Cash-Texas Class	2,085,513.63
10-1200	Accounts Receivable	0.00
10-1201	Sales Tax Receivable	16,820.98
10-1202	FEMA Reimbursement Receivable	0.00
10-1203	Property Tax receivable-PY	159,705.80
10-1204	Property Tax Receivable-CY	2,903,198.72
10-1205	Other Receivables	81,728.99
10-1209	A/R Willet	2,813.36
10-1301	Accrued Interest	0.00
10-1400	Prepaid Expenses	0.00
10-1507	Due from Debt Service Fund	0.00
10-1508	Due from Capital Projects Fund	0.00
10-1509	Due from Non-Major Fund	0.00
10-1510	Due from Metro Fund	0.00
10-1550	Due from Other Governments	8,353.83
10-1802	Street and Drainage System	0.00
		13,863,518.83

TOTAL ASSETS

13,863,518.83
 =====

LIABILITIES

=====		
10-2001	Accounts Payable	631,556.20
10-2002	Other Accrued Liabilities	0.00
10-2005	Misc Payables	0.00
10-2051	Payroll Tax Payable	0.00
10-2052	Employee Insurance Payable	(4,093.20)
10-2062	TMRS Payable	522.53
10-2101	Property Tax Overpayments	0.00
10-2102	MC-Child Safety Fees Due	(28.50)
10-2103	MC-Bonds Due	0.00
10-2104	Due To - MC Technology	0.36
10-2105	Due To-MC Security	0.00
10-2106	Due To-State Comptroller	122,806.50
10-2107	Due To OMNI Base	3,573.81
10-2108	RESTITUTION	(270.00)
10-2110	Bond Payable - FAST	7,023.05
10-2111	Other Accrued Liabilities	0.00
10-2130	Deferred Revenue-Property Tax	159,705.80
10-2131	Other Deferred Revenue	78,142.42
10-2302	Due to State-CJ Fee	326.33
10-2303	Due To-Debt Service Fund	0.00
10-2402	Permit Deposits	0.00
10-2403	Drainage Deposit Payable	0.00
10-2404	Gas Meter Deposit	159,485.00

BALANCE SHEET

AS OF: MARCH 31ST, 2020

10 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
10-2405	P&Z Deposit	0.00
10-2500	Accrued Wages	10,386.88
10-2501	Gordon Estate Bond	0.00
10-2601	Construction Retainage Payable	0.00
10-2701	Deferred Taxes	0.00
10-2702	Deferred Revenue-Alarm Fees	22,500.00
10-2703	Deferred Franchise Taxes	0.00
10-2704	Unearned Revenue-CY Prop Taxes	5,306,482.85
10-2801	General LT Debt-N/P	0.00
10-2802	GO Bonds Payable	0.00
	TOTAL LIABILITIES	<u>6,498,120.03</u>
EQUITY		
=====		
10-3000	Fund Balance	726,631.20
10-3003	Fund Balance	3,556,946.77
10-3900	Earnings	0.00
	TOTAL BEGINNING EQUITY	<u>4,283,577.97</u>
	TOTAL REVENUE	5,673,765.03
	TOTAL EXPENSES	<u>2,591,944.20</u>
	TOTAL REVENUE OVER/(UNDER) EXPENSES	3,081,820.83
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>7,365,398.80</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.	13,863,518.83
		=====

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

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	0.00	180,842.22	5,411,090.92	0.00 (	5,411,090.92)
PERMITS & INSPECTIONS	0.00	14,578.10	82,164.90	0.00 (	82,164.90)
COURT	0.00	8,811.44	32,947.76	0.00 (	32,947.76)
INVESTMENT INCOME	0.00	2,626.63	23,226.18	0.00 (	23,226.18)
AGENCIES & ALARMS	0.00	16,950.00	26,250.00	0.00 (	26,250.00)
FRANCHISE REVENUE	0.00	0.00	98,085.27	0.00 (	98,085.27)
DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	223,808.39	5,673,765.03	0.00 (	5,673,765.03)
	=====	=====	=====	=====	=====

EXPENDITURE SUMMARY

<u>PUBLIC SERVICE</u>					
COMMUNITY	0.00	0.00	0.00	0.00	0.00
POLICE	0.00	162,498.00	650,003.00	0.00 (	650,003.00)
MISCELLANEOUS	0.00	0.00	1,800.00	0.00 (	1,800.00)
SANITATION COLLECTION	0.00	48,704.44	146,113.32	0.00 (	146,113.32)
LIBRARY	0.00	0.00	0.00	0.00	0.00
STREET LIGHTING	0.00	988.77	2,954.54	0.00 (	2,954.54)
FIRE	0.00	140,445.73	491,560.05	0.00 (	491,560.05)
TOTAL PUBLIC SERVICE	0.00	352,636.94	1,292,430.91	0.00 (	1,292,430.91)
<u>CONTRACT SERVICES</u>					
CONTRACT SERVICES	0.00	39,331.63	97,348.96	0.00 (	97,348.96)
TOTAL CONTRACT SERVICES	0.00	39,331.63	97,348.96	0.00 (	97,348.96)
<u>BUILDING</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
BUILDING SERVICES	0.00	19,997.21	62,068.62	0.00 (	62,068.62)
ADMIN EXPENSE	0.00	375.00	390.53	0.00 (	390.53)
OFFICE EXPENSE	0.00	0.00	39.99	0.00 (	39.99)
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	542.36	1,563.42	0.00 (	1,563.42)
TOTAL BUILDING	0.00	20,914.57	64,062.56	0.00 (	64,062.56)
<u>GENERAL GOVERNMENT</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
ADMIN EXPENSE	0.00	2,432.16	7,078.04	0.00 (	7,078.04)
OFFICE EXPENSE	0.00	13,832.22	38,830.00	0.00 (	38,830.00)
WAGES & BENEFITS	0.00	64,681.76	157,165.84	0.00 (	157,165.84)
INSURANCE	0.00	1,584.44	5,687.70	0.00 (	5,687.70)
TOTAL GENERAL GOVERNMENT	0.00	82,530.58	208,761.58	0.00 (	208,761.58)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

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	393.25	0.00 (	393.25)
OFFICE EXPENSE	0.00	215.45	560.44	0.00 (	560.44)
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	809.34	3,009.93	0.00 (	3,009.93)
COURT OPERATIONS	0.00	2,472.30	6,965.59	0.00 (	6,965.59)
TOTAL MUNICIPAL COURT	0.00	3,497.09	10,929.21	0.00 (	10,929.21)
<u>PUBLIC WORKS MAINTENANCE</u>					
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
ADMIN EXPENSE	0.00	6,438.60	6,853.49	0.00 (	6,853.49)
OFFICE EXPENSE	0.00	0.00	528.79	0.00 (	528.79)
WAGES & BENEFITS	0.00	0.00	0.00	0.00	0.00
INSURANCE	0.00	881.05	2,618.45	0.00 (	2,618.45)
PUBLIC WORKS OPERATIONS	0.00	19,423.46	88,330.67	0.00 (	88,330.67)
TOTAL PUBLIC WORKS MAINTENANCE	0.00	26,743.11	98,331.40	0.00 (	98,331.40)
<u>GOF CAPITAL OUTLAYS</u>					
OTHER EXPENSES	0.00	457,700.09	820,079.58	0.00 (	820,079.58)
TOTAL GOF CAPITAL OUTLAYS	0.00	457,700.09	820,079.58	0.00 (	820,079.58)
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	759,545.62)	3,081,820.83	(	3,081,820.83)

CITY OF PINEY POINT VILLAGE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

0 -GENERAL FUND

25.00% OF FISCAL YEAR

EVENTUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>AXES</u>					
10-4101 Property Tax Revenue	0.00	152,357.49	5,326,672.46	0.00 (	5,326,672.46)
10-4150 Sales Tax	0.00	28,484.73	84,418.46	0.00 (	84,418.46)
TOTAL TAXES	0.00	180,842.22	5,411,090.92	0.00 (	5,411,090.92)
<u>ERMITS & INSPECTIONS</u>					
10-4203 Plat Reviews	0.00	0.00	3,500.00	0.00 (	3,500.00)
10-4204 Code Enforcement Citations	0.00	0.00	0.00	0.00	0.00
10-4205 Contractor Registration	0.00	1,140.00	4,020.00	0.00 (	4,020.00)
10-4206 Drainage Reviews	0.00	2,700.00	7,050.00	0.00 (	7,050.00)
10-4207 Permits	0.00	10,488.10	67,344.90	0.00 (	67,344.90)
10-4208 Board of Adjustment Fees	0.00	250.00	250.00	0.00 (	250.00)
TOTAL PERMITS & INSPECTIONS	0.00	14,578.10	82,164.90	0.00 (	82,164.90)
<u>COURT</u>					
10-4300 Court Fines	0.00	8,811.44	32,947.76	0.00 (	32,947.76)
TOTAL COURT	0.00	8,811.44	32,947.76	0.00 (	32,947.76)
<u>INVESTMENT INCOME</u>					
10-4400 Interest Income	0.00	2,626.63	23,226.18	0.00 (	23,226.18)
TOTAL INVESTMENT INCOME	0.00	2,626.63	23,226.18	0.00 (	23,226.18)
<u>AGENCIES & 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	0.00	16,950.00	26,250.00	0.00 (	26,250.00)
10-4520 FEMA - State Reimbursement	0.00	0.00	0.00	0.00	0.00
TOTAL AGENCIES & ALARMS	0.00	16,950.00	26,250.00	0.00 (	26,250.00)
<u>FRANCHISE REVENUE</u>					
10-4602 Cable	0.00	0.00	19,102.40	0.00 (	19,102.40)
10-4605 Power/Electric	0.00	0.00	70,495.58	0.00 (	70,495.58)
10-4606 Franchise Fees-Gas	0.00	0.00	0.00	0.00	0.00
10-4607 Telephone	0.00	0.00	8,361.02	0.00 (	8,361.02)
10-4608 Wireless Communication	0.00	0.00	126.27	0.00 (	126.27)
TOTAL FRANCHISE REVENUE	0.00	0.00	98,085.27	0.00 (	98,085.27)
<u>DONATIONS & IN LIEU</u>					
10-4702 Kinkaid School	0.00	0.00	0.00	0.00	0.00
10-4703 Metro Congested Mitigation	0.00	0.00	0.00	0.00	0.00
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 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -GENERAL FUND

25.00% OF FISCAL YEAR

EVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
OTAL REVENUES	0.00	223,808.39	5,673,765.03	0.00 (	5,673,765.03)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -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>					
COMMUNITY					
10-510-5001 Community Celebrations	0.00	0.00	0.00	0.00	0.00
TOTAL COMMUNITY	0.00	0.00	0.00	0.00	0.00
<u>POLICE</u>					
10-510-5010 MEMORIAL VILLAGE POLICE DEPT	0.00	158,665.00	634,667.00	0.00 (	634,667.00)
10-510-5011 MVPD - AUTO REPLACEMENT	0.00	3,833.00	15,336.00	0.00 (	15,336.00)
TOTAL POLICE	0.00	162,498.00	650,003.00	0.00 (	650,003.00)
<u>MISCELLANEOUS</u>					
10-510-5020 Miscellaneous	0.00	0.00	1,800.00	0.00 (	1,800.00)
TOTAL MISCELLANEOUS	0.00	0.00	1,800.00	0.00 (	1,800.00)
<u>SANITATION COLLECTION</u>					
10-510-5030 SANITATION COLLECTION	0.00	47,749.45	143,248.35	0.00 (	143,248.35)
10-510-5031 SANITATION FUEL CHARGE	0.00	954.99	2,864.97	0.00 (	2,864.97)
TOTAL SANITATION COLLECTION	0.00	48,704.44	146,113.32	0.00 (	146,113.32)
<u>LIBRARY</u>					
10-510-5040 Spring Branch Library	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	0.00	0.00	0.00	0.00	0.00
<u>STREET LIGHTING</u>					
10-510-5050 Street Lighting	0.00	988.77	2,954.54	0.00 (	2,954.54)
TOTAL STREET LIGHTING	0.00	988.77	2,954.54	0.00 (	2,954.54)
<u>FIRE</u>					
10-510-5060 Villages Fire Department	0.00	140,445.73	491,560.05	0.00 (	491,560.05)
10-510-5070 Contribution to Fire Dept	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	0.00	140,445.73	491,560.05	0.00 (	491,560.05)
TOTAL PUBLIC SERVICE	0.00	352,636.94	1,292,430.91	0.00 (	1,292,430.91)
<u>CONTRACT SERVICES</u>					
CONTRACT SERVICES					
10-520-5102 Accounting/Audit	0.00	6,200.00	6,962.00	0.00 (	6,962.00)
10-520-5103 Engineering	0.00	12,098.79	37,710.56	0.00 (	37,710.56)
10-520-5104 Legal	0.00	4,430.50	13,560.00	0.00 (	13,560.00)
10-520-5105 Tax Appraisal-HCAD	0.00	0.00	19,628.00	0.00 (	19,628.00)
10-520-5107 Animal Control	0.00	37.60	417.60	0.00 (	417.60)
10-520-5108 IT Hardware/Software & Support	0.00	16,564.74	19,070.80	0.00 (	19,070.80)
10-520-5110 Mosquito Control	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	0.00	39,331.63	97,348.96	0.00 (	97,348.96)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL CONTRACT SERVICES	0.00	39,331.63	97,348.96	0.00 (	97,348.96)
<u>BUILDING</u>					
<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	0.00	7,242.21	25,213.62	0.00 (	25,213.62)
10-530-5153 Electrical Inspections	0.00	1,125.00	3,690.00	0.00 (	3,690.00)
10-530-5154 Plat Reviews	0.00	0.00	0.00	0.00	0.00
10-530-5155 Plan Reviews	0.00	4,000.00	12,000.00	0.00 (	12,000.00)
10-530-5156 Plumbing Inspections	0.00	1,440.00	2,880.00	0.00 (	2,880.00)
10-530-5157 Structural Inspections	0.00	2,700.00	7,740.00	0.00 (	7,740.00)
10-530-5158 Urban Forester	0.00	3,040.00	9,240.00	0.00 (	9,240.00)
10-530-5160 Mechanical Inspections	0.00	450.00	1,305.00	0.00 (	1,305.00)
TOTAL BUILDING SERVICES	0.00	19,997.21	62,068.62	0.00 (	62,068.62)
<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	375.00	390.53	0.00 (	390.53)
10-530-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	375.00	390.53	0.00 (	390.53)
<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	0.00	0.00	0.00	0.00
10-530-5213 Office Supplies	0.00	0.00	39.99	0.00 (	39.99)
10-530-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-530-5215 Travel & Training	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EXPENSE	0.00	0.00	39.99	0.00 (	39.99)
<u>WAGES & 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	542.36	1,563.42	0.00 (	1,563.42)
TOTAL INSURANCE	0.00	542.36	1,563.42	0.00 (	1,563.42)
TOTAL BUILDING	0.00	20,914.57	64,062.56	0.00 (	64,062.56)

0 -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	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>					
10-540-5201 Administrative	0.00	0.00	0.00	0.00	0.00
10-540-5202 Auto Allowance/Mileage	0.00	1,600.00	3,300.00	0.00 (	3,300.00)
10-540-5203 Bank Fees	0.00	154.47	358.80	0.00 (	358.80)
10-540-5204 Dues & Subscriptions	0.00	45.00	275.00	0.00 (	275.00)
10-540-5205 Elections	0.00	0.00	0.00	0.00	0.00
10-540-5206 Legal Notices	0.00	0.00	0.00	0.00	0.00
10-540-5207 Miscellaneous	0.00 (	27.06)	896.89	0.00 (	896.89)
10-540-5208 Citizen Communication	0.00	0.00	0.00	0.00	0.00
10-540-5209 Office Equipment & Maintenance	0.00	659.75	2,247.35	0.00 (	2,247.35)
TOTAL ADMIN EXPENSE	0.00	2,432.16	7,078.04	0.00 (	7,078.04)
<u>OFFICE EXPENSE</u>					
10-540-5210 Postage	0.00	0.00	520.99	0.00 (	520.99)
10-540-5211 Meeting Supplies	0.00	442.93	1,651.00	0.00 (	1,651.00)
10-540-5212 Rent/Leasehold/Furniture	0.00	11,377.21	31,218.63	0.00 (	31,218.63)
10-540-5213 Office Supplies	0.00	549.65	1,097.20	0.00 (	1,097.20)
10-540-5214 Telecommunications	0.00	1,462.43	3,942.18	0.00 (	3,942.18)
10-540-5215 Travel & Training	0.00	0.00	400.00	0.00 (	400.00)
10-540-5216 Statutory Legal Notices	0.00	0.00	0.00	0.00	0.00
TOTAL OFFICE EXPENSE	0.00	13,832.22	38,830.00	0.00 (	38,830.00)
<u>WAGES & BENEFITS</u>					
10-540-5301 Gross Wages	0.00	54,387.73	128,812.69	0.00 (	128,812.69)
10-540-5302 Overtime/Severance	0.00	2,141.83	4,851.72	0.00 (	4,851.72)
10-540-5303 Temporary/Part-time Personnel	0.00	0.00	1,661.52	0.00 (	1,661.52)
10-540-5304 Salary Adjustment (Bonus)	0.00	0.00	0.00	0.00	0.00
10-540-5306 Payroll Tax Expense	0.00	4,379.67	10,291.43	0.00 (	10,291.43)
10-540-5310 TMRS (retirement)	0.00	3,494.67	10,719.28	0.00 (	10,719.28)
10-540-5311 Payroll Processing	0.00	277.86	829.20	0.00 (	829.20)
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	0.00	64,681.76	157,165.84	0.00 (	157,165.84)
<u>INSURANCE</u>					
10-540-5353 Employee Insurance	0.00	2,150.44	6,253.70	0.00 (	6,253.70)
10-540-5354 General Liability	0.00	0.00	0.00	0.00	0.00
10-540-5355 Bonds for City Staff	0.00	0.00	0.00	0.00	0.00
10-540-5356 Workman's Compensation	0.00 (	566.00)	566.00	0.00	566.00
10-540-5357 Drainage Study	0.00	0.00	0.00	0.00	0.00
TOTAL INSURANCE	0.00	1,584.44	5,687.70	0.00 (	5,687.70)
TOTAL GENERAL GOVERNMENT	0.00	82,530.58	208,761.58	0.00 (	208,761.58)

0 -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	393.25	0.00 (	393.25)
10-550-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	0.00	393.25	0.00 (	393.25)
<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	215.45	255.44	0.00 (	255.44)
10-550-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-550-5215 Travel & Training	0.00	0.00	305.00	0.00 (	305.00)
TOTAL OFFICE EXPENSE	0.00	215.45	560.44	0.00 (	560.44)
<u>WAGES & 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	809.34	3,009.93	0.00 (	3,009.93)
TOTAL INSURANCE	0.00	809.34	3,009.93	0.00 (	3,009.93)
<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	0.00	393.59	1,433.88	0.00 (	1,433.88)
10-550-5404 Judge/Prosecutor/Interpreter	0.00	2,400.00	6,525.00	0.00 (	6,525.00)
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	0.00	0.00	0.00
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	0.00	132.00	132.00	0.00 (	132.00)
10-550-5412	0.00	0.00	0.00	0.00	0.00
10-550-5413 Building Security Fund	0.00 (	158.65) (	393.85)	0.00	393.85
10-550-5414 Truancy Prevention	0.00 (	161.89) (	401.89)	0.00	401.89
10-550-5415 Local Municipal Tech Fund	0.00 (	129.51) (	321.51)	0.00	321.51
10-550-5416 Local Municipal Jury Fund	0.00 (	3.24) (	8.04)	0.00	8.04
10-550-5417 Time Payment Reimbursement Fee	0.00	0.00	0.00	0.00	0.00
TOTAL COURT OPERATIONS	0.00	2,472.30	6,965.59	0.00 (	6,965.59)
TOTAL MUNICIPAL COURT	0.00	3,497.09	10,929.21	0.00 (	10,929.21)

0 -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	6,438.60	6,853.49	0.00	(6,853.49)
10-560-5209 Office Equipment & Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN EXPENSE	0.00	6,438.60	6,853.49	0.00	(6,853.49)
<u>OFFICE EXPENSE</u>					
10-560-5213 Office Supplies	0.00	0.00	28.79	0.00	(28.79)
10-560-5214 Telecommunications	0.00	0.00	0.00	0.00	0.00
10-560-5215 Travel & Training	0.00	0.00	500.00	0.00	(500.00)
TOTAL OFFICE EXPENSE	0.00	0.00	528.79	0.00	(528.79)
<u>WAGES & 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	881.05	2,618.45	0.00	(2,618.45)
TOTAL INSURANCE	0.00	881.05	2,618.45	0.00	(2,618.45)
<u>PUBLIC WORKS OPERATIONS</u>					
10-560-5500 Public Works Maintenance	0.00	2,500.00	2,500.00	0.00	(2,500.00)
10-560-5501 TCEQ & Harris CO Permits	0.00	0.00	1,656.25	0.00	(1,656.25)
10-560-5504 Landscaping Maintenance	0.00	1,447.42	2,894.84	0.00	(2,894.84)
10-560-5505 Gator Fuel	0.00	61.84	185.69	0.00	(185.69)
10-560-5506 Right of Way Mowing	0.00	7,573.00	22,719.00	0.00	(22,719.00)
10-560-5507 Road & Sign Repair	0.00	670.50	1,156.63	0.00	(1,156.63)
10-560-5508 ROW Water/Planting	0.00	76.70	264.05	0.00	(264.05)
10-560-5509 Tree Care/Removal	0.00	0.00	0.00	0.00	0.00
10-560-5510 Road/Drainage Maintenance	0.00	0.00	0.00	0.00	0.00
10-560-5515 Landscape Improvements	0.00	7,094.00	56,954.21	0.00	(56,954.21)
10-560-5516 Gator Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS OPERATIONS	0.00	19,423.46	88,330.67	0.00	(88,330.67)
TOTAL PUBLIC WORKS MAINTENANCE	0.00	26,743.11	98,331.40	0.00	(98,331.40)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -GENERAL FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
OF 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	80.00	0.00 (	80.00)
10-570-5606 Road/Drainage Projects	0.00	3,468.75	47,940.16	0.00 (	47,940.16)
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	188,855.49	415,996.69	0.00 (	415,996.69)
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	175,398.01	238,932.39	0.00 (	238,932.39)
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	82,020.84	87,953.34	0.00 (	87,953.34)
10-570-5808 Wilding Lane	0.00	7,957.00	29,177.00	0.00 (	29,177.00)
TOTAL OTHER EXPENSES	0.00	457,700.09	820,079.58	0.00 (	820,079.58)
=====					
TOTAL GOF CAPITAL OUTLAYS	0.00	457,700.09	820,079.58	0.00 (	820,079.58)
=====					
TOTAL EXPENDITURES	0.00	983,354.01	2,591,944.20	0.00 (	2,591,944.20)
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00 (	759,545.62)	3,081,820.83	(	3,081,820.83)

20 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
20-1100	Claim on Cash	(1,503,889.53)	
20-1105	Cash - Amegy Bank	0.00	
20-1108	Cash with Agent	241,922.52	
20-1109	Texpool-DS	1,920,343.88	
20-1110	Texas Class-DS	123,018.77	
20-1200	Property Tax Receivable-PY	31,770.35	
20-1201	Property Tax Receivable-CY	803,411.89	
20-1300	Due to/From General Fund	0.00	
20-1301	Accrued Interest Receivable	<u>0.00</u>	
			<u>1,616,577.88</u>
TOTAL ASSETS			1,616,577.88
			=====
LIABILITIES			
=====			
20-2001	Accounts Payable	0.00	
20-2002	Other Accrued Liabilities	0.00	
20-2130	Deferred Revenue-Property Tax	31,770.35	
20-2200	Deferred Property Tax Rec	0.00	
20-2300	Other Accrued Liabilities	0.00	
20-2701	Unearned Revenue-Property Tax	<u>1,462,997.32</u>	
	TOTAL LIABILITIES		<u>1,494,767.67</u>
EQUITY			
=====			
20-3000	Fund Balance	(1,301,299.67)	
	TOTAL BEGINNING EQUITY	(1,301,299.67)	
TOTAL REVENUE		1,423,109.88	
TOTAL EXPENSES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,423,109.88	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>121,810.21</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,616,577.88
			=====

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -DEBT SERVICE
INANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	39,272.29	1,416,990.36	0.00	(1,416,990.36)
INVESTMENT INCOME	0.00	1,776.41	6,119.52	0.00	(6,119.52)
TOTAL REVENUES	0.00	41,048.70	1,423,109.88	0.00	(1,423,109.88)
<u>EXPENDITURE SUMMARY</u>					
<u>NON-DEPARTMENTAL</u>					
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 NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	41,048.70	1,423,109.88		(1,423,109.88)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -DEBT SERVICE

25.00% OF FISCAL YEAR

EVENTUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>AXES</u>					
20-4101 Property Tax Revenue	0.00	39,272.29	1,416,990.36	0.00	(1,416,990.36)
TOTAL TAXES	0.00	39,272.29	1,416,990.36	0.00	(1,416,990.36)
<u>INVESTMENT INCOME</u>					
20-4400 Bank Interest	0.00	1,776.41	6,119.52	0.00	(6,119.52)
20-4410 Bond Premium	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	1,776.41	6,119.52	0.00	(6,119.52)
TOTAL REVENUES	0.00	41,048.70	1,423,109.88	0.00	(1,423,109.88)
	=====	=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -DEBT SERVICE

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ON-DEPARTMENTAL</u>					
<u>DMIN EXPENSE</u>					
20-500-5204 Paying Agent 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>					
20-500-5820 Interest Expense-Bonds	0.00	0.00	0.00	0.00	0.00
20-500-5821 Bond Principal Payments	0.00	0.00	0.00	0.00	0.00
20-500-5822 Amortization of Bonds	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>					
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	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	41,048.70	1,423,109.88	(1,423,109.88)	

BALANCE SHEET

AS OF: MARCH 31ST, 2020

30 -SPECIAL REVENUE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
30-1100	Claim on Cash	65,373.73	
30-1102	Donation	0.02	
30-1103	MC Security	0.36	
30-1104	MC Technology	0.05	
30-1106	Child Safety	25,102.96	
30-1200	Due To/From General Fund	0.00	
30-1301	Accrued Interest Receivable	0.00	
			<u>90,477.12</u>
TOTAL ASSETS			90,477.12
=====			
LIABILITIES			
=====			
30-2001	Accounts Payable	0.00	
30-2100	Grants Payable	0.00	
30-2200	Due To General Fund	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
30-3000	Fund Balance	17,709.38	
30-3001	Fund Balance-Child Safety	55,694.92	
30-3002	Fund Balance-MC Security	11,838.88	
30-3003	Fund Balance-MC Technology	3,081.69	
30-3010	Unrestricted Retained Earnings	0.00	
30-3300	Fund Balance-MC Security	0.00	
30-3400	Fund Balance- MC Technology	0.00	
30-3904	Earnings-MC Technology	0.00	
	TOTAL BEGINNING EQUITY	88,324.87	
TOTAL REVENUE		2,317.10	
TOTAL EXPENSES		<u>164.85</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,152.25	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>90,477.12</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			90,477.12
=====			

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -SPECIAL REVENUE FUND
FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
COURT	0.00	598.86	2,314.38	0.00 (	2,314.38)
INVESTMENT INCOME	0.00	0.73	2.72	0.00 (	2.72)
DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	599.59	2,317.10	0.00 (	2,317.10)
<u>EXPENDITURE SUMMARY</u>					
<u>NON-DEPARTMENTAL</u>					
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
<u>QUALIFIED EXPENSES</u>					
COURT	0.00	0.00	164.85	0.00 (	164.85)
TOTAL QUALIFIED EXPENSES	0.00	0.00	164.85	0.00 (	164.85)
<u>ADMINISTRATION</u>					
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
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
EVENUES OVER/(UNDER) EXPENDITURES	0.00	599.59	2,152.25	(	2,152.25)

CITY OF PINEY POINT VILLAGE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2020

0 -SPECIAL REVENUE FUND

25.00% OF FISCAL YEAR

EVENTUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>COURT</u>					
30-4305 MC Security Revenue	0.00	128.35	561.08	0.00 (	561.08)
30-4310 MC Technology Revenue	0.00	171.15	748.14	0.00 (	748.14)
30-4315 Child Safety Revenues	0.00	299.36	1,005.16	0.00 (	1,005.16)
TOTAL COURT	0.00	598.86	2,314.38	0.00 (	2,314.38)
<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	0.73	2.72	0.00 (	2.72)
30-4420 Donations-Interest	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	0.73	2.72	0.00 (	2.72)
<u>DONATIONS & 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	599.59	2,317.10	0.00 (	2,317.10)
	=====	=====	=====	=====	=====

CITY OF PINEY POINT VILLAGE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

0 -SPECIAL REVENUE FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>NON-DEPARTMENTAL</u>					
<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
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
<u>QUALIFIED EXPENSES</u>					
<u>COURT</u>					
30-510-5121 Child Safety	0.00	0.00	0.00	0.00	0.00
30-510-5122 MC Security	0.00	0.00	164.85	0.00 (	164.85)
30-510-5123 MC Technology	0.00	0.00	0.00	0.00	0.00
30-510-5129 Donation	0.00	0.00	0.00	0.00	0.00
TOTAL COURT	0.00	0.00	164.85	0.00 (	164.85)
TOTAL QUALIFIED EXPENSES	0.00	0.00	164.85	0.00 (	164.85)
<u>ADMINISTRATION</u>					
<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
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	164.85	0.00 (	164.85)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	599.59	2,152.25	(	2,152.25)

BALANCE SHEET

AS OF: MARCH 31ST, 2020

40 -CAPITAL PROJECTS FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
40-1100	Claim on Cash	37,417.46	
40-1101	Texpool	0.00	
40-1105	Cash - Amegy Checking	0.00	
40-1120	Texas Class	7,605.75	
40-1200	Accounts Receivable	0.00	
40-1220	A/R - General Fund	0.00	
40-1250	Due To Metro	0.00	
40-1300	Accrued Interest Receivable	0.00	
		<u>45,023.21</u>	
			<u>45,023.21</u>
TOTAL ASSETS			
=====			
LIABILITIES			
=====			
40-2001	Accounts Payable	3,855.00	
40-2002	Other Accrued Liabilities	0.00	
40-2200	Deferred Revenue	293,595.54	
40-2300	Construction Retainage Payable	152,145.79	
40-2400	Accrued Liabilities	0.00	
	TOTAL LIABILITIES	<u>449,596.33</u>	
EQUITY			
=====			
40-3000	Fund Balance	(114,750.13)	
	TOTAL BEGINNING EQUITY	(114,750.13)	
	TOTAL REVENUE	32.01	
	TOTAL EXPENSES	<u>289,855.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(289,822.99)	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	(<u>404,573.12</u>)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		<u>45,023.21</u>
=====			

CITY OF PINEY POINT VILLAGE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

0 -CAPITAL PROJECTS FUND
 FINANCIAL SUMMARY

25.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INVESTMENT INCOME	0.00	9.44	32.01	0.00 (	32.01)
DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	9.44	32.01	0.00 (	32.01)
<u>EXPENDITURE SUMMARY</u>					
<u>NON-DEPARTMENTAL</u>					
ADMIN EXPENSE	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES	0.00	3,855.00	289,855.00	0.00 (	289,855.00)
TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	3,855.00	289,855.00	0.00 (	289,855.00)
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
EVENUES OVER/ (UNDER) EXPENDITURES	0.00 (	3,845.56) (	289,822.99)		289,822.99

CITY OF PINEY POINT VILLAGE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

10 -CAPITAL PROJECTS FUND

25.00% OF FISCAL YEAR

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>INVESTMENT INCOME</u>					
40-4400 Interest Income	0.00	9.44	32.01	0.00 (	32.01)
TOTAL INVESTMENT INCOME	0.00	9.44	32.01	0.00 (	32.01)
<u>DONATIONS & 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	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS & IN LIEU	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	9.44	32.01	0.00 (	32.01)

CITY OF PINEY POINT VILLAGE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MARCH 31ST, 2020

0 -CAPITAL PROJECTS FUND

25.00% OF FISCAL YEAR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>ON-DEPARTMENTAL</u>					
<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	286,000.00	0.00	(286,000.00)
40-500-5675 Lanecrest Drainage Improvement	0.00	0.00	0.00	0.00	0.00
40-500-5702 Miscellaneous Expense	0.00	3,855.00	3,855.00	0.00	(3,855.00)
TOTAL OTHER EXPENSES	0.00	3,855.00	289,855.00	0.00	(289,855.00)
<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
TOTAL NON-DEPARTMENTAL	0.00	3,855.00	289,855.00	0.00	(289,855.00)
TOTAL EXPENDITURES	0.00	3,855.00	289,855.00	0.00	(289,855.00)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(3,845.56)	(289,822.99)		289,822.99

99 - POOLED CASH FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
99-1101	Cash	633,145.07	
99-1510	DUE FROM GENERAL FUND	0.00	
99-1520	DUE FROM DEBT SERVICE	0.00	
99-1530	DUE FROM SPECIAL REVENUE	0.00	
99-1540	DUE FROM CAPITAL PROJECTS	0.00	
99-1550	DUE FROM METRO FUND	0.00	
99-1599	Due From Other Funds	<u>635,411.20</u>	
			<u>1,268,556.27</u>
TOTAL ASSETS			1,268,556.27
=====			
LIABILITIES			
=====			
99-2000	Accounts Payable	637,428.20	
99-2190	Due to Other Funds	<u>631,128.07</u>	
	TOTAL LIABILITIES		<u>1,268,556.27</u>
EQUITY			
=====			
99-3000	Fund Balance	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>0.00</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			<u>1,268,556.27</u>
=====			

Council Agenda Item Cover Memo

**4/27/2020
Date of Meeting**

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on change orders to the 2019 Maintenance Project to include the additional concrete point repair on North Country Squire.

SUMMARY/BACKGROUND (WHY): The City has previously discussed a change order for an additional concrete point repair on North Country Squire. The Contractor has since provided a new quote for the additional work. Attached is a summary of unit prices for review and discussion.

STAFF RECOMMENDATION: _____

ESTIMATED COST: _____ **FUNDING SOURCE:** City Funds

CURRENT BUDGETED ITEM: YES X NO __ **EMERGENCY REQUEST:** YES __ NO X

PREPARED BY: Joe Moore

ATTACHMENTS: Yes

2019 Maintenance Project - Concrete Point Repair for N. Country Squire Birdbath
Construction Cost Comparison
 City of Piney Point Village

One Full Concrete Panel

Bid Item	Item Description	Unit	Quantity	On-Par Original Bid Unit Price	On-Par Original Bid Cost	On-Par Proposed Unit Price	On-Par Proposed Cost	Average Bid Unit Price	Average Bid Cost	Engineer's Estimated Unit Price	Engineer's Estimated Cost
6	Remove, dispose, and replace 6" concrete curb, complete in place, the sum of:	LF	60	\$10.66	\$639.60	\$10.66	\$639.60	\$13.94	\$836.40	\$10.00	\$600.00
8	Concrete point repair including removal, disposal, reinforcing joints, dowels, paving under cut, and replacement of 7" thick concrete and 12" thick cement stabilized sand subgrade, complete in place, the sum of:	SY	125	\$90.47	\$11,308.75	\$145.00	\$18,125.00	\$158.41	\$19,801.25	\$150.00	\$18,750.00
				CONSTRUCTION COST:		\$11,948.35	\$18,764.60	\$20,637.65			\$19,350.00

Council Agenda Item Cover Memo

**4/27/2020
Date of Meeting**

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on quotes to repair an existing guardrail and for the installation of a new guardrail on South Piney Point Road.

SUMMARY/BACKGROUND (WHY): The City has reported multiple instances of southbound cars veering off of S. Piney Point Road just south of Memorial running off of the road and over multiple crepe myrtles before hitting a larger oak tree and stopping. The City requests that HDR solicit quotes for the installation of 100 linear feet of metal guardrail along this section to protect the sidewalk and crepe myrtles from motorist who have lost control. Additionally, an existing guardrail has been hit and damaged on S. Piney Point Road in the northbound direction between Carlton Park and the Buffalo Bayou bridge. HDR also obtain quotes to replace the damaged section of guardrail. Attached is a summary of the quotes received followed by the individual quotes.

STAFF RECOMMENDATION: _____

ESTIMATED COST: _____ **FUNDING SOURCE:** Bond, City, and Metro Funds

CURRENT BUDGETED ITEM: YES NO **EMERGENCY REQUEST:** YES NO

PREPARED BY: Joe Moore

ATTACHMENTS: Yes

SPPR Guardrail Installation and Repair

HDR Job No. 20-004
City of Piney Point Village

Low Bidder

Item No.	Item Description	Total Amount		
		ISI Contracting, Inc.	On Par Civil Services*	Southwest Road & Safety
1	Install 100 LF of metal guardrail - West Side of S. Piney Point adjacent to crepe myrtles	\$ 2,900.00	\$ 5,400.00	\$ 11,756.25
2	Replace 25 LF of damaged guardrail - East Side of S. Piney Point	\$ 6,100.00	\$ 12,285.00	\$ 7,952.00
	Total Construction Cost	\$ 9,000.00	\$ 17,685.00	\$ 19,708.25

**Mobilization - if work scheduled on separate dates. Additional \$2,025.00.*



QUOTE DATE: April 21, 2020
COUNTY: Harris Co.
PROJECT: City of Piney Point Village
PROPOSAL FOR: Guardrail Installation

Summary

Item	Description	UOM	Qty	Unit Price	Price
	Install SKT MASH Terminal, Metal Beam Guard Fence, Terminal Anchor Section S Piney Point Rd - Southbound	LS	1	\$6,100.00	\$6,100.00

Inclusions/Exclusions

- A. Concrete mow strips excluded.
- B. All materials are domestic and Txdot approved.

Thank you for the opportunity to quote on this project. If you have any questions please call me at (281) 233-8030.

Regards,

Mark Browne

Acceptance of proposal



QUOTE DATE: April 21, 2020
COUNTY: Harris Co.
PROJECT: City of Piney Point Village
PROPOSAL FOR: Guardrail Repairs

Summary

Item	Description	UOM	Qty	Unit Price	Price
	Repair Guardrail (25LF Standard MBGF) S Piney Point Rd – Northbound	LS	1	\$2,900.00	\$2,900.00

Inclusions/Exclusions

- A. ISI will repair guardrail to existing height of rail. No upgrades to current standards. Concrete mow strips excluded.
- B. All materials are domestic and Txdot approved.

Thank you for the opportunity to quote on this project. If you have any questions please call me at (281) 233-8030.

Regards,

Mark Browne

Acceptance of proposal



To:
 HDR Engineering
 City of Piney Point Village

ESTIMATE
 No. PPV7 - 2020R
 Date 4/23/2020
 PO _____

Project Name/No.
 S. Piney Point Guardrail

Item No.	Description of Item	Quantity	Unit	Unit Price	Extended Total
1	Removing and replacing the existing guardrail (approximately 25 LF)	1	LS	\$ 12,285.00	\$ 12,285.00
2	Installing new guardrail (approximately 100 LF) with DAT	1	LS	\$ 5,400.00	\$ 5,400.00
	Mobilization - If scheduled on separate date from Item 1	1	LS	\$ 2,025.00	
3	Upgrade existing Flare End to DAT	1	LS	\$ 2,160.00	\$ 2,160.00

TOTAL \$ 19,845.00



QUOTE

To:
Attn.: Estimating Department

Project: City of Piney Point Village Remove and Replace GET
 C.S.J. No.: LOC 2
 County: Harris
 Hwy.: South Piney Point Drive

Date: 4/22/2020
 Bid Date: 4/21/2020
 Page: 1 of 1

The following is our quote to remove existing MBGF, and furnish and install 1 Each Single Guardrail Terminal on South Piney Point just South of Carlton Park Street on North Bound Side of Roadway.

Item No.	Description	Unit	Quantity	Unit Price	Total
0500 6001	MOBILIZATION	LS	1.00	\$ 500.00	\$ 500.00
0544 6001	GUARDRAIL END TREATMENT (INSTALL)	EA	1.00	\$ 7,452.00	\$ 7,452.00
				TOTAL ---->	\$ 7,952.00

NOTES:
 --- Prices for signs, guardrail & transitions do not include concrete mow strip, curbing or grouting of block-outs if required.
 --- Pricing does not include embankment/backfill needed for concrete mow strips nor the removal of existing mow strips.
 --- **Pricing does not include installation of concrete/asphalt mow strips**
 --- Pricing does not include removal of any debris, vegetation or excavation for placement for Bid Items Quoted.
 --- Pricing does not include Sales Tax.
 --- Pricing does not include Delinators.
 --- Pricing does not include maintenance or repair after initial installation.
 --- Due to steel industry, guardrail pricing is only firm for thirty (30) days from date of quote.
 --- Quantities are estimates only. Actual Field Measurements will determine final payment
 --- Above pricing includes shoulder closures for traffic control, if required. Flagging and Lane closures, if required, to be furnished by others.
 --- Pricing does not include impact attenuator truck or rumble strips for traffic control, if required.

Exclusions: Bond, Assoc. Dues, Engineering & Surveying

Council Agenda Item Cover Memo

4/27/2020
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 Surrey Oaks Lane Project, the Beinhorn Road Project, the Wilding Lane Project, the 2019 Maintenance Project, other various maintenance projects, and future projects.

STAFF RECOMMENDATION: _____

ESTIMATED COST: N/A **FUNDING SOURCE:** Bond, City, and Metro Funds

CURRENT BUDGETED ITEM: YES NO **EMERGENCY REQUEST:** YES NO

PREPARED BY: Joe Moore

ATTACHMENTS: Yes



Engineer's Status Report
City of Piney Point Village
HDR Engineering, Inc.
City Council Meeting Date: April 27, 2020

1. Surrey Oaks Paving & Drainage Improvements

RAC Industries is continuing to make progress on the Surrey Oaks Paving & Drainage Improvements Project. The Contractor has completed the installation of the 30-inch storm sewer underneath the north side of Surrey Oaks Lane from North Piney Point Road to 11302 Surrey Oaks (Phases 1-3) and has completed the installation of all storm sewer laterals, inlets, and yard drain connections in the right-of-way for Phases 2 and 3. To date the Contractor has also mixed lime into the pavement subgrade to stabilize the soils for Phase 3. The Contractor has also completed pouring concrete for the driveways and walkways for Phase 2. This week the Contractor will install the formwork and rebar to prepare to pour the concrete pavement for Phase 3. Below is a graphic to illustrate the approximate limits of the construction phases:



HDR will continue to monitor the Contractor's schedule, which has improved from Phase 2, and will coordinate with the Contractor and City with updates as appropriate.

2. Beinhorn Drainage & Sidewalk Improvements Project

A Notice to Proceed for this project was issued on March 9th and to date the Contractor has completed tree pruning and removal, construction surveying and staking, potholing and locating existing utilities, and is beginning the installation of storm sewer at the Hedwig Road intersection.

CenterPoint Energy previously informed HDR that there would not be any conflicts with their gas lines and the proposed storm sewer improvements within the project limits, but the Contractor has discovered that there will be conflicts with CenterPoint in select locations. HDR has coordinated with CenterPoint to expedite design for gas line relocations to avoid these conflicts. CenterPoint has notified HDR that they will have a Contractor on site to begin the relocations to their gas lines on Friday, April 24th. The conflicts should be



resolved before T Construction reaches those locations with storm sewer installation. The Contractor will continue to install storm sewer from the Hedwig intersection this week.

The Contactor has been off to a very slow start on this project due to a crew on another job being preoccupied with a change order that caused delays. They asked to begin work using a subcontractor and HDR has advised the Contractor that at least 51% of the work must solely be completed by the Contractor, per the Contract. HDR has also reminded the Contractor that the Notice to Proceed was issued March 9th and that the contact duration is growing shorter.

3. Wilding Lane Drainage & Paving Improvements Project

Direction was given at the February Council Meeting to proceed with the final design plans for an 18-foot wide asphalt road with 2-feet of aggregate material on either side of the roadway for parking. HDR has completed large design efforts with this direction. HDR will coordinate final design with private utility companies and will begin internal quality control reviews of the design.

HDR anticipates presenting the final design and final Opinion's of Probable Construction Costs at the May Council Meeting and will request permission to advertise and bid the project at the same meeting.

4. 2019 Maintenance Project (#2 White Pillars & various Concrete Point Repairs)

The Contractor has completed the concrete pavement point repairs on Memorial Point Lane, Heritage Oaks, Farnham Park, and has completed the point repairs included in the original bid on North Country Squire. HDR is coordinating the schedule of the final walkthrough with the Contractor and will identify punch list items at that time, if any.

The Contractor has also completed the storm sewer and inlet installation at #2 White Pillars Lane. Replacement of the driveway is the responsibility of the resident.

Council previously asked HDR to receive a quote from the Contractor to replace one panel of concrete paving in front of 11115 N. Country Squire to fix a large bird bath in the gutter line for a potential change order. This direction from the City was based on an OPCC prepared by HDR that included the original unit prices from the Contract as the Contractor had previously agreed to use those same unit prices for the additional work. The Contractor has informed HDR that he can no longer perform the work for the original unit prices and has submitted another quote for Council's consideration. This new quote is presented in a separate agenda item for this work.

Council also approved additional costs to repair a damaged Type C inlet apron on the south side of Memorial Drive just east of S. Piney Point Road and the Contractor has completed that work.



5. North Piney Point Road Drainage & Paving Improvements

Hayden Paving has completed the repairs of the asphalt overlay on North Piney Point Road, including striping. HDR is currently working on the record drawings for this project.

6. Illuminated Crosswalk Signage

The Contractor has informed HDR that all punch-list items have been completed, including painting of the signs and poles.

HDR will send a Request for Payment to the City for the invoice for the remaining \$8,555.00 once we have confirmed that all punch list items are resolved.

7. Williamsburg and Jamestown Culvert Replacement, North Piney Point Road Rut Repairs, and Green Oaks Ditch Inlet Modifications

DonMar Grading has reported a delay in the start date for the proposed improvements due to the effects of COVID-19. HDR will continue to coordinate with DonMar on the revised schedule for the work.

8. Chuckanut Lane

Drainage improvements along Chuckanut Lane were recommended as part of the 2018 Master Drainage Study Update due to the shallow ditch sections and inconsistent driveway culvert flow lines. The recommendations in the Drainage Study update included the installation of 24-inch diameter storm sewer and inlets on the whole street. Another option for drainage improvements on Chuckanut would be to regrade ditches and reset all driveway culverts. Council requested that HDR obtain a proposal to perform survey of the street and a proposal to clean and televise the storm sewer pipe at #8 Chuckanut, providing more data and assist in refining the required scope of work for further discussion. HDR has coordinated with survey and cleaning Contractors and is waiting for response. These proposals will be presented at the May Council Meeting.

9. Arrowwood Circle

Survey data from MBCO for Arrowwood was provided to HDR and HDR has completed drawing backgrounds into CADD. HDR will evaluate the survey data to determine drainage improvement options for Arrowwood Circle Park.

It is recommended that if the City wishes to proceed with an asphalt paving improvements project on Arrowwood, that other streets in similar condition throughout the City be packaged together in a project to receive better unit prices from a Contractor and better economy of scale on engineering services. See 2020 Paving Improvements Section.

10. 2020 Paving Improvements

Council previously requested that HDR provide a proposal for engineering services on a paving improvements project that includes – but is not necessarily limited to – the following streets:



Street Name	2018 Street Assessment Rating	Opinion of Probable Construction Cost (OPCC)
Arrowwood Cir. & Arrowwood East	2C & 2B	\$210,520
Maggie Lane	2C	\$62,740
Grecian Way	2B	\$69,230
S. Piney Point Repair*		\$25,620
Total OPCC:		\$368,110

These streets were selected using the 2018 Street Assessment Update as well as resident complaints (Arrowwood Circle), current construction (Grecian) and proximity (Arrowwood East and Maggie Lane). Historically the City has organized asphalt paving improvement projects into projects with an estimated construction cost of approximately \$300,000. This range was also considered when selecting the streets to be included. Survey data and background drawings have already been prepared on these streets.

*Based on unit costs previously obtained for completing individual point repairs, it was estimated that it could cost approximately \$59,000.00 for a single asphalt point repair on S. Piney Point Road. It is expected that lower unit prices would be obtained if point repairs are included in a larger asphalt paving project.

Per Council direction, HDR will also assess the inclusion of additional asphalt point repairs to this project. HDR will present the proposal for engineering services for this project at the May Council Meeting.

11. Sidewalk Assessment

Bob Rivas has examined the condition of the City's sidewalks and sent HDR a list that noted locations of issues. HDR is currently inspecting each location, taking photographs, and measuring dimensions of the limits required for repairs. Unit costs will be applied to the measured quantities and areas of repairs will be selected based on location and severity of damage to fit within the City's budget of \$40,000.00. In order to expedite the start of these sidewalk repairs, a price for performing the sidewalk point repairs could be negotiated with On-Par Civil Services who is under contract for the 2019 Maintenance Project and the additional repairs be change ordered into that project. HDR has already reached out to On-Par Civil Services who is interested in performing the work.



12. South Piney Point Road Guardrail

Per Council's previous request, HDR has coordinated with Roger on the proposed length of guardrail by the newly planted crepe myrtles on the West side of S. Piney Point Road south of the Memorial intersection and has solicited quotes for installation. HDR has also solicited quotes for replacing a section of damage guardrail on the East side of S. Piney Point Road south of Carlton Park. These quotes are presented in a separate agenda item.

13. 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.

Drainage Improvements Projects:

The Master Drainage Study identified several drainage improvements projects. The City has already begun design on Wilding Lane and construction on Beinhorn Road, two projects identified in the Master Drainage Study. The additional list of projects as identified in the study are as follows:

Table 11 – Projects with No Detention Required

PROJECT DESCRIPTION	PROJECT CONSTRUCTION COST
Beinhorn Road (Southside)	\$ 610,390.00
Wilding Lane	\$ 1,141,135.00
Chuckanut Lane	\$ 388,215.00
N. Country Squire	\$ 322,400.00
S. Country Squire	\$ 340,210.00
Country Court	\$ 128,125.00
Memorial Drive (S. Country Squire to Wickline Ravine)	\$ 205,175.00
Tokeneke Trail to Claymore Road	\$ 172,935.00
Shadow Way	\$ 547,430.00
Total	\$ 3,857,015.00

Table 12 – Projects with Detention Required

PROJECT DESCRIPTION	PROJECT CONSTRUCTION COST
Blalock Road (east and west systems)	\$ 14,458,600.00
Lacewood Lane	\$ 803,010.00
Memorial Drive (Country Court to Tynewood Ditch)	\$ 630,475.00
Wilding Lane Bypass (Bothwell Way, Holidan Way, Wilding Lane)	\$ 1,773,400.00
Total	\$ 17,665,485.00



Paving Improvement Projects:

In 2018 the City performed an update to the Street Condition Assessment Document which assigned a rating to each public street in the City. The following list was prepared based on the ratings provided in that document:

- Memorial Drive from San Felipe to Greenbay (Asphalt)
 - OPCC Asphalt Reclamation - \$933,500
 - OPCC Concrete Pavement - \$2,292,420
- S. Piney Point Road (Asphalt)
 - OPCC Asphalt Reclamation - \$528,450
 - OPCC Concrete Pavement - \$1,079,315
- Arrowwood Circle (Asphalt)
- Grecian Way (Asphalt)
- Maggie Lane (Asphalt)
- Lanecrest (Asphalt)
- North and South Country Squire (Concrete)
- Crack Sealing on Various Streets

14. 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.

- **Surrey Oaks Paving & Drainage Improvements**
 - Anticipated Schedule –
 - Construction Notice to Proceed – November 18th 2019
 - Phase 1 (North Piney Point Road at Surrey Oaks) – Complete
 - Phase 2 (Northwest quarter of street) – 1/22/20 to 3/20/20
 - Phase 3 (Northeast quarter of street) - 3/23/20 to 5/4/20
 - Phase 4 (Southeast quarter of street) – 5/5/20 to 6/9/20
 - Phase 5 (Southwest quarter of street) – 6/10/20 to 7/13/20
 - Construction Contract Expiration Date – July 14, 2020
- **Beinhorn Drainage & Sidewalk Improvements Project**
 - Anticipated Schedule –
 - Townhall Pre-Construction Meeting – February 27th 6:30 PM City Hall
 - Construction Notice to Proceed – March 9th, 2020
 - Construction Completion Date – September 2020
- **Wilding Lane Drainage & Paving Improvements Project**
 - Anticipated Schedule –
 - Final Design Authorization: December Council Meeting
 - Final Design Completion: May 2020

**MINUTES
THE CITY OF PINEY POINT VILLAGE
SPECIAL COUNCIL MEETING
MONDAY, MARCH 30, 2020**

THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE MET IN A SPECIAL MEETING ON MONDAY, MARCH 30, 2020 AT 6:30 P.M. VIA ZOOM TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

THE MARCH 30, 2020 6:30 P.M. MEETING WAS HELD VIRTUALLY THROUGH THE USE OF ZOOM. THE DIAL IN NUMBER: 884-841-6839

COUNCIL MEMBERS PRESENT: Mayor Mark Kobelan, Joel Bender, Dale Dodds, Michael Herminghaus, Henry Kollenberg, Brian Thompson

CITY STAFF: Roger Nelson, 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 6:35 p.m.

PLEDGE OF ALLEGIANCE

Mayor Kobelan announced the agenda item order will change to be:

1. Discuss and take possible action on the MVPD monthly report
2. Discuss and take possible action on the VFD monthly report;
and then
6. Discuss and take possible action on MVWA Ground Storage Tank;
and then go back to agenda item #3 and complete the rest of the items in order

1. Discuss and take possible action on the MVPD monthly report

Chief Schultz presented the monthly report.

- MVPD is within budget
- MVPD contacted TML to increase Cyber Security and Ransomware coverage. The cost is \$40 per year increase in premiums.
- Personnel Committee working on the budget
- ALPR continues to be very effective with 60 hits last month
- Body cameras are in operation and all officers have them
- Calls for service have been consistent

In preparation for the Caronavirus:

- The station has been secure and sterile for almost a month. Preparations began early on
- There have been no prisoners in the building; there have been some changes in traffic enforcement; and PD moved to a high visibility enforcement roll.
- MVPD requested special needs residents to register with MVPD
- Supplement evening officers between 5:00 pm and 1:00 am
- Preparing for and planning for mass vaccination sites

- Monitor businesses that cater to senior only residents

2. Discuss and take possible action on the VFD monthly report

Commissioner Nash asked Council if they had any questions for him regarding the VFD monthly report. Council had no questions.

CITIZENS WISHING TO ADDRESS COUNCIL was inadvertently skipped at the beginning of the meeting.

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 matter.

There were no citizens wishing to address Council.

6. Discuss and take possible action on MVWA Ground Storage Tank

Mike Montgomery explained that the MVWA has submitted plans for the addition of a proposed Ground Storage Tank at the MVWA Piney Point Water Plant. The MVWA would like to begin construction of a third Ground Storage Tank at the water plant beginning in mid-April. Construction will be contained within the limits of the water plant and should last about 6 months. The City Engineer had no objections to MVWA proposal. Council recognized and thanked MVWA for their work. There was discussion regarding notification of effected residents. Council Member Bender made a motion to approve the construction of the MVWA Ground Storage Tank with the condition that MVWA will provide notice to effected residents and that any complaints or objections received be resolved prior to construction. Council Member Thompson seconded the motion. Clarification was made to identify effected property owners. The effected property owners who would receive notice of construction would be any property owner who has a property line adjacent to or touching this tract. The motion passed unanimously, with the following vote:

Brian Thompson	-	Yes
Joel Bender	-	Yes
Michael Herminghaus	-	Yes
Dale Dodds	-	Yes
Henry Kollenberg	-	Yes

There was a suggestion made that Council may want to review what Piney Point expects from the MVWA Board Members; such as, if a project is being planned in Piney Point, that Council receive an earlier notification, perhaps several months in advance.

3. Discuss and take possible action on Landscape Plan – Echo Lane & Taylorcrest

Mayor Kobelan explained the landscaping at the intersection of Echo Lane and Taylorcrest. The Beautification Committee has been working with the landscaper and the property owner to the south of the site. The wall to the south of this area is private property and extends about 10 feet to the north of the wall. This area will be

landscaped by the property owner. The City right-of-way is about 14 feet deep and is the City's responsibility. The Beautification Committee has been working with the property owner for several months and the property owner has agreed to allow the City to use the existing irrigation in the City's portion of the landscaping. The estimates do not include irrigation. The amount needed to do the project is \$27,500. Council Member Thompson made a motion to approve the installation of landscaping at the intersection of Echo Lane and Taylorcrest. Council Member Kollenberg seconded the motion and it passed unanimously.

4. Discussion and take possible action on Monthly Landscape Maintenance

Mayor Kobelan explained the proposal and need for a Monthly Landscape Maintenance. The City has improved the appearance of the parks, right-of-ways, and medians. Bright Landscaping has been working with the City to provide monthly maintenance for the City's Parks and medians. This includes mulching, replace plantings, and monitoring the irrigation systems. The proposal would be for the rest of the year at a cost of \$1,447.42 per month. Next year the cost would be included in the budget. There was discussion regarding the landscaper who mows the right-of-ways, and perhaps discussing with them their services. Council Member Dodds made a motion to approve the Monthly Landscape Maintenance proposal. Council Member Herminghaus seconded the motion and it passed unanimously.

5. Discuss and take possible action on the City Administrator's monthly report including but not limited to:

- February 2020 Financials – there were no questions regarding the Financials
- Coronavirus

The City Administrator reported that the City is in the second week of working as a skeleton crew. Everyone works a couple days a week rotating morning and afternoon. The City averages a person a day visiting the office.

Mayor Kobelan highlighted his discussions with Lina Hidalgo, Harris County Judge.

- There are 3 public testing places: Katy, Houston, and Baytown
- 250 test per day
- FEMA supplies the materials; when the materials run out, that's all there is until FEMA sends more supplies
- Public testing takes 7 days to get results
- The County does not get the results. The results are given to the patient, and the patient decides if they want to share the results with the County.
- To be tested, the person must have symptoms
- Stay at Home will be extended
- Once there is a reduction in cases, there will be a slow return

Other topics discussed

- Signal boxes – coordinate with ATT to cover boxes

7. Discuss and take possible action on 2019 Maintenance Projects

The City Engineer explained the repairs to the apron on Memorial Drive. The base cost is \$6,631 but there could be additional expenses to increase the total cost to \$8,365.11. Council Member Kollenberg made a motion to authorize \$9,000, if necessary, in the 2019 Maintenance Project to include the removal and replacement

of an inlet apron on Memorial Drive just east of S. Piney Point Road. Council Member Bender seconded the motion and it passed unanimously.

The City Engineer explained the concrete point repair to remove a birdbath on North Country Squire with a cost for 1 panel being \$11,948.35, for 2 panels being \$24,019.43, and for 3 panels being \$35,754.58. Council Member Bender made a motion to approve concrete point repairs for 1 panel to remove a birdbath on North Country Squire. Council Member Dodds seconded the motion and it passed unanimously.

- 8. Discuss and take possible action on the City Engineer's monthly report**
Surrey Oaks Paving & Drainage Improvements: There was some discussion regarding the project being behind schedule. The Contractor acknowledges they are behind and attributes that the delays are beyond their control. The Contractor believes they will be able to make up the time.
Illuminated Crosswalk Signage – The Contractor has removed the sign and it's at the paint shop to be painted. The signs will be reinstalled when completed. HDR is holding the invoice until all items are resolved. City staff will confirm payment from Bunker Hill for their portion.
- 9. Discuss and take possible action on the minutes of the February 24, 2020 Council meeting**
Council Member Bender made a motion to approve the Minutes of the February 24, 2020 Council Meeting. Council Member Dodds seconded the motion and it passed unanimously.
- 10. Discuss and take possible action on any future agenda items, meeting dates, etc.**
 - Water Authority
 - Former Council Member John Ebeling injured
- 11. Adjourn**
Council Member Bender made a motion to adjourn. Council Member Herminghaus seconded the motion and it passed unanimously. The meeting adjourned at 7:58 p.m.

PASSED AND APPROVED this 27th day of April 2020

Mark Kobelan
Mayor

Karen Farris
City Secretary