



# The City of West University Place

*A Neighborhood City*

## **CITY COUNCIL**

Bob Higley, Mayor  
Kevin Trautner, Mayor Pro Tem  
John P. Barnes, Councilmember  
Lauri Lankford, Councilmember  
Ed Sobash, Councilmember

## **STAFF**

David J. Beach, City Manager  
Alan Petrov, City Attorney  
Thelma Gilliam, City Secretary

## **CITY COUNCIL MINUTES**

The City Council of the City of West University Place, Texas, met in a workshop and regular session via on **Monday, June 22, 2020**, at **5:00 p.m.** in the Council Chambers in the Municipal Building, 3800 University, West University Place.

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Agenda items were as follows:

### **WORKSHOP (5:00 PM)**

#### **1. Call Workshop to Order**

Mayor Higley called the Workshop to order at 5:00 p.m. Councilmembers Barnes, Lankford and Sobash were present. City Manager Beach, City Secretary Gilliam, City Attorney Petrov, and PW Director Barrera were also present. Mayor Pro Tem Trautner and City Attorney Petrov attended via audio/videoconference.

Consultants Nawa Panthi and Hui-Fong Chang with HTJ, LLC, were also in attendance in the Bill Watson Conference Room due for social distancing.

#### **2. Storm Water Drainage System Modeling Study**

Matters related to a modeling study on the City's storm water drainage system. **Mr. Gerardo Barrera, Public Works Director**

Public Works Director Barrera and Mr. Panthi with HT&J, LLC, presented an overview of the modeling study, including background, drainage design criteria, existing conditions, hydrology and hydraulic modeling and proposed alternatives to resolve some of the existing issues.

City Manager Beach said the goal for the workshop is to answer Council's questions, provide Council with options resulting from the study and to get direction from Council as to which option it would like more information on so staff can prepare specific information for that option.

Mr. Panthi confirmed that the proposed options include improvements to Buffalo Speedway.

The proposed options, which include escalation pricing for a 5-year project, are:

- Option 1: West side of the City along Academy plus shared line at City limit – \$67M (Buffalo Speedway Improvements take care of most of the East side)
- Option 2: New trunk line along Community – \$60M.
- Option 3: New trunk line on west side along Railroad – \$59M + ROW
- Option 4: Improving drainage system along West Point plus shared line at City limit – \$66M
- Option 5: Inline detention – \$114M

City Manager Beach said staff will provide detailed information once Council provides direction on the preferred option.

After further discussion, City Manager Beach said staff and the engineer will use Option 2 as a baseline model.

*A copy of the study is attached and audio of the discussion is on the City's website or you contact the City Secretary's office for a copy.*

**3. Adjourn Workshop**

Councilmember Sobash moved to adjourn the Workshop at 6:27 pm. Councilmember Barnes seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

**REGULAR MEETING (6:30 PM)**

**4. Call Regular Meeting to Order**

Mayor Higley called the Regular Meeting to order at 6:31 p.m.

**5. Roll Call**

All members of Council were present, except Mayor Pro Tem Trautner who attend via audio/videoconference.

City Manager Beach, City Secretary Gilliam, City Attorney Petrov, HR Director Urban, Public Works Director Barrera, Fire Chief Taylor, Finance Director DuBose and Police Chief Walker were also present.

The City's CAFR consultant, Sarah Roberts with Weaver, was also in attendance via teleconference.

**6. Pledge of Allegiance**

Councilmember Sobash led the Pledge.

**7. Public Comments**

This is an opportunity for citizens to speak to the Council relating to agenda and non-agenda items.

There were no public comments.

**8. Comprehensive Annual Financial Report (CAFR)**

Matters related to acceptance of the City's Comprehensive Annual Financial Report. *Recommended Action: After hearing report from auditors, accept the Comprehensive Annual Financial Report. Ms. Katherine DuBose*

Finance Director DuBose introduced Sarah Roberts who presented Council with the results of the Fiscal Year 2019 audit.

Councilmember Barnes moved to accept the Comprehensive Annual Financial Report. Councilmember Sobash seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

*A copy of the presentation is attached and audio of the discussion is on the City's website or you contact the City Secretary's office for a copy.*

**9. Colonial Park East End Improvements**

Matters related to approving the concept design and budget for the Colonial Park East End Improvement Project. *Recommended Action: Approve the concept design and budget by adopting an ordinance amending the budget for the improvements. Mr. Jeremy Veld, P&R Administrative Manager*

Councilmember Barnes clarified for the record that the Friends of West U Parks Fund has approved the budget up to \$398,850.88 and will be reimbursing the City for this project so the net cost for the City will be \$0.

Councilmember Sobash moved to:

- Approve the Friends of West U Parks Fund, Inc., expenditure in an amount not to exceed \$398,850.88;
- Adopt an ordinance approving and adopting an amendment to the 2020 Budget;
- Accept the Colonial Park East Playground lampposts project as presented with known deviations to the City's Zoning Code;
- Authorize the City Manager to execute necessary agreements to complete the specified Colonial Park East Improvements in an amount not to exceed \$398,850.88.

Councilmember Lankford seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

#### **10. Boards and Commissions**

Matters related to proposed projects for the City's Boards and Commissions. *Recommended Action: Approve proposed projects. Mr. Dave Beach, City Manager*

City Manager Beach presented and stated that the projects proposed were as a result of discussions with Council. Instead of reviewing each one, all of Council indicated that they had read the memo that outlined the projects and the responsible parties.

Councilmember Lankford proposed a project for the Seniors Board. She said as people age there may be times when they will have to go to the hospital or a nursing home temporarily or for an extended period and their homes will be vacant so it might be good to have a program in place similar to the Police Department's House Watch for residents who go out of town. Councilmember Lankford said there could be a system put in place so that a resident could sign up if the home will be vacant and they don't have family in town. She said the program could include having somebody check on the home periodically to be sure there are no broken pipes, broken windows, etc. She said this will also help keep the vacant home in good standing for neighbors and the community.

Councilmember Barnes asked if this would be a simple "watch" program where the City would be put on notice that the house would be vacant for a period of time and that if something needs to be done it could be communicated to the homeowner.

Councilmember Lankford said she was thinking more of a watch system where the City could communicate to the resident who is away or to a family member (if they sign up) to give them information about something going wrong with the house.

Mayor Higley said his first response is "A+" however he doesn't want to break into a discussion right now. He said he doesn't want to send it to a committee because that takes time, but asked about sending it to the Senior Board to "noodle" on it. Councilmember Lankford said that is what she was thinking.

Councilmember Barnes said the Seniors Board has the Good Neighbor Team that does things like this. He said the Seniors Board has been discussing this type of program and it's been great concern about what issues would be created having someone go onto someone else's property.

Mayor Pro Tem Trautner said he wonders if Council needs to do something official as the Good Neighbor Team does something like this. He said he worries a little about taking up people's time on this when one can just give a key to the neighbor and ask that they watch the house.

Mayor Higley asked that Councilmembers Lankford and Barnes get together and discuss this and bring a proposal before Council for discussion.

City Manager Beach asked Mayor Higley if he would like to discuss his concern about the side setbacks on corner lots and how they extend in front of the building setback line for adjoining lots on the side streets. Mayor Higley asked if there is a committee that should hear this concern and City Manager Beach said the Zoning and Planning Commission. City Attorney Petrov agreed that would be a direction to the Zoning and Planning Commission.

Mayor Higley said he is coming from a place of deed restrictions and asked how the City would go about addressing the issue of deed restrictions. City Attorney Petrov said over time deed restrictions can lose their enforceability and said enforcement depends on the neighboring property owners. He also said that the City doesn't necessarily know if deed restrictions exist in respect to any particular piece of property.

Councilmember Barnes asked what issue is involved. Mayor Higley said the problem is side setbacks for houses on corners, an example of which is on the corner of Belmont and University.

Discussion on corner lots ensued and it was Council's consensus to direct the Zoning and Planning Commission to review the issue and recommend an ordinance to Council.

With no further discussion, City Manager Beach said it is staff's recommendation that Council forward the proposed items outlined in his agenda memo, plus the additions, to the appropriate boards, commissions and staff for review and recommendations on possible changes. Councilmember Sobash made the motion on staff's recommendation. Mayor Pro Tem Trautner seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

Before moving on to the next item, Mayor Pro Tem Trautner suggested providing the boards and commissions, possibly via the website, with a one-page summary of Council's list of high-level priorities so they know Council's general direction of thinking. City Manager Beach said staff will provide the list to the boards and commissions.

**11. Information and Updates related to COVID-19**

Matters related to COVID-19. *Recommended Action: Discuss and take any desired action.* **Mr. Dave Beach, City Manager and Mr. Aaron Taylor, Fire Chief and Emergency Management Coordinator**

Fire Chief reported following on COVID-19:

- The West U specific data received by the Harris County Public Health Department and reported to Council at its last meeting was inaccurate. It was reported that we were up to 22 reported cases, but it is actually 15 confirmed cases 5 of which are active, 10 recovered and 0 deaths.

- Staff continues to monitor state and regional COVID data and is seeing a concerning increase in both new cases and the positivity rate, currently at 9%. Governor Abbott previously warned that the critical level is the 10% positivity threshold.
- Harris County threat level remains at Level 2 which is to minimize all contact.
- Staff will continue to monitor and make adjustments accordingly in order to keep staff and the public safe.
- Regarding the employees that tested positive for the virus at Colonial Park, staff has identified those individuals that might have been at risk to exposure. Those individuals have been directed to self-quarantine and the City has offered COVID-19 testing for those employees.
- Additional safety measures have been identified and implemented to provide a higher level of safety for both staff and residents.
- The City is changing policy to require the public to wear masks when entering City facilities.

## 12. Consent Agenda

All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member requests in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

### A. City Council Minutes

Approve the City Council Meeting Minutes of June 8, 2020, June 14, 2020 City Council Strategic Visioning Workshop and June 15, 2020 City Council Strategic Visioning Workshop.

### B. Council Rules of Procedure

Matters related to an ordinance adopting revisions to Council's Rules of Procedure. *Recommended Action: Adopt ordinance on second and final reading. Mr. Dave Beach, City Manager*

### C. Texas Local Government Investment Pool Authorizations

Matters related to a resolution amending authorized representatives to the Texas Local Government Investment Pool (TexPool / TexPool Prime) to conduct transactions for the investment of City funds. *Recommended Actions: Approve resolution amending the Authorized Representatives and appointing the Authorized Representatives as Investment Officials. Ms. Katherine DuBose, Finance Director*

Councilmember Lankford requested that Item B removed from the Consent Agenda for discussion. She also requested that the June 8, 2020 and June 15, 2020 be removed from Item A for small corrections.

Councilmember Sobash moved to approve the remaining Consent Agenda Items (June 14<sup>th</sup> Minutes in Item A and Item C) Councilmember Barnes seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

Regarding the June 8, 2020 Minutes, the following changes were made by Councilmember Lankford:

- Note that the consultant from GovHR attended via teleconference for the consultant from GovHR.
- At the bottom of Page 2 it should be 4 out of 18, not 14 out of 18.
- On Page 3 of the same Minutes, Councilmember Lankford said that where it states that Councilmember Sobash stated that acceptance of the compensation study..." and that he said "if there are more questions, Council can table the item and not accept it." She said she thinks somebody else said that. City Manager Beach said he believes he said that and City Secretary Gilliam agreed.
- On Page 5 "state and regional data" should be "state and regional date."

Councilmember Sobash moved to approve the June 8, 2020 Minutes with corrections as noted. Councilmember Barnes seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

Regarding the June 15, 2020 Minutes, Councilmember Lankford asked that it be noted that Consultant Lyle Sumek attended the meeting remotely or via teleconference.

Councilmember Barnes moved to approve the June 15, 2020 Minutes as amended. Councilmember Lankford seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

Regarding Item B (Rules of Procedure) City Manager Beach requested the following changes:

- On Page 4, regarding Agenda Deadline, change “by 5:00 pm on the fifth day” to “by noon on the fifth calendar day” preceding a meeting.
- On Page 5, change “meeting” presiding officer to “meeting’s” presiding officer.
- On Page 7, add a period at the end of Rule.

Councilmember Sobash moved to approve the new Rules of Procedures with the proposed changes. Councilmember Barnes seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

### **13. Adjourn Regular Meeting**

Councilmember Barnes moved to adjourn the meeting at 8:15 p.m. Councilmember Sobash seconded the motion. **MOTION PASSED.**

**Ayes:** Higley, Trautner, Barnes, Lankford, Sobash  
**Noes:** None  
**Absent:** None

*Audio of this Council Meeting is available on the City’s website or contact the City Secretary’s office for a copy.*

Prepared by: City Secretary Thelma A. Gilliam

Approved by City Council on: July 13, 2020

Attached: City-wide Storm Sewer Analysis  
Financial Audit Presentation

# City of West University Place Citywide Storm Sewer Analysis

June 22, 2020

*Prepared for:*



*Prepared by:*



# Agenda

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- **Background Introduction**
- **Drainage Design Criteria**
- **Hydrology & Hydraulic Modeling**
- **Alternatives**

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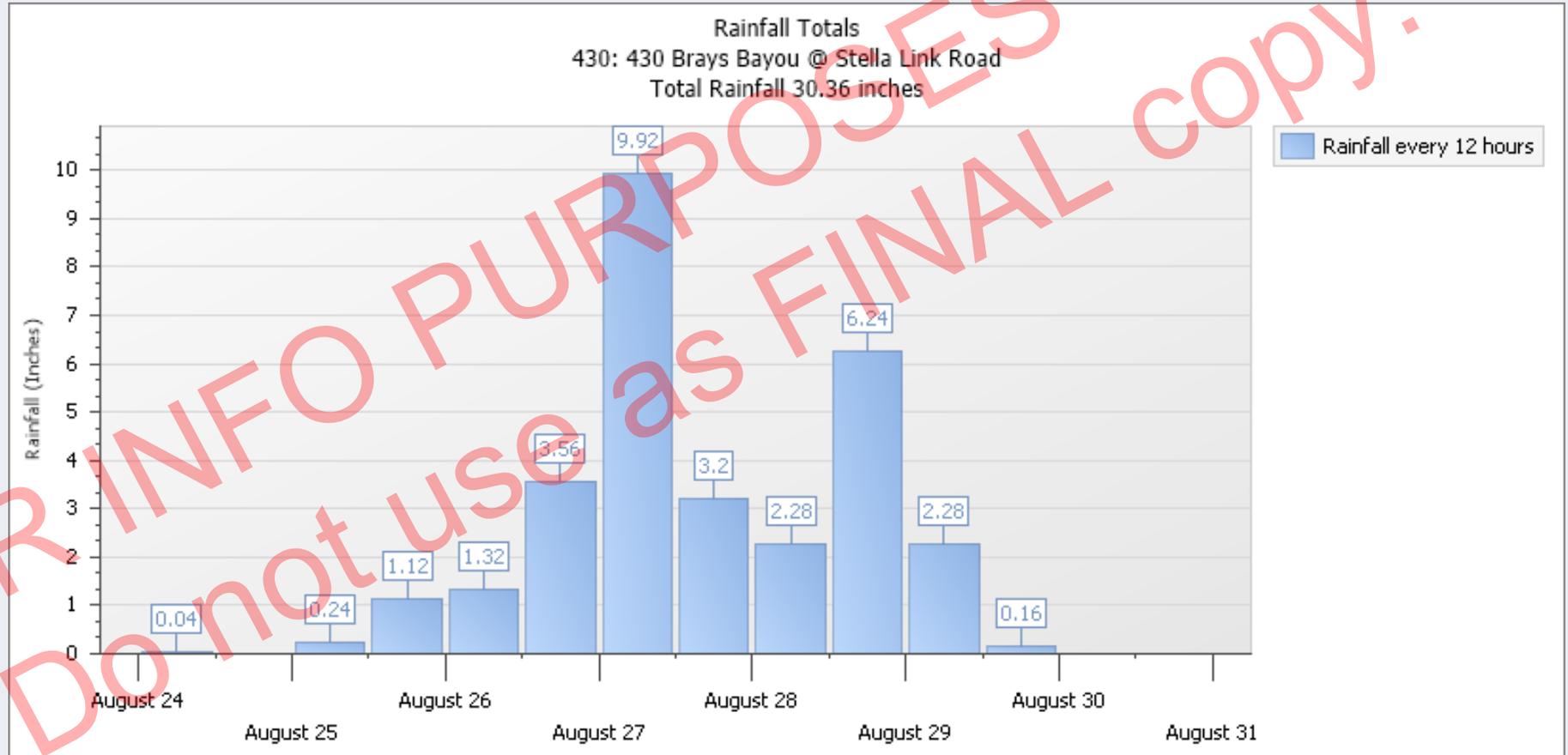
# Basic H&H Information

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# Rainfall Total and Annual Exceedance

Duration	50% AEP	20%AEP	10% AEP	4% AEP	2% AEP	1% AEP	0.5% AEP	0.2% AEP	0.1% AEP
	2-Year	5-Year	10-Year	25-Year	50-Year	100-Year	200-Year	500-Year	1000-Year
5-min	0.58	0.73	0.85	1.01	1.13	1.26	1.39	1.58	1.72
10-min	0.92	1.16	1.35	1.61	1.81	2.01	2.21	2.48	2.68
15-min	1.17	1.46	1.69	2.01	2.25	2.49	2.76	3.12	3.40
30-min	1.67	2.07	2.39	2.83	3.15	3.48	3.87	4.42	4.87
60-min	2.22	2.77	3.22	3.84	4.29	4.78	5.36	6.23	6.96
2-hr	2.79	3.56	4.25	5.24	6.02	6.89	7.95	9.56	10.90
3-hr	3.13	4.07	4.94	6.21	7.27	8.48	9.93	12.20	14.10
6-hr	3.75	4.98	6.15	7.94	9.48	11.30	13.40	16.70	19.50
12-hr	4.40	5.91	7.39	9.66	11.70	14.00	16.70	20.90	24.40
24-hr	5.11	6.92	8.71	11.50	14.00	16.90	20.10	25.00	29.10
2-day	5.90	8.05	10.20	13.70	16.80	20.40	24.10	29.20	33.30
3-day	6.43	8.78	11.10	14.90	18.30	22.10	26.00	31.20	35.20
4-day	6.82	9.29	11.70	15.60	19.10	22.90	26.80	32.10	36.20
7-day	7.69	10.30	12.90	16.80	20.30	24.10	28.00	33.40	37.60

# Hurricane Harvey Rain Total



# Historical Information

## Historical Storm

Date	Event	Elevation
6/18/1973		45.10'
8/31/1981		46.10'
8/18/1983	Alicia	42.70'
3/4/1992		45.00'
10/18/1994		46.00'
9/11/1998	Frances	44.30'
6/9/2001	Allison #2	48.40'
11/17/2003		46.30'
9/13/2008	Ike (10-Year)	45.90'
4/28/2009		43.00'
1/9/2012		45.70'
5/26/2015	Memorial Day (50-Year)	48.30'
4/18/2016	Tax Day (10-Year)	46.50'
1/18/2017		45.70'
8/27/2017	Harvey (100-Year)	49.70'

High water mark elevations are approximate.

Top of the Bank = 48.4 ft.

Flood Frequency	Elevation
10% (10-year)	45.50'
2% (50-year)	47.50'
1% (100-year)	49.60'
.2% (500-year)	51.80'

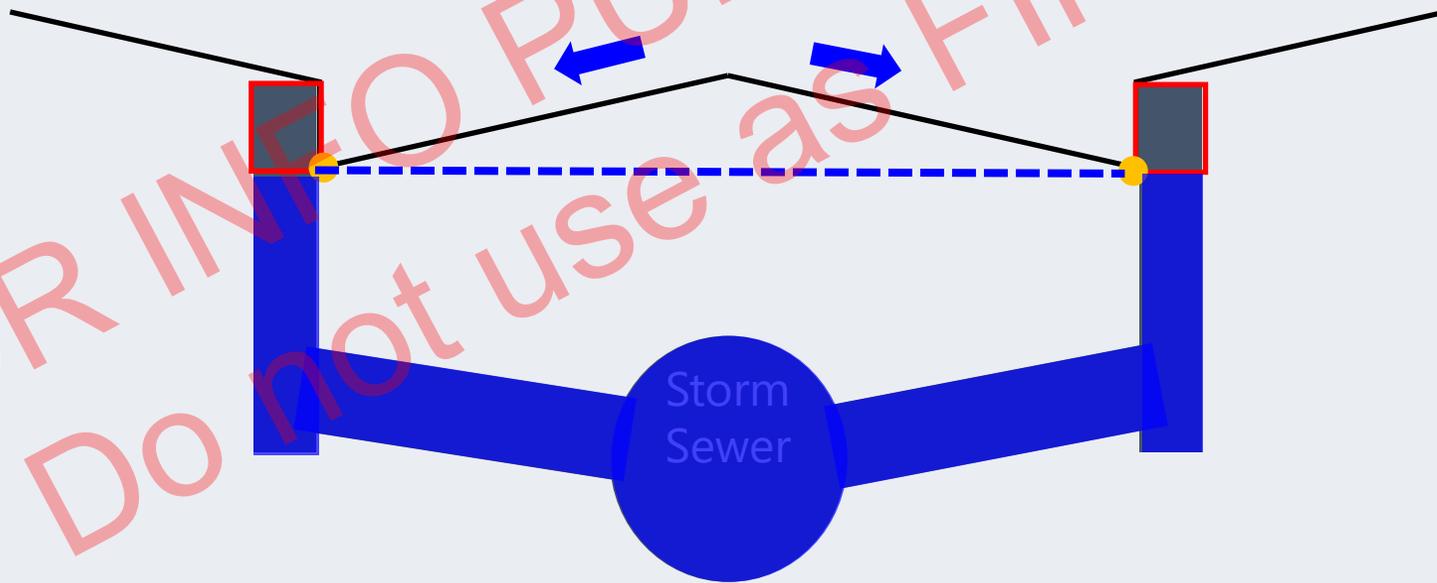
**Flood frequency based on 24-hour duration**

# Design Criteria

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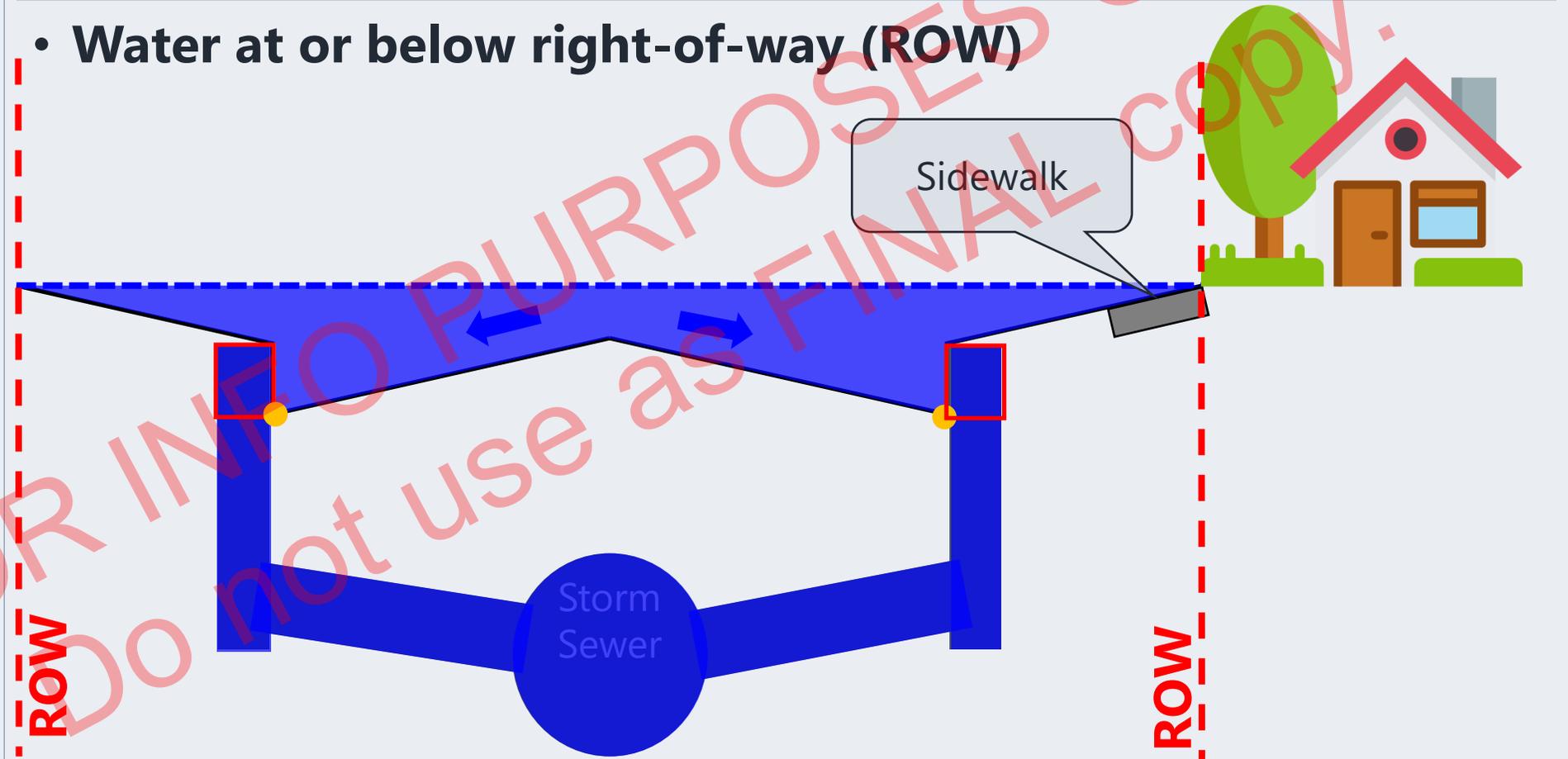
# Drainage Design Criteria – 2-year

- **Hydraulic Grade Line (HGL) at or below the gutter**



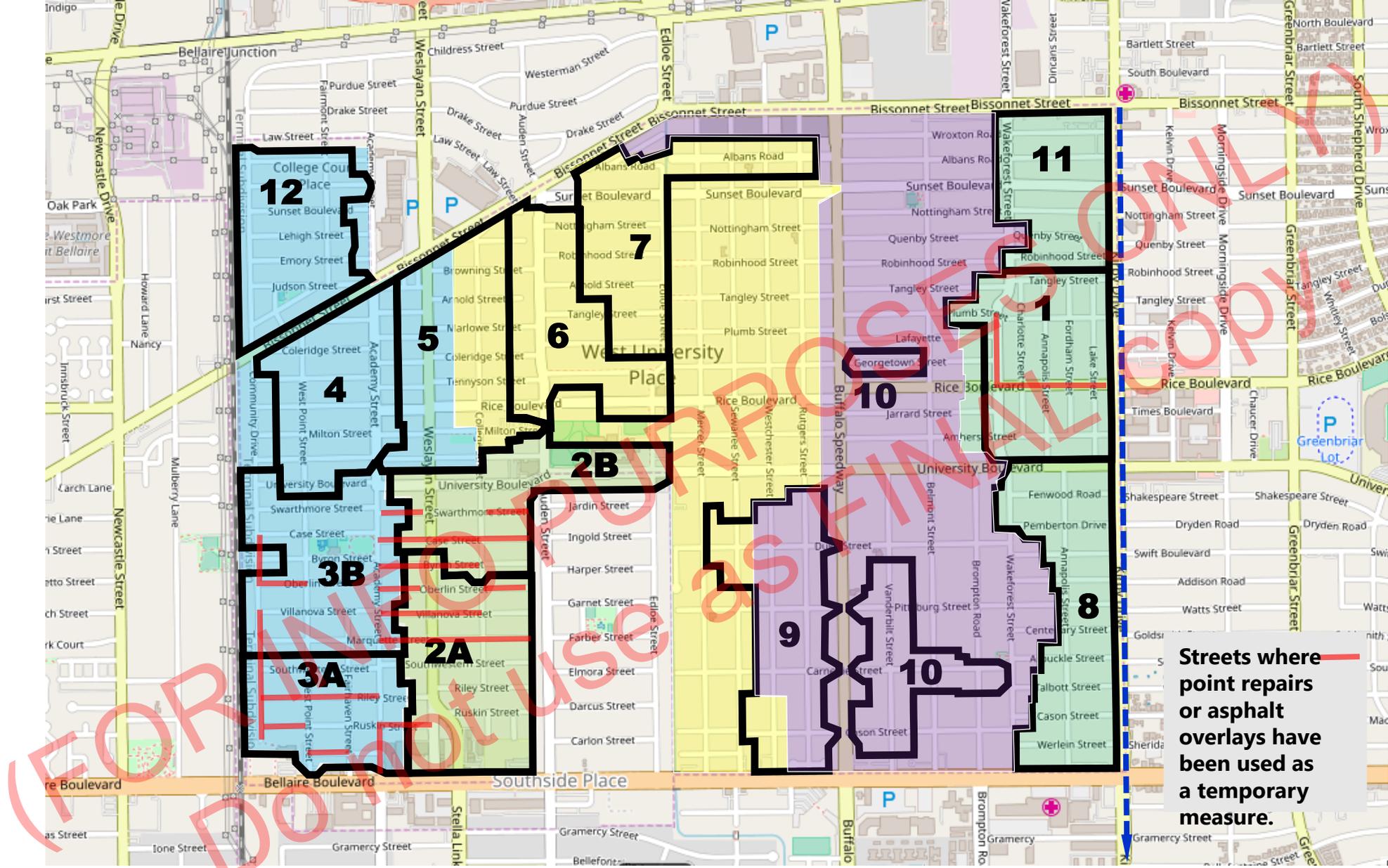
# Drainage Design Criteria – 100-year

- Water at or below right-of-way (ROW)

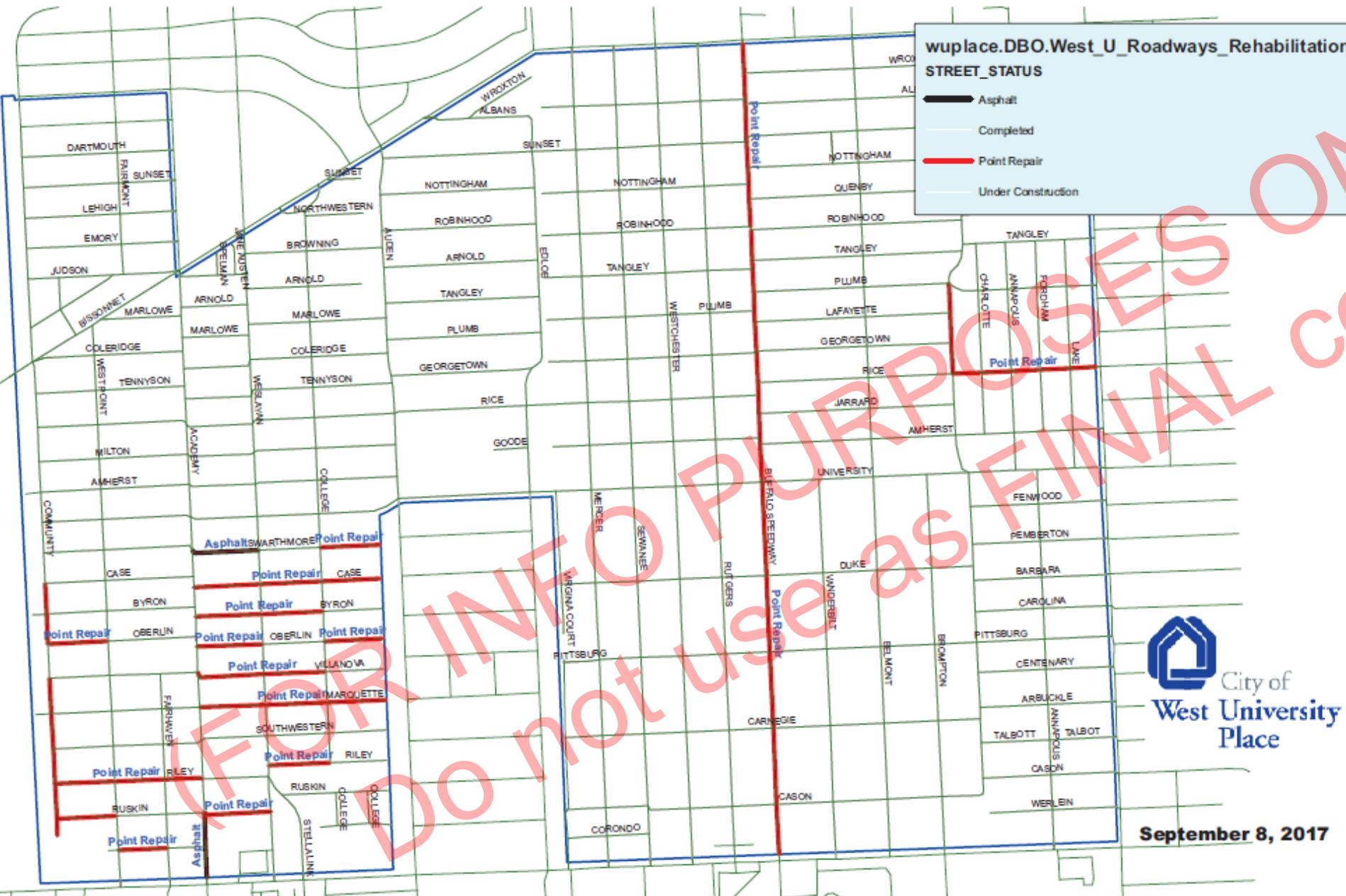


# Existing Conditions

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# Planning Zones



# Road Reconstruction

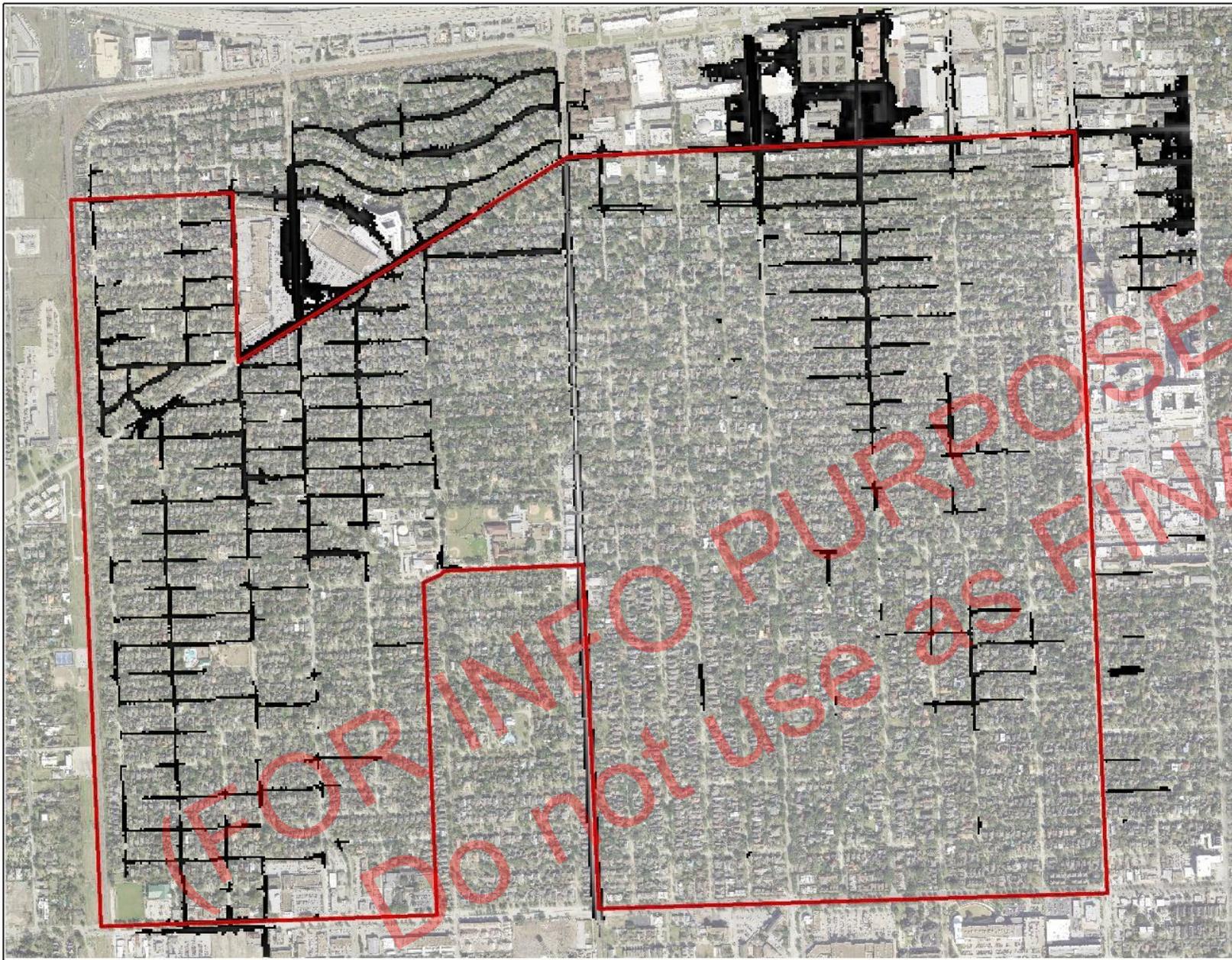


September 8, 2017





**Existing  
Topography  
2018 LiDAR**

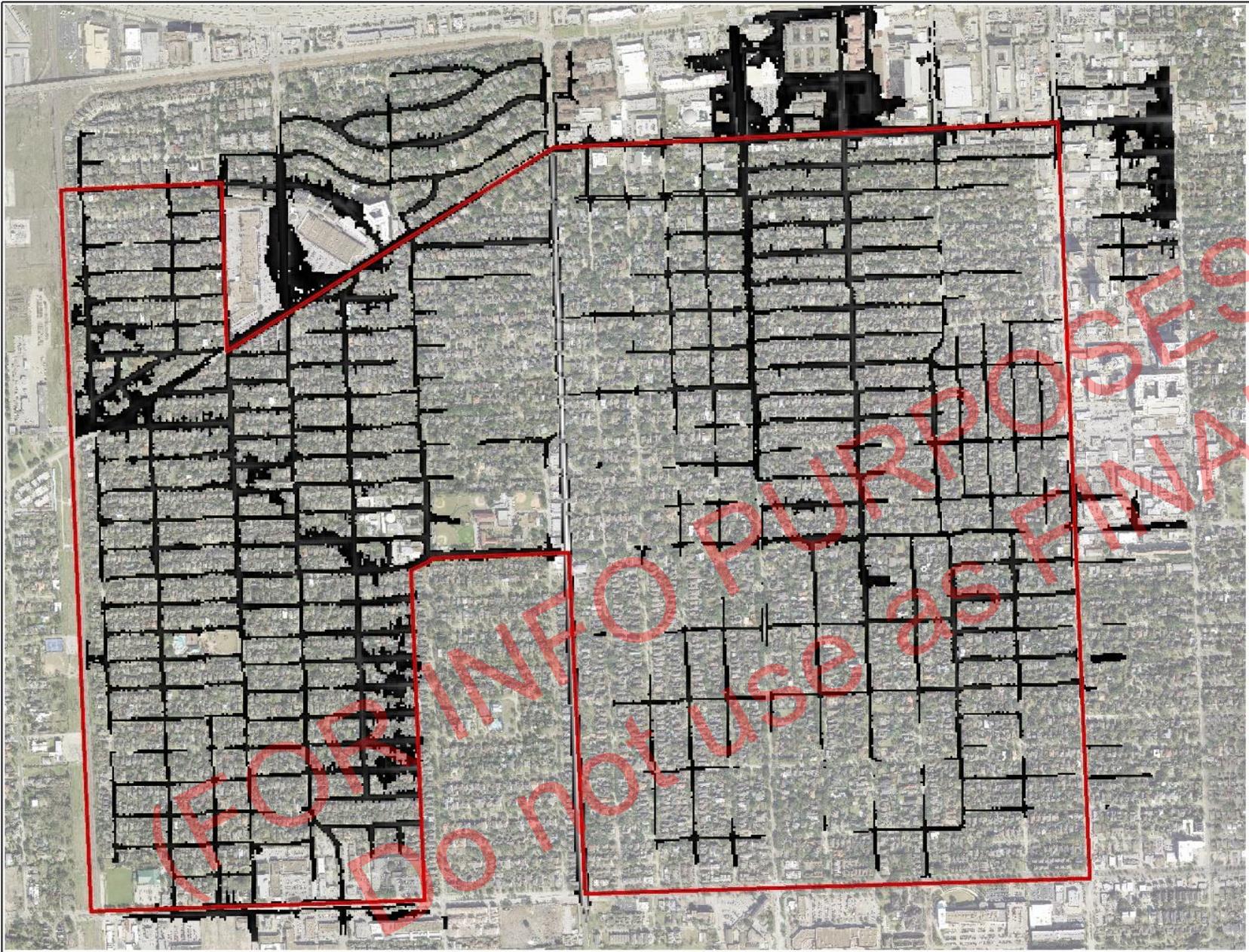


**Legend**

**Existing 2-Year Scenario**



Existing 2-Year Event  
Inundation Map



N



**Legend**

Existing 10-Year Scenario

Value

High : 8.5 FT.

Low : 0

Existing 10-Year Event  
Inundation Map



**Legend**

**Existing 50-Year Scenario**



Existing 50-Year Event  
Inundation Map



**Legend**

**Existing 100-year Scenario**

Value

High : 10.6 FT.

Low : 0

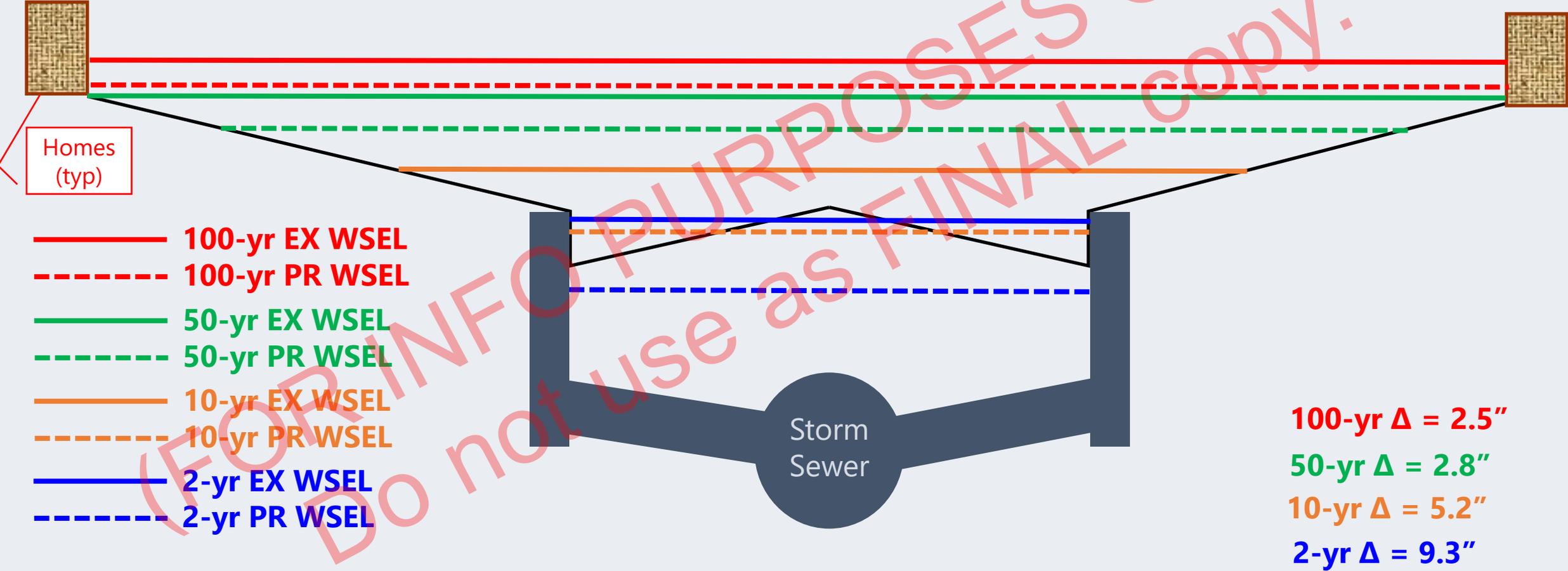
Existing 100-Year Event  
Inundation Map

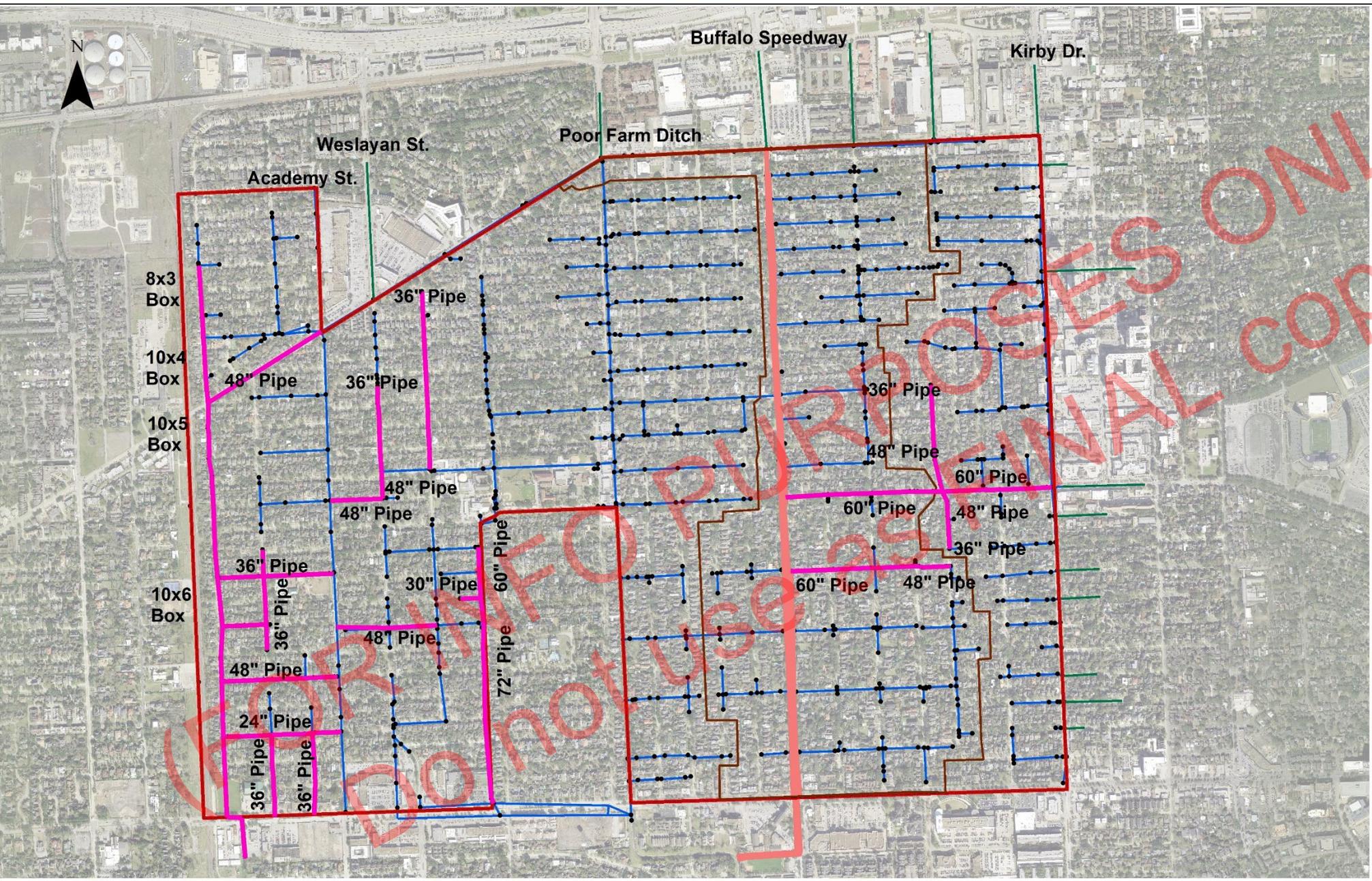
# Proposed Conditions

1. Academy Street + Shared Line
2. Community Street + Shared Line
3. West Side Along Rail-Road + Shared Line
4. West Point + Shared Line



# Average Drop in Water Surface Elevation

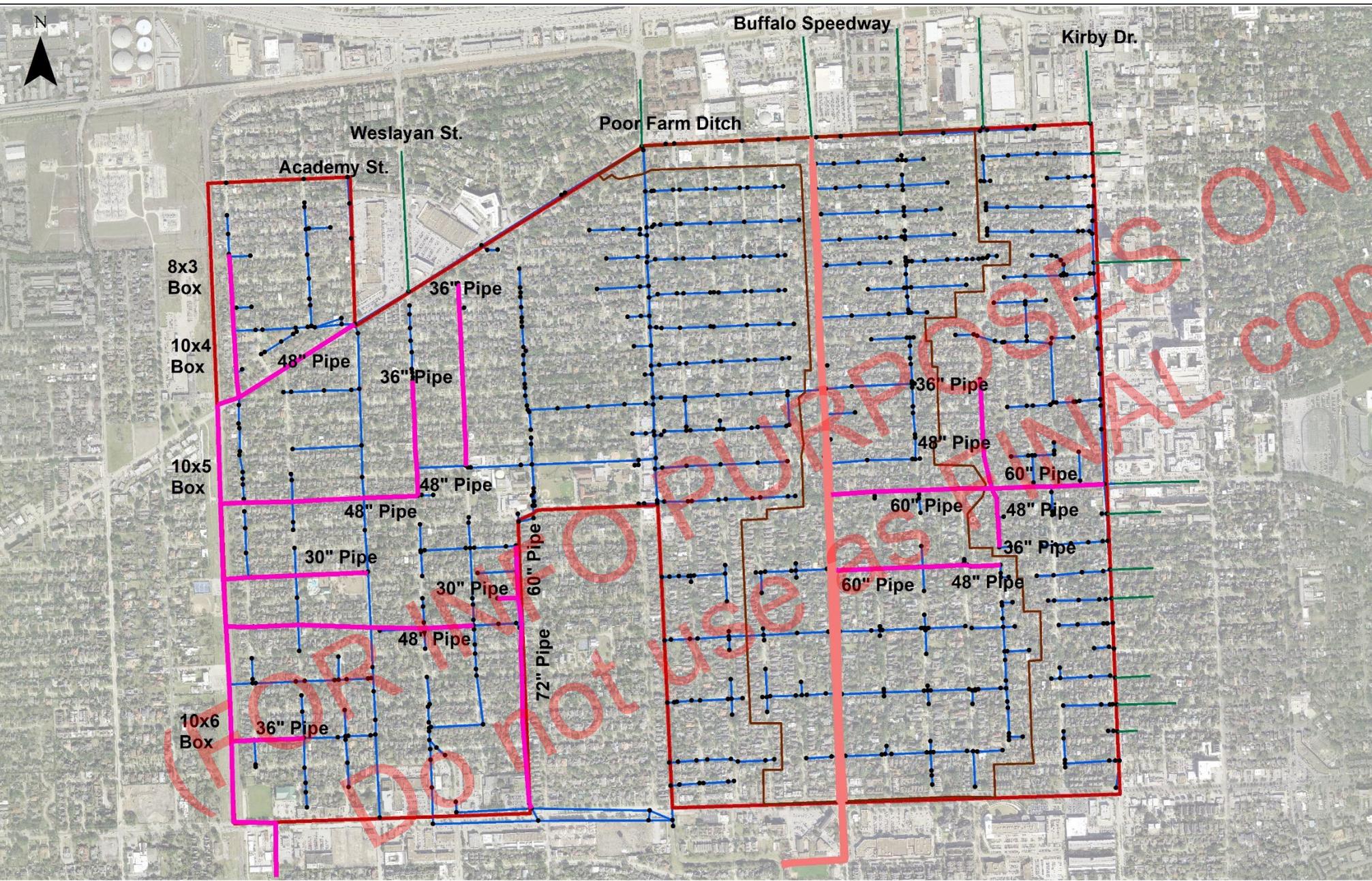




**\$60M**

**Along Community Drive and shared line at city limit**

**Option 2**



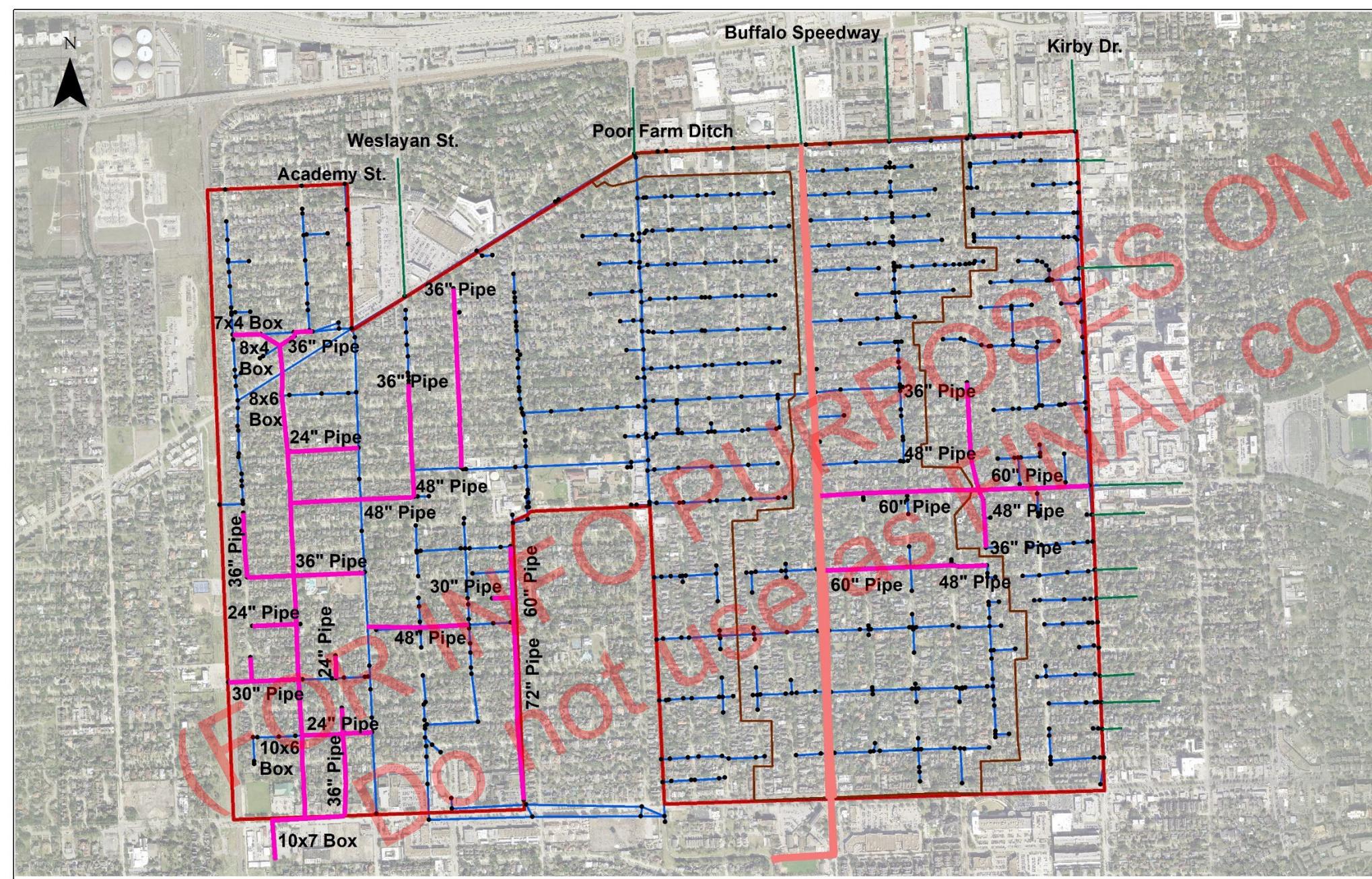
**\$59M**

**+**

**ROW**

**Along Railroad  
and shared line at  
city limit**

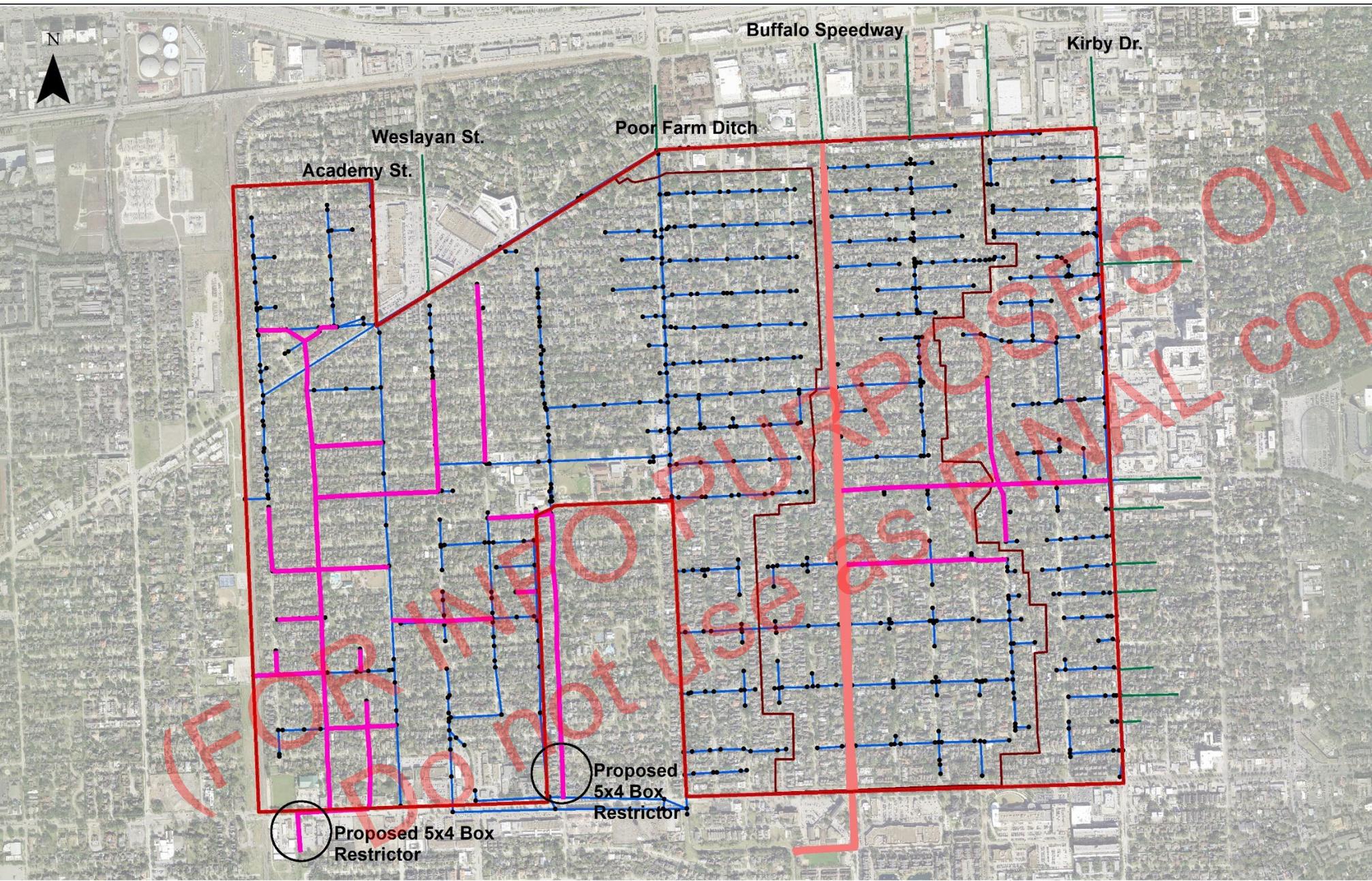
**Option 3**



**\$66M**

**Along West Point and shared line at city limit**

**Option 4**



## Inline Detention

Inline Detention will increase the cost by \$50M - \$60M

# Summary of Average Drop in Water Surface Elevation, Inches

Option	Cost	W/O Restrictor				W/ Restrictor			
		2-Year	10-Year	50-Year	100-Year	2-Year	10-Year	50-Year	100-Year
1- Academy	\$67M	9.3	9.2	2.5	2.1	9.3	5.1	1.7	1.1
2- Community	\$60M	9.3	7.1	3.5	3.0	9.3	5.1	1.7	1.1
3- Rail Road	\$59M	9.3	7.1	3.6	3.0	Changes are Similar to Options 1 and 2			
4- WestPoint	\$66M	9.3	5.2	2.8	2.5	9.3	5.1	1.7	1.1
5- Inline	\$114M	9.3	14.4	6.9	5.9	9.3	8.6	4.3	3.2

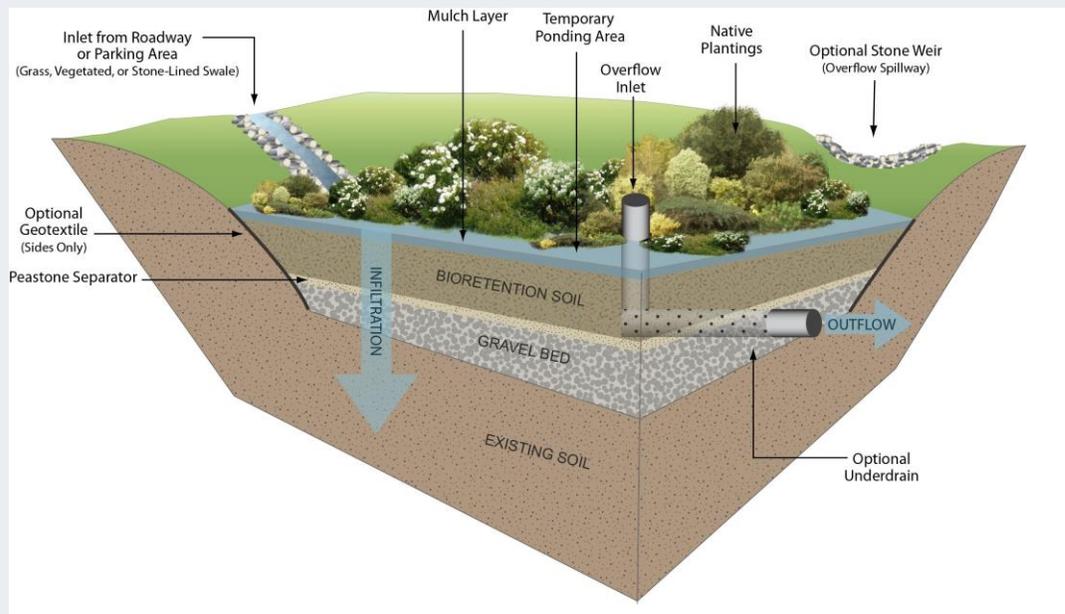
# Cost Estimate Assumption

## Exclusions

- Buffalo Speedway
- Any ROW Acquisition
- Cost of Future Detention Volume
- Except where full reconstruction was identified, pavement replacement includes single panel replacement

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## **LOW IMPACT DEVELOPMENT (LID) Concept**



**Bio Retention Basin /  
Raingarden**

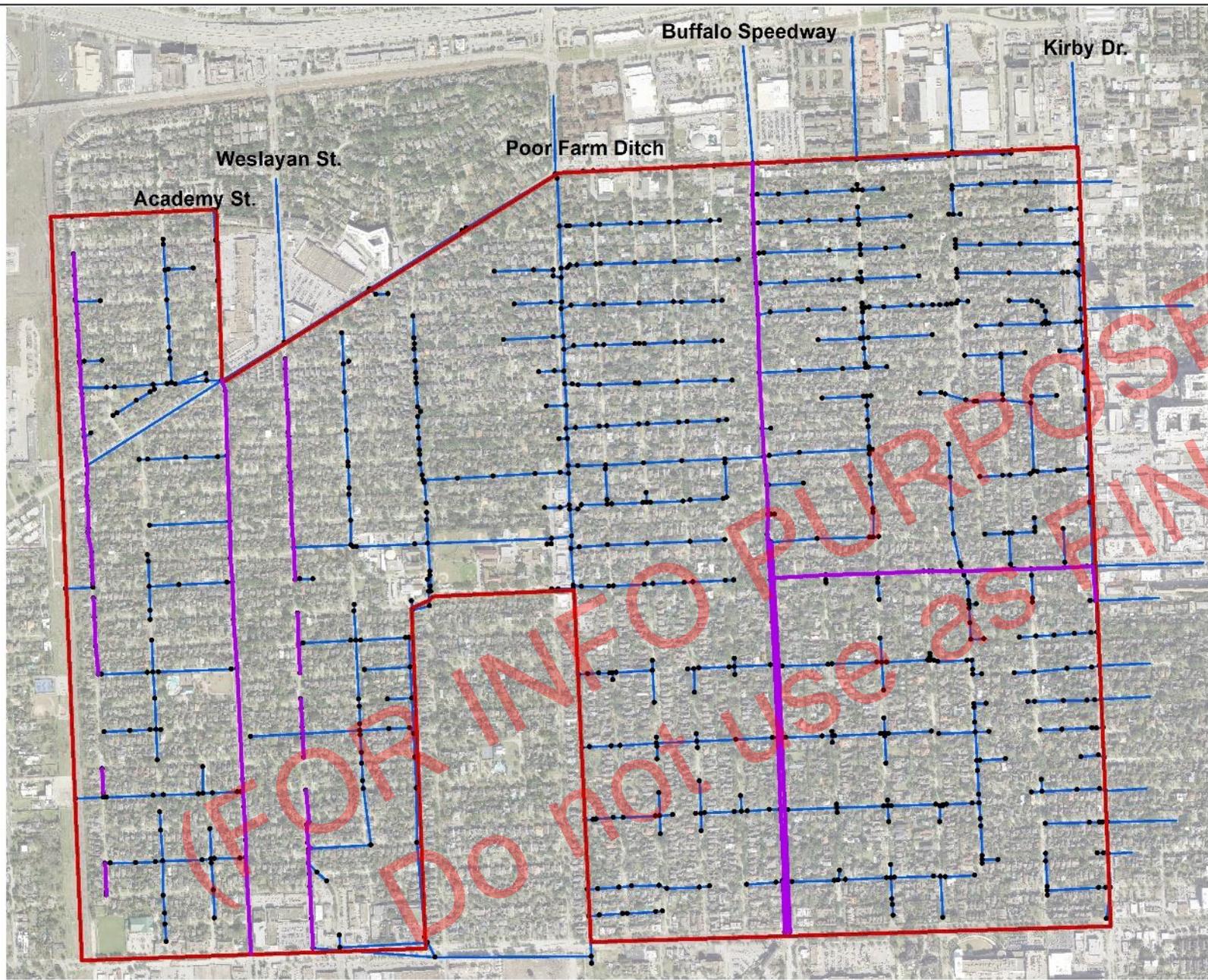


**Rain Barrel**



**Bio-Swales**





**Legend**

- LID
- Manholes
- Existing Drainage
- West University Boundary

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Proposed LID Improvements

# Additional Items

(FOR INFO PURPOSES ONLY)  
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## Detention Pond at Coca-Cola Site

## Results / Findings

**Detention Requirements for the Proposed  
Improvements without Restrictor**

**230 acre-feet**

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# Conclusion

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- Proposed storm Sewer Improvements provide nearly 50-year Level-of-Service (LOS)
- Low Impact Development (LID) improvements can provide LOS up to 10-year
- Inline Detention help for smaller rain events
- Coca Cola site is not helping the system in a meaningful manner after Buffalo Speedway improvements

Questions & Answers

**Thank You**

10351 Stella Link Road  
Houston, Texas 77025

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[hfc@ht-j.com](mailto:hfc@ht-j.com)

(O) 832-767-0090  
(F) 832-767-0141



### Legend

#### Proposed 50-Year Scenario

Value

High : 10.8 FT.

Low : 0

#### Existing 50-Year Scenario

Value

High : 9.7 FT.

Low : 0

50-Year Event Inundation  
Comparison Map

Trunk line along railroad



### Legend

#### Proposed 50-year Scenario

Value

High : 10.8 FT.

Low : 0



#### Existing 50-year Scenario

Value

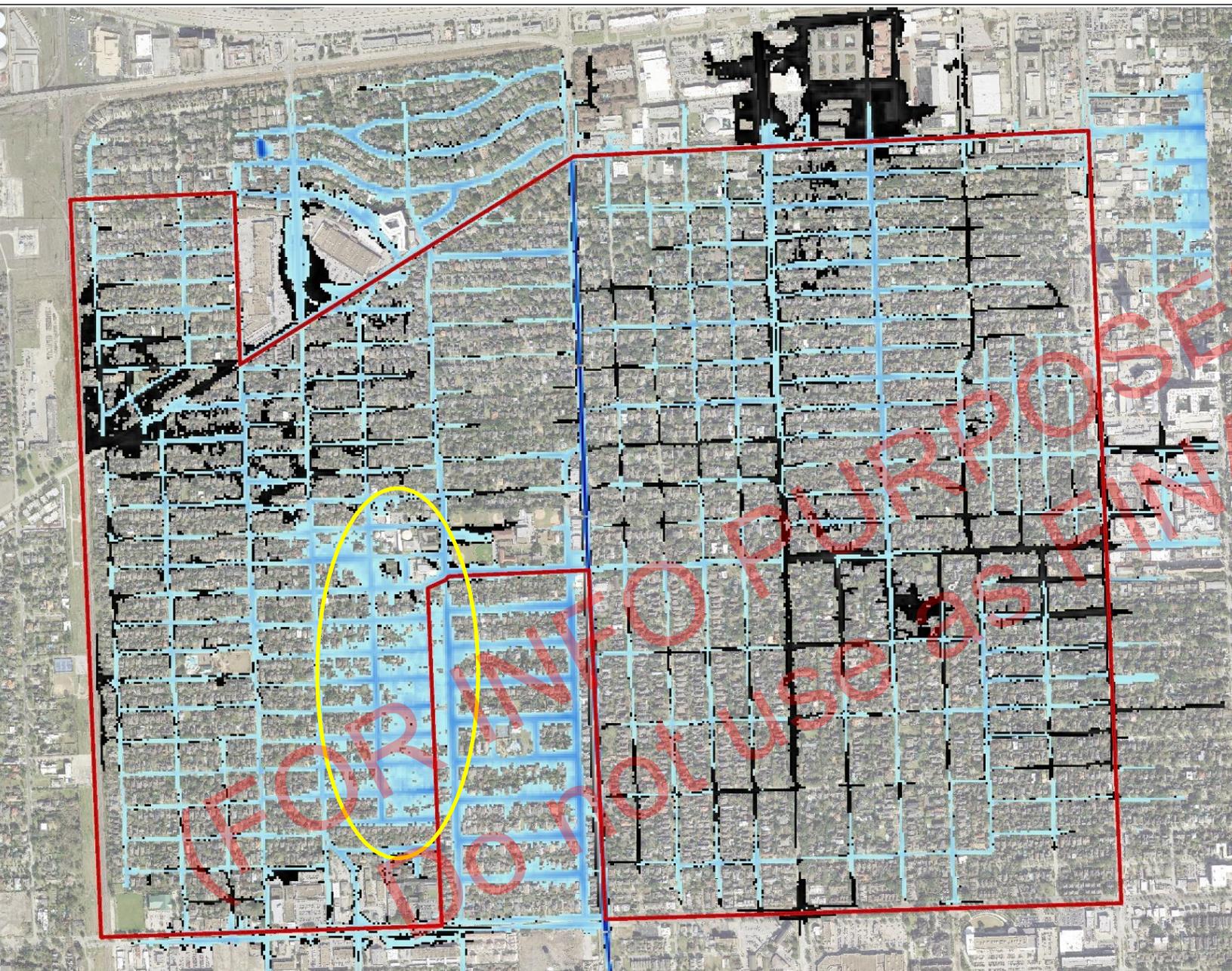
High : 9.7 FT.

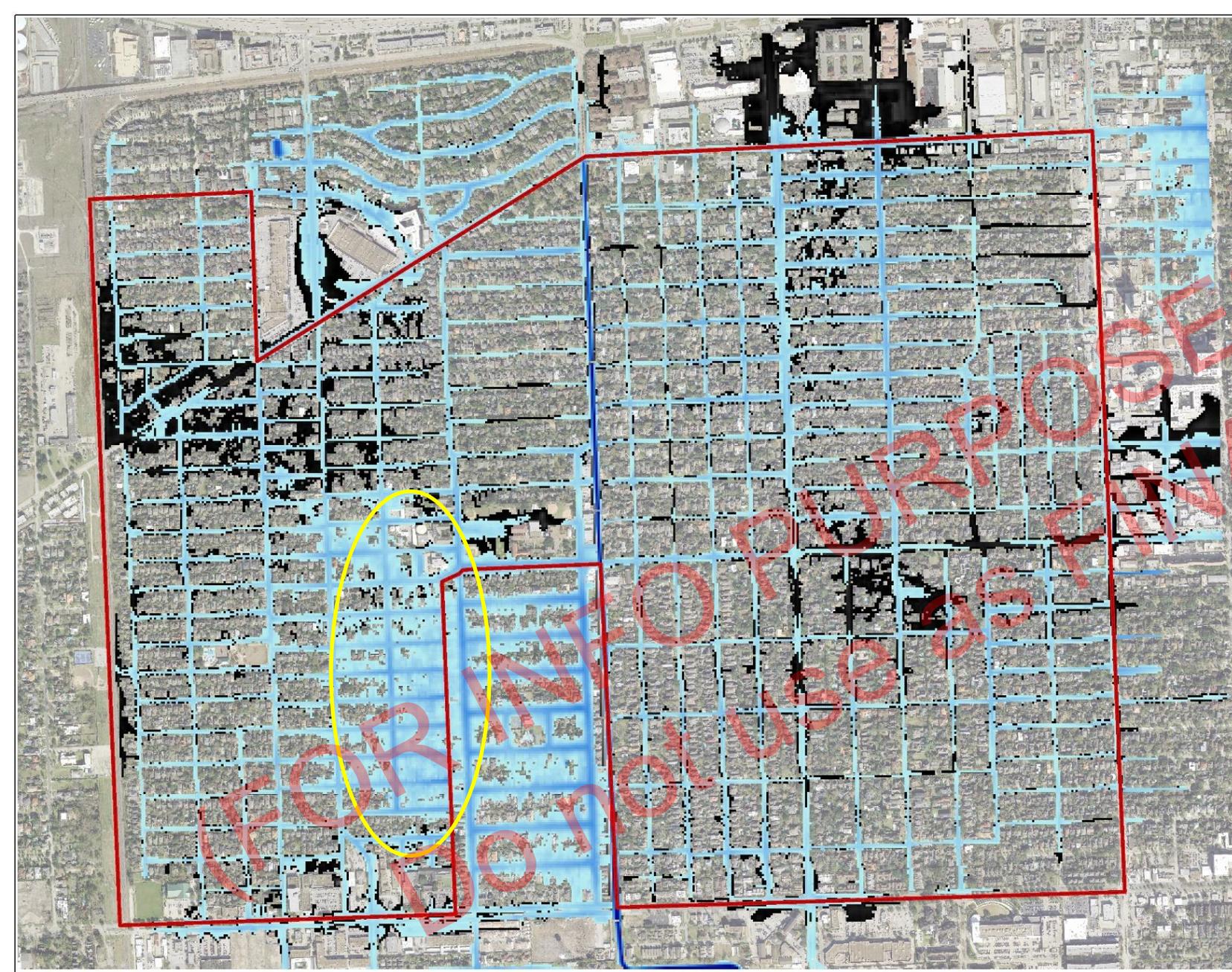
Low : 0



50-Year Event Inundation  
Comparison Map

With 10x10 Box  
Improvements





**Legend**

**Proposed 100-year Scenario**



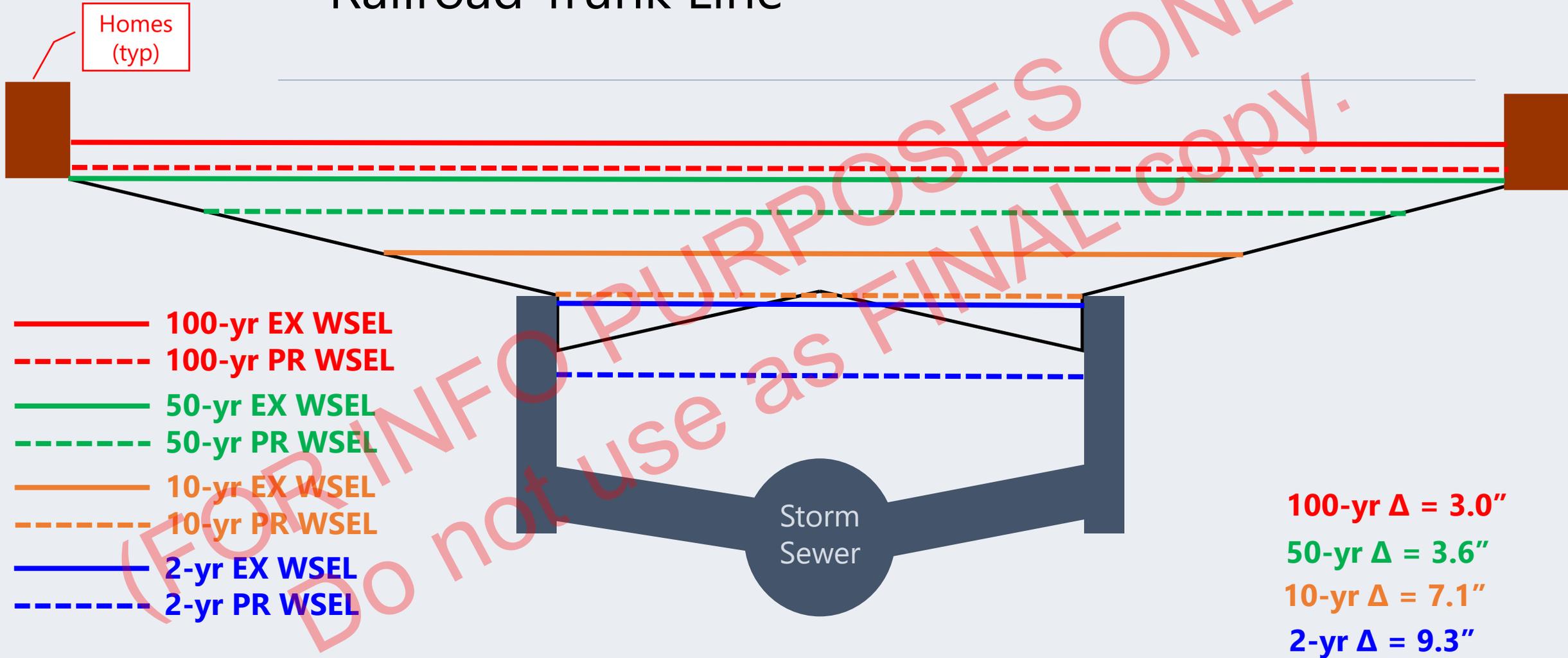
**Existing 100-year Scenario**



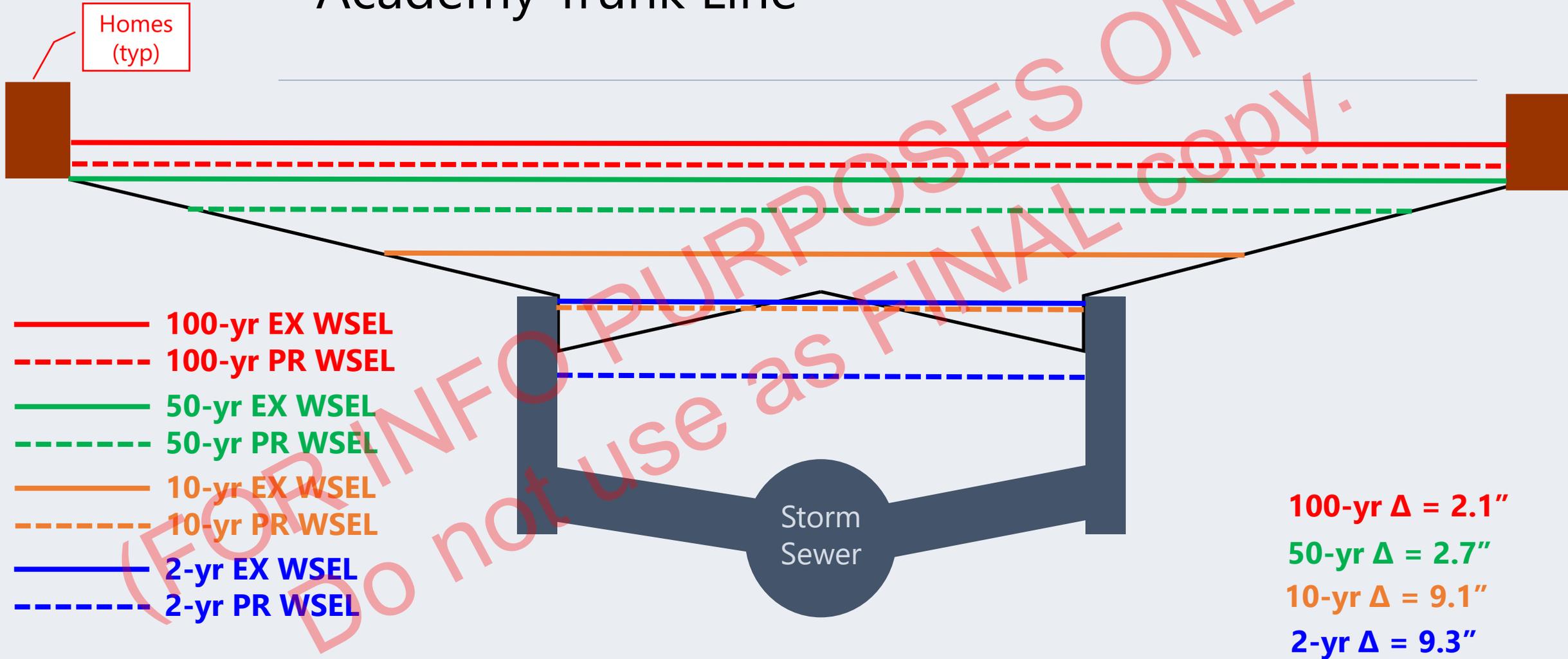
100-Year Event Inundation Comparison Map

With 10x10 Box Improvements

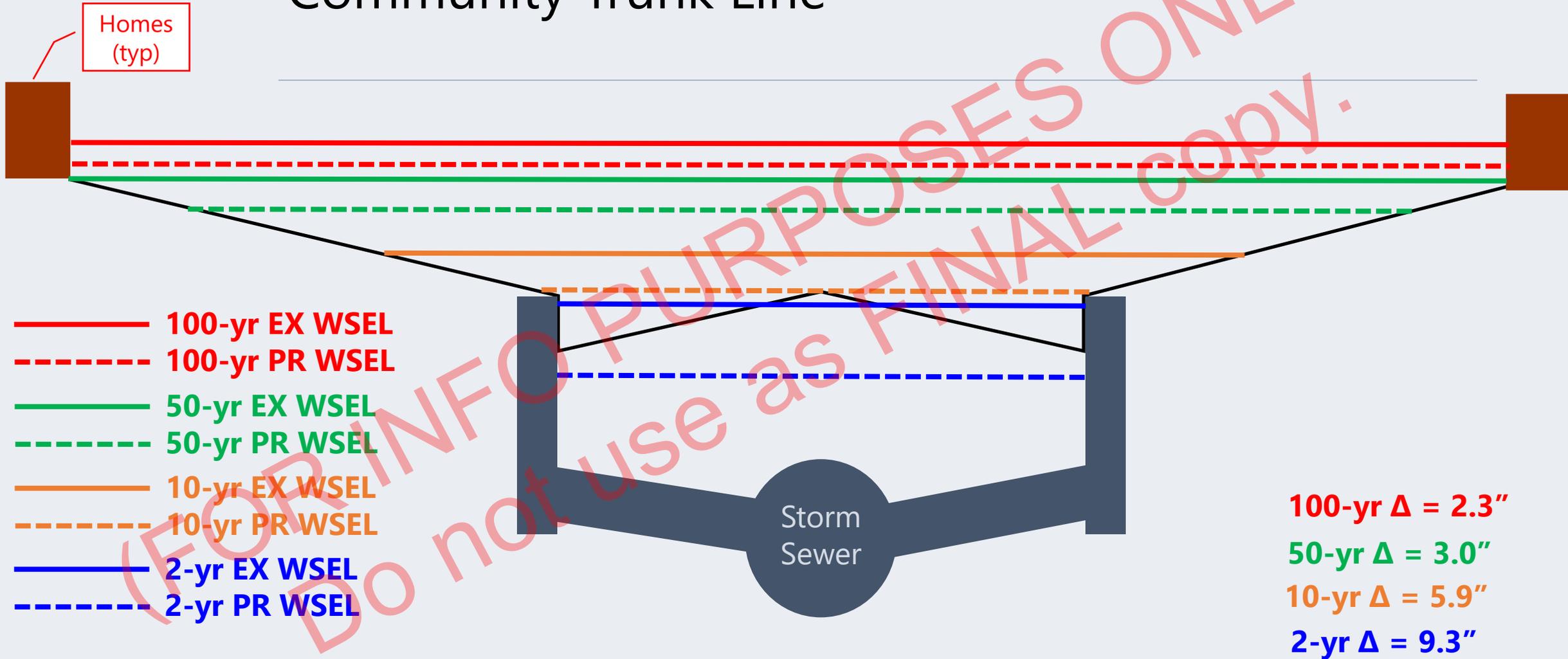
# Railroad Trunk Line



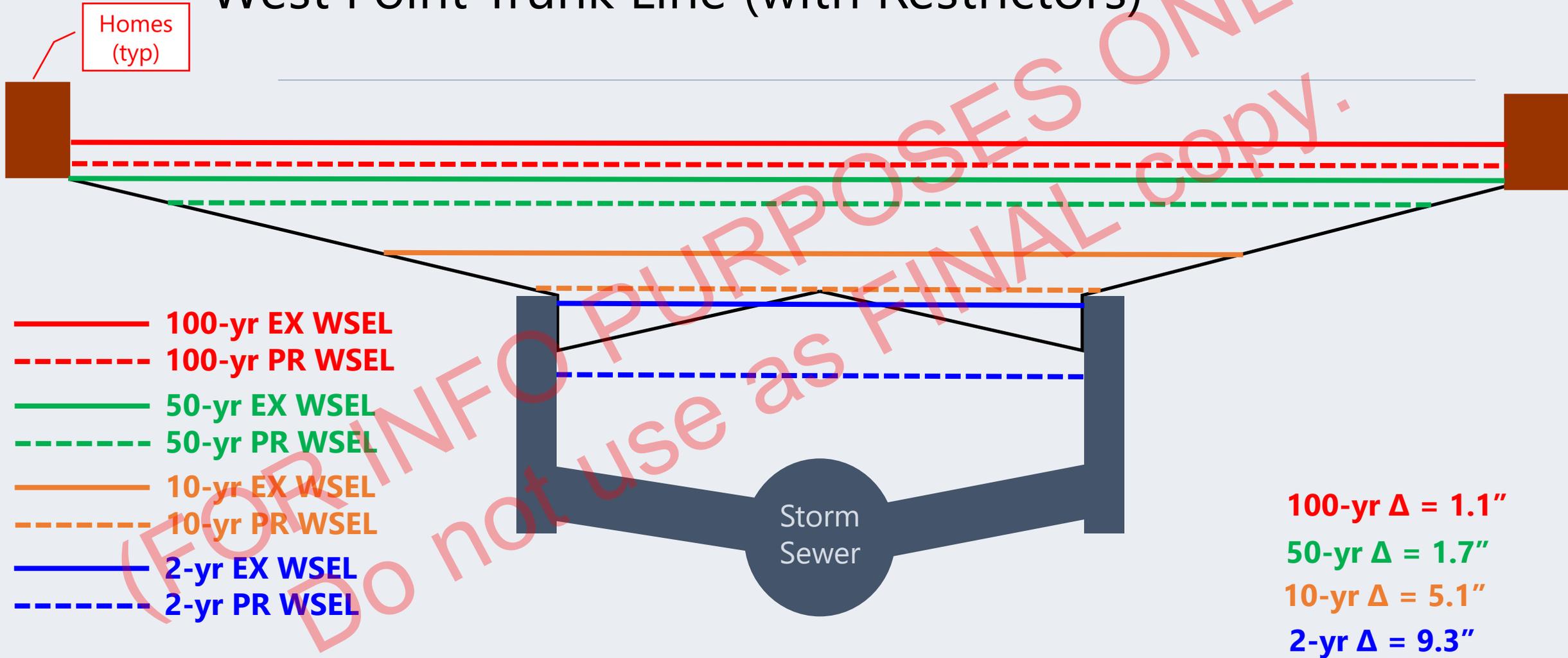
# Academy Trunk Line



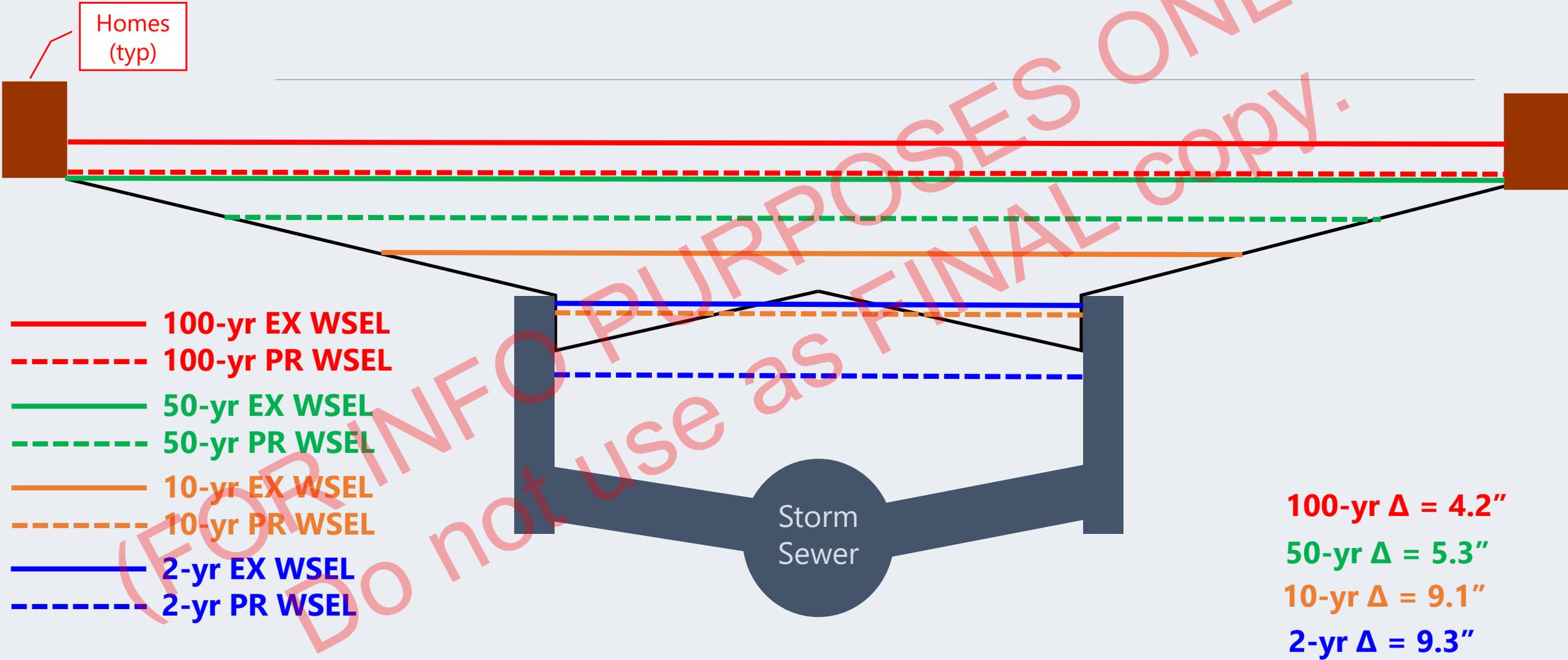
# Community Trunk Line



# West Point Trunk Line (with Restrictors)



# West Point Trunk Line (all 10'x10' Box Culverts)



# City of West University Place

## Annual Financial Statement Audit

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June 22, 2020



## ➤ Financial statement audit

- Audit of the financials statements as of and for the year ended December 31, 2019
- Performed in accordance with *Generally Accepted Auditing Standards (GAAS)* and *Generally Accepted Government Auditing Standards (GAGAS – aka “Yellow Book”)*

## ➤ Reports issued

1. Independent Auditor’s Report on the Financial Statements

Type of report issued: **Unmodified opinion**

2. Report on Internal Control Over Financial Reporting and Compliance and Other Matters (*Government Auditing Standards* report)

1. Internal control findings reported: **Yes**
2. Compliance findings reported: **No**
3. Other matters reported: **No**

## ➤ Current year findings

1. Material weakness in internal controls over financial reporting
  - Material audit adjustments to correct identified errors in year-end timing and cut-off of accounts payable/expenses

## ➤ Follow up on prior year findings

1. Errors related to basis of accounting differences (material weakness in internal controls)
  - Not recurring in current year
2. Incomplete bank reconciliations (significant deficiency in internal controls)
  - Not recurring in current year
  - Note: uncorrected misstatements

# Overview of the Financial Statements



## 1. Statement of Net Position

Comparative balances as of December 31, 2019 and 2018:

	December 31,	
	2019	2018
Cash and investments	\$ 37,317,674	\$ 32,245,604
Capital assets (net)	109,414,978	110,400,182
Outstanding bonds (net)	(35,349,556)	(38,815,481)
Pension and OPEB (net)	(9,859,526)	(8,647,298)
Other assets and liabilities (net)	(5,368,516)	(7,207,359)
Total net position	<u>\$ 96,155,054</u>	<u>\$ 87,975,648</u>

Increase in total net position:	\$8.2 million
Increase in cash and investments:	\$5.1 million
Decrease in outstanding bonds (net):	\$3.5 million

## 2. Statement of Activities

Government-wide results for the year ended December 31, 2019:

	Governmental Activities	Business-Type Activities	Total
Program revenues	\$ 6,631,780	\$ 9,873,245	\$ 16,505,025
General revenues	22,996,595	87,363	23,083,958
Expenses	(23,790,415)	(7,619,162)	(31,409,577)
Net increase (decrease) before transfers	\$ 5,837,960	\$ 2,341,446	\$ 8,179,406
Transfers	2,756,038	(2,756,038)	-
Net increase (decrease)	<u>\$ 8,593,998</u>	<u>\$ (414,592)</u>	<u>\$ 8,179,406</u>

# Overview of the Financial Statements



## ➤ Focus on the General Fund

Comparison of fund balances as of December 31, 2019 and 2018:

	December 31,	
	2019	2018
Nonspendable	\$ 180,424	\$ 189,376
Resticted	332,455	303,424
Assigned	104,773	118,377
Unassigned	9,279,646	7,622,781
Total fund balance	<u>\$ 9,897,298</u>	<u>\$ 8,233,958</u>

Fund balance ratios:	December 31,	
	2019	2018
Unassigned / total	93.76%	92.58%
Unassigned / expenditures	47.50%	41.73%

Budgetary comparison for the year ended December 31, 2019:

	Original Budget	Amended Budget	Actual	Variance
Revenues	\$ 18,382,018	\$ 18,382,014	\$ 19,550,652	6.36%
Expenditures	(19,904,635)	(20,753,013)	(19,534,472)	-5.87%
Other financing sources (uses)	1,560,000	1,560,000	1,647,160	5.59%
Net change in fund balance	<u>\$ 37,383</u>	<u>\$ (810,999)</u>	<u>\$ 1,663,340</u>	

## ➤ Notes to Financial Statements

- Significant accounting policies – described in Note 1
- Accounting policies and note disclosures are consistent with the previous year; no new accounting policies adopted and no change in existing policies

## ➤ Other Required Supplementary Information (RSI):

- Pension and OPEB schedules

## ➤ Other Supplementary Information:

- Combining and individual nonmajor fund statements and schedules

## ➤ Statistical Section:

- Financial and operating trends and information, demographic and economic information

## ➤ Significant estimates

- Pension and OPEB – based on actuarial valuation, provided by TMRS and consulting actuaries

	Discount Rate		
	<u>1% decrease</u>	<u>Current</u>	<u>1% increase</u>
Net pension liability	\$ 16,140,385	\$ 9,123,763	\$ 3,327,704
Total OPEB liability	<u>4,995,649</u>	<u>4,539,847</u>	<u>4,132,194</u>
	<u>\$ 21,136,034</u>	<u>\$ 13,663,610</u>	<u>\$ 7,459,898</u>
	+55%		-45%

- Other significant estimates: allowance for uncollectible accounts, useful lives of capital assets (depreciation period) – based on historical experience

## ➤ Other required communications

- No significant difficulties encountered during the audit
- No disagreements with management arose during the course of our audit; to our knowledge management did not consult with other accountants on auditing or accounting matters
- Management representation obtained
- No impairments to our independence

# Questions?

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