

**NOTICE OF MEETING OF THE GOVERNING BODY OF THE  
CITY OF NAVASOTA, TEXAS  
APRIL 12, 2021**

Notice is hereby given that a Regular Meeting of the governing body of the City of Navasota will be held on the 12th of April, 2021 at 6:00 PM at the City Hall in the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street, Navasota, Texas 77868, at which time the following subjects will be considered, to wit:

1. Call to Order.
2. Invocation  
Pledge of Allegiance
3. Remarks of visitors: Any citizen may address the City Council on any matter. Registration forms are available on the podium and/or table in the back of the city council chambers. This form should be completed and delivered to the City Secretary by 5:45 p.m. Please limit remarks to three minutes. The City Council will receive the information, ask staff to look into the matter, or place the issue on a future agenda. Topics of operational concerns shall be directed to the City Manager.
4. Staff Report:
  - (a) Introduction of new employees;
  - (b) Capital Improvements project report;
  - (c) Navasota Economic Development website;
  - (d) Drainage report;
  - (e) Clean up event results;
  - (f) Sign cost for Engine Brake ordinance;
  - (g) Board and Commission update; and
  - (h) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda.
5. Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2020.
6. Consideration and possible action on contract with Goodwin-Lasiter-Strong for grant writing services for TxDOT's Transportation Alternative grant funding cycle.

7. Consideration and possible action on the first reading of Ordinance No. 960-21, regarding placement of stop signs at the intersection of Carriage Lane and Mockingbird Street, regulating traffic traveling south on Carriage Lane. The intersection of Heritage Drive and Meadow Lake Drive, regulating traffic traveling west on Heritage Drive. The intersection of Meadow Lake Drive and Heritage Drive, regulating traffic traveling south on Meadow Lake Drive.
8. Consideration and possible action on approving City of Navasota Employee Handbook.
9. Consideration and possible action on the first reading of Ordinance No. 961-21, budget amendment for airport Improvements.
10. Consideration and possible action on appointments to boards and commissions.
11. Consideration and possible action on the 2021 Consumer Price Index (CPI) adjustment to municipal telecommunications right-of-way access line rates.
12. Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

Consent Items are:

- A. Consideration and possible action on the minutes for the month of March 2021;
  - B. Consideration and possible action on the expenditures for the month of March 2021;
  - C. Consideration and possible action on the second reading of Ordinance No. 958-21, approving a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, TX 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08; and
  - D. Consideration and possible action on the second reading of Ordinance No. 959-21, prohibiting the use of Engine Brakes in the City of Navasota.
13. Executive Session: The City Council shall meet in Executive Session as permitted by Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.
  14. Reconvene in open session
  15. Consideration and possible action on Executive Session Item relating to Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.

16. Adjourn.

**DATED THIS THE 7TH OF APRIL, 2021**

**/BS/**

---

**BY: BRAD STAFFORD, CITY MANAGER**

**I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the CITY OF NAVASOTA, is a true and correct copy of said notice and that I posted a true and correct copy of said notice in the glass bulletin board, in the foyer, on the south side of the Municipal Building as well as in the bulletin board on the north side of the Municipal Building of the City of Navasota, Texas, a place convenient and readily accessible to the general public at all times, and said notice was posted on at 11:59 AM and will remain posted continuously for at least 72 hours preceding the scheduled time of said meeting. Agendas may be viewed at [www.navasotatx.gov](http://www.navasotatx.gov).**

***The City Council reserves the right to convene in Executive Session at any time deemed necessary for the consideration of confidential matters under the Texas Government Code, Sections 551.071-551.089.***

**DATED THIS**

**/SMH/**

---

**BY: SUSIE M. HOMEYER, CITY SECRETARY**

**THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (936) 825.6475 OR (936) 825.6408 OR BY FAX AT (936) 825.2403.**

**City Manager's Message**  
**An Executive Summary of Agenda Items and Current Issues**

City of Navasota  
City Council Meeting  
4-12-21

**1. Call to order**

**2. Invocation and Pledges of Allegiance**

**3. Remarks of Visitors**

Staff is unaware of anyone wishing to address the City Council.

**4. Staff Report:**

*Introduction of new employees – Several new employees began work in the last month. We will introduce new staff in the HR Department, Administration, Parks & Recreation and Finance.*

*Capital Improvements project report – Bleyl Engineering will present a report on the progress of the Capital Improvement project.*

*Navasota Economic Development website – Rayna Willenbrink has been developing a new website for Economic Development and she will present the new website during the meeting.*

*Drainage report – Jose Coronilla will provide a report on the drainage projects.*

*Clean up event results – Jose Coronilla will provide final numbers for the spring clean-up event.*

*Sign cost for Engine Brake ordinance – Jennifer Reyna priced signage for the engine brake ordinance and Chief Myatt will present those numbers.*

**5. Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2020.**

Robert Belt with Belt, Harris and Pechacek will present the annual audit for the fiscal year ending September 30, 2020.

**6. Consideration and possible action on contract with Goodwin-Lasiter-Strong for grant writing services for TxDOT's Transportation Alternative grant funding cycle.**

Staff has worked with Ben Miller with Goodwin-Lasiter-Strong on preliminary plans and ideas for a transportation alternative grant. Staff requests to contract with Goodwin-Lasiter-Strong to assist with writing three grants for the program.

7. **Consideration and possible action on the first reading of Ordinance No. 960-21, regarding placement of stop signs at the intersection of Carriage Lane and Mockingbird Street, regulating traffic traveling south on Carriage Lane. The intersection of Heritage Drive and Meadow Lake Drive, regulating traffic traveling west on Heritage Drive. The intersection of Meadow Lake Drive and Heritage Drive, regulating traffic traveling south on Meadow Lake Drive.**

Citizens in Heritage Meadows have contacted staff regarding the inconsistent signage in the subdivision and staff reviewed the area and determined that adding the additional signs would help regulate the intersections.

8. **Consideration and possible action on approving City of Navasota Employee Handbook.**

During the final printing of the employee handbook, we inadvertently left out the grievance policy. The new document is attached for consideration.

9. **Consideration and possible action on the first reading of Ordinance No. 961-21, budget amendment for airport Improvements.**

Mike Dearing continues to develop T-Hangars at the airport, and several months ago, he requested, and City Council approved two (2) different development agreements for him to build ramp area for the new T-Hangars and the City would reimburse him. The current budget contained \$170,000 for airport improvements, however, the cost of the two (2) ramp locations totaled \$224,800. Therefore, we need to amend the budget by adding \$54,800.

10. **Consideration and possible action on appointments to boards and commissions.**

Lewis Morgan resigned from the Navasota Housing Authority Board a few months ago. Staff advertised the opportunity for volunteers, and during the town hall meeting at the Progressive Center informed residents of the opportunity. There are still four (4) vacancies on the Parks Board as well. The City received three (3) applications for the Housing Authority Board and one for the Parks Board.

*Housing Authority*

- Carol Garnett, 6860 FM 2445
- Myra Prosper Dickson, 2476 Barker Prairie Road
- William Cawthon, 1549 Hwy 90 N, Anderson, Texas

*Parks Board*

- Kristen Smith, 13875 CR 318

11. **Consideration and possible action on the 2021 Consumer Price Index (CPI) adjustment to municipal telecommunications right-of-way access line rates.** Each year the Public Utilities Commission (PUC) of Texas provides notice of any possible adjustments that may be made to the Municipal Telecommunications right-of-way access line rates. Rate changes are calculated according to the

Consumer Price Index (CPI). The line rates increased by 0.4820% this year. The City may choose to leave rates as they are or allow the increase. Increases are as follows:

<i>Type</i>	<i>Current rate</i>	<i>Proposed rate</i>
<i>Residential</i>	<i>\$0.86</i>	<i>\$0.87</i>
<i>Non-residential</i>	<i>\$0.96</i>	<i>\$0.97</i>
<i>Point-to-Point</i>	<i>\$6.62</i>	<i>\$6.66</i>

12. **Consent Agenda:** The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.  
**Consent Items are:**
  - A. Consideration and possible action on the minutes for the month of March 2021;
  - B. Consideration and possible action on the expenditures for the month of March 2021;
  - C. Consideration and possible action on the second reading of Ordinance No. 958-21, approving a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, TX 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08; and
  - D. Consideration and possible action on the second reading of Ordinance No. 959-21, prohibiting the use of Engine Brakes in the City of Navasota.
13. **Executive Session:** The City Council shall meet in Executive Session as permitted by Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.  
City Charter requires that the Municipal Judge be appointed to two (2) year terms. It is time to reappoint the judge's position.  
I have spoken with Judge Gruner, and she would also like to visit with you about compensation, as she is performing some functions that were not previously performed by the Judge such as going to the jail to magistrate. Currently you pay the Judge \$1,500 per month, or \$18,000 annually.
14. **Reconvene in open session**
15. **Consideration and possible action on Executive Session Item relating to Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.**

## **Calendar of Events**

April 21<sup>st</sup>-23<sup>rd</sup>

TCMA Managers Clinic  
Granbury, Texas

April 26<sup>th</sup>  
6:00 p.m.

City Council Meeting  
Municipal Building

April 29<sup>th</sup>  
6:00 p.m.

Chamber of Commerce Banquet  
Grimes County Expo Center

April 30<sup>th</sup>  
3:00 p.m.

TCMA Region 7 meeting  
Round Rock, Texas

May 5<sup>th</sup> – 6<sup>th</sup>

Brad Vacation  
Whitharral

May 7<sup>th</sup>

TCMA Region 1 meeting  
Amarillo, Texas

May 10<sup>th</sup>  
6:00 p.m.

City Council Meeting  
Municipal Building

May 24<sup>th</sup>  
6:00 p.m.

City Council Meeting  
Municipal Building

June 4<sup>th</sup>

TCMA Region 6 Meeting  
Graham, Texas

Respectfully submitted,

Brad Stafford  
City Manager



*Vision Statement:*

*Navasota 2027: What America Wants To Be  
“A beautiful, progressive, vibrant, service-oriented,  
close-knit community filled with  
historical charm and promise for people and business.”*

*Mission Statement:*

*“To guide Navasota’s growth in a way that maintains  
our heritage, culture, and uniqueness while  
maximizing our economic and social development.”*



## **THE CITY OF NAVASOTA COUNCIL LEADERSHIP POLICY**

***It is the desire of the Navasota City Council to demonstrate responsible leadership by:***

- (a) Establishing a 2027 Strategic Growth Map for the City of Navasota.*
- (b) Assuring stable and effective city operations.*
- (c) Developing and adopting policies that will guide the growth of the City of Navasota.*
- (d) Facilitating private/public sector partnerships at the local, regional, state and federal level that will invest in the future of Navasota.*
- (e) Ensuring all Navasota boards, commissions and committees are aligned with the Council's growth policies.*



## S.M.A.R.T. GOAL SETTING SYSTEM

Area	Today's Date	Target Date	Date Achieved
City Council Retreat	May 19, 2020	2020 – 2021	

Goal Statement: A descriptive statement of the DESIRED OUTCOME.  
(a S.M.A.R.T. Goal is Specific, Measurable, Actionable, Responsible and Time-bound)

The Management Connection, Inc. provided Professional Facilitation to the City of Navasota City Council on May 19<sup>th</sup>, 2020. This document captures the discussion outcomes and Council's direction to the staff for FY 2020 – 2021.

### Retreat Summary

Mayor Bert Miller called the meeting to order at 9:20am. The City Manager reviewed the accomplishments made based on Council's direction at the last Retreat in September 2019. A staff member from each department shared a SWOT Analysis of the department based on current circumstances and highlighted a few key areas they wanted Council think about as they move forward. The Council provided direction on multiple items from the agenda. The direction from the Council is provided below.

### City Council Direction for 2020 - 2021

Action Steps (List the specific actions you will take to achieve this goal)	Target Date	Who	Percentage Completion
1. The Council directed the City Manager not to lay off anyone from the workforce due to the current environment. The Council expressed concern that the staff was already shorthanded and operating with a heavy workload. a. The City Manager was asked to explore options on how to strengthen the workforce by adding positions. The City Manager is to conduct a Cost/Benefit Analysis for positions needed.	2020 – 2021	City Staff	
2. The Fire Chief will provide the Council with a monetary amount of what it will take to move part-time staff to full-time staff.	6/19/20	Fire Chief	
3. The City Manager and Fire Chief will consider	2020 –	City Manager,	



## The Management Connection, Inc.

PROFESSIONAL FACILITATORS

options for the new Fire Station. a. Look into possible options to finance the new station with low interest rates. b. Look into building a new station with partnerships, i.e. the animal shelter. c. Staffing is the priority for the Fire Department.	2021	Fire Chief	
4. The City Staff gave a comprehensive explanation of the City's Financial Picture. The Council complimented the Staff's ability to manage the City's finances in an efficient and effective manner. The Council also acknowledged that their perspective of the finances had changed from possibly being in trouble to having a good handle on them.	2020 – 2021	City Staff	
5. The Council agreed on the criteria in which the City's Reserve funds may be used: a. The funds should be left untouched unless they are absolutely needed. b. The funds should be used as leverage for other things during this time. c. Per the Financial Policy, the Reserve funds may be used in one or a combination of the following ways: i. Emergencies; ii. One-time expenditures that do not increase reoccurring operating costs iii. Major capital purchases iv. Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of multiyear projections or program revenues and expenditures	2020 – 2021	City Staff	
6. The City Staff will consider opportunities to capitalize on the low interest rates and use them to the City's advantage. The Staff will present these opportunities to Council.	2020 – 2021	City Staff	
7. The City Staff gave a detailed update on the	2020 –	City Staff	



## The Management Connection, Inc.

PROFESSIONAL FACILITATORS

Appraisal District. This gave the Council a clear picture of what to expect.	2021		
8. The Mayor and City Manager will create a Legislative Agenda and present it to the Council.	2020 – 2021	Mayor, City Manager	
9. The Council directed the City Manager to continue the Downtown Plan as he explained it. The City Manager is to leverage private/public partnerships in completing the project. a. The Downtown Plan addressed the streetscapes, traffic patterns, quiet zone, cross walk, building construction and financial resources.	2020 – 2021	City Staff	
10. The Council discussed the pros and cons of being part of the BCS MSA. The Council and Staff did not identify any real benefit of being part of the MSA. In fact, there was more agreement as to why the City should not be part of the MSA. The Council decided to continue to monitor the MSA.	2020 – 2021	City Staff	
11. The City Staff will continue to strengthen partnerships with other entities.	2020 – 2021	City Staff	
12. The City Manager will lead the staff in incorporating their Department SWOT Analysis into an Action Plan for 2020 – 2021.	2020 – 2021	City Staff	

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 4.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Brad Stafford, City Manager

**APPROVED BY: BS**

**ITEM:** Staff Report:

- (a) Introduction of new employees;
- (b) Capital Improvements project report;
- (c) Navasota Economic Development website;
- (d) Drainage report;
- (e) Clean up event results;
- (f) Sign cost for Engine Brake ordinance;
- (g) Board and Commission update; and
- (h) Reports from City Staff or City Officials regarding items of community interests, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognition of public officials, public employees, or other citizens; reminders about upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public health and safety of people in the City that has arisen after the posting of the agenda.

**ITEM BACKGROUND:**

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

**ATTACHMENTS:**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 5.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Lance M. Hall, Finance Director

**APPROVED BY: BS**

**ITEM:** Consideration and possible action on approval of the audit for the Fiscal Year ending September 30, 2020.

**ITEM BACKGROUND:**

The City Charter requires an annual independent audit be prepared by a certified public accountant covering all of the City's financial affairs, including operating results for the year and financial statements at the close of the fiscal year. Robert Belt with, Belt Harris Pechacek, LLLP, will be here to present the audit.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommends approval of the audit for fiscal year ending September 30, 2020.

**ATTACHMENTS:**

1. Unedited Draft

# DRAFT

*ANNUAL FINANCIAL REPORT*

of the

**CITY OF NAVASOTA, TEXAS**

**For the Year Ended  
September 30, 2020**

# DRAFT

# CITY OF NAVASOTA, TEXAS

## TABLE OF CONTENTS

September 30, 2020

	<u>Page</u>
<b>Independent Auditors' Report</b>	1
<b>Management's Discussion and Analysis (Required Supplementary Information)</b>	6
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
<b>Government-Wide Financial Statements</b>	
Statement of Net Position	16
Statement of Activities	18
<b>Fund Financial Statements</b>	
<b>Governmental Funds Financial Statements</b>	
Balance Sheet – Governmental Funds	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
<b>Proprietary Funds Financial Statements</b>	
Statement of Net Position	28
Statement of Revenues, Expenses, and Changes in Net Position	31
Statement of Cash Flows	32
<b>Fiduciary Fund Financial Statements</b>	
Statement of Fiduciary Net Position - Fiduciary Fund	35
Statement of Changes in Fiduciary Net Position - Fiduciary Fund	37
<b>Notes to Financial Statements</b>	39
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	68
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios – Texas Municipal Retirement System	70
Schedule of Contributions – Texas Municipal Retirement System	72
Schedule of Changes in Total OPEB Liability and Related Ratios – Texas Municipal Retirement System	75
<b><u>COMBINING STATEMENTS AND SCHEDULES</u></b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service	79
Combining Balance Sheet – Nonmajor Governmental Funds	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	82

# DRAFT

# DRAFT

## ***INDEPENDENT AUDITORS' REPORT***

To the Honorable Mayor and  
Members of the City Council of the  
City of Navasota, Texas:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Navasota, Texas (the "City"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City'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 City'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, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## 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 benefits 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 City's basic financial statements. The combining statements and schedules are presented for purposes of additional analysis and are not required parts of the financial statements.

The combining statements and schedules are the responsibility of management and were derived from and relate 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 combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
March 30, 2021

# DRAFT

# DRAFT

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

# **CITY OF NAVASOTA, TEXAS**

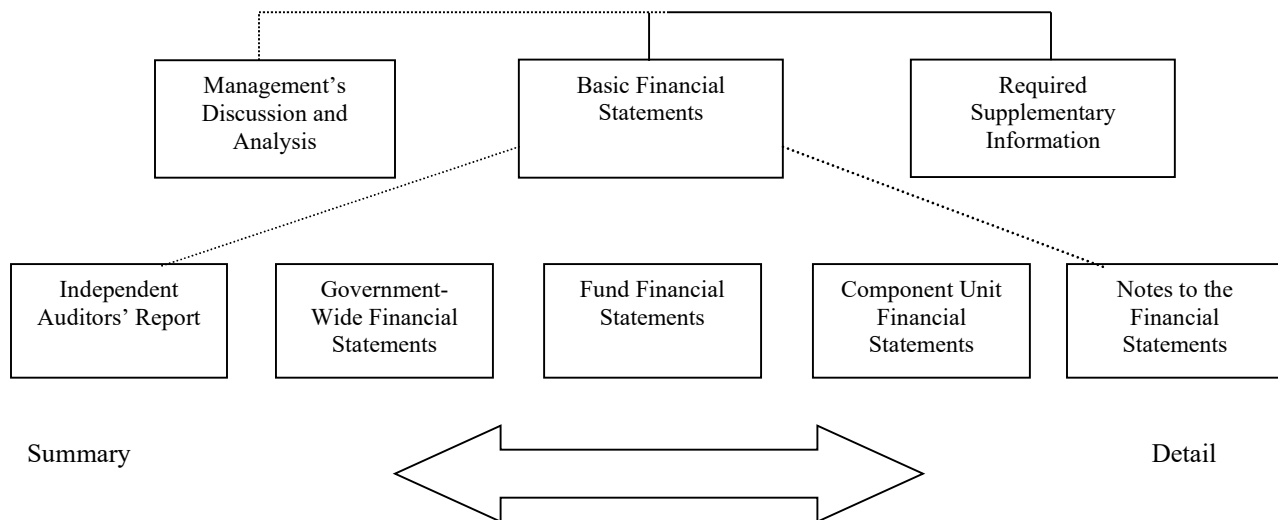
## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**For the Year Ended September 30, 2020**

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 City of Navasota, Texas (the "City") for the year ending September 30, 2020. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison.

### **THE STRUCTURE OF OUR ANNUAL REPORT**

#### **Components of the Financial Section**



The City'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 City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. 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 City'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 City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

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 divide the City's financials into two classes of activities:

1. *Governmental Activities* – The City's tax-supported services are reported here including police, fire, and EMS (public safety); streets and drainage (public works); sanitation; transportation; culture and recreation; judicial and courts; economic development/tourism; and general administrative services (general government). Interest payments on the City's tax-supported debt are also reported here. Property tax, sales tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water, sewer, and gas services, as well as interest payments on debt issued for water and wastewater improvements.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate economic development corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

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 City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of City funds are governmental, proprietary, 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 City's near-term financing requirements.

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

The City maintains seven 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, the debt service, the capital projects, and the grant funds, which are considered to be major funds for reporting purposes.

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

The City adopts an annual appropriated budget for its general fund and debt service fund. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with the budget.

**Proprietary Funds**

The City maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and gas operations. The proprietary fund financial statements provide separate information for the water, sewer, and gas funds. The basic proprietary fund financial statements can be found in the basic financial statements of this report.

**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 City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City maintains one fiduciary fund, the board of fireman service fund. The City's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

**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 basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund and schedules of changes in net pension and total 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 City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows by \$37,230,847 as of September 30, 2020 for the primary government. This compares with \$35,092,913 from the prior fiscal year. The largest portion of the City's net position, 64 percent, reflects its investments in capital assets (e.g., land, buildings and improvements, equipment, construction in progress, and infrastructure), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

2020				
	Governmental Activities	Business-Type Activities	Reconciliation	Total Primary Government
Current and other assets	\$ 8,477,699	\$ 9,386,398	\$ -	\$ 17,864,097
Capital assets, net	28,665,113	6,046,287	-	34,711,400
<b>Total Assets</b>	<b>37,142,812</b>	<b>15,432,685</b>	<b>-</b>	<b>52,575,497</b>
Deferred charge on refunding	244,453	-	-	244,453
Deferred outflows - pensions	195,877	43,343	-	239,220
Deferred outflows - OPEB	31,375	7,118	-	38,493
<b>Total Deferred Outflows of Resources</b>	<b>471,705</b>	<b>50,461</b>	<b>-</b>	<b>522,166</b>
Long-term liabilities	12,576,497	46,908	-	12,623,405
Other liabilities	1,475,853	458,641	-	1,934,494
<b>Total Liabilities</b>	<b>14,052,350</b>	<b>505,549</b>	<b>-</b>	<b>14,557,899</b>
Deferred inflows - pensions	1,040,897	242,948	-	1,283,845
Deferred inflows - OPEB	20,734	4,338	-	25,072
<b>Total Deferred Inflows of Resources</b>	<b>1,061,631</b>	<b>247,286</b>	<b>-</b>	<b>1,308,917</b>
<b>Net Position:</b>				
Net investment in capital assets	20,191,547	6,022,670	(2,254,611)	23,959,606
Restricted	2,441,018	-	-	2,441,018
Unrestricted	(132,029)	8,707,641	2,254,611	10,830,223
<b>Total Net Position</b>	<b>\$ 22,500,536</b>	<b>\$ 14,730,311</b>	<b>\$ -</b>	<b>\$ 37,230,847</b>
2019				
	Governmental Activities	Business-Type Activities	Reconciliation	Total Primary Government
Current and other assets	\$ 8,241,570	\$ 8,837,485	\$ -	\$ 17,079,055
Capital assets, net	27,696,488	5,982,790	-	33,679,278
<b>Total Assets</b>	<b>35,938,058</b>	<b>14,820,275</b>	<b>-</b>	<b>50,758,333</b>
Deferred charge on refunding	311,122	-	-	311,122
Deferred outflows - pensions	725,851	132,831	-	858,682
Deferred outflows - OPEB	9,243	2,134	-	11,377
<b>Total Deferred Outflows of Resources</b>	<b>1,046,216</b>	<b>134,965</b>	<b>-</b>	<b>1,181,181</b>
Long-term liabilities	14,501,427	252,765	-	14,754,192
Other liabilities	1,422,014	272,275	-	1,694,289
<b>Total Liabilities</b>	<b>15,923,441</b>	<b>525,040</b>	<b>-</b>	<b>16,448,481</b>
Deferred inflows - pensions	325,515	59,733	-	385,248
Deferred inflows - OPEB	10,763	2,109	-	12,872
<b>Total Deferred Inflows of Resources</b>	<b>336,278</b>	<b>61,842</b>	<b>-</b>	<b>398,120</b>
<b>Net Position:</b>				
Net investment in capital assets	18,713,783	5,955,665	(2,628,011)	22,041,437
Restricted	1,628,797	-	-	1,628,797
Unrestricted	381,975	8,412,693	2,628,011	11,422,679
<b>Total Net Position</b>	<b>\$ 20,724,555</b>	<b>\$ 14,368,358</b>	<b>\$ -</b>	<b>\$ 35,092,913</b>

**CITY OF NAVASOTA, TEXAS**  
***MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)***  
**For the Year Ended September 30, 2020**

A portion of the primary government's net position, \$2,441,018 or five percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$10,830,223 or 29 percent, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$2,137,934 during the current fiscal year. This included an increase of \$1,775,981 in governmental activities. The increase in business-type activities of \$361,953 is primarily a result of charges for services and investment earnings being greater than utilities expenses.

The City has historically issued and repaid debt in its governmental activities for which the proceeds were used to purchase capital assets for the business-type activities. With one activity carrying the capital asset and another carrying the debt, the result is an unusual net position presentation. The City has included a reconciliation column in the Statement of Net Position adjusting the net investment in capital assets. Outstanding debt net of unspent bond proceeds associated with governmental activities in the amount of \$2,254,611 is being used for capital assets reported in business-type activities. Accordingly, this amount has been added back to unrestricted net position and deducted from net investment in capital assets in total for the primary government.

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**Statement of Activities**

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

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 3,306,278	\$ 3,087,027	\$ 6,170,460	\$ 7,628,317	\$ 9,476,738	\$ 10,715,344
Operating grants and contributions	167,672	187,442	-	-	167,672	187,442
Capital grants and contributions	891,735	1,131,880	-	-	891,735	1,131,880
General revenues:						
Property taxes	2,549,980	2,305,195	-	-	2,549,980	2,305,195
Sales taxes	1,842,653	1,767,508	-	-	1,842,653	1,767,508
Franchise fees	431,498	479,561	-	-	431,498	479,561
Payment in lieu of taxes	1,214,621	1,149,931	-	-	1,214,621	1,149,931
Investment earnings	55,508	65,717	29,932	31,944	85,440	97,661
Other revenues	224,681	148,908	-	-	224,681	148,908
<b>Total Revenues</b>	<b>10,684,626</b>	<b>10,323,169</b>	<b>6,200,392</b>	<b>7,660,261</b>	<b>16,885,018</b>	<b>17,983,430</b>
<b>Expenses</b>						
General government	3,256,505	2,401,267	-	-	3,256,505	2,401,267
Public safety	2,674,147	2,579,083	-	-	2,674,147	2,579,083
Public works	585,134	1,193,383	-	-	585,134	1,193,383
Sanitation	1,135,141	1,076,764	-	-	1,135,141	1,076,764
Transportation	77,435	79,975	-	-	77,435	79,975
Culture and recreation	1,031,919	1,023,710	-	-	1,031,919	1,023,710
Judicial and courts	71,645	73,348	-	-	71,645	73,348
Economic development/ tourism	473,047	607,605	-	-	473,047	607,605
Interest on long-term debt	532,636	567,857	-	-	532,636	567,857
Water	-	-	1,349,509	1,446,075	1,349,509	1,446,075
Sewer	-	-	1,365,977	1,306,564	1,365,977	1,306,564
Gas	-	-	2,482,195	3,096,275	2,482,195	3,096,275
<b>Total Expenses</b>	<b>9,837,609</b>	<b>9,602,991</b>	<b>5,197,681</b>	<b>5,848,914</b>	<b>15,035,290</b>	<b>15,451,905</b>
<b>Increase in Net Position Before Transfers</b>	<b>847,017</b>	<b>720,178</b>	<b>1,002,711</b>	<b>1,811,347</b>	<b>1,849,728</b>	<b>2,531,525</b>
Transfers	928,964	(210,872)	(640,758)	210,872	288,206	-
<b>Change in Net Position</b>	<b>1,775,981</b>	<b>509,306</b>	<b>361,953</b>	<b>2,022,219</b>	<b>2,137,934</b>	<b>2,531,525</b>
Beginning net position	20,724,555	20,215,249	14,368,358	12,346,139	35,092,913	32,561,388
<b>Ending Net Position</b>	<b>\$ 22,500,536</b>	<b>\$ 20,724,555</b>	<b>\$ 14,730,311</b>	<b>\$ 14,368,358</b>	<b>\$ 37,230,847</b>	<b>\$ 35,092,913</b>

For the year ended September 30, 2020, revenues from governmental activities totaled \$10,684,626 compared with \$10,323,169 in the prior year. This \$361,457 increase occurred primarily as the result of an increase in charges for services and property taxes.

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

Governmental expenses increased by \$234,618. This increase is primarily due to contributions made to the NEDC.

Overall, business-type activity revenues decreased by \$1,459,869 from the prior period predominately due to a decrease in gas consumption for the year ended September 30, 2020.

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

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

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

The City's governmental funds reflect a combined fund balance of \$6,795,389. Of this, \$984,914 is restricted for debt service, \$156,958 is restricted for the court and public, educational, and governmental (PEG) programming fees, \$578,598 is restricted for tourism, \$306,209 is restricted for capital projects, and \$720,548 is restricted for cemetery.

There was a decrease in the combined fund balance of \$1,858 over the prior year. Fund balance in the general fund increased by \$113,901, which is substantially unchanged from the prior year. The modest increase is the culmination of numerous offsetting factors. Fund balance in the debt service fund increased by \$748,154 primarily as a result of other financing sources related to transfers from the water and sewer funds for their portion of principal and interest expense. Fund balance in the capital projects fund decreased by \$960,457 mostly due to contributions made to the NEDC for projects related to the Series 2018 Tax Notes. Fund balance in the grant fund increased by \$38,464 due to funds from the COVID-19 Relief Grant.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$4,009,698, while total fund balance reached \$4,127,931. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 46 percent of total general fund expenditures, while total fund balance represents 47 percent of that same amount.

**Proprietary Funds** – The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The amended budget included a planned decrease in fund balance in the amount of \$1,009,417. The actual fund balance for the year increased by \$113,901. Budgeted revenues exceeded actual by \$281,616, primarily due to less charges for services and other revenues than expected. Actual expenditures were under the amended budget by \$2,562,504. The majority of this positive variance from the amended budget was a result of scaling back expenditures in most departments.

**CITY OF NAVASOTA, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended September 30, 2020**

**CAPITAL ASSETS**

At the end of fiscal year 2020, the City's governmental and business-type activities had invested \$34,711,400 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$1,032,122.

Major capital asset events during the year included the following:

- Sewer system improvements in the amount of \$288,206
- Water system improvements in the amount of \$102,469
- Sidewalk improvements in the amount of \$89,937
- Street drainage improvements in the amount of \$350,412
- Parking lot improvements in the amount of \$1,048,064
- Purchase of a Freightliner dump truck in the amount of \$101,122
- Purchase of a Western Star 4700 truck in the amount of \$160,407

More detailed information about the City's capital assets is presented in note III. C. to the financial statements.

**LONG-TERM DEBT**

At the end of the current year, the City had total bonds, certificates of obligation, and capital leases outstanding of \$11,761,315. Of this amount, \$7,920,000 was general obligation bonds, \$2,860,000 was certificates of obligation, \$795,000 was tax notes, and capital leases accounted for the remaining \$186,315.

More detailed information about the City's long-term liabilities is presented in note III. D. to the financial statements.

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

The City's general fund budgeted expenditures total \$11,555,654 and budgeted revenues total \$11,555,654 for fiscal year 2021. The City Council adopted a 2021 tax rate of \$0.5693 per \$100 of valuation.

**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the finances of the City. Questions concerning this report or requests for additional financial information should be directed to the Finance Director, 200 East McAlpine, Navasota, Texas, 77868; telephone 936-825-6475; or for general City information, visit the City's website at [www.navasotatx.gov](http://www.navasotatx.gov).

# DRAFT

# DRAFT

## ***BASIC FINANCIAL STATEMENTS***

# CITY OF NAVASOTA, TEXAS

## STATEMENT OF NET POSITION

September 30, 2020

Primary Government

	Governmental Activities	Business-Type Activities	Reconciliation	Total
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 3,286,125	\$ 6,175,508	\$ -	\$ 9,461,633
Pooled investments	3,401,721	2,058,060	-	5,459,781
Receivables, net	1,280,526	967,538	-	2,248,064
Internal balances	25,738	(25,738)	-	-
Inventory	-	44,222	-	44,222
Net pension asset	483,589	166,808	-	650,397
Capital assets:				
Nondepreciable	950,704	1,752,045	-	2,702,749
Net depreciable	27,714,409	4,294,242	-	32,008,651
<b>Total Assets</b>	<b>37,142,812</b>	<b>15,432,685</b>	<b>-</b>	<b>52,575,497</b>
<b><u>Deferred Outflows of Resources</u></b>				
Deferred charge on refunding	244,453	-	-	244,453
Deferred outflows - pensions	195,877	43,343	-	239,220
Deferred outflows - OPEB	31,375	7,118	-	38,493
<b>Total Deferred Outflows of Resources</b>	<b>471,705</b>	<b>50,461</b>	<b>-</b>	<b>522,166</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	723,200	216,515	-	939,715
Customer deposits	-	201,027	-	201,027
Accrued interest payable	300,696	509	-	301,205
Due to primary government	51,000	-	-	51,000
Deficit claim on cash	208,976	-	-	208,976
Unearned revenue	14,309	-	-	14,309
Noncurrent liabilities:				
Total OPEB liability	177,672	40,590	-	218,262
Long-term liabilities due within one year	920,055	24,585	-	944,640
Long-term liabilities due in more than one year	11,656,442	22,323	-	11,678,765
<b>Total Liabilities</b>	<b>14,052,350</b>	<b>505,549</b>	<b>-</b>	<b>14,557,899</b>
<b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - pensions	1,040,897	242,948	-	1,283,845
Deferred inflows - OPEB	20,734	4,338	-	25,072
<b>Total Deferred Inflows of Resources</b>	<b>1,061,631</b>	<b>247,286</b>	<b>-</b>	<b>1,308,917</b>
<b><u>Net Position</u></b>				
Net investment in capital assets	20,191,547	6,022,670	(2,254,611)	23,959,606
Restricted for:				
Debt service	984,914	-	-	984,914
Tourism	578,598	-	-	578,598
Cemetery	720,548	-	-	720,548
Municipal court	77,307	-	-	77,307
PEG fees	79,651	-	-	79,651
Economic development	-	-	-	-
Unrestricted	(132,029)	8,707,641	2,254,611	10,830,223
<b>Total Net Position</b>	<b>\$ 22,500,536</b>	<b>\$ 14,730,311</b>	<b>\$ -</b>	<b>\$ 37,230,847</b>

See Notes to Financial Statements.

DRAFT

<b>Component Unit</b>	
<b>Navasota Economic Dev. Corp.</b>	
\$	247,478
	-
	29,917
	-
	-
	-
	-
	-
	277,395
	-
	-
	-
	-
	50,593
	-
	-
	-
	-
	-
	-
	-
	50,593
	-
	-
	-
	-
	-
	-
	226,802
	-
\$	226,802

# CITY OF NAVASOTA, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General government	\$ 3,256,505	\$ 2,321,666	\$ -	\$ -
Public safety	2,674,147	171,032	167,672	-
Public works	585,134	-	-	891,735
Sanitation	1,135,141	-	-	-
Transportation	77,435	-	-	-
Culture and recreation	1,031,919	751,353	-	-
Judicial and courts	71,645	62,227	-	-
Economic development/tourism	473,047	-	-	-
Interest and fiscal agent fees on long-term debt	532,636	-	-	-
<b>Total Governmental Activities</b>	<u>9,837,609</u>	<u>3,306,278</u>	<u>167,672</u>	<u>891,735</u>
<b>Business-Type Activities</b>				
Water	1,349,509	2,191,980	-	-
Sewer	1,365,977	1,434,359	-	-
Gas	2,482,195	2,544,121	-	-
<b>Total Business-Type Activities</b>	<u>5,197,681</u>	<u>6,170,460</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 15,035,290</u>	<u>\$ 9,476,738</u>	<u>\$ 167,672</u>	<u>\$ 891,735</u>
<b>Component Unit</b>				
Navasota Economic Development Corp.	\$ 1,250,221	\$ -	\$ -	\$ -
<b>Total Component Unit</b>	<u>\$ 1,250,221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

### General Revenues:

Taxes  
     Property taxes  
     Sales taxes  
     Franchise fees and other taxes  
 Payment in lieu of taxes  
 Investment earnings  
 Other revenues  
 Transfers

### Total General Revenues and Transfers

### Change in Net Position

Beginning net position

### Ending Net Position

See Notes to Financial Statements.

# DRAFT

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			Navasota Economic Dev. Corp.
Governmental Activities	Business-Type Activities	Total	
\$ (934,839)	\$ -	\$ (934,839)	\$ -
(2,335,443)	-	(2,335,443)	-
306,601	-	306,601	-
(1,135,141)	-	(1,135,141)	-
(77,435)	-	(77,435)	-
(280,566)	-	(280,566)	-
(9,418)	-	(9,418)	-
(473,047)	-	(473,047)	-
(532,636)	-	(532,636)	-
(5,471,924)	-	(5,471,924)	-
-	842,471	842,471	-
-	68,382	68,382	-
-	61,926	61,926	-
-	972,779	972,779	-
(5,471,924)	972,779	(4,499,145)	-
-	-	-	(1,250,221)
-	-	-	(1,250,221)
2,549,980	-	2,549,980	-
1,842,653	-	1,842,653	165,879
431,498	-	431,498	-
1,214,621	-	1,214,621	-
55,508	29,932	85,440	915
224,681	-	224,681	716,834
928,964	(640,758)	288,206	-
7,247,905	(610,826)	6,637,079	883,628
1,775,981	361,953	2,137,934	(366,593)
20,724,555	14,368,358	35,092,913	593,395
\$ 22,500,536	\$ 14,730,311	\$ 37,230,847	\$ 226,802

# CITY OF NAVASOTA, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

September 30, 2020

	General	Debt Service	Capital Projects	Grants
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 950,614	\$ 976,095	\$ 454,005	\$ -
Pooled investments	2,898,571	-	-	-
Receivables, net	929,012	42,606	-	308,908
Due from other funds	55,489	6,517	-	-
<b>Total Assets</b>	<b>\$ 4,833,686</b>	<b>\$ 1,025,218</b>	<b>\$ 454,005</b>	<b>\$ 308,908</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 472,997	\$ -	\$ 147,796	\$ 75,961
Due to other funds	6,517	-	-	-
Due to other governments	51,000	-	-	-
Deficit claim on cash	-	-	-	194,483
Unearned revenue	14,309	-	-	-
<b>Total Liabilities</b>	<b>544,823</b>	<b>-</b>	<b>147,796</b>	<b>270,444</b>
<b><u>Deferred Inflows of Resources</u></b>				
Unavailable revenue - property taxes	160,932	40,304	-	-
<b><u>Fund Balances</u></b>				
Restricted for:				
Debt service	-	984,914	-	-
Tourism	-	-	-	-
Capital projects	-	-	306,209	-
Cemetery	-	-	-	-
Municipal court	77,307	-	-	-
PEG fees	40,926	-	-	-
Unassigned	4,009,698	-	-	38,464
<b>Total Fund Balances</b>	<b>4,127,931</b>	<b>984,914</b>	<b>306,209</b>	<b>38,464</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 4,833,686</b>	<b>\$ 1,025,218</b>	<b>\$ 454,005</b>	<b>\$ 308,908</b>

See Notes to Financial Statements.

# DRAFT

<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ 905,411	\$ 3,286,125
503,150	3,401,721
-	1,280,526
-	62,006
<u>\$ 1,408,561</u>	<u>\$ 8,030,378</u>
-	
\$ 26,446	\$ 723,200
29,751	36,268
-	51,000
14,493	208,976
-	14,309
<u>70,690</u>	<u>1,033,753</u>
-	201,236
-	984,914
578,598	578,598
-	306,209
720,548	720,548
-	77,307
38,725	79,651
-	4,048,162
<u>1,337,871</u>	<u>6,795,389</u>
<u>\$ 1,408,561</u>	<u>\$ 8,030,378</u>

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2020**

Total fund balances for governmental funds		\$ 6,795,389
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - nondepreciable	950,704	
Capital assets - net depreciable	<u>27,714,409</u>	
		28,665,113
Long-term liabilities and deferred outflows and deferred inflows related to the net pension asset and total OPEB liability are not reported in the governmental funds.		
Net pension asset	483,589	
Total OPEB liability	(177,672)	
Deferred outflows - pensions	195,877	
Deferred outflows - OPEB	31,375	
Deferred inflows - pensions	(1,040,897)	
Deferred inflows - OPEB	<u>(20,734)</u>	
		(528,462)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		201,235
Some liabilities, including bonds payable and compensated absences, are not reported as liabilities in the governmental funds.		
Deferred charge on refunding	244,453	
Accrued interest payable	(300,696)	
Noncurrent liabilities due in one year	(920,055)	
Noncurrent liabilities due in more than one year	<u>(11,656,441)</u>	
		(12,632,739)
<b>Net Position of Governmental Activities</b>		<u><u>\$ 22,500,536</u></u>

See Notes to Financial Statements.

**CITY OF NAVASOTA, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2020

	General	Debt Service	Capital Projects	Grants
<b><u>Revenues</u></b>				
Property taxes	\$ 2,149,678	\$ 377,130	\$ -	\$ -
Sales taxes	1,842,653	-	-	-
Franchise fees and other taxes	287,429	-	-	-
Payment in lieu of taxes	1,214,621	-	-	-
Licenses and permits	171,032	-	-	-
Intergovernmental	167,672	-	-	891,735
Charges for services	2,268,895	-	-	-
Fines and forfeitures	62,227	-	-	-
Fees	665,348	-	-	-
Investment earnings	48,070	785	2,070	-
Rents and leases	86,005	-	-	-
Other revenues	200,301	-	-	-
<b>Total Revenues</b>	<b>9,163,931</b>	<b>377,915</b>	<b>2,070</b>	<b>891,735</b>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
General government	2,254,888	-	-	-
Public safety	2,836,411	-	-	-
Public works	1,086,832	-	-	853,271
Sanitation	1,201,342	-	-	-
Transportation	77,435	-	-	-
Culture and recreation	728,714	-	-	-
Judicial and courts	74,338	-	-	-
Economic development/tourism	467,029	-	-	-
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>962,527</b>	<b>-</b>
<b>Debt service:</b>				
Principal	24,179	595,000	-	-
Interest and fiscal charges	6,597	364,569	-	-
<b>Total Expenditures</b>	<b>8,757,765</b>	<b>959,569</b>	<b>962,527</b>	<b>853,271</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>406,166</b>	<b>(581,654)</b>	<b>(960,457)</b>	<b>38,464</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	4,335	1,329,808	-	-
Transfers (out)	(296,600)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(292,265)</b>	<b>1,329,808</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>113,901</b>	<b>748,154</b>	<b>(960,457)</b>	<b>38,464</b>
Beginning fund balances	4,014,030	236,760	1,266,666	-
<b>Ending Fund Balances</b>	<b>\$ 4,127,931</b>	<b>\$ 984,914</b>	<b>\$ 306,209</b>	<b>\$ 38,464</b>

See Notes to Financial Statements.

# DRAFT

<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ -	\$ 2,526,808
-	1,842,653
144,069	431,498
-	1,214,621
-	171,032
-	1,059,407
-	2,268,895
-	62,227
52,771	718,119
4,583	55,508
-	86,005
24,380	224,681
<u>225,803</u>	<u>10,661,454</u>
23,388	2,278,276
-	2,836,411
-	1,940,103
-	1,201,342
-	77,435
-	728,714
-	74,338
140,000	607,029
-	962,527
-	619,179
-	371,166
<u>163,388</u>	<u>11,696,520</u>
<u>62,415</u>	<u>(1,035,066)</u>
-	1,334,143
(4,335)	(300,935)
<u>(4,335)</u>	<u>1,033,208</u>
58,080	(1,858)
1,279,791	6,797,247
<u>\$ 1,337,871</u>	<u>\$ 6,795,389</u>

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

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

Net changes in fund balances - total governmental funds	\$ (1,858)
---	------------

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

Capital outlay	2,333,453
Depreciation expense	(1,364,828)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	23,172
----------------	--------

Changes in pension and other postemployment benefit (OPEB) activity do not affect the fund balances on the statement of revenues, expenditures, and changes in fund balances for the governmental funds.

These changes in pension and OPEB activity that affect the City's net position are as follows:

Net pension asset	1,512,171
Total OPEB liability	(25,322)
Deferred outflows - pensions	28,867
Deferred outflows - OPEB	22,132
Deferred inflows - pensions	(1,274,223)
Deferred inflows - OPEB	(9,971)

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

Principal expenditures	619,179
Amortization of deferred charge on refunding	(66,669)
Amortization of premium	50,141

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 the governmental funds.

Accrued interest	(144,942)
Compensated absences	(40,321)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,660,981</b>
--	---------------------

See Notes to Financial Statements.

# CITY OF NAVASOTA, TEXAS

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

September 30, 2020

### Business-Type Activities - Enterprise Funds

	Water	Sewer	Gas	Total
<b><u>Assets</u></b>				
Current assets:				
Cash and cash equivalents	\$ 2,059,007	\$ 752,077	\$ 3,364,424	\$ 6,175,508
Pooled investments	965,814	511,947	580,299	2,058,060
Receivables, net	398,654	251,442	317,442	967,538
Due from other funds	691,642	-	-	691,642
Inventories	28,459	5,491	10,272	44,222
<b>Total Current Assets</b>	<b>4,143,576</b>	<b>1,520,957</b>	<b>4,272,437</b>	<b>9,936,970</b>
Noncurrent assets:				
Net pension asset	97,035	54,596	15,177	166,808
Capital assets:				
Land	55,411	39,142	9,188	103,741
Buildings	82,081	8,496	12,936	103,513
Construction in progress	1,648,304	-	-	1,648,304
Water system	7,504,245	-	-	7,504,245
Sewer system	-	11,292,341	-	11,292,341
Gas system	-	-	1,795,759	1,795,759
Vehicles	61,930	183,221	36,977	282,128
Machinery and equipment	432,705	130,813	246,973	810,491
Less: accumulated depreciation	(6,942,454)	(8,837,223)	(1,714,558)	(17,494,235)
<b>Total Capital Assets (Net)</b>	<b>2,842,222</b>	<b>2,816,790</b>	<b>387,275</b>	<b>6,046,287</b>
<b>Total Noncurrent Assets</b>	<b>2,939,257</b>	<b>2,871,386</b>	<b>402,452</b>	<b>6,213,095</b>
<b>Total Assets</b>	<b>7,082,833</b>	<b>4,392,343</b>	<b>4,674,889</b>	<b>16,150,065</b>
<b><u>Deferred Outflows of Resources</u></b>				
Deferred outflows - pensions	23,927	13,283	6,133	43,343
Deferred outflows - OPEB	3,682	2,502	934	7,118
<b>Total Deferred Outflows of Resources</b>	<b>27,609</b>	<b>15,785</b>	<b>7,067</b>	<b>50,461</b>

# CITY OF NAVASOTA, TEXAS

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

September 30, 2020

### Business-Type Activities - Enterprise Funds

	Water	Sewer	Gas	Total Enterprise Funds
<b><u>Liabilities</u></b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 37,577	\$ 29,361	\$ 149,577	\$ 216,515
Accrued interest payable	-	-	509	509
Due to other funds	11,965	8,596	696,819	717,380
Customer deposits	131,024	-	70,003	201,027
Capital lease	-	-	3,623	3,623
Compensated absences	10,928	8,609	1,425	20,962
<b>Total Current Liabilities</b>	<b>191,494</b>	<b>46,566</b>	<b>921,956</b>	<b>1,160,016</b>
Noncurrent liabilities:				
Capital lease	-	-	19,994	19,994
Compensated absences	1,214	957	158	2,329
Total OPEB liability	18,307	17,481	4,802	40,590
<b>Total Noncurrent Liabilities</b>	<b>19,521</b>	<b>18,438</b>	<b>24,954</b>	<b>62,913</b>
<b>Total Liabilities</b>	<b>211,015</b>	<b>65,004</b>	<b>946,910</b>	<b>1,222,929</b>
<b><u>Deferred Inflows of Resources</u></b>				
Deferred inflows - pensions	136,523	76,326	30,099	242,948
Deferred inflows - OPEB	2,369	1,355	614	4,338
<b>Total Deferred Inflows of Resources</b>	<b>138,892</b>	<b>77,681</b>	<b>30,713</b>	<b>247,286</b>
<b><u>Net Position</u></b>				
Net investment in capital assets	2,842,222	2,816,790	363,658	6,022,670
Unrestricted	3,918,313	1,448,653	3,340,675	8,707,641
<b>Total Net Position</b>	<b>\$ 6,760,535</b>	<b>\$ 4,265,443</b>	<b>\$ 3,704,333</b>	<b>\$ 14,730,311</b>

See Notes to Financial Statements.

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended September 30, 2020**

**Business-Type Activities - Enterprise Funds**

	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	<u>Total</u>
<b><u>Operating Revenues</u></b>				
Sales	\$ 1,910,800	\$ 1,392,746	\$ 2,492,021	\$ 5,795,567
Charges for services	58,235	-	3,538	61,773
Penalties and reconnect fees	30,723	19,493	12,892	63,108
Tap fees	11,492	22,120	1,100	34,712
Line extension fees	-	-	21,179	21,179
Other revenues	180,730	-	13,391	194,121
<b>Total Operating Revenues</b>	<u>2,191,980</u>	<u>1,434,359</u>	<u>2,544,121</u>	<u>6,170,460</u>
<b><u>Operating Expenses</u></b>				
Water services	1,221,119	-	-	1,221,119
Sewer services	-	1,015,813	-	1,015,813
Gas services	-	-	2,418,568	2,418,568
Depreciation	128,390	350,164	56,434	534,988
<b>Total Operating Expenses</b>	<u>1,349,509</u>	<u>1,365,977</u>	<u>2,475,002</u>	<u>5,190,488</u>
<b>Operating Income</b>	<u>842,471</u>	<u>68,382</u>	<u>69,119</u>	<u>979,972</u>
<b><u>Nonoperating Revenues (Expenses)</u></b>				
Investment earnings	11,489	10,084	8,359	29,932
Interest expense	-	-	(7,193)	(7,193)
<b>Total Nonoperating Revenues</b>	<u>11,489</u>	<u>10,084</u>	<u>1,166</u>	<u>22,739</u>
<b>Income Before Contributions and Transfers</b>	<u>853,960</u>	<u>78,466</u>	<u>70,285</u>	<u>1,002,711</u>
<b><u>Contributions and Transfers</u></b>				
Capital contribution	102,469	289,981	-	392,450
Transfers (out)	(516,604)	(516,604)	-	(1,033,208)
<b>Total Contributions and Transfers</b>	<u>(414,135)</u>	<u>(226,623)</u>	<u>-</u>	<u>(640,758)</u>
<b>Change in Net Position</b>	439,825	(148,157)	70,285	361,953
Beginning net position	<u>6,320,710</u>	<u>4,413,600</u>	<u>3,634,048</u>	<u>14,368,358</u>
<b>Ending Net Position</b>	<u><u>\$ 6,760,535</u></u>	<u><u>\$ 4,265,443</u></u>	<u><u>\$ 3,704,333</u></u>	<u><u>\$ 14,730,311</u></u>

See Notes to Financial Statements.

# CITY OF NAVASOTA, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended September 30, 2020

#### Business-Type Activities - Enterprise Funds

	Water	Sewer	Gas	Total
<b><u>Cash Flows from Operating Activities</u></b>				
Receipts from customers	\$ 2,198,865	\$ 1,467,343	\$ 2,771,313	\$ 6,437,521
Payments to suppliers	(843,195)	(789,524)	(2,191,723)	(3,824,442)
Payments to employees	(397,624)	(232,703)	(124,299)	(754,626)
<b>Net Cash Provided by Operating Activities</b>	<b>958,046</b>	<b>445,116</b>	<b>455,291</b>	<b>1,858,453</b>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Transfers (out) to other funds	(516,604)	(516,604)	-	(1,033,208)
<b>Net Cash (Used) by Noncapital Financing Activities</b>	<b>(516,604)</b>	<b>(516,604)</b>	<b>-</b>	<b>(1,033,208)</b>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Acquisition and construction of capital assets	(8,488)	(160,407)	(37,140)	(206,035)
Principal paid on debt	-	-	(3,508)	(3,508)
Interest and fiscal charges	-	-	(7,268)	(7,268)
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(8,488)</b>	<b>(160,407)</b>	<b>(47,916)</b>	<b>(216,811)</b>
<b><u>Cash Flows from Investing Activities</u></b>				
Sale of investments	(218,067)	(76,662)	(79,866)	(374,595)
Interest on investments	11,489	10,084	8,359	29,932
<b>Net Cash (Used) by Investing Activities</b>	<b>(206,578)</b>	<b>(66,578)</b>	<b>(71,507)</b>	<b>(344,663)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>226,376</b>	<b>(298,473)</b>	<b>335,868</b>	<b>263,771</b>
Beginning cash and cash equivalents	1,832,631	1,050,550	3,028,556	5,911,737
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 2,059,007</b>	<b>\$ 752,077</b>	<b>\$ 3,364,424</b>	<b>\$ 6,175,508</b>

**CITY OF NAVASOTA, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS (Page 2 of 2)**  
**For the Year Ended September 30, 2020**

**Business-Type Activities - Enterprise Funds**

	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>	<u>Total</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating income	\$ 842,471	\$ 68,382	\$ 69,119	\$ 979,972
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>				
Depreciation	128,390	350,164	56,434	534,988
<b>Changes in Operating Assets and Liabilities:</b>				
<b>(Increase) Decrease in:</b>				
Accounts receivable	(12,281)	24,820	219,097	231,636
Net pension asset	(187,164)	(103,905)	(46,929)	(337,998)
Deferred outflows - pensions	46,082	26,481	16,925	89,488
Deferred outflows - OPEB	(2,764)	(1,529)	(691)	(4,984)
<b>Increase (Decrease) in:</b>				
Accounts payable and accrued liabilities	17,651	7,486	109,914	135,051
Due to other funds	11,514	8,164	4,947	24,625
Compensated absences	(2,066)	5,113	724	3,771
Customer deposits	7,652	-	3,148	10,800
Deferred inflows - pensions	104,193	57,514	21,508	183,215
Deferred inflows - OPEB	1,234	686	309	2,229
Total OPEB liability	3,134	1,740	786	5,660
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 958,046</u>	<u>\$ 445,116</u>	<u>\$ 455,291</u>	<u>\$ 1,858,453</u>
<b>Noncash Investing, Capital, and Financing Activities:</b>				
Contributions of capital assets	<u>\$ 102,469</u>	<u>\$ 289,981</u>	<u>\$ -</u>	<u>\$ 392,450</u>

See Notes to Financial Statements.

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**September 30, 2020**

	<u>Board of Fireman Service</u>
<b><u>Assets</u></b>	
Cash	\$ 27,027
<b>Total Assets</b>	<u>27,027</u>
 <b><u>Net Position</u></b>	
Net position held in trust for pension benefits	27,027
<b>Total Net Position</b>	<u><u>\$ 27,027</u></u>

See Notes to Financial Statements.

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**STATEMENT OF CHANGES FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**For the Year Ended September 30, 2020**

		<u>Board of Fireman Service</u>
<b><u>Operating Revenues</u></b>		
Investment earnings		\$ 55
	<b>Total Additions</b>	<u>55</u>
<b><u>Operating Expenses</u></b>		
Benefits		500
	<b>Total Deductions</b>	<u>500</u>
	<b>Change in Net Position</b>	(445)
Beginning net position		27,472
	<b>Ending Net Position</b>	<u><u>\$ 27,027</u></u>

See Notes to Financial Statements.

# DRAFT

# **CITY OF NAVASOTA, TEXAS**

## **NOTES TO FINANCIAL STATEMENTS**

**For the Year Ended September 30, 2020**

### **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Reporting Entity**

The City of Navasota, Texas (the “City”) was incorporated in October 1866 and adopted a “Home Rule Charter”, which provided for a “Council-Manager” form of government. A Mayor and four Council members are elected by voters of the City at large for two-year terms. The City Manager is appointed by a majority vote of the City Council. The City Manager is the head of the administrative departments of the City and is the supervisor of all administrative officers, employees, directors, and department heads. Departments and agencies of the City submit budget requests to the City Manager.

The City Council is the principal legislative and administrative body of the City. Subject to confirmation of the City Council, the Mayor has the power to appoint all boards, commissions, agencies, and officers provided for in the charter or by ordinance. The Mayor is the presiding officer of the City Council and votes on all matters.

The City provides the following services: public safety (police, fire, and emergency medical service); water, sewer, and gas services; solid waste collection and disposal (contract); public works; transportation; culture and recreation; municipal courts; economic development/tourism; and general government.

The City is an independent political subdivision of the State of Texas (the “State”) governed by an elected Council and a Mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component unit, as listed below, although legally separate, is considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

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

#### **Discretely Presented Component Unit**

##### **Navasota Economic Development Corporation**

The Navasota Economic Development Corporation (NEDC) has been included in the reporting entity as a discretely presented component unit. The NEDC was created by the City under the Texas Development Corporation Act of 1979 (the “Act”) and covered by Section 4B of the Act. In August 1994, the City Council authorized the creation of the NEDC for the purpose of promoting and facilitating commercial, industrial, and manufacturing enterprises to promote and encourage employment and the public welfare on behalf of the City. The City Council approved an ordinance

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

levying a sales and use tax of one eighth of one percent for the benefit of the NEDC. The NEDC's Board of Directors consists of seven members appointed by City Council.

**Blended Component Unit**

The Navasota Foundation for Community Projects (FCP) is a nonprofit corporation that was organized exclusively for charitable and educational purposes. The FCP will support the City in implementing and conducting its charitable and educational projects designed to expand areas of service to citizens and visitors of the City. The FCP's Board of Directors consists of three members appointed by City Council.

**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 and its component unit. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from a legally separate *component unit* for which the primary government is financially accountable.

**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, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and wastewater functions and various other functions of the City. 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 City's funds, including its fiduciary fund. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, streets, sanitation, transportation, culture and recreation,

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

judicial and courts, and economic development/tourism. The general fund is always considered a major fund for reporting purposes.

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

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue funds include the grants fund, foundation for community projects fund, hotel/motel occupancy tax fund, and cemetery operations fund. The grant fund is considered a major fund for reporting purposes. The other special revenue funds are considered nonmajor funds for reporting purposes.

The *capital projects fund* is used to account for the expenditures of resources accumulated from the sale of long-term debt and related interest earnings for capital improvement projects. The capital projects fund is considered a major fund for reporting purposes.

The City reports the following enterprise funds:

The *enterprise funds* are used to account for the operations that provide water and wastewater collection, wastewater treatment operations, and gas operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water, sewer, and gas funds are considered major funds for reporting purposes.

Additionally, the City reports the following fund type:

*Permanent funds* are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The City maintains one fiduciary fund, the board of fireman service fund. The board of fireman service fund is a pension trust fund used to account for funds administered for the local volunteer firemen's pension plan.

During the course of operations, the City 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 funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type 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 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. Similarly,

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type 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, proprietary fund, 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

**1. Cash and Cash Equivalents**

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

The City maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents." For cash management purposes, the City has a sweep arrangement with the bank to transfer cash balances

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

to a money market mutual fund account each day. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments.

## **2. Investments**

Investments, except for certain investment pools, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The City maintains a pooled investment account. Each fund whose monies are deposited in the pooled investment account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "pooled investments."

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

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Fully collateralized repurchase agreements that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

## **3. Inventories**

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

## **4. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

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.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Property, plant, and equipment of the primary government 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	10 to 50 years
Equipment	5 to 15 years
Vehicles	5 to 15 years
Water, sewer, gas systems	10 to 55 years
Infrastructure	20 to 75 years

#### **5. 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.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City'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.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

At the fund level, the City has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

#### **6. Compensated Employee Absences**

It is the City's policy to permit employees to accumulate certain earned but unused benefits. Amounts accumulated may be paid to employees upon termination of employment or during employment in accordance with the City's personnel policy. The estimated amount that will be paid as compensation for services provided is recorded as a liability in the general fund. All eligible time is accrued when incurred in the government-wide and proprietary fund financial statements.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**7. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

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

**8. Net Position Flow Assumption**

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

**9. Fund Balance Flow Assumptions**

Sometimes the City 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 City'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.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**10. 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 City itself can establish 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 City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City 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 City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**11. Estimates**

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

**12. Pensions**

For the purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS' 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.

**13. Other Postemployment Benefits**

The fiduciary net position of the TMRS Supplemental Death Benefits Fund (SDBF) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

assets, liabilities, and additions to/deductions from SDBF's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

**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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**2. Property Taxes**

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

**3. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. The enterprise fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control in the approved budget, as defined by the charter, is at the department level for all funds. Appropriations lapse at the end of the year. Supplemental budget appropriations were made for the year ended September 30, 2020.

**Expenditures in Excess of Appropriations**

For the year ended September 30, 2020, expenditures exceeded appropriations at the legal level of control as follows:

Debt Service Fund	
Principal	\$ 22,000

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Deposits and Investments**

As of September 30, 2020, the City had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. agencies	\$ 83,127	1.96
Certificates of deposit	1,470,000	0.72
Investment pools	688,846	0.00
Money markets	3,217,808	0.00
<b>Total Value</b>	<u>\$ 5,459,781</u>	
Portfolio weighted average maturity		0.23

**Fair Value Measurements**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application*, provides a framework for measuring fair value establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Fair value is measured in a manner consistent with one of the three approaches: market approach, cost approach, and the income approach. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or liability. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or groups of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts, such as cash flows, to a single current (discounted) amount.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

As of September 30, 2020, the City had the following recurring fair value measurements:

	September 30, 2020	Fair Value Measurements Using Significant Other Observable Inputs (Level 2)
<b><u>Investments by Fair Value Level</u></b>		
U.S. Government Agency Bonds/Notes		
Federal Home Loan Mortgage Corporation	\$ 2,948	\$ 2,948
Federal National Mortgage Association	80,179	80,179
<b>Total</b>	<b>\$ 83,127</b>	<b>\$ 83,127</b>

U.S. Government agency bonds and notes are classified in Level 2 of the fair value hierarchy and are valued using the market approach.

*Interest rate risk.* In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

*Credit risk.* The City's policy requires that investment pools must be rated no lower than 'AAA' or 'AAA-m'. Bankers' acceptances must be issued in the United States and carry a rating of 'A1'/'P1' as provided by two of the top nationally recognized rating agencies. As of September 30, 2020, the City's investments in investment pools were rated 'AAAm' by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the U.S. Government or the issuing U.S. agency. These investments were rated not less than 'AAA' by both Moody's and Standard & Poor's.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that the City's deposits may not be returned in the event of a bank failure. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2020, fair market values of pledged securities and FDIC coverage exceeded bank balances.

*Custodial credit risk – investments.* For an investment, this is the risk that the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The City's investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

### **TexPool**

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

**TexSTAR**

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR's strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The City has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR's authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR's liquidity.

**Texas CLASS**

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an Amended and Restated Trust Agreement, dated as of December 14, 2011 (the "Agreement"), among certain Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as Program Administrator and Wells Fargo Bank Texas, NA as Custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS' website at [www.texasclass.com](http://www.texasclass.com).

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

**B. Receivables**

Amounts are aggregated into a single accounts receivable line (net of allowance for uncollectibles) for certain funds and aggregated columns. Below is the detail of receivables for the general fund, the debt service fund, the grant fund, and the enterprise funds, including the applicable allowances for uncollectible accounts:

	<b>Governmental Funds</b>		
	<b>General</b>	<b>Debt Service</b>	<b>Grant</b>
Accounts	\$ 429,233	\$ -	\$ -
Property taxes	196,598	68,753	-
Sales taxes	415,736	-	-
Grants	-	-	308,908
Other	23,114	2,302	-
Less:			
Allowances	(135,669)	(28,449)	-
<b>Total</b>	<b>\$ 929,012</b>	<b>\$ 42,606</b>	<b>\$ 308,908</b>

	<b>Business-Type Funds</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Gas</b>
Accounts	\$ 577,798	\$ 362,221	\$ 354,411
Less:			
Allowances	(179,144)	(110,779)	(36,969)
<b>Total</b>	<b>\$ 398,654</b>	<b>\$ 251,442</b>	<b>\$ 317,442</b>

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**C. Capital Assets**

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 681,109	\$ -	\$ -	\$ 681,109
Construction in progress	1,327,907	1,699,597	(2,757,909)	269,595
<b>Total capital assets not being depreciated</b>	<u>2,009,016</u>	<u>1,699,597</u>	<u>(2,757,909)</u>	<u>950,704</u>
Other capital assets:				
Buildings and improvements	17,726,691	-	-	17,726,691
Machinery and equipment	1,667,383	195,619	-	1,863,002
Vehicles	1,901,209	101,122	-	2,002,331
Infrastructure	19,919,012	3,095,024	-	23,014,036
Total other capital assets	<u>41,214,295</u>	<u>3,391,765</u>	<u>-</u>	<u>44,606,060</u>
<b>Total capital assets</b>	<u>43,223,311</u>	<u>5,091,362</u>	<u>(2,757,909)</u>	<u>45,556,764</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,944,280)	(452,147)	-	(6,396,427)
Machinery and equipment	(1,342,077)	(85,864)	-	(1,427,941)
Vehicles	(1,519,990)	(121,494)	-	(1,641,484)
Infrastructure	(6,720,476)	(705,323)	-	(7,425,799)
Total accumulated depreciation	<u>(15,526,823)</u>	<u>(1,364,828)</u>	<u>-</u>	<u>(16,891,651)</u>
<b>Other capital assets, net</b>	<u>25,687,472</u>	<u>2,026,937</u>	<u>-</u>	<u>27,714,409</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 27,696,488</u>	<u>\$ 3,726,534</u>	<u>\$ (2,757,909)</u>	<u>28,665,113</u>
			Less associated debt	(9,433,796)
			Plus unspent bond proceeds	715,777
			Deferred charge on refunding	244,453
			<b>Net Investment in Capital Assets</b>	<u>\$ 20,191,547</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 190,256
Public safety	121,539
Culture and recreation	336,632
Public works	678,799
Sanitation	37,602
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 1,364,828</u>

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

The following is a summary of changes in capital assets for business-type activities for the year end:

	Beginning Balance	Increases	(Decreases)	Ending Balance
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 103,741	\$ -	\$ -	\$ 103,741
Construction in progress	2,651,331	392,450	(1,395,477)	1,648,304
<b>Total capital assets not being depreciated</b>	<u>2,755,072</u>	<u>392,450</u>	<u>(1,395,477)</u>	<u>1,752,045</u>
Other capital assets:				
Buildings and improvements	103,513	-	-	103,513
Vehicles	121,721	160,407	-	282,128
Machinery and equipment	764,863	45,628	-	810,491
Water system	7,504,245	-	-	7,504,245
Sewer system	9,896,864	1,395,477	-	11,292,341
Gas system	1,795,759	-	-	1,795,759
<b>Total other capital assets</b>	<u>20,186,965</u>	<u>1,601,512</u>	<u>-</u>	<u>21,788,477</u>
Less accumulated depreciation for:				
Buildings and improvements	(67,741)	(2,896)	-	(70,637)
Vehicles	(105,873)	(28,198)	-	(134,071)
Machinery and equipment	(617,637)	(21,021)	-	(638,658)
Water system	(6,356,488)	(121,874)	-	(6,478,362)
Sewer system	(8,388,524)	(319,060)	-	(8,707,584)
Gas system	(1,422,984)	(41,939)	-	(1,464,923)
<b>Total accumulated depreciation</b>	<u>(16,959,247)</u>	<u>(534,988)</u>	<u>-</u>	<u>(17,494,235)</u>
<b>Total capital assets, being depreciated, net</b>	<u>3,227,718</u>	<u>1,066,524</u>	<u>-</u>	<u>4,294,242</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 5,982,790</u>	<u>\$ 1,458,974</u>	<u>\$ (1,395,477)</u>	<u>6,046,287</u>
			<b>Less associated debt</b>	<u>(23,617)</u>
			<b>Net Investment in Capital Assets</b>	<u>\$ 6,022,670</u>

Depreciation was charged to business-type functions as follows:

Water	\$ 128,390
Sewer	350,164
Gas	56,434
<b>Total Business-Type Activities Depreciation Expense</b>	<u>\$ 534,988</u>

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

**D. Long-Term Debt**

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

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

		Governmental Activities				
		Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>						
Bonds, notes, and other payables:						
Certificates of obligation	\$	3,405,000	\$ -	\$ 545,000	\$ 2,860,000	\$ 135,000
General obligation bonds		7,970,000	-	50,000	7,920,000	485,000
Direct borrowing/placement						
Tax notes, Series 2018		910,000	-	115,000	795,000	120,000
Capital lease		186,877	-	24,179	162,698	24,974
<b>Total</b>		<u>12,471,877</u>	<u>-</u>	<u>734,179</u>	<u>11,737,698</u>	<u>* 764,974</u>
Other liabilities:						
Premium on bonds		716,627	-	50,141	666,486	* -
Net pension liability (asset)		1,028,582	-	1,512,171	(483,589)	-
Total OPEB liability		152,350	25,322	-	177,672	-
Compensated absences		131,991	198,701	158,380	172,312	155,081
<b>Total</b>		<u>2,029,550</u>	<u>224,023</u>	<u>1,720,692</u>	<u>532,881</u>	<u>155,081</u>
<b>Total Governmental Activities</b>	<b>\$</b>	<b><u>14,501,427</u></b>	<b><u>\$ 224,023</u></b>	<b><u>\$ 2,454,871</u></b>	<b><u>\$ 12,270,579</u></b>	<b><u>\$ 920,055</u></b>
<b>Long-Term Liabilities Due In More Than One Year</b>					<b><u>\$ 11,350,524</u></b>	
		<b>Business-Type Activities</b>				
		Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-Type Activities:</b>						
Bonds, notes, and other payables:						
Capital lease	\$	27,125	\$ -	\$ 3,508	\$ 23,617	\$ 3,623
<b>Total</b>		<u>27,125</u>	<u>-</u>	<u>3,508</u>	<u>23,617</u>	<u>* 3,623</u>
Other liabilities:						
Net pension liability (asset)		171,190	-	337,998	(166,808)	-
Total OPEB liability		34,930	5,660	-	40,590	-
Compensated absences		19,520	35,863	32,092	23,291	20,962
<b>Total Business-Type Activities</b>	<b>\$</b>	<b><u>252,765</u></b>	<b><u>\$ 41,523</u></b>	<b><u>\$ 373,598</u></b>	<b><u>\$ (79,310)</u></b>	<b><u>\$ 24,585</u></b>
<b>Long-Term Liabilities Due In More Than One Year</b>					<b><u>\$ (103,895)</u></b>	
Debt associated with governmental capital assets					\$ 9,433,796	
Debt associated with business-type capital assets					2,994,005	
<b>Total debt associated with capital assets</b>					<b><u>\$ 12,427,801</u></b>	<b>*</b>

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

<b>Governmental Activities</b>		
<b>Description</b>	<b>Interest Rates (%)</b>	<b>Balance</b>
<b>Governmental Activities</b>		
<b>Certificates of obligation</b>		
Series 2016	2.25-4.00	\$ 2,860,000
<b>Total Certificates of Obligation</b>		<b>2,860,000</b>
<b>General obligation bonds</b>		
Series 2017	3.00-4.00	7,920,000
<b>Total General Obligation Bonds</b>		<b>7,920,000</b>
<b>Tax notes</b>		
Series 2018	3.180	795,000
<b>Total Tax Notes</b>		<b>795,000</b>
<b>Capital lease</b>		
Street equipment	3.287	162,698
<b>Total Capital Lease</b>		<b>162,698</b>
<b>Total Governmental Activities Long-Term Debt</b>		<b>\$ 11,737,698</b>
<b>Business-Type Activities</b>		
<b>Description</b>	<b>Interest Rates (%)</b>	<b>Balance</b>
<b>Capital lease</b>		
Ford Super Duty	3.287	\$ 23,617
<b>Total Capital Lease</b>		<b>23,617</b>
<b>Total Business-Type Activities Long-Term Debt</b>		<b>\$ 23,617</b>

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

The annual requirements to amortize general obligation bonds, certificates of obligations, and capital leases outstanding at year end were as follows:

<b>Governmental Activities</b>						
<b>Year Ending Sept. 30</b>	<b>Certificates of Obligation</b>		<b>General Obligation Bonds</b>		<b>Tax Notes (Direct borrowing/placement)</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2021	\$ 135,000	\$ 74,044	\$ 485,000	\$ 266,100	\$ 120,000	\$ 23,373
2022	140,000	69,919	500,000	246,400	125,000	19,478
2023	145,000	66,369	525,000	225,900	130,000	15,423
2024	150,000	63,419	545,000	204,500	135,000	11,210
2025	150,000	60,231	565,000	182,300	140,000	6,837
2026-2030	810,000	247,528	3,160,000	576,400	145,000	2,505
2031-2035	925,000	131,625	2,140,000	97,650	-	-
2036	405,000	12,225	-	-	-	-
<b>Total</b>	<b>\$ 2,860,000</b>	<b>725,360</b>	<b>\$ 7,920,000</b>	<b>\$ 1,799,250</b>	<b>\$ 795,000</b>	<b>\$ 78,826</b>

<b>Governmental Activities</b>		
<b>Year Ending Sept. 30</b>	<b>Capital Leases</b>	
	<b>Principal</b>	<b>Interest</b>
2021	\$ 24,974	\$ 5,348
2022	25,795	4,527
2023	26,642	3,680
2024	27,518	2,804
2025	28,423	1,899
2026-2029	29,346	965
<b>Total</b>	<b>\$ 162,698</b>	<b>\$ 19,223</b>

<b>Business-Type Activities</b>		
<b>Year Ending Sept. 30</b>	<b>Capital Leases</b>	
	<b>Principal</b>	<b>Interest</b>
2021	\$ 3,623	\$ 776
2022	3,742	657
2023	3,866	534
2024	3,992	407
2025	4,124	275
2026	4,270	140
<b>Total</b>	<b>\$ 23,617</b>	<b>\$ 2,789</b>

**Capital Leases**

Equipment acquired under current capital lease obligations totaled \$315,399, with accumulated depreciation of \$255,186.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

**Operating Leases**

The City leases certain fleet vehicles for the provision of public safety and public works services. Total operating lease costs were \$56,604 for the year ended September 30, 2020. The future minimum lease payments for these leases are as follows:

<b>Year Ending Sept. 30</b>	<b>Fleet Vehicles</b>
2021	\$ 56,604
2022	47,165
	<u>\$ 103,769</u>

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities (streets, drainage, public safety, water, and wastewater) and equipment for general government and enterprise fund activities. These instruments include general obligation bonds, certificates of obligation, and capital leases. Future ad valorem tax revenues, water and sewer system revenues, or liens on property and equipment secure these debt obligations.

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

The City's outstanding notes from direct borrowings and direct placements related to governmental activities of \$795,000 contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

**Federal Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended September 30, 2020

**E. Interfund Receivables and Payables**

Receivable Fund	Payable Fund	Amounts
General	Nonmajor	\$ 29,751
General	Water	11,965
General	Gas	5,177
General	Sewer	8,596
Debt service	General	6,517
Water	Gas	691,642
		<u>\$ 753,648</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.

**F. Interfund Transfers**

Transfers between the primary government funds during the year were as follows:

Transfer Out	Transfer In	Amounts
General	Debt service	\$ 296,600
Water	Debt service	516,604
Sewer	Debt service	516,604
Nonmajor	General	4,335
		<u>\$ 1,334,143</u>

The general, water, and sewer funds made transfers to the debt service fund to fund debt principal and interest payments. The foundation for community projects fund made a transfer to the general fund for an expense reimbursement.

**IV. OTHER INFORMATION**

**A. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,617 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

**B. Contingent Liabilities**

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

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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.

The continued spread of the COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and results of the City. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

**C. Pension Plan**

**Texas Municipal Retirement System**

**Plan Description**

The City participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by TMRS. TMRS is an agency created by the State 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. 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. 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](http://www.tmr.com).

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

**Benefits Provided**

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

At retirement, the benefit is calculated as if the sum of the employee’s contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member’s deposits and interest.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

	<u>2020</u>	<u>2019</u>
Employee deposit rate	5.00%	5.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/25	60/5, 0/25
Updated service credit	100% Repeating	100% Repeating
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	49
Inactive employees entitled, to but not yet receiving, benefits	56
Active employees	72
<b>Total</b>	<u>177</u>

Contributions

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

Employees for the City were required to contribute five percent of their annual gross earnings during the fiscal year. The contribution rates for the City were 8.45 percent and 8.01 percent in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2020 were \$272,773, which were equal to the required contributions.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

The TPL in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

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

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).

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
<b>Total</b>	<b>100.00%</b>	

**Discount Rate**

The discount rate used to measure the TPL was 6.75 percent. 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.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Changes in the NPL/(A)

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (A)</b>	<b>Plan Fiduciary Net Position (B)</b>	<b>Net Pension Liability / (Asset) (A) - (B)</b>
Changes for the year:			
Service cost	\$ 357,197	\$ -	\$ 357,197
Interest	893,695	-	893,695
Difference between expected and actual experience	(864,970)	-	(864,970)
Changes of assumptions	59,048	-	59,048
Contributions - employer	-	263,214	(263,214)
Contributions - employee	-	164,304	(164,304)
Net investment income	-	1,878,565	(1,878,565)
Benefit payments, including refunds of employee contributions	(604,502)	(604,502)	-
Administrative expense	-	(10,626)	10,626
Other changes	-	(318)	318
<b>Net Changes</b>	<b>(159,532)</b>	<b>1,690,637</b>	<b>(1,850,169)</b>
Balance at December 31, 2018	13,363,582	12,163,810	1,199,772
<b>Balance at December 31, 2019</b>	<b>\$ 13,204,050</b>	<b>\$ 13,854,447</b>	<b>\$ (650,397)</b>

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the City, calculated using the discount rate of 6.75 percent, as well as what the City's NPL/(A) 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:

	<b>1% Decrease in Discount Rate (5.75%)</b>	<b>Discount Rate (6.75%)</b>	<b>1% Increase in Discount Rate (7.75%)</b>
City's Net Pension Liability/(Asset)	\$ 1,339,331	\$ (650,397)	\$ (2,253,276)

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.tmrs.com](http://www.tmrs.com).

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

For the fiscal year ended September 30, 2020, the City recognized pension income of \$59,337.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

At September 30, 2020, the City reported deferred outflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 861,273
Changes in actuarial assumptions	42,600	-
Difference between projected and actual investment earnings	-	422,572
Contributions subsequent to the measurement date	196,620	-
<b>Total</b>	<b>\$ 239,220</b>	<b>\$ 1,283,845</b>

\$196,620 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/A for the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended September 30</b>	<b>Pension Expense</b>
2021	\$ (490,764)
2022	(438,742)
2023	(100,238)
2024	(211,501)
<b>Total</b>	<b>\$ (1,241,245)</b>

**D. Other Postemployment Benefits**

**TMRS – Supplemental Death Benefit**

**Plan Description**

The City 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 city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (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 five percent 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.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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). Participation in the SDBF as of December 31, 2019 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	26
Inactive employees entitled to, but not yet receiving, benefits	13
Active employees	72
<b>Total</b>	<u><u>111</u></u>

Total OPEB Liability

The City's total OPEB liability of \$218,262 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	2.75%*
Retirees' share of benefit-related costs	Zero
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality rates-service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates-disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

\* The discount rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Changes for the year:	
Service cost	\$ 8,544
Interest	7,064
Difference between expected and actual experience	(17,745)
Changes of assumptions	35,419
Benefit payments*	(2,300)
<b>Net Changes</b>	<b>30,982</b>
Beginning balance	187,280
<b>Ending Balance</b>	<b>\$ 218,262</b>

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

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 City, as well as what the City'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:

	<b>1% Decrease in Discount Rate (1.75%)</b>	<b>Discount Rate (2.75%)</b>	<b>1% Increase in Discount Rate (3.75%)</b>
City's Total OPEB Liability	\$ 265,762	\$ 218,262	\$ 182,094

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

For the year ended September 30, 2020, the City recognized OPEB expense of \$18,540. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 16,141
Changes in actuarial assumptions	36,682	8,931
Contributions subsequent to the measurement date	1,811	-
<b>Total</b>	<b>\$ 38,493</b>	<b>\$ 25,072</b>

\$1,811 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 September 30, 2021.

**CITY OF NAVASOTA, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended September 30, 2020**

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

<u>Year Ended September 30</u>	<u>OPEB Expense</u>
2021	\$ 2,932
2022	2,932
2023	2,932
2024	1,295
2025	1,519
<b>Total</b>	<u>\$ 11,610</u>

**E. Firemen's Relief and Retirement Fund**

Volunteer firefighters are eligible to participate in the volunteer firefighter pension plan, Firemen's Relief and Retirement Fund (the "Fund"), created under the Texas Local Firefighters Retirement Act. The City acts as administrator for the Fund, which is included as a fiduciary fund in this report, the board of fireman service fund. For more information, contact the Navasota Volunteer Fire Department, PO Box 910, Navasota, Texas, 77868; telephone 936-825-6490.

# DRAFT

## ***REQUIRED SUPPLEMENTARY INFORMATION***

**CITY OF NAVASOTA, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND (Page 1 of 2)**  
**For the Year Ended September 30, 2020**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual</b>	
<b><u>Revenues</u></b>				
Property taxes	\$ 2,096,670	\$ 2,096,670	\$ 2,149,678	\$ 53,008
Sales taxes	1,816,000	1,816,000	1,842,653	26,653
Franchise fees	304,000	304,000	287,429	(16,571)
Payment in lieu of taxes	1,209,392	1,209,392	1,214,621	5,229
Licenses and permits	131,750	131,750	171,032	39,282
Intergovernmental	196,000	196,000	167,672	(28,328)
Charges for services	2,526,597	2,526,597	2,268,895	(257,702)
Fines and forfeitures	93,000	93,000	62,227	(30,773)
Investment income	65,000	65,000	48,070	(16,930)
Fees	558,850	558,850	665,348	106,498
Rents and leases	44,000	44,000	86,005	42,005
Other revenues	404,288	404,288	200,301	(203,987)
<b>Total Revenues</b>	<b>9,445,547</b>	<b>9,445,547</b>	<b>9,163,931</b>	<b>(281,616)</b>
<b><u>Expenditures</u></b>				
<b>Current:</b>				
<b>General Government</b>				
Vehicle services	120,032	126,869	125,331	1,538
Legislative	546,114	516,114	248,896	267,218
Administration	470,111	470,111	414,795	55,316
Keep Navasota beautiful	3,150	3,150	743	2,407
City hall	324,327	379,927	313,763	66,164
Communications	48,837	50,837	43,173	7,664
Finance	498,692	517,692	480,304	37,388
Human resources	149,707	195,107	193,717	1,390
Technology	397,170	443,770	434,166	9,604
<b>Total General Government</b>	<b>2,558,140</b>	<b>2,703,577</b>	<b>2,254,888</b>	<b>448,689</b>
<b>Public Safety</b>				
Police	2,173,497	2,173,497	2,046,158	127,339
Fire	714,488	777,488	726,102	51,386
Animal control	88,569	88,569	62,504	26,065
Emergency management	6,500	2,500	1,647	853
<b>Total Public Safety</b>	<b>2,983,054</b>	<b>3,042,054</b>	<b>2,836,411</b>	<b>205,643</b>
<b>Public works</b>				
	<b>2,398,367</b>	<b>2,349,767</b>	<b>1,086,832</b>	<b>1,262,935</b>
<b>Sanitation</b>				
	<b>1,319,887</b>	<b>1,321,087</b>	<b>1,201,342</b>	<b>119,745</b>
<b>Transportation</b>				
	<b>115,156</b>	<b>115,156</b>	<b>77,435</b>	<b>37,721</b>

**CITY OF NAVASOTA, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND (Page 2 of 2)**  
**For the Year Ended September 30, 2020**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original Budget</b>	<b>Budget as Amended</b>	<b>Actual</b>	
<b>Expenditures (continued)</b>				
<b>Culture and Recreation</b>				
Swimming pool	\$ 64,427	\$ 63,219	\$ 29,846	\$ 33,373
Parks	532,097	720,613	594,285	126,328
Library	137,912	137,912	104,583	33,329
<b>Total Culture and Recreation</b>	<b>734,436</b>	<b>921,744</b>	<b>728,714</b>	<b>193,030</b>
<b>Judicial and Courts</b>				
Municipal court	76,751	76,751	74,338	2,413
<b>Total Judicial and Courts</b>	<b>76,751</b>	<b>76,751</b>	<b>74,338</b>	<b>2,413</b>
<b>Economic Development/Tourism</b>				
Community development	361,564	359,520	288,059	71,461
Tourism	399,837	399,837	178,970	220,867
<b>Total Economic Development/Tourism</b>	<b>761,401</b>	<b>759,357</b>	<b>467,029</b>	<b>292,328</b>
<b>Debt Service:</b>				
Principal	24,179	24,179	24,179	-
Interest and fiscal charges	6,597	6,597	6,597	-
<b>Total Debt Service</b>	<b>30,776</b>	<b>30,776</b>	<b>30,776</b>	<b>-</b>
<b>Total Expenditures</b>	<b>10,977,968</b>	<b>11,320,269</b>	<b>8,757,765</b>	<b>2,562,504</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,532,421)</b>	<b>(1,874,722)</b>	<b>406,166</b>	<b>2,280,888</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,589,607	1,589,607	4,335	(1,585,272)
Transfers (out)	(444,000)	(724,302)	(296,600)	427,702
<b>Total Other Financing Sources (Uses)</b>	<b>1,145,607</b>	<b>865,305</b>	<b>(292,265)</b>	<b>(1,157,570)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (386,814)</b>	<b>\$ (1,009,417)</b>	<b>113,901</b>	<b>\$ 1,123,318</b>
Beginning fund balance			4,014,030	
<b>Ending Fund Balance</b>			<b>\$ 4,127,931</b>	

Notes to Required Supplementary Information:

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

# CITY OF NAVASOTA, TEXAS

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

For the Year Ended September 30, 2020

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
Service cost	\$ 325,015	\$ 384,960	\$ 378,974	\$ 334,882
Interest (on the total pension liability)	751,945	805,224	825,090	850,106
Difference between expected and actual experience	68,513	111,420	(130,123)	(288,906)
Changes in assumptions	-	35,350	-	-
Benefit payments, including refunds of employee contributions	(374,279)	(454,372)	(772,826)	(589,750)
<b>Net Change in Total Pension Liability</b>	<u>771,194</u>	<u>882,582</u>	<u>301,115</u>	<u>306,332</u>
Beginning total pension liability	<u>10,766,706</u>	<u>11,537,900</u>	<u>12,420,482</u>	<u>12,721,597</u>
<b>Ending Total Pension Liability</b>	<u><u>\$ 11,537,900</u></u>	<u><u>\$ 12,420,482</u></u>	<u><u>\$ 12,721,597</u></u>	<u><u>\$ 13,027,929</u></u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 292,345	\$ 296,093	\$ 264,786	\$ 265,888
Contributions - employee	178,695	194,033	176,760	157,518
Net investment income	586,448	16,121	740,920	1,574,813
Benefit payments, including refunds of employee contributions	(374,279)	(454,372)	(772,826)	(589,750)
Administrative expense	(6,122)	(9,821)	(8,372)	(8,166)
Other	(503)	(485)	(451)	(415)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>676,584</u>	<u>41,569</u>	<u>400,817</u>	<u>1,399,888</u>
Beginning plan fiduciary net position	<u>10,250,409</u>	<u>10,926,993</u>	<u>10,968,562</u>	<u>11,369,379</u>
<b>Ending Plan Fiduciary Net Position</b>	<u><u>\$ 10,926,993</u></u>	<u><u>\$ 10,968,562</u></u>	<u><u>\$ 11,369,379</u></u>	<u><u>\$ 12,769,267</u></u>
<b>Net Pension Liability (Asset)</b>	<u><u>\$ 610,907</u></u>	<u><u>\$ 1,451,920</u></u>	<u><u>\$ 1,352,218</u></u>	<u><u>\$ 258,662</u></u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	94.71%	88.31%	89.37%	98.01%
<b>Covered Payroll</b>	\$ 3,573,908	\$ 3,880,650	\$ 3,535,208	\$ 3,150,351
<b>Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	17.09%	37.41%	38.25%	8.21%

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

# DRAFT

Measurement Year*			
2018		2019	
\$	350,254	\$	357,197
	869,227		893,695
	(232,589)		(864,970)
	-		59,048
	(651,239)		(604,502)
	335,653		(159,532)
	13,027,929		13,363,582
\$	13,363,582	\$	13,204,050
\$	273,788	\$	263,214
	162,005		164,304
	(382,232)		1,878,565
	(651,239)		(604,502)
	(7,392)		(10,626)
	(387)		(318)
	(605,457)		1,690,637
	12,769,267		12,163,810
\$	12,163,810	\$	13,854,447
\$	1,199,772	\$	(650,397)

91.02%                      104.93%

\$      3,240,094      \$      3,286,077

37.03%                      -19.79%

# CITY OF NAVASOTA, TEXAS

## SCHEDULE OF CONTRIBUTIONS TEXAS MUNICIPAL RETIREMENT SYSTEM For the Year Ended September 30, 2020

	Fiscal Year*			
	2015	2016	2017	2018
Actuarially determined contribution	\$ 286,979	\$ 275,440	\$ 263,149	\$ 271,390
Contributions in relation to the actuarially determined contribution	286,979	275,440	263,149	271,390
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,697,581	\$ 3,657,514	\$ 3,224,052	\$ 3,210,957
Contributions as a percentage of covered payroll	7.76%	7.53%	8.16%	8.45%

\*Only six years of information is currently available. The City 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	N/A
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 - December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

#### 3. Other Information:

There were no benefit changes during the year.

DRAFT

Fiscal Year*			
2019		2020	
\$	262,992	\$	272,773
	<u>262,992</u>		<u>272,773</u>
\$	<u>-</u>	\$	<u>-</u>
\$	3,233,937	\$	3,537,865
	8.13%		7.71%

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**For the Year Ended September 30, 2020**

	Measurement Year*		
	2017	2018	2019
<b>Total OPEB Liability</b>			
Service cost	\$ 7,246	\$ 8,748	\$ 8,544
Interest (on the total OPEB liability)	6,269	6,382	7,064
Difference between expected and actual experience	-	(2,208)	(17,745)
Change of assumptions	14,295	(13,104)	35,419
Benefit payments	(1,260)	(1,944)	(2,300)
<b>Net Change in Total OPEB Liability</b>	<b>26,550</b>	<b>(2,126)</b>	<b>30,982</b>
Beginning total OPEB liability	162,856	189,406	187,280
<b>Ending Total OPEB Liability</b>	<b>\$ 189,406</b>	<b>\$ 187,280</b>	<b>\$ 218,262</b>
<b>Covered Payroll</b>	<b>\$ 3,150,351</b>	<b>\$ 3,240,094</b>	<b>\$ 3,286,077</b>
<b>Total OPEB Liability as a Percentage of Covered Payroll</b>	<b>6.01%</b>	<b>5.78%</b>	<b>6.64%</b>

\*Only three years of information is currently available. The City will build this schedule over the next seven-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	2.50%
Salary increases	3.50% to 10.50% including inflation
Discount rate	2.75%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

**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, 2019.

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

There were no benefit changes during the year.

# DRAFT

# DRAFT

## ***COMBINING STATEMENTS AND SCHEDULES***

# DRAFT

**CITY OF NAVASOTA, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
For the Year Ended September 30, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Budget as Amended	Actual	
<b>Revenues</b>				
Property taxes	\$ 356,040	\$ 356,040	\$ 377,130	\$ 21,090
Investment earnings	-	-	785	785
<b>Total Revenues</b>	<b>356,040</b>	<b>356,040</b>	<b>377,915</b>	<b>21,875</b>
<b>Expenditures</b>				
<b>Current:</b>				
Principal	570,000	573,000	595,000	(22,000) *
Interest and fiscal charges	387,000	387,000	364,569	22,431
<b>Total Expenditures</b>	<b>957,000</b>	<b>960,000</b>	<b>959,569</b>	<b>431</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(600,960)</b>	<b>(603,960)</b>	<b>(581,654)</b>	<b>22,306</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	957,000	961,792	1,329,808	368,016
Transfers (out)	(100,000)	(720,000)	-	720,000
<b>Total Other Financing Sources</b>	<b>857,000</b>	<b>241,792</b>	<b>1,329,808</b>	<b>1,088,016</b>
<b>Net Change in Fund Balance</b>	<b>\$ 256,040</b>	<b>\$ (362,168)</b>	<b>748,154</b>	<b>\$ 1,110,322</b>
Beginning fund balance			236,760	
<b>Ending Fund Balance</b>			<b>\$ 984,914</b>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. \* Expenditures exceeded appropriations at the legal level of control.

# CITY OF NAVASOTA, TEXAS

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

September 30, 2020

	Special Revenue Funds			Permanent Fund
	Foundation For Community Projects	Hotel/Motel Occupancy Tax	Cemetery Operations	Cemetery Permanent
<b>Assets</b>				
Cash	\$ 38,725	\$ 607,398	\$ 259,288	\$ -
Pooled investments	-	-	142,345	360,805
<b>Total Assets</b>	<b>\$ 38,725</b>	<b>\$ 607,398</b>	<b>\$ 401,633</b>	<b>\$ 360,805</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 26,446	\$ -
Due to other funds	-	28,800	-	951
Deficit claim on cash	-	-	-	14,493
<b>Total Liabilities</b>	<b>-</b>	<b>28,800</b>	<b>26,446</b>	<b>15,444</b>
<b>Fund Balances</b>				
Restricted for:				
Tourism	-	578,598	-	-
Cemetery	-	-	375,187	345,361
Special projects	38,725	-	-	-
<b>Total Fund Balances</b>	<b>38,725</b>	<b>578,598</b>	<b>375,187</b>	<b>345,361</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 38,725</b>	<b>\$ 607,398</b>	<b>\$ 401,633</b>	<b>\$ 360,805</b>

# DRAFT

**Total  
Nonmajor  
Governmental  
Funds**

\$ 905,411  
503,150

\$ 1,408,561

\$ 26,446  
29,751  
14,493

70,690

578,598  
720,548  
38,725  
1,337,871  
\$ 1,408,561

**CITY OF NAVASOTA, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended September 30, 2020

	Special Revenue Funds			Permanent Fund
	Foundation For Community Projects	Hotel/Motel Occupancy Tax	Cemetery Operations	Cemetery Permanent
<b>Revenues</b>				
Other taxes	\$ -	\$ 144,069	\$ -	\$ -
Investment earnings	60	1,364	2,941	218
Fees	101	-	52,670	-
Other revenues	24,380	-	-	-
<b>Total Revenues</b>	<b>24,541</b>	<b>145,433</b>	<b>55,611</b>	<b>218</b>
<b>Expenditures</b>				
General government	-	-	23,388	-
Economic development/tourism	-	140,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>140,000</b>	<b>23,388</b>	<b>-</b>
<b>Excess of Revenues Over Expenditures</b>	<b>24,541</b>	<b>5,433</b>	<b>32,223</b>	<b>218</b>
<b>Other Financing (Uses)</b>				
Transfers (out)	(4,335)	-	-	-
<b>Total Other Financing (Uses)</b>	<b>(4,335)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>20,206</b>	<b>5,433</b>	<b>32,223</b>	<b>218</b>
Beginning fund balances	18,519	573,165	342,964	345,143
<b>Ending Fund Balances</b>	<b>\$ 38,725</b>	<b>\$ 578,598</b>	<b>\$ 375,187</b>	<b>\$ 345,361</b>

# DRAFT

<b>Total Nonmajor Governmental Funds</b>	
<hr/>	
\$	144,069
	4,583
	52,771
	24,380
	<hr/>
	225,803
	<hr/>
	23,388
	140,000
	<hr/>
	163,388
	<hr/>
	62,415
	<hr/>
	(4,335)
	<hr/>
	(4,335)
	<hr/>
	58,080
	1,279,791
\$	<hr/>
	1,337,871
	<hr/>

# DRAFT

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 6.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Rayna Willenbrink, Economic Development  
Specialist

**APPROVED BY:** BS

**ITEM:** Consideration and possible action on contract with Goodwin-Lasiter-Strong for grant writing services for TxDOT's Transportation Alternative grant funding cycle.

**ITEM BACKGROUND:**

City staff worked with Goodwin-Lasiter-Strong to submit the Preliminary Applications for 3 sidewalk projects for TxDOT's Transportation Alternative Program on February 26, 2021. City staff and Ben Miller with Goodwin-Lasiter-Strong met with TxDOT on March 23, 2021 to discuss the preliminary applications, and during that meeting, the City of Navasota was invited to submit formal grant applications for all 3 projects.

The 3 proposed projects include:

- A 10 foot concrete shared use path along the north side of SH105 from SH6 to Wood St. and striping of bike lanes from Wood St. to SH6B
- Adding a 6 foot concrete sidewalk along Washington Ave. from 8th St. to 3rd St., adding a shared bicycle lane from LaSalle to 5th St., and pedestrian signalization at the intersection of Washington Ave. and 5th St.
- Installation of new sidewalk and replacement of degraded sidewalk along Brosig Ave. from Washington Ave. to Piedmont, including the expansion of road bridge crossing and new sidewalk from Brosig Ave. to Neal St. Also, renovation of Hillside St. to a residential shared street.

Goodwin-Lasiter-Strong presented the City with a proposal for \$14,000.00 plus reimbursable expenses for the development of 3 project applications for the TxDOT Transportation Alternative Program. The scope of services for grant application of the selected projects would include:

- Project Graphic Development
- Graphic Development for public involvement
- Application estimate of construction
- Completion of project application, not including development report of environmental constraints

#### **BUDGETARY AND FINANCIAL SUMMARY:**

\$14,000.00

#### **STAFF RECOMMENDATION:**

Staff recommends contracting with Goodwin-Lasiter-Strong for grant writing services for TxDOT's Transportation Alternative grant funding cycle in the amount of \$14,000.00 plus reimbursable for the development of 3 project applications for the TxDOT Transportation Alternative Program.

**ATTACHMENTS:**

1. Navasota TAP Detailed Application Proposal



# GOODWIN • LASITER • STRONG

ENGINEERING • ARCHITECTURE • SURVEYING  
LANDSCAPE ARCHITECTURE • INTERIOR DESIGN

LUFKIN • GROESBECK • BRYAN/COLLEGE STATION  
www.glstexas.com

Mar.25, 2021

Mr. Brad Stafford  
City of Navasota  
200 McAlpine St.  
Navasota, Texas 77868

Re: TxDOT Transportation Alternative Grant Funding

Mr. Stafford:

Goodwin-Lasiter-Strong would be pleased to provide our grant writing services for the anticipated upcoming Transportation Alternative grant funding cycle. Below you will find a list of prices for our services based on the number of projects that have been selected by TxDOT for proceeding to final application submission.

Based upon the scope of services, listed below, for development of 3 project applications a fee of \$14,000.00, plus reimbursable will apply.

The scope of services for grant application, of the selected projects would include the following;

- Project Graphic Development
- Graphic Development for public involvement
- Application estimate of construction
- Completion of project application, not including development report of environmental constraints.

The listed scope of services is based upon the needs and requirements of past TAP/TASA Call for Projects.

By signing below you are agreeing to pursue project development. A formal Grant-Writing Contract will shortly follow.

Thank you,

Benjamin G. Miller

Landscape Architect

Name: \_\_\_\_\_

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

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

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 7.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Shawn Myatt, Assistant City Manager/Chief  
of Police

**APPROVED BY:** BS

**ITEM:** Consideration and possible action on the first reading of Ordinance No. 960-21, regarding placement of stop signs at the intersection of Carriage Lane and Mockingbird Street, regulating traffic traveling south on Carriage Lane. The intersection of Heritage Drive and Meadow Lake Drive, regulating traffic traveling west on Heritage Drive. The intersection of Meadow Lake Drive and Heritage Drive, regulating traffic traveling south on Meadow Lake Drive.

**ITEM BACKGROUND:**

A request was received from a resident in the Heritage Meadows additions for staff to consider placement of stop signs at certain intersections. Upon further review of the area, staff determined that the addition of six signs to help with regulating the intersections was needed to create uniformity.

**BUDGETARY AND FINANCIAL SUMMARY:**

none

**STAFF RECOMMENDATION:**

Staff recommends approval of the first reading of Ordinance No. 960-21, regarding placement of stop signs at the intersection of Carriage Lane and Mockingbird Street, regulating traffic traveling south on Carriage Lane. The intersection of Heritage Drive and Meadow Lake Drive, regulating traffic traveling west on Heritage Drive. The intersection of Meadow Lake Drive and Heritage Drive, regulating traffic traveling south on Meadow Lake Drive.

**ATTACHMENTS:**

1. Ordinance No. 960-21

**ORDINANCE NO. 960-21**

**AN ORDINANCE OF THE CITY OF NAVASOTA, TEXAS,  
DESIGNATING CERTAIN INTERSECTIONS AS STOP  
INTERSECTIONS; AND DIRECTING THE STREET  
SUPERINTENDENT TO INSTALL STOP SIGNS AT SAID  
INTERSECTIONS; PROVIDING FOR CUMULATIVE EFFECT;  
PROVIDING FOR A SEVERABILITY AND REPEALER CLAUSE;  
PROVIDING FOR AN EFFECTIVE DATE; AND FINDING  
PROPER NOTICE OF MEETING.**

**WHEREAS**, the City Council of the City of Navasota ("City"), according to Chapter 12, Article 12.02 of the City of Navasota Code of Ordinances, may designate stop intersections and direct the Street Superintendent to install appropriate signage on City streets; and

**WHEREAS**, the City Council desires to have stop signs installed at certain street intersections in the City; and

**WHEREAS**, the City Council finds and determines that it is in the best interest of the City to designate the intersections described herein below as stop intersections and install stop signs at said intersections in order to promote the public health, safety, and general welfare;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF  
THE CITY OF NAVASOTA, TEXAS THAT:**

**SECTION 1. FINDINGS INCORPORATED**

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**SECTION 2.** The following intersections shall be designated as stop intersections and the installation of stop signs shall be made as follows:

The intersection of Carriage Lane and Mockingbird Street, regulating traffic traveling south on Carriage Lane.

The intersection of Heritage Drive and Meadow Lake Drive, regulating traffic traveling west on Heritage Drive.

The intersection of Meadow Lake Drive and Heritage Drive, regulating traffic traveling south on Meadow Lake Drive.

The intersection of Mockingbird Street and Meadow Lake Drive, regulating traffic traveling west on Mockingbird Street.

The intersection of Heritage Drive and Carriage Lane, regulating traffic traveling west and east on Heritage Drive.

### **SECTION 3. CUMULATIVE EFFECT**

This Ordinance shall be cumulative of all laws of the State of Texas and the United States governing the subject matter of this Ordinance, now existing or as hereafter amended.

### **SECTION 4. SEVERABILITY CLAUSE**

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

### **SECTION 5. REPEALER CLAUSE**

Any provision of any prior ordinance of the City whether codified or uncoded, which are in conflict with any provision of this Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncoded, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

### **SECTION 6. EFFECTIVE DATE**

This Ordinance shall become effective from and after its passage, approval and adoption on second reading, and its publication as may be required by law.

### **SECTION 7. NOTICE OF MEETING**

Notice of the time and place, where and when said Ordinance would be considered by the City Council at a public meeting was given in accordance with applicable law, prior to the time designated for meeting.

**PASSED ON FIRST READING THIS THE 12<sup>TH</sup> DAY OF APRIL, 2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED ON SECOND AND FINAL READING THIS 26<sup>TH</sup> DAY OF APRIL,  
2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 8.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Peggy Johnson, Human Resource Director

**APPROVED BY: BS**

**ITEM:** Consideration and possible action on approving City of Navasota Employee Handbook.

**ITEM BACKGROUND:**

After Employee Handbook was approved on December 14, 2020, it was discovered that the grievance policy and age requirements section was omitted. They have been entered and ready for your consideration.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommend approval of the City of Navasota Employee Handbook.

**ATTACHMENTS:**

1. 2021 Employee Handbook



# Employee Handbook

---

Adopted: December 14, 2020

## TABLE OF CONTENTS

WELCOME TO THE CITY OF NAVASOTA .....	1
OPEN DOOR POLICY .....	7
SECTION 1 – MISSION AND VISION STATEMENT .....	8
MISSION STATEMENT: .....	8
METHODS OF RECRUITMENT AND SELECTION .....	10
PUBLIC POSITION ANNOUNCEMENTS .....	10
QUALIFICATIONS .....	11
EMPLOYMENT SELECTION .....	11
AGE REQUIREMENTS.....	11
ORIENTATION .....	11
INTRODUCTORY PERIOD.....	12
IMMIGRATION AND NATURALIZATION .....	12
EMPLOYMENT OF RELATIVES (NEPOTISM) .....	12
NEPOTISM CHART .....	13
AFFINITY KINSHIP.....	14
CONFIRMATION OF PREVIOUS EMPLOYMENT.....	14
PRIOR SERVICE WITH THE CITY .....	14
COMPLIANCE INFORMATION.....	15
BACKGROUND CHECKS.....	15
DRUG TESTING.....	15
EMPLOYMENT AT WILL.....	16
EQUAL EMPLOYMENT OPPORTUNITY POLICY .....	16
AFFIRMATIVE ACTION.....	16
DIVERSITY STATEMENT.....	16
AMERICANS WITH DISABILITIES ACT AMENDMENT ACT (ADAAA) .....	17
GENETIC INFORMATION NONDISCRIMINATION ACT .....	17
CATEGORIES OF EMPLOYEES .....	17
ASSIGNED STAFF .....	18

NON-EXEMPT UNDER THE FEDERAL WAGE AND HOUR LAW .....	18
EXEMPT UNDER THE FEDERAL WAGE AND HOUR LAW .....	18
PAYROLL INFORMATION .....	18
CONTINUOUS SERVICE DATE .....	18
EMPLOYEE INFORMATION .....	18
PERSONNEL FILES .....	19
YOUR MEDICAL RECORDS FILE .....	20
SECTION 2 - WORKING HOURS AND PAY .....	21
WORKING HOURS.....	21
SCHEDULE ADJUSTMENTS .....	21
NUMBER OF HOURS WORKED .....	21
REGULAR HOURLY RATE – POLICE AND FIRE .....	22
COMPENSATORY TIME .....	22
MEAL AND REST PERIODS .....	22
OVERTIME.....	22
“ON-CALL" OR "STANDBY" TIME .....	23
ERROR IN PAY .....	23
GARNISHMENT OF EMPLOYEE WAGES .....	24
EXEMPT EMPLOYEE PAYROLL DEDUCTIONS .....	24
AUTHORIZED CHECK PICKUP .....	24
PAY ON SEPARATION FROM EMPLOYMENT .....	24
ATTENDANCE.....	25
FAMILY EMERGENCY .....	25
SEVERE WEATHER CONDITIONS.....	25
PERFORMANCE EVALUATIONS .....	26
GROWTH AND DEVELOPMENT .....	26
REQUESTED ATTENDANCE AT SEMINARS AND CONFERENCES .....	26
PROFESSIONAL MEMBERSHIP AND SEMINARS.....	26
TRAVEL TIME .....	27
SECTION 3 - BENEFITS.....	29
MEDICAL, DENTAL, AND LIFE INSURANCE.....	29

SECTION 125/CAFETERIA PLAN .....	31
HIPAA .....	29
COBRA.....	30
SOCIAL SECURITY.....	30
RETIREMENT .....	30
WORKERS COMPENSATION .....	31
UNEMPLOYMENT INSURANCE .....	31
LEAVE TIME.....	31
VACATION LEAVE.....	33
VACATION LEAVE ACCRUAL RATES .....	33
ACCUMULATION OF VACATION LEAVE .....	35
COMPENSATORY LEAVE.....	34
SICK LEAVE.....	37
ACCRUAL AND USE OF SICK LEAVE .....	35
VERIFICATION.....	36
ACCUMULATION OF SICK LEAVE .....	36
EXHAUSTION OF SICK LEAVE.....	36
ILLNESS WHILE ON VACATION LEAVE .....	36
CANCELLATION UPON TERMINATION .....	36
EMERGENCY LEAVE.....	36
ADMINISTRATIVE LEAVE .....	37
INJURY LEAVE .....	39
MILITARY LEAVE.....	39
JURY DUTY/ CITIZENSHIP LEAVE .....	37
VOTING .....	38
FUNERAL (BEREAVEMENT) LEAVE.....	38
FAMILY AND MEDICAL LEAVE (FMLA).....	38
HOLIDAYS .....	44
SECTION 4 - WORK POLICIES AND REGULATIONS .....	48
CARE OF EQUIPMENT AND FACILITIES .....	48
PERSONAL APPEARANCE/CLOTHING .....	48

SMOKING/ TOBACCO PRODUCTS .....	49
PERSONAL BELONGINGS .....	50
NURSING MOTHERS POLICY .....	50
ANTI-VIOLENCE AND CONCEALED HANDGUNS.....	51
SAFETY EQUIPMENT .....	51
CITY TOOLS AND EQUIPMENT.....	51
SOCIAL NETWORKING POLICY .....	52
SOLICITATION AND/OR DISTRIBUTION.....	57
SECURITY .....	57
BULLETIN BOARD .....	58
OUTSIDE EMPLOYMENT.....	58
CHANGES OF ADDRESS OR CHANGES OF TELEPHONE STATUS.....	58
USING THE TELEPHONE.....	58
CELL PHONES AND MOBILE TECHNOLOGY .....	59
DRUG & ALCOHOL USAGE (SUBSTANCE ABUSE).....	59
SEXUAL HARASSMENT.....	60
RECORDS .....	61
NEWS RELEASES .....	62
PRESS CONFERENCES .....	62
CONFLICT OF INTEREST .....	63
CONFIDENTIALITY .....	63
BRIBES, KICK-BACKS AND OTHER ILLEGAL PAYMENTS .....	64
PATENTS AND COPYRIGHTS .....	64
GIFTS .....	64
USE OF CITY NAME.....	64
USE OF CITY ASSETS .....	64
USE OF CITY INFORMATION.....	65
OUTSIDE ACTIVITIES.....	68
SECTION 5 - PROGRESSIVE DISCIPLINE AND SEPARATION .....	66
PROGRESSIVE DISCIPLINE.....	66
VOLUNTARY RESIGNATION .....	67

EXIT INTERVIEW .....	67
RETURN OF CITY PROPERTY .....	67
PAY AT TIME OF SEPARATION FROM EMPLOYMENT .....	67
GRIEVANCES .....	73
SECTION 6 - CITY WORK RULES .....	70
SECTION 7 - HEALTH AND SAFETY .....	72
ON-THE-JOB INJURIES .....	73
MEDICAL ATTENTION .....	73
INSURANCE .....	73
STATUTORY BENEFITS .....	73
INITIATION OF INJURY LEAVE .....	73
COMPENSATION .....	74
USE OF SICK LEAVE .....	74
DURATION OF INJURY LEAVE .....	78
TERMINATION OF INJURY LEAVE .....	78
CONTINUATION OF GROUP AND/OR DEPENDENTS' MEDICAL INSURANCE .....	78
EXCLUSION .....	79
REPORTING REQUIREMENTS .....	79
RETURN TO WORK .....	79
TEMPORARY LIGHT DUTY STATUS .....	79
INACTIVE STATUS .....	76
TOTAL DISABILITY/RETIREMENT .....	76
REASONS FOR TERMINATION OF EMPLOYMENT DURING INJURY LEAVE .....	76
FINAL RELEASE OR SETTLEMENT .....	76
GENERAL SAFETY RULES .....	77
CITY RESPONSIBILITY .....	79
REPORTING INJURIES AND ACCIDENTS .....	79
FORMS	
• Deer Oaks EAP Services (2 pages)	
• Driver Restriction Notification (1 page)	

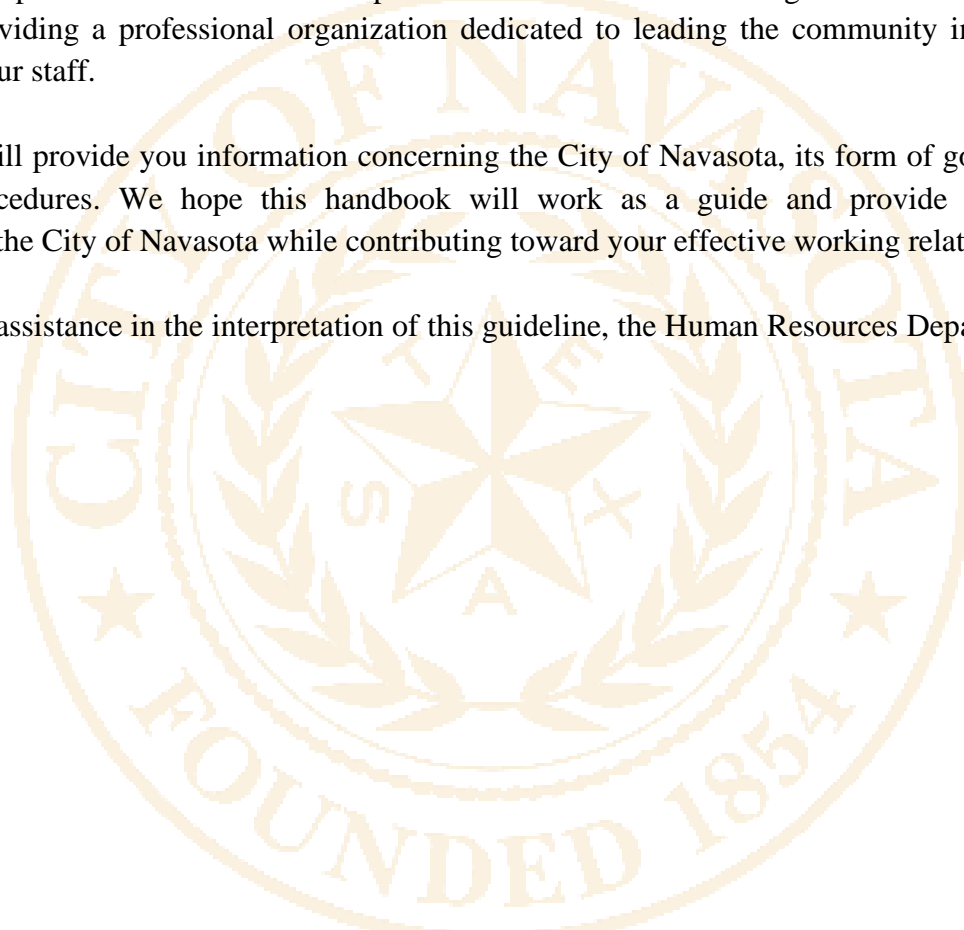
## **Welcome to the City of Navasota**

We hope your experience with the City of Navasota and your Department is both fulfilling and rewarding. As City of Navasota employees, we welcome an opportunity to serve residents and visitors of this City, those working, or conducting business in Navasota; as well as staff of other City departments, offices, and agencies.

As employees of the City, we take pride in our work and perform to the best of our abilities. We strive to develop relationships with co-workers and the public we serve. We all work together to accomplish our mission and goals by providing a professional organization dedicated to leading the community into the future with leadership from our staff.

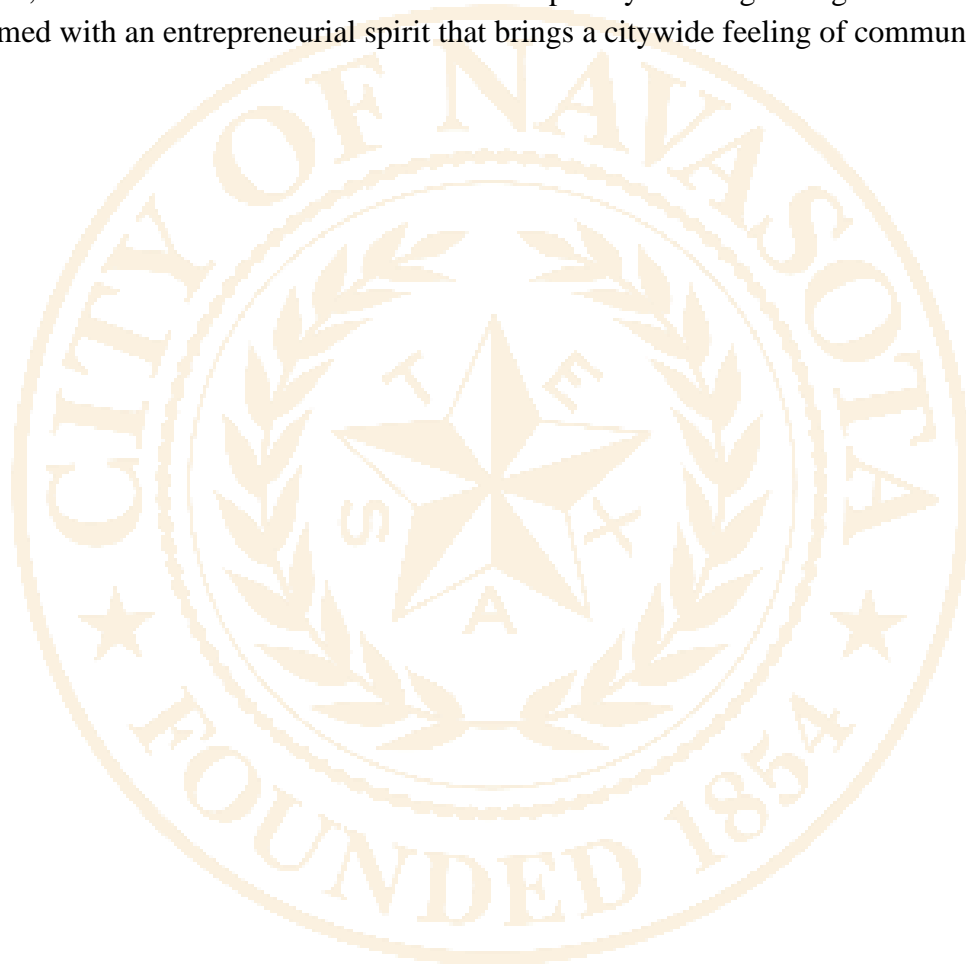
This handbook will provide you information concerning the City of Navasota, its form of government, and our policies and procedures. We hope this handbook will work as a guide and provide you with a better understanding of the City of Navasota while contributing toward your effective working relationships.

Should you need assistance in the interpretation of this guideline, the Human Resources Department is available at any time.



## Navasota Background Information

Navasota is located just 70 miles northwest of the Houston area and is only 8 miles from Washington-on-the-Brazos, the birthplace of Texas. College Station and Bryan are to the north, Conroe is to the east and Brenham to the west, all are just a short distance away. Originally settled in 1822, the site of present-day Navasota is rich in both history and historical assets. The abundance of resources in the city is important to the quality of life by giving it a sense of place, character, and individuality. With neighbors smiling from across the yard and people eager to lend a hand, Navasota embodies Texas southern hospitality. Driving through the beautiful downtown, visitors are welcomed with an entrepreneurial spirit that brings a citywide feeling of community anyone can easily fit into.



## Overview of City Departments

**City Council** – Is an elected at-large five-member board that serves two-year terms. The Mayor is selected by the City Council. City Council members are responsible for appointing the City Manager, City Secretary, Municipal Judge and Legal Counsel. The City Council member's duties include approval of the City's annual budget, setting policies, and annual priorities/goals for City staff.

**City Manager** – Chief Executive Officer of the City. This appointed position is responsible to the City Council and the efficient economical administration of the City's operations. The City Manager directly supervises department heads with overall responsibility for staff. The City Manager communicates municipal objectives, goals, and planning of annual budgets and multi-year capital improvement.

**Assistant City Manager** - Is appointed by and assists the City Manager in the daily operations and supervision of assigned departments in the City. Assistant City Manager assumes the role and responsibility of City Manager in the City Manager's absence.

**Legal Counsel** – Primary legal advisor for the City of Navasota. Legal counsel represents the City in all legal proceedings.

**City Secretary** – Maintains and records official City documents; responsible for the preparation and posting of City Council meeting agendas; attends and records minutes of City Council meetings. City Secretary is also responsible for records management and conducting municipal elections.

**Human Resource Department** – Division of the City responsible for employee related activities. These activities include maintaining accurate records of personnel files, payroll, retirement, pensions, and administering employee benefits programs. Human Resource also handles screening, recruiting, training, and orientation for potential applicants, employees.

**Animal Control** - Animal Control Officer is responsible for enforcement of animal ordinances and care of animals at the animal shelter.

**Community Development** - The Community Development Department strives to provide our citizens and development interests with support and information to build and maintain an attractive city in which to live, work and play. Responsibilities include coordination of building and development permitting, engineering review services, comprehensive planning, property maintenance and economic development activities.

**Finance** - The Finance Department is the administrative arm of City financial operations. The Department prepares various internal and external financial reports and advises management on all aspects of the financial operations of the City.

**Finance Assistant** – Assists the Finance Director in day-to-day operations of the financial transactions within the City. Responsibilities include accounts payable, utility accounting, purchase of materials and goods for the City and other general accounting functions.

**Fire Department** - The Navasota Fire Department is committed to serving the citizens of Navasota by protecting life, property, and the environment through prevention, education, rescue, and suppression services.

**Marketing/Communications/Events Department** – Carries out communications and marketing strategies to ensure that the City's image reflects the mission and vision statement developed by City Council. Staff coordinates promotional messages and deliver them through one or more communication channels such as print, direct mail, radio, television, social media, web or various other mediums. The Marketing/Communications/Events Department develops all programs/events associated with tourism for the City to increase customer awareness and overnight stays in Hotels.

**Municipal Court** - The mission of the Municipal Court is to provide a forum for citizens to have their matters heard in a fair, efficient, convenient, and timely manner of misdemeanor offenses committed and filed in the City of Navasota. Each case that is filed in the Navasota Municipal Court is considered an individual case and is adjudicated in that manner. The Court considers each case with the utmost fairness and equality.

**Oakland Cemetery** - The Oakland Cemetery serves as a historic chapter of Navasota's past. The Oakland Cemetery was originally owned by a private association known as the Oakland Cemetery Association. The association was formed in 1867 during the yellow fever epidemic. The City provides lots for residents and non-residents to purchase for the right of interment.

**Parks & Recreation** – Parks and recreation are combined departments within the City that provide maintenance, care, and operations of several parks and facilities. The department is responsible for rental of facilities and developing a variety of programs to serve citizens, along with the care and maintenance of parks and facilities owned by the City.

**Police Department** - The Police Department is responsible for enforcement of City ordinances, and State and Federal laws within the City. The Department is dedicated to developing partnerships with our community to improve the quality of life for all residents in our City.

**Public Library** - The Navasota Public Library provides services for all residents in Grimes County. The library provides computer access to patrons for Internet and word processing. The library maintains a large selection of books, digital books, magazines, DVDs, and CDs.

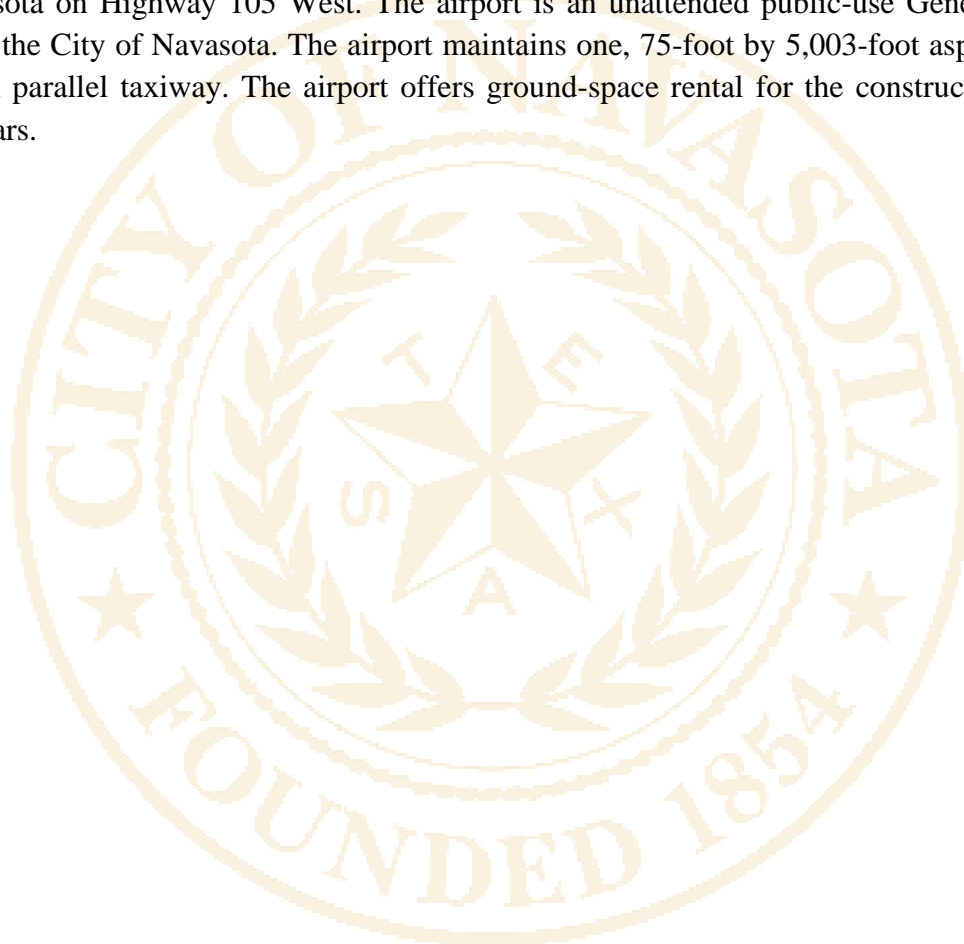
**Public Works** - Public Works encompasses a wide variety of cooperative operations that are found in several departments, which include Streets and Drainage, Sanitation, Airport, and Utilities. Public Works employees are responsible for the operation of safe and reliable water, wastewater, and natural gas systems. Preserving and assuring solid waste services and the effective maintenance of streets and drainage; with a guiding philosophy

of service for the protection of health, safety and welfare of all citizens through infrastructure that promotes and encourages planned responsible industrial, commercial and residential growth.

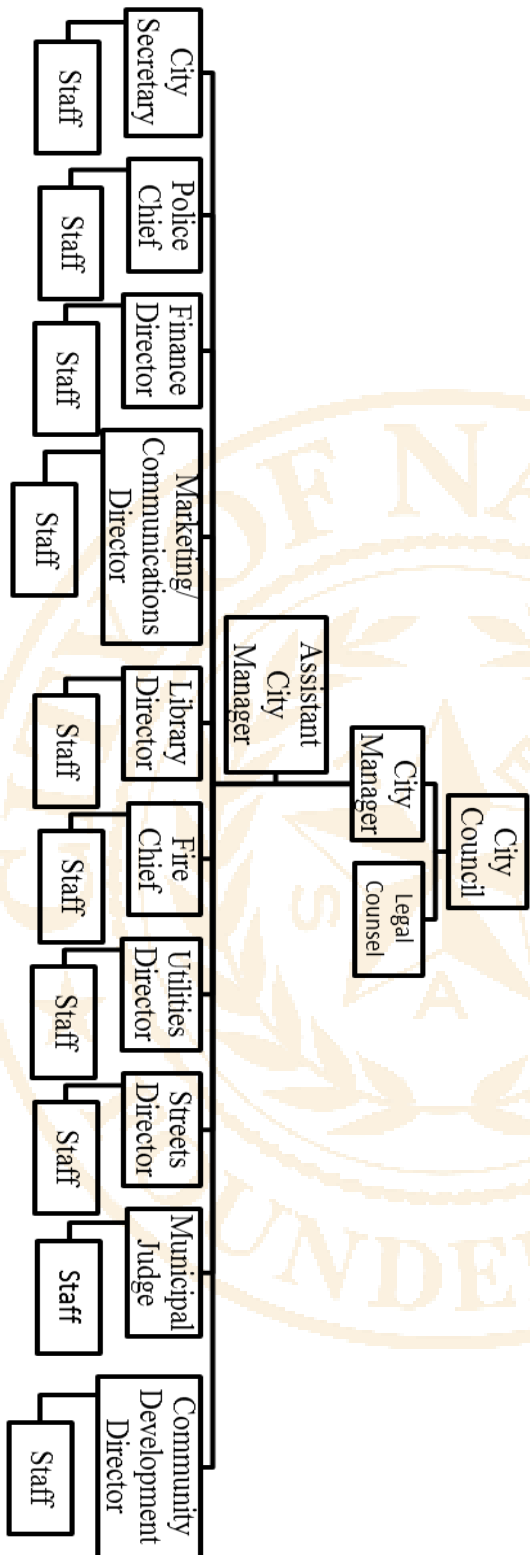
**Automotive Services** – Provides preventive and general maintenance of the City’s fleet vehicles, heavy equipment, and field equipment that is essential to all City departments’ operational functions.

**Janitorial Services** – Provides professional cleaning services for all City facilities.

**Navasota Municipal Airport** - The Navasota Municipal Airport is located approximately 2 miles southwest of Downtown Navasota on Highway 105 West. The airport is an unattended public-use General Aviation (GA) airport owned by the City of Navasota. The airport maintains one, 75-foot by 5,003-foot asphalt paved runway with a full-length parallel taxiway. The airport offers ground-space rental for the construction of private and commercial hangars.



## City Organizational Chart:

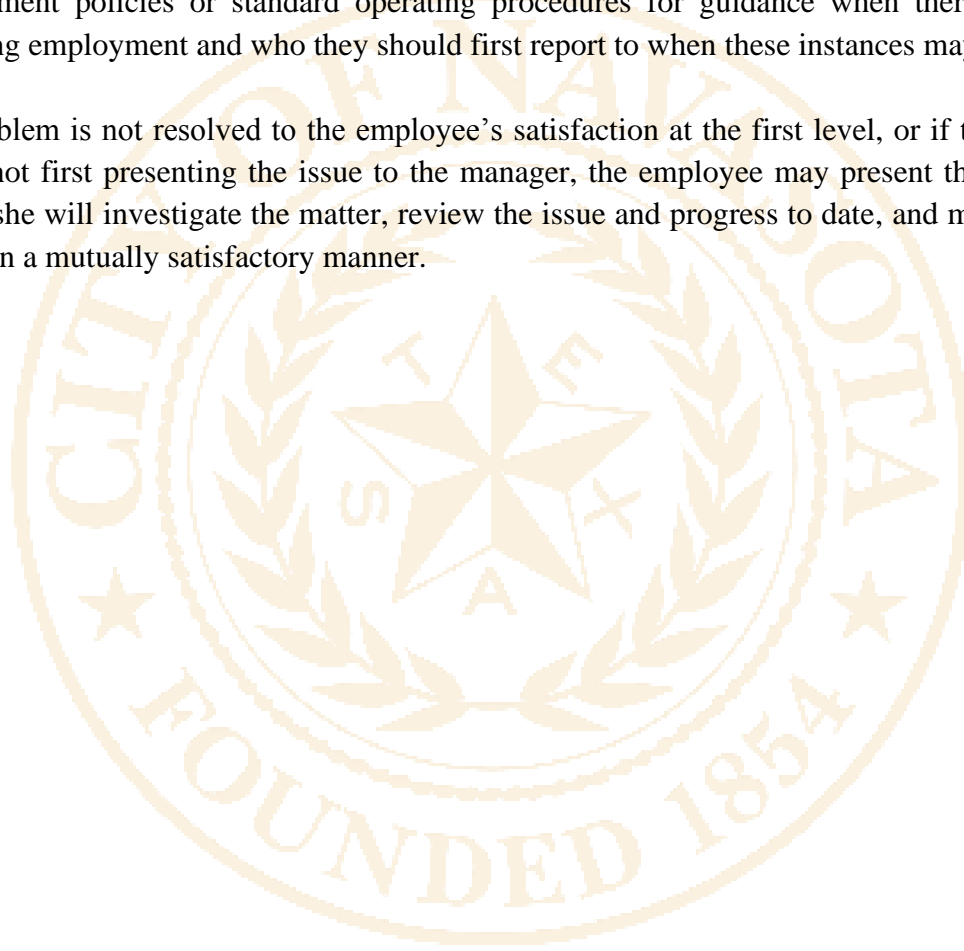


## **Open Door Policy**

The City recognizes that from time to time employees have questions or problems regarding their work, working conditions, wages and benefits, City policies and procedures and personal issues. In order to encourage employees to express these concerns and seek resolution of problems, questions and suggestions, an “Open Door” procedure is established for all employees. All management personnel are responsible for ensuring compliance with this procedure.

Recognizing there are many individual departments within the City’s organization, employees should observe individual department policies or standard operating procedures for guidance when there are questions or problems regarding employment and who they should first report to when these instances may arise.

If an issue or problem is not resolved to the employee’s satisfaction at the first level, or if the employee has a valid reason for not first presenting the issue to the manager, the employee may present the issue to the City Manager. He or she will investigate the matter, review the issue and progress to date, and make every effort to resolve the issue in a mutually satisfactory manner.



## SECTION 1 – Mission and Vision Statement

---

### **Mission Statement:**

“To guide Navasota’s growth in a way that maintains our heritage, culture and uniqueness while maximizing our economic and social development.”

### **Vision Statement:**

Navasota 2027: What America Wants To Be

“A beautiful, progressive, vibrant, service-oriented, and close-knit community filled with historical charm and promise for people and business.”

### **Section 1.1 Code of Conduct**

The City of Navasota and the public expect all employees to maintain high standards of appearance and conduct. The responsibility of the City is to work with all members of the community in a courteous manner, promote individual responsibility and community commitment.

All employees have a responsibility to report serious acts of misconduct or failures to perform assigned duties. Actions of retaliation against employees who make good faith complaints or disclosures of misconduct against another employee are strictly forbidden. Such actions will form the basis of misconduct resulting in serious disciplinary action. All complaints of retaliation shall be submitted to any supervisor. If the supervisor is the subject of or is involved in the complaint, an employee may submit it to the department head or City Manager.

#### **General Duties:**

All employees shall perform their assigned duties in the most professional and courteous manner while observing City policy, Department policy, City ordinances, State and Federal laws. Employees shall exhibit good moral character in the administration of their duties according to City and/or department policies.

The City maintains the right to establish oral and written orders to govern and control its efficiency, effectiveness, and safe operation. Employees shall be trained in the rules and expectations of professional conduct prior to assuming their duties.

City management reserves the prerogative to discipline personnel for violations of the rules listed in this policy as well as violations of all departmental orders and directives. The decision to discipline and the measure of discipline employed depend on the rule or policy violated, the consequences of the employee’s actions, and employee’s prior history and experience.

#### **Performance Prohibitions:**

As appropriate, action may be taken for any of the following reasons:

Incompetence or inefficient performance or neglect of assigned duties;

Insubordination or discourteous treatment of the public or a fellow employee;

Mental or physical unfitness for the position which the employee holds;

Conviction of a felony or misdemeanor involving conduct amounting to moral turpitude;

Failure to report to a supervisor or authority acts of incompetence, misconduct, inefficiency, neglect of duties, moral turpitude, or any other form of misconduct or negligence of which the employee has knowledge; or

Failure of a supervisory employee to take corrective action regarding employees under his or her supervision who may be guilty of any form of neglect of duty or misconduct where the supervisor knows or should have known of the dereliction.

Obedience to rules of conduct, laws and orders:

All employee's, regardless of position or assignment, shall be governed by the following general rules of conduct. Violation of any of these rules by any employee shall be considered sufficient cause for dismissal, suspension, or other disciplinary action.

Obedience to laws:

Employees shall abide by the laws of the United States and the State of Texas as well as the ordinances of the City of Navasota.

Adherence to rules:

Employees shall abide by the rules of the City policy, departmental policies and any other properly issued internal directives of the City of Navasota or its departments.

Insubordination:

Employees shall promptly obey all reasonable orders and directions given by supervisors. Failure or deliberate refusal to obey such orders shall be deemed insubordination and is prohibited. Ignoring the authority of a supervisor by displaying obvious disrespect or by unreasonable means disputing their orders shall likewise be deemed insubordination.

Issuance of unlawful orders:

No supervisory employee shall knowingly or willfully issue an order that violates state or federal law, a city ordinance, or City or departmental policy.

Obedience to unjust or improper orders:

If an employee receives an order, they believe is unjust or contrary to a City or departmental policy, they must first obey the order to the best of their ability and then appeal the order to the City Manager or his designee.

#### Obedience to unlawful orders:

No employee is required to obey an order that is contrary to the laws of the United States, the State of Texas, or the ordinances of the City of Navasota. If an employee receives an unlawful order, they shall report in writing the full facts of the incident and their actions to the City Manager or his designee.

#### Application for Employment

All candidates for employment must fully complete, date and sign the designated City employment application form. (*A resume will not be accepted in lieu of a completed employment application.*) The form should be completed in detail and signed by the applicant to verify the accuracy and completeness of previous employment and personal information. The City may investigate any portion of the requested information and may deny or later terminate the employment of anyone giving false, misleading, or incomplete information. It is essential that all applicants sign their employment application. Failure to sign is viewed as an incomplete application that may prevent the applicant from being part of the selection process.

The completed application will be made part of the personnel file of those applicants accepted for employment.

#### Methods of Recruitment and Selection

The City has five methods of recruiting and selecting persons to fill vacancies:

- (1) Promotion from within;
- (2) Lateral transfer from within;
- (3) Public announcement and competitive consideration of applications for employment;
- (4) Recruitment through an approved employment training program; and/or
- (5) Selection from a valid eligibility list. A valid eligibility list is a list of applicants for the same or a similar position for which applications were sought within the last six months.

The City Manager and/or his designee determine the method(s) of selection to be used in filling each vacancy.

#### Public Position Announcements

Public announcements of position openings at the City for which there will be competitive consideration are disseminated by the human resources office in the manner most appropriate for the particular position being filled as determined by the City Manager and/or his designee.

## **Qualifications**

The City maintains a job description which establishes the required knowledge, skills, and abilities for each staff position and the acceptable levels of experience and training for each. The job description sets forth the minimum acceptable qualifications required to fill the position. The City Manager may establish and periodically review an official job (class) description for positions in the City. Job descriptions are written to comply with the Americans with Disabilities Act, as amended. *(Legal reference: U.S. Americans with Disabilities Act of 1990; ADA Amendments Act of 2008.)*

## **Employment Selection**

It is the policy of the City of Navasota to recruit, screen and select, transfer, promote, layoff, and terminate employees in the best interests of the City of Navasota. This policy shall be administered in accordance with applicable compliance provisions, Federal and State legislation, Executive Orders and judicial decisions, and applicable City ordinances. All employment practices shall be applied in accordance with the City of Navasota's and/or department policies on and commitment to affirmative action without regard to race, color, religion, sex, national origin, age, disability, veteran status and/or any other status or condition protected by law. In addition, the City will seek to include qualified members of minorities, persons with disabilities and disabled Vietnam-era and other uniformed service veterans (as provided by the Uniformed Services Employment and Reemployment Rights Act (USERRA) and other applicable laws) in applicant pools.

## **Age Requirements**

Persons under 16 years of age will not be employed in any full-time regular position. Persons under 18 years of age will not be hired in any hazardous occupation. Any prospective city employee under 18 years of age must have written permission (a signed Minor's Release Form) from his or her lawful parent or guardian on file in the employee's personnel file prior to the first day of employment.

*(Legal reference: Child Labor Regulations, Subpart C, issued pursuant to authority conferred by Section 3 (1) of the U.S. Fair Labor Standards Act of 1938, as amended.)*

Other age limitations will be applied only as required by specific state or federal law applicable to the city. *(Legal reference: U.S. Age Discrimination in Employment Act of 1967, as amended.)*

## **Orientation**

Following the acceptance of employment, the Human Resources Director and/or Department Head/Supervisor will discuss job duties and areas of responsibility with a new employee. City policies and procedures will be reviewed. A copy of the Employee Information Handbook will be given to each new employee to read and review. Since there are many other departments within the City that are regulated by law differently, Department Directors and/or their designees will provide and train staff concerning their department policies.

## **Introductory Period**

During the first six (6) months of employment, the City and each new employee is given an opportunity to evaluate whether the employment relationship should continue. This period is designed to provide the employee an opportunity to familiarize his/her self with job duties, management, culture and values.

During the introductory period, an employee may voluntarily terminate employment without notice, or, if the performance of the employee is not satisfactory as determined by the City, the employee may be released with or without notice.

The completion of the evaluation period should not be considered a guarantee of continued employment. The City evaluates employees on a continuing basis and reserves the right to terminate an employee at any time during or after the introductory period.

## **Immigration and Naturalization**

The U. S. Citizenship and Immigration Service (USCIS) require that the City and candidates for employment provide specific information within three (3) days of commencing employment. Candidates for employment must complete Section I of Form I-9 and provide the City with specific documents to establish their identity and employment eligibility.

Identity - can be established by providing a current state-issued driver's license, a state-issued identification card or similar document such as a school I.D. with photograph, voter's registration card, military service record or passport, or any other document consistent with the guidelines pertaining to establishing identity.

Employment eligibility - documents such as Social Security card, a birth certificate, passport or an immigration document, or any other document consistent with the guidelines pertaining to establishing employment eligibility.

## **Employment of Relatives (Nepotism)**

Nepotism is the showing of favoritism toward a relative. The practice of nepotism in hiring personnel or awarding contracts is forbidden by the City.

No person may be hired who is related within the second degree by affinity (marriage) or within the third degree by consanguinity (blood) to any member of the City Council or the City Manager. No person may continue in City employment if they are related to one of the prohibited degrees unless the employee has been employed continuously by the City for a period of:

1. At least 30 days if the officer or Council Member is appointed;

2. At least six months if the officer or Council Member is elected at an election other than the general election for state and county officers; or
3. At least one year if the officer or Council Member is elected at the general election for state and county officers. *(Legal reference: Texas Government Code §573.041, as amended.)*

In addition, in the interest of effective management, no personnel action will be taken that would result in any employee supervising another employee who is related within the second degree of affinity or the third degree of consanguinity to the supervisory employee. Prohibited degrees of relationship are defined in the charts on the following page.



### NEPOTISM CHART

**Consanguinity and Affinity Relationship Chart**

**Officer or Employee**

**Consanguinity**

**Affinity**

<b>First Degree</b>	<b>Second Degree</b>	<b>Third Degree</b>	<b>First Degree</b>	<b>Second Degree</b>	<b>Third Degree</b>
Father or Mother	Grandparents	Great Grandparents	Spouse	Grandparents	Great Grandparents

Son or Daughter & Spouse	Grandchildren & Spouse	Great Grandchildren & spouse	Father or Mother	Grandchildren	Great Grandchildren
	Uncle or Aunt & Spouse	Great Uncle or Aunt & Spouse	Son or Daughter	Uncle or Aunt	Great Uncle or Aunt
	First Cousin & Spouse	Children of Great Uncle or Aunt & spouse		First Cousin	Children of Great Uncle or Aunt
	Nephew or Niece & Spouse	Second Cousin & Spouse		Nephew or Niece	Second Cousin
	Brother or Sister & Spouse	Children of First Cousin & Spouse		Brother or Sister	Children of First Cousin
	Grand Nephew or Niece & Spouse				Grand Nephew or Niece

**Affinity Kinship**

Spouses of relatives within the first or second degree of consanguinity (i.e., son-in-law, mother-in-law, brother-in-law, sister-in-law, etc.) are also included in the prohibition. *(Legal reference: Texas Government Code §573.024, as amended.)*

**Confirmation of Previous Employment**

The City, at its discretion, will request information from a prospective employee's previous employers relative to the prospective employee's work record in connection with the application for employment.

**Prior Service with the City**

Employees entering service with the City who have had prior service with the City may be considered for appointment above the customary entry salary level. Employees rehired to fill regular full-time positions with

the City will not receive credit for their prior length of service as regular full-time employees for longevity pay purposes. A break in continuous service with the City also forfeits vacation and sick leave benefits accrued prior to the break.

## **Compliance Information**

In order for the City to comply with federal government regulations regarding its practice to employ people without discrimination, it is necessary for the City to compile and maintain detailed information on each formal candidate for employment and those who are hired.

### **Background Checks**

In connection with an application for employment, all prospective employees will be required to authorize the City to request a consumer report containing information for verification of background and personal character. This release shall include, but not be limited in its scope or purpose for reasons of business necessity. All results will be proprietary and kept confidential and will not be provided to any parties other than the City or its legal representatives.

The City conducts background checks on all job candidates pre-job offer. The City may also use a third-party administrator to conduct the background check. The type of information that may be collected is:

- criminal background check,
- employment history, education, and
- professional or personal references.

This information may also be sought out during reassignment or promotional periods, as well as annually in order to meet required City insurance responsibilities.

### **Drug Testing**

The City may randomly drug test its employees that are in safety or security sensitive positions. Examples of job duties that the courts have found to be safety or security sensitive sufficient to warrant suspicion less drug testing include: driving passengers as United States Department of Transportation licensed drivers; operation of trucks that weigh more than 26,000 pounds; tending to or driving school children as school bus attendants and drivers; teaching children; armed law enforcement officials whose duties include interdiction of drugs; nuclear power plant duties; and working on gas pipelines, among others.

While the City may not usually randomly drug test its employees, some employees may be tested for drugs. The City drug tests all pre-employment applicants. Besides employees who perform safety or security sensitive functions as described above, individuals who may be tested for drugs include:

- (1) An employee that drives commercial vehicles and who is covered by the U.S. Department of Transportation Regulations.
- (2) An employee that the City has reasonable suspicion to believe is using drugs.

## **Employment at Will**

We hope that each employee's period of employment at the City can be a rewarding experience. However, we recognize that circumstances change with the passage of time and that some employees may seek opportunities elsewhere or choose to leave the City for other reasons. Others may not fulfill the operational needs of the City, or changed circumstances may reduce available employment opportunities, which may result in involuntary terminations.

We sincerely hope that none of these situations occur, however we must acknowledge that the possibility does exist. Therefore, the right of the employee or the City to terminate the employment relationship "at will" is recognized and affirmed as a condition of employment. "At will" means that an employee's employment may be terminated at any time with or without notice. Similarly, the employee retains the same right.

## **Equal Employment Opportunity Policy**

The City is an equal employment opportunity employer and shall make all employment related decisions without regard to race, color, national origin, religion, age, sex, sexual orientation, disability, veteran status and/or any other status or condition protected by law, except where a bona fide occupational qualification exists.

The City shall recruit and hire individuals, as well as ensure that all personnel actions relating to compensation, benefits, reductions-in-force, recalls, City-sponsored training, tuition assistance, social and recreational programs, etc. are conducted without regard to any status or condition protected by law, except, again where a bona fide occupational qualification exists.

## **Affirmative Action**

The City of Navasota will take affirmative action to see that applicants are employed, and employees are treated without discrimination based on race, age, religion, color, disability, national origin, or sex during their employment. In addition, the city will seek to include qualified members of minorities and persons with disabilities in applicant pools. (*Legal reference: U.S. Executive Order 11246; U.S. Rehabilitation Act of 1973, as amended; U.S. Americans with Disabilities Act of 1990; ADA Amendments Act of 2008.*)

## **Diversity Statement**

The City recognizes and celebrates the differences each individual brings to the organization and views these differences as contributing factors to the success of the City. Therefore, the City shall continue to base decisions on employment so as to further the principles of equal employment opportunity by hiring and employing qualified, reliable and productive employees without regard to race, color, religion, sex, age, national origin, veteran's status, and mental or physical disability, or any other category protected by law, except where a bona fide occupational qualification exists.

## **Americans with Disabilities Act Amendment Act (ADAAA)**

The Americans with Disabilities Act Amendment Act (ADAAA) prohibits discrimination in any terms or condition of employment for qualified individuals with a disability.

The ADAAA requires that employment decisions be based on the ability of a person to perform a job according to the essential functions of a job with or without reasonable accommodation. A person who is considered a qualified individual with a disability, is one who can reasonably perform the essential functions of the job with or without reasonable accommodation.

Further, it requires management to reasonably accommodate individuals with disabilities when necessary, providing that such reasonable accommodation does not create an undue hardship on the business.

## **Genetic Information Nondiscrimination Act**

Title II of the Genetic Information Nondiscrimination Act of 2008 protects applicants and employees from discrimination based on genetic information in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. GINA also restricts employers' acquisition of genetic information and strictly limits disclosure of genetic information. Genetic information includes information about genetic tests of applicants, employees, or their family members; the manifestation of diseases or disorders in family members (family medical history); and requests for or receipt of genetic services by applicants, Employees, and their family members.

### **Categories of Employees**

Employees are divided into the following categories for the purpose of compensation and benefits. City policies apply to all categories of employees.

#### **Regular Full-Time**

Employees who work *40 hours or more* on a full workweek basis for a continuous and indefinite period of time are considered regular full-time employees for all compensation and benefit purposes.

#### **Regular Part-Time**

Employees who work *less than 32 hours* on a full work week basis for a continuous and indefinite period are considered regular part-time employees for all compensation and benefit purposes. Regular part-time employees are not eligible for benefits unless and until they work 1,000 hours or more a year, then they must be added to the retirement system (TMRS).

#### **Temporary**

Employees hired as temporary replacement for regular full-time or regular part-time employees, or for short periods of employment such as summer months, peak periods and vacations are considered temporary

employees. Temporary employees are not eligible for benefits regardless of the number of hours or weeks worked.

### **Assigned Staff**

Staff who are assigned to the city but are paid directly by another government or private organization are not employees of the city. These employees' benefits are specified in the contract for services. As a condition of their assignment, such staff is governed by all terms of these policies not in conflict with their contract for services.

### **Non-Exempt under the Federal Wage and Hour Law**

Non-exempt employees are expected to confine their work to the normal day and work week unless overtime is authorized in advance by their department head and/or their designee. Non-exempt employees will receive overtime pay for all authorized hours worked in excess of forty (40) per week, or comp time up to 40 hours. Public safety, police officers and firefighters fall under the Fair Labor Standards Act (FLSA) section 207(k) that provides paid over time on a "work period" basis. For police officers, the work period to receive over time will be after 86 hours in a 14-day period. For firefighters, the work period to receive over time will be after 106 hours in a 14-day period.

### **Exempt under the Federal Wage and Hour Law**

The hours worked by exempt employees are often irregular and begin and end beyond the normal workday. Exempt employees are exempt from the overtime provisions of the Federal Wage and Hour Law and do not receive overtime pay.

### **Payroll Information**

Immediately upon accepting employment, each new employee will be given federal and state tax forms along with insurance forms to complete (located in the Human Resources office). The completed forms, the employment application form, and information regarding starting pay, starting date and any other pay or benefit information should be forwarded to Human Resources.

### **Continuous Service Date**

In order to have a record of an employee's benefits, a continuous service date will be maintained for each regular full-time employee. The continuous service date will be the employee's first day of employment and will continue uninterrupted for as long as the employee remains a full-time employee of the City. Under certain circumstances an employee's service date may be adjusted due to breaks in employment.

### **Employee Information**

Employees are asked to help keep the City informed about any major change which may affect their employment benefits status. Important changes to report include:

- Name
- Address
- Primary telephone number
- Marital status
- Number and name (s) of dependents
- Emergency telephone numbers and whom to notify in case of emergency
- Change of beneficiary
- Authorized payroll deductions
- Additional education and special training courses

## **Personnel Files**

The City will maintain a file on each employee. An employee's personnel file begins with his/her completed employment application form. From time to time information will be added to this personnel file regarding an individual's employment status with the City. Personnel files are the property of the City and will be treated the same as any other confidential City information.

The following provisions apply with respect to the City's standards for establishing, maintaining and handling employee personnel files:

- All official records concerning an employee will be kept up to date insofar as possible, and all employees shall promptly report all pertinent personal information and data changes to Human Resources.
- Employees will be permitted to review their personnel files as permitted by applicable laws.
- Information regarding the medical condition or history of an employee will be maintained in a separate file with restricted access.
- The personnel file of an employee terminating employment will be maintained for a minimum of seven years.

## **Contents of Personnel Files**

Employee personnel files will include the following:

- Original employment application

- Performance appraisal reports
- Disciplinary action notices
- Special commendation information
- Education achievement records
- Status changes affecting employee's work and salary history
- Employee's resume (if submitted)
- Other relevant documents as determined by the City
- Status change affecting benefits, dependents, etc.

### **Employee's Request for Review of Personnel File**

The following provisions apply with respect to an employee's request to review their personnel file:

- Employee's Supervisor will have the responsibility of coordinating the review of an employee's personnel file.
- The employee may take notes, but may not remove, deface or otherwise make notations on the documents in their personnel file.
- Upon request from the employee, the City may provide a copy of any item(s) in the employee's file.

### **Management's Review of Personnel Files**

All information in employee personnel files is considered confidential. This information will only be available to the employee, senior management, and their immediate supervisors or manager who is responsible for the employee. Any violation of this policy is a serious offense and may result in disciplinary action.

One exception will be in a transfer situation where the Supervisor of the new department to which an employee may be transferred may be allowed to review the employee's file with the approval of Human Resources.

### **Your Medical Records File**

All medical records, if any, will be kept in a separate confidential file. The City maintains this information in the strictest confidence and may not use or disclose medical information about an employee without the employee first having signed an authorization form permitting such use or disclosure.

## **SECTION 2 - Working Hours and Pay**

---

### **Working Hours**

Each regular full-time employee is expected to complete a normal eight (8) hour workday and forty (40) hour work week and work any reasonable additional hours required to meet City needs.

The immediate supervisor will inform employees of scheduled break and/or lunch periods. Employees are expected back at their workstation ready to start work at the end of each scheduled break and/or lunch period. If overtime is required, employees will be expected to work any additional time necessary as approved by the employee's supervisor. There are no federal (Department of Labor) or state (Texas Workforce Commission) laws that require employers to provide employees fifteen (15) minute breaks.

### **Schedule Adjustments**

Adjustments to normal hours of operation of city facilities or departments may be made by the City Manager in order to fulfill the essential functions of the City and to better serve the public. Offices may be required to remain open during the noon hour. Employee lunch periods may be staggered according to the requirements of the City.

### **Number of Hours Worked**

The City Manager determines the number of hours worked by an employee for the compensation to be received subject to laws governing pay and working hours and to the provisions of the City's budget.

### **Police and Fire Work Schedules**

The Police Chief and Fire Chief or his or her designee arranges the work schedule for police and fire personnel and notifies them of their work schedule assignments in writing.

### **Work Period – Police and Fire**

The official work period for police officers and fire fighters consists of 14 days. The number of hours per day as well as days off will be determined by the supervisor and approved by the department head.

Scheduled time includes "shifts" and is time the employee is regularly assigned. Unscheduled time is spent in work outside the "shift." Even though the specific work performed may not have been assigned in advance, the time must be included in the compensable tour of duty.

## **Regular Hourly Rate – Police and Fire**

Each police officer's regular hourly rate for the purpose of computing the time and one-half overtime pay rate is based on 86 working hours per 14-day work period; and time and one-half overtime compensation or compensatory time will commence with the 87th hour worked in a 14-day period. Each Fire fighters' regular hourly rate for the purpose of computing the time and one-half overtime pay rate is based on 106 working hours per 14-day work period; and time and one-half overtime compensation or compensatory time will commence with the 107th hour worked in a 14-day period. The city utilizes the 207(k) exemption for the Police Department. (*Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.*)

## **Seasonal Activities**

Employees engaged in seasonal activities (such as recreational activities which do not operate for more than seven months in any calendar year) are exempted from the minimum wage and overtime provisions of the Fair Labor Standards Act as recreational, seasonal employees. Each city job description designates whether persons hired in that classification are exempt from or covered by (nonexempt) overtime provisions of the FLSA.

## **Compensatory Time**

Any compensatory time earned is encouraged to be used within 120 days of the date the time was earned. It is the responsibility of the department head or supervisor to schedule employees time off for overtime hours worked, preferably within the same work period. No more than 40 hours of compensatory time (representing 26.7 overtime hours worked) will be allowed to accumulate without the express written consent of the City Manager. An employee who has accrued the 40 hours of compensatory time will be paid overtime compensation for any additional overtime worked unless the employee acquires the written consent of the City Manager to accrue additional compensatory time. Any accumulated but unused compensatory time in an employee's account at the time of termination will be paid in the employee's final paycheck. (*Legal reference: U.S. Fair Labor Standards Act of 1938, as amended*)

## **Meal and Rest Periods**

Some employees are permitted up to one (1) hour of an unpaid meal period depending on the department in which they work for each shift worked. Your supervisor will advise you further regarding the scheduling of the meal period.

## **Overtime**

Employees may be expected to work overtime in case of emergency or when necessary in the best interest of the City. Management must authorize overtime work beyond an employee's standard workweek. Non-exempt

employees will be paid one and one half (1-1/2) their regular rate of pay for approved overtime hours worked in excess of forty (40) hours per week. Paid sick time will not be considered as time intended for purposes of computing overtime. Other than sick time all other time is considered time worked over 40 hours. Paid holidays will be considered as time worked for purposes of computing overtime.

### **Overtime and Holidays Taken**

When a City holiday falls within the regular workweek, an employee who is subject to the overtime provisions of FLSA must work over 40 hours before he or she is eligible for overtime compensation. The City counts holiday time as time worked when considering overtime. The only time not factored in is sick time. This paragraph applies to firefighters and police officers who accrue holiday time on a monthly basis rather than observing specific dates as holidays. *(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)*

### **Overtime and Leave Taken**

If sick leave is taken by non-police (sworn officers) employee subject to the overtime provisions of the FLSA within a given workweek, that employee is not eligible for overtime compensation until after the 40th hour actually worked. *(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)*

If sick leave is taken by a police employee subject to the overtime provisions of the FLSA within a given 14-day work period, that employee is not eligible for overtime compensation until after the 86th hour actually worked. *(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)*

### **"On-Call" or "Standby" Time**

The vital nature of certain City services requires that some employees be available in an "on-call" or "standby" status in the evenings and over holidays and weekends to ensure the continuity of those vital services. Employees who are on-call are required to have a cell phone on or about them to respond when notified to report to work when needed. Response time should not exceed 20 minutes. The employee who is on-call is not restricted to a specific location provided he or she can meet the 20-minute response time. *(Legal reference: U.S. Fair Labor Standards Act of 1938, as amended.)*

An employee that is required to have a cell phone on or about them is free to use the time away from work as they choose.

### **Error in Pay**

The City takes precautions to ensure that employees are paid correctly. However, if an error does occur, the employee should notify their supervisor and Human Resources. The correction will be made on their next pay check.

## **Garnishment of Employee Wages**

Garnishments are court orders requiring an employer to withhold specified amounts from an employee's wages for payment of a debt owed by the employee to a third party. State law requires the City to honor garnishments of employee wages (*including child support*) as a court or other legal judgment may instruct.

## **Exempt Employee Payroll Deductions**

If you are classified as an exempt, salaried employee, you will receive a set salary which is intended to compensate you for any hours you may work. This salary will be established at the time of hire or when you become classified as an exempt employee. The salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of work you perform.

Under federal and state law, your salary is subject to certain deductions. Absent contrary state law requirements, your salary may be reduced for the following reasons:

- Full day absences for personal reasons, other than sickness or accident
- Full day absences for sickness or disability, if the City has a bona fide sickness or disability policy that provides for wage replacement benefits and you have exhausted or have not yet accrued enough leave time
- Full day disciplinary suspensions for infractions of our policies and procedures
- FMLA absences, either full or partial day absences
- To offset amounts received as payment for jury and witness duty fees or military leave
- The first or last week of employment in the event you work less than a full week

Your salary may also be reduced for certain types of deductions such as your portion of health, dental, or other insurance premiums; state, federal, or local taxes, social security or voluntary contributions to a retirement and savings plan, as well as other government required deductions.

## **Authorized Check Pickup**

If an employee is absent on payday and instructs someone to pick up their pay check, a note signed by the employee authorizing the individual to pick up the check must be provided before the check can be released. The person picking up the paycheck must show proper identification and sign for the check. This policy protects the employee and the City.

## **Pay on Separation from Employment**

Employees separated from employment will be paid for time worked (*less deductions*) on the next regular scheduled pay period. Accumulated sick time will not be paid upon separation.

## Attendance

It is the policy of the City to require employees to report for work punctually as scheduled and to work all scheduled hours and any required overtime. Excessive tardiness and poor attendance disrupt workflow and customer service and will not be tolerated.

The City reserves the right to request an explanatory note from the employee's physician, should an absence extend beyond three (3) consecutive working days due to a non-job related illness or injury.

A record of attendance and punctuality is kept, both to satisfy legal requirements and as one of the measures of an employee's performance.

Any employee not reporting to work on any given day without prior approval of management must personally contact their supervisor or manager within fifteen (15) minutes prior to their designated start time, unless an emergency condition exists. If immediate manager/supervisor is not available, the employee must contact another manager or that manager's supervisor.

Failure to notify a supervisor or manager of your inability to work a shift as scheduled will be considered a no call/no show and may subject the employee to disciplinary action up to and including termination of employment. When an employee is a no call/no show for 3 consecutive days, they will be terminated for job abandonment and considered to have voluntarily resigned their position. **Failure to adhere to this policy will be considered a voluntary termination of employment from the City by the employee.**

The City reserves the right to request a return to work release from the employee, should an absence extend beyond three (3) consecutive working days due to a non-job related illness or injury.

All employees are required to report days off work on appropriate time off request forms. Failure to properly document all absences as required may result in disciplinary action.

## Family Emergency

In the event the City is notified of an emergency related to a member of an employee's family, the employee will be notified as soon as possible. Should an employee be at a location away from their normal workplace, arrangements will be made to contact the employee, and if necessary, arrange for the employee to return home immediately.

## Severe Weather Conditions

If there is any question regarding hours of work during severe weather conditions, employees are responsible for contacting their supervisor or the office regarding opening and closing hours.

## **Performance Evaluations**

Performance of employees will normally be evaluated annually by management. The evaluation consists of a personal interview during which an employee's strengths and weaknesses are discussed and evaluated and recommendations for improvements are made. These interviews also identify the short and long-range goals of employees and determine how they interrelate with the City's purpose and objectives. Any recommendation for promotion, a change of duties or an increase in pay must be approved by the Department Head and City Manager before any change takes effect. A performance evaluation does not necessarily mean a change in pay or duties

## **Growth and Development**

The City believes in promoting from within when and if new positions become open with the City. While we believe employees should have the opportunity for promotion to higher paying positions within the City, management must take into consideration the skills and experience needed to fulfill the requirements of the position when making a decision for internal promotion. A promotion will be based on such factors as quality and quantity of work, prior job performance, experience, educational background, attendance record, safety record and the ability to work well with others. While the City sincerely hopes to offer career growth for its employees, promotions cannot be guaranteed, as opportunities depend on business needs.

We reserve the right to look outside the organization if we feel that an employee with the best qualifications cannot be found within the organization.

## **Requested Attendance at Seminars and Conferences**

When the City requires an employee to attend any educational or training course, conference, or seminar, the City will provide the necessary time off with pay and will reimburse the employee for associated costs, including tuition or registration fees and authorized travel, meals, and lodging. When appropriate, the City may prepay registration fees, hotel costs, and/or airline or other public transportation costs directly to the entity involved.

## **Professional Membership and Seminars**

The City encourages its regular full-time and part-time (at least 20 hours per week) employees to take advantage of educational or training opportunities and professional memberships which are related to and will enhance the performance of their work with the City.

Subject to the prior approval of the City Manager, an employee who joins a professional association related to his or her work at the City may be reimbursed for dues and necessary travel expenses when meetings are judged to offer special training or information of value to the employee in his or her work at the City. Likewise,

subject to the City Manager's prior approval, an employee may be reimbursed for conference or seminar expenses if the conference or seminar is related to his or her current position.

## **Travel Time**

### **Travel That's All in a Day's Work**

Time spent by an employee in travel as part of their principal activity, such as travel from job site to job site during the workday, is work time and must be counted as hours worked.

### **Travel Away from Home Community**

Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is clearly work time when it cuts across the employee's workday. The time is not only hours worked on regular working days during normal working hours but also during corresponding hours on nonworking days. As an enforcement policy the City will not consider as work time that time spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile.

## **Travel and Subsistence**

### **Purchase for Travel advance and/or Reimbursement**

- A. Travel Authorization – Conference and travel vendors typically do not accept purchase orders for pre-registration or reservations. A Travel Authorization must be prepared for all requested travel. This authorization includes the information about the school or conference and estimates of prepaid expenses (hotel, registration, travel, etc.) and advances. Travel authorizations must be approved by the department director and City Manager before forwarding to the Finance Department for payment. All out-of-state travel must be approved by the City Manager.
- B. Travel Reimbursement – The Reconciliation of Travel Expenses portion of the Travel Authorization form must be prepared and forwarded to the Finance Department within five (5) working days of return to work. The Reconciliation of Travel Expenses section includes information about the school/conference, actual expenses, advances received, and amounts due to the employee or City. In order for an expense to be considered for reimbursement, the employee must provide a receipt with the travel reimbursement request. Receipts are required for meals (see Section C below). All receipts for travel expenses (hotel, parking, taxi, etc.) must be attached to the form in sequential order by date and time. The City will not reimburse for any alcoholic beverages. The City will reimburse for mileage at the prevailing IRS (Internal Revenue Service) rate. A Google map with detailed driving directions must be attached with mileage reimbursement request. Starting driving directions must be the City Hall's address (always) 200 E. McAlpine Street. The Reconciliation of Travel Expenses section must be separately approved by the department director and City Manager before forwarding to the Finance Department for payment. All Reconciliation of Travel Expenses forms for out-of-state travel must be approved by the City Manager.
- C. Meal Allowance – Meals (plus tips) during a full day of travel (more than 18 hours) are reimbursable on a per diem basis for expenses at the prevailing IRS (Internal Revenue Service) rate with no receipts

required. Any expense for meals in excess of the allowable must be paid by the employee. The IRS rates for per diems will be applied for travel to designated cities. If the IRS does not show a specific per diem rate for the location of travel, the IRS prevailing standard rate shall be used. However, per diem is to be requested prior to travel. For current rates, contact the Finance Department.

1. Unallowable expenses include:
    - a) Meals for other persons
    - b) Alcoholic beverages
    - c) Meals eaten in Grimes County unless a business meeting (see Section D below)
  2. For day travel, meals are reimbursable under the following conditions:
    - a) Breakfast (20% of IRS prevailing rate) – travel between 4:00 a.m. to 8:00 a.m.
    - b) Lunch (30% of IRS prevailing rate) – travel between 11:00 a.m. to 2:00 p.m.
    - c) Dinner (50% of IRS prevailing rate) – travel between 6:00 p.m. to 9:00 p.m.
    - d) Example: Dallas - \$ (Breakfast - \$14.20, Lunch - \$21.30, Dinner-\$35.50)
  3. Travel per diem allowances may be further restricted by the person assigning the travel (i.e. Employee is assigned to travel to Austin on Sunday for a school beginning on Monday. The City will not reimburse for breakfast or lunch on Sunday)
- D. Business Meetings – This policy may be adapted as necessary for business meetings with the prior approval of the department director. All business meeting meals will require detailed receipts for reimbursement (i.e. Lunch meeting between Finance Director and City Depository representatives).
- E. Expenses which are not permitted under the terms of grants, contracts, or agreements with other agencies will not be charged as costs to those grants, contracts, or agreements.
- F. Travel expenses will be reimbursed for travel within the continental United States only, unless specifically approved by the City Manager. Travel time should follow the most cost efficient method available by commercial air travel. Employees electing to use other means will be reimbursed only to the extent that total costs do not exceed those which would have been available by commercial coach air travel.
- G. Employees who travel in a city-owned vehicle will be reimbursed for documented fuel costs, oil, or other expenses related to the safe operation of the vehicle that were necessary during the course of the employee's use of the vehicle.
- H. The City pays the single room rate only for hotel rooms. If a double room is required, the employee will pay the difference between the single and double room rate. If two employees share a double room, the double room rate is allowable. Under certain circumstances, when the City is host to other jurisdictions, or when special facilities are required, the cost of the suite is an allowable expense.

## SECTION 3 - Benefits

---

The City provides employees with a well-balanced program of benefits. These benefits will be reviewed regularly to assure that employee's needs are met.

The information contained in this handbook regarding employee benefits is not a contract to provide these benefits to any employee. The eligibility requirements of these benefits are described in the Summary Plan Description.

Regular full-time employees are eligible for benefits provided by the City if they meet specific requirements.

At the present time the City pays for the majority of the cost of the benefits. Questions concerning benefits should be directed to your immediate supervisor or Human Resources.

### **Medical, Dental, and Life Insurance**

Regular full-time employees (working 40 hours per week) are eligible for the group hospitalization, medical, dental, vision and life and accidental death and disbursement insurance coverage. Premiums for full-time employees are paid in full by the City. No **part-time employees** who work less than 30 hours per week are eligible for medical. No Part-time employees are eligible for dental, vision or life insurance benefits. (See **Categories of Employees**).

Upon employment, each employee who is expected to become eligible for insurance coverage is given an insurance booklet containing detailed information about the City's insurance programs and amendments as provided by the City's insurance carrier. See section on **Continuation of Group Insurance** for information on continued coverage after certain status changes.

### **Section 125/Cafeteria Plan**

Through the I.R.S. Code, Section 125, the City sponsors a Flexible Spending Account Plan (FSAP) for its employees. This plan provides a salary redirection option for employee and dependent medical and dental premiums to be paid with pre-tax dollars rather than after-tax dollars. This reduces the amount of the participating employee's taxable wages subject to Federal Income, Social Security, and Medicare taxes.

Salary redirected and remaining in an employee's account at the end of the year cannot be refunded to that employee, and if an employee elects to take advantage of an FSAP, he or she is committed to the plan for a minimum of one year. Enrollment in the plan is on October 1 of each year, and participation in this plan is completely voluntary.

### **HIPAA (Health Insurance Portability Accountability Act)**

It is the policy of the City to comply with the provisions of the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The purpose of this federal law is to improve portability and continuity of health insurance coverage, and to protect the confidentiality of protected employee health information. HIPAA regulates procedures for employers that offer group health plans and regulates how Protected Health Information (PHI) is transmitted and disclosed.

The City is responsible to provide employees with this notice of privacy and inform employees of any changes or revisions to this notice. It is a priority for the City to maintain the privacy of all employees' PHI, obtain employee authorization before transmitting or disclosing any PHI (except where the disclosure is for the purpose of treatment, payment or health care operations), and advise employees of their right to inspect and copy information contained in their medical file. Employees may grant limited and/or restricted authorization on uses and disclosures of PHI, request to inspect and receive a copy of PHI, and request that PHI be amended.

### **COBRA (Continuation of Group Health Insurance)**

- Employees terminating for reasons other than gross misconduct may continue group health insurance coverage for up to eighteen (18) months at their own expense according to COBRA regulations.
- Employees whose work hours are reduced to a point where they are ineligible for coverage may also continue coverage for up to eighteen (18) months at their own expense.
- COBRA notification, costs, application and procedure information will be mailed to the employee when applicable.
- The employee must notify the City or agent of their intent to continue coverage within sixty (60) days of the qualifying event and must pay premiums according to premium schedules, which usually includes an additional percent fee for administration costs.

### **Social Security**

All employees of the City are covered by social security. The City matches each employee's contribution to the social security system dollar for dollar.

### **Retirement**

The City is a member of the Texas Municipal Retirement System (TMRS), a mandatory deferred retirement plan in which all regular, full-time employees (defined as those working in excess of 1,000 hours per year) must participate. The employee contributes five percent of his or her gross salary and the City matches the accumulated deposits and interest at the time of retirement on a two-to-one matching ratio.

The City's matching funds are combined with the employee's funds **only** when the employee retires and receives a monthly annuity. Retirement benefits are determined by a formula that involves:

- Life expectancy at the time of retirement

- Accumulated deposits
- Interest in the employee's account
- The City's matching funds
- The benefit payment plans the employee selects

Employees who leave City employment prior to retirement will, after filing an Application for Refund with TMRS, be refunded their accumulated **employee** contributions plus interest. TMRS is a "tax-deferred plan" and deposits are made before taxes are withheld. Therefore, contributions withdrawn from TMRS are taxable and subject to a penalty by IRS if they are not rolled over into a **qualified** pension plan, such as an IRA (Individual Retirement Account).

Alternatively, employees may elect to leave their contributions with TMRS for up to five (5) years after leaving City employment.

Additional information about retirement is contained in the City's Policy Manual.

### **Workers Compensation**

All employees of the City are covered by the workers' compensation insurance program, and the City pays the premium. This coverage provides medical and salary continuation payments to employees who sustain bona fide, on-the-job, work-related injuries. Detailed information about workers' compensation benefits is found in the sections of these policies under the main heading **Health and Safety**. (*Legal reference: V.T.C.S., Article 8306-8309, esp. 8308 et seq.*)

### **Unemployment Insurance**

All employees of the City are covered under the Texas Unemployment Compensation Insurance program, and the City pays for this benefit. This program provides payments for unemployed workers in certain circumstances. (*Legal reference: V.T.C.S., Article 5221b-1, et. seq.*)

### **Leave Time**

Regular full-time and regular part-time (at least 20 hours per week) City employees are eligible for holidays, vacation leave, sick leave, and other types of released time under certain circumstances. Detailed information about leave and other types of released time is found in the sections of these policies under the main headings **Leave Time** and **Holidays**.

### **Longevity Pay**

After three years of service, each regular full-time employee will receive longevity pay (in addition to his or her regular pay) at the rate of \$4.00 per month for each full year of service. Regular part-time employees will receive longevity pay at a proportional rate.

## **Leave Time/Definitions**

Leave time is time during normal working hours in which an employee does not engage in the performance of job duties. Leave time may be either paid or unpaid.

## **Unauthorized Absence**

An unauthorized absence is one in which the employee is absent from regular duty without permission of the department head. Employees are not paid for unauthorized absences and such absences are subject to disciplinary action.

## **Abandonment of Position**

Unauthorized absence from work for a period of three consecutive working days will be considered by the City Manager as a resignation. Unless the City Manager determines otherwise, the resignation is not in good standing, and the employee is not eligible for reemployment.

## **Approval of Leave**

All leave taken by City employees must be approved by the employee's department head. Copies of signed leave forms or other approved methods are sent to the payroll office for recording on the central leave records. Payroll records are verified against these leave records.

Department heads are responsible for determining that leave has been accrued and are available for use in the amounts requested by an employee. In addition, department heads are responsible for ensuring that all vacation and sick leave usage is recorded on the time sheet sent to the payroll office for payroll purposes, as well as being recorded in the individual's department.

Official records of vacation leave and sick leave accrual and of leave usage are kept for each employee by the personnel officer. Leave records are updated at the end of each pay period by the personnel officer. Leave balances are shown on the official record to reflect any remaining leave to which an employee is entitled. It is the responsibility of each department head to provide this information to the personnel officer. In the case of a disagreement, the central payroll records will control.

## Vacation Leave

All regular full-time and regular part-time city employees who work at least 20 hours per week are eligible to accrue paid vacation leave. Employees are encouraged to take regular vacations at least annually.

After completion of six months of service with the City, each eligible full-time non-firefighting employee's account is credited with six (6) days of vacation leave. Firefighters receive two and one-half (2 ½) days of vacation leave after completion of six months of service with the City. Vacation leave will not be paid to any employee separated during the first six months of employment with the City.

## Vacation Leave Accrual Rates

Regular, full-time employees earn vacation leave as follows:

Length of Service	Non-firefighting Employees' Vacation Leave Earned	Firefighters' Vacation Leave Earned*
0 – 9 Years of Employment	12 days (8 hours/month)	5 days (10 Hours/month)
10 – 14 Years of Employment	15 days (10 Hours/Month)	7 days (14 Hours/Month)
15 Years or longer	20 days (13.34 Hours/Month)	9 days (18 Hours/Month)

\* The vacation leave earned by firefighters reflects the greater number of hours worked per year by firefighters than by other City employees. The days are based on twenty-four (24) hour shifts.

A regular employee whose work schedule involves 20 hours or more per week earns vacation leave at one-half of the regular, full-time accrual rate (see **Categories of Employees**).

Temporary employees (full-time or part-time) and regular part-time employees who work fewer than 20 hours per week do not earn vacation leave.

## Accumulation of Vacation Leave

Employees are encouraged to use their accrued vacation leave each year as it is earned. No more than 160 hours (20 days) [216 hours (9 days) for firefighters] can be carried over into the next calendar year. Any vacation leave balance in excess of the appropriate maximum at the end of the calendar year is reduced to the maximum without compensation. In the event that an employee cannot take all of his/her vacation before the

end of the year because of the City's demand, the City Manager may allow the time to be taken off during the first quarter of the next year. An employee does not earn vacation leave during any month in which the employee has been on sick leave or leave without pay for more than one-half the normal number of working days for the month.

### **Payment for Unused Vacation Leave upon Separation**

When an employee leaves the service of the City after six months of service, he or she will be paid for any unused vacation leave up to the maximum carryover amount in his or her account at the time of separation. The rate of pay will be determined by the salary rate in effect at the time of termination.

### **Scheduling Vacation Leave**

Supervisors should encourage their employees to schedule vacations and request leave at least two weeks in advance. Vacation schedules must accommodate the City's work schedule. Provided departmental workloads will permit, employees should be allowed to select their desired vacation periods. If there is a conflict in vacation schedules involving two or more employees, employees are granted their preference on a "first come, first served" basis. If two requests are received at approximately the same time and cover the same requested vacation period, the employees will be granted their preference in accordance with their seniority. If the desired leave schedules conflict with City requirements, the City's requirements are given first consideration. A vacation leave request in excess of 80 working hours for non-firefighters or 96 working hours for firefighters must be submitted by the employee at least two weeks in advance and must be approved by the City Manager.

### **Use of Vacation Leave**

Regular, full-time employees (except firefighters) are charged with eight hours of vacation leave for each full day they are absent on approved vacation leave. Firefighters are charged with 24 hours of vacation leave for each full shift missed on approved vacation leave. Use of vacation leave for less than full day(s) or full shifts is recorded in increments according to the hours taken.

### **Compensatory Leave**

See the section of these policies under the main heading **Work Schedule and Time Reporting**, specifically the section on **Overtime Compensation**, for information about earning compensatory time and using compensatory leave credits.

### **Sick Leave**

An employee with accrued sick leave may use it if the employee is absent from work due to:

1. Personal illness or physical or mental incapacity;
2. Medical, dental, or optical examinations or treatments;

3. Medical quarantine resulting from exposure to a contagious disease; or
4. Illness of a member of the employee's immediate family who requires the employee's personal care and attention. For this purpose, immediate family is defined as the employee's spouse, child(ren) son or daughter (son or daughter means your biological, adopted, or foster child, a stepchild, a legal ward, or a child for whom you stood in loco parentis, and who is of any age) or grandchild(ren). Also, a parent (Parent means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to you when you were a child and grandparent(s). This term does not include parents "in law)."

## **Accrual and Use of Sick Leave**

Regular full-time and regular part-time non-firefighting employees who work at least 20 hours per week are entitled to paid sick leave as soon as it is accrued. All regular full-time, non-firefighting employees accrue sick leave at the rate of eight hours per month; part-time employees accrue proportionate amounts; and firefighters accrue 4.62 hours per two-week pay period. An employee's first whole or partial calendar month of employment is treated as a full month for sick leave purposes. An employee does not earn sick leave during any month in which the employee has been on sick leave or leave without pay for more than one-half the normal number of working days for the month. Sick leave may be taken in increments of one or more hours.

Regular, full-time employees (except firefighters) are charged with eight hours of sick leave for each full day they are absent on approved sick leave. Firefighters are charged with 24 hours of sick leave for each full shift they miss on approved sick leave.

Excessive use of sick leave without adequate justification may result in disciplinary action, including dismissal.

## **Notification Requirements**

Approval of sick leave for non-emergency medical, dental, or optical appointments must be secured at least one workday in advance. In all other instances, the employee must notify his or her supervisor or department head not later than 15 minutes into their normally scheduled workday, unless emergency conditions exist, and must request that approval of sick leave be granted. Police and fire personnel require earlier advance notification. Additionally, police and fire personnel must notify the on-duty supervisor at least four hours prior to the beginning of their next assigned shift as to whether or not they will be returning to duty. The employee also must call the supervisor each subsequent day he or she will be out on sick leave unless other arrangements are made.

Failure to provide the required notice may result in the employee being placed on leave-without-pay status and may result in disciplinary action against the employee. Employees are expected to return to work as soon as they no longer need to take sick leave. Immediately upon returning to work, employees who have been absent on sick leave must complete the required form for sick leave approval.

## **Verification**

If an employee calls in sick for more than two consecutive days, the employee's department head or the City Manager may request the employee to provide written verification by a third party (approved by the City Manager) supporting the absence.

## **Accumulation of Sick Leave**

Sick leave not used by regular employees during the year in which it accrues accumulates and is available for use in succeeding years up to a maximum of 960 hours (120 days).

## **Exhaustion of Sick Leave**

An employee who has exhausted accrued sick leave benefits may request to use accumulated vacation or other paid leave or may request leave of absence without pay. This may be done only with the approval of the City Manager. No advance of unearned sick leave benefits will be made for any reason.

## **Illness While on Vacation Leave**

When an illness or physical incapacity occurs during the time an employee is on vacation leave, accrued sick leave may be granted to cover the period of illness or incapacity and the charge against vacation leave reduced proportionately. Application for such substitution must be supported by a medical statement or other acceptable evidence if requested.

## **Cancellation upon Termination**

Unused sick leave is canceled upon termination of employment without compensation to the employee.

## **Emergency Leave**

Emergency leave may be granted for (1) up to three days for immediate family who requires the employee's personal care and attention if sick leave is not available; or if the employee elects not to use it for this purpose. For purposes of emergency leave, family includes spouse, child, parent, brother, sister, grandparents, or grandchildren of an employee or an employee's spouse. It also includes any relative living in the employee's household who is dependent on the employee for care. The length of time granted (number of hours or days) for a specific emergency leave must be approved by the department head in advance and will depend on the circumstances; and the terms of and reasons for the leave must be documented and filed in the employee's personnel file. Emergency leave with pay may be granted to full-time regular employees by the Department Head and City Manager.

## Administrative Leave

The City Manager may authorize administrative leave, with or without pay, when warranted by unforeseen circumstances not otherwise provided for in these policies. Examples of administrative leave include:

- Avoiding inclement weather or disaster as determined by the City Manager;
- Attending conferences, conventions, or seminars which will enhance the employee's job performance; paid administrative leave for any one conference, convention, or seminar may not exceed 10 working days;
- Representing the City or department at meetings relating to matters of concern to the City or department; and
- Attending public relations events beneficial to the City

## Injury Leave

For information on occupational disability or injury leave for bona fide, on-the-job, work-related injuries, see the sections in these policies under the main heading **Health and Safety**.

## Military Leave

Regular employees who have completed the introductory period and are members of the State Military Forces or members of any of the Reserve Components of the Armed Forces of the United States are entitled to leave of absence from their duties, without loss of time, seniority, or benefits on all days during which they are engaged in authorized training or duty ordered by proper authority, not to exceed 15 days in any one federal year. Employees will continue to receive pay from the City. Military leave in excess of 15 days will be charged to vacation leave or leave without pay.

Regular employees who have completed the introductory period who are ordered to extended active duty with the state or federal military forces are entitled to all of the reemployment rights and benefits provided by law upon their release from active duty.

Requests for approval of military leave must have copies of the relevant military orders attached, and such requests must be approved prior to taking the leave. (*Legal reference: V.T.C.A., Government Code, Section 431.005; V.T.C.S., Article 6252-4a; 38 U.S. Code Ann. Chapter 43.*)

## Jury Duty/ Citizenship Leave

Employees are entitled to civil leave with pay for jury duty, for serving as a subpoenaed witness in an official proceeding, and for the purpose of voting. An employee must present a notice to appear to his or her supervisor for jury duty or serving as a subpoenaed witness.

When an employee has completed civil leave, he or she must report to the City for duty for the remainder of the workday. If the employee will be absent from work for more than one workday on civil leave, he or she must notify the appropriate supervisor daily at the beginning of the workday.

## **Voting**

The City encourages its employees to vote in every election; however, we do not provide paid time off for voting. Employees should make arrangements to vote prior to or following normal working hours. Should an employee's work hours be such that they are unable to vote, they should let their manager know prior to Election Day what time they plan to vote so the manager can arrange for it. Time off will be unpaid.

## **Funeral (Bereavement) Leave**

The City will grant full-time eligible employees up to three (3) consecutive days off with pay in the event of an absence due to a death in their immediate family. Immediate family is defined to include your parents, spouse, children, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparent, grandchildren or significant other.

Vacation time may be used if additional time is needed or if the particular circumstances warrant it. (It is up to management's sole discretion).

## **Family and Medical Leave (FMLA)**

### **Eligible Employees**

To be eligible for family leave, an employee must have been employed continuously by the City of Navasota for at least the previous 12 months and have worked at least 1,250 hours during those 12 months in a regular position. This policy applies equally to male and female employees. However, if both spouses are employed by the City, and the reason for the leave is to care for a newly arrived child or a sick parent, 12 weeks is the aggregate family leave limit for both. Temporary employees are not eligible for family leave.

### **Eligible Circumstances**

An eligible employee is entitled to 12 unpaid workweeks of leave during any 12-month period for three purposes: (1) birth or placement for adoption or foster care of a child (only within 12 months of the birth or placement); or (2) a serious health condition of a spouse, child, or parent; or (3) the employee's own serious health condition.

## **Limitations/Restrictions**

Leave may be taken on an intermittent or reduced basis for the birth or adoption of a child only if the arrangement is agreed to by the City. However, leave for serious health conditions — either of an eligible family member of the employee or the employee — may be taken intermittently or on a reduced schedule if medically necessary, provided the other conditions of these policies are met.

## **Temporary Transfer**

If the employee's request for intermittent leave is foreseeable based on planned medical treatment, the City may require the employee to transfer temporarily to an alternative position, with equivalent pay and benefits, that better accommodates recurring periods of leave.

## **Maximum Duration**

The total cumulative maximum period of time which an employee may be absent from work on family leave during any 12-month period is 12 weeks, regardless of whether all or a portion of the leave period is paid or unpaid. If an employee has accrued sick, vacation, or personal leave on the books at the time the family leave commences, the employee must exhaust those leave balances before being eligible for unpaid family leave. Once the employee's leave balances have been exhausted, the City will then provide enough unpaid family leave to total 12 weeks. During the unpaid portion of an employee's family leave period, the employee accrues no additional vacation leave, sick leave, or any other type of leave.

## **Notification**

In the case of leave for birth or placement of a child, an employee must provide at least 30 days' advance notice before the date on which the leave would begin. If the employee is unable to provide 30 days' notice, he or she must provide as much notice as practicable. In the case of leave for a serious medical condition, if the leave is foreseeable based on planned medical treatment, the employee must make a reasonable effort to schedule the treatment so as not to unduly disrupt the City's operations. The same advance notice requirements apply.

## **Certification of Condition**

An employee requesting a paid or unpaid leave of absence for extended illness or temporary disability must submit to the City Manager (1) a medical doctor's statement as to the date upon which the employee is no longer able to perform his or her duties or (2) a statement that the employee is needed to care for a spouse, parent, or child, with the expected length of the recuperation period or an estimate of the time required to care for the family member, and appropriate medical facts regarding the condition. In addition, the employee must also provide the City Manager with a written statement from the employee concerning his or her intentions about returning to work at the City. An employee on family leave must contact the appropriate City department head at least once each workweek unless another schedule satisfactory to the City has been established in

writing and signed by the City Manager and the employee. The City may also require subsequent recertifications as reasonably needed. Failure to provide required medical status reports or to contact the office on the schedule required by the City Manager is grounds for disciplinary action.

## **Second, Third Opinions**

The City may require a second opinion, and, if conflicting, a third opinion from a health care provider as to the need for and scheduling of family leave. The second and third opinions, if sought and obtained by the City, will be paid for by the City and will be obtained from independent health care providers who are not employed by the City. If a third opinion is necessary, the third opinion obtained is final.

## **Return to Work/Assurances**

After completion of an approved family leave period, an employee will be returned either to the same position he or she held before the leave began or to a position equivalent to the previously held position in pay, benefits, and other terms and conditions of employment. Regardless of whether the family leave period is paid, unpaid, or a combination of paid and unpaid, the employee's health insurance coverage will be continued in the same manner and at the same level as it would have been had the employee continued in employment for the duration of the family leave period.

However, should the employee decide, at any time after family leave begins, that he or she will not return to work at the City, the employee must reimburse the City for health coverage premiums paid by the City on behalf of the employee during the family leave period unless the reason for not returning to work is the continuation, recurrence, or onset of a serious health condition, or other circumstances beyond the employee's control. This is subject to certification.

## **Retention of Benefits**

An employee on family leave does not lose any previously accrued seniority or employment benefits, but does not earn any leave credits or other benefits during the unpaid portion of the leave. After returning to work from family leave, an employee receives an adjusted employment date and adjusted anniversary date; which reflect the period of time the employee was on unpaid family leave. The adjusted date will be used for the purpose of calculating leave accrual and any other benefits based on longevity.

## **Summary of Act**

The City has posted a summary of the Family and Medical Leave Act on its central bulletin board for employees' information.

*(Legal reference: Family and Medical Leave Act of 1993 (P.L. 103-3).)*

## **Request for Extension of Family and Medical Leave**

If an employee requests additional unpaid leave beyond the 12-week maximum allowable under the family and medical leave provisions of these policies, any extension granted will be under the terms set out in the section of these policies headed **Other Leaves of Absence without Pay**. Employees should read the referenced section carefully and understand the differences between these two types of leaves before requesting an extension.

### **Documentation**

All documentation regarding family leave will be filed in the employee's medical file, which is maintained separate from the personnel files and is accessible to a limited number of persons only on a "need-to-know" basis.

*(Legal reference: U.S. Americans with Disabilities Act of 1990.)*

### **Other Leaves of Absence without Pay**

Leave of absence without pay is an approved absence from duty in a non-pay status for not more than six months unless an extension is approved by the City Manager. Extensions of leave may be authorized by the City Manager in no more than one month intervals, and a careful review must be conducted prior to authorizing an extension. The reason(s) for granting the extension must be documented in writing in the employee's personnel or medical file, as appropriate.

Granting a leave of absence without pay is at the discretion of the City Manager. Such leave is not authorized unless all applicable accrued paid leave has been exhausted and there is a reasonable expectation that the employee will return to employment with the City at the end of the approved period. Approval of the leave must be documented with a copy of the documentation to be placed in the employee's personnel or medical file, as appropriate. Employees on leave of absence without pay receive no compensation and accrue no benefits. However, previously accrued leave balances, benefits, and seniority are retained during leaves of absence unless otherwise prohibited by the terms of the benefit programs. Medical insurance can be continued if the employee pays the premiums (including the City's portion) in full in a timely manner. The City's insurer may limit the length of time that the medical benefits may be continued.

### **Revocation of Leave without Pay**

A leave of absence without pay may be revoked upon receipt of evidence submitted that the cause for granting the leave was misrepresented, or has ceased to exist.

### **Authorized Reasons for Leave without Pay**

A leave of absence without pay may be appropriate for the following reasons:

1. Military service (see also the section on this type of leave);
2. Recovery from extended illness or temporary disability, including using leave without pay in lieu of or to extend the allowable 12-week period of family leave; pregnancy is treated in the same manner as any other extended illness or disability (see also the section on **Family and Medical Leave**);
3. Educational purposes when successful completion will benefit the City; or
4. Any other reason which, in the judgment of the department head and the City Manager, merits a leave of absence without pay.

## **Military Family Leave Provisions**

### **Military Family Leave Provisions/Qualifying Exigency Leave**

When a family member is deployed to a foreign country with the Armed Forces, your life can change very quickly. Many of these changes can require your prompt attention. Even though no one is ill or injured, you may need time away from work to address these issues.

If your spouse, parent, son or daughter is a military member who is deployed or has been notified of an impending deployment to a foreign country, and you work for a covered employer and are an eligible employee, you may be entitled to qualifying exigency leave. Qualifying exigency leave allows you to take up to a total of 12 workweeks of FMLA leave for qualifying exigencies, such as making different day care arrangements for the military member's children or attending official military ceremonies as your family member prepares to deploy.

To take qualifying exigency leave, the military member must be your *spouse, parent, son or daughter*.

#### **■ Parent**

Parent means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to you when you were a child. This term does not include parents "in law."

#### **■ Son or daughter**

For qualifying exigency leave, son or daughter means your biological, adopted, or foster child, a stepchild, a legal ward, or a child for whom you stood in loco parentis, and who is of any age.

## **Military Caregiver Leave**

When faced with caring for an injured or seriously ill service member or veteran, the FMLA may be able to help ease the burden of worrying about your job during an already troubling time. If you are the spouse, parent, son, daughter, or next-of-kin of a covered service member, you work for a covered employer, and are an eligible employee, you may be entitled to military caregiver leave. Military caregiver leave allows you to take up to a total of 26 workweeks of unpaid leave during a single 12-month period to take care of your military relative if he or she has a qualifying serious injury or illness.

### **Conditions**

An employee requesting an unpaid leave of absence must provide the City Manager with a statement from an appropriate third party as to the date upon which the employee is no longer able to perform his or her duties and the expected length of time needed.

In addition, the employee must furnish the City with a written statement from the employee concerning his or her intentions about returning to work at the City. In determining whether or not to approve the request for leave without pay, the City Manager will consider the employee's length of service with the City and past performance, the department's needs, and the prospect for temporary replacement of the employee or reassignment of the employee's duties.

### **Reporting Requirements**

An employee on extended leave must contact the appropriate City supervisor to report on his or her status at least once each workweek unless another schedule satisfactory to the City has been established in writing and signed by the employee and the City Manager. Failure to provide required medical status reports or to contact the office on the schedule required by the City may result in the City revoking the leave and taking disciplinary action up to and including dismissal.

### **Documentation**

A summary of the basis for the decision to grant or deny an unpaid leave of absence and the terms of the leave will be prepared by the City Manager and or the human resources department or his or her designee and placed in the employee's personnel or medical file, as appropriate.

### **Return to Work after Leave without Pay**

Upon returning to work after an authorized leave of absence without pay, an employee receives an adjusted employment date and adjusted anniversary date which reflect the period of time that the employee used for leave of absence. This adjusted date will be used for the purpose of calculating vacation leave accrual and any other benefits that may be based on length of employment.

At the expiration of an authorized leave of absence without pay, every effort will be made to reinstate the employee in the same, or a comparable, position. However, if no vacancy exists and a reasonable effort to place

the employee in another position has been unsuccessful, the employee will be separated and paid accrued benefits. (See also sections on **Family and Medical Leave** and on **Military Leave** for specific provisions relating to leave of absence for those purposes.)

### **Using Leave in Combination**

A regular employee who is requesting extended leave for illness or temporary disability has the option (except in the case of family and medical leave) of choosing to use all or part of his or her accrued sick and vacation leave in any combination with the requested leave without pay, contingent upon the approval of the City Manager.

When an employee who is on sick leave has exhausted his or her accrued sick leave, the employee will automatically be placed on vacation leave if (1) the employee has accrued vacation leave available, and (2) the employee has not requested a temporary leave of absence without pay.

Sick leave cannot be used for vacation purposes when vacation leave is exhausted.

With the approval of the employee's department head and the City Manager, other types of leave may be used in combination or coupled with holidays if it is determined to be in the best interests of the City and the employee. Other types of leave and the related requirements are discussed earlier in this chapter.

### **Holidays**

Holidays are days designated by the City when City offices are closed on what otherwise would be regular business days.

The following normally are observed as paid holidays for regular employees who work at least 20 hours per week:

New Year's Day

Martin Luther King Jr. Day

Good Friday

Memorial Day

Independence Day

Labor Day

Veteran's Day

Thanksgiving Day and the Friday following Thanksgiving

Christmas Eve and Christmas Day

The City Council may designate other holidays or change the above list of holidays. Whenever an approved holiday falls on a Saturday or Sunday, it will be observed on the Friday preceding or the Monday following, as determined by the City Manager.

Temporary employees (either full-time or part-time) or employees who work fewer than 20 hours per week are not paid for holidays except for holiday hours actually worked.

Regular part-time employees who work at least 20 hours per week are paid for holidays based on the number of hours they would have worked if the holiday had been a regular workday.

An employee who is absent without approved leave on the workday immediately preceding or following a holiday will not be paid for the holiday.

An employee who is sick preceding or following a holiday must provide written verification, by a third party, in order to be paid for that day.

An employee does not earn holiday leave during any month in which the employee has been on leave with or without pay for more than one-half the normal number of working days for the month.

### **Holidays for Law Enforcement and Firefighting Personnel**

Since police and fire protection must be provided around-the-clock and year-round, those City departments cannot close on holidays. To provide equivalent holiday leave time to these employees, the City has established policies for holiday leave accrual and usage for some employees of these departments much like the City's vacation leave policy. Law enforcement personnel (including patrol officers and dispatchers only) earn holiday leave credits at the rate of 3.39 hours per two-week pay period, for a total of 88 hours per year (11 days), the same amount of holiday time off as provided to other City employees. This leave can be used in one-day or multiple-day increments with the approval of the employee's supervisor and department head. Firefighting personnel earn holiday leave credits at the rate of 4.00 hours per two-week pay period, for a total of 104 hours per year, reflecting the greater number of hours worked per year by firefighters than by other City employees. Firefighters must take holiday time or a combination of holiday and other leave time equivalent to the number of hours normally scheduled during the leave period (24 hours for a full shift or 12 hours for half a shift). Holiday request must be submitted seven to ten days in advance.

Holiday leave time may be carried forward only 90 days into the calendar year following the year in which the holiday time was accrued. At the end of the 90-day period, any holiday leave credits remaining from the previous year are reduced to zero without compensation to the employee.

## Work during Holidays (Except for Law Enforcement and Firefighting Personnel)

It is not always feasible to grant holidays at the scheduled time, especially for employees who are assigned shifts on an "around-the-clock" operation. With the approval of the City Manager, a department head who finds it a business necessity to do so may direct some or all employees of the department to report for work on a holiday.

The City's basic policy is that each regular employee receives a specified number of paid holidays per year, as set forth in these policies. In most instances, if a regular employee is required to work on a scheduled holiday, he or she will be given an alternate day off, preferably within one month of the scheduled holiday. Any compensatory time granted in lieu of a holiday must be taken before the end of the calendar year in which it is earned.

Nonexempt regular employees who are required to work on a holiday and have not worked or do not work their normal required number of hours during that work period, not counting the holiday hours worked, will be compensated by either:

1. Paying the employee at the straight time rate of pay for the holiday hours worked and granting him or her the same number of hours off on an alternate workday; or
2. Paying the employee at the straight time rate of pay for the hours worked until the total hours actually worked during the work period exceeds the maximum allowable hours under FLSA, after which the employee would be paid at one and one-half times the regular rate of pay. Holiday time is considered work time.

Nonexempt regular employees who are required to work on a holiday in addition to working their regular 40-hour workweek will be compensated as follows:

1. Granted an alternate day off for the holiday, preferably within one month; and
2. Paid at one and one-half times the regular hourly rate of pay for the overtime hours worked in excess of 40 hours.

## Holidays Falling on Non-Workdays

Whenever a holiday on the current year's list of approved holidays falls on a regular employee's regular day off and the employee does not work that day, the employee either will receive an additional day off for the holiday, or will be paid as though the employee had worked his or her regular workday/scheduled number of hours on the holiday (eight hours for most regular employees). If the employee has used sick or vacation leave during the same work period in which the holiday occurred, the provisions of these policies titled **Overtime and Leave Taken** apply. This paragraph does not apply to law enforcement and firefighting personnel whose holiday time is handled on an accrual basis.

## **Holiday during Vacation**

If an official holiday falls within a regular employee's vacation, the employee will be granted the holiday and not charged for a day of vacation. This provision does not apply to law enforcement and firefighting personnel whose holiday time is handled on an accrual basis.



## Section 4 - Work Policies and Regulations

---

### Care of equipment and Facilities

All employees should be concerned with the care and safe use of City-owned equipment and facilities. Good housekeeping is expected of every employee.

### Personal Appearance/Clothing

#### General Dress Code Statement

As an employee of the City, pride and care in your personal appearance, as well as your conduct, are required. Personal grooming is an essential part of providing the best services to our citizens. Neatness, moderation, and good taste in your dress and manner contribute greatly to the impression that you make. Where health codes are applicable, they shall take precedence.

Remember, you represent the City. Management, at its discretion, may determine appropriateness of work attire and may impose disciplinary action for inappropriate attire. If you are deemed not to be professional or conservative in dress, style or grooming, you will be asked to clock-out and leave the property and return when the personal appearance or grooming issue has been corrected.

The following guidelines are provided to better explain what the City believes to constitute conservative and professional appearance.

#### Business Professional Attire

Business professional attire includes suit and tie with dress shoes or boots for men. Suits, pant suits or dresses with jackets, and dress shoes for women.

#### Business Casual Attire

Business casual attire includes dress slacks, polo shirt, dress shirt, sweaters, turtlenecks with dress shoes or boots for men. Casual dresses or skirts at or below the knee, dress slacks, dressy capris, blouses, dress shirts with dress shoes or flats for women.

## **Unacceptable Attire**

Unless otherwise expressed by a supervisor, which depends on the job being performed, jeans, sweat pants, exercise pants, bermuda shorts, shorts, bib overalls, leggings, mini-skirts, skorts, sundresses, beach dresses, tank tops, midriff tops, t-shirts (unless worn under another blouse, shirt, jacket or dress). Flip flops, slippers, or flashy athletic/tennis shoes.

## **Personal Hygiene**

Employees are expected to exercise regular personal hygiene care and present a clean, neat, and well-groomed appearance/condition.

## **Professional Dress**

Uniformed Employees:

Uniforms must be pressed, clean, free of repair, missing buttons or stains with appropriate caps, hats, ties, etc. Uniforms must be sized correctly for fit and comfort. Uniforms must comply with all other guidelines.

## **Management Approval**

Employees that are challenged with wearing the assigned head gear supplied by the City of Navasota will be allowed to wear approved hats (i.e. cowboy hats, caps, etc.) if required due to an accommodation. The accommodations should be discussed in advance with the supervisor. An employee who does not get the approval for an accommodation will not be permitted to wear unapproved head gear. Approved head gear will be tastefully worn and not used as a means of self-expression. No ornaments, pins, feathers, or leather ropes should be on the hat, and should be neutral in color.

Your department manager has the responsibility to ensure compliance of the Grooming Standards. You should consult your manager for approval of any items not covered under this document. Any variation of this policy will be subject to management's approval.

If you are considering a style change that may conflict with the above policy or if you have a question regarding a change you are considering, please check with your manager.

## **Smoking/ Tobacco Products**

The City is dedicated to providing a healthy, comfortable and productive work environment for our employees. This goal can only be achieved through ongoing efforts to protect non-smokers and to help employees adjust to restrictions on smoking. Because the City is proud to offer a smoke-free working facility, smoking is only allowed in designated areas on City property. If you must smoke, do so only during breaks, lunch times, or off

property. When you return, take necessary steps to ensure the smell of tobacco will not be offensive to your co-workers.

In general, tobacco products are prohibited for health reasons in order to provide a clean environment within City facilities and all City-owned vehicles. However, the City Manager, fire chief, chief of police, and director of public works and community services in their areas of responsibility, may designate specific areas where tobacco products are allowed. Appropriate signs will state that tobacco products are permitted only in designated areas on the outside of City buildings, and these areas are clearly identified. The designated area for City Hall is on the west side of the building.

## **Personal Belongings**

The City recognizes an employee's desire to display mementos pertaining, to his/her family or other personal items. While the City can take no responsibility for the safekeeping of these items, it welcomes its employees to personalize their work areas for added comfort or pleasantness. However, several guidelines must be observed. They are as follows:

- Safety comes first - No object can interfere with job safety as viewed by City management.
- Nothing can be displayed that (in the opinion of management) is derogatory to any person or system of beliefs.
- Objects (in the opinion of management) that are inappropriate or hinder work efforts will not be allowed and must be removed upon request.

## **Nursing Mothers Policy**

The City of Navasota is committed to providing a mother-friendly workplace in accordance with all state and federal laws as they relate to workplace breastfeeding. The City of Navasota recognizes a mother's responsibility to both her job and her child and acknowledges a woman's choice to breastfeed benefits the family, the City, and society. The City provides a work environment that is supportive of lactating mothers and encourages breastfeeding of their children for up to one year or beyond following their birth.

For breastfeeding employees, lactation times shall be established based on the individual's work schedule. The City will provide a private, accessible area, other than a bathroom, that is shielded from view and free from intrusion from coworkers and the public, for the purpose of expressing breast milk each time such employee needs to express milk. Employees are to inform their supervisor of their lactation schedule and needs prior to or immediately upon returning to work. It is the employee's responsibility to contact the Human Resources department for assistance finding a lactation room.

Department Directors and supervisors will ensure this policy is fully implemented and adapted to the needs of their department and work location and ensure the requirements of this policy are enforced.

## **Anti-Violence and Concealed Handguns**

The City is committed to preventing violence and to maintaining a safe work environment. All employees should be treated with courtesy and respect at all times.

Employees are expected to refrain from horseplay or any activity that may lead to a violent situation for employees. Any verbal or physical altercation or behavior that threatens or intimidates another employee or a citizen at any time will not be allowed in any circumstances. We specifically discourage you from engaging in any verbal or physical confrontation with a violent or potentially violent individual. The City expects and encourages you to exercise reasonable judgment in identifying potentially dangerous situations.

With the exception of properly licensed and commissioned police officers, no employee will be allowed to carry or have in their possession a firearm of any kind when on duty or on any premises owned, operated or controlled by the City of Navasota.

There is one exception to this prohibition and that would be for those firearms/weapons that are transported in or are kept stored within the employee's locked personal vehicle, and then only when such storage is in compliance with state and federal regulations. Firearms/weapons so stored cannot be removed until the employee's personal vehicle leaves City property/parking facilities.

Employees in violation of this policy are subject to immediate removal from the premises and will be subject to disciplinary action up to and including termination.

## **Safety Equipment**

Employees will be provided with safety equipment if it is a requirement for a particular job. This equipment is the responsibility of the employee and is replaced at the employee's expense if lost, damaged or stolen. Replacement will be provided if the equipment is shown to be defective through no fault of the employee.

## **City Tools and Equipment**

The City will furnish all necessary tools and equipment to complete job assignments. Each employee is reminded that all items purchased by the City are the property of the City and represent a very valuable asset. It is the responsibility of the employee to whom tools and equipment are assigned to maintain and safeguard these assets as if they were his/her personal property.

To maximize the benefits of the City computer resources and minimize potential liability, the City employees are obligated to use computer and electronic resources responsibly, professionally, ethically and lawfully.

You are given access to our computer network to assist you in performing your duties. You should not have an expectation of privacy in anything you create, store, send or receive on the computer system. The computer system belongs to the City and should be used for business purposes only. Without prior notice, the City may review any material created, stored, sent or received on its network, via the Internet or any other computer network.

Use of computer resources for any of the following activities is strictly prohibited:

- Sending, receiving, downloading, displaying, printing or otherwise disseminating material that is sexually explicit, profane, obscene, harassing, fraudulent, racially discriminatory, defamatory or otherwise unlawful.
- Disseminating or storing commercial or personal advertisements, solicitation promotions, destructive programs (viruses or self-replicating code), political information or any other unauthorized material.
- Misuse of computer resources by, among other things, sending unauthorized mass mailing unrelated to City business or chain letters, spending excessive amounts of time on the Internet, playing games, gambling, engaging in online chat groups, printing multiple copies of documents or otherwise creating unnecessary network traffic.
- Using or copying software in violation of a license agreement or copyright.
- Violating any state, federal or international law.

If you are aware of anyone using computer resources for any of the above activities, you are obligated to report the incident immediately to your supervisor.

Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability.

### **Social Networking Policy**

The City understands that its employees may be using "social networking" in a variety of ways and does not want to unnecessarily restrict the otherwise legitimate use of these networking tools. "Social networking", as used in this policy, includes but is not limited to communication via blogs, wiki's, Facebook, Instagram, LinkedIn, Twitter, Pinterest and other similar and emerging social networking tools.

### **Personal Use**

Personal social networking is prohibited during working hours. Except as allowed in the section of this Employee Handbook herein below entitled "Cell Phones and Mobile Technology," using the City resources for social networking is also prohibited and could be grounds for disciplinary action. Social networking after hours

could also be grounds for disciplinary action, if such networking includes discriminatory remarks, threats of violence, harassment, or other similarly inappropriate or unlawful conduct.

Maintaining appropriate relationships with citizens and other employees reflects on the image and respectability of the City. Therefore, employees of the City are not prohibited from requesting or accepting personal social networking connections with current citizens, the City Council Members, direct supervisors or direct subordinates. The City also encourages its employees to maintain a professional relationship with co-workers.

### **City of Navasota Social Media Policy**

This policy establishes guidelines for the establishment and use by the City of Navasota (“City”) of social media sites (including but not limited to Facebook and Twitter) as a means of conveying City information to its citizens.

The intended purpose behind establishing City social media sites is to disseminate information from the City and about the City to its citizens. City social media sites shall be limited public forums.

The City has a vested interest in protecting its reputation and the community by ensuring that an employee’s communication on behalf of the City not only reflects positively on the employee, but also on the City. The City also has an overriding interest and expectation in deciding what is “spoken” on behalf of the City on City social media sites.

For purposes of this policy, “social media” is understood to be content created by individuals using accessible, expandable, and upgradable publishing technologies, through and on the Internet. Examples of social media include Facebook, blogs, Instagram, RSS, YouTube, Second Life, Twitter, LinkedIn, Delicious, and Flickr. For purposes of this policy, “comments” include information, articles, pictures, videos or any other form of communicative content posted on a City social media site.

### **General Policy**

1. The establishment and use by any City department or organization associated with the City or City social media sites are subject to approval by the City Manager or his/her designees. All City social media sites shall be administered by the Marketing and Communications Coordinator or his/her designated representative.
2. City social media sites should make clear that they are maintained by the City and that they follow the City’s Social Media Policy.
3. Wherever possible, City social media sites should link back to the official City website for forms, documents, online services and other information necessary to conduct business with the City.
4. The Marketing and Communications Coordinator or his/her designated representative will monitor content on City social media sites to ensure adherence to both the City’s Social Media Policy and the interest and goals of the City.

5. The city reserves the right to restrict or remove any content that is deemed in violation of the Social Media Policy or any applicable law. Any content removed based on these guidelines must be retained by the Public Information Officer for a reasonable period of time, including the time, date and identity of the poster, when available.
6. These guidelines must be displayed to users or made available by hyperlink.
7. The City will approach the use of social media tools as consistently as possible, enterprise wide.
8. The City website at <http://www.navasotatx.gov> will remain the City's primary and predominant internet presence.
9. All City social media sites shall adhere to applicable federal, state and local laws, regulations and policies.
10. City social media sites are subject to the Texas Public Information Act. Any content maintained in a social media format that is related to City business, including a list of subscribers, posted communication, and communication submitted for posting, may be a public record subject to public disclosure.
11. Comments on topics or issues not within the jurisdictional purview of the City may be removed.
12. Employees representing the City government via City social media sites must conduct themselves as a representative of the City and in accordance with all City policies at all times.
13. If comments are enabled on City's Facebook page, there should be a link/tab to a Comment Policy tab with the following disclaimer:

"This is a limited public forum intended to disseminate information from the City and about the City to its citizens. Comments posted to this page will be monitored. Under the City of Navasota posting policy, the City reserves the right to remove any inappropriate comments including those that have obscene language or sexual content, threaten or defame any person or organization, violate the legal ownership interest of another party, support or oppose political candidates or ballot propositions, promote illegal activity, promote commercial services or products or are not topically related to the particular posting.

The City does not warrant or make representations or endorsements as to the quality, content, suitability, accuracy, or completeness of the information, text, graphics, links, and other items contained on a City social media site's server or any other server. Such materials have been compiled from a variety of sources and are subject to change without notice from the City. The City's primary and predominant internet presence shall remain the City's official website at [www.navasotatx.gov](http://www.navasotatx.gov) and no other website or social media site can characterize itself as such. The City reserves the right to completely delete or hide, when appropriate and as soon as feasible, any posting or content unrelated to the purpose and topical scope of the City social media site/page.

Except to the extent required by law, communications made through e-mail and comments posted shall in no way be deemed to constitute legal notice to the City of Navasota or any of its agencies, officers,

employees, agents, or representatives with respect to any existing or potential claim or cause of action against the agencies, officers, employees, agents or representatives where notice to the City is required by any federal, state or local laws, rules or its regulations.

Further, comments on a social media site should not be utilized as a method of contacting the City in case of an emergency. Requests for City services or aid should be directed to (936) 825-6475. In cases of an emergency, please call 9-1-1.”

14. A link to the City’s website and the City’s logo will be prominently displayed on all social media sites.
15. This Social Media Policy may be revised at any time.

### **Comment Policy**

1. As a public entity, the City must abide by certain standards to serve all its constituents in a civil and unbiased manner.
2. The intended purpose behind establishing City social media sites is to disseminate information from the City and about the City to its citizen. City social media sites are limited public forums.
3. Comments containing any of the following inappropriate forms of content shall not be permitted on City social media sites and are subject to removal and/or restriction by the Marketing and Communications Coordinator or his/her designated representative:
  - a. Comments not related to the original topic, including random or unintelligible comments;
  - b. Profanity, obscenity, violent comments or pornographic content/language;
  - c. Content that promotes, fosters or perpetuates discrimination on the basis of race, creed, color, age, religion, gender or national origin;
  - d. Defamatory or personal attacks;
  - e. Threats to any person or organization;
  - f. Comments in support of, or opposition to, any political campaigns or ballot measures;
  - g. Solicitation of commerce, including but not limited to advertising of any business or product for sale;
  - h. Conduct in violation of any federal, state or local law;
  - i. Encouragement or suggestion of illegal activity
  - j. Information that may tend to compromise the safety or security of the public or public systems;  
or
  - k. Content that violates a legal ownership interest, such as a copyright, of any party.

4. A comment posted by a member of the public on any City social media site is the opinion of the commentator or poster only, and publication of a comment does not imply endorsement of, or agreement by, the City, nor do such comments necessarily reflect the opinions or policies of the City.
5. The City reserves the right to deny access to City social media sites for any individual who violates the City Social Media Policy, at any time and without prior notice.
6. Departments shall monitor their social media sites for comments requesting responses from the City and for comments in violation of this policy.
7. When a City employee responds to a comment, in his/her capacity as a City employee, the employee's name and title should be made available, and the employee shall not share personal information about himself or herself, or other City employees.
8. A successful page requires "babysitting". The Marketing and Communications Coordinator or his/her designee is responsible for monitoring the City's Facebook page and making sure the content is not stale.
9. Departments will use proper grammar, avoid jargon and abbreviations. Facebook is more casual than most other communication, but is still representing the City at all times.
10. All comments posted to any City Facebook site are bound by Facebook's Statement of Rights and Responsibilities, located at <http://www.facebook.com/terms/php>, and the City of Navasota reserves the right to report any violation of Facebook's Statement of Rights and Responsibilities to Facebook with the intent of Facebook taking appropriate and reasonable responsive action.

### **Policy for Employees**

1. If you publish content to any website outside of the City's social media sites and it has something to do with subjects associated with the City, consider a disclaimer such as this: "The postings are my own and do not necessarily represent the City of Navasota's positions, strategies or opinions."
2. Never use or reference your formal position when writing in a non-official capacity.
3. Those with leadership responsibilities, by virtue of their position, must consider whether personal thoughts they publish, even in clearly personal venues, may be misunderstood as expressing City of Navasota positions. Have no expectation of privacy.
4. Be aware of your City association in online social networks. If you identify yourself as a City employee or have a public facing position for which your City association is known to the general public, ensure your profile and related content (even if it is personal and not an official nature) is consistent with how you wish to present yourself as a City professional, appropriate with the public trust associated with your position, and conforms to the existing standards.
5. Remain focused on customers, citizens, existing commitments and achieving the City's mission. Your use of social media tools should never interfere with your primary duties, with the exception of where it is a primary duty to use these tools to do your job.

6. Be truthful and transparent in your postings, but do not disclose confidential information. Everything on the internet is searchable and public.
7. Comments made will not paint the City in a poor light. Social media sites are not the forum to air personal grievances about pay, policy or problems in the workplace. Keep comments professional and tempered, if a mistake is made, work on a correction as soon as possible. If a new post is required to do so, make sure to reference the initial mistake.
8. Users shall minimize their use of “other than City” sections of social media websites.
  - a. The user is ultimately responsible for all comments. Employees are prohibited from posting: Information about actual or potential claims and litigation involving the City;
  - b. The intellectual property of others, without written permission;
  - c. Photographs of employees or members of the public without consent.
9. Employees have no expectation of privacy on City owned computers or devices. Periodic monitoring of content is possible.
10. Access of personal social media via City technology must be brief and not interfere with the performance of the employee’s duties or with the workplace, and not involved commercial, political or other prohibited activities.

### **Policy for Elected Officials**

1. Elected officials that use the City’s social media sites are subject to the same policies as employees.
2. An elected official of the City shall ensure that no possible open meeting law violation shall occur as a result of use of social media sites. Information communication with constituents is generally acceptable, but discussion of public business is prohibited, especially if it concerns other elected officials.
3. Elected officials shall not use the City’s social media sites to campaign for elections or ballot measures. Informational links back to the City’s website for detailed information on ballot measures should be provided on each of the City’s social media sites.

### **Solicitation and/or Distribution**

To prevent disruption of business activities, to minimize distractions for all employees and to preserve City security, solicitation and/or distribution of literature, materials, goods, contest promotions, requests for donations or any other solicitation and/or distribution is prohibited during working time or in work areas, unless prior approval has been obtained from senior management.

### **Security**

All doors, files, desk, gates and other equipment with locks must be kept locked securely when not in direct use and at the end of each day. Locks should be checked regularly. City vehicles should be kept locked at all times

when not in use. Lost keys must be reported to your supervisor immediately. Firearms and other potentially dangerous weapons are prohibited on City property.

### **Bulletin Board**

The City maintains a bulletin board to keep employees informed of current items of general interest. Employees should check the bulletin board regularly. Posting and/or removal of notices must have approval of your supervisor.

### **Outside Employment**

If management feels that outside employment prevents an employee from fulfilling their obligations to the City, the employee will be asked to resign and complete a form to leave their outside employment. It is a direct violation of City policy to seek or hold outside employment with a direct competitor of the City or with an organization that creates a conflict of interest. All management and supervisory personnel are expected to enforce this policy and, by example, refrain from conflicting outside employment.

### **Changes of address or Changes of Telephone Status**

Employees will provide to the City a telephone number through which they can be reached. Supervisory and service personnel must furnish the City a telephone number at which they can be reached during off-duty hours or have ready access to a telephone which they could use to respond to a page. Employees do not receive either additional compensation or reimbursement for maintaining this telephone service.

### **Using the Telephone**

Each time an employee makes or receives a telephone call they represent the City. The manner in which a call is handled determines how the City is judged by our customers. We have a limited number of telephone lines at the City and it is essential that we keep those lines open for customer calls. Personal use of the City telephones must be reasonable and approved by your direct supervisor. During working hours, employees should refrain from making or receiving personal telephone calls except for emergencies.

Telephones are to be used for city business. It is understood that occasionally personal calls are necessary; however, use of telephones for local personal calls is permitted only if the number and length of calls are kept to a minimum.

City employees and officials may not place personal long distance telephone calls on City telephone equipment unless the charges will be billed directly by the telephone company to the individual's personal account.

## **Cell Phones and Mobile Technology**

The duties and responsibilities of certain City officials and employees may require the use of a cell phone and related monthly phone or data services. In some circumstances, the City may furnish a City official or employee with a phone and related monthly services. Such phones and related services are provided primarily for business purposes. Necessary and incidental personal use of City-provided cell phones is permitted, but should be minimized while the official or employee is at work. The official or employee should make every effort to limit the number and length of personal calls or personal transactions on the phone while carrying out official duties. Abuse of these privileges may subject the official or employee to disciplinary action under applicable policies and revocation of phone privileges. Personal use of City-issued cell phones should not damage or hinder the day-to-day operations of the office. Cell phone usage and records may be analyzed from time to time to ensure compliance with this policy. If personal use results in excessive monthly charges, the employee must reimburse the City for such charges. Field use of personal cell phones will be determined by Department Directors.

### **Prior Clearance Required**

Any cell phone use, calls, activities, or transactions that would incur additional charges to the City must first be cleared with City management, whether the cost is related or unrelated to City business.

### **Tax Consequences**

Provided that the City-issued cell phone is used and maintained primarily for City-related business purposes, the cell phone and related services are not considered part of an employee's taxable income.

The City prohibits employee possession or use of cameras, including camera phones, anywhere on the City property without the expressed permission of the appropriate Department Head.

Any employee not complying with this policy will be subject to disciplinary action up to and including termination.

### **Drug & Alcohol Usage (Substance Abuse)**

The City has adopted a drug and alcohol policy that prohibits possessing, distributing, or using alcohol, illegal drugs or controlled substances on the job and prohibits working while under the influence of alcohol, illegal drugs or controlled substances on the job or on the premises of the City or its members, or at any time when an employee is on the City time. These activities not only jeopardize the City but could also create situations that are unsafe or that substantially interfere with job performance.

Employees should be aware that controlled substances include prescription medications. Utilizing prescription medications that have not been prescribed to you is prohibited by law. The City expects employees who are using legitimately prescribed medications to be aware of the side effects of the medication and how those side effects may affect their job performance or the safety of themselves or others. If you have any concerns about

how a legitimate prescription medication may affect you on the job, please speak with your doctor or pharmacist.

On occasion the City may sponsor a customer or an employee function at which alcoholic beverages are consumed. While the City expects employees attending those functions to enjoy themselves, the City also expects employees to maintain a professional business demeanor.

Employees in violation of the policy are subject to appropriate disciplinary action, up to and including immediate termination of employment.

### **Substance Abuse Testing**

All prospective employees who are given a conditional offer of employment will be required to take a drug test. Candidates who fail the drug screen will not be accepted for employment and are ineligible for employment consideration for a period of six (6) months from the date of the failed drug screen.

In addition, some employees are subject to random and "reasonable cause" and post-accident testing as defined by the Substance-Free Workplace Policy. Refusal of any individual to submit to testing set forth in the Substance-Free Workplace Policy will result in either rejection of a job candidate's employment application or, in the case of a current employee, disciplinary action up to and including immediate termination of employment.

### **Sexual Harassment**

The City is committed to providing an environment free of sexual harassment and/or intimidation. Such misconduct interferes with employees' ability to perform their jobs and is not in keeping with the City's philosophy of trust and mutual respect.

Prohibited conduct includes, but is not limited to:

- Threats or insinuations, either explicit or implicit, that an employee's refusal to submit to sexual advances will adversely affect his/her employment, promotional opportunities, evaluations, wages, duties, shifts and/or any other terms or conditions of employment.
- Unwelcome acts of a sexual nature, committed by either supervisor or non-supervisory personnel, that interferes with an employee's performance and/or creates an intimidating, hostile or offensive work environment. Such acts include, but are not limited to:
  - Unwelcome sexual flirtations, advances and/or propositions;
  - Verbal or written comments, jokes, teasing and/or other communication of a sexual nature;
  - Graphic comments about an individual's body;
  - The use of sexually degrading words to describe an individual;
  - The display of sexually suggestive objects and/or pictures;
  - Foul or obscene language and/or gestures;
  - Unwelcome physical conduct such as patting, pinching and/or brushing against another person's body.

The City prohibits any form of retaliation against an employee who has made a complaint under this policy or who has participated in an investigation under this policy. Retaliation against any such individual will result in disciplinary action up to and including termination of employment.

The implementation and continued support of this Policy is the responsibility of each and every employee, Supervisor, and Manager. Full cooperation and assistance are expected from all those associated with the hiring, developing, and promoting of City personnel.

Any employee, either male or female, who feels that this Policy has been violated, should contact his/her Supervisor and/or a representative of the Human Resources Department. At that time, The City shall conduct a prompt and thorough investigation, and maintain the highest level of confidentiality possible, and act, as necessary, to remedy the situation.

### **Media Relations Communications**

Only the City Manager or his designated spokesperson can be quoted by a reporter in print or on camera. No other employee is to act as spokesperson. Furthermore, City personnel are prohibited from making comments to the press on behalf of the City without first obtaining approval from the City Manager or his designee.

- (a) All City staff members are encouraged to communicate by appropriate means with members of the news media concerning programs for which they are responsible or in which they have expertise.
- (b) When communicating with the media, City staff should be mindful that they are perceived to be acting on behalf of the City whether or not they intend to be doing so. Therefore, staff should always behave professionally and courteously, staying focused on the message they are trying to convey, while avoiding extraneous commentary, speculation, or the drawing of conclusions with incomplete information.
- (c) While truthfulness is paramount in all dealings, staff (as representatives of the City) should work towards the presentation of City issues in a positive manner.
- (d) Department directors and the City Manager's staff are required to be responsive to the media. Department directors may also require other individuals to interact with the media as needed.
- (e) Other City staff members are not required to talk with the media but are encouraged to do so when appropriate. City employees who do not wish to talk with the media should communicate their decision not to comment, and reporters should not be led to interpret their decision to avoid comment as an overall department policy of restricting staff communications with the media.

Notification of media contact should be made to the City Manager and the employee's immediate supervisor. Notification in person, by telephone, or by e-mail is acceptable.

### **Records**

- a) The City of Navasota is a local government entity. As such, most of what we do is a matter of open record. There are very few exceptions and they are determined by the Texas Public Information Act. To

ensure that only accurate and legally open personnel information is released; all personnel records information shall be released only by the City of Navasota Human Resources Department, the City's Legal Counsel or the City Manager's Office.

- b) The City Manager's Office provides a clipping service for all articles related to the Navasota City Government that appear in local/area newspapers. On occasion, articles about City government and staff appear in magazines and professional journals; in an effort to archive this information and to generate additional coverage for City staff and activities, departments are encouraged to send copies of these articles to the City Manager's Office.

## **News Releases**

- a) News releases issued by a department should be submitted to the Marketing and Communications Office for review, approval and distribution coordination. Not all that happens in City departments is worthy of a news release. Some items may be best handled as a "media advisory" or a feature story suggestion. Other items may be best handled as correspondence to a particular group.
- b) Once approved, the Marketing and Communications Coordinator will be responsible for distribution to the news media. The initiating department is responsible for sending copies to their personnel. If necessity requires a department to distribute its own news releases, then a courtesy copy should be sent to the City Manager's Office.
- c) News releases issued after 4:00 PM should include an after hour's or evening contact telephone number.

## **Press Conferences**

- d) Press Conferences offer the City an opportunity to directly present information to the media and interested citizens. By their very nature, press conferences rely on having the media present to communicate our information to the public. Therefore, when planning press conferences, the availability of the media should be given priority.
- e) Typically, press conference should be held no earlier than 10:00 AM and not later than 4:00 PM. This timeframe allows the print, television, and radio media to all have access to the story. Likewise, press conference should be held on Mondays or Tuesdays, if possible, to allow weekly newspapers an opportunity to report on the information.
- f) Press conferences should be called no more than 24 - 36 hours prior to the event. If called earlier, the media typically will try and get the information before the conference and thus negate the purpose of holding a press conference. Media advisories/invitations should be faxed to the media and followed up with a telephone call.
- g) The City Manager's Office must be consulted before calling a press conference.
- h) As the elected governing body of the City, the involvement of the Mayor and City Council will be given primary consideration for scheduling press conference activities concerning policy matters.

## **Publications**

All published reports, brochures, fact sheets, etc., should be sent to the City Manager's Office to be archived and considered for availability in the Citizen Information display rack and on the City's web site.

## **Public Meetings**

All public and/or community meetings should be reported to the City Manager's Office and included on the City's weekly calendar, which is shared with local media and citizen groups and is made available on the City's web site.

## **Conflict of Interest**

A conflict of interest is a divided loyalty between the interests of the City and the personal interests of the employee. Employees must not let personal considerations or relationships, either actual or potential, influence them in any way when representing the City in dealings with other persons or organizations.

Each of you has the obligation to avoid not only situations that give rise to a conflict of interest, but also those situations that create the appearance of a conflict of interest.

You may encounter potential conflicts of interest in a variety of situations. Some of the more likely areas are:

- Relationships with members or City vendors, especially relating to entertainment situations or gifts.
- Financial or other dealings with outside organizations that deal with our City.
- Outside employment with any competitor, customer, or vendor of the City, or any other outside employment arrangements that could jeopardize our interests or interfere with our productivity.

You should re-examine your investments, relationships, and activities periodically to avoid becoming involved in a conflict of interest. If you are in doubt concerning the propriety of any activity, you are obliged to review the situation with your supervisor.

The City reserves the right to determine whether certain activities constitute a conflict of interest. If, after such determination and appropriate discussion, you persist in engaging in such activities, discharge may result.

## **Confidentiality**

The City requires that a strict code of confidentiality of information be maintained. No employee will store information outside of the City (either in written or electronic form) about any matter pertaining to the conduct of the City's business. No information regarding selling or purchasing prices to one customer or vendor shall be given to another customer or vendor.

Do not discuss selling prices of services, or products with vendors. This is delegated to top management personnel. Likewise, engaging in conversations about prices, service, problems, gossip, etc. regarding one vendor to another vendor are at the discretion of top management personnel only. However, we do allow

supervisors to price small items. Lack of discretion in these matters is looked upon as a very serious matter and may subject the responsible employee to disciplinary action or possible termination.

In addition, idle gossip or dissemination of confidential information within the City, such as personal information, financial information, etc. will subject the responsible employee to disciplinary action or possible termination.

### **Bribes, Kick-Backs and Other Illegal Payments**

Bribes, kick-backs and other illegal payments to or from any individual with who we conduct business (in any form and for any purpose) are prohibited.

Certain types of rebates to the City from suppliers (but not to or from an individual employee) are legitimate to correct commercial inequity if done within government trade regulations.

### **Patents and Copyrights**

Any patent or copyright developed by an employee in conjunction with and/or as a result of their employment with the City is the property of the City. Any information pertaining to such patent or copyright must remain on City premises.

### **Gifts**

A City employee may not accept any gift or free service that might tend to influence his or her official actions or impair his or her independence of judgment in performance of duties for the City. Accepting a gift or free service could be a criminal act under Chapter 36 of the Texas Penal Code. If a City employee receives an unsolicited gift or benefit, the gift or benefit should be given to the employee's supervisor to be donated to a governmental entity that has the authority to accept the gift or to a recognized tax-exempt charitable organization formed for educational, religious, or scientific purposes.

### **Use of City Name**

You may not use the City name in connection with personal activities, except as part of a biographical summary of work experience. If you intend to participate in meetings or publish materials where the City name is coupled with the participant's or author's name, you must have advance written approval from the City Manager.

### **Use of City Assets**

You should regard the protection of City assets and services as a vital responsibility. The City assets include, for example, City manuals, samples, forms, plans, citizen lists and files, software, and all other documents, writings, and copies used or relied upon in your employment. These materials and property are proprietary to

the City. They must not be used for personal benefit or any other improper purpose. They must not be sold, lent, given away, or otherwise disposed of, regardless of condition or value, except with proper authorization. They must be returned upon request or upon termination of employment. Personal use of the City telephones must be reasonable. However, we do share information with other cities.

## **Use of City Information**

City information is valuable both to the City and to others. Each employee should follow the only safe rule: Give to outsiders only information which is clearly immaterial, which is already available to the public (such as included in press releases, annual reports, quarterly reports, filings with the Securities and Exchange Commission, etc.), or which is required for you to perform your job properly. Written requests for information will be processed in accordance with the Texas Public Information Act.

## **Outside Activities**

Employees may not engage in any outside employment, activity, or enterprise determined by the City Manager (1) to be inconsistent or incompatible with employment with the City; or (2) to affect the employee's job performance adversely.

An employee who wishes to engage in such an activity must prepare a full and complete written request describing the employment activity for which permission is requested and must have the advance written approval of his or her department head and the City Manager to engage in any outside employment, including self-employment. The written request and approval will be placed in the employee's personnel file and a copy sent to the employee. Outside employment will generally be approved unless it violates the provisions of the policies contained under **Timeliness and Attendance** or the paragraph preceding this paragraph.

If a City employee is injured on the job in the course of employment outside of his or her employment with the City, the employee may not file a workers' compensation claim against the City for benefits related to the injury, regardless of the fact that the City Manager may have approved of the outside employment.

## **Political Activity**

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

An employee, in his or her official capacity, may not:

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

3. Use funds provided by the State of Texas to influence the passage or defeat of any legislative measure in the Texas Legislature or the outcome of any election; or
4. Use his or her working time or City resources to participate in a political campaign of another person for an elective position or for any other political purpose. (This includes making political speeches, soliciting by telephone, distributing political literature, or writing or handling letters related to a political campaign or activity.)

In addition, any City employee who is subject to the provisions of the federal Hatch Act may not be a candidate for elective office in a partisan election. (A partisan election is an election in which candidates are to be nominated or elected to represent a party whose candidates for presidential electors received votes in the last preceding election at which presidential electors were selected.) City employees are subject to this additional Hatch Act restriction if their principal employment is in connection with an activity which is financed in whole or in part by loans or grants made by the federal government.

All City employees are prohibited from participating in any way in any political activity while wearing a City uniform, regardless of whether the employee is on duty or on his or her own time. In addition, no City-owned property, vehicle, building, and/or office may be used for displaying campaign materials or for conducting any partisan political activity.

An employee's political activity, not in violation of this section, shall not be considered in determining his or her compensation, eligibility for promotion or demotion, work assignment, leave or travel request, or in applying any other employment practices to the employee.

## **SECTION 5 - Progressive Discipline and Separation**

---

### **Progressive Discipline**

The City believes in correcting personnel problems before they become so serious that termination is unavoidable. Therefore, we apply progressive discipline, which emphasizes correcting the problem rather than punishing the offender. Generally, this occurs through progressive steps of documented warnings when other coaching and counseling efforts have not produced performance improvement or changes in behavior required to meet expectations. We apply disciplinary tools to help get the person back on track to acceptable performance and effective contributions. However, in some situations the offense may be so serious that immediate termination may be recommended. Nothing herein shall be construed to require progressive discipline or prohibit the City from terminating an employee at will.

Progressive discipline is a process by which performance or behavior issues are addressed. Progressive discipline is intended to communicate the problem and provide specific feedback as to how the performance or

behavior should be altered to meet the City standard. In some cases, suspension of an employee may be necessary to complete a fair and thorough investigation or to determine the appropriate disciplinary action.

In taking disciplinary action, it is hoped that requisite changes occur, and the employee can move forward with their employment. However, it is important that leaders do not allow the team to suffer loss of production, team work, morale, and respect due to tolerating inappropriate behavior or a lack of performance.

It is City policy to ensure that supervisors and managers administer disciplinary actions fairly and consistently in an effort to correct performance or behavior issues.

### **Voluntary Resignation**

Any employee voluntarily resigning their position with the City is requested to submit a written resignation with a minimum of two (2) weeks' notice. Employees who do not complete (if required) the two-week notice period or fail to provide one and are otherwise qualified for, will not receive a payout of accrued unused vacation time.

### **Exit Interview**

An employee planning to leave the City may be asked to participate in an exit interview to discuss their decision to leave the City with their supervisor. Discussions concerning the reasons for leaving will assist the City in evaluating the effectiveness of its personnel policies and practices. At the time of the exit interview, matters relating to final pay and any other applicable considerations will be arranged.

### **Return of City Property**

Any City property must be returned at the time of termination. Terminated employees are responsible for any lost or damaged items, including safety equipment and uniforms. The value of any property issued and not returned may be deducted from final pay. Upon commencing employment, employees may be required to sign a wage deduction authorization form and a return of City property form (within six (6) days) for this purpose.

### **Pay at Time of Separation from Employment**

The City will determine if the terminated employee has any outstanding debt owed to the City and whether the individual has in their possession any City credit cards, uniforms, tools, keys, safety equipment, manuals, vehicles, ID cards/badges or any other City property.

After a full accounting of the employee's and the City's account (as determined by the City) is completed, a final check will be issued to the employee in accordance with state law.

The City will issue a check that is designated as the final payment for all services rendered. Police and firefighters will receive payment for all unused vacation, holiday and comp time. Non police and firefighter employee's will receive payment for their unused vacation and comp time at the time of separation from employment if all conditions for doing so as described previously in this handbook are met.

Terminated employees will be contacted by Human Resources for possible conversion of group insurance and to address any financial issues.

## **Grievances**

### **Policy**

It is the policy of the city, insofar as possible, to prevent the occurrence of grievances and to deal promptly with those which occur.

A grievance may be filed by an employee on one or more of the following grounds: improper application of rules, regulations, and procedures (but not the rules, regulations, and procedures themselves); unfair treatment; illegal discrimination based on race, religion, color, sex (including sexual harassment), age, disability, or national origin; improper application of fringe benefits; or improper working conditions.

The city follows a progressive grievance procedure which ensures regular employees who have satisfied the introductory period due process in the city's consideration of their work-related grievances: the right to be represented, the right to mount a defense, and the right to present written response(s) regarding resolution of the grievance.

### **Final Authority**

An employee may appeal the decision of a supervisor to a department and, through the chain of command, to the city manager, whose decision is final.

### **Procedure**

The following procedures are applicable to employees.

#### **Informal Grievances**

The first step in the grievance procedure is for the employee to attempt to resolve the grievance by informal conference with his or her supervisor. If this informal conference does not result in a resolution of the problem(s) that is satisfactory to the employee, he or she may file a formal, written grievance.

#### **Formal Grievances**

Formal grievances must be in writing, signed by the employee, and presented to the employee's supervisor within 10 working days after the alleged grievance occurred. A statement of the specific remedial action requested by the employee must be included in the written grievance.

An employee may be represented throughout the grievance process by a representative of his or her choosing, including another city employee.

After being presented with a written and signed grievance, the supervisor will (1) consult with his or her supervisor and/or department head; (2) meet with the employee and such other persons as may be necessary to

gather the facts; (3) attempt to resolve the grievance with the employee and, if requested by the employee, with the employee's representative; and (4) communicate the decision to the employee in writing within 10 working days after receipt of the grievance, sending a copy of the decision to the offices of the city manager and department head. The department head must notify the city manager's office immediately upon learning that a grievance has been filed.

If an employee whose supervisor is someone other than the city manager either receives no written decision from the supervisor within 10 working days from the date the written grievance was filed, or the employee is not satisfied with the decision, he or she must file a written appeal with the department head within 10 working days from the date the grievance decision was received or, if no written decision is received, within 10 working days after the employee filed the formal, written grievance. The department head will (1) review the facts of the grievance; (2) meet with the grievant, grievant's supervisor, and such other persons as may be necessary; (3) attempt to resolve the grievance within 10 working days after receipt of the grievance; and (4) respond in writing to the employee by the close of the tenth working day following the date the written appeal was received, sending a copy to the city manager.

If the employee either receives no written decision from the department head within 10 working days from the date the appeal was filed, or the employee is not satisfied with the proposed resolution, he or she must file a written appeal with the next level of supervision, up to and including the city manager, within 10 working days. The city manager will review the facts and the file, meet with the parties involved, and respond in writing to the employee within 10 working days of the date the appeal was received in the city manager's office. The decision of the city manager is final, except in those cases where the grievance is in regard to a disciplinary action initiated by the city manager against an employee who reports directly to the city manager or is in regard to alleged sexual harassment or discrimination by the city manager. In any such case, appeal of the city manager's decision must be filed with the mayor within 10 working days of the employee's receipt of the city manager's decision. The mayor will appoint a panel of city council members to hear the appeal and rule on it not later than 40 days following receipt of the appeal.

### **Maximum Time Periods**

At each stage of the grievance process, the time periods specified are maximums. Grievances should be dealt with promptly and written responses provided as quickly as possible, preferably within 10 working days in simple grievance matters. In no case will the total time for a final resolution exceed 40 working days.

### **Grievances Relating to Sexual Harassment or Discrimination**

Any employee may file a grievance related to alleged sexual harassment or discrimination on the basis of race, religion, color, sex, national origin, age, or disability. The initial written grievance may, at the employee's option, be submitted directly to the personnel officer, who has been designated as the EEO coordinator. The EEO coordinator will investigate the grievance and submit the results to the city manager within 10 days of receipt of the grievance. The city manager will then have an additional 10 days to review the facts of the grievance and respond in writing to the employee. The decision of the city manager is final. If an employee believes he or she is being sexually harassed, that employee should tell the harasser that his or her conduct is offensive and insist that it stop. If the conduct does not cease immediately, report the matter to the supervisor within 24 hours. If you are unable or unwilling to speak with your supervisor about the harassment, report the incident directly to the next higher level of authority in your department, your department superintendent, or the

EEO coordinator. The city will investigate the matter promptly and take whatever corrective action is appropriate. Any employee who complains in good faith of sexual harassment will be protected against retaliation or reprisal for making the complaint.

If the employee's grievance is related to alleged sexual harassment or discrimination by the city manager on the basis of race, religion, sex, national origin, age, or disability, then the initial written grievance may, at the employee's option, be submitted directly to the city council. The decision of the city council, or of a panel of governing body members appointed by the city council to hear a grievance regarding the city manager, is final.

### **Documentation**

Copies of all documentation relating to the grievance will be forwarded to the city manager's office immediately upon conclusion of each step in the grievance process to be placed in the employee's personnel file.

### **Requirement for Appeal if Dissatisfied**

If the employee is dissatisfied with any decision during the grievance process, he or she must appeal to the next step within the established time period. Failure to appeal is a determination that the employee is satisfied with the last decision.

## **SECTION 6 - City Work Rules**

---

**As an Employee of the City, it is essential for all employees to understand and observe the following standards:**

1. Be at your place of business, ready for work, at your scheduled time.
2. Hourly Employees will be assigned a time card/number and instructed on how to properly record time worked. All time worked is to be recorded. The employee is the only person allowed to record his or her time worked. Any changes to the time sheet/card/number must be approved by management at the time of occurrence.
3. It is the employee's responsibility to ensure that all hours worked are properly recorded. Payroll errors caused by the employee's failure to properly record time worked will be paid on the following payroll. Payroll errors caused by the City will be corrected and paid as soon as practical.
4. Personal telephone calls during working hours are strictly limited.
5. Children, friends, relatives, former employees, or individuals not doing business at the City's request are not permitted in any warehouse, office, work area or restricted area.
6. Personal property brought onto the location must be left in an area designated by the Manager/Supervisor until the employee departs. All packages are subject to inspection by management at any time.

7. Any grievance should be discussed with your immediate supervisor unless your grievance relates to your supervisor. In that case, it should be discussed with the supervisor's superior or another member of management.
8. Employee parking areas will be assigned by management. Employees must park in designated areas.
9. Employees should be properly groomed and attired when on duty. Apparel standards will be designated by management.
10. The City equipment may not be loaned or removed from the premises for personal use.
11. The first six (6) months of employment is an evaluation period. During this period, the employee or the City may terminate employment with or without notice. The completion of the evaluation period should not be considered a guarantee of employment or continued employment.

**The following actions are examples of disciplinary procedures. If you commit one or more of these acts, you will be issued a written warning which will be placed in your personnel file. Repetition of these offenses may result in termination:**

1. Unsatisfactory work performance or work not meeting the City standards for quality, accuracy, and/or production.
2. Violation of safety policy and/or procedures.
3. Failure to report an absence in a reasonable time prior to scheduled work time.
4. Repeated tardiness or absenteeism.
5. Repeated use of the telephone for personal use.
6. Solicitation in working areas during working time.
7. Interfering with, or disrupting, other employees during working hours.
8. Failing to comply with the City's standards of courtesy and customer service.
9. Committing any act which is detrimental to the orderly conduct of business.
10. Involving a City vehicle in any minor traffic violation or accident where the employee is found to be at fault.
11. Gambling, in any form, on the City premises, excluding those specifically authorized by City management.

**The following actions are cause for the immediate termination of your employment, with or without warning or notice.**

1. Falsifying time sheets, City records, or responses to requests for information from City officials.
2. Leaving City premises during working hours without permission of your supervisor.
3. Defacing or abusing City property or equipment.
4. Fighting on City premises.
5. Sleeping while on duty.
6. Insubordination or refusing to follow instructions issued by management.
7. Committing acts of dishonesty towards the City, its customers, other Employees, organizations servicing the City or committing other acts which tend to bring the City into disrepute.
8. Major violation of safety policy and/or procedure.

9. Failing to follow City procedures.
10. Violating any City policy.
11. Involving a City vehicle in any major traffic violation or accident where the Employee is found to be at fault.
12. Carrying, possessing, or controlling a firearm or other potentially dangerous weapon (excluding tools, instruments, and box cutters provided by the City for use in performing job duties) in or on City property or otherwise in the performance of City business.
13. Participation (either directly or indirectly) in a business enterprise in competition with the City's business interests.
14. Behavior that is in violation of the City's Substance Abuse Policy.
15. Any harassing, threatening, or intimidating actions or behaviors.
16. All employees are expected to exercise good judgment in forming close personal relationships with other persons at the City. Relationships between co-workers' must never affect an employee's job performance or interfere with activities in the workplace.

**This policy does not alter the at-will employment relationship. The above is a sample and does not include all possible violations. The City retains the right to revise its policies, procedures and list of offenses at any time.**

## **SECTION 7 - Health and Safety**

---

The City is committed to the safety of its employees, its property, equipment and the environment. To this end, we will utilize a safety program in our daily activities. Any employee who disregards any City safety rule and/or regulation is subject to disciplinary action including termination of employment.

The following will be considered standard procedure for all employees:

1. Should a safety regulation be modified so that an employee's safety is something less than it should be, the employee should inform his/her supervisor.
2. All questions concerning the reason for doing something in a certain manner may be asked of any member of management at any time.
3. Employees' decisions should always be guided by the City's commitment to safety.

It is management's responsibility to see that every employee at the City is provided with safe working conditions, all safety regulations are observed, and employees use good common sense to protect themselves as well as others. Management will periodically inspect working conditions and may suspend all work activity until an unsafe condition is corrected.

The most important part of safety is YOU. It is your responsibility to abide by the safety rules - these rules are made for your protection. Report any personal injury **IMMEDIATELY**, however minor.

## **On-the-Job Injuries**

Employees should report immediately to their immediate supervisors any conditions that in their judgment threaten the health and safety of employees or visitors. Employees are encouraged to make suggestions to their supervisors for improvements that would make the City workplace safer or more healthful.

Failure to report an on-the-job injury, no matter how minor, is grounds for disciplinary action.

## **Medical Attention**

An employee who sustains a bona fide, on-the-job, work-related injury may seek medical attention from the medical facility or a professional of his or her choice from a list of doctors that accepts the City's worker compensation insurance after getting the proper authorization forms from the Human Resources Office. The City encourages employees to return to work as soon as they are able to do so.

An employee returning to work must submit a physician's statement of medical condition and release to return to work. As determined by the City Manager, at the City's expense, an employee may be required to submit to examination by an independent physician.

## **Insurance**

The City provides workers' compensation insurance for all of its employees. This insurance provides medical expenses and a weekly payment if an employee is absent from work because of a bona fide, on-the-job, work-related injury for more than seven calendar days.

*(Legal reference: Texas Workers' Compensation Act, Texas Labor Code, Chapter 401 et seq.)*

## **Statutory Benefits**

Employees who sustain an injury at work may be eligible to receive benefits prescribed by the Texas Workers' Compensation Act. These benefits include compensation payments; medical care as reasonably required to cure and relieve the effects of the injury or occupational disease(s); and/or death benefits.

Compensation benefits are subject to a seven-calendar day waiting period. After 28 calendar days of lost time, the seven-day waiting period will be paid retroactively under workers' compensation.

## **Initiation of Injury Leave**

An employee who is put on leave for a bona fide, on-the-job, work-related injury is urged to request a copy of the City's policy on "On-the-Job Injuries" prior to or as soon after the beginning of the leave as is feasible. Injury leave begins on the first scheduled workday of absence due to on-the-job injury and continues until the

employee returns to work, his or her eligibility expires, or the employee is removed from injury leave coverage by the City Manager.

### **Compensation**

If an employee sustains a bona fide, on-the-job, work-related injury which renders him or her unfit for performing the duties of the job, he or she must report the injury and the City must file a workers' compensation claim. The employee will receive workers' compensation payments if the situation merits payment as authorized under state statute.

### **Use of Sick Leave**

An employee who sustains a bona-fide, on-the-job, work-related injury is eligible to receive pay from accrued sick or vacation leave for the first seven calendar days following the accident. Thereafter, he or she receives only authorized workers' compensation payments.

An employee receiving workers' compensation payments does not accrue vacation or sick leave and is not entitled to receive either additional holiday pay or other holiday benefits.

### **Duration of Injury Leave**

The maximum duration of occupational disability or injury leave is six months unless an extension is expressly authorized by the City Manager. Requests for extension must be in writing and may be authorized in writing after careful review by the City Manager, in no more than 30-day increments. Written justification for authorization or denial of an extension is filed in the employee's medical file.

### **Termination of Injury Leave**

Injury leave may be terminated at any time without prior notice. Evidence that the employee is able to return to work and has not done so will be submitted to legal and medical advisors prior to terminating the leave.

### **Continuation of Group and/or Dependents' Medical Insurance**

The City will continue to pay the City's portion of the employee's group medical insurance for a period of time not to exceed 90 days for an employee on injury leave. To continue group and/or dependents' medical insurance after the 90th day on which the employee is on injury leave, the employee must pay both the employee's and the City's portions of these insurance premiums.

## **Exclusion**

Injuries caused by willful intent and attempt to injure self or to unlawfully injure another, intoxication, horseplay by the injured employee, acts of God except in certain limited circumstances (i.e., assigned to official duty during a hurricane, lightning storm, etc.), or act of a third party for personal reasons are excluded specifically from coverage by injury leave with pay. (*Legal reference: Texas Workers' Compensation Act, Texas Labor Code, Chapter 401 et seq.*)

## **Reporting Requirements**

While on leave because of a bona fide, on-the-job, work-related injury, each time the employee sees the physician for consultation or treatment, he or she must provide a progress report to the appropriate City supervisor, who passes the report along to the department head, personnel officer, and City Manager. Any change in the employee's condition which might affect his or her entitlement to workers' compensation payments must also be reported to the appropriate supervisor. In addition, the injured employee must contact his or her supervisor periodically to report on his or her condition. Failure to provide the required medical status reports or to contact the supervisor on the schedule required by the City is grounds for revoking the employee's leave and for taking disciplinary action.

## **Return to Work**

A written statement from the attending physician certifying that the employee has been released to return to work and specifying the type(s) of work he or she is capable of performing as well as any limitation(s) must be received by the City before an employee may return to work. Failure to return to work when directed will result in appropriate disciplinary action.

The employee's supervisor must notify Human Resources upon the employee's return to duty so that Human Resources may resume recordkeeping for purposes of payroll, benefits, and leave and length-of-service accruals.

## **Temporary Light Duty Status**

During the course of an on-the-job injury leave of absence, if an employee is released by his or her physician for light duty, the employee's job or alternative job assignment(s) will be evaluated for a determination of whether a temporary position is available in which the City can use the employee's limited services for a temporary period of time.

If no acceptable light duty assignment can be found, the employee will be placed on inactive status until released by the physician to return to his or her previous job.

A light duty assignment cannot exceed 90 days. In addition, the employee may receive workers' compensation payments in a reduced amount.

### **Inactive Status**

At the end of the initial six-month period after the injury, an injured employee unable to return to regular duty will be placed on inactive status unless an extension of injury leave is expressly authorized by the City Manager. At the time the employee is placed on inactive status, the department head is free to hire or promote a temporary replacement.

When the injured employee has reached maximum recovery, the City will consider the employee for employment in a capacity for which the employee is qualified, if a position is available.

### **Total Disability/Retirement**

A determination of total disability may be rendered at any time during the course of the occupational disability or injury leave. Upon such a determination, the personnel officer, in consultation with the City Manager, will make the necessary arrangements for the employee's retirement under the "on-the-job disability" clause of the coverage provided by the city's retirement plan.

### **Reasons for Termination of Employment during Injury Leave**

An employee may be terminated while on leave for an on-the-job injury for the following:

1. Refusal to return to duty on the workday on which the employee has been released by the treating physician;
2. Failure to accept a "light duty" assignment;
3. Failure to follow prescribed treatment including medical appointments; and
4. Participation in activities which, according to the City's legal and medical advisors, justify termination because they are injurious to recovery or they do not aid in healing.

### **Final Release or Settlement**

At the time of final release or settlement of a workers' compensation claim, the employee must furnish the City with a certificate from the employee's physician stating the status of the employee's physical condition.

Upon receipt of a release to return to work, the City may require the employee to submit to a medical examination to determine whether the employee can perform the essential functions of his or her position, with or without reasonable accommodation. If the employee cannot perform the essential functions of the position, or if the employee is a qualified individual with a disability and he or she cannot perform the essential functions

of the position with or without reasonable accommodation, the employee will be terminated. The City's efforts to reasonably accommodate the employee will be conducted in accordance with applicable law.

## **General Safety Rules**

Safety is everyone's responsibility and for each one's benefit. Failure to observe any part of these rules or common safe work practices will result in disciplinary action.

**Injuries** - Report all injuries to your supervisor immediately, no matter how slight.

**Housekeeping**- Good housekeeping is the foundation of a safe workplace. You can make a worthwhile contribution by keeping your work area, equipment and tools neat and clean.

**Unsafe conditions & work practices** - Report all unsafe acts or conditions to your supervisor immediately.

**Machinery and electrical work** - Machine adjustments and electrical work will be made by authorized personnel only. Employees are not to operate equipment unless appropriate safety guards are in place.

**Work habits** - concentrate on your work - do not look around or converse with others while operating a machine. Never distract the attention of other employees.

**Clothing** - While working around moving equipment, loose clothing, jewelry or open shoes will not be permitted.

**Food and drinks** - allowed in designated areas only.

**First Aid** - Familiarize yourself with first aid locations in your facility.

**Trailers** - All trailers are to be chocked during loading and unloading. Make sure dock plates are in place and adequate for the load.

**Personal protective equipment** - PPE is (maybe) required in certain areas. It is your responsibility to contact your supervisor concerning the appropriate protective equipment required.

**Fire exits** - Fire exits must be kept unobstructed at all times. Be familiar with the locations of fire alarms, exits and the evacuation plan for each facility.

**Lifting** - Use available equipment to handle materials. Use proper lifting technique. Get help when assistance is needed.

**Visitors** - No unauthorized visitors are allowed in the facility.

**Chemical exposures** - Employees who are working with chemicals must know the proper procedures associated with each particular chemical. It is the responsibility of the Department Head/Supervisor to discuss proper procedures with the employee.

**Safety signs and posters** - Signs and posters are for your information and protection and must be followed.

In addition to the above general safety rules, additional rules may be in place for your position.

These accident prevention rules should be reviewed regularly and revisions made as required.

### **Employee Responsibilities**

Every City employee has a duty to assure a safe working environment for themselves, fellow employees and citizens of the City. Employee safety responsibilities include:

- Perform their duties according to established safe operating procedures.
- Recognize the hazards of the job and take steps to ensure their safety, as well as the safety of others.
- Become familiar and abide by the safety rules, and local work rules.
- Report all unsafe conditions to the appropriate supervisor and/or manager.
- Follow the instructions of their managers and/or work guidelines to ensure the safe performance of a given task.
- Report all injuries, regardless of severity, to the immediate supervisor and/or manager as soon as possible and cooperate with any investigation made to determine cause and future preventative measures.
- Use all required personal protective equipment provided and maintain this equipment in a satisfactory manner.
- Help maintain good housekeeping standards.
- Active participation and cooperation with the overall safety program.

### **Hazardous Communication**

The Environmental Protection Agency has classified certain chemicals and chemical groups into categories that have been classified as toxic. This means that in concentrated forms or by accumulating and combining with other chemicals (even the air), these chemicals can be hazardous to human health if exposure occurs.

### **City Commitment**

Our City is fully committed to providing a safe and healthful work environment for every employee. Sometimes it is necessary for employees to work with or around potentially hazardous substances. In these instances, it is important that employees are aware of the substance's identity, health and physical properties and the safe work

practices required to minimize any potential hazards. To ensure employee health and safety, a written Hazard Communication Program has been developed.

### **City Responsibility**

It is the City's responsibility to:

- Prepare a list of potentially hazardous substances.
- Ensure that containers are properly labeled.
- Maintain and make available to employees a file of material safety datasheets (MSDS) for each hazardous substance in the work place.
- Ensure that employees have the required information and training.

### **Reporting Injuries and Accidents**

Employees must advise their supervisors of all accidents, injuries or illnesses that occur while at work. All accidents, injuries or illnesses that occur while at work must be reported immediately no matter how slight they may appear.

The City will provide the proper forms for reporting job-related accidents, injuries and illnesses. Any employee failing to report these occurrences is subject to disciplinary action.

In the event of a vehicular accident involving a City-owned vehicle or while on City business, report all information immediately to your supervisor and/or the City Manager's Office. In no instance should responsibility for an accident be expressed to anyone until the proper person in the City has been notified and permission has been obtained to make statements.

# FORMS

---





Manager Assist Line: 1-877-249-4751  
Please return this completed and signed form via  
E-mail: [ManagerConsult@DeerOaks.com](mailto:ManagerConsult@DeerOaks.com) or fax: 1-866-240-3933

Date of Referral: \_\_\_\_\_

**EMPLOYEE INFORMATION:**

Employee Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Gender: Male / Female

Address: \_\_\_\_\_

Cell or Home number: \_\_\_\_\_ Can a message be left on voicemail? Yes / No

Work number: \_\_\_\_\_ Can a message be left on voicemail? Yes / No

Email: \_\_\_\_\_

Employee's position: \_\_\_\_\_ Department: \_\_\_\_\_

Current Employment Status (e.g., working, suspended, on paid or unpaid leave etc.): \_\_\_\_\_

**COMPANY AND REFERRING MANAGER DETAILS:**

Company Name: \_\_\_\_\_

1-Manager/HR Name: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Preferred forms of communication? Email: Yes / No Telephone: Yes / No Voicemail: Yes / No

2-Manager/HR Name: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Preferred forms of communication? Email: Yes / No Telephone: Yes / No Voicemail: Yes / No

Reason for the referral: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## AUTHORIZATION TO RELEASE/RECEIVE INFORMATION

I, \_\_\_\_\_, hereby authorize **Deer Oaks EAP**  
(Client's Name)

**Services** to release / receive information contained in my case records subject to the conditions below.

1. The name of the person(s), title, organization(s) to whom disclosure is to be made is (list each person):  
\_\_\_\_\_

2. The specific information **Deer Oaks EAP Services** is authorized to release / receive is\*:

- ☐ Scheduled appointments and attendance
- ☐ Compliance with EAP session treatment recommendations
- ☐ Referral to outside resources to address the problem where appropriate
- ☐ After-care recommendations where appropriate
- ☐ **DOT/SAP:** For referrals that include substance use issues, does the employee fall under the scope of the Federal DOT, and will therefore require a DOT/SAP evaluation?

*\*(Manager Referrals are not intended to provide the following: Fitness for Duty or Return to Work performance assessments.)*

3. The purpose of the disclosure I am authorizing is:

- To facilitate a referral for counseling
- To provide feedback regarding my contact and participation with **Deer Oaks EAP Services**

4. I understand that this consent is subject to revocation in writing by me at any time except to the extent that **Deer Oaks EAP Services** has already taken action in reliance on this consent. If not previously revoked, the consent will terminate automatically upon **Deer Oaks EAP Services** designating that services are completed or one year from today's date (whichever comes first).

5. I understand that once information is released it is no longer within the control of **Deer Oaks EAP Services**, and there is the potential for re-disclosure by the recipient.

6. I understand that my decision to sign this authorization is voluntary. I understand that my decision not to provide authorization may result in **Deer Oaks EAP Services** being unable to provide any or all of its services.

Client's Name: \_\_\_\_\_  
(Please print)

Manager/HR Name: \_\_\_\_\_  
(Please print)

Signature of Client: \_\_\_\_\_

Signature of Manager/HR: \_\_\_\_\_

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

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

### Driver Restriction Notification Form

Employee Name\_\_\_\_\_

I certify that there are no restrictions to date on my driver's license. I am aware that if a restriction is placed on my license while employed with the City of Navasota, I am required to do the following:

- Notify the Department Supervisor and HR of any restrictions placed on his/her driver's license;
- Notify the Department Supervisor and HR if his/her driver's license is suspended or revoked;
- Notify the Department Supervisor and HR of any traffic violations for which the employee is cited while operating a City of Navasota-owned vehicle.

\_\_\_\_\_  
Signature of Employee:

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

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 9.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Lance Hall, Finance Director

**APPROVED BY: BS**

**ITEM:** Consideration and possible action on the first reading of Ordinance No. 961-21, budget amendment for airport Improvements.

**ITEM BACKGROUND:**

The City entered into agreements with Spinner Aviation to construct new ramps and drain pipes at the Navasota Municipal Airport. The budget includes \$170,000.00 and an increase of \$54,800 is needed to cover the entire cost of \$224,800.

**BUDGETARY AND FINANCIAL SUMMARY:**

100-566-904.00 increase budget by \$54,800.00

**STAFF RECOMMENDATION:**

Staff recommends approval of the first reading of Ordinance No. 961-21, budget amendment for the airport improvements by adding \$54,800.00.

**ATTACHMENTS:**

1. Spinner Invoice and Agreement
2. Ordinance No. 961-21

Spinner Hangars, LLC  
100 Airport Rd  
Navasota, TX 77868  
(979) 204-4212

Spinner Hangars, LLC requests reimbursement of \$209,794.50 in expenses toward the construction of new asphalt ramps and drain pipes. The expenses allocated and spent are as follows:

T3 asphalt ramp and drain pipe (\$125,000 allocated)

Asphalt ramp \$107,620

Asphalt ramp island nose \$6,739

Existing ramp drain pipe \$10,550

T4 asphalt ramp and drain pipe (\$115,000 allocated)

Asphalt ramp \$84,885.50

Existing ramp drain pipe – Not yet constructed, reimbursement to be requested at a later date. Cost will be similar to the T3 existing ramp drain pipe.

Attached are the subcontractor invoices indicating actual costs of the work performed.

Thank you,



Michael Dearing  
Manager

*sd*  
*ok to pay*  
*\$209,794*  
*need to do a budget amendment.*



EMPLOYEE OWNED

PHONE: 979-822-7605

FAX: 979-823-2659

## INVOICE

**MAILING ADDRESS:**

P.O. Box 714  
Bryan, TX 77806

**PHYSICAL ADDRESS:**

7601 Hwy 21 West  
Bryan, TX 77807

**TO:** MICHAEL DEARING  
SPINNER HANGERS  
100 AIRPORT RD  
NAVASOTA TX 77868

**DATE:** 2/22/2021

**INVOICE #** 42101-01

**RE:** Navasota Airport T-Hanger

**\*\*Please include copy of invoice with payment.\*\***

Item	Description	Quantity	Unit		Amount
1	T-Hanger Under Construction	1.00	LS	\$107,620.00	\$107,620.00
2	CO-1 - Future Driveway for T-Hanger	1.00	LS	\$84,885.50	\$84,885.50
3	CO-2 - Pave Island Nose at Existing T-Hanger	1.00	LS	\$6,739.00	\$6,739.00

Subtotal Total \$199,244.50

**AMOUNT DUE** \$199,244.50

**THANK YOU FOR YOUR BUSINESS!**

**Please Make Check Payable to Brazos Paying, Inc.**

SINCERELY,

Billy Prewitt

Michael Dearing



CONCRETE SERVICES

**S&S Concrete Services**

207 Yale Cir  
College Station, TX 77840

Phone: (936) 419-1163

Email: sfsanchez52@yahoo.com

Web: www.concretecollegestation.com

Payment Terms

Due upon receipt

Invoice #

000387

Date

11/13/2020

Description	Quantity	Rate	Total
12" Pipe And Inlets	1.0	\$10,550.00	\$10,550.00
330' of 12" pipe			
5 ea Inlets			
6 inches of stabilize sand around pipe			

**Subtotal** \$10,550.00

**Total** \$10,550.00

**Payments Summary**

11/20/2020 - Check \$10,550.00

**Paid Total** \$10,550.00

**Remaining Amount** \$0.00

All estimates are good for twenty ( 20 ) days from date above.

T-3 Drainage

**ADDENDUM TO LEASE AGREEMENT BETWEEN  
THE CITY OF NAVASOTA AND ANDERSON-GRIMES, LLC**

STATE OF TEXAS                                 }  
   }  
COUNTY OF GRIMES                                 }

**WHEREAS**, the City of Navasota, Texas (the "Lessor") and Anderson-Grimes, LLC (the "Lessee") entered into a Lease Agreement dated and effective on October 5th, 2014, as amended on January 19, 2017 and as further amended on August 10, 2020 (the "Lease"); and

**WHEREAS**, the parties to the Lease desire to modify the provisions of said Lease as provided in this Addendum to Lease Agreement Between the City of Navasota and Anderson-Grimes, LLC (the "Addendum"); and

**WHEREAS**, the Lessee desires to develop the real property described in Exhibit "A," attached hereto and incorporated herein for all purposes pertinent (the "Property"), by constructing T-Hangar and ramp and drainage improvements (collectively, the "Improvements") on said Property; and

**WHEREAS**, Lessee intends to make a significant capital investment in the additional Improvements to the Property; and

**WHEREAS**, the Lessor desires to establish the economic development program outlined herein and offer incentives to Lessee to develop the Improvements on the Property in the manner set forth herein, and Lessee desires to participate in the economic development program established in this Addendum; and

**WHEREAS**, the Lessor is authorized by §380.001, et seq., Texas Local Government Code, to promote state and local economic development and to stimulate business and commercial activity within the City of Navasota and surrounding area. The Lessor has determined that a substantial economic benefit and the creation of new opportunities of employment and commercial activity will accrue to the City and the surrounding area if the Improvements are successfully developed on the Property; and

**WHEREAS**, the Lessee estimates that the cost of the construction of the ramp and drainage portion of the Improvements is approximately \$115,000.00; and

**WHEREAS**, the Lessor desires to participate in the cost of the ramp and drainage improvements as set forth in this Addendum on a reimbursement basis; and

**WHEREAS**, the Lessee agrees to be responsible for all costs of the design and construction of the Improvements described herein, except for the portion of the costs of the ramp and drainage improvements (\$115,000.00) to be reimbursed by the Lessor to the Lessee; and

**WHEREAS**, Lessee and Lessor agree that under no circumstances shall Lessor's share of the costs related to the Improvements exceed \$115,000.00; and

portion of the design costs, construction costs or other expenses related to the Improvements under any circumstances, except as otherwise provided herein.

6. Lessor shall reimburse Lessee for the costs of construction of the ramp and drainage improvements, not to exceed \$115,000.00, within thirty (30) days after final completion of the Improvements and the Lessor's determination that the Improvements conform to the plans, specifications and standards contained in or referred to in this Addendum and all applicable regulations, codes, ordinances, and laws.
7. The Lessee shall be responsible for paying all utility costs, expenses and charges in the same manner as set forth in paragraph 5 of the Lease, as amended.
8. The Lessee shall be responsible for marketing and promoting the new and existing T-Hangar units and LHangar units in order to stimulate business and commercial activity at the airport and in the City of Navasota.
9. Upon completion of the Improvements on the real property described in Exhibit "A" the Lessee shall, at no cost to the City and subject to the approval of the City Manager, design and install signage on the west wall of the building containing said Hangar units. The signage shall promote the airport and display the airport telephone number(s) and other appropriate information.

This Addendum shall prevail over any provision or term contained in the Lease dated and effective October 5th, 2014, as amended, to the extent said Lease may be inconsistent with the terms of this Addendum. Except as otherwise provided herein, or to the extent the Lease is inconsistent with the provisions of this Addendum, the Additional Leased Premises shall be subject to and governed by all terms and provisions of the Lease. This Addendum is agreed to and accepted by both parties to the Agreement, and shall be effective as of the 11<sup>th</sup> day of January, 2021.

CITY OF NAVASOTA, TEXAS

ANDERSON-GRIMES, LLC

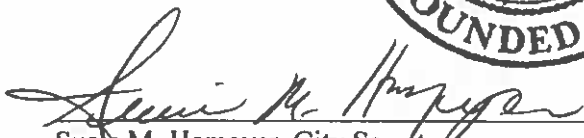
  
Hon. Bert Miller, Mayor

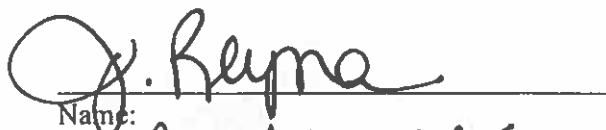
  
Michael P. Dearing, Member



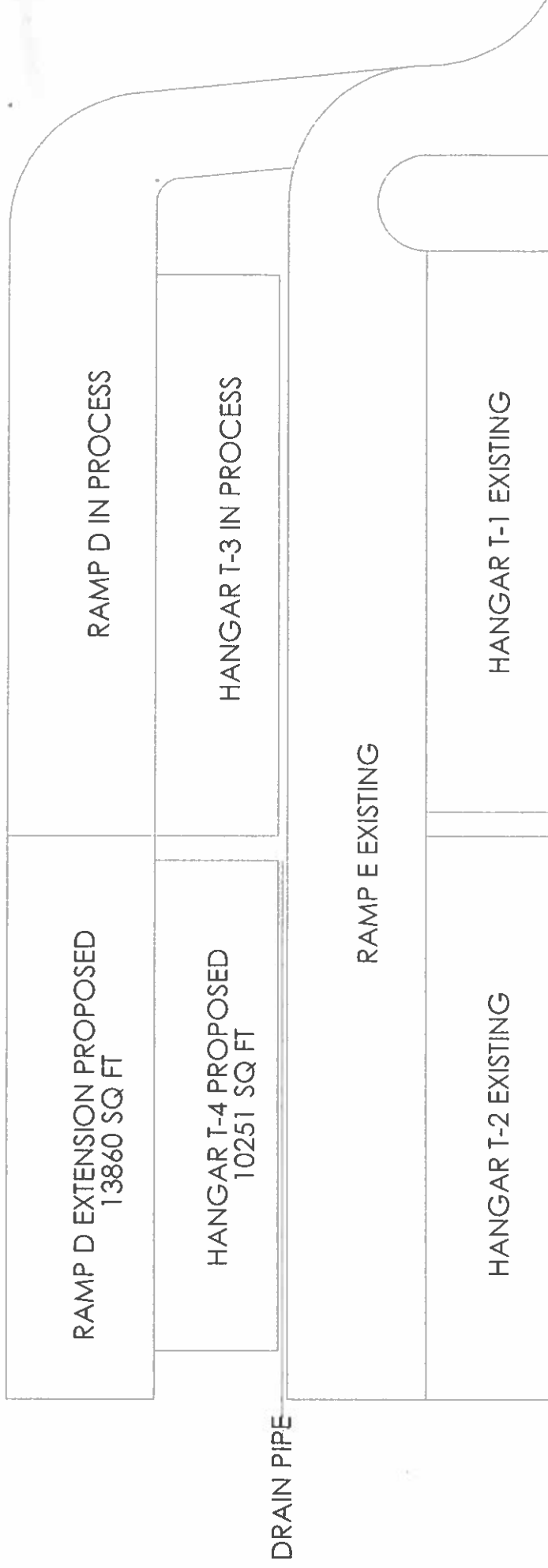
ATTEST:

ATTEST:

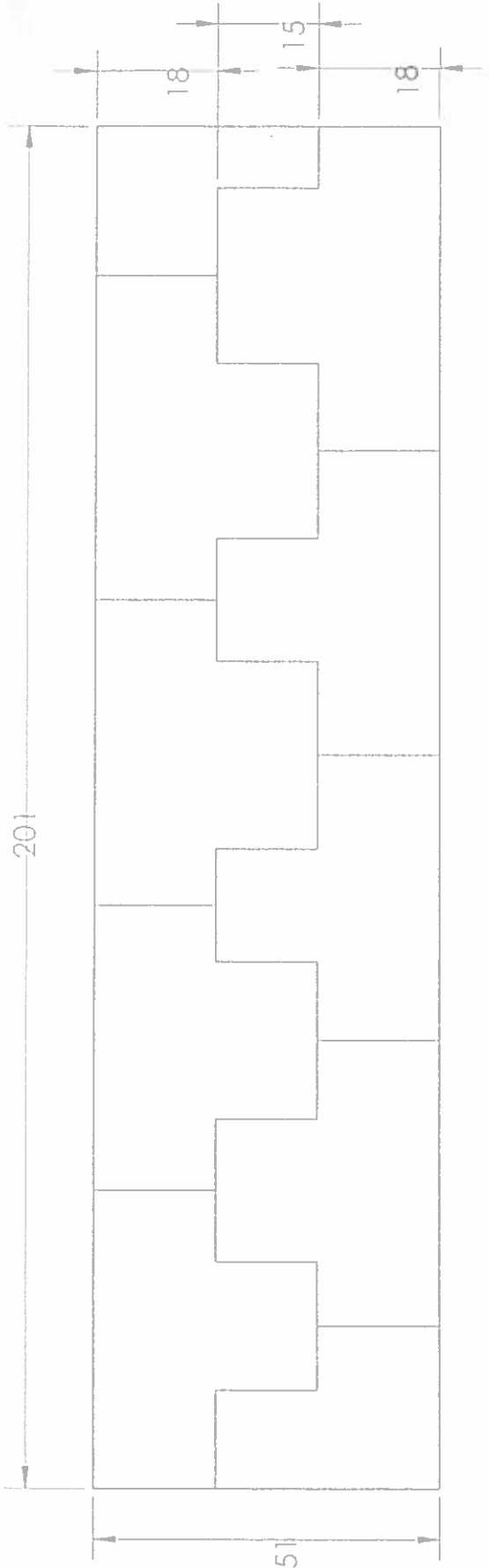
  
Susie M. Homeyer, City Secretary

  
Name: J. Reyna  
Title: Airport Manager

# EXHIBIT “A”



**EXHIBIT "B"**



FLOOR PLAN

## **EXHIBIT "C"**

### **T-Hangar Specifications**

Building Length: 201'

Building Width: 51'

Eave Height: 14' 6"

Number of T-units: 8

Door Opening (each): 41' 6"

Nominal Unit Width x Depth: 42' x 33'

Door Type: Electric bifold and individual man doors

Electric Lighting

**ORDINANCE NO. 961-21**

**AN ORDINANCE OF THE CITY OF NAVASOTA, TEXAS,  
AMENDING THE BUDGET FOR THE CITY OF NAVASOTA,  
TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1,  
2020 AND ENDING SEPTEMBER 30, 2021; AND PROVIDING  
AN EFFECTIVE DATE.**

**WHEREAS**, due to unforeseen circumstances, and unexpected costs, the City of Navasota hereby amends the budget to cover the unexpected costs and expenditures experienced by the City of Navasota during the fiscal year beginning October 1, 2020 and ending September 30, 2021.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE  
CITY OF NAVASOTA, TEXAS:**

**SECTION 1.** That the budget for Fiscal Year beginning October 1, 2020 and ending September 30, 2021 be amended by adding the amount of funds listed to the following budget items:

- Airport - Airport Improvements - \$54,800.00

**SECTION 2.** This ordinance shall take effect from and after approval on second reading.

**PASSED AND APPROVED ON FIRST READING THIS THE 12<sup>TH</sup> DAY OF  
APRIL, 2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED AND APPROVED ON SECOND READING THIS THE 26<sup>TH</sup> DAY OF  
APRIL, 2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 10.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Brad Stafford, City Manager

**APPROVED BY: BS**

**ITEM:** Consideration and possible action on appointments to boards and commissions.

**ITEM BACKGROUND:**

Annually a portion of appointees terms on the boards and commissions expire in October. On October 12th appointments were made to the boards and commissions, however, there are vacancies remaining to be filled. Staff has received three applications for the Navasota Housing Authority Board which has one vacant position available and received one application for the Parks and Recreation Board which has four vacation positions available.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommends appointing a member to the Navasota Housing Authority Board and Kristen Smith to the Parks and Recreation Board.

**ATTACHMENTS:**

1. Boards & Commissions Application

**CITY OF NAVASOTA  
VOLUNTEER APPLICATION  
NAVASOTA HOUSING AUTHORITY BOARD**

Dear Navasota Citizen:

Below is an application for volunteer service(s) to the City of Navasota. Please let us know if you are interested in serving on one of these Advisory Boards/Commission by completing the bottom of this form. You will be contacted in order to verify your continued interest and availability. If you are currently serving on one of the Advisory Boards/Commission, we appreciate your hard work and dedication thus far. If you would like to continue serving on this Advisory Board/Commission, inform us by marking the appropriate box below. Please do not miss this great opportunity to play a vital role in shaping your community!

Sincerely,  
Bert Miller, Mayor of Navasota

**NAVASOTA HOUSING AUTHORITY BOARD:** This board is an advisory body to the City Manager on all matters relating to the policies and procedure concerning the Housing Authority. The Housing Authority Board consists of five appointed members. Terms of appointments are for two years. Meetings are held quarterly.

NAME : Carol Garnett

ADDRESS: 6860 FM 2445

PHONE: 936-894-2431 hm 713-899-2782 <sup>cell</sup> EMAIL: Carolinda.r@901.com

PLEASE CHECK APPROPRIATE BOX: ☐ I am ☒ I am not a resident of Navasota  
☐ I do ☒ I do not own property located in Navasota

I CURRENTLY SERVE ON THE Grimes County Farm Bureau Board of Directors  
NA ☐ I DO ☐ I DO NOT WISH TO BE REAPPOINTED TO THIS ADVISORY BOARD

OTHER COMMUNITY PROJECT INTEREST: Grimes Co. Master Gardeners

SPECIAL INTEREST/SKILLS YOU FEEL MAY BE HELPFUL: business in Houston for 45 yrs  
owned and operated a

EDUCATION / EXPERIENCE / CURRENT OCCUPATION: UT-MA in Education - Currently a teacher

SIGNATURE OF APPLICANT: Carol Garnett Date: 1/21/21

Please return Applications to: City Secretary, P.O. Box 910, Navasota, Texas 77868

## Susie Homeyer

---

**From:** Rayna Willenbrink  
**Sent:** Thursday, March 18, 2021 8:22 AM  
**To:** Susie Homeyer  
**Subject:** FW: Form submission from: Volunteer on a City Board Webform

**From:** Madison Brooks <[mbrooks@navasotatx.gov](mailto:mbrooks@navasotatx.gov)>  
**Sent:** Thursday, March 18, 2021 8:11 AM  
**To:** Rayna Willenbrink <[rwillenbrink@navasotatx.gov](mailto:rwillenbrink@navasotatx.gov)>  
**Subject:** FW: Form submission from: Volunteer on a City Board Webform



**Madison Brooks**

Marketing/Communications Coordinator

City of Navasota

[MBrooks@navasotatx.gov](mailto:MBrooks@navasotatx.gov)

tel: 936-825-6475

fax: 936-825-4018

Submitted on Tuesday, March 16, 2021 - 10:53pm  
Submitted by anonymous user: 2600:387:a:7::bc  
Submitted values are:

==Personal Information:==

Select the Board, Commission or Committee applying for: Economic  
Development Corporation

Select the alternate Board, Commission or Committee applying for:

**Housing Authority Board**

**Full Name: William CAWTHON**

Maiden Name:

E-mail Address: [jake@circlestarfirearms.com](mailto:jake@circlestarfirearms.com)

Phone Number: 9368732055

Gender: Male

==Address:==

Street: 1549 HWY 90 N

City: ANDERSON

State: Texas

Zipcode: 77830

Occupation:

==Residency Information:==

Are you a resident of Navasota? No

Own property located in the City of Navasota: Yes

==Education & Hobbies:==

High School: MIDWAY HS (WACO)

College: TEXAS STATE UNIVERSITY

Trade or Business School:

Hobbies: GARDENING, RESTORING CLASSIC CARS, TRaining dogs

==Organization Membership Information:==

Are you currently serving on other Boards, Commissions or Committees? No

If yes, which?

Have you served on a Board, Commissions or Committee before? No

If yes, which?

Please list organization memberships and positions held: DUCKS

UNLIMITED COMMITTEE MEMEBER

Please list areas of special interest or skills which you feel

may be helpful: AS A LOCAL BUSINESS OWNER AND A LAND LORD WITHIN THE NAVASOTA AREA I FEEL I CAN BRING A FRESH PERSPECTIVE TO THE COMMITTEES.

==Signature:==

Signature (Typed): WILLIAM CAWTHON

Today's Date: March 16, 2021

The results of this submission may be viewed at:

<https://www.navasotatx.gov/node/613/submission/1106>

**CAUTION:** This email originated from outside of the City of Navasota's organization. DO NOT click links or open attachments unless you recognize the sender and know the content is safe.

# CITY OF NAVASOTA VOLUNTEER APPLICATION

Below is an application for volunteer service(s) to the City of Navasota. Please let us know if you are interested in serving on one of these Advisory Boards/Commission by completing the bottom of this form. You will be contacted in order to verify your continued interest and availability. If you are currently serving on one of the Advisory Boards/Commission, we appreciate your hard work and dedication thus far. If you would like to continue serving on this Advisory Board/Commission, inform us by marking the appropriate box below. Please do not miss this great opportunity to play a vital role in shaping your community!

Sincerely,  
Bert Miller, Mayor of Navasota

**NAVASOTA HOUSING AUTHORITY BOARD:** This board is an advisory body to the City Manager on all matters relating to the policies and procedure concerning the Housing Authority. The Housing Authority Board consists of five appointed members. Terms of appointments are for two years. Meetings are held quarterly.

**NAME : Myra Prosper-Dickson**

**ADDRESS: 2476 Barker Prairie Road, Navasota, TX 77868**

**PHONE: 936-419-7692    EMAIL: [mholiday83@gmail.com](mailto:mholiday83@gmail.com)**

**PLEASE CHECK APPROPRIATE BOX:** ☒ I am ☐ I am not a resident of Navasota  
☒ I do ☐ I do not own property located in Navasota

**I CURRENTLY SERVE ON THE** No current Board affiliations

☐ I DO ☐ I DO NOT WISH TO BE REAPPOINTED TO THIS ADVISORY BOARD

**OTHER COMMUNITY PROJECT INTEREST: Keep Navasota Beautiful; Planning and Zoning Commission**

**SPECIAL INTEREST/SKILLS YOU FEEL MAY BE HELPFUL:** I have a passion to hear from and speak for those who may feel as though they are unheard. Many who feel unheard are those who receive some type of assistance through the Housing Authority. My years in the legal field afford me a familiarity with state and federal laws as well as local regulations that may impact citizens that fall within this category.

## EDUCATION /

- **University of Texas School of Law Paralegal Program Graduate 2000;**
- **Blinn College Associate of Applied Science (Paralegal) 2006-2008;**
- **Sam Houston State University Bachelor Political Science 2009-2011;**
- **Sam Houston State University Master Public Administration 2011-2012;**
- **Houston Baptist University Master of Arts Theological Studies 2013-2015;**

- **Pepperdine University School of Law Juris Doctorate in Progress**

**EXPERIENCE /**

- **Draft, review, and revise contracts, affiliation agreements, grants. for various university departments;**
- **Draft various legal documents**
- **Perform complex legal research using Westlaw online database and other online legal databases**
- **Prepare monthly expenditure and tracking reports**

**CURRENT OCCUPATION /**

- **Currently employed as a Paralegal/Policy and Review Coordinator for The Texas A&M University System**

**SIGNATURE OF APPLICANT:**



**Date:**

3-19-2021

**Please return Applications to: City Secretary, P.O. Box 910, Navasota, Texas 77868**

## Susie Homeyer

---

**From:** Jennifer Reyna  
**Sent:** Friday, January 8, 2021 10:28 AM  
**To:** Susie Homeyer  
**Subject:** FW: Form submission from: Volunteer on a City Board Webform

[Do you get these now?](#)

---

**From:** Madison Brooks  
**Sent:** Friday, January 08, 2021 10:18 AM  
**To:** Jennifer Reyna  
**Subject:** FW: Form submission from: Volunteer on a City Board Webform



**Madison Brooks**

Marketing/Communications Coordinator  
City of Navasota  
MBrooks@navasotatx.gov  
tel: 936-825-6475  
fax: 936-825-4018

Submitted on Friday, January 8, 2021 - 9:16am  
Submitted by anonymous user: 69.5.199.98  
Submitted values are:

==Personal Information:==

Select the Board, Commission or Committee applying for: Parks &

Recreation Board

Select the alternate Board, Commission or Committee applying for:

Keep Navasota Beautiful Commission

Full Name: Kristen smith

Maiden Name: Bell

E-mail Address: [k10way@hotmail.com](mailto:k10way@hotmail.com)

Phone Number: 9792241737

Gender: Female

==Address:==

Street: 13875 cr 318

City: Navasota

State: Texas

Zipcode: 77868

Occupation: Construction

==Residency Information:==

Are you a resident of Navasota? Yes

Own property located in the City of Navasota: No

==Education & Hobbies:==

High School:

College:

Trade or Business School:

Hobbies:

==Organization Membership Information:==

Are you currently serving on other Boards, Commissions or Committees? No

If yes, which?

Have you served on a Board, Commissions or Committee before? No

If yes, which?

Please list organization memberships and positions held:

Please list areas of special interest or skills which you feel may be helpful:

==Signature:==

Signature (Typed): Kristen Smith

Today's Date: January 8, 2021

The results of this submission may be viewed at:

<https://www.navasotatx.gov/node/613/submission/946>

**CAUTION:** This email originated from outside of the City of Navasota's organization. DO NOT click links or open attachments unless you recognize the sender and know the content is safe.

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 11.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Susie M. Homeyer, City Secretary

**APPROVED BY:** BS

**ITEM:** Consideration and possible action on the 2021 Consumer Price Index (CPI) adjustment to municipal telecommunications right-of-way access line rates.

**ITEM BACKGROUND:**

The City received a letter from the Public Utility Commission of Texas notifying us that the 2021 maximum access line rates have increased by 0.4820% due to inflation, as measured by the Consumer Price Index (CPI). This adjustment has been made pursuant to Chapter 283 of the Local Government Code (House Bill 1777). The City has the right to accept or decline the increase.

Rates will increase as indicated:

\$0.01 for residential customers from \$0.86 to \$0.87

\$0.01 for Commercial customers from \$0.96 to \$0.97

\$0.04 for point-to-point customers from \$6.62 to \$6.66

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommends acceptance of the 2021 Consumer Price Index (CPI) adjustment to municipal telecommunications right-of-way access line rates.

**ATTACHMENTS:**

1. Public Utility Commission Letter



# ***Public Utility Commission of Texas***

1701 N. Congress Ave., PO Box 13326, Austin, TX 78711-3326

---

## **2021 CONSUMER PRICE INDEX (CPI) ADJUSTMENT TO MUNICIPAL TELECOMMUNICATIONS RIGHT-OF-WAY ACCESS LINE RATES**

---

**March 9, 2021**

### **PURPOSE**

This letter is to notify you that your city's 2021 maximum access line rates have increased by 0.4820% due to inflation, as measured by the CPI. This adjustment has been made pursuant to Chapter 283 of the Local Government Code (House Bill 1777).

### **DEFAULT RATES FOR 2021: INCREASE**

Based on the choices made by your city in April 2021, your city's 2021 rate will either be adjusted for inflation, or will remain the same as your 2020 rate. According to our records, when similar CPI adjustments were made in April 2020, your city chose the MAXIMUM allowable CPI-adjusted rates. Therefore, your 2021 rates will reflect an increase of 0.4820% from your 2020 rates. You have the option to decline this increase in rates by taking the action explained below.

### **ACTION BY CITY: TO REFUSE THE INCREASE**

(1) You do not have to respond to accept the increased access line rates. (2) Respond ONLY if you want to DECLINE the increase in access line rates. (3) To decline, notify the PUC using page 2 of this letter no later than April 30, 2021. (4) The PUC does not require City council authorization; however, if your city charter requires it, please do so immediately. (5) Verify your contact information and highlight any changes. (6) Make a copy of this document.

### **WHAT HAPPENS IF A CITY DOES NOT RESPOND BY APRIL 30, 2021?**

If a city does not respond by April 30, 2021, the rates for your city will increase from 2020 levels to the newly established 2021 levels. The next opportunity to adjust your rates will be September 1, 2021.

### **WHAT HAPPENS NEXT?**

The PUC will notify telephone companies of your desired rates and you will be compensated accordingly no later than July 1, 2021.

### **FUTURE REVISIONS TO CPI**

The access line rates will be revised annually in March depending on whether the CPI changes for the previous year. If the CPI changes for the year 2021, you will receive a similar letter in March 2022.

See over...

## City of Navasota

### SECTION 1: Your 2020 city preferred rates are as follows:

Residential: \$0.86 Non-Residential: \$0.96 Point-to-Point: \$6.62

### SECTION 2: Your default rates for 2021 are as follows. Note: These are higher than the 2020 rates (above) due to the CPI inflation adjustment.

Residential: \$0.87 Non-Residential: \$0.97 Point-to-Point: \$6.66

To decline your default increase in rates, notify the PUC by completing the section below. You can mail or fax this page to the PUC. To accept rates in SECTION 2, no action is required.

I \_\_\_\_\_, Title \_\_\_\_\_, am an authorized representative for the City/Town/Village of \_\_\_\_\_. The City declines to accept the default rates indicated in SECTION 2 above. Instead, we choose the following rates: Residential \_\_\_\_\_; Non-Residential \_\_\_\_\_; Point-to-Point \_\_\_\_\_.

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

Other Comments:

#### HOW TO RESPOND

Mail: Stephen Mendoza  
Public Utility Commission  
P.O. Box 13326  
Austin, Texas 78711-3326

#### INQUIRIES

Inquiries only. NOT for sending your response.  
HB1777@puc.texas.gov  
Phone No: 512-936-7394

Or FAX to Stephen Mendoza at: 512-936-7428

#### CITY CONTACT INFORMATION

Please notify us if the contact information we have on file for your city has changed. Thank you.

Phone No. 1: (936) 825-6408 \_\_\_\_\_

Phone No. 2: (936) 825-6475 \_\_\_\_\_

Fax No: (936) 825-2403 \_\_\_\_\_

Email: bstafford@navasotabx.gov \_\_\_\_\_

#### Address

BRAD STAFFORD CITY MANAGER  
or current city official responsible for right-of-way issues  
CITY OF NAVASOTA  
P O BOX 910  
NAVASOTA TX 77868

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 12.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Susie M. Homeyer, City Secretary

**APPROVED BY: BS**

**ITEM:** Consent Agenda: The following items may be acted upon with one motion and vote. No separate discussion or action is necessary unless requested by the Mayor or City Councilmember, in which event the item will be removed from the Consent Agenda for separate discussion and/or action by the City Council as part of the regular agenda.

Consent Items are:

A. Consideration and possible action on the minutes for the month of March 2021;

B. Consideration and possible action on the expenditures for the month of March 2021;

C. Consideration and possible action on the second reading of Ordinance No. 958-21, approving a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, TX 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08; and

D. Consideration and possible action on the second reading of Ordinance No. 959-21, prohibiting the use of Engine Brakes in the City of Navasota.

**ITEM BACKGROUND:**

## **BUDGETARY AND FINANCIAL SUMMARY:**

### **STAFF RECOMMENDATION:**

Staff recommends approval of the consent agenda items which includes the minutes and expenditures for the month of March 2021, the second reading of Ordinance No. 958-21, approving a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, TX 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08; and the second reading of Ordinance No. 959-21, prohibiting the use of Engine Brakes in the City of Navasota.

### **ATTACHMENTS:**

1. Minutes - 03/08/2021
2. Minutes - 03/15/2021
3. Minutes - 03/22/2021
4. Expenditures for the month of March 2021
5. Ordinance No. 958-21
6. Ordinance No. 959-21

**MINUTES  
REGULAR MEETING  
MARCH 8, 2021**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1  
Pattie Pederson, Councilmember, Place # 2  
Josh M. Fultz, Councilmember, Place # 3  
Bert Miller, Mayor, Place # 4  
Grant E. Holt, Mayor Pro-Tem, Place # 5**

Thus constituting a quorum.

**STAFF PRESENT:** Brad Stafford, City Manager; Susie M. Homeyer, City Secretary; Lupe Diosdado, Development Services Director; Rayna Willenbrink, Economic Development Specialist; Erik Covarrubias, Code Enforcement Specialist; Shawn Myatt, Police Chief/Assistant City Manager; Cary Bovey, Legal Counsel; Jennifer Reyna, Administrative Assistant; Madison Brooks, Marketing and Communication Coordinator; and Sarah Hoening, Intern.

**VISITORS:** Connie Clements, Mac Vaughn, Todd Wisner, John Henry, Johnny McNally, John Walla, Deborah Richardson, Barbara Walker, Doris Sauls, R. J. Sauls, Karen Hughes, Steven Hughes, Julie Dierlam, Dominique Dierlam, Mike Kimball and Helen Kimball.

**THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:**

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Mac Vaughn. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: Connie Clements addressed the City Council to inform them that Crime Stoppers is offering free signs to anyone that would like to place one on their property.

4. Staff report:

- a) Marketing and Communication Coordinator Madison Brooks introduced Sarah Hoening as the Intern for the Marketing and Communication department;
- b) Marketing and Communication Coordinator Madison Brooks gave an update on the results for Texas Birthday Bash;
- c) Administrative Assistant Jennifer Reyna gave an update on the Spring Clean Up event;
- d) Code Enforcement Specialist Erik Covarrubias gave an update on the Trash-Off event;
- e) Economic Development Specialist Rayna Willenbrink gave an update on the Transportation Alternative Grant application;
- f) Councilmember Bernie Gessner gave an update on the latest Planning and Zoning meeting and Mayor Pro-Tem Grant Holt gave an update on the latest Board of Adjustment meeting;
- g) Councilmembers and staff informed the audience about upcoming events.

5. Executive Director Johnny McNally gave a Chamber of Commerce update.

6. A public hearing was held regarding a zoning change application submitted to the City of Navasota by Barbara Walker and MPS Property Group, LLC for the properties located at 521 and 519 Minnie Street, Navasota, Grimes County, Texas 77868. The zoning change application requests to change the zoning from B-1: General Business District to PUD-H a planned unit development, for the development of a 33 dome home community. The properties affected are legally described as CAMP SUB, BLOCK 49 (S/100'), CAMP SUB, BLOCK 50, CAM SUB, BLOCK 51. Mayor Bert Miller opened the public hearing at 6:34 p.m. The following citizens spoke on this item: Barbara Walker, John Walla, Todd Wisner, Doris Sauls and Deborah Richardson. With no other comments from the public, Mayor Bert Miller closed the public hearing at 7:00 p.m.

7. Councilmember Bernie Gessner moved to approve the first reading of Ordinance No. 957-21, regarding a zoning change application submitted to the City of Navasota by Barbara Walker and MPS Property Group, LLC for the properties located at 521 and 519 Minnie Street, Navasota, Grimes County,

Texas 77868. The zoning change application requests to change the zoning from B-1: General Business District to PUD-H a planned unit development, for the development of a 33 dome home community. The properties affected are legally described as CAMP SUB, BLOCK 49 (S/100'), CAMP SUB, BLOCK 50, CAM SUB, BLOCK 51. The motion failed from a lack of a second. Mayor Bert Miller moved to deny Ordinance No. 957-21, seconded by Councilmember Josh Fultz and with Mayor Miller, Councilmember Fultz and Mayor Pro-Tem Holt voting AYE, Councilmember Gessner informing the City Secretary that he voted NAY, and Councilmember Pederson informing the City Secretary that she abstained, the motion carried.

8. Mayor Pro-Tem Grant Holt moved to approve Resolution No. 689-21, accepting public improvements related to the development of the Western Club RV Park, seconded by Councilmember Pattie Pederson and with each Councilmember voting AYE, the motion carried.

9. Councilmember Bernie Gessner moved to approve the consent agenda items which include the minutes and expenditures for the month of February 2021, seconded by Councilmember Josh Fultz and with each Councilmember voting AYE, the motion carried.

10. Mayor Bert Miller adjourned the meeting at 7:18 p.m.

---

**BERT MILER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**MINUTES  
SPECIAL MEETING  
MARCH 15, 2021**

The City Council of the City of Navasota, Grimes County, Texas met at the Progressive Center, located at 615 W. Virginia Street, at 6:30 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1  
Pattie Pederson, Councilmember, Place # 2  
Josh M. Fultz, Councilmember, Place # 3  
Grant E. Holt, Mayor Pro-Tem, Place # 5**

**(Bert Miller, Mayor, Place # 4 was absent)**

Thus constituting a quorum.

**STAFF PRESENT:** Brad Stafford, City Manager; and Pat Gruner, Municipal Judge.

**THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:**

1. Mayor Pro-Tem Grant Holt called the meeting to order at 6:30 p.m.
2. A quorum of the City Council attended and participated in the discussion at a community meeting regarding Navasota community focused matters, including but not limited to parks/green space; social infrastructure to provide engagement, civic education and socialization; affordable housing; collaborative efforts to engage with all community stakeholders; collaborative efforts to meet the needs of our community; and additional issues regarding the Navasota community.
3. Mayor Pro-Tem Grant Holt adjourned the meeting at 8:00 p.m.

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**MINUTES  
REGULAR MEETING  
MARCH 22, 2021**

The City Council of the City of Navasota, Grimes County, Texas met at the City Council Chambers, Room No. 161, located at 200 E. McAlpine Street at 6:00 p.m., Navasota, Texas on the above date with the following being present:

**Bernie Gessner, Councilmember, Place # 1  
Pattie Pederson, Councilmember, Place # 2  
Josh M. Fultz, Councilmember, Place # 3  
Bert Miller, Mayor, Place # 4  
Grant E. Holt, Mayor Pro-Tem, Place # 5**

Thus constituting a quorum.

**STAFF PRESENT:** Brad Stafford, City Manager; Susie M. Homeyer, City Secretary; Lupe Diosdado, Development Services Director; Rayna Willenbrink, Economic Development Specialist; Shawn Myatt, Police Chief/Assistant City Manager; Cary Bovey, Legal Counsel; Jennifer Reyna, Administrative Assistant; Lance Hall, Finance Director; Tiffany Sammons, Library Director; and Julie Harper, Utility Billing Manager.

**VISITORS:** Connie Clements, Mac Vaughn, Doris Sauls, R. J. Sauls, Deborah Richardson, Myra Dickson, Marco Khar, Marco Barraza, Julie Dierlam, Dominique Dierlam, John M. Fernald and Larry Harrin.

**THE ITEMS ON THE AGENDA WERE TAKEN UP IN DUE ORDER AS FOLLOWS:**

1. Mayor Bert Miller called the meeting to order at 6:00 p.m.
2. Invocation was given by Mac Vaughn. The City Council, staff members and visitors then recited the Pledge of Allegiance to the American Flag and the Texas Flag.
3. Remarks of visitors: Tammy Bailes addressed the City Council about Child Abuse Awareness month in April and the services that Scotty's House offers.
4. Staff report:
  - a) Mayor Bert Miller read a proclamation proclaiming April 2021 as Child Abuse Prevention Month in Navasota, Texas.

b) City Manager Brad Stafford gave an update on the Railroad Street drainage project;

c) City Manager Brad Stafford gave an update on the downtown streetscape project;

d) City Manager Brad Stafford gave an update on facility operations according to the Governor's new order;

e) Councilmember Pattie Pederson gave an update on the latest airport meeting. Councilmember Bernie Gessner gave an update on the latest Planning and Zoning meeting;

f) Councilmembers and staff informed the audience about upcoming events.

5. A public hearing was held regarding a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, Texas 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08. Mayor Bert Miller opened the hearing at 6:14 p.m. Development Services Director Lupe Diosdado gave an overview of the project. Citizen Larry Harrin addressed the City Council with his concerns about the flooding issue. With no other comments from the public, Mayor Bert Miller closed the public hearing at 6:49 p.m.

6. Councilmember Bernie Gessner moved to approve the first reading of Ordinance No. 958-21, approving a zoning change application submitted to the City of Navasota by Texas Group Development, LLC, for the property located along Dove Crossing Ln, Navasota, Grimes County, Texas 77868. The zoning change application requests to change the zoning from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential district to Navasota Hills PUD, a 4,500 square foot lot planned unit development for the development of a single dwelling unit subdivision. The property affected is legally described as Dove Crossing, Block 7, Lot 5, Acres 5.08, seconded by Councilmember Pattie Pederson and with voting AYE, the motion carried.

7. Councilmember Josh Fultz moved to approve the first reading of Ordinance No. 959-21, prohibiting the use of engine brakes in the City of Navasota, seconded by Councilmember Bernie Gessner and with each Councilmember voting AYE, the motion carried.

8. Mayor Pro-Tem Grant Holt moved to approve allowing customers to enter into a payment contract with up to six (6) months to pay the bill along with the waiver of late fees and penalties for that billing cycle, seconded by Councilmember Pattie Pederson and with each Councilmember voting AYE, the motion carried.

9. Councilmember Josh Fultz moved to approve the library card agreement, seconded by Councilmember Bernie Gessner and with each Councilmember voting AYE, the motion carried.

10. Mayor Bert Miller adjourned the meeting at 7:12 p.m.

---

**BERT MILER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

## MONTHLY BUDGET SUMMARY AS OF Mar 21

FUND	REV BUDGET	YTD REV	% BUD	EXP BUDGET	YTD EXP	% BUD	BALANCE
<i>General</i>	\$ 11,555,653.00	\$ 6,706,231.57	58%	\$ 11,555,653.00	\$ 4,577,956.30	40%	\$2,128,275.27
<i>Water</i>	\$ 1,862,000.00	\$ 1,052,243.05	57%	\$ 1,862,000.00	\$ 857,730.29	46%	\$194,512.76
<i>Utility Cap IMP</i>	\$ 290,000.00	\$ 144,135.58	50%	\$ 290,000.00	\$ 145,000.02		(\$864.44)
<i>Gas</i>	\$ 2,972,000.00	\$ 1,350,197.87	45%	\$ 2,972,000.00	\$ 1,330,123.00	45%	\$20,074.87
<i>Sewer</i>	\$ 2,077,500.00	\$ 745,138.49	36%	\$ 2,077,500.00	\$ 625,956.62	30%	\$119,181.87
<i>cemetery perm</i>	\$ 3,000.00	\$ 1,057.03	0%	\$ 3,000.00	\$ -	0%	\$1,057.03
<i>cemetery oper</i>	\$ 65,000.00	\$ 47,465.49	73%	\$ 65,000.00	\$ 5,214.86	8%	\$42,250.63
<i>Grant Fund</i>	\$ 3,558,500.00	\$ 1,397,009.45	39%	\$ 3,558,500.00	\$ 835,908.35	23%	\$561,101.10
<i>Hotel Occupancy</i>	\$ 141,000.00	\$ 56,006.24	40%	\$ 141,000.00	\$ -	0%	\$56,006.24
<i>Bond Fund</i>	\$ 1,250,143.00	\$ 778,310.90	62%	\$ 1,250,143.00	\$ 955,721.84	76%	(\$177,410.94)
<b><u>GRAND TOTAL</u></b>	<b><u>\$ 19,926,296.00</u></b>	<b><u>\$ 10,736,650.64</u></b>	<b><u>54%</u></b>	<b><u>\$ 19,926,296.00</u></b>	<b><u>\$ 8,352,702.91</u></b>	<b><u>42%</u></b>	<b><u>\$2,504,295.40</u></b>
<i>Capital Projects</i>	\$ 10,000,000.00	\$ 10,012,298.75	100%	\$ 10,000,000.00	\$ 192,079.93	2%	\$9,820,218.82
<i>EDC</i>	\$ 686,000.00	\$ 183,555.47	27%	\$ 686,000.00	\$ 187,733.69	27%	(\$4,178.22)
<i>Foundation</i>	\$ 5,500.00	\$ 7,108.97	129%	\$ 5,500.00	\$ -	0%	\$7,108.97

CITY OF NAVASOTA  
MONTHLY SALES TAX COMPARISON  
2015-2021

CITY SALES TAX COLLECTED  
2002

2003

% CHANGE

2003	October	\$60,231.50	2004	\$82,508.01	36.98%
	November	\$97,195.18		\$83,976.74	-13.60%
	December	\$59,257.49		\$72,545.84	22.42%
	January	\$58,119.26		\$60,641.33	4.34%
	February	\$99,868.40		\$140,830.97	41.02%
	March	\$56,920.19		\$59,110.36	3.85%
	April	\$52,715.38		\$59,601.16	13.06%
	May	\$97,134.29		\$93,187.99	-4.06%
	June	\$67,470.38		\$72,126.33	6.90%
	July	\$87,004.41		\$73,770.06	-15.21%
36181.86 One Payment	August	\$89,898.56	Total	\$100,175.34	11.43%
	September	\$69,332.88		\$70,583.01	1.80%
	Total	<b>\$895,147.92</b>		<b>\$969,057.14</b>	8.26%

2004

2005

2005

2005	October	\$62,219.34	2006	\$74,388.30	19.56%
	November	\$107,090.07		\$118,096.69	10.28%
	December	\$62,346.50		\$70,455.29	13.01%
	January	\$61,823.41		\$73,136.08	18.30%
	February	\$110,849.83		\$125,360.31	13.09%
	March	\$63,315.64		\$82,316.78	30.01%
	April	\$66,239.58		\$71,268.19	7.59%
	May	\$77,950.86		\$122,426.67	57.06%
	June	\$69,309.09		\$88,372.86	27.51%
	July	\$78,455.80		\$91,623.29	16.78%
	August	\$142,517.72	one payment from audit	\$134,247.76	-5.80%
	September	\$75,008.38		\$120,642.76	60.84%
	Total	<b>\$977,126.22</b>		<b>\$1,172,334.98</b>	19.98%

2006-2007

2007-2008

68846.03 One Payment 2007	December	\$148,107.22	December	\$95,352.67	-35.62%
	January	\$98,001.54	January	\$103,674.95	5.79%
	February	\$129,940.36	February	\$153,108.96	17.83%
	March	\$67,673.23	March	\$90,958.40	34.41%
	April	\$85,046.47	April	\$88,298.98	3.82%
	May	\$127,322.62	May	\$122,617.04	-3.70%
	June	\$80,430.75	June	\$108,382.73	34.75%
	July	\$95,997.18	July	\$94,376.76	-1.69%
	August	\$129,739.03	August	\$132,500.76	2.13%
	September	\$104,131.58	September	\$112,421.04	7.96%
	Total	\$1,287,061.25	Total	\$1,345,508.40	4.54%
			budget	1,300,000	

budget 1,300,000

2008-2009

2009-2010

2009

October	\$101,055.81	October	\$81,819.63	-19.04%
November	\$145,460.03	November	\$128,437.38	-11.70%
December	\$127,177.65	December	\$103,713.32	-18.45%
January	\$116,221.98	January	\$81,299.87	-30.05%
February	\$143,942.75	February	\$136,370.69	-5.26%
March	\$81,334.57	March	\$88,208.48	8.45%
April	\$85,150.06	April	\$313,498.55	268.17%
May	\$138,856.23	May	\$157,571.50	13.48%
June	\$91,690.63	June	\$104,952.13	14.46%
July	\$94,574.59	July	\$105,197.55	11.23%
August	\$123,167.44	August	\$145,374.50	18.03%
September	\$88,483.18	September	\$102,198.27	15.50%
Total	\$1,337,114.92	Total	\$1,548,641.87	
budget	1,300,000	budget	1,300,000	

budget 1,300,000

2010-2011

2011-2012

18.76%	October	\$97,167.16	October	\$105,514.91	8.59%
13.28%	November	\$145,493.01	November	\$146,477.37	0.68%
-6.11%	December	\$97,371.99	December	\$100,235.24	2.94%
12.70%	January	\$91,626.93	January	\$101,415.55	10.68%

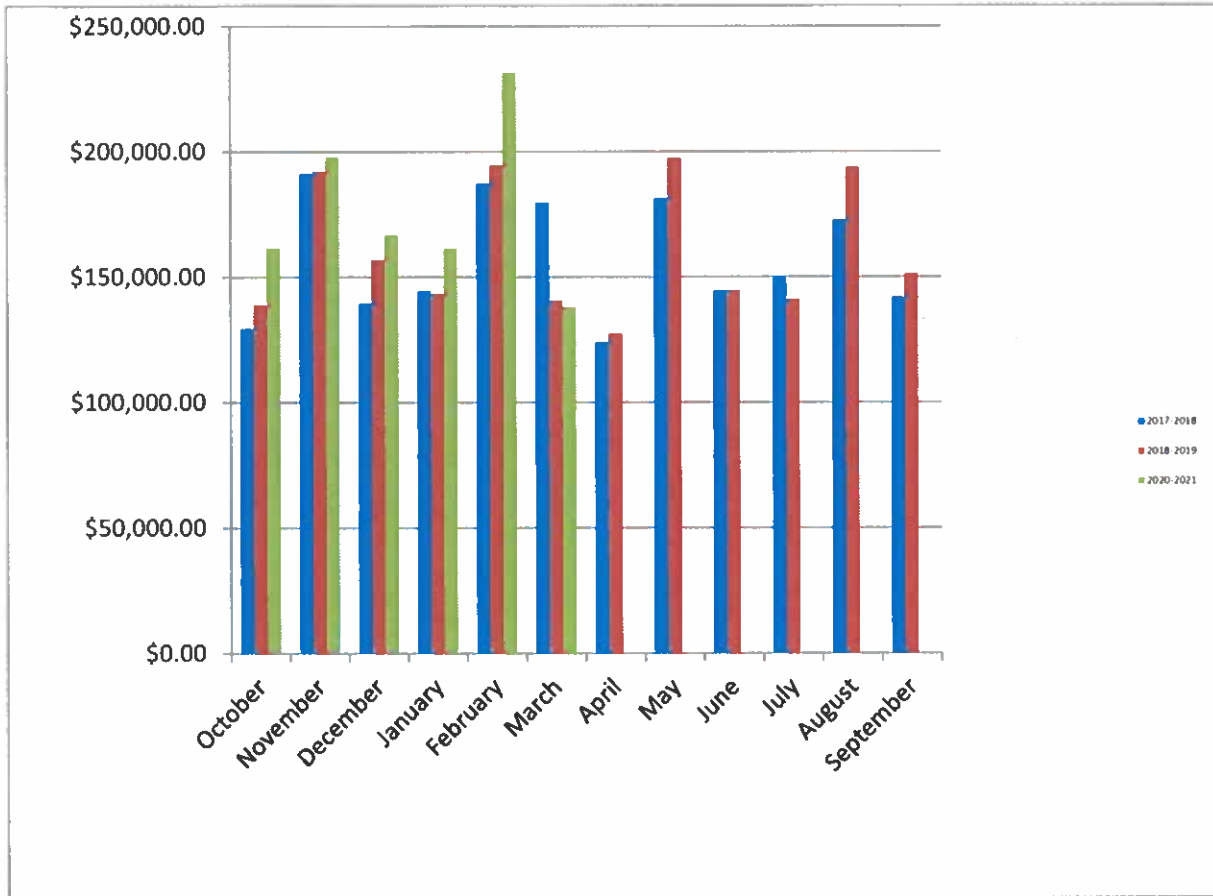
CITY OF NAVASOTA  
MONTHLY SALES TAX COMPARISON  
2015-2021

3.86%	February	\$141,628.41	February	\$152,313.48	7.54%
15.23%	March	\$101,638.25	March	\$95,131.04	-6.40%
-69.16%	April	\$96,694.83	April	\$106,108.07	9.73%
-10.24%	May	\$141,433.87	May	\$241,177.31	70.52%
2.39%	June	\$107,461.48	June	\$133,094.13	23.85%
-8.60%	July	\$96,147.48	July	\$111,212.87	15.67%
-4.64%	August	\$138,636.18	August	\$162,712.81	17.37%
10.54%	September	\$112,973.62	September	\$164,459.01	45.57%
	Total	<b>\$1,368,273.21</b>	Total	<b>\$1,619,851.79</b>	
	budget	1,300,000	budget	1,300,000	
2012-2013			2013-2014		
23.92%	October	\$130,751.29	October	\$127,920.59	-2.16%
22.88%	November	\$179,985.94	November	\$167,496.65	-6.94%
39.77%	December	\$140,097.88	December	\$129,835.47	-7.33%
27.66%	January	\$129,465.53	January	\$117,689.31	-9.10%
16.61%	February	\$177,618.45	February	\$171,138.60	-3.65%
33.66%	March	\$127,152.24	March	\$126,258.28	-0.70%
31.37%	April	\$139,389.00	April	\$104,970.63	-24.69%
-32.02%	May	\$163,961.37	May	\$178,453.62	8.84%
1.96%	June	\$135,701.15	June	\$152,395.93	12.30%
26.60%	July	\$140,797.57	July	\$159,074.01	12.98%
-0.11%	August	\$162,531.65	August	\$160,598.36	-1.19%
-11.46%	September	\$145,605.80	September	\$155,320.68	6.67%
	Total	<b>\$1,773,057.87</b>	Total	<b>\$1,751,152.13</b>	
	budget	1,350,000	budget	1,500,000	
2014-2015			2015-2016		
3.15%	October	\$131,953.61	October	\$156,106.14	18.30%
12.63%	November	\$188,656.68	November	\$203,455.39	7.84%
10.89%	December	\$143,977.92	December	\$153,783.75	6.81%
2.24%	January	\$120,321.92	January	\$130,009.23	8.05%
7.26%	February	\$183,568.36	February	\$196,285.32	6.93%
8.21%	March	\$136,620.95	March	\$154,934.85	13.40%
18.83%	April	\$124,731.89	April	\$170,423.77	36.63%
3.11%	May	\$184,007.42	May	\$237,620.06	29.14%
-4.74%	June	\$145,179.41	June	\$158,927.20	9.47%
-16.07%	July	\$133,505.66	July	\$149,324.96	11.85%
15.62%	August	\$185,682.43	August	\$218,551.90	17.70%
-2.01%	September	\$152,192.98	September	\$164,250.46	7.92%
	Total	<b>\$1,830,399.23</b>	Total	<b>\$2,093,673.03</b>	
	budget	1,600,000	budget	1,600,000	
2016-2017			2017-2018		
11.09%	October	\$173,421.01	October	\$129,374.18	-25.40%
-4.26%	November	\$194,791.82	November	\$191,101.63	-1.89%
33.19%	December	\$204,822.55	December	\$139,341.25	-31.97%
35.56%	January	\$176,245.32	January	\$144,286.24	-18.13%
4.84%	February	\$205,787.56	February	\$187,205.31	-9.03%
4.90%	March	\$162,528.61	March	\$179,621.37	10.52%
-19.05%	April	\$137,955.37	April	\$123,904.17	-10.19%
-16.99%	May	\$197,240.92	May	\$181,202.21	-8.13%
-0.49%	June	\$158,154.36	June	\$144,274.81	-8.78%
11.08%	July	\$165,869.57	July	\$149,328.40	-9.97%
-19.39%	August	\$176,183.78	August	\$172,531.85	-2.07%
-1.53%	September	\$161,733.55	September	\$141,758.88	-12.35%
	Total	<b>\$2,114,734.42</b>	Total	<b>\$1,883,930.30</b>	
	budget	1,900,000	budget	2,000,000	

CITY OF NAVASOTA  
MONTHLY SALES TAX COMPARISON  
2015-2021

2018-2019			2019-2020		
7.23%	October	\$138,722.41	October	\$142,932.21	3.03%
0.50%	November	\$192,052.55	November	\$179,825.74	-6.37%
12.57%	December	\$156,856.11	December	\$147,204.90	-6.15%
-0.81%	January	\$143,121.61	January	\$140,456.62	-1.86%
3.80%	February	\$194,322.95	February	\$183,606.42	-5.51%
-21.81%	March	\$140,452.34	March	\$133,943.33	-4.63%
2.76%	April	\$127,322.36	April	\$153,344.34	20.44%
8.92%	May	\$197,359.24	May	\$198,864.78	0.76%
0.21%	June	\$144,577.89	June	\$150,151.95	3.86%
-5.58%	July	\$140,994.11	July	\$160,877.64	14.10%
12.28%	August	\$193,717.25	August	\$207,971.04	7.36%
6.67%	September	\$151,217.75	September	\$155,141.73	2.59%
	Total	<b>\$1,920,716.57</b>	Total	<b>\$1,954,320.70</b>	
	budget	1,900,000	budget	2,000,000	
2020-2021			2021-2022		
12.90%	October	\$161,367.18	October		-100.00%
9.90%	November	\$197,633.83	November		-100.00%
13.17%	December	\$166,585.45	December		-100.00%
14.82%	January	\$161,278.06	January		-100.00%
26.01%	February	\$231,369.13	February		-100.00%
2.89%	March	\$137,816.28	March		-100.00%
-100.00%	April		April		#DIV/0!
-100.00%	May		May		#DIV/0!
-100.00%	June		June		#DIV/0!
-100.00%	July		July		#DIV/0!
-100.00%	August		August		#DIV/0!
-100.00%	September		September		#DIV/0!
	Total	<b>\$1,056,049.93</b>	Total	<b>\$0.00</b>	
	budget	1,900,000	budget	2,000,000	

CITY OF NAVASOTA  
MONTHLY SALES TAX COMPARISON  
2015-2021



03/31/2020

TOTAL

	FUND	PREVIOUS TOTAL	PRINCIPAL	INTEREST	CHG MV	TOTAL
UNRESTRICTED FUNDS						
#	GENERAL FUND	\$2,333,065.76		\$1,078.61	4,385.03	\$2,338,529.41
	100-0-200.06					
#	WATER O&M	\$520,701.50		\$187.44	145.87	\$521,034.81
	200-0-200.06					
#	GAS O&M	\$533,942.95		\$193.26	150.41	\$534,286.62
	300-0-200.06					
#	SEWER O&M	\$258,738.65		\$58.87	45.81	\$258,843.33
	400-0-200.06					
#	0	\$0.00		\$0.00	0.00	\$0.00
	0					
#	0	\$0.00		\$0.00	0.00	\$0.00
	0					
#	0	\$0.00		\$0.00	0.00	\$0.00
	0					
TOTAL UNRESTRICTED					\$2,964,500.55	
RESTRICTED FUNDS						
#	BECKER/BEST MUSEUM	\$15,671.73		\$7.69	5.99	\$15,685.41
	100-0-200.07					
#	VOLUNTARY FIRE FUND	\$48,095.73		\$17.72	13.79	\$48,127.24
	100-0-200.09					
#	LIBRARY MADELEY	\$4,906.24		\$7.61	5.92	\$4,919.77
	100-0-200.10					
#	VOLUNTARY PARK FUND	\$65,623.45		\$37.42	29.12	\$65,689.99
	100-0-200.12					
#	ANIMAL SHELTER DONA	\$17,925.12		\$5.67	4.42	\$17,935.22
	100-0-200.18					
#	WATER-DEPOSIT	\$37,080.42		\$18.25	14.20	\$37,112.87
	200-0-200.00					
#	GAS-DEPOSITS	\$54,134.59		\$26.29	20.46	\$54,181.33
	300-0-200.00					
#				\$0.00	0.00	\$0.00
#	SEWERIMP	\$260,384.48		\$127.63	99.33	\$260,611.45
	400-0-200.02					
#	STREET&DRAINAGE FEB	\$425,042.38		\$0.19	0.15	\$425,042.71
	510-0-200.11					
#	CEMETERY PERPETUAL	\$362,759.47		\$183.78	143.03	\$363,086.29
	520-0-201.00					
#	CEMETERY ST FUND	\$124,954.54		\$61.46	47.83	\$125,063.83
	525-0-201.05					
#	CEM JESSIE MAE BOND	\$19,771.45		\$9.55	7.43	\$19,788.42
	525-0-201.06					
#	GRACE PARK	\$25,603.47		\$0.00	0.00	\$25,603.47
	100-0-200.19					
#	UTILITY CIP	\$280,284.67		\$67.29	52.37	\$280,404.33
	210-0-200.06					
#	0	\$0.00		\$0.00	0.00	\$0.00
	0					
#	0	\$0.00		\$0.00	0.00	\$0.00
	0					
TOTAL RESTRICTED					\$1,113,486.47	
#	TOTAL	\$5,388,686.59	\$0.00	\$2,088.73	\$5,171.16	\$5,395,946.48
	MM-INTEREST	\$596.93	POOLS INTEREST		\$42.52	
	INTEREST	\$1,449.28				
	PRINCIPAL	\$4,673.50			\$2,088.73	\$31,522.76

CURRENT MONTH MARKET VALUE		BOOK VALUE
TOTAL MONEY MARKET	\$3,518,797.43	
TOTAL POOLS	\$689,229.11	
TOTAL CDS	\$1,225,000.00	\$1,225,000.00
TOTAL MBS-FIXED	\$45,857.26	\$44,561.70
	\$1,270,857.26	\$1,269,561.70
TOTAL INVESTMENT PORTFOLIO MARKET VALUE	\$5,478,883.80	
TOTAL INVESTMENT PORTFOLIO INCOME		

TOTAL INVESTMENT PORTFOLIO BOOK VALUE \$5,477,588.24

YTD INTEREST \$2,046.21  
CHANGE IN MARKET VALUE \$1,625.57

WEIGHTED AVERAGE MATURITY

WEIGHTED AVERAGE YIELD

LAST MONTH MARKET VALUE		CHANGE IN MARKET VALUE
TOTAL MONEY MARKET	\$3,512,077.72	6,719.71
TOTAL POOLS	\$689,186.59	42.52
TOTAL CDS	\$1,225,000.00	0.00
TOTAL MBS-FIXED	\$50,993.92	(5,136.66)

#### MONEY MARKET

##### CITY MONEY MARKET ACCOUNT

BBVA PUBLIC FUNDS INTEREST CHECKING	BEGINNING BAL	\$3,512,077.72
2535818811	TRADES/DEDUCTIONS	
	INTEREST	\$2,046.21
WAM 1,022,331	PRINCIPAL/ADDITIONS	\$4,673.50
WAY	ENDING BAL	\$3,518,797.43

#### INVESTMENT POOLS

##### TEXPOOL ACCOUNT

CITY OF NAVASOTA AP FUND II	BEGINNING BAL	\$132,038.33
449/7907600001	TRADES	
WAM 129,282	INTEREST	\$2.14
	PRINCIPAL	
	ENDING BAL	\$132,040.47

##### TEXSTAR ACCOUNT

CITY OF NAVASOTA AP FUND	BEGINNING BAL	\$131,805.52
930102200	TRADES	
WAM 129,118	INTEREST	\$2.42
	PRINCIPAL	
	ENDING BAL	\$131,807.94

##### TEXAS CLASS ACCOUNT

	BEGINNING BAL	\$425,342.74
	TRADES	
60	INTEREST	\$37.96
	PRINCIPAL	
	ENDING BAL	\$425,380.70

## CDS

VAY	CUSIP 91435LAJ6	PURCHASE DATE	05/30/18	URCHASE PRICE	\$245,000.00
	UNIV IOWA COMM	MATURITY	05/28/21	BOOK VALUE	\$245,000.00
	2.90%	DAYS TO MATURITY	304	MARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	545.04
VAY	CUSIP 90352RAN5	PURCHASE DATE	09/12/19	URCHASE PRICE	\$245,000.00
	US ALLIANCE CR	MATURITY	09/30/22	BOOK VALUE	\$245,000.00
	1.95%	DAYS TO MATURITY	654	MARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	772.25
VAY	CUSIP61760AYP8	PURCHASE DATE	04/11/19	URCHASE PRICE	\$245,000.00
	MORGAN STANLEY PVT	MATURITY	04/11/22	BOOK VALUE	\$245,000.00
	2.60%	DAYS TO MATURITY	530	MARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	CUSIP 46147UUH1	PURCHASE DATE	01/26/21	URCHASE PRICE	\$245,000.00
	INVESTORS COMMUNITY	MATURITY	02/12/24	BOOK VALUE	\$245,000.00
	0.25%	DAYS TO MATURITY	1010	MARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	46.99
VAY	CUSIP 48128UZC6	PURCHASE DATE	02/09/21	URCHASE PRICE	\$245,000.00
	JP MORGAN CHASE	MATURITY	02/17/26	BOOK VALUE	\$245,000.00
	0.50%	DAYS TO MATURITY	1536	MARKET VALUE	\$245,000.00
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	

## MBS-FIXED RATE

VAY	CUSIP31282CMD6	PURCHASE DATE	01/25/18	URCHASE PRICE	\$30,967.31
	FHLMC GOLD POOL 30356	MATURITY	07/01/21	BOOK VALUE	\$96.99
	4.50%	DAYS TO MATURITY	328	MARKET VALUE	\$97.08
		WAM		DIFFERENCE	\$0.09
		PRINCIPAL	108.3	INTEREST	0.7
VAY	CUSIP31282CMD6	PURCHASE DATE	07/14/16	URCHASE PRICE	\$36,180.93
	FHM30356	MATURITY	07/01/21	BOOK VALUE	\$77.94
	4.50%	DAYS TO MATURITY	328	MARKET VALUE	\$78.01
		WAM		DIFFERENCE	\$0.07
		PRINCIPAL	134.77	INTEREST	0.87
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	CUSIP3148ANE4	PURCHASE DATE	12/06/17	URCHASE PRICE	\$310,569.80
	FNMA1288	MATURITY	12/01/22	BOOK VALUE	\$43,952.12
	2.81%	DAYS TO MATURITY	698	MARKET VALUE	\$45,244.97
		WAM		DIFFERENCE	\$1,292.85
		PRINCIPAL	3737.88	INTEREST	79.67
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	01/00/00	BOOK VALUE	
	0.00%	DAYS TO MATURITY	0	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	CUSIP31417YZF7	PURCHASE DATE	12/19/16	URCHASE PRICE	\$168,985.60
	FNMA POOL MA0741	MATURITY	05/01/21	BOOK VALUE	\$434.65
	4.00%	DAYS TO MATURITY	284	MARKET VALUE	\$437.20
		WAM		DIFFERENCE	\$2.55
		PRINCIPAL	692.55	INTEREST	3.76
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	03/01/20	BOOK VALUE	
	0.00%	DAYS TO MATURITY	-22	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	03/01/20	BOOK VALUE	
	0.00%	DAYS TO MATURITY	-22	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	03/01/20	BOOK VALUE	
	0.00%	DAYS TO MATURITY	-22	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	
VAY	0	PURCHASE DATE	01/00/00	URCHASE PRICE	\$0.00
	0	MATURITY	03/01/20	BOOK VALUE	
	0.00%	DAYS TO MATURITY	-22	MARKET VALUE	
		WAM		DIFFERENCE	\$0.00
		PRINCIPAL		INTEREST	

# Municipal Gas Acquisition and Supply Corporation

Three Riverway | Suite 1900 | Houston, TX 77056 | 713-888-0133



March 17, 2021

City of Navasota, TX

Ms. Rita Pullin, Utility Billing Manager

200 East McAlpine

Navasota, TX 77868

ACTUAL

Invoice ACT0012084

Reference : Joint Gas Purchase  
Contract

RE: Gas Deliveries for February 2021

<u>Current Month</u>	<u>Vol / MMBTU</u>	<u>\$ / MMBTU</u>	<u>Gross Amount</u>	<u>Discount</u>	<u>Net Amount Due</u>
Requirement Sales	27,673	\$2.769	\$76,622.92	\$8,301.90	\$68,321.02

**Informational Note: Your total discounts to-date are: \$2,039,707.12**

## Wiring Instructions

Bank: THE BANK OF NEW YORK MELLON  
ABA Number: 021 000 018  
Account Name: MuniGas Rev Account  
Account Number: 2243858400

Due Date: 3/20/2021

Amount: \$68,321.02

Reference: MuniGas - City of Navasota, TX

Attn: Arla Scott (713) 483-6529

## For Payments by ACH

THE BANK OF NEW YORK MELLON  
ACH Account  
ABA# 021 000 018  
890 0487 445

Reference: MuniGas - City of Navasota, TX

Attn: Arla Scott (713) 483-6529

**Municipal Gas Acquisition and Supply Corporation  
Gas Allocation for February 2021  
City of Navasota**

Actual 03/17/2021

	<u>MMBtu</u>	<u>\$/MMBtu</u>	<u>Value</u>
<b><u>February 2021 Allocations</u></b>			
February Nominations - SESL	27,673	\$2.76887	\$76,622.92
January Adjustment (See below)	0	#DIV/0!	\$0.00
February Nominations Adjusted	27,673	\$2.76887	<u>\$76,622.92</u>
<b>February Volume Allocation</b>	<b><u>27,673</u></b>	<b><u>\$2.76887</u></b>	<b><u>\$76,622.92</u></b>
<b>% of Nominations</b>	<b><u>100.0%</u></b>		

	<u>MMBtu</u>	<u>\$/MMBtu</u>	<u>Value</u>
<b><u>January 2021 Adjustments</u></b>			
January Estimate Per Invoice 202102018	35,200	\$2.46700	\$86,838.40
January Actual Volume/Value per SESL *	<u>35,200</u>	<u>\$2.46700</u>	<u>\$86,838.40</u>
Excess Allocation for January	0		<u>\$0.00</u>

\* Total actual volumes delivered by supplier = 35,200 MMBtus for a value of \$86,838.40  
Actuals per Symmetry Energy Solutions, LLC statement.

**Note: MuniGas and Symmetry Energy Solutions, LLC. will review cumulative imbalance with February 2021 allocations.**



# ATMOS PIPELINE - TEXAS INVOICE

Page: Page 1 of 1  
Invoice No: APT-0017760  
Invoice Date: 16-Mar-21  
Customer No: 70670  
Contract No: 06624-00  
Payment Terms: Net 10  
Due Date: 26-Mar-21  
Total Amount Due: \$32,172.71

BILL TO:  
CITY OF NAVASOTA

NAVASOTA CITY HALL  
ATTN: MR LANCE HALL, FINANCE DIRECTOR  
P O BOX 910  
NAVASOTA, TX 77868

CHECK REMITTANCE TO:  
ATMOS PIPELINE-TEXAS  
P. O. BOX 841425  
DALLAS, TX 75284-1425

ELECTRONIC REMITTANCE TO:  
ATMOS PIPELINE-TEXAS  
Bank of America  
ABA# for ACH: 111000012  
ABA# for Wire: 026009593  
Account #: 3756617812  
Ref: APT-0017760

For Billing questions, please call: Rick Herbelin @ (254) 662-7470

#	PROD DATE	RECEIPT POINT	RECEIPT POINT NAME	DELIVERY POINT	DELIVERY POINT NAME	DESCRIPTION	MCF / COUNT	MMBTU / COUNT	RATE	NET AMOUNT
1	Feb-21					Monthly Customer Charge		2,450	11.67769	\$28,610.33
2	Feb-21					Texas Utility Tax				\$143.05
3	Feb-21					MAOP Review Surcharge	2,450	2,450	0.03958	\$96.97
4	Feb-21					Texas Utility Tax				\$0.48
5	Feb-21					GUD 10942 GRIP Deferral Recovery	2,450	2,450	0.76974	\$1,885.86
6	Feb-21					Texas Utility Tax				\$9.43
SUBTOTAL										\$30,746.12
7	Feb-21	00451200	SYMMETRY ENERGY SOLUTIONS, LLC POOL	8000003044	NAVASOTA CITY GATE LINE 1	Usage Charge	50,058	50,969	0.02785	\$1,419.49
8	Feb-21	00451200	SYMMETRY ENERGY SOLUTIONS, LLC POOL	8000003044	NAVASOTA CITY GATE LINE 1	Texas Utility Tax				\$7.10
SUBTOTAL FOR STATION							8000003044	50,058	50,969	\$1,426.59
SUBTOTAL FOR PROD DATE Feb-21										\$32,172.71

Total Due \$32,172.71

REVIEWED BY LANCE H  
DATE 3-21  
/CCT CODE  
NOTES

The extreme and unprecedented weather event that began on or around February 12, 2021 ("Winter Storm Uri") impacted a substantial portion of the continental United States, severely disrupting the supply, transportation, and distribution of natural gas across a multitude of pipeline systems. Transporters across the country, including interstate pipelines, intrastate pipelines and local distribution companies issued curtailment notices, operational flow and other similar orders severely restricting the flow of natural gas. This invoice reflects the applicable charges received to date associated with February account activity which reflects the market impact of Winter Storm Uri. Symmetry reserves all rights. If you have questions, please contact [sales.support@symmetryenergy.com](mailto:sales.support@symmetryenergy.com).

**SELLER:**

Symmetry Energy Solutions, LLC  
1111 Louisiana St.  
8-241  
Houston, TX 77002-5228

**Customer Service:**

Contact: Sales Support  
Email: [Sales.Support@SymmetryEnergy.com](mailto:Sales.Support@SymmetryEnergy.com)  
Phone: (800) 495-9880

**Accountant:**

Contact: Hillary Mack III  
Email: [hillary.mack@symmetryenergy.com](mailto:hillary.mack@symmetryenergy.com)  
Phone: (281) 915-6091  
Fax: (713) 983-2643

**BUYER:**

City of Navasota, Texas  
PO Box 910  
Navasota, TX 77868

**Invoice Attention List:**

Contact: Finance Director  
Email: [lhall@navasotatx.gov](mailto:lhall@navasotatx.gov)  
Contact: Jeff Greer  
Email: [jgreer@navasotatx.gov](mailto:jgreer@navasotatx.gov)

**Remit To:**

Symmetry Energy Solutions, LLC

**Payment by Wire Transfer to:**

JP Morgan Chase Bank  
Houston, Texas  
ABA #: 021000021  
Acct #: 100080578

**Payment by ACH to:**

JP Morgan Chase Bank  
Houston, Texas  
ABA #: 111000614  
Acct #: 100080578

**Mail all other remittances to:**

Chase Lockbox  
P.O. Box 301149  
Dallas, TX 75303-1149



**symmetry**  
ENERGY SOLUTIONS

**Sales Invoice**

Invoice #: 984700  
Invoice Date: 03/19/21  
Due Date: 03/29/21  
**Amount Due: \$1,367,209.74**  
Account #:  
Svc. Addr:  
Cust. Ref.:  
PO #:  
Buyer: NAVASOTA TX

Deal Num	Description	Buy / Sell	Pipeline	Location	Delivery Period	Start/End Dates	Price (\$/MMBtu)	Volume (MMBtu)	Amount (\$)
-------------	-------------	---------------	----------	----------	--------------------	--------------------	---------------------	-------------------	-------------

**CURRENT DELIVERY PERIOD - FEB-21**
**Gas Sales**

10630722	Natural Gas Sales	Sell	APT	Navasota	Feb-21	1 28	2.7600	17,323	\$47,811.48
10630722	Overtake	Sell	APT	Navasota	Feb-21	1 10	3.0813	1,529	\$4,711.34
10630722	Overtake	Sell	APT	Navasota	Feb-21	11 20	177.2356	6,860	\$1,215,836.45
10630722	Overtake	Sell	APT	Navasota	Feb-21	21 28	4.9850	25	\$124.63
10630722	Undertake	Sell	APT	Navasota	Feb-21	1 28	2.8444	(1,924)	\$(5,472.60)
Total for Gas Sales:								23,813	\$1,263,011.30

**Tax**

Tax-Sales	APT	Navasota	Feb-21						\$104,198.44
-----------	-----	----------	--------	--	--	--	--	--	--------------

Total for Tax: \$104,198.44

**Total for Current Delivery Period: \$1,367,209.74**

**TOTAL AMOUNT DUE: \$1,367,209.74**

We are disputing the 177.2356 charge per MMBTU per our contract.

We are paying 23813 MMBTU x 2.76 = 65,723.88 + undertake penalty \$575. 52

Total payment 03292021 \$66,299.39



March 15, 2021

Dear Valued Customer,

As part of our commitment to continue to communicate with you regarding the impacts of the recent winter storm event, we offer the following overview as well as some additional information regarding your invoice(s) for the February billing cycle, which you will receive in the coming days.

### **What Happened - Winter Storm Uri**

As you know, the unprecedented winter storm in mid-February, known as Winter Storm Uri, brought sustained record low temperatures and devastating snow and ice storms across a large portion of the United States.

As a result of the storm and the extended period of extremely low temperatures, physical gas and power infrastructure was severely impaired. Specifically, well-head freeze-offs occurred, and gas processing plants and pipelines failed. This resulted in reduced natural gas supply and limited the ability to distribute and deliver natural gas on the system. At the same time, demand for natural gas was higher than normal due to increased heating demand during the extremely cold weather.

This considerable increase in demand, coupled with a severe reduction in supply, resulted in extremely high natural gas prices in almost every market we serve. Importantly, this was a market-wide event and virtually all industry participants were impacted - not just Symmetry.

Symmetry received force majeure notices and supply cuts from our suppliers who were unable to deliver natural gas as a result of the extreme winter storm impacts. Due to the lack of physical natural gas supply and restrictions on natural gas transportation, natural gas prices incurred for your supply were considerably higher than normal during this period. Those higher natural gas costs will be reflected on your February invoice, which may also include certain charges imposed by pipeline companies and local distribution companies (LDCs) in February.

### **Symmetry's Role in the Natural Gas Market**

As a retail natural gas marketer, Symmetry's role is between wholesale producers/suppliers of natural gas on one hand, and our commercial, industrial and residential customers on the other. We do not produce natural gas, rather we purchase natural gas from suppliers, and we then sell it to our customers and utility partners. Simply put, the price of natural gas is set by the market, not by Symmetry. We incur supply costs largely at the time of purchase and pass those costs along to our customers per our contracts and rate agreements.

### **Our Communications with and Commitment to Customers**

As you may recall, when it was becoming evident that the storm would have major impacts on natural gas markets, on February 12th we issued a communication alerting our customers that the severe weather was expected to

increase market prices in many markets. We cautioned that if customers were in areas impacted by the severe weather or located in a market area impacted by Operational Flow Orders or other operational notices, and they continued to consume gas during the period, they would be exposed to significantly higher costs for natural gas and possible pipeline/LDC penalties.

Throughout the volatile and supply constrained period, Symmetry worked tirelessly to secure replacement gas wherever possible to keep natural gas flowing and meet the needs of our customers in real-time. As a part of our commitment to transparency and keeping our customers informed, we also provided active and on-going communication related to notices we received that would impact customers.

### **Next Steps**

We will be sending invoices for February account activity shortly, and we truly appreciate your timely payment. In accordance with our contractual obligations and normal industry standards, Symmetry will be paying its suppliers in March for the natural gas it purchased for and distributed to our customers in February. The February invoice will, where applicable, include separate line items for the additional costs to supply your natural gas during Winter Storm Uri, including any applicable penalties assessed, to date, by the pipelines or LDCs.

As always, should you have questions once you receive your invoice, please reach out to your sales rep or customer service at [sales.support@symmetryenergy.com](mailto:sales.support@symmetryenergy.com). Additional information is also available at <https://february21winterstormuri.symmetryenergy.com/>.

Sincerely,

The Symmetry Team



# BOVEY & COCHRAN

PLLC

2251 Double Creek Dr., Suite 204, Round Rock, TX 78664 (512) 904-9441 (512) 904-9445

March 31, 2021

Symmetry Energy Solutions, LLC  
1111 Louisiana St., B-241  
Houston, Texas 77002-5228

*Via U.S. Certified Mail, Return Receipt Number 7018 1130 0000 5919 4663*

*Via Email: [Sales.Support@SymmetryEnergy.com](mailto:Sales.Support@SymmetryEnergy.com); [hillary.mack@symmetryenergy.com](mailto:hillary.mack@symmetryenergy.com);  
[gaby.steele@symmetryenergy.com](mailto:gaby.steele@symmetryenergy.com)*

*Via Fax: (713) 983-2643*

Re: City of Navasota – Dispute of Amount Invoiced for February 1 – 28, 2021  
Pursuant to Section 7.4 of the NAESB Base Contract for Sale and Purchase of  
Natural Gas  
Invoice Date: 03/19/2021  
Invoice No: 984700  
Buyer: City of Navasota, TX

Dear Sir/Madam:

The City of Navasota (“City”) is in receipt of the above-referenced invoice (“Invoice”) from Symmetry Energy Solutions, LLC (“Symmetry”). The Invoice alleges the City owes Symmetry the exorbitant amount of \$1,367,209.74 for the period of February 1 – February 28, 2021. The amount of the invoice greatly exceeds the actual amount due to Symmetry from the City pursuant to the terms of the Base Contract for Sale and Purchase of Natural Gas between the City and Symmetry (“Base Contract”) and the applicable Transaction Confirmation.

The City’s contractual arrangement with Symmetry is first-of-the-month purchase of natural gas of nominated quantity at the FOM NYMEX price (which was \$2.76/MMBtu) on a “full requirements” basis. Accordingly, the price per MMBtu payable to Symmetry by the City for the period of February 1 – 28, 2021 is \$2.76/MMBtu.

Further, the recent claim by Symmetry under the force majeure provisions of the contractual arrangement between the City and Symmetry applies only to a party’s obligation to make or accept delivery of gas, and does not impact the pricing provisions of the City’s contract with Symmetry.

Accordingly, there is no basis on which Symmetry can rely to change the price per MMBtu payable by the City to Symmetry for the purchase of natural gas during the month of February 2021.

Notwithstanding the lack of authority, Symmetry invoiced grossly excessive prices for natural gas to the City during the month of February 2021, specifically:

February 1-10 - \$3.0813/MMBtu was charged for 1,529 MMBtus, as an overtake purchase.

February 11-20 - \$177.2356/MMBtu was charged for 6,860 MMBtus, as an overtake purchase.

February 21-28 - \$4.9850/MMBtu was charged for 25 MMBtus, as an overtake purchase.

These exorbitant prices are not allowed to be charged to the City pursuant to the contractual arrangements between the City and Symmetry.

Additionally, to reflect Symmetry's first-of-the-month (at NYMEX price) purchase of gas supply for the City, Symmetry recently required contract language which provided Symmetry "undertake" price protection only. This provision covers Symmetry in the event that it purchases a nominated volume prior to any gas flow month, and the City does not use all of that nominated volume during the month. To provide Symmetry protection against potential loss in the event the City does not use all of the nominated volume, the contractual arrangements penalize the City 22¢/MMBtu if the City uses less than Symmetry has purchased for the City. There is no penalty if the City uses more gas than nominated; the gas is required to be supplied "full requirements" at the NYMEX price.

The Transaction Confirmation nomination volume for February was 53,585 MMBtus. The City actually used 50,969 MMBtus. The City did not use more gas than nominated, but by using less gas than nominated the City incurred an undertake penalty. Accordingly, the City owes Symmetry, for the month of February, 2021, the amount calculated herein below:

$$23,813 \text{ MMBtu (City's usage)} \times \$2.76/\text{MMBtu} = \$65,723.88$$

$$53,582 \text{ MMBtu (nominated)} \text{ minus } 50,969 \text{ MMBtu (usage)} = 2,616 \text{ MMBtus (undertake amount)} \times \$0.22/\text{MMBtu (undertake penalty per MMBtu)} = \$575.52 \text{ (amount of undertake penalty)}$$

$$\$65,723.88 + \$575.51 = \$66,299.39$$

$$\text{Sales Tax of } 8.25\% \text{ on } \$66,299.39 = \$5,469.70$$

$$\$66,299.39 + \$5,469.70 = \underline{\$71,769.09} \text{ total payable to Symmetry (this amount was paid in full via two separate wires on 3/29/21 and 3/30/21)}$$

Under Section 7.4 of the NAESB Base Contract, if the City disputes, in good faith, the amount of any invoice submitted, the City has the express contractual right to pay only the amounts that the City does not dispute and to withhold payment of any disputed amounts until the parties have an opportunity to resolve the amounts in dispute. Further,

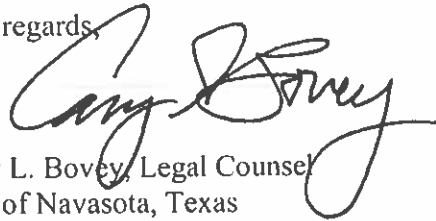
the City's good faith dispute of the amount charged for the gas in accordance with Section 7.4 does not constitute a failure to pay, and does not give rise to a payment default claim under the Base Contract.

The City hereby, in good faith, disputes the amount of Invoice No: 984700 for the reasons described in this dispute letter.

The City wired payment to Symmetry in the amount of \$ 71,769.09. This amount represents what is due to Symmetry pursuant to the contractual arrangements and applicable Transaction Confirmation between the City and Symmetry, and the amounts not disputed by the City. The City, in good faith, is disputing what is described as "Overtake" charges and sales tax invoiced to the City in the amount of \$1,295,440.65. The City expects Symmetry to immediately deduct said disputed amounts from the City's account billing records and correct any and all references, entries and amounts allegedly due to Symmetry from the City for February 2021 exceeding \$71,769.09.

The City will only be paying Symmetry the amount validly due for February 2021 pursuant to the terms of the contractual arrangements between the City and Symmetry. The City looks forward to resolving this matter at the earliest possible date.

Best regards,



Cary L. Bovey, Legal Counsel  
City of Navasota, Texas

cc: Brad Stafford, City Manager  
City of Navasota, Texas

4/01/2021 9:04 AM

CHECK RECONCILIATION REGISTER

PAGE: 1

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/04/2021	CHECK	015987	ALLSTATES COATINGS CO.	1,544.00CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	015988	BAYLOR LUMBER & BLDG.CO.,INC	658.24CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	015989	BRAZOS VALLEY TELEPHONE SYSTEM	218.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	015990	BRINSON BENEFITS INC	2,875.00CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	015991	BROAD REACH	38.48CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	015992	BRYAN BROADCASTING CORPORATION	800.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	015993	BUREAU VERITAS NORTH AMERICA,	1,525.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	015994	C.C.CREATIONS LTD	3,591.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	015995	CENTURYLINK	5,116.94CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	015996	CITIBANK, N.A	11,852.03CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	015997	CONV 8022864	79.90CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	015998	GEORGE ATKINSON	1,897.50CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	015999	BURKE ASSET PARTNERSHIP, LTD.	2,081.98CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016000	DPS GENERAL STORES	85.00CR	POSTED	A	3/17/2021
0-100.01	3/04/2021	CHECK	016001	ENTERGY TEXAS, INC	6,903.19CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016002	FERGUSON WATERWORKS #1105	1,336.60CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016003	J & K NEWTON, LLC	411.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016004	GALLS, LLC	108.86CR	POSTED	A	3/09/2021
0-100.01	3/04/2021	CHECK	016005	GERALD D. SECHELSKI	160.00CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016006	GLENN FUQUA, INC.	1,697.81CR	POSTED	A	3/15/2021
0-100.01	3/04/2021	CHECK	016007	GREEN TEAMS, INC.	20,637.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016008	GRIMES CENTRAL	18,482.25CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016009	H & H OIL	210.00CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	016010	HAHN EQUIPMENT CO.,INC.	12,090.00CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016011	HAR-CON MECHANICAL CONTRACTORS	2,676.96CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016012	INGRAM LIBRARY SERVICES	254.42CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	016013	METAL CULVERTS OF NAVASOTA	494.00CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016014	MONICA JOHNSON	100.00CR	POSTED	A	3/15/2021
0-100.01	3/04/2021	CHECK	016015	NAVASOTA INDUSTRIAL SUPPLY LTD	155.57CR	POSTED	A	3/16/2021
0-100.01	3/04/2021	CHECK	016016	NAVASOTA OIL CO. INC.	2,000.25CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016017	PARAMOUNT PROPERTY ANALYSTS	1,625.00CR	POSTED	A	3/16/2021
0-100.01	3/04/2021	CHECK	016018	PITNEY BOWES GLOBAL FINANCIAL	686.70CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016019	S-CON SERVICES INC.	736.96CR	POSTED	A	3/15/2021
0-100.01	3/04/2021	CHECK	016020	SANDERS FABRIC CARE SERVICE, I	65.65CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016021	SOUTH CENTRAL VETERINARY	264.34CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016022	SUDENLINK COMMUNICATIONS	234.36CR	POSTED	A	3/16/2021
0-100.01	3/04/2021	CHECK	016023	SUNSHINE FUN POOLS	191.06CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	016024	TALX UC EXPRESS	3,051.85CR	POSTED	A	3/30/2021
0-100.01	3/04/2021	CHECK	016025	TEXAS COMMUNICATIONS	1,275.64CR	POSTED	A	3/15/2021
0-100.01	3/04/2021	CHECK	016026	TEXAS EXCAVATION SAFETY	92.15CR	POSTED	A	3/17/2021
0-100.01	3/04/2021	CHECK	016027	TEXAS PRO AC	145.00CR	POSTED	A	3/09/2021
0-100.01	3/04/2021	CHECK	016028	THE PENWORTHY CO.	254.71CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016029	TUCKER CONCRETE, LP	1,631.90CR	POSTED	A	3/09/2021
0-100.01	3/04/2021	CHECK	016030	TURNER, PIERCE & FULTZ, INC.	1,691.59CR	POSTED	A	3/10/2021

COMPANY: 999 - POOLED CASH  
 ACCOUNT: 0-100.01 CASH IN BANK-CSB  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/04/2021	CHECK	016031	TX DEPT. OF CRIMINAL JUSTICE	6,325.00CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016032	TYLER TECHNOLOGIES, INC.	579.06CR	POSTED	A	3/10/2021
0-100.01	3/04/2021	CHECK	016033	WEX BANK	7,227.23CR	POSTED	A	3/12/2021
0-100.01	3/04/2021	CHECK	016034	WISNOSKI LAND SURVEYING LLC	3,280.00CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	016035	XEROX FINANCIAL SERVICES, LLC	1,672.28CR	POSTED	A	3/10/2021
0-100.01	3/06/2021	CHECK	016036	ADCOMP SYSTEMS, INC	541.25CR	POSTED	A	3/16/2021
0-100.01	3/06/2021	CHECK	016037	BOVEY & COCHRAN, PLLC	11,695.93CR	POSTED	A	3/16/2021
0-100.01	3/06/2021	CHECK	016038	DXI INDUSTRIES, INC.	2,116.00CR	POSTED	A	3/15/2021
0-100.01	3/06/2021	CHECK	016039	ENTERGY TEXAS, INC	1,354.86CR	POSTED	A	3/15/2021
0-100.01	3/06/2021	CHECK	016040	GT DISTRIBUTORS, INC	1,500.79CR	POSTED	A	3/17/2021
0-100.01	3/06/2021	CHECK	016041	JARVIS TIRE AND WHEEL, LLC	908.76CR	POSTED	A	3/17/2021
0-100.01	3/06/2021	CHECK	016042	JON STORK	1,750.00CR	POSTED	A	3/10/2021
0-100.01	3/06/2021	CHECK	016043	O'REILLY AUTO ENTERPRISES, LLC	819.49CR	POSTED	A	3/19/2021
0-100.01	3/06/2021	CHECK	016044	SUDDENLINK COMMUNICATIONS	285.37CR	POSTED	A	3/17/2021
0-100.01	3/06/2021	CHECK	016045	TRAC N TROL	1,451.97CR	POSTED	A	3/16/2021
0-100.01	3/06/2021	CHECK	016046	TRACTOR SUPPLY CREDIT PLAN	737.71CR	POSTED	A	3/16/2021
0-100.01	3/06/2021	CHECK	016047	TX DEPT. OF LICENSING AND REGU	577.00CR	OUTSTND	A	0/00/0000
0-100.01	3/06/2021	CHECK	016048	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016049	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016050	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016051	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016052	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016053	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016054	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016055	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016056	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016057	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016058	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016059	VOID CHECK	0.00	POSTED	A	3/08/2021
0-100.01	3/06/2021	CHECK	016060	SUNDANCE HEAD	4,000.00CR	POSTED	A	3/11/2021
0-100.01	3/04/2021	CHECK	016061	REFUND: POWELL, KENNETH TYLER	64.83CR	POSTED	U	3/17/2021
0-100.01	3/04/2021	CHECK	016062	REFUND: HUNTER, DARIAN	58.24CR	OUTSTND	U	0/00/0000
0-100.01	3/04/2021	CHECK	016063	REFUND: CLUB DE NUTRICION LAS	189.17CR	OUTSTND	U	0/00/0000
0-100.01	3/12/2021	CHECK	016064	ALICIA LOPEZ	150.00CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016065	ANGELA JENKINS	257.89CR	POSTED	A	3/18/2021
0-100.01	3/12/2021	CHECK	016066	BRAZOS VALLEY COMMUNICATIONS,	3,000.00CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016067	BRYAN BROADCASTING CORPORATION	2,103.00CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016068	C.C.CREATIONS LTD	20.00CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016069	CHRIS WATSON	275.00CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016070	CINTAS CORPORATION #619	1,145.88CR	POSTED	A	3/24/2021
0-100.01	3/12/2021	CHECK	016071	COPY CORNER	214.00CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016072	GEORGE ATKINSON	203.73CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016073	CYNTHIA MARTINEZ	100.00CR	POSTED	A	3/23/2021
0-100.01	3/12/2021	CHECK	016074	ENTERGY TEXAS, INC	8,683.56CR	POSTED	A	3/17/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/12/2021	CHECK	016075	VOID CHECK	0.00	POSTED	A	3/15/2021
0-100.01	3/12/2021	CHECK	016076	FRANK VACANTE, JR.	50.00CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016077	GRIMES COUNTY	70.00CR	POSTED	A	3/18/2021
0-100.01	3/12/2021	CHECK	016078	IBS OF BRAZOS RIVER VALLEY	352.32CR	POSTED	A	3/23/2021
0-100.01	3/12/2021	CHECK	016079	INGRAM LIBRARY SERVICES	70.44CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016080	KTTX-KWHI	1,634.00CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016081	KTWL	800.00CR	POSTED	A	3/24/2021
0-100.01	3/12/2021	CHECK	016082	LANGE DISTRIBUTING CO. INC.	33.71CR	POSTED	A	3/18/2021
0-100.01	3/12/2021	CHECK	016083	LEVEL 3 COMMUNICATIONS, LLC	2,597.61CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016084	LIVE OAK PET SERVICES, INC	95.00CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016085	LKCM RADIO GROUP, TX	1,250.00CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016086	MCCREARY, VESELKA, BRAGG&ALLEN, P	1,109.14CR	POSTED	A	3/23/2021
0-100.01	3/12/2021	CHECK	016087	MCKESSON MEDICAL-MMSG	184.66CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016088	MEEKINS ELECTRIC CO.	9,450.00CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016089	MIDAMERICA BOOKS	117.70CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016090	MITCHELL WILLIAMS	25.00CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016091	NAVASOTA EXAMINER	1,856.00CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016092	NEVADA PACIFIC CORP	1,452.50CR	POSTED	A	3/24/2021
0-100.01	3/12/2021	CHECK	016093	PITNEY BOWES PURCHASE POWER	1,729.98CR	POSTED	A	3/23/2021
0-100.01	3/12/2021	CHECK	016094	POLAR ICE, INC.	785.00CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016095	POWERPLAN	238.30CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016096	RASHINA THORNTON	150.00CR	POSTED	A	3/18/2021
0-100.01	3/12/2021	CHECK	016097	REPUBLIC SERVICES #473	83,239.21CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016098	ROBERT GHANEM	305.00CR	POSTED	A	3/23/2021
0-100.01	3/12/2021	CHECK	016099	SHARON KOLENDA	238.00CR	POSTED	A	3/16/2021
0-100.01	3/12/2021	CHECK	016100	SIRCHIE AQUISITION COMPANY, IN	383.30CR	POSTED	A	3/22/2021
0-100.01	3/12/2021	CHECK	016101	SYLVIA GLORIA	100.00CR	OUTSTND	A	0/00/0000
0-100.01	3/12/2021	CHECK	016102	TERRESA ADAMS	211.31CR	POSTED	A	3/16/2021
0-100.01	3/12/2021	CHECK	016103	TELVA KESLER	491.39CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016104	TRAVIS MULLINS	305.00CR	POSTED	A	3/19/2021
0-100.01	3/12/2021	CHECK	016105	VICKI KELLEY	311.61CR	POSTED	A	3/17/2021
0-100.01	3/12/2021	CHECK	016106	WANDA CREEKS	288.15CR	POSTED	A	3/16/2021
0-100.01	3/16/2021	CHECK	016107	A4 MEDIA	4,304.67CR	POSTED	A	3/24/2021
0-100.01	3/16/2021	CHECK	016108	BLAKE BALDOBINO	787.50CR	POSTED	A	3/29/2021
0-100.01	3/16/2021	CHECK	016109	BRYCE DAY	562.50CR	POSTED	A	3/19/2021
0-100.01	3/16/2021	CHECK	016110	COURTNEY GREEN	550.00CR	POSTED	A	3/31/2021
0-100.01	3/16/2021	CHECK	016111	DANIEL BONILLA	297.50CR	POSTED	A	3/24/2021
0-100.01	3/16/2021	CHECK	016112	DANIEL MARTINEZ	500.00CR	POSTED	A	3/22/2021
0-100.01	3/16/2021	CHECK	016113	DENISE HANSEN	650.00CR	OUTSTND	A	0/00/0000
0-100.01	3/16/2021	CHECK	016114	ENTERGY TEXAS, INC	16,132.01CR	POSTED	A	3/23/2021
0-100.01	3/16/2021	CHECK	016115	VOID CHECK	0.00	POSTED	A	3/17/2021
0-100.01	3/16/2021	CHECK	016116	FHN FINANCIAL	175.00CR	OUTSTND	A	0/00/0000
0-100.01	3/16/2021	CHECK	016117	IHEARTMEDIA-B/CS MARKET	3,000.00CR	POSTED	A	3/23/2021
0-100.01	3/16/2021	CHECK	016118	JOHN WREN	385.00CR	POSTED	A	3/23/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/16/2021	CHECK	016119	KAGS	3,000.00CR	POSTED	A	3/24/2021
0-100.01	3/16/2021	CHECK	016120	KBTX	1,350.00CR	POSTED	A	3/24/2021
0-100.01	3/16/2021	CHECK	016121	LARRY LEE	647.50CR	POSTED	A	3/31/2021
0-100.01	3/16/2021	CHECK	016122	LAWRENCE PIVONKA	612.50CR	POSTED	A	3/19/2021
0-100.01	3/16/2021	CHECK	016123	MCCREARY, VESELKA, BRAGG&ALLEN, P	54.04CR	POSTED	A	3/26/2021
0-100.01	3/16/2021	CHECK	016124	MICHAEL BRIGGS	512.50CR	POSTED	A	3/19/2021
0-100.01	3/16/2021	CHECK	016125	MICHAEL GREENWOOD	500.00CR	POSTED	A	3/18/2021
0-100.01	3/16/2021	CHECK	016126	MICHAEL MIZE SR	490.00CR	OUTSTND	A	0/00/0000
0-100.01	3/16/2021	CHECK	016127	PV RENTALS, LLC	3,219.00CR	POSTED	A	3/24/2021
0-100.01	3/16/2021	CHECK	016128	SONYA BOBO	512.50CR	POSTED	A	3/19/2021
0-100.01	3/16/2021	CHECK	016129	SWANK BACKHUS	297.50CR	POSTED	A	3/18/2021
0-100.01	3/16/2021	CHECK	016130	TORQ INDUSTRIES	3,024.61CR	POSTED	A	3/23/2021
0-100.01	3/16/2021	CHECK	016131	TYLER TECHNOLOGIES, INC.	2,390.35CR	POSTED	A	3/23/2021
0-100.01	3/16/2021	CHECK	016132	ZACKRY PAVLOCK	717.50CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016133	ABIGAIL LEDBETTER	180.00CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016134	ABRAHAM GRIFALDO	135.00CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016135	BLUEBONNET GROUND WATER	1,723.10CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016136	BRAZOS VALLEY COUNCIL OF GOVER	2,748.55CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016137	BVSWM INC.	892.26CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016138	CHAPARRAL LABORATORIES, INC.	1,905.00CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016139	CITIBANK, N.A	9,683.65CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016140	CIVIC PLUS	7,183.33CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016141	CORE & MAIN, LP	1,266.08CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016142	DXI INDUSTRIES, INC.	150.00CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016143	EE-TDF CLEVELAND LLC	2,500.00CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016144	ENTERGY TEXAS, INC	1,622.53CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016145	EQUIPMENT CONTROLS COMPANY, IN	3,382.41CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016146	ERICA GRIFALDO	2,100.00CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016147	FEDEX	70.04CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016148	FERGUSON WATERWORKS #1105	330.20CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016149	GLENN FUQUA, INC.	657.00CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016150	GT DISTRIBUTORS, INC	296.35CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016151	INDUSTRIAL DISPOSAL SUPPLY CO.	76.59CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016152	INGRAM LIBRARY SERVICES	37.61CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016153	KNIGHT SECURITY SYSTEM, LLC	8,540.04CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016154	KSA ENGINEERS	890.00CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016155	LAURA GROSS	15,431.25CR	POSTED	A	3/26/2021
0-100.01	3/22/2021	CHECK	016156	MACEY SAVANT	100.00CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016157	METAL CULVERTS OF NAVASOTA	296.40CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016158	MICKIE SERVICE COMPANY, INC.	35,550.00CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016159	MOODY BROS INC	492.25CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016160	MSC INDUSTRIAL SUPPLY CO.	1,903.68CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016161	RAILROAD COMMISSION OF TEXAS	2,104.00CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016162	RIGHTWAY IMAGING	100.00CR	POSTED	A	3/31/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/22/2021	CHECK	016163	S-CON SERVICES INC.	375.00CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016164	WRIGHT INTERNET STRATEGIES, LL	4,332.68CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016165	TAMIA DAILEY	125.00CR	OUTSTND	A	0/00/0000
0-100.01	3/22/2021	CHECK	016166	TEXAS FLEET OUTFITTERS	2,887.03CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016167	TRANTEX TRANSPORTATION	318.50CR	POSTED	A	3/29/2021
0-100.01	3/22/2021	CHECK	016168	UNITED AG & TURF	75.14CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016169	HD SUPPLY FACILITIES MAINTENAN	510.64CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016170	VERIZON BUSINESS	122.84CR	POSTED	A	3/30/2021
0-100.01	3/22/2021	CHECK	016171	VERIZON WIRELESS	2,636.27CR	POSTED	A	3/31/2021
0-100.01	3/22/2021	CHECK	016172	XSBAGGAGE	200.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016173	ANTONETTE PARKER	150.00CR	CLEARED	A	4/01/2021
0-100.01	3/29/2021	CHECK	016174	CENTURYLINK	2,794.19CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016175	CHI ST. JOSEPH HEALTH REGIONAL	215.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016176	ONLINE SOLUTIONS, LLC	1,334.65CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016177	COREY FILLIP	20.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016178	ENTERGY TEXAS, INC	41.12CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016179	EVENTS TO REMEMBER	10,501.73CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016180	EXPRESS SERVICES, INC	774.60CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016181	GRIMES COUNTY MINISTRIES	150.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016182	INGRAM LIBRARY SERVICES	127.14CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016183	KAGS	600.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016184	KIMLEY-HORN AND ASSOCIATES, IN	600.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016185	KNIGHT SECURITY SYSTEM, LLC	4,111.54CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016186	KTWL	200.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016187	MATRIX SECURITY & FIRE SERVICE	114.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016188	MES-TEXAS	288.71CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016189	MID-SOUTH SYNERGY	467.80CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016190	NAVASOTA ABSTRACT & TITLE	250.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016191	NAVASOTA PUBLIC LIBRARY	149.19CR	POSTED	A	3/31/2021
0-100.01	3/29/2021	CHECK	016192	ONLY 1 RENTALS, LLC	25,825.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016193	QUILL CORPORATION	1,494.34CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016194	SPINNER AVIATION, LLC	209,794.50CR	POSTED	A	3/31/2021
0-100.01	3/29/2021	CHECK	016195	SUDDENLINK COMMUNICATIONS	124.03CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016196	T & S ENTERPRISES	383.38CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016197	TAMMY REYNOLDS	100.00CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016198	U-LINE, INC.	944.61CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016199	WAL-MART COMMUNITY/SYNCB	219.86CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016200	WEX BANK	7,971.25CR	OUTSTND	A	0/00/0000
0-100.01	3/29/2021	CHECK	016201	XEROX FINANCIAL SERVICES, LLC	1,930.28CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016202	CENTURYLINK	5,193.10CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016203	CHI ST. JOSEPH HEALTH REGIONAL	205.00CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016204	CWT LLC	875.00CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016205	DXI INDUSTRIES, INC.	1,399.25CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016206	EMBASSY RECORDS MANAGEMENT & S	850.00CR	OUTSTND	A	0/00/0000

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
0-100.01	3/31/2021	CHECK	016207	EXPRESS SERVICES, INC	2,137.50CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016208	FLORA BARRIENTOS	100.00CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016209	GALLS, LLC	653.17CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016210	GLENN FUQUA, INC.	1,802.23CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016211	GUARANTEE BODY & PAINT SHOP, I	4,216.88CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016212	NAVASOTA TIRE DEPOT	200.00CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016213	REDTAIL EQUIPMENT RENTAL, LLC	166.78CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016214	SCHINDLER ELEVATOR CORPORATION	3,340.08CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016215	CHARLES W. CULVER	147.00CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016216	SMITH MUNICIPAL SUPPLIES	262.87CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016217	SUDDENLINK COMMUNICATIONS	234.36CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016218	TELVA KESLER	549.89CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016219	TURNER, PIERCE & FULTZ, INC.	2,297.33CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016220	TYLER TECHNOLOGIES, INC.	309.08CR	OUTSTND	A	0/00/0000
0-100.01	3/31/2021	CHECK	016221	VULCAN CONSTRUCTION MATERIALS,	955.57CR	OUTSTND	A	0/00/0000
0-100.01	3/30/2021	CHECK	016222	REFUND: PAUL, BELINDA MARY KA	49.94CR	OUTSTND	U	0/00/0000
DEPOSIT:								
0-100.01	3/01/2021	DEPOSIT		adcom cust fee 0226	17.50	POSTED	G	3/02/2021
0-100.01	3/01/2021	DEPOSIT	000001	tbb tickets	1,893.50	POSTED	G	3/01/2021
0-100.01	3/01/2021	DEPOSIT	000002	building permit cc	48.41	POSTED	G	3/01/2021
0-100.01	3/01/2021	DEPOSIT	000003	building permit cc	121.54	POSTED	G	3/01/2021
0-100.01	3/01/2021	DEPOSIT	000004	tbb tickets	1,399.00	POSTED	G	3/01/2021
0-100.01	3/01/2021	DEPOSIT	000005	DAILY CASH POSTING 3/01/2021	20,228.64	POSTED	C	3/02/2021
0-100.01	3/01/2021	DEPOSIT	000006	TBB TICKET AMOUNT COORECT	1,399.00CR	POSTED	G	3/01/2021
0-100.01	3/01/2021	DEPOSIT	000007	TBB TICKETS	1,339.00	POSTED	G	3/01/2021
0-100.01	3/02/2021	DEPOSIT		ONLINE PAYMENT 3/02/2021	6,470.53	POSTED	C	3/03/2021
0-100.01	3/02/2021	DEPOSIT	000001	adcom cust fee 0301	5.00	POSTED	G	3/03/2021
0-100.01	3/02/2021	DEPOSIT	000002	tbb tickets	1,126.50	POSTED	G	3/02/2021
0-100.01	3/02/2021	DEPOSIT	000003	dep 030221	98.80	POSTED	G	3/04/2021
0-100.01	3/02/2021	DEPOSIT	000004	DAILY PAYMENT POSTING - ADJ	328.00CR	POSTED	U	3/04/2021
0-100.01	3/02/2021	DEPOSIT	000005	DAILY PAYMENT POSTING	1.00	POSTED	U	3/17/2021
0-100.01	3/02/2021	DEPOSIT	000006	DAILY CASH POSTING 3/02/2021	7,575.94	POSTED	C	3/04/2021
0-100.01	3/02/2021	DEPOSIT	000007	BBULLET PROOF VEST REIMB	733.34	POSTED	G	3/04/2021
0-100.01	3/03/2021	DEPOSIT		ONLINE PAYMENT 3/03/2021	2,361.06	POSTED	C	3/03/2021
0-100.01	3/03/2021	DEPOSIT	000001	adcom cust fee 0302	10.00	POSTED	G	3/03/2021
0-100.01	3/03/2021	DEPOSIT	000002	permit cc	3,334.39	POSTED	G	3/03/2021
0-100.01	3/03/2021	DEPOSIT	000003	tbb tickets	1,748.00	POSTED	G	3/03/2021
0-100.01	3/03/2021	DEPOSIT	000004	farmers market	20.00	POSTED	G	3/03/2021
0-100.01	3/04/2021	DEPOSIT		ONLINE PAYMENT 3/04/2021	4,308.12	POSTED	C	3/04/2021
0-100.01	3/04/2021	DEPOSIT	000001	adcom cust fee 0303	8.75	POSTED	G	3/04/2021
0-100.01	3/04/2021	DEPOSIT	000002	building permit cc	326.57	POSTED	G	3/04/2021
0-100.01	3/04/2021	DEPOSIT	000003	tbb tickets	2,221.50	POSTED	G	3/04/2021
0-100.01	3/04/2021	DEPOSIT	000004	DAILY CASH POSTING 3/04/2021	4,246.28	POSTED	C	3/08/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	3/05/2021	DEPOSIT		ONLINE PAYMENT 3/05/2021	7,913.63	POSTED	C	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000001	adcom cust fee 0304	11.25	POSTED	G	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000002	tbb tickets	1,923.00	POSTED	G	3/05/2021
0-100.01	3/05/2021	DEPOSIT	000003	farmer market vendor	20.00	POSTED	G	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000004	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000005	dep 0305	55.10	POSTED	G	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000006	DAILY PAYMENT POSTING	43,798.89	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	427.10CR	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000008	DAILY PAYMENT POSTING - ADJ	200.00CR	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000009	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000010	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000011	TAXES COLLECTED	198,011.18	POSTED	G	3/08/2021
0-100.01	3/05/2021	DEPOSIT	000012	FARMERS MARKET	10.00	POSTED	G	3/11/2021
0-100.01	3/06/2021	DEPOSIT		ONLINE PAYMENT 3/06/2021	6,835.38	POSTED	C	3/08/2021
0-100.01	3/06/2021	DEPOSIT	000001	adcom cust fee 0305	7.50	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT		ONLINE PAYMENT 3/08/2021	8,309.74	POSTED	C	3/09/2021
0-100.01	3/08/2021	DEPOSIT	000001	dep adcom cust fee 0306-307	36.25	POSTED	G	3/09/2021
0-100.01	3/08/2021	DEPOSIT	000002	building permit cc	192.61	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000003	farmer marter vendor	10.00	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000004	building pemrit cc	181.28	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000005	tbb tickets	17,185.50	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000006	tbb tickets	3,962.00	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000007	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000008	DAILY CASH POSTING 3/08/2021	13,132.41	POSTED	C	3/09/2021
0-100.01	3/08/2021	DEPOSIT	000009	UTILITY APP SERVICE FEE	2.00CR	POSTED	G	3/08/2021
0-100.01	3/08/2021	DEPOSIT	000010	DAILY CASH POSTING 3/08/2021	106.75	POSTED	C	3/10/2021
0-100.01	3/08/2021	DEPOSIT	000011	DEP 0308 TBB	32,179.00	POSTED	G	3/09/2021
0-100.01	3/08/2021	DEPOSIT	000012	DAILY CASH POSTING 3/08/2021	19,521.89	POSTED	C	3/10/2021
0-100.01	3/09/2021	DEPOSIT		ONLINE PAYMENT 3/09/2021	14,339.88	POSTED	C	3/10/2021
0-100.01	3/09/2021	DEPOSIT	000001	dep 0309	314.45	POSTED	G	3/10/2021
0-100.01	3/09/2021	DEPOSIT	000002	farmers market	40.00	POSTED	G	3/09/2021
0-100.01	3/09/2021	DEPOSIT	000003	adcom cust fee 0308	28.75	POSTED	G	3/09/2021
0-100.01	3/09/2021	DEPOSIT	000004	void cashier ck tbb	5,750.00	POSTED	G	3/09/2021
0-100.01	3/09/2021	DEPOSIT	000005	DRAFT POSTING	107,059.32	POSTED	U	3/11/2021
0-100.01	3/10/2021	DEPOSIT		DAILY CASH POSTING 3/10/2021	5,329.84	POSTED	C	3/11/2021
0-100.01	3/10/2021	DEPOSIT	000001	ONLINE PAYMENT 3/10/2021	5,691.06	POSTED	C	3/11/2021
0-100.01	3/10/2021	DEPOSIT	000002	adcom cust fee 0309	15.00	POSTED	G	3/11/2021
0-100.01	3/10/2021	DEPOSIT	000003	farmer mart vendors	40.00	POSTED	G	3/10/2021
0-100.01	3/10/2021	DEPOSIT	000004	building permit cc 0309	223.51	POSTED	G	3/10/2021
0-100.01	3/11/2021	DEPOSIT		ONLINE PAYMENT 3/11/2021	10,570.18	POSTED	C	3/11/2021
0-100.01	3/11/2021	DEPOSIT	000001	CITY SALES TAX 031121	137,816.28	POSTED	G	3/12/2021
0-100.01	3/11/2021	DEPOSIT	000002	ADCOM CUST FEE 0310	15.00	POSTED	G	3/11/2021
0-100.01	3/11/2021	DEPOSIT	000003	BUILDING PERMIT CC	1,631.19	POSTED	G	3/11/2021
0-100.01	3/11/2021	DEPOSIT	000004	FARMERS MARKET VEND	10.00	POSTED	G	3/11/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	3/11/2021	DEPOSIT	000005	UTILITY DEPOSIT REVERSAL	400.00CR	POSTED	U	3/12/2021
0-100.01	3/11/2021	DEPOSIT	000006	DAILY CASH POSTING 3/11/2021	20,805.78	POSTED	C	3/11/2021
0-100.01	3/11/2021	DEPOSIT	000007	DEP 031021	115.60	POSTED	G	3/15/2021
0-100.01	3/11/2021	DEPOSIT	000008	DEP 031021 SCRAP	389.20	POSTED	G	3/15/2021
0-100.01	3/11/2021	DEPOSIT	000009	DAILY PAYMENT POSTING	963.99	POSTED	U	3/11/2021
0-100.01	3/11/2021	DEPOSIT	000010	DAILY CASH POSTING 3/11/2021	35,081.62	POSTED	C	3/15/2021
0-100.01	3/12/2021	DEPOSIT		ONLINE PAYMENT 3/12/2021	16,832.74	POSTED	C	3/15/2021
0-100.01	3/12/2021	DEPOSIT	000001	adcom cust fee 0311	32.50	POSTED	G	3/12/2021
0-100.01	3/12/2021	DEPOSIT	000002	building permit cc	1,665.38	POSTED	G	3/12/2021
0-100.01	3/12/2021	DEPOSIT	000003	utility app anb famers market	426.00	POSTED	G	3/12/2021
0-100.01	3/12/2021	DEPOSIT	000004	UTILITY DEPOSITS RECEIVED	300.00	POSTED	U	3/12/2021
0-100.01	3/12/2021	DEPOSIT	000005	utility app dep cc rev	300.00CR	POSTED	G	3/12/2021
0-100.01	3/12/2021	DEPOSIT	000006	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/16/2021
0-100.01	3/12/2021	DEPOSIT	000007	dep 0312	264.60	POSTED	G	3/16/2021
0-100.01	3/15/2021	DEPOSIT		ONLINE PAYMENT 3/15/2021	50,204.89	POSTED	C	3/16/2021
0-100.01	3/15/2021	DEPOSIT	000001	adcom cust fee 0312-0314	102.50	POSTED	G	3/15/2021
0-100.01	3/15/2021	DEPOSIT	000002	famer mrkt vendor	10.00	POSTED	G	3/15/2021
0-100.01	3/15/2021	DEPOSIT	000003	dep 031521	36.15	POSTED	G	3/16/2021
0-100.01	3/15/2021	DEPOSIT	000004	building permit cc	99.91	POSTED	G	3/15/2021
0-100.01	3/15/2021	DEPOSIT	000005	building permit cc	128.34	POSTED	G	3/15/2021
0-100.01	3/15/2021	DEPOSIT	000006	DAILY PAYMENT POSTING	4.00	POSTED	U	3/15/2021
0-100.01	3/15/2021	DEPOSIT	000007	DAILY CASH POSTING 3/15/2021	36,845.26	POSTED	C	3/16/2021
0-100.01	3/15/2021	DEPOSIT	000008	account correction ap not gf	50.00	POSTED	G	3/16/2021
0-100.01	3/15/2021	DEPOSIT	000009	DAILY PAYMENT POSTING	185.13	POSTED	U	3/15/2021
0-100.01	3/16/2021	DEPOSIT		ONLINE PAYMENT 3/16/2021	45,400.70	POSTED	C	3/17/2021
0-100.01	3/16/2021	DEPOSIT	000001	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/16/2021
0-100.01	3/16/2021	DEPOSIT	000002	DAILY PAYMENT POSTING	365.02	POSTED	U	3/16/2021
0-100.01	3/16/2021	DEPOSIT	000003	adcom cust fee 0315	122.50	POSTED	G	3/17/2021
0-100.01	3/16/2021	DEPOSIT	000004	building permit cc	31.93	POSTED	G	3/16/2021
0-100.01	3/16/2021	DEPOSIT	000005	DAILY CASH POSTING 3/16/2021	100,837.86	POSTED	C	3/17/2021
0-100.01	3/16/2021	DEPOSIT	000006	dep 03162021	231.00	POSTED	G	3/17/2021
0-100.01	3/16/2021	DEPOSIT	000007	DAILY PAYMENT POSTING - ADJ	174.00CR	POSTED	U	3/17/2021
0-100.01	3/16/2021	DEPOSIT	000008	DAILY PAYMENT POSTING	2.00	POSTED	U	3/17/2021
0-100.01	3/17/2021	DEPOSIT		ONLINE PAYMENT 3/17/2021	9,005.71	POSTED	C	3/17/2021
0-100.01	3/17/2021	DEPOSIT	000001	adcom cut fee 0316	25.00	POSTED	G	3/17/2021
0-100.01	3/17/2021	DEPOSIT	000002	building permit cc	299.73	POSTED	G	3/17/2021
0-100.01	3/17/2021	DEPOSIT	000003	dep 03172021	72.45	POSTED	G	3/18/2021
0-100.01	3/18/2021	DEPOSIT		ONLINE PAYMENT 3/18/2021	6,969.74	POSTED	C	3/18/2021
0-100.01	3/18/2021	DEPOSIT	000001	adcom cust fee 0317	33.75	POSTED	G	3/18/2021
0-100.01	3/18/2021	DEPOSIT	000002	builsing permit	391.40	POSTED	G	3/18/2021
0-100.01	3/18/2021	DEPOSIT	000003	mixed beverage	781.59	POSTED	G	3/19/2021
0-100.01	3/18/2021	DEPOSIT	000004	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/19/2021
0-100.01	3/18/2021	DEPOSIT	000005	DAILY CASH POSTING 3/18/2021	27,497.20	POSTED	C	3/19/2021
0-100.01	3/19/2021	DEPOSIT		ONLINE PAYMENT 3/19/2021	3,959.69	POSTED	C	3/22/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	-----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	3/19/2021	DEPOSIT	000001	adcom cust fee 318	10.00	POSTED	G	3/22/2021
0-100.01	3/19/2021	DEPOSIT	000002	building permit cc	25.75	POSTED	G	3/19/2021
0-100.01	3/19/2021	DEPOSIT	000003	DAILY PAYMENT POSTING	160.37	POSTED	U	3/22/2021
0-100.01	3/19/2021	DEPOSIT	000004	DAILY PAYMENT POSTING	542.15	POSTED	U	3/22/2021
0-100.01	3/19/2021	DEPOSIT	000005	DAILY PAYMENT POSTING	329.54	POSTED	U	3/22/2021
0-100.01	3/19/2021	DEPOSIT	000006	DAILY CASH POSTING 3/19/2021	20,587.07	POSTED	C	3/22/2021
0-100.01	3/22/2021	DEPOSIT		ONLINE PAYMENT 3/22/2021	11,837.59	POSTED	C	3/22/2021
0-100.01	3/22/2021	DEPOSIT	000001	adcom cust fee 0319-0321	21.25	POSTED	G	3/22/2021
0-100.01	3/22/2021	DEPOSIT	000002	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/22/2021
0-100.01	3/22/2021	DEPOSIT	000003	DAILY PAYMENT POSTING	270.18	POSTED	U	3/22/2021
0-100.01	3/22/2021	DEPOSIT	000004	dep 0322	199.65	POSTED	G	3/23/2021
0-100.01	3/22/2021	DEPOSIT	000005	dep 0322	546.00	POSTED	G	3/23/2021
0-100.01	3/22/2021	DEPOSIT	000006	DAILY CASH POSTING 3/22/2021	45,882.28	POSTED	C	3/23/2021
0-100.01	3/23/2021	DEPOSIT		ONLINE PAYMENT 3/23/2021	2,041.98	POSTED	C	3/23/2021
0-100.01	3/23/2021	DEPOSIT	000001	adcom cust fee 0322	7.50	POSTED	G	3/23/2021
0-100.01	3/23/2021	DEPOSIT	000002	adcom cust fee correction	35.23CR	POSTED	G	3/23/2021
0-100.01	3/23/2021	DEPOSIT	000003	DAILY PAYMENT POSTING	664.16	POSTED	U	3/23/2021
0-100.01	3/24/2021	DEPOSIT		ONLINE PAYMENT 3/24/2021	2,793.46	POSTED	C	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000001	adcom cust fee 0323	6.25	POSTED	G	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000002	building perrmit cc	199.82	POSTED	G	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000003	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000004	DAILY CASH POSTING 3/24/2021	13,259.20	POSTED	C	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000005	DAILY PAYMENT POSTING	39.57	POSTED	U	3/24/2021
0-100.01	3/24/2021	DEPOSIT	000006	dep 032421	136.35	POSTED	G	3/26/2021
0-100.01	3/25/2021	DEPOSIT		ONLINE PAYMENT 3/25/2021	4,809.02	POSTED	C	3/26/2021
0-100.01	3/25/2021	DEPOSIT	000001	adcom cust fee 0324	10.00	POSTED	G	3/26/2021
0-100.01	3/25/2021	DEPOSIT	000002	builiding permit cc	51.50	POSTED	G	3/25/2021
0-100.01	3/25/2021	DEPOSIT	000003	farmers market vendor	40.00	POSTED	G	3/26/2021
0-100.01	3/25/2021	DEPOSIT	000004	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/26/2021
0-100.01	3/26/2021	DEPOSIT		ONLINE PAYMENT 3/26/2021	8,836.56	POSTED	C	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000001	asdcom csut fee 0325	37.50	POSTED	G	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000002	building permit cc	3,329.24	POSTED	G	3/26/2021
0-100.01	3/26/2021	DEPOSIT	000003	dep 0325 farmers market	40.00	POSTED	G	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000004	DEP 0326	14.45	POSTED	G	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000005	DAILY CASH POSTING 3/26/2021	9,815.69	POSTED	C	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000006	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/29/2021
0-100.01	3/26/2021	DEPOSIT	000007	DEP 0326 2015 FLOODS INV 9	3,150.00	POSTED	G	3/29/2021
0-100.01	3/29/2021	DEPOSIT		ONLINE PAYMENT 3/29/2021	6,487.38	POSTED	C	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000001	adcom cusrt fee 0326-0328	15.00	POSTED	G	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000002	farmers market	20.00	POSTED	G	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000003	building permit cc	129.01	POSTED	G	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000004	building permit cc	243.60	POSTED	G	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000005	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000006	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/29/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
DEPOSIT:								
0-100.01	3/29/2021	DEPOSIT	000007	DAILY CASH POSTING 3/29/2021	7,565.69	POSTED	C	3/29/2021
0-100.01	3/29/2021	DEPOSIT	000008	DEP 0329	127.10	POSTED	G	3/31/2021
0-100.01	3/30/2021	DEPOSIT		ONLINE PAYMENT 3/30/2021	5,260.77	POSTED	C	3/31/2021
0-100.01	3/30/2021	DEPOSIT	000001	adcom cust fee 0329	11.25	POSTED	G	3/31/2021
0-100.01	3/30/2021	DEPOSIT	000002	UTILITY DEPOSITS RECEIVED	200.00	POSTED	U	3/31/2021
0-100.01	3/30/2021	DEPOSIT	000003	DAILY CASH POSTING 3/30/2021	16,185.40	POSTED	C	3/31/2021
0-100.01	3/30/2021	DEPOSIT	000004	UTILITY DEPOSITS RECEIVED	100.00	POSTED	U	3/31/2021
0-100.01	3/31/2021	DEPOSIT		ONLINE PAYMENT 3/31/2021	3,279.26	POSTED	C	3/31/2021
0-100.01	3/31/2021	DEPOSIT	000001	adcom cust fee 0330	2.50	POSTED	G	3/31/2021
0-100.01	3/31/2021	DEPOSIT	000002	building permit cc	59.74	POSTED	G	3/31/2021
0-100.01	3/31/2021	DEPOSIT	000003	famers markets	20.00	POSTED	G	3/31/2021
0-100.01	3/31/2021	DEPOSIT	000004	dep 033121	213.94	POSTED	G	3/31/2021
EFT:								
0-100.01	3/01/2021	EFT		zba	517.01CR	POSTED	G	3/01/2021
0-100.01	3/01/2021	EFT	000001	zba date change	517.01	POSTED	G	3/01/2021
0-100.01	3/01/2021	EFT	000002	TRANSFER TO REFUND	55,462.52	POSTED	G	3/02/2021
0-100.01	3/01/2021	EFT	000003	TRANSFER TO 2016	17,420.32CR	POSTED	G	3/03/2021
0-100.01	3/01/2021	EFT	000004	gas sales tax 022821	9,474.14CR	POSTED	G	3/04/2021
0-100.01	3/01/2021	EFT	000005	JE CORRECTION	55,462.52CR	POSTED	G	3/02/2021
0-100.01	3/01/2021	EFT	000006	TRASNFER TAX TO REFUND	55,462.52CR	POSTED	G	3/03/2021
0-100.01	3/02/2021	EFT		zba	0.01	POSTED	G	3/02/2021
0-100.01	3/03/2021	EFT		zba	162.07CR	POSTED	G	3/03/2021
0-100.01	3/05/2021	EFT		TRANSFER TO BOND	26,099.32CR	POSTED	G	3/08/2021
0-100.01	3/08/2021	EFT		ZBA	112,734.40CR	POSTED	G	3/08/2021
0-100.01	3/09/2021	EFT		zba	33,293.66CR	POSTED	G	3/09/2021
0-100.01	3/10/2021	EFT		zba	107,059.32CR	POSTED	G	3/10/2021
0-100.01	3/10/2021	EFT	000001	zba amount correction0310	107,059.32	POSTED	G	3/10/2021
0-100.01	3/10/2021	EFT	000002	zba	64,702.03CR	POSTED	G	3/10/2021
0-100.01	3/11/2021	EFT		EDC PORTION OF TAX	11,484.69CR	POSTED	G	3/15/2021
0-100.01	3/11/2021	EFT	000001	ZBA	27.64CR	POSTED	G	3/11/2021
0-100.01	3/11/2021	EFT	000002	NOV INDUST DIST	319,107.36	POSTED	G	3/12/2021
0-100.01	3/12/2021	EFT		famers market	3,250.94CR	POSTED	G	3/12/2021
0-100.01	3/12/2021	EFT	000001	ENTERPRISE MONTHLY 042018	18,680.12CR	POSTED	G	3/22/2021
0-100.01	3/15/2021	EFT		CDBG 2016 FLOOD PAY 7	573,731.95	POSTED	G	3/15/2021
0-100.01	3/17/2021	EFT		zba	463.85CR	POSTED	G	3/17/2021
0-100.01	3/18/2021	EFT		zba	220.77CR	POSTED	G	3/18/2021
0-100.01	3/18/2021	EFT	000001	MUNIGAS FEB USAGE 0319	68,321.02	POSTED	G	3/22/2021
0-100.01	3/18/2021	EFT	000002	MUNIGAS CORRECTION	68,321.02CR	POSTED	G	3/22/2021
0-100.01	3/18/2021	EFT	000003	MUNIGAS FEB USAGE 0321	68,321.02CR	POSTED	G	3/22/2021
0-100.01	3/22/2021	EFT		zba	125,644.99CR	POSTED	G	3/22/2021
0-100.01	3/22/2021	EFT	000001	correction to zba	220.77	POSTED	G	3/22/2021
0-100.01	3/22/2021	EFT	000002	zba	220.37CR	POSTED	G	3/22/2021
0-100.01	3/22/2021	EFT	000003	ATMOS GAS TRANSPORT FEB 2021	32,172.71CR	POSTED	G	3/29/2021

COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
EFT:								
0-100.01	3/23/2021	EFT		zba	39,048.30CR	POSTED	G	3/23/2021
0-100.01	3/24/2021	EFT		zba	38,833.66CR	POSTED	G	3/24/2021
0-100.01	3/25/2021	EFT		zba	463.85CR	POSTED	G	3/25/2021
0-100.01	3/29/2021	EFT		symetry feb usuage 0321	66,299.39CR	POSTED	G	3/30/2021
0-100.01	3/29/2021	EFT	000001	symetry gas bill tax 0321	5,469.70CR	POSTED	G	3/31/2021
0-100.01	3/31/2021	EFT		zba	162.31CR	POSTED	G	3/31/2021
INTEREST:								
0-100.01	3/31/2021	INTEREST		INTEREST INCOME	1,429.16	POSTED	G	3/31/2021
MISCELLANEOUS:								
0-100.01	3/01/2021	MISC.		cc not posted	8,307.57	POSTED	G	3/01/2021
0-100.01	3/02/2021	MISC.	000001	CASH RECEIPTS	413.00	POSTED	G	3/04/2021
0-100.01	3/05/2021	MISC.	000001	CASH RECEIPTS	60.00	POSTED	G	3/08/2021
0-100.01	3/11/2021	MISC.	000001	CASH RECEIPTS	870.20	POSTED	G	3/11/2021
0-100.01	3/17/2021	MISC.	000001	CASH RECEIPTS	615.00	POSTED	G	3/18/2021
0-100.01	3/22/2021	MISC.	000001	CASH RECEIPTS	1,354.19	POSTED	G	3/22/2021
0-100.01	3/23/2021	MISC.	000001	CASH RECEIPTS	3,586.90	POSTED	G	3/24/2021
0-100.01	3/26/2021	MISC.	000001	CASH RECEIPTS	1,027.50	POSTED	G	3/29/2021
0-100.01	3/30/2021	MISC.	000001	CASH RECEIPTS	1,014.00	POSTED	G	3/31/2021
0-100.01	3/31/2021	MISC.		cc not posted but paid	5,461.16	POSTED	G	3/31/2021
0-100.01	3/31/2021	MISC.	000001	CASH RECEIPTS	1,436.50	OUTSTND	G	0/00/0000
0-100.01	3/31/2021	MISC.	000002	coorection	5,461.16CR	POSTED	G	3/31/2021
0-100.01	3/31/2021	MISC.	000003	due from cc paid not posted	5,461.16CR	POSTED	G	3/31/2021
SERVICE CHARGE:								
0-100.01	3/01/2021	SERV-CHG		NSF 0301	327.00CR	POSTED	G	3/01/2021
0-100.01	3/02/2021	SERV-CHG		cc fee	4,445.77CR	POSTED	G	3/02/2021
0-100.01	3/02/2021	SERV-CHG	000001	CORRECTION NOT NSF	327.00	POSTED	G	3/04/2021
0-100.01	3/05/2021	SERV-CHG		utility app cc service chrge	4.00CR	POSTED	G	3/08/2021
0-100.01	3/12/2021	SERV-CHG		nsf corrwtion utility dep	400.00	POSTED	G	3/12/2021
0-100.01	3/12/2021	SERV-CHG	000001	nsf steptoe	200.00CR	POSTED	G	3/12/2021
0-100.01	3/16/2021	SERV-CHG		cc fee	57.37CR	POSTED	G	3/16/2021
0-100.01	3/16/2021	SERV-CHG	000001	nsf 0315	75.00CR	POSTED	G	3/16/2021
0-100.01	3/16/2021	SERV-CHG	000002	utlility dep service charge	2.00CR	POSTED	G	3/16/2021
0-100.01	3/16/2021	SERV-CHG	000003	double utility app	100.00CR	POSTED	G	3/16/2021
0-100.01	3/18/2021	SERV-CHG		utility app cc serivce charge	2.00CR	POSTED	G	3/18/2021
0-100.01	3/22/2021	SERV-CHG		utility app cc fee	1.00CR	POSTED	G	3/22/2021
0-100.01	3/23/2021	SERV-CHG		nsf 0322	33.19CR	POSTED	G	3/23/2021
0-100.01	3/24/2021	SERV-CHG		utility app service char 0322	2.00CR	POSTED	G	3/24/2021
0-100.01	3/25/2021	SERV-CHG		utility app fee cc	1.00CR	POSTED	G	3/26/2021
0-100.01	3/26/2021	SERV-CHG		utility app dep cc fee	2.00CR	POSTED	G	3/29/2021
0-100.01	3/29/2021	SERV-CHG		utility app cc dep fee	2.00CR	POSTED	G	3/29/2021
0-100.01	3/30/2021	SERV-CHG		utility app cc fee	3.00CR	POSTED	G	3/31/2021

4/01/2021 9:04 AM  
COMPANY: 999 - POOLED CASH  
ACCOUNT: 0-100.01 CASH IN BANK-CSB  
TYPE: All  
STATUS: All  
FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 12

CHECK DATE: 3/01/2021 THRU 3/31/2021  
CLEAR DATE: 0/00/0000 THRU 99/99/9999  
STATEMENT: 0/00/0000 THRU 99/99/9999  
VOIDED DATE: 0/00/0000 THRU 99/99/9999  
AMOUNT: 0.00 THRU 999,999,999.99  
CHECK NUMBER: 000000 THRU 999999

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
SERVICE CHARGE:								
0-100.01	3/30/2021	SERV-CHG	000001	nsf 0329	75.00CR	POSTED	G	3/30/2021
TOTALS FOR ACCOUNT 0-100.01				CHECK TOTAL:	741,464.77CR			
				DEPOSIT TOTAL:	1,230,941.44			
				INTEREST TOTAL:	1,429.16			
				MISCELLANEOUS TOTAL:	13,223.70			
				SERVICE CHARGE TOTAL:	4,605.33CR			
				EFT TOTAL:	162,947.32			
				BANK-DRAFT TOTAL:	0.00			
TOTALS FOR POOLED CASH				CHECK TOTAL:	741,464.77CR			
				DEPOSIT TOTAL:	1,230,941.44			
				INTEREST TOTAL:	1,429.16			
				MISCELLANEOUS TOTAL:	13,223.70			
				SERVICE CHARGE TOTAL:	4,605.33CR			
				EFT TOTAL:	162,947.32			
				BANK-DRAFT TOTAL:	0.00			

	NUMBER#	TOTAL ARREARS	TOTAL CURRENT	TOTAL BALANCE	ACTIVE ACCOUNT RECONCILIATION
ACTIVE ACCOUNTS:	3,169	198,097.95	784,697.09	982,795.04	NEW ACCOUNTS: 34
DISCONNECTED ACCTS:	12	2,178.95	117.71	2,296.66	DISCONNECT--NO TRF: 12
FINALED ACCOUNTS:	184	17,093.07		17,093.07	DISCONNECT-TRANSFER: 0
INACTIVE ACCOUNTS:	8,027	0.00		0.00	
**GRAND TOTALS**	11,392	217,369.97	784,814.80	1,002,184.77	

**CALCULATION SUMMARY**	TOTAL CHARGES:	787,414.80
	DEPOSIT RETURNS:	2,600.00CR
	TOTAL CURRENT:	784,814.80

===== S E R V I C E C A T E G O R Y T O T A L S =====

CATEGORY	NUMBER	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	BILLED CONSUMPTION	UNBILLED CONSUMPTION	TOTAL CONSUMPTION
GR GARBAGE	3379	110,710.99	0.00	7,877.39	95,564.11			
GS GAS	1792	171,357.79	94,831.60	3,323.27	122,175.73	92,871.0000	25	92,896.0000
MS MISCELLANEOU	95	1,575.22	0.00	0.00	0.00			
PF VOLUNTARY PA	44	88.00	0.00	0.00	0.00			
SDF ST & DRAINAG	3030	50,742.14	0.00	0.00	0.00			
SW SEWER	5719	143,725.88	0.00	0.00	0.00	180,069.1800		180,069.1800
WA WATER	6085	204,527.93	0.00	0.00	0.00	301,451.0000	100,664	402,115.0000
AMP AVG MTH PMT	25	1,345.41CR				AMP RESERVE: 1,191.15-		
***TOTALS***		681,382.54	94,831.60	11,200.66	217,739.84			

===== R E V E N U E C O D E T O T A L S =====

	R/C DESCRIPTION	G/L ACCOUNT#	AMOUNT
SERVICES:			
	100-GARBAGE	100-0-310.00	110,710.99
	200-WATER SERVICE	200-0-310.00	191,299.15
	210-UTILITY CAPITAL IMPROV.FE	210-0-310.00	13,228.78
	300-GAS SERVICE	300-0-310.00	121,931.15
	350-FUEL FACTOR	300-0-310.00	144,258.24
	400-SEWER	400-0-310.00	130,868.72
	401-UTILITY CAPITAL IMPROV.FE	210-0-310.00	12,857.16
	550-ST & DRAINAGE FEE	100-0-310.00	50,742.14
	562-VOLUNTARY PARK FUND	100-0-310.00	43.00
	563-VOLUNTARY FIRE FUND	100-0-310.00	45.00
	601-OTC - WATER	200-0-310.00	0.00
	602-OTC - GAS	300-0-310.00	0.00
TAX:			
	500-GAS 1.5% SALES TAX	300-0-310.00	1,499.20
	501-GAS TAX 8.25%	300-0-310.00	1,777.15
	503-6.75% GAS TAX IND OUSTIDE	300-0-310.00	46.92
	504-8.25% GARBAGE SALES TAX	100-0-310.00	7,877.39
CONTRACTS:			
	703-WATER CONTRACTS	200-0-310.00	1,109.22

## \*\*\*\*\* R E V E N U E C O D E T O T A L S \*\*\*\*\*

\*\* ( CONTINUED ) \*\*

R/C DESCRIPTION	G/L ACCOUNT#	AMOUNT
707-SEWER CONTRACTS	400-0-310.00	50.00
714-PUBLIC NUIS. CONTRACT	100-0-310.00	50.00
715-STREET MAINT CONTRACT	100-0-310.00	366.00
AMP:		
995-AMP	200-1-108.03	1,345.41CR

\*\*R/C TOTALS\*\* 787,414.80

## \*\*\*\*\* R A T E T A B L E T O T A L S \*\*\*\*\*

AT CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
3G	201	27	BGCD FEE	27	0	0.00	0.00	0.00		
3R	100	A	COMMERCIAL HAND PU	A	124	3,842.04	0.00	292.07	3,545.17	
3R	100	B2	COMM 2 YD CONTAINER	B2	21	1,484.50	0.00	94.56	1,146.75	
3R	100	B3	COMM 3 YD CONTAINER	B3	29	4,197.95	0.00	195.77	2,373.40	5
3R	100	B4	COMM 4 YD CONTAINER	B4	12	2,194.33	0.00	170.23	2,063.42	
3R	100	B6	COMM 6 YD CONTAINER	B6	48	14,151.11	0.00	941.40	11,410.02	3
3R	100	B8	COMM 8 YD CONTAINER	B8	47	25,075.02	0.00	1,356.18	16,439.33	7
3R	100	C	RESIDENTIAL	C	2553	54,489.21	0.00	4,402.46	53,439.21	49
3R	100	E	GARBAGE -EXPLICIT	E	15	332.37	0.00	25.62	310.59	
3R	100	LOC	LOCKING DEVICE	LOCK	28	215.92	0.00	11.94	144.52	3
3R	100	PC2	EXTRA POLY CART	PC2	502	4,728.54	0.00	387.16	4,691.70	14
3S	300	2	GAS-IND.OUT 400-1000	2	1	1,752.87	1,232.40	0.00	0.00	390.0000
3S	300	A	GAS -A RES INSIDE	A	1597	63,100.77	39,424.16	1,494.56	99,631.19	12,476.0000
3S	300	ATR	GAS -ATMOS TRANSPORT	ATR	3	9,667.04	0.00	0.00	0.00	15,592.0000
3S	300	B	GAS -B RES OUTSIDE	B	2	208.12	101.12	4.64	309.24	32.0000
3S	300	C	GAS -C COM INSIDE	C	127	11,993.18	9,220.88	1,539.59	18,660.78	2,918.0000
3S	300	CA	GAS -CENTURY ASPHALT	GAS	1	37.61	0.00	0.00	0.00	
3S	300	CCH	GAS -COMODITY CHARGE	CCH	3	1,559.20	0.00	0.00	0.00	15,592.0000
3S	300	CIT	GAS -CITY USEAGE	CITY	9	0.00	0.00	0.00	0.00	450.0000
3S	300	CTR	GAS -CITY TRANSPORT	CTR	3	2,806.56	0.00	0.00	0.00	15,592.0000
3S	300	D	GAS -IND.IN 400-1000	D	1	1,465.80	1,267.16	225.47	2,732.96	401.0000
3S	300	E	GAS -E SCHOOLS	E	6	5,746.94	4,999.12	0.00	0.00	1,582.0000
3S	300	F	GAS -IND OUTSIDE	F	2	30,660.12	37,022.56	0.00	0.00	11,716.0000
3S	300	FCO	GAS -FUEL COST-GRANT	FCO	3	39,759.60	0.00	0.00	0.00	15,592.0000
3S	300	G	GAS -COM OUTSIDE	G	2	164.52	75.84	16.23	240.36	24.0000
3S	300	H	GAS-S.IND.OUT 0-399	H	5	2,342.66	1,434.64	30.69	454.68	454.0000
3S	300	IND	GAS-S.IND.IN 0-399	IND	3	92.80	53.72	12.09	146.52	17.0000
3S	300	Z	GAS ZERO CHARGE	Z	24	0.00	0.00	0.00	0.00	43.0000
4S	600	G	OTC - GAS	G	54	0.00	0.00	0.00	0.00	
4S	600	GM	OTC - GAS METER	G	1	0.00	0.00	0.00	0.00	
4S	600	W	OTC - WATER	W	2	0.00	0.00	0.00	0.00	
4S	700	PNF	PUBLIC NUISANCE FEE	PNF	1	50.00	0.00	0.00	0.00	
4S	700	SEW	SEW SEWER CONTRACTS	SEW	1	50.00	0.00	0.00	0.00	
4S	700	STD	STREET & DR CONTRACT	STD	7	295.00	0.00	0.00	0.00	

BOOK:

\*\*\*\*\* R A T E T A B L E T O T A L S \*\*\*\*\*  
 \*\* ( CONTINUED ) \*\*

CAT	CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
MS	700	STM	STREET MNT CONTRACT	STD	2	71.00	0.00	0.00	0.00		
MS	700	WTR	WATER CONTRACTS	WTR	27	1,109.22	0.00	0.00	0.00		
PF	562	\$25	\$23.00 VOL PARK FUND	\$25	1	23.00	0.00	0.00	0.00		
PF	562	1.0	\$1.00 VOL PARK FUND	1.0	20	20.00	0.00	0.00	0.00		
PF	563	\$23	VOLUNTARY FIRE FUND	\$23	1	23.00	0.00	0.00	0.00		
PF	563	1.0	\$1.00 VOL FIRE FUND	1.0	22	22.00	0.00	0.00	0.00		
SDF	500	CI	ST & DR FEE-C I	CI	294	5,460.70	0.00	0.00	0.00		2
SDF	500	CO	ST & DR FEE-C O	CO	6	111.00	0.00	0.00	0.00		
SDF	500	IN	ST & DR FEE-I N	IN	8	188.00	0.00	0.00	0.00		
SDF	500	INO	ST & DR FEE- I N O	INO	21	486.21	0.00	0.00	0.00		
SDF	500	RES	ST & DR FEE - INSIDE	RES	2700	44,481.23	0.00	0.00	0.00		274
SDF	500	RO	ST & DR-FEE-OUTSIDE	RO	1	15.00	0.00	0.00	0.00		
SW	400	A	RESIDENTIAL INSIDE	A	2525	71,851.00	0.00	0.00	0.00	93,393.1800	
SW	400	AH	SEWER -AIRPORT HANGA	AH	2	50.04	0.00	0.00	0.00	1.0000	
SW	400	AHC	SEWER - AIRPORT	AHC	1	41.26	0.00	0.00	0.00		
SW	400	B	RESIDENTIAL OUTSIDE	B	1	70.89	0.00	0.00	0.00	113.0000	
SW	400	C	COMMERCIAL INSIDE	C	262	25,117.82	0.00	0.00	0.00	40,609.0000	
SW	400	D	COMMERCIAL OUTSIDE	D	5	460.89	0.00	0.00	0.00	345.0000	
SW	400	E	INDUSTRIAL INSIDE	E	20	11,968.59	0.00	0.00	0.00	19,462.0000	
SW	400	I	IND OUT SEWER ONLY	I	2	2,094.39	0.00	0.00	0.00	2,371.0000	
SW	400	J	RES OUT-SEWER ONLY	J	1	1,177.19	0.00	0.00	0.00	2,865.0000	
SW	400	L	SEWER -MULTI UNIT	L	24	12,700.92	0.00	0.00	0.00	20,910.0000	387
SW	400	SCH	SEWER SURCHARGE	SCH	1	3,324.74	0.00	0.00	0.00		
SW	400	SSC	SEWER SURCHARGE	SSC	4	2,010.99	0.00	0.00	0.00		
SW	401	CIN	UCIF-SEWER-COM IN	CIN	263	1,835.21	0.00	0.00	0.00		
SW	401	COU	UCIF-SEWER-COM OUT	COU	5	52.50	0.00	0.00	0.00		
SW	401	IIN	UCIF-SEWER-IND IN	IIN	18	353.79	0.00	0.00	0.00		
SW	401	IOU	UCIF-SEWER-IND OUT	IOU	2	60.00	0.00	0.00	0.00		
SW	401	MU	UCIF-SEWER-MULTI UNI	MU	21	336.00	0.00	0.00	0.00		
SW	401	RIN	UCIF-SEWER -RES IN	RIN	2560	10,205.66	0.00	0.00	0.00		
SW	401	ROU	UCIF-SEWER -RES OUT	ROUT	2	14.00	0.00	0.00	0.00		
WA	200	A	WATER -RES INSIDE	A	2632	136,154.58	0.00	0.00	0.00	189,685.0000	
WA	200	AH	WTR -AIRPORT HANGAR	AH	4	70.86	0.00	0.00	0.00	22.0000	
WA	200	AHC	WTR -AIRPORT HANGAR	AHC	1	32.03	0.00	0.00	0.00	7.0000	
WA	200	B	WATER - RES OUTSIDE	B	2	107.44	0.00	0.00	0.00	80.0000	
WA	200	C	WATER -COM INSIDE	C	288	30,886.49	0.00	0.00	0.00	44,626.0000	2
WA	200	CIT	WATER -CITY USEAGE	CITY	49	0.00	0.00	0.00	0.00	30,432.0000	
WA	200	D	WATER -COM OUTSIDE	D	6	1,545.00	0.00	0.00	0.00	1,649.0000	
WA	200	E	WATER -IND INSIDE	E	7	1,463.62	0.00	0.00	0.00	2,306.0000	
WA	200	F	WATER -IND OUTSIDE	F	21	15,931.10	0.00	0.00	0.00	18,832.0000	
WA	200	F-3	WATER-IRRIGATION-CI	F-3	1	962.56	0.00	0.00	0.00	1,831.0000	
WA	200	INT	WATER - INTER SCHOOL	INT	1	169.32	0.00	0.00	0.00	332.0000	
WA	200	K	WATER -NURSING HOME	K	3	1,139.16	0.00	0.00	0.00	2,145.0000	
WA	200	NIS	MAIN METER-INT SCHOO	C	1	93.52	0.00	0.00	0.00	127.0000	
WA	200	S	WATER -SEWER METERS	S	48	2,743.47	0.00	0.00	0.00	3,961.0000	

===== R A T E T A B L E T O T A L S =====  
\*\* ( CONTINUED ) \*\*

AT CODE	TBL	DESCRIPTION	SCHED	NO#	TOTAL NET	FUEL-ADJ	TOTAL TAX	TAXABLE	CONSUMPTION	MLT.
A 200	X	WATER -ZERO CHG	X	13	0.00	0.00	0.00	0.00	5,416.0000	
A 202	4	EXPLICIT WATER	4	1	0.00	0.00	0.00	0.00		
A 203	1"	UCIF-WATER -1"	1"	79	498.00	0.00	0.00	0.00		4
A 203	2"	UCIF-WATER -2"	2"	102	1,330.35	0.00	0.00	0.00		10
A 203	3"	UCIF-WATER -3"	3"	1	16.00	0.00	0.00	0.00		
A 203	3/4	UCIF-WATER -3/4"	3/4	2819	11,260.43	0.00	0.00	0.00		6
A 203	4"	UCIF-WATER -4"	4"	5	100.00	0.00	0.00	0.00		
A 203	6"	UCIF-WATER -6"	6"	1	24.00	0.00	0.00	0.00		
***TOTALS***					682,727.95	94,831.60	11,200.66	217,739.84		

=== F U E L A D J U S T M E N T C O D E T O T A L S ===

CODE	DESCRIPTION	CONSUMPTION	FUEL FACTOR	AMOUNT
GASFF	GAS FUEL FACTOR	30,010.0000	3.16000000	94,831.60
**FUEL FACTOR TOTALS**		30,010.0000		94,831.60

===== M E T E R G R O U P T O T A L S =====

CODE	DESCRIPTION	BILLED CONSUMPTION	UNBILLED CONSUMPTION	TOTAL CONSUMPTION	DEMAND CONSUMPTION
W	WATER METERS	301,451.0000	100,664.000	402,115.0000	
G	GAS METERS	92,871.0000	25.000	92,896.0000	

===== R E F U N D E D D E P O S I T T O T A L S =====

CODE	DESCRIPTION	NUMBER	AMOUNT
200	WATER DEPOSIT	18	1,850.00CR
300	GAS DEPOSIT	7	750.00CR
**DEPOSIT TOTALS**		25	2,600.00CR

DATES: 3/01/2021 THRU 3/31/2021

BOOK:

## ===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE							
CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
A	BG	201 27	BGCD FEE		0.00	0.00	0.00	0.00	
A	GR	100 A	COMMERCIAL HAND PU	5	183.12	0.00	68.57	5.65	
A	GR	100 B2	COMM 2 YD CONTAINER	3	202.65	0.00	0.00	0.00	
A	GR	100 B3	COMM 3 YD CONTAINER	5	1,652.98	0.00	360.08	29.71	
A	GR	100 B4	COMM 4 YD CONTAINER	1	130.91	0.00	130.91	10.80	
A	GR	100 B6	COMM 6 YD CONTAINER	4	1,649.18	0.00	1,649.18	136.06	
A	GR	100 B8	COMM 8 YD CONTAINER	3	1,312.36	0.00	1,084.48	89.47	
A	GR	100 C	RESIDENTIAL	2549	54,405.21	0.00	53,355.21	4,395.54	
A	GR	100 E	GARBAGE -EXPLICIT	1	22.59	0.00	22.59	1.86	
A	GR	100 LOC	LOCKING DEVICE	3	21.42	0.00	0.00	0.00	
A	GR	100 PC2	EXTRA POLY CART	501	4,719.33	0.00	4,682.49	386.40	
			** CATEGORY TOTAL **	GR	64,299.75	0.00	61,353.51	5,055.49	
A	GS	300 A	GAS -A RES INSIDE	1593	61,969.73	38,476.16	97,552.15	1,463.36	12,176.0000
A	GS	300 C	GAS -C COM INSIDE	1	11.26	0.00	11.26	0.93	
A	GS	300 Z	GAS ZERO CHARGE	19	0.00	0.00	0.00	0.00	43.0000
			** CATEGORY TOTAL **	GS	61,980.99	38,476.16	97,563.41	1,464.29	12,219.0000
A	MS	600 G	OTC - GAS	49	0.00	0.00	0.00	0.00	
A	MS	600 W	OTC - WATER	2	0.00	0.00	0.00	0.00	
A	MS	700 PNF	PUBLIC NUISANCE FEE	1	50.00	0.00	0.00	0.00	
A	MS	700 STD	STREET & DR CONTRACT	7	295.00	0.00	0.00	0.00	
A	MS	700 STM	STREET MNT CONTRACT	2	71.00	0.00	0.00	0.00	
A	MS	700 WTR	WATER CONTRACTS	24	944.22	0.00	0.00	0.00	
			** CATEGORY TOTAL **	MS	1,360.22	0.00	0.00	0.00	
A	PF	562 \$25	\$23.00 VOL PARK FUND	1	23.00	0.00	0.00	0.00	
A	PF	562 1.0	\$1.00 VOL PARK FUND	15	15.00	0.00	0.00	0.00	
A	PF	563 1.0	\$1.00 VOL FIRE FUND	17	17.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	PF	55.00	0.00	0.00	0.00	
A	SDF	500 CI	ST & DR FEE-C I	6	148.00	0.00	0.00	0.00	
A	SDF	500 RES	ST & DR FEE - INSIDE	2696	44,421.23	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF	44,569.23	0.00	0.00	0.00	
A	SW	400 A	RESIDENTIAL INSIDE	2525	71,851.00	0.00	0.00	0.00	93,393.1800
A	SW	400 C	COMMERCIAL INSIDE	1	41.69	0.00	0.00	0.00	17.0000
A	SW	400 L	SEWER -MULTI UNIT	21	12,075.42	0.00	0.00	0.00	18,765.0000
A	SW	400 SCH	SEWER SURCHARGE	1	3,324.74	0.00	0.00	0.00	
A	SW	401 CIN	UCIF-SEWER-COM IN	1	7.00	0.00	0.00	0.00	
A	SW	401 MU	UCIF-SEWER-MULTI UNI	18	288.00	0.00	0.00	0.00	
A	SW	401 RIN	UCIF-SEWER -RES IN	2557	10,193.66	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	97,781.51	0.00	0.00	0.00	112,175.1800
A	WA	200 A	WATER -RES INSIDE	2631	136,130.84	0.00	0.00	0.00	189,668.0000
A	WA	200 C	WATER -COM INSIDE	2	66.17	0.00	0.00	0.00	17.0000
A	WA	200 S	WATER -SEWER METERS	21	723.45	0.00	0.00	0.00	798.0000
A	WA	200 X	WATER -ZERO CHG	5	0.00	0.00	0.00	0.00	
A	WA	202 4	EXPLICIT WATER	1	0.00	0.00	0.00	0.00	

DATES: 3/01/2021 THRU 3/31/2021

BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE	CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
1	WA	203	1"			UCIF-WATER -1"	17	108.00	0.00	0.00	0.00	
1	WA	203	2"			UCIF-WATER -2"	27	336.00	0.00	0.00	0.00	
1	WA	203	3/4			UCIF-WATER -3/4"	2618	10,447.73	0.00	0.00	0.00	
						** CATEGORY TOTAL **	WA	147,812.19	0.00	0.00	0.00	190,483.0000
						** CLASS TOTAL **	A	417,858.89	38,476.16	158,916.92	6,519.78	
1	GR	100	A			COMMERCIAL HAND PU	1	22.59	0.00	22.59	1.86	
1	SDF	500	CI			ST & DR FEE-C I	4	74.00	0.00	0.00	0.00	
1	SDF	500	RES			ST & DR FEE - INSIDE	1	15.00	0.00	0.00	0.00	
						** CATEGORY TOTAL **	SDF	89.00	0.00	0.00	0.00	
1	SW	400	AH			SEWER -AIRPORT HANGA	2	50.04	0.00	0.00	0.00	1.0000
1	SW	400	AHC			SEWER - AIRPORT	1	41.26	0.00	0.00	0.00	
1	SW	401	CIN			UCIF-SEWER-COM IN	1	7.00	0.00	0.00	0.00	
1	SW	401	RIN			UCIF-SEWER -RES IN	1	4.00	0.00	0.00	0.00	
						** CATEGORY TOTAL **	SW	102.30	0.00	0.00	0.00	1.0000
1	WA	200	AH			WTR -AIRPORT HANGAR	4	70.86	0.00	0.00	0.00	22.0000
1	WA	200	AHC			WTR -AIRPORT HANGAR	1	32.03	0.00	0.00	0.00	7.0000
1	WA	203	1"			UCIF-WATER -1"	1	6.00	0.00	0.00	0.00	
1	WA	203	3/4			UCIF-WATER -3/4"	4	16.00	0.00	0.00	0.00	
						** CATEGORY TOTAL **	WA	124.89	0.00	0.00	0.00	29.0000
						** CLASS TOTAL **	AH	338.78	0.00	22.59	1.86	
3	GR	100	C			RESIDENTIAL	4	84.00	0.00	84.00	6.92	
3	GR	100	PC2			EXTRA POLY CART	1	9.21	0.00	9.21	0.76	
						** CATEGORY TOTAL **	GR	93.21	0.00	93.21	7.68	
3	GS	300	B			GAS -B RES OUTSIDE	2	208.12	101.12	309.24	4.64	32.0000
3	SDF	500	RO			ST & DR-FEE-OUTSIDE	1	15.00	0.00	0.00	0.00	
3	SW	400	B			RESIDENTIAL OUTSIDE	1	70.89	0.00	0.00	0.00	113.0000
3	SW	400	J			RES OUT-SEWER ONLY	1	1,177.19	0.00	0.00	0.00	2,865.0000
3	SW	401	ROU			UCIF-SEWER -RES OUT	2	14.00	0.00	0.00	0.00	
						** CATEGORY TOTAL **	SW	1,262.08	0.00	0.00	0.00	2,978.0000
3	WA	200	A			WATER -RES INSIDE	1	23.74	0.00	0.00	0.00	17.0000
3	WA	200	B			WATER - RES OUTSIDE	2	107.44	0.00	0.00	0.00	80.0000
3	WA	200	X			WATER -ZERO CHG	1	0.00	0.00	0.00	0.00	2,865.0000
3	WA	203	2"			UCIF-WATER -2"	1	12.00	0.00	0.00	0.00	
3	WA	203	3/4			UCIF-WATER -3/4"	1	4.00	0.00	0.00	0.00	
						** CATEGORY TOTAL **	WA	147.18	0.00	0.00	0.00	2,962.0000
						** CLASS TOTAL **	B	1,725.59	101.12	402.45	12.32	

DATES: 3/01/2021 THRU 3/31/2021  
BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE							
CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
C	GR	100 A	COMMERCIAL HAND PU	117	3,613.74	0.00	3,431.42	282.70	
C	GR	100 B2	COMM 2 YD CONTAINER	15	1,079.20	0.00	1,011.65	83.42	
C	GR	100 B3	COMM 3 YD CONTAINER	24	2,544.97	0.00	2,013.32	166.06	
C	GR	100 B4	COMM 4 YD CONTAINER	10	1,932.51	0.00	1,801.60	148.63	
C	GR	100 B6	COMM 6 YD CONTAINER	37	10,067.28	0.00	9,097.88	750.64	
C	GR	100 B8	COMM 8 YD CONTAINER	31	13,046.89	0.00	13,046.89	1,076.31	
C	GR	100 E	GARBAGE -EXPLICIT	14	309.78	0.00	288.00	23.76	
C	GR	100 LOC	LOCKING DEVICE	21	144.52	0.00	137.38	11.35	
			** CATEGORY TOTAL **	GR	32,738.89	0.00	30,828.14	2,542.87	
C	GS	300 A	GAS -A RES INSIDE	1	51.08	34.76	85.84	1.29	11.0000
C	GS	300 C	GAS -C COM INSIDE	123	11,213.28	8,579.40	18,649.52	1,538.66	2,715.0000
C	GS	300 Z	GAS ZERO CHARGE	5	0.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GS	11,264.36	8,614.16	18,735.36	1,539.95	2,726.0000
C	MS	600 G	OTC - GAS	4	0.00	0.00	0.00	0.00	
C	MS	600 GM	OTC - GAS METER	1	0.00	0.00	0.00	0.00	
C	MS	700 SEW	SEWER CONTRACTS	1	50.00	0.00	0.00	0.00	
C	MS	700 WTR	WATER CONTRACTS	3	165.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	MS	215.00	0.00	0.00	0.00	
C	PF	562 1.0	\$1.00 VOL PARK FUND	2	2.00	0.00	0.00	0.00	
C	PF	563 \$23	VOLUNTARY FIRE FUND	1	23.00	0.00	0.00	0.00	
C	PF	563 1.0	\$1.00 VOL FIRE FUND	2	2.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	PF	27.00	0.00	0.00	0.00	
C	SDF	500 CI	ST & DR FEE-C I	273	5,035.20	0.00	0.00	0.00	
C	SDF	500 IN	ST & DR FEE-I N	1	23.50	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF	5,058.70	0.00	0.00	0.00	
C	SW	400 C	COMMERCIAL INSIDE	250	21,175.21	0.00	0.00	0.00	31,699.0000
C	SW	400 SSC	SEWER SURCHARGE	1	1,182.63	0.00	0.00	0.00	
C	SW	401 CIN	UCIF-SEWER-COM IN	248	1,730.21	0.00	0.00	0.00	
C	SW	401 RIN	UCIF-SEWER -RES IN	2	8.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	24,096.05	0.00	0.00	0.00	31,699.0000
C	WA	200 C	WATER -COM INSIDE	273	26,039.15	0.00	0.00	0.00	35,967.0000
C	WA	200 S	WATER -SEWER METERS	21	402.66	0.00	0.00	0.00	169.0000
C	WA	200 X	WATER -ZERO CHG	4	0.00	0.00	0.00	0.00	180.0000
C	WA	203 1"	UCIF-WATER -1"	51	324.00	0.00	0.00	0.00	
C	WA	203 2"	UCIF-WATER -2"	48	602.07	0.00	0.00	0.00	
C	WA	203 3/4	UCIF-WATER -3/4"	187	756.70	0.00	0.00	0.00	
C	WA	203 4"	UCIF-WATER -4"	1	20.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	28,144.58	0.00	0.00	0.00	36,316.0000
			** CLASS TOTAL **	C	101,544.58	8,614.16	49,563.50	4,082.82	
D	GS	300 G	GAS -COM OUTSIDE	2	164.52	75.84	240.36	16.23	24.0000

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE								
	CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
D	SDF	500	CO	ST & DR FEE-C O	6	111.00	0.00	0.00	0.00	
D	SW	400	D	COMMERCIAL OUTSIDE	5	460.89	0.00	0.00	0.00	345.0000
D	SW	401	COU	UCIF-SEWER-COM OUT	5	52.50	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SW	513.39	0.00	0.00	0.00	345.0000
D	WA	200	D	WATER -COM OUTSIDE	6	1,545.00	0.00	0.00	0.00	1,649.0000
D	WA	200	S	WATER -SEWER METERS	1	15.07	0.00	0.00	0.00	
D	WA	203	1"	UCIF-WATER -1"	1	6.00	0.00	0.00	0.00	
D	WA	203	2"	UCIF-WATER -2"	3	48.00	0.00	0.00	0.00	
D	WA	203	3/4	UCIF-WATER -3/4"	2	8.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	1,622.07	0.00	0.00	0.00	1,649.0000
				** CLASS TOTAL **	D	2,410.98	75.84	240.36	16.23	
E	GR	100	B2	COMM 2 YD CONTAINER	2	135.10	0.00	67.55	5.57	
E	GR	100	B6	COMM 6 YD CONTAINER	4	830.07	0.00	662.96	54.70	
				** CATEGORY TOTAL **	GR	965.17	0.00	730.51	60.27	
E	GS	300	CA	GAS -CENTURY ASPHALT	1	37.61	0.00	0.00	0.00	
E	GS	300	D	GAS -IND.IN 400-1000	1	1,465.80	1,267.16	2,732.96	225.47	401.0000
E	GS	300	IND	GAS-S.IND.IN 0-399	3	92.80	53.72	146.52	12.09	17.0000
				** CATEGORY TOTAL **	GS	1,596.21	1,320.88	2,879.48	237.56	418.0000
E	PF	562	1.0	\$1.00 VOL PARK FUND	3	3.00	0.00	0.00	0.00	
E	PF	563	1.0	\$1.00 VOL FIRE FUND	3	3.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	PF	6.00	0.00	0.00	0.00	
E	SDF	500	IN	ST & DR FEE-I N	6	141.00	0.00	0.00	0.00	
E	SDF	500	INO	ST & DR FEE- I N O	1	23.50	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SDF	164.50	0.00	0.00	0.00	
E	SW	400	E	INDUSTRIAL INSIDE	4	1,317.60	0.00	0.00	0.00	1,842.0000
E	SW	400	SSC	SEWER SURCHARGE	1	750.00	0.00	0.00	0.00	
E	SW	401	IIN	UCIF-SEWER-IND IN	4	80.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SW	2,147.60	0.00	0.00	0.00	1,842.0000
E	WA	200	E	WATER -IND INSIDE	7	1,463.62	0.00	0.00	0.00	2,306.0000
E	WA	200	S	WATER -SEWER METERS	2	30.14	0.00	0.00	0.00	
E	WA	200	X	WATER -ZERO CHG	1	0.00	0.00	0.00	0.00	
E	WA	203	1"	UCIF-WATER -1"	2	12.00	0.00	0.00	0.00	
E	WA	203	2"	UCIF-WATER -2"	4	72.00	0.00	0.00	0.00	
E	WA	203	4"	UCIF-WATER -4"	1	20.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	1,597.76	0.00	0.00	0.00	2,306.0000
				** CLASS TOTAL **	E	6,477.24	1,320.88	3,609.99	297.83	
F	GR	100	A	COMMERCIAL HAND PU	1	22.59	0.00	22.59	1.86	

DATES: 3/01/2021 THRU 3/31/2021

BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE							
CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
F	GR	100 B2	COMM 2 YD CONTAINER	1	67.55	0.00	67.55	5.57	
F	GR	100 B4	COMM 4 YD CONTAINER	1	130.91	0.00	130.91	10.80	
			** CATEGORY TOTAL **	GR	221.05	0.00	221.05	18.23	
F	GS	300 2	GAS-IND.OUT 400-1000	1	1,752.87	1,232.40	0.00	0.00	390.0000
F	GS	300 ATR	GAS -ATMOS TRANSPORT	3	9,667.04	0.00	0.00	0.00	15,592.0000
F	GS	300 CCH	GAS -COMODITY CHARGE	3	1,559.20	0.00	0.00	0.00	15,592.0000
F	GS	300 CTR	GAS -CITY TRANSPORT	3	2,806.56	0.00	0.00	0.00	15,592.0000
F	GS	300 F	GAS -IND OUTSIDE	2	30,660.12	37,022.56	0.00	0.00	11,716.0000
F	GS	300 FCO	GAS -FUEL COST-GRANT	3	39,759.60	0.00	0.00	0.00	15,592.0000
F	GS	300 H	GAS-S.IND.OUT 0-399	5	2,342.66	1,434.64	454.68	30.69	454.0000
			** CATEGORY TOTAL **	GS	88,548.05	39,689.60	454.68	30.69	74,928.0000
F	SDF	500 IN	ST & DR FEE-I N	1	23.50	0.00	0.00	0.00	
F	SDF	500 INO	ST & DR FEE- I N O	20	462.71	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SDF	486.21	0.00	0.00	0.00	
F	SW	400 E	INDUSTRIAL INSIDE	16	10,650.99	0.00	0.00	0.00	17,620.0000
F	SW	400 I	IND OUT SEWER ONLY	2	2,094.39	0.00	0.00	0.00	2,371.0000
F	SW	400 SSC	SEWER SURCHARGE	2	78.36	0.00	0.00	0.00	
F	SW	401 CIN	UCIF-SEWER-COM IN	2	14.00	0.00	0.00	0.00	
F	SW	401 IIN	UCIF-SEWER-IND IN	14	273.79	0.00	0.00	0.00	
F	SW	401 IOU	UCIF-SEWER-IND OUT	2	60.00	0.00	0.00	0.00	
F	SW	401 RIN	UCIF-SEWER -RES IN		0.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	13,171.53	0.00	0.00	0.00	19,991.0000
F	WA	200 F	WATER -IND OUTSIDE	21	15,931.10	0.00	0.00	0.00	18,832.0000
F	WA	200 F-3	WATER-IRRIGATION-CI	1	962.56	0.00	0.00	0.00	1,831.0000
F	WA	200 X	WATER -ZERO CHG	2	0.00	0.00	0.00	0.00	2,371.0000
F	WA	203 1"	UCIF-WATER -1"	4	24.00	0.00	0.00	0.00	
F	WA	203 2"	UCIF-WATER -2"	10	128.28	0.00	0.00	0.00	
F	WA	203 3/4"	UCIF-WATER -3/4"	6	24.00	0.00	0.00	0.00	
F	WA	203 4"	UCIF-WATER -4"	1	20.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	17,089.94	0.00	0.00	0.00	23,034.0000
			** CLASS TOTAL **	F	119,516.78	39,689.60	675.73	48.92	
G	GR	100 B6	COMM 6 YD CONTAINER	1	328.74	0.00	0.00	0.00	
G	GR	100 B8	COMM 8 YD CONTAINER	10	8,407.81	0.00	0.00	0.00	
G	GR	100 LOC	LOCKING DEVICE	2	35.70	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GR	8,772.25	0.00	0.00	0.00	
G	GS	300 C	GAS -C COM INSIDE	1	398.60	338.12	0.00	0.00	107.0000
G	GS	300 E	GAS -E SCHOOLS	6	5,746.94	4,999.12	0.00	0.00	1,582.0000
			** CATEGORY TOTAL **	GS	6,145.54	5,337.24	0.00	0.00	1,689.0000
G	MS	600 G	OTC - GAS	1	0.00	0.00	0.00	0.00	
G	SDF	500 CI	ST & DR FEE-C I	7	129.50	0.00	0.00	0.00	

DATES: 3/01/2021 THRU 3/31/2021  
BOOK:

===== CUSTOMER CLASS TOTALS =====

CLASS	SERV	RATE							
CAT	CODE	TABLE	DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
3	SW	400 C	COMMERCIAL INSIDE	7	3,289.54	0.00	0.00	0.00	7,667.0000
3	SW	401 CIN	UCIF-SEWER-COM IN	7	49.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	3,338.54	0.00	0.00	0.00	7,667.0000
3	WA	200 C	WATER -COM INSIDE	9	4,040.91	0.00	0.00	0.00	7,416.0000
3	WA	200 CIT	WATER -CITY USAGE	1	0.00	0.00	0.00	0.00	
3	WA	200 INT	WATER - INTER SCHOOL	1	169.32	0.00	0.00	0.00	332.0000
3	WA	200 NIS	MAIN METER-INT SCHOO	1	93.52	0.00	0.00	0.00	127.0000
3	WA	200 S	WATER -SEWER METERS	1	33.43	0.00	0.00	0.00	36.0000
3	WA	203 1"	UCIF-WATER -1"	1	6.00	0.00	0.00	0.00	
3	WA	203 2"	UCIF-WATER -2"	4	60.00	0.00	0.00	0.00	
3	WA	203 3"	UCIF-WATER -3"	1	16.00	0.00	0.00	0.00	
3	WA	203 4"	UCIF-WATER -4"	2	40.00	0.00	0.00	0.00	
3	WA	203 6"	UCIF-WATER -6"	1	24.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	4,483.18	0.00	0.00	0.00	7,911.0000
			** CLASS TOTAL **	G	22,869.01	5,337.24	0.00	0.00	
H	GR	100 B6	COMM 6 YD CONTAINER	2	1,275.84	0.00	0.00	0.00	
H	GR	100 LOC	LOCKING DEVICE	1	7.14	0.00	0.00	0.00	
			** CATEGORY TOTAL **	GR	1,282.98	0.00	0.00	0.00	
H	GS	300 C	GAS -C COM INSIDE	2	370.04	303.36	0.00	0.00	96.0000
H	SDF	500 CI	ST & DR FEE-C I	4	74.00	0.00	0.00	0.00	
H	SW	400 C	COMMERCIAL INSIDE	4	611.38	0.00	0.00	0.00	1,226.0000
H	SW	401 CIN	UCIF-SEWER-COM IN	4	28.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	SW	639.38	0.00	0.00	0.00	1,226.0000
H	WA	200 C	WATER -COM INSIDE	4	740.26	0.00	0.00	0.00	1,226.0000
H	WA	200 S	WATER -SEWER METERS	1	44.14	0.00	0.00	0.00	57.0000
H	WA	203 1"	UCIF-WATER -1"	2	12.00	0.00	0.00	0.00	
H	WA	203 2"	UCIF-WATER -2"	2	24.00	0.00	0.00	0.00	
H	WA	203 3/4	UCIF-WATER -3/4"	1	4.00	0.00	0.00	0.00	
			** CATEGORY TOTAL **	WA	824.40	0.00	0.00	0.00	1,283.0000
			** CLASS TOTAL **	H	3,190.80	303.36	0.00	0.00	
J	GS	300 CIT	GAS -CITY USAGE	9	0.00	0.00	0.00	0.00	450.0000
J	WA	200 CIT	WATER -CITY USAGE	48	0.00	0.00	0.00	0.00	30,432.0000
			** CLASS TOTAL **	J	0.00	0.00	0.00	0.00	
K	GR	100 B8	COMM 8 YD CONTAINER	3	2,307.96	0.00	2,307.96	190.40	
K	GR	100 LOC	LOCKING DEVICE	1	7.14	0.00	7.14	0.59	
			** CATEGORY TOTAL **	GR	2,315.10	0.00	2,315.10	190.99	

				===== CUSTOMER CLASS TOTALS =====						
CLASS	SERV	RATE		DESCRIPTION	NUMBER	TOTAL NET	FUEL-ADJ	TAXABLE	TOTAL TAX	CONSUMPTION
	CAT	CODE	TABLE							
K	GS	300	A	GAS -A RES INSIDE	3	1,079.96	913.24	1,993.20	29.91	289.0000
K	SDF	500	RES	ST & DR FEE - INSIDE	3	45.00	0.00	0.00	0.00	
K	SW	400	L	SEWER -MULTI UNIT	3	625.50	0.00	0.00	0.00	2,145.0000
K	SW	401	MU	UCIF-SEWER-MULTI UNI	3	48.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	SW	673.50	0.00	0.00	0.00	2,145.0000
K	WA	200	K	WATER -NURSING HOME	3	1,139.16	0.00	0.00	0.00	2,145.0000
K	WA	200	S	WATER -SEWER METERS	1	1,494.58	0.00	0.00	0.00	2,901.0000
K	WA	203	2"	UCIF-WATER -2"	3	48.00	0.00	0.00	0.00	
				** CATEGORY TOTAL **	WA	2,681.74	0.00	0.00	0.00	5,046.0000
				** CLASS TOTAL **	K	6,795.30	913.24	4,308.30	220.90	
				** GRAND TOTALS **		682,727.95	94,831.60	217,739.84	11,200.66	

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

00-GENERAL  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	7,215,417	802,011.32	5,344,241.45	0.00	1,871,175.05	74.07
COURT FINE AND FEE	93,000	6,138.80	21,877.80	0.00	71,122.20	23.52
COMMUNITY DEVELOPMENT	136,750	16,007.36	124,410.80	0.00	12,339.20	90.98
CITY UTILITIES	1,989,957	161,676.26	975,114.24	0.00	1,014,842.92	49.00
LIBRARY	16,500	1,504.04	29,043.09	0.00	12,543.09	176.02
PUBLIC SAFETY	217,523	5,421.55	66,112.35	0.00	151,410.47	30.39
TOURISM	376,100	70,615.16	104,487.16	0.00	271,612.84	27.78
PARKS AND REC	82,050	7,244.00	26,354.48	0.00	55,695.52	32.12
MISCELLANEOUS	1,428,357	7,160.58	14,590.20	0.00	1,413,766.80	1.02
TOTAL REVENUES	11,555,653	1,077,779.07	6,706,231.57	0.00	4,849,421.91	58.03
<u>TAXES AND OTHER GOVERNMT</u>						
I-100.00 CURRENT TAXES	2,253,569	163,965.32	2,141,136.47	0.00	112,432.53	95.01
I-101.00 DELINQUENT TAXES	25,000	3,433.96	32,938.44	0.00	7,938.44	131.75
I-102.00 PENALTY & INTEREST	29,000	4,512.58	18,696.07	0.00	10,303.93	64.47
I-103.00 I/S PORTION OF TAX	362,190	26,099.32	340,310.65	0.00	21,879.35	93.96
I-105.00 CITY SALES TAX	1,900,000	137,816.28	1,056,001.23	0.00	843,998.77	55.58
I-107.00 BEVERAGE TAX	16,000	1,091.59	9,040.91	0.00	6,959.09	56.51
I-120.00 INTEREST	40,000	1,640.29	1,555.71	0.00	38,444.29	3.89
I-120.01 INVESTMENT ADJUST TO MARK	30,000	898.83	10,534.16	0.00	19,465.84	35.11
I-150.00 FRANCHISE FEES	315,000	0.00	74,157.75	0.00	240,842.25	23.54
I-150.01 RIGHT OF WAY	4,000	147.24	8,282.63	0.00	4,282.63	207.07
I-150.02 CABLE PEG FEES	4,000	0.00	3,057.95	0.00	942.05	76.45
I-151.00 INDUSTRIAL DIST. PAYMENTS	414,000	319,107.36	775,540.22	0.00	361,540.22	187.33
I-152.00 UTILITY PMT IN LIEU OF TA	796,511	66,376.00	398,256.00	0.00	398,255.00	50.00
I-153.00 UTILITY EXP REIMBURSEMENT	1,026,147	72,690.51	436,143.06	0.00	590,003.44	42.50
I-154.00 EDC REIMBURSEMENT	0	0.00	0.00	0.00	0.00	0.00
I-155.00 INSURANCE RECOVERY	0	3,498.70	8,185.36	0.00	8,185.36	0.00
I-156.00 DISASTER RELIEF REIMBURSE	0	0.00	0.00	0.00	0.00	0.00
I-157.00 GRANT REVENUE	0	733.34	6,009.34	0.00	6,009.34	0.00
I-158.00 HOUSING AUTH PAYMENT IN L	0	0.00	24,395.50	0.00	24,395.50	0.00
TOTAL TAXES AND OTHER GOVERNMT	7,215,417	802,011.32	5,344,241.45	0.00	1,871,175.05	74.07
<u>COURT FINE AND FEE</u>						
I-200.00 MUNICIPAL COURT	93,000	6,138.80	21,877.80	0.00	71,122.20	23.52
I-208.08 MUNICIPAL COURT BLDG SEC	0	0.00	0.00	0.00	0.00	0.00
I-208.09 MC TECHNOLOGY	0	0.00	0.00	0.00	0.00	0.00
I-208.10 CHILD SAFETY SEAT	0	0.00	0.00	0.00	0.00	0.00
TOTAL COURT FINE AND FEE	93,000	6,138.80	21,877.80	0.00	71,122.20	23.52

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

00-GENERAL  
INANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>COMMUNITY DEVELOPMENT</u>						
-300.00 BUILDING PERMITS	125,000	13,912.36	116,585.80	0.00	8,414.20	93.27
-300.01 PLAN REVIEW	0	0.00	0.00	0.00	0.00	0.00
-300.02 ZONING CHANGE	2,000	500.00	1,000.00	0.00	1,000.00	50.00
-300.03 ZONING BOARD OF ADJ VARIA	1,000	0.00	300.00	0.00	700.00	30.00
-300.04 PRELIMINARY PLAT FILING F	2,000	0.00	0.00	0.00	2,000.00	0.00
-300.05 VARIANCES TO SUBDIVISION	1,000	0.00	0.00	0.00	1,000.00	0.00
-300.06 FINAL PLAT FILING FEE	1,000	0.00	2,000.00	0.00 (	1,000.00)	200.00
-300.07 PLAT VACATION FILING FEE	0	500.00	500.00	0.00 (	500.00)	0.00
-300.13 SITE PLAN	250	500.00	1,000.00	0.00 (	750.00)	400.00
-300.14 PUBLIC NUISANCE FEE	1,000	50.00	300.00	0.00	700.00	30.00
-300.15 CODE ADMIN FEE	0	0.00	0.00	0.00	0.00	0.00
-300.16 FIRE INSPECTIONS	1,000	0.00	1,000.00	0.00	0.00	100.00
-300.17 SIDEWALK FEE IN LIEU OF	0	0.00	0.00	0.00	0.00	0.00
-304.00 DEVELOPMENT USE PERMITS	1,000	500.00	1,000.00	0.00	0.00	100.00
-307.00 GARAGE SALE PERMITS	1,000	45.00	475.00	0.00	525.00	47.50
-307.01 FOOD TRUCK PERMIT	500	0.00	250.00	0.00	250.00	50.00
TOTAL COMMUNITY DEVELOPMENT	136,750	16,007.36	124,410.80	0.00	12,339.20	90.98
<u>CITY UTILITIES</u>						
-400.00 GARBAGE REVENUE	1,450,000	110,592.62	660,825.63	0.00	789,174.37	45.57
-400.01 SOLID WASTE BILLING FEE	0	0.00	0.00	0.00	0.00	0.00
-400.02 SOLID WASTE COLLECTION FE	0	0.00 (	18.42)	0.00	18.42	0.00
-401.00 PENALTIES	23,957	0.00	7,218.03	0.00	16,739.13	30.13
-402.00 YARD WASTE TIPPING FEES	500	150.00	350.00	0.00	150.00	70.00
-403.00 SALE COMPOST	500	110.00	160.00	0.00	340.00	32.00
-404.00 STREET AND DRAINAGE FEE	510,000	50,648.64	303,236.48	0.00	206,763.52	59.46
-404.01 STREET CUTS	1,000	175.00	285.00	0.00	715.00	28.50
-404.02 STREET PENALTIES	4,000	0.00	3,057.52	0.00	942.48	76.44
TOTAL CITY UTILITIES	1,989,957	161,676.26	975,114.24	0.00	1,014,842.92	49.00
<u>LIBRARY</u>						
-500.00 LIBRARY INCOME	15,000	1,191.29	28,263.69	0.00 (	13,263.69)	188.42
-500.01 LIBRARY DONATIONS	500	0.00	0.00	0.00	500.00	0.00
-500.02 SUMMER READING PROGRAM	500	288.25	323.25	0.00	176.75	64.65
-500.03 LIBRARY MEMORIALS	500	0.00	0.00	0.00	500.00	0.00
-500.04 BOOK SALE	0	24.50	456.15	0.00 (	456.15)	0.00
TOTAL LIBRARY	16,500	1,504.04	29,043.09	0.00 (	12,543.09)	176.02
<u>PUBLIC SAFETY</u>						
-600.00 PD EVENT REVENUE	0	0.00	0.00	0.00	0.00	0.00
-601.00 PD SPECIAL FUND-FED	0	0.00	0.00	0.00	0.00	0.00
-602.00 PD SPECIAL SEIZURE	0	0.00	0.00	0.00	0.00	0.00
-603.00 PD DONATION	0	0.00	0.00	0.00	0.00	0.00
-603.01 BLUE SANTA TRANSFER FROM	4,335	0.00	13,979.77	0.00 (	9,644.77)	322.49
-604.00 PD SRO PROGRAM	102,000	3,044.87	41,704.53	0.00	60,295.47	40.89
-605.00 PD LEOSE ALLOCATION	1,000	0.00	1,874.87	0.00 (	874.87)	187.49
-606.00 ANIMAL SHELTER FEES	6,000	945.00	2,887.50	0.00	3,112.50	48.13
-606.01 ANIMAL SHELTER DONATIONS	1,500	531.68	1,130.68	0.00	369.32	75.38

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

100-GENERAL  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4-607.00 BULLET PROOF VEST REIMB	0	0.00	0.00	0.00	0.00	0.00
4-608.00 SEXUAL ASSAULT EXAM REIMB	0	0.00	0.00	0.00	0.00	0.00
4-609.00 PD RECORDS	1,000	414.00	1,611.00	0.00 (	611.00)	161.10
4-650.00 FIRE BURN PERMITS	1,000	5.00	5.00	0.00	995.00	0.50
4-651.00 FIRE INTERLOCAL W/COUNTY	93,000	0.00	0.00	0.00	93,000.00	0.00
4-652.00 FIRE REVENUE RESCUE	0	0.00	0.00	0.00	0.00	0.00
4-653.00 FIRE VOLUNTARY DONATION	7,688	481.00	2,919.00	0.00	4,768.82	37.97
TOTAL PUBLIC SAFETY	217,523	5,421.55	66,112.35	0.00	151,410.47	30.39

## TOURISM

4-700.00 TOURISM SPECIAL EVENTS RE	500	0.00	0.00	0.00	500.00	0.00
4-700.01 TEXAS BIRTHDAY BASH DONAT	0	0.00	0.00	0.00	0.00	0.00
4-700.02 TEXAS BIRTHDAY BASH SPONO	30,000	2,000.00	17,000.00	0.00	13,000.00	56.67
4-700.03 TEXAS BIRTHDAY BASH VENDO	5,000	3,216.00	7,016.00	0.00 (	2,016.00)	140.32
4-700.04 TEXAS BIRTHDAY BASH REVEN	30,000	65,399.16	80,471.16	0.00 (	50,471.16)	268.24
4-701.00 SUMMER CONCERT SERIES REV	0	0.00	0.00	0.00	0.00	0.00
4-701.01 SUMMER CONCERT SERIES DON	0	0.00	0.00	0.00	0.00	0.00
4-701.02 SUMMER CONCERT SERIES SPO	300	0.00	0.00	0.00	300.00	0.00
4-702.00 HOME FOR HOLIDAYS REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-702.01 HOME FOR HOLIDAYS DONATIO	0	0.00	0.00	0.00	0.00	0.00
4-702.02 HOME FOR HOLIDAYS SPONSOR	300	0.00	0.00	0.00	300.00	0.00
4-703.00 FREEDOM FEST REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-703.01 FREEDOM FEST DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-703.02 FREEDOM FEST SPONSORS	10,000	0.00	0.00	0.00	10,000.00	0.00
4-704.00 HORLOCK HOUSE DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-704.01 HORLOCK HOUSE REVENUE	0	0.00	0.00	0.00	0.00	0.00
4-705.00 TOURISM REIMB FROM HOTEL	300,000	0.00	0.00	0.00	300,000.00	0.00
TOTAL TOURISM	376,100	70,615.16	104,487.16	0.00	271,612.84	27.78

## PARKS AND REC

4-800.00 PARK FACILITY	0	0.00	1.00	0.00 (	1.00)	0.00
4-800.01 KID FISH	1,000	0.00	0.00	0.00	1,000.00	0.00
4-800.02 MUNICIPAL POOL	6,000	0.00	0.00	0.00	6,000.00	0.00
4-800.03 PARK RV RENTALS	0	0.00	0.00	0.00	0.00	0.00
4-800.04 SOFTBALL RENTAL FEES	500	0.00	0.00	0.00	500.00	0.00
4-800.05 KNB DONATIONS	2,000	2,800.00	3,900.00	0.00 (	1,900.00)	195.00
4-800.06 LITTLE LEAGUE FEES	6,000	0.00	0.00	0.00	6,000.00	0.00
4-800.07 YOUTH FOOTBALL FEES	1,000	0.00	0.00	0.00	1,000.00	0.00
4-800.08 YOUTH SOCCER LEAGUE FEES	500	0.00	0.00	0.00	500.00	0.00
4-800.09 SWIM TEAM LEAGUE FEES	1,500	0.00	0.00	0.00	1,500.00	0.00
4-800.10 PAVILLION RENTAL FEES	2,500	75.00	675.00	0.00	1,825.00	27.00
4-800.11 POOL RENTAL FEES	1,500	0.00	0.00	0.00	1,500.00	0.00
4-800.12 SWIM LESSONS	4,000	0.00	0.00	0.00	4,000.00	0.00
4-800.13 VENDING MACHINE REVENUE	3,000	0.00	0.00	0.00	3,000.00	0.00
4-800.14 REC CENTER RENTALS	30,000	3,285.00	8,690.00	0.00	21,310.00	28.97
4-800.15 PARK RENTAL FEE	2,000	0.00	0.00	0.00	2,000.00	0.00
4-800.16 VOLUNTARY PARK DONATIONS	7,000	484.00	2,931.00	0.00	4,069.00	41.87
4-800.17 GRACE PARK FUND	2,000	0.00	0.00	0.00	2,000.00	0.00
4-800.18 BLINN WORKFORCE CLASS	250	0.00	0.00	0.00	250.00	0.00
4-800.19 PARK FACILITY AIRPORT	0	0.00	0.00	0.00	0.00	0.00

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

100-GENERAL  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4-800.20 SWIM PASSES	300	0.00	0.00	0.00	300.00	0.00
4-850.00 AIRPORT LEASE AGREEMENTS	9,000	600.00	9,730.58	0.00 (	730.58)	108.12
4-850.01 TIE DOWN FEES	0	0.00	0.00	0.00	0.00	0.00
4-850.02 AIRPORT FUEL	2,000	0.00	426.90	0.00	1,573.10	21.35
4-850.03 AIRPORT RV RENTALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL PARKS AND REC	82,050	7,244.00	26,354.48	0.00	55,695.52	32.12
<u>MISCELLANEOUS</u>						
4-903.00 SALE OF SALVAGE	0	1,430.80	1,504.40	0.00 (	1,504.40)	0.00
4-903.01 SALE OF PROPERTY	10,000	0.00	0.00	0.00	10,000.00	0.00
4-910.00 VITAL STATISTICS	0	0.00	0.00	0.00	0.00	0.00
4-913.00 MISC. INCOME	15,000	5,062.51	9,457.18	0.00	5,542.82	63.05
4-913.05 ADCOM CC CUST FEES	3,000	567.27	3,328.62	0.00 (	328.62)	110.95
4-913.06 RED CROSS DONATIONS	0	0.00	0.00	0.00	0.00	0.00
4-913.07 SAFRON FINGER PRINT RENT	0	100.00	300.00	0.00 (	300.00)	0.00
4-913.08 MARKETING VIDEO COST SHAR	0	0.00	0.00	0.00	0.00	0.00
4-914.00 OVERAGE/SHORTAGE	0	0.00	0.00	0.00	0.00	0.00
4-916.00 ADJUSTMENTS DUE TO REFUND	0	0.00	0.00	0.00	0.00	0.00
4-917.00 ADJ. TO INCOME OR INVENTO	0	0.00	0.00	0.00	0.00	0.00
4-999.00 TFR. FROM OTHER FUNDS	174,201	0.00	0.00	0.00	174,201.00	0.00
4-999.01 TRANSFER FROM RESERVES	1,111,000	0.00	0.00	0.00	1,111,000.00	0.00
4-999.02 TRANSFER FROM AIRPORT ACC	115,156	0.00	0.00	0.00	115,156.00	0.00
TOTAL MISCELLANEOUS	1,428,357	7,160.58	14,590.20	0.00	1,413,766.80	1.02
<hr/>						
TOTAL REVENUE	11,555,653	1,077,779.07	6,706,231.57	0.00	4,849,421.91	58.03

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

200-WATER FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	11,000	723.35	5,744.19	0.00	5,255.81	52.22
CITY UTILITIES	1,849,000	191,876.29	1,044,593.90	0.00	804,406.10	56.50
MISCELLANEOUS	2,000	629.31	1,904.96	0.00	95.04	95.25
TOTAL REVENUES	1,862,000	193,228.95	1,052,243.05	0.00	809,756.95	56.51
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	9,000	563.28	3,868.17	0.00	5,131.83	42.98
4-120.01 INVESTMENT ADJUST TO MARK	2,000	160.07	1,876.02	0.00	123.98	93.80
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	11,000	723.35	5,744.19	0.00	5,255.81	52.22
<u>CITY UTILITIES</u>						
4-400.00 METERED SALES	1,739,000	190,836.29	983,239.19	0.00	755,760.81	56.54
4-401.00 PENALTIES	28,000	0.00	12,010.71	0.00	15,989.29	42.90
4-402.00 SERVICE CHARGES	55,000	10.00	32,350.00	0.00	22,650.00	58.82
4-403.00 NEW SERVICES TAP FEES	7,000	0.00	1,795.00	0.00	5,205.00	25.64
4-409.00 WATER METERS	20,000	1,050.00	15,199.00	0.00	4,801.00	76.00
TOTAL CITY UTILITIES	1,849,000	191,876.29	1,044,593.90	0.00	804,406.10	56.50
<u>MISCELLANEOUS</u>						
4-913.00 MISCELLANEOUS INCOME	2,000	629.31	1,918.96	0.00	81.04	95.95
4-914.00 OVERAGE/SHORTAGE	0	0.00	14.00	0.00	14.00	0.00
4-918.00 CAPITAL CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	2,000	629.31	1,904.96	0.00	95.04	95.25
TOTAL REVENUE	1,862,000	193,228.95	1,052,243.05	0.00	809,756.95	56.51

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

210-UTILITY CAPITAL IMP  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	119.66	1,280.70	0.00 (	1,280.70)	0.00
COMMUNITY DEVELOPMENT	290,000	26,055.18	142,854.88	0.00	147,145.12	49.26
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	290,000	26,174.84	144,135.58	0.00	145,864.42	49.70
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST INCOME	0	67.29	673.86	0.00 (	673.86)	0.00
4-120.01 INVESTMENT ADJUST TO MARK	0	52.37	606.84	0.00 (	606.84)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	119.66	1,280.70	0.00 (	1,280.70)	0.00
<u>COMMUNITY DEVELOPMENT</u>						
4-305.00 UTILITY CAPITAL IMPR FEE	290,000	26,055.18	142,854.88	0.00	147,145.12	49.26
TOTAL COMMUNITY DEVELOPMENT	290,000	26,055.18	142,854.88	0.00	147,145.12	49.26
<u>MISCELLANEOUS</u>						
4-999.00 TRANSFER FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	290,000	26,174.84	144,135.58	0.00	145,864.42	49.70

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

300-GAS FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	14,000	747.72	5,838.92	0.00	8,161.08	41.71
CITY UTILITIES	2,958,000	266,232.12	1,340,186.16	0.00	1,617,813.84	45.31
LIBRARY	0	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0	1,290.27	4,172.79	0.00	( 4,172.79)	0.00
TOTAL REVENUES	2,972,000	268,270.11	1,350,197.87	0.00	1,621,802.13	45.43
<u>TAXES AND OTHER GOVERNMT</u>						
1-120.00 INTEREST	12,000	576.85	4,008.21	0.00	7,991.79	33.40
1-120.01 INVESTMENT ADJUST TO MARK	2,000	170.87	1,830.71	0.00	169.29	91.54
1-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES AND OTHER GOVERNMT	14,000	747.72	5,838.92	0.00	8,161.08	41.71
<u>CITY UTILITIES</u>						
1-400.00 METERED SALES	2,900,000	266,182.12	1,322,073.71	0.00	1,577,926.29	45.59
1-401.00 PENALTIES	20,000	0.00	5,569.11	0.00	14,430.89	27.85
1-402.00 SERVICE CHARGES	3,000	50.00	420.00	0.00	2,580.00	14.00
1-403.00 NEW SERVICES - TAPS	20,000	0.00	0.00	0.00	20,000.00	0.00
1-410.00 GAS METERS & REGULATORS	15,000	0.00	12,123.34	0.00	2,876.66	80.82
1-412.00 EXTENSION OF LINES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CITY UTILITIES	2,958,000	266,232.12	1,340,186.16	0.00	1,617,813.84	45.31
<u>LIBRARY</u>						
1-510.00 GRANT REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	0	0.00	0.00	0.00	0.00	0.00
<u>MISCELLANEOUS</u>						
1-901.01 INT. INC. JR. LIEN REVENUE	0	0.00	171.77	0.00	( 171.77)	0.00
1-913.00 MISCELLANEOUS INCOME	0	1,290.27	4,001.02	0.00	( 4,001.02)	0.00
1-999.03 CONTRIBUTION FROM GAS	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	1,290.27	4,172.79	0.00	( 4,172.79)	0.00
TOTAL REVENUE	2,972,000	268,270.11	1,350,197.87	0.00	1,621,802.13	45.43

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

400-SEWER FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	10,500	688.63	5,293.34	0.00	5,206.66	50.41
CITY UTILITIES	1,552,000	131,420.26	739,845.15	0.00	812,154.85	47.67
MISCELLANEOUS	515,000	0.00	0.00	0.00	515,000.00	0.00
<b>TOTAL REVENUES</b>	<b>2,077,500</b>	<b>132,108.89</b>	<b>745,138.49</b>	<b>0.00</b>	<b>1,332,361.51</b>	<b>35.87</b>
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	8,500	543.49	3,593.15	0.00	4,906.85	42.27
4-120.01 INVESTMENT ADJUST TO MARK	2,000	145.14	1,700.19	0.00	299.81	85.01
4-155.00 INSURANCE RECOVERY	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TAXES AND OTHER GOVERNMT</b>	<b>10,500</b>	<b>688.63</b>	<b>5,293.34</b>	<b>0.00</b>	<b>5,206.66</b>	<b>50.41</b>
<u>CITY UTILITIES</u>						
4-401.00 PENALTIES	20,000	0.00	8,115.01	0.00	11,884.99	40.58
4-402.00 SERVICE CHARGES	0	0.00	0.00	0.00	0.00	0.00
4-403.00 NEW SERVICES TAP FEES	2,000	575.00	1,150.00	0.00	850.00	57.50
4-404.00 SEWER REVENUE	1,530,000	130,845.26	730,580.14	0.00	799,419.86	47.75
<b>TOTAL CITY UTILITIES</b>	<b>1,552,000</b>	<b>131,420.26</b>	<b>739,845.15</b>	<b>0.00</b>	<b>812,154.85</b>	<b>47.67</b>
<u>MISCELLANEOUS</u>						
4-918.00 CAPITAL CONTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	515,000	0.00	0.00	0.00	515,000.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>515,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>515,000.00</b>	<b>0.00</b>
<b>TOTAL REVENUE</b>	<b>2,077,500</b>	<b>132,108.89</b>	<b>745,138.49</b>	<b>0.00</b>	<b>1,332,361.51</b>	<b>35.87</b>

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

520-CEMETERY PERMANENT FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	3,000	326.81	1,057.03	0.00	1,942.97	35.23
MISCELLANEOUS	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	3,000	326.81	1,057.03	0.00	1,942.97	35.23
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	3,000	183.78	( 616.77)	0.00	3,616.77	20.56-
4-120.01 INVESTMENT ADJUST TO MARK	<u>0</u>	<u>143.03</u>	<u>1,673.80</u>	<u>0.00</u>	<u>( 1,673.80)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	3,000	326.81	1,057.03	0.00	1,942.97	35.23
<u>MISCELLANEOUS</u>						
4-999.00 TFR. FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	3,000	326.81	1,057.03	0.00	1,942.97	35.23

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

525-CEMETERY OPERATING FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	2,000	126.27	1,365.49	0.00	634.51	68.27
CITY UTILITIES	31,000	11,600.00	46,025.00	0.00	15,025.00	148.47
MISCELLANEOUS	32,000	0.00	75.00	0.00	31,925.00	0.23
TOTAL REVENUES	65,000	11,726.27	47,465.49	0.00	17,534.51	73.02
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	2,000	71.01	718.19	0.00	1,281.81	35.91
4-120.01 INVESTMENT ADJUST TO MARK	0	55.26	647.30	0.00	647.30	0.00
TOTAL TAXES AND OTHER GOVERNMT	2,000	126.27	1,365.49	0.00	634.51	68.27
<u>CITY UTILITIES</u>						
4-400.00 SALE OF LOT	3,000	700.00	1,590.00	0.00	1,410.00	53.00
4-400.01 STREET & MONUMENT RESTORE	18,000	6,325.00	27,960.00	0.00	9,960.00	155.33
4-400.02 PERPETUAL CARE	10,000	3,950.00	11,200.00	0.00	1,200.00	112.00
4-400.03 GRAVE MARKING	0	600.00	4,875.00	0.00	4,875.00	0.00
4-400.04 MONUMENT MARKING	0	25.00	375.00	0.00	375.00	0.00
4-400.05 DEED TRANSFER FEE	0	0.00	25.00	0.00	25.00	0.00
TOTAL CITY UTILITIES	31,000	11,600.00	46,025.00	0.00	15,025.00	148.47
<u>MISCELLANEOUS</u>						
4-907.03 CEMETERY DEED TRANSFER FE	0	0.00	0.00	0.00	0.00	0.00
4-907.06 GRAVE DIGGING	0	0.00	75.00	0.00	75.00	0.00
4-999.00 TFR. FROM OTHER FUNDS	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	32,000	0.00	0.00	0.00	32,000.00	0.00
TOTAL MISCELLANEOUS	32,000	0.00	75.00	0.00	31,925.00	0.23
TOTAL REVENUE	65,000	11,726.27	47,465.49	0.00	17,534.51	73.02

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

530-BOARD OF FIREMAN SERVICE  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	4.60	27.00	0.00 (	27.00)	0.00
MISCELLANEOUS	<u>700</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>700.00</u>	<u>0.00</u>
TOTAL REVENUES	700	4.60	27.00	0.00	673.00	3.86
<u>TAXES AND OTHER GOVERNMT</u>						
1-120.00 INTEREST	<u>0</u>	<u>4.60</u>	<u>27.00</u>	<u>0.00 (</u>	<u>27.00)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	0	4.60	27.00	0.00 (	27.00)	0.00
<u>MISCELLANEOUS</u>						
1-913.00 MISC INCOME	0	0.00	0.00	0.00	0.00	0.00
1-999.01 TRANSFER FROM RESERVES	<u>700</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>700.00</u>	<u>0.00</u>
TOTAL MISCELLANEOUS	700	0.00	0.00	0.00	700.00	0.00
TOTAL REVENUE	700	4.60	27.00	0.00	673.00	3.86

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

540-GRANT FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
LIBRARY	3,558,500	576,881.95	1,397,009.45	0.00	2,161,490.55	39.26
MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,558,500	576,881.95	1,397,009.45	0.00	2,161,490.55	39.26
<u>LIBRARY</u>						
1-510.00 WATER PRODUCTION GRANTS	0	0.00	0.00	0.00	0.00	0.00
1-511.00 WATER DISTRIBUTION GRANTS	100,000	0.00	0.00	0.00	100,000.00	0.00
1-513.00 GAS DISTRIBUTION GRANTS	0	0.00	0.00	0.00	0.00	0.00
1-515.00 WASTEWATER TREATMENT GRAN	0	0.00	0.00	0.00	0.00	0.00
1-516.00 SEWER COLLECTIONS GRANT	100,000	0.00	123,270.70	0.00	23,270.70	123.27
1-550.00 EDC GRANTS	0	0.00	0.00	0.00	0.00	0.00
1-560.00 STREET GRANTS	3,280,000	576,881.95	888,056.23	0.00	2,391,943.77	27.07
1-563.00 PARKS GRANTS	50,000	0.00	5,000.00	0.00	45,000.00	10.00
1-566.00 AIRPORT GRANTS	0	0.00	0.00	0.00	0.00	0.00
1-567.00 PD GRANT REIMBURSEMENT	5,000	0.00	380,682.52	0.00	375,682.52	7,613.65
1-567.01 COPS GRANT-TXR-2008062500	0	0.00	0.00	0.00	0.00	0.00
1-567.02 DOJ BULLETPROOF VEST PART	1,500	0.00	0.00	0.00	1,500.00	0.00
1-567.03 RECOVERY GRANT 2009SBB908	0	0.00	0.00	0.00	0.00	0.00
1-568.00 FIRE GRANT REIMBURSEMENT	5,000	0.00	0.00	0.00	5,000.00	0.00
1-568.01 SHSP GRANT	5,000	0.00	0.00	0.00	5,000.00	0.00
1-581.00 LIBRARY GRANTS	2,000	0.00	0.00	0.00	2,000.00	0.00
1-586.00 PW GRANTS	0	0.00	0.00	0.00	0.00	0.00
1-587.00 KNB GRANTS	5,000	0.00	0.00	0.00	5,000.00	0.00
1-591.00 REC CENTER GRANTS	5,000	0.00	0.00	0.00	5,000.00	0.00
1-592.00 TOURISM GRANTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL LIBRARY	3,558,500	576,881.95	1,397,009.45	0.00	2,161,490.55	39.26
<u>MISCELLANEOUS</u>						
1-999.00 TRASNFER IN	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	3,558,500	576,881.95	1,397,009.45	0.00	2,161,490.55	39.26

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

550-ECONOMIC DEVELOPMENT  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	150,000	11,525.13	88,212.28	0.00	61,787.72	58.81
MISCELLANEOUS	<u>536,000</u>	<u>0.00</u>	<u>95,343.19</u>	<u>0.00</u>	<u>440,656.81</u>	<u>17.79</u>
TOTAL REVENUES	686,000	11,525.13	183,555.47	0.00	502,444.53	26.76
<u>TAXES AND OTHER GOVERNMT</u>						
4-105.01 EDC PORTION OF SALES TAX	150,000	11,484.69	88,004.17	0.00	61,995.83	58.67
4-105.02 EDC LOAN REPAYMENT	0	0.00	0.00	0.00	0.00	0.00
4-120.00 INTEREST	<u>0</u>	<u>40.44</u>	<u>208.11</u>	<u>0.00</u>	<u>( 208.11)</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	150,000	11,525.13	88,212.28	0.00	61,787.72	58.81
<u>MISCELLANEOUS</u>						
4-913.00 MISC. INCOME	10,000	0.00	52,750.00	0.00	( 42,750.00)	527.50
4-999.01 TRANSFER FRO RESERVES	126,000	0.00	0.00	0.00	126,000.00	0.00
4-999.02 TRANSFER FROM BOND	<u>400,000</u>	<u>0.00</u>	<u>42,593.19</u>	<u>0.00</u>	<u>357,406.81</u>	<u>10.65</u>
TOTAL MISCELLANEOUS	536,000	0.00	95,343.19	0.00	440,656.81	17.79
TOTAL REVENUE	686,000	11,525.13	183,555.47	0.00	502,444.53	26.76

\*\*\* END OF REPORT \*\*\*

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

177-PAYROLL IMPREST FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	0.00	0.68	0.00 (	0.68)	0.00
MISCELLANEOUS	0	0.00	10.00	0.00 (	10.00)	0.00
TOTAL REVENUES	0	0.00	10.68	0.00 (	10.68)	0.00
<u>TAXES AND OTHER GOVERNMT</u>						
1-150.00 INTEREST	0	0.00	0.68	0.00 (	0.68)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	0.00	0.68	0.00 (	0.68)	0.00
<u>MISCELLANEOUS</u>						
1-913.00 MISC INCOME	0	0.00	10.00	0.00 (	10.00)	0.00
TOTAL MISCELLANEOUS	0	0.00	10.00	0.00 (	10.00)	0.00
TOTAL REVENUE	0	0.00	10.68	0.00 (	10.68)	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

905-CAPITAL PROJECTS  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	1,739.83	6,517.48	0.00 (	6,517.48)	0.00
MISCELLANEOUS	10,000,000	0.00	10,005,781.27	0.00 (	5,781.27)	100.06
TOTAL REVENUES	10,000,000	1,739.83	10,012,298.75	0.00 (	12,298.75)	100.12
<u>TAXES AND OTHER GOVERNMT</u>						
4-120.00 INTEREST	0	1,739.83	6,517.48	0.00 (	6,517.48)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	1,739.83	6,517.48	0.00 (	6,517.48)	0.00
<u>MISCELLANEOUS</u>						
4-900.00 BOND PROCEEDS	10,000,000	0.00	10,005,781.27	0.00 (	5,781.27)	100.06
4-900.01 BOND PREMIUM	0	0.00	0.00	0.00	0.00	0.00
4-999.01 TRANSFER FROM RESERVES	0	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	10,000,000	0.00	10,005,781.27	0.00 (	5,781.27)	100.06
TOTAL REVENUE	10,000,000	1,739.83	10,012,298.75	0.00 (	12,298.75)	100.12

\*\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

30-HOTEL  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
EVENUE SUMMARY						
TAXES AND OTHER GOVERNMT	141,000	9,097.72	56,006.24	0.00	84,993.76	39.72
TOTAL REVENUES	141,000	9,097.72	56,006.24	0.00	84,993.76	39.72
<hr/>						
EXPENSES AND OTHER GOVERNMT						
-106.00 HOTEL-MOTEL TAX	140,000	8,985.64	55,371.85	0.00	84,628.15	39.55
-120.00 INTEREST	1,000	112.08	634.39	0.00	365.61	63.44
TOTAL TAXES AND OTHER GOVERNMT	141,000	9,097.72	56,006.24	0.00	84,993.76	39.72
<hr/>						
TOTAL REVENUE	141,000	9,097.72	56,006.24	0.00	84,993.76	39.72
<hr/>						

\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

45-BOND FUND GEN OBLIGATION  
INANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>EVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	0	147.57	703.15	0.00 (	703.15)	0.00
CITY UTILITIES	0	0.00	0.00	0.00	0.00	0.00
LIBRARY	375,550	26,099.32	340,310.65	0.00	35,239.35	90.62
MISCELLANEOUS	874,593	72,882.85	437,297.10	0.00	437,295.90	50.00
OTAL REVENUES	1,250,143	99,129.74	778,310.90	0.00	471,832.10	62.26
<u>AXES AND OTHER GOVERNMT</u>						
-120.00 INTEREST	0	147.57	703.15	0.00 (	703.15)	0.00
TOTAL TAXES AND OTHER GOVERNMT	0	147.57	703.15	0.00 (	703.15)	0.00
<u>ITY UTILITIES</u>						
-410.00 CURRENT TAXES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CITY UTILITIES	0	0.00	0.00	0.00	0.00	0.00
<u>IBRARY</u>						
-500.00 TFR. FROM GENERAL FUND	375,550	26,099.32	340,310.65	0.00	35,239.35	90.62
TOTAL LIBRARY	375,550	26,099.32	340,310.65	0.00	35,239.35	90.62
<u>ISCELLANEOUS</u>						
-900.00 BOND PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
-900.01 BOND PREMIUM	0	0.00	0.00	0.00	0.00	0.00
-913.00 MISCELLANEOUS INCOME	0	0.00	0.00	0.00	0.00	0.00
-999.02 CONTRIBUTION FROM WATER	292,297	24,358.09	146,148.54	0.00	146,147.96	50.00
-999.04 CONTRIBUTION FROM SEWER	292,297	24,358.09	146,148.54	0.00	146,147.96	50.00
-999.05 CONTRIBUTION FROM UTILITY	290,000	24,166.67	145,000.02	0.00	144,999.98	50.00
TOTAL MISCELLANEOUS	874,593	72,882.85	437,297.10	0.00	437,295.90	50.00
OTAL REVENUE	1,250,143	99,129.74	778,310.90	0.00	471,832.10	62.26

\*\* END OF REPORT \*\*\*

CITY OF NAVASOTA  
REVENUE REPORT  
AS OF: MARCH 31ST, 2021

70-FOUNDATION FOR COMM PROJ  
INANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	YTD BUDGET
<u>EVENUE SUMMARY</u>						
TAXES AND OTHER GOVERNMT	2,500	7.78	40.97	0.00	2,459.03	1.64
LIBRARY	<u>3,000</u>	<u>0.00</u>	<u>7,068.00</u>	<u>0.00</u>	<u>( 4,068.00)</u>	<u>235.60</u>
OTAL REVENUES	5,500	7.78	7,108.97	0.00 (	1,608.97)	129.25
<u>AXES AND OTHER GOVERNMT</u>						
-120.00 INTEREST	500	7.78	40.97	0.00	459.03	8.19
-190.00 GRACE PARK	0	0.00	0.00	0.00	0.00	0.00
-191.00 LIBRARY	0	0.00	0.00	0.00	0.00	0.00
-192.00 DONATIONS	<u>2,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>
TOTAL TAXES AND OTHER GOVERNMT	2,500	7.78	40.97	0.00	2,459.03	1.64
<u>IBRARY</u>						
-567.00 PD BLUE SANTA	3,000	0.00	7,068.00	0.00 (	4,068.00)	235.60
-581.00 LIBRARY	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIBRARY	3,000	0.00	7,068.00	0.00 (	4,068.00)	235.60
OTAL REVENUE	5,500	7.78	7,108.97	0.00 (	1,608.97)	129.25

\*\* END OF REPORT \*\*\*

\*\* END OF REPORT \*\*\*

## **ORDINANCE NO. 958-21**

### **AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF NAVASOTA, TEXAS TO REZONE THE PROPERTY LEGALLY DESCRIBED AS DOVE CROSSING, BLOCK 7, LOT 5, ACRES 5.08, FROM R-1A: HIGH DENSITY, SINGLE DWELLING UNIT, 7,000 SQUARE FOOT LOT, RESIDENTIAL, TO "NAVASOTA HILLS PUD" A PLANNED UNIT DEVELOPMENT; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on the 9<sup>th</sup> of February, 2021, Texas Group Development, LLC, filed a petition requesting the rezoning of the property legally described as Dove crossing, block 7, lot 5, acres 5.08, from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential, to "Navasota Hills PUD" a planned unit development, for the purpose of developing a single dwelling unit subdivision; and

**WHEREAS**, the rezoning request is in harmony with the Comprehensive Plan of the City of Navasota; and

**WHEREAS**, on the 11<sup>th</sup> day of March 2021, a public hearing was held before the Planning and Zoning Commission of the City of Navasota, a quorum being present on the occasion and said matter of rezoning being part of the agenda for said Commission meeting, an opportunity to present arguments for and against the proposed rezoning was held; and

**WHEREAS**, the property is shown on Exhibit "A" attached hereto and incorporated herein for all purposes pertinent; and

**WHEREAS**, the "Navasota Hills PUD" is also attached hereto as part of Exhibit "B", outlining the requirements and standards of the "Navasota Hills PUD" a Planned Unit Development; and

**WHEREAS**, the "Navasota Hills PUD" concept plan is shown on Exhibit "C" which is attached hereto and whereas the layout and configuration is subject to change following engineering review and incorporated herein for all purposes pertinent; and

**WHEREAS**, the Planning and Zoning Commission recommends to the Navasota City Council that best interest and the benefit of the residents of the City of Navasota, that the said property be rezoned as Navasota Hills PUD a planned unit development, legally described as Dove crossing, block 7, lot 5, acres 5.08; and

**WHEREAS**, on the 22<sup>nd</sup> day of March 2021, a public hearing was held before the Navasota City Council, a quorum being present on the occasion and said matter of rezoning being part of the agenda, an opportunity to present arguments for and against the proposed rezoning was held;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS:**

**SECTION 1.** The Official Zoning Map of the City of Navasota is hereby amended to change the property shown in Exhibit "A", from R-1A: high density, single dwelling unit, 7,000 square foot lot, residential to "Navasota Hills PUD" a Planned Unit Development, such zoning shall be entered on the Official Zoning Map of the City of Navasota. Unless otherwise provided for or modified herein, the property located within the PUD Navasota Hills area shall conform to the provisions of the City's Zoning Ordinance, Subdivision Ordinance and all other applicable ordinances.

**SECTION 2.** That if any section, subsection, word, sentence or phrase of this ordinance is held invalid, it shall not affect the remaining parts of this ordinance.

**SECTION 3.** That this ordinance shall be effective upon final reading and approval of this ordinance.

**PASSED AND ADOPTED ON FIRST READING THIS 22<sup>ND</sup> DAY OF MARCH 2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED AND ADOPTED ON SECOND READING THIS 12<sup>TH</sup> DAY OF APRIL 2021.**

---

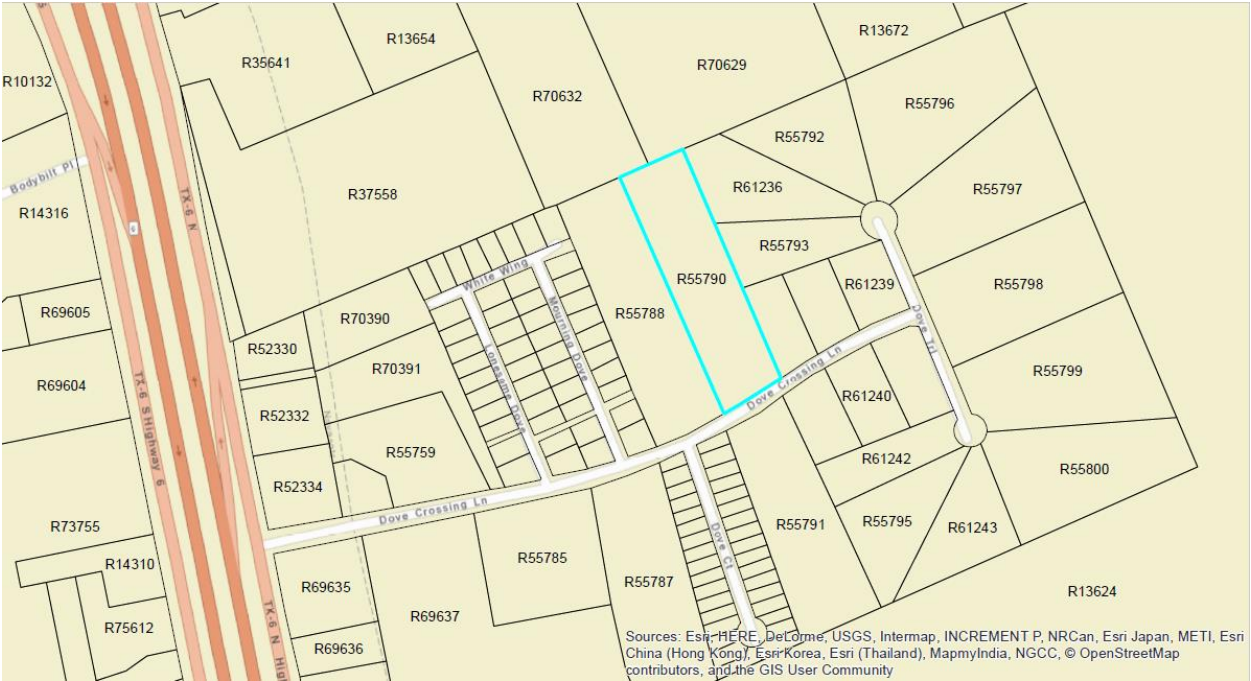
**BERT MILLER, MAYOR**

**ATTEST:**

---

**SUSIE M. HOMEYER, CITY SECRETARY**

Exhibit "A"



## Exhibit "B"

### **Navasota Hills PUD**

#### **5.1 PERMITTED USES**

- A. Single dwelling units (DUs).
- B. Temporary construction buildings for use incidental to permitted construction work on the premises. Such buildings must be removed upon completion or abandonment of construction.
- C. Real estate sales offices during the development of residential subdivisions, but not to exceed two (2) years.
- D. Accessory units, customarily incident to the above uses, and located on the same lot not involving the conduct of retail business except as allowed by this Ordinance, and provided that any accessory structure shall be located not less than five (5) feet from any side or rear lot line.

#### **5.2 ADDITIONAL USE SPECIFICATIONS**

- A. Parking is not permitted within the cul-de-sac
- B. No Parkland dedication due to proximity to Patout Pond Park.

#### **5.3 DEVELOPMENT STANDARDS**

- A. Height restrictions. No structure shall exceed thirty-five (35) feet in height.
- B. Building setbacks:
  - (1) Front Setback. There shall be a front setback having a depth of not less than twenty (20) feet.
  - (2) Rear Setback. There shall be a rear setback having a depth of not less than twenty (20) feet
  - (3) Side Setback. There shall be side setbacks, on each side, having a width of not less than five (5) feet.
- C. Lot dimensions.
  - (1) Lot Area. The minimum lot size is 4,500 square feet.

(2) Lot Width. No lot shall average less than forty-five (45) feet wide between the property lines.

(3) Lot Depth. No lot shall average less than one hundred (100) feet in depth between the side property lines.

D. Density. The maximum dwelling units (DUs) per acre shall not exceed 9 units per acre.

E. On-site parking standards. 2 minimum off street parking spaces per dwelling.

F. Mobile homes and manufactured homes are not permitted in this PUD.

NOTES  
1. Common are must be maintained by an HOA and/or Homes Owners them selfs.  
2. No private sewage facility may be instaled on any lot in this subdivision without prior issuance of a permit by Grimes County. All lots must comply with Title 30 of the Texas Administrative Code, On-Site Sewage Facilities and also with other provision of the Grimes County Subdivision Regulations.  
3. Fencing restrictions mat apply to Corner Lots 1 and 30.  
4. Parking is not permitted inside Cul-De-Sac.

OWNER ACKNOWLEDGMENT AND DEDICATION

We, Texas Group Development, LLC., Owner and Developer of the Replat of Lot 5, In Block 7 of REPLAT DOVE CROSSING in the City of Navasota, Texas, being a resurvey of lot 5, in Block 7, of said replat, do hereby dedicate the streets and underlying utility lines as shown on the plat for the use and benefit of the public forever and the easements for the purposes shown.

COUNTY CLERK CERTIFICATE

THE STATE OF TEXAS  
COUNTY OF GRIMES  
I, \_\_\_\_\_, county clerk in and for said county, hereby certify that the forgoing instrument with its certificate of authentication was filed in my office the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_A.D. at \_\_\_\_\_ O'clock \_\_\_\_\_M. of record in Volume \_\_\_\_\_, Page \_\_\_\_\_ of the Real Property Records of Grimes County, Texas. Witness my hand and seal of the County Court of the said County, at office in Anderson, Texas.

NOTARY PUBLIC ACKNOWLEDGMENT

The State of Texas, County of \_\_\_\_\_ this instrument was acknowledged before me on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

This property lies within ZONE 'X' & 'A' as SCALED from FEMA Map Panel Number 48185C0340-C, dated April 3, 2012.

THIS MEANS THAT A PORTION OF THE SUBJECT PROPERTY SCALES WITHIN THE 100 YEAR FLOOD PLAIN.

This determination is made strictly according to the FEMA Maps and does not reflect actual on ground flood conditions. Furthermore, this company takes no responsibility for such.

A small portion of the following lots scales within ZONE 'A', the 100 year flood plain:  
Lot 13, Lot 14, Lot 24 and Common Area "A".

A larger portion of the following lots scales within ZONE 'A', the 100 year flood plain:  
Lot 1, Lot 2, Lot 3, Lot 4, Lot 11, Lot 12, Lot 16, and Lot 23.

All of the following lots scales within ZONE 'A', the 100 year flood plain:  
Lot 5, Lot 6, Lot 7, Lot 8, Lot 9, Lot 10, Lot 17  
Lot 18, Lot 19, Lot 20, Lot 21 and Lot 22.

I, Steven L. Crews, am authorized under the laws of the State of Texas to practice the profession of surveying and hereby certify that the above subdivision is true and correct; was prepared from an actual survey of the property made under my supervision on the ground; that all boundary corners, angle points, points of curvature, and other points of reference not found have been marked with iron rods having an outside diameter of not less than three-quarter inch (3/4") and a length of not less than three feet (3'); and that the plat boundary corners have been tied to the nearest survey corner.

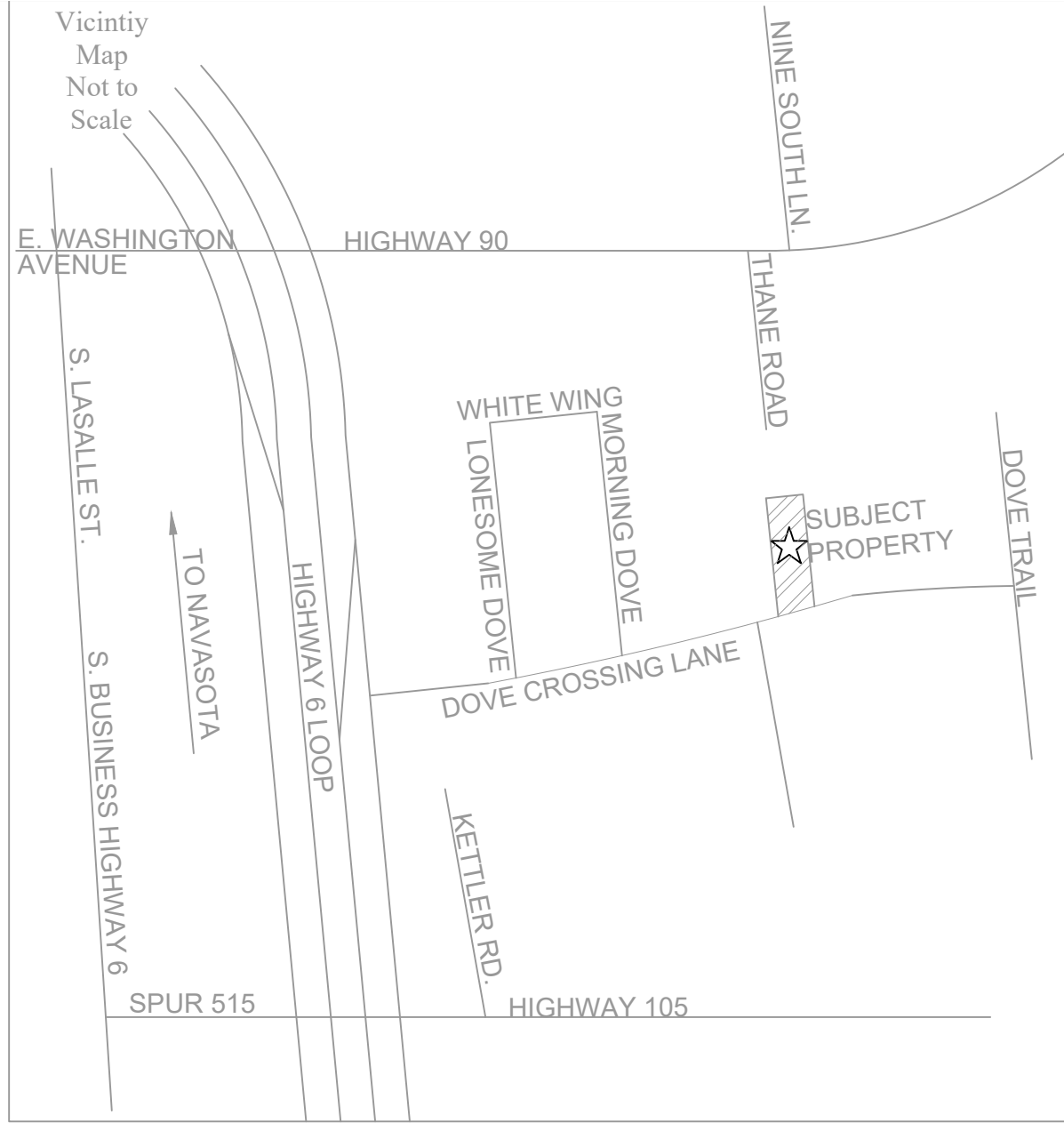
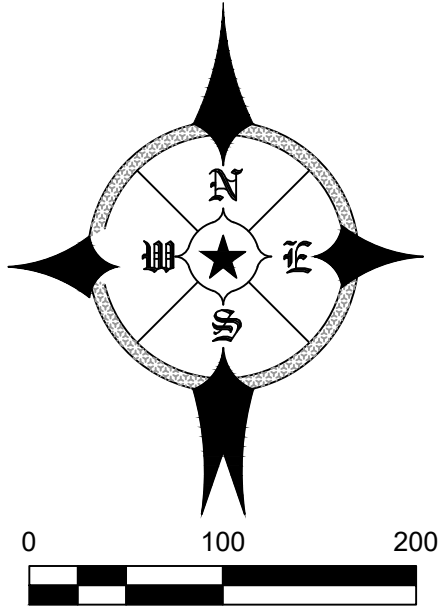
Steven L. Crews  
Texas Registration Number 4141

EXHIBIT "C"

CONNIE KROLCZYK CALLED LOT 4  
45 ACRES  
VOLUME 1066 PAGE 249  
D.R.G.C.T.

CURVE	DELTA ANGLE	RADIUS	ARC LENGTH	TANGENT	CHORD LENGTH	CHORD BEARING
C1	7°19'12"	2000.00'	255.52'	127.93'	255.34'	N 60°26'48" E
C2	59°11'05"	46.00'	47.52'	26.12'	45.43'	S 47°47'12" E
C3	88°01'54"	46.00'	70.68'	44.45'	63.93'	S 25°49'17" W
C4	89°00'13"	46.00'	71.46'	45.21'	64.49'	N 65°39'39" W
C5	57°56'19"	46.00'	46.52'	25.47'	44.56'	S 07°48'37" W
C6	286°56'27"	42.00'	210.34'	31.11'	50.00'	S 69°42'01" W

LINE	BEARING	DISTANCE
L1	N 69°42'01" E	252.02'
L2	N 20°17'59" W	24.69'



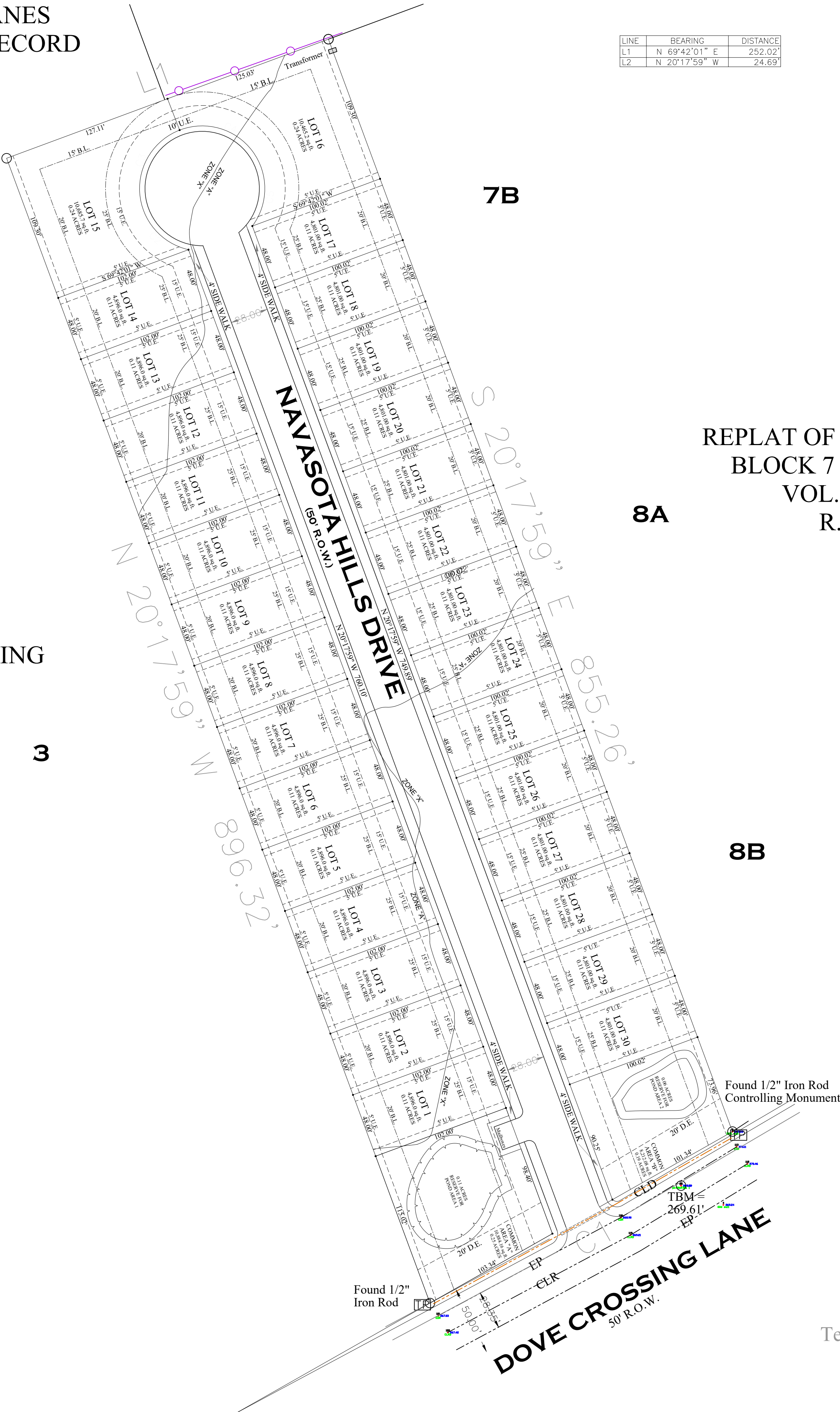
THIS MAP WAS PREPARED BY STEVEN L. CREWS, A LICENSED SURVEYOR IN THE STATE OF TEXAS, AND IS A PART OF THE RECORDS OF GRIMES COUNTY, TEXAS.

REPLAT OF DOVE CROSSING  
VOL. 907, PG. 387  
R.P.R.G.C.T.

3

I, Steven L. Crews, am authorized under the laws of the State of Texas to practice the profession of surveying and hereby certify that the above subdivision is true and correct; was prepared from an actual survey of the property made under my supervision on the ground; that all boundary corners, angle points, points of curvature, and other points of reference not found have been marked with iron rods having an outside diameter of not less than three-quarter inch (3/4") and a length of not less than three feet (3'); and that the plat boundary corners have been tied to the nearest survey corner.

Steven L. Crews  
Texas Registration Number 4141



DOVE CROSSING LANE  
50' R.O.W.

Texas Group Development, LLC,  
Phone Number  
832-764-6121  
814 Honea Egypt Road,  
Suite 104  
Magnolia, Texas 77354

C & C Surveying Inc.  
7424 FM 1488, Suite A Magnolia, Texas 77354  
Office: 281-356-5172  
survey@ccsurveying.com  
www.ccsurveying.com

January 2019  
Sheet 1 of 1  
18-0351

REPLAT OF LOT 5, BLOCK 7  
DOVE CROSSING

Being Lot 5, in Block 7, a 5.083 acre tract and being a replat of Lot 5, of the REPLAT OF DOVE CROSSING, a subdivision situated in the Ralph Hubbard Survey, Abstract Number 383, of Grimes County, Texas, according to the map or plat thereof recorded in Volume 907, Page 387, of the of the Real Property Records of Grimes County, Texas, said subdivision being in the City of Navasota, Texas.

30 Lots, 1 Block

## **ORDINANCE NO. 959-21**

### **AN ORDINANCE PROHIBITING THE USE OF ENGINE BRAKES IN THE CITY OF NAVASOTA, TEXAS; PROVIDING FOR CUMULATIVE EFFECT; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR NOTICE OF MEETINGS.**

**WHEREAS**, the City of Navasota, Texas is a home-rule municipality incorporated and operating under the laws of the State of Texas; and

**WHEREAS**, Section 51.001, Texas Local Government Code, authorizes the City Council of the City of Navasota to adopt ordinances for the good government, peace, and order of the municipality; and

**WHEREAS**, the Texas Transportation Code authorizes the City to adopt laws and ordinances to regulate traffic within the corporate limits of the City of Navasota, Texas; and

**WHEREAS**, the City Council finds that in order to protect the health, safety, and well being of the citizens of the City of Navasota, Texas, it is necessary to adopt an ordinance prohibiting the use of engine brakes within the City;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAVASOTA, TEXAS:**

**SECTION 1.** That the Code of Ordinances, City of Navasota, Texas, Chapter 12 Traffic and Vehicles, Article 12.01 General Provisions is hereby amended by adding a new Section 12.01.007 Engine braking prohibited, to read as follows:

#### **Sec. 12.01.007 Engine braking prohibited**

It shall be unlawful for a person to operate or permit the operation of the engine of a "motor vehicle" as that term is defined in the Texas Transportation Code, as amended, so as to brake or assist in braking or slowing the motor vehicle through the use of any engine brake or engine retarding device, including but not limited through the use of a compression release engine braking system (commonly known as a "jake brake") or transmission braking system, or by any other method which produces any noise in addition to the normal operating engine noise of a motor vehicle on any street or roadway within the corporate limits of the City, except in the case of an emergency or unless the vehicle is an emergency services vehicle.

## **SECTION 2. CUMULATIVE EFFECT**

This Ordinance shall be cumulative of all laws of the State of Texas and the United States governing the subject matter of this Ordinance, now existing or as hereafter amended.

## **SECTION 3. SEVERABILITY CLAUSE**

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

## **SECTION 4. REPEALER CLAUSE**

Any provision of any prior ordinance of the City whether codified or uncoded, which are in conflict with any provision of this Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncoded, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

## **SECTION 5. EFFECTIVE DATE**

This Ordinance shall become effective from and after its passage, approval and adoption on second reading, and its publication as may be required by law.

## **SECTION 6. NOTICE OF MEETINGS**

Notice of the time and place, where and when said Ordinance would be considered by the City Council at a public meeting was given in accordance with applicable law, prior to the time designated for said meeting.

**PASSED ON FIRST READING THIS THE 22<sup>ND</sup> DAY OF MARCH, 2021.**

---

**BERT MILLER, MAYOR**

**ATTEST:**

**SUSIE M. HOMEYER, CITY SECRETARY**

**PASSED ON SECOND AND FINAL READING THIS 12<sup>TH</sup> DAY OF APRIL, 2021.**

**BERT MILLER, MAYOR**

**ATTEST:**

**SUSIE M. HOMEYER, CITY SECRETARY**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 13.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Susie M. Homeyer, City Secretary

**APPROVED BY:** BS

**ITEM:** Executive Session: The City Council shall meet in Executive Session as permitted by Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.

**ITEM BACKGROUND:**

The Navasota Municipal Judge's employment anniversary is in April. The City Council performs a performance evaluation every two years in April.

**The time is** \_\_\_\_\_.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommends the City Council evaluate the performance of the Navasota Municipal Judge.

**ATTACHMENTS:**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 14.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Susie M. Homeyer, City Secretary

**APPROVED BY:** BS

**ITEM:** Reconvene in open session

**ITEM BACKGROUND:**

The time is \_\_\_\_\_ p.m.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

**ATTACHMENTS:**

**CITY OF NAVASOTA  
CITY COUNCIL AGENDA**

**AGENDA ITEM NO.:** 15.      **AGENDA DATE:** April 12, 2021

**PREPARED BY:** Susie M. Homeyer, City Secretary

**APPROVED BY:** BS

**ITEM:** Consideration and possible action on Executive Session Item relating to Section 551.074, Texas Government Code, Personnel Matters, concerning the evaluation and reappointment of the Navasota Municipal Judge.

**ITEM BACKGROUND:**

The Navasota Municipal Judge's employment anniversary is in April. The City Council performs a performance evaluation every two years in April.

**BUDGETARY AND FINANCIAL SUMMARY:**

**STAFF RECOMMENDATION:**

Staff recommends the City Council evaluate the performance of the Navasota Municipal Judge and consider reappointment.

**ATTACHMENTS:**

**CITY OF NAVASOTA  
MISCELLANEOUS ITEMS**

1. PLANNING CALENDAR
2. MUNICIPAL COURT REPORT FOR 03/31/2021

## AGENDA PLANNING CALENDAR

### **APRIL 12, 2021** - DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 03/29/2021

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Introduction of new employees; (b) Capital Improvement Project update; (c) EDC Website update; (d) Drainage report update; (e) Clean up event results; (f) Engine Brake Cost update; (g) Board and Commission update; and (h) Reports from staff and City Council
5. Audit report
6. Contract with Goodwin-Lasiter-Strong for grant writing services for TxDOT's Transportation Alternative grant funding cycle
7. 1<sup>st</sup> reading of Ordinance No. 960-21, stop signs in Heritage Meadows
8. Approval of employee handbook
9. 1<sup>st</sup> reading of Ordinance No. 961-21, budget amendment – Spinner Aviation
10. Appointments to Boards and Commissions
11. Public utility commission 2021 consumer price index
12. Consent agenda: (a) Minutes for the month of March 2021; (b) Expenditures for the month of March 2021; (c) 2<sup>nd</sup> reading of Ordinance No. 958-21, rezoning of Dove Crossing property; and (d) 2<sup>nd</sup> reading of Ordinance No. 959-21, engine brakes
13. Executive session: Evaluation and reappointment of Municipal Judge
14. Reconvene in open session
15. Action on executive session
16. Adjourn

### **APRIL 26, 2021** - DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 04/12/2021

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Update on Sounds of Summer event and Freedom Festival; (b) Board and Commission update; and (c) Reports from staff and City Council
5. Bank depository agreement
6. Quarterly investment report
7. Report and strategic plan update
8. Consent agenda: (a) 2<sup>nd</sup> reading of Ordinance No. 960-21, stop signs in Heritage Meadows; and (b) 2<sup>nd</sup> reading of Ordinance No. 961-21, budget amendment – Spinner Aviation
9. Adjourn

**MAY 10, 2021** - DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 04/26/2021

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Capital Improvements Project update; (b) Board and Commission update; and (c) Reports from staff and City Council
5. Canvass the May 1, 2021 election results
6. Issue Certificate of Election to newly elected members and Statement of Officer is completed
7. Oath of office of newly elected members
8. Elect a Mayor
9. Elect a Mayor Pro-Tem
10. Update on Caprock project from the Bush School
11. Consent agenda: (a) Minutes from the month April 2021; and (b) Expenditures for the month of April 2021
12. Adjourn

**MAY 24, 2021** - DEADLINE FOR SUBMITTING ITEMS AND COVER SHEETS FOR THIS MEETING IS 05/10/2021

1. Called to order
2. Invocation/Pledge of Allegiance
3. Remarks of visitors
4. Staff Report: (a) Capital Improvements Project update; (b) Board and Commission update; and (c) Reports from staff and City Council
5. Adjourn

Official Municipal Court Monthly Report

Month March Year 2021

Municipal Court for the City of NAVASOTA

Presiding Judge PATRICIA GRUNER

If new, date assumed office \_\_\_\_\_

Court Mailing Address 200 E. MCALPINE

City NAVASOTA, TX Zip 77868

Phone Number 936-825-6268

Fax Number 936-825-7280

Court's Public Email RJESSIE@NAVASOTATX.GOV

Court's Website <http://WWW.NAVASOTATX.GOV>

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by \_\_\_\_\_

Date \_\_\_\_\_ Phone: (936) 825-6268

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION  
P.O. BOX 12066  
AUSTIN, TX  
78711-2066

PHONE: (512) 463-1625  
Fax: (512) 936-2423

## CRIMINAL SECTION

COURT NAVASOTA MUNICIPAL COURT				TRAFFIC			NON-TRAFFIC		
MONTH	March	YEAR	2021	NON-PARKING	PARKING	CITY ORD	PENAL CODE	STATE LAW	CITY ORD
1. Total Cases Pending First of Month:				417	0	18	253	36	85
a. Active Cases				56	0	0	13	19	5
b. Inactive Cases				361	0	18	240	17	80
2. New Cases Filed				27	0	0	1	2	4
3. Cases Reactivated				3	0	1	2	0	0
4. All Other Cases Added				0	0	0	0	0	0
5. Total Cases on Docket				86	0	1	16	21	9
6. Dispositions Prior to Court Appearance or Trial:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. Uncontested Dispositions				13	0	1	2	2	1
b. Dismissed by Prosecution				0	0	0	0	0	0
7. Dispositions at Trial:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. Convictions:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1) Guilty Plea or Nolo Contendere				1	0	0	1	1	1
2) By the Court				0	0	0	0	0	0
3) By the Jury				0	0	0	0	0	0
b. Acquittals:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1) By the Court				0	0	0	0	0	0
2) By the Jury				0	0	0	0	0	0
c. Dismissed by Prosecution				0	0	0	0	0	0

## CRIMINAL SECTION

COURT NAVASOTA MUNICIPAL COURT				TRAFFIC			NON-TRAFFIC		
MONTH	March	YEAR	2021	NON-PARKING	PARKING	CITY ORD	PENAL CODE	STATE LAW	CITY ORD
8. Compliance Dismissals:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. After Driver Safety Course	1	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
b. After Deferred Disposition	2		0		0		0		0
c. After Teen Court	0		0		0		0		0
d. After Tobacco Awareness Course	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			0	XXXXXXXXXX	
e. After Treatment for Chemical Dependency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX			0	0	XXXXXXXXXX	
f. After Proof of Financial Responsibility	1	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
g. All Other Transportation Code Dismissals	1		0		0		0		0
9. All Other Dispositions				0		0		0	
10. Total Cases Disposed				19		0	1	3	2
11. Cases Placed on Inactive Status				0		0		0	
12. Total Cases Pending End of Month:				425		0	17	251	35
a. Active Cases	67		0		0		13	18	7
b. Inactive Cases	358		0		17		238	17	80
13. Show Cause Hearings Held				6		0		1	0
14. Cases Appealed:				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a. After Trial	0		0		0		0		0
b. Without Trial	0		0		0		0		0

## CIVIL SECTION

COURT	NAVASOTA MUNICIPAL COURT					
MONTH	March	YEAR	2021		TOTAL CASES	
-----+-----						
1.	Total Cases Pending First of Month:					
				+-----+-----		
a.	Active Cases					
				+-----+-----		
b.	Inactive Cases					
				+-----+-----		
2.	New Cases Filed					
				+-----+-----		
3.	Cases Reactivated					
				+-----+-----		
4.	All Other Cases Added					
				+-----+-----		
5.	Total Cases on Docket					
				+-----+-----		
6.	Uncontested Civil Fines or Penalties					
				+-----+-----		
7.	Default Judgments					
				+-----+-----		
8.	Agreed Judgments					
				+-----+-----		
9.	Trial/Hearing by Judge/Hearing Officer					
				+-----+-----		
10.	Trial by Jury					
				+-----+-----		
11.	Dismissed for Want of Prosecution					
				+-----+-----		
12.	All Other Dispositions					
				+-----+-----		
13.	Total Cases Disposed					
				+-----+-----		
14.	Cases Placed on Inactive Status					
				+-----+-----		
15.	Total Cases Pending End of Month:					
				+-----+-----		
a.	Active Cases					
				+-----+-----		
b.	Inactive Cases					
				+-----+-----		
16.	Cases Appealed:				XXXXXXXXXXXXXXXXXX	
				+-----+-----		
a.	After Trial					
				+-----+-----		
b.	Without Trial					
				+-----+-----		

## JUVENILE/MINOR ACTIVITY

COURT	NAVASOTA MUNICIPAL COURT			
MONTH	March	YEAR	2021	
			TOTAL	
1. Transportation Code Cases Filed			0	
2. Non-driving Alcoholic Beverage Code Cases Filed			0	
3. Driving Under the Influence of Alcohol Cases Filed			0	
4. Drug Paraphernalia Cases Filed			0	
5. Tobacco Cases Filed			0	
6. Truancy Cases Filed			0	
7. Education Code (Except Failure to Attend) Cases Filed			0	
8. Violation of Local Daytime Curfew Ordinance Cases Filed			0	
9. All Other Non-traffic Fine-only Cases Filed			0	
10. Transfer to Juvenile Court:			XXXXXXXXXXXXXXXXX	
a. Mandatory Transfer			0	
b. Discretionary Transfer			0	
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct)			0	
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges)			0	
13. Juvenile Statement Magistrate Warning:			XXXXXXXXXXXXXXXXX	
a. Warnings Administered			0	
b. Statements Certified			0	
14. Detention Hearings Held			0	
15. Orders for Non-secure Custody Issued			0	
16. Parent Contributing to Nonattendance Cases Filed			0	

COURT NAVASOTA MUNICIPAL COURT  
MONTH March YEAR 2021

COURT	NAVASOTA MUNICIPAL COURT		
MONTH	March	YEAR	2021
		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
1. Magistrate Warnings:		XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
a.	Class C Misdemeanors	4	XXXXXXXXXXXXXXX
b.	Class A and B Misdemeanors	0	0
c.	Felonies	0	0
		TOTAL	
2. Arrest Warrants Issued:		XXXXXXXXXXXXXXX	
a.	Class C Misdemeanors		0
b.	Class A and B Misdemeanors		0
c.	Felonies		3
3. Capiases Pro Fine Issued			5
4. Search Warrants Issued			0
5. Warrants for Fire, Health and Code Inspections Filed			0
6. Examining Trials Conducted			0
7. Emergency Mental Health Hearings Held			0
8. Magistrate's Order for Emergency Protection Issued			0
9. Magistrate's Orders for Ignition Interlock Device Issued			0
10. All Other Magistrates's Orders Issued Requiring Conditions for Release on Bond			0
11. Drivers's License Denial, Revocation or Suspension Hearings Held			0
12. Disposition of Stolen Property Hearings Held			0
13. Peace Bond Hearings Held			0

-----  
ADDITIONAL ACTIVITY

XX		TOTAL
14. Cases in Which Fine and Court Costs Satisfied by Community Service:		XXXXXXXXXXXXXXXXXXXX
a. Partial Satisfaction		0
b. Full Satisfaction		0
15. Cases in Which Fine and Court Costs Satisfied by Jail Credit		3
16. Cases in Which Fine and Court Costs Waived for Indigency		0
17. Amount of Fines and Court Costs Waived for Indigency		\$0.00
18. Fines, Court Costs and Other Amounts Collected:		XXXXXXXXXXXXXXXXXXXX
a. Kept by City		\$6,733.72
b. Remitted to State		\$2,443.78
c. Total		\$9,177.50

Run By: rjessie  
Report Type: Summary  
Date Range: 3/01/2021 - 3/31/2021  
Finalize Report: Yes  
Correction: No

\*\*\* END OF REPORT \*\*\*