CITY OF WIMBERLEY

SPECIAL CITY COUNCIL MEETING PACKET

Tuesday, February 23, 2021

6:00 p.m.

City of Wimberley

221 Stillwater Drive, Wimberley, Texas 78676

SPECIAL CITY COUNCIL MEETING
TUESDAY, FEBRUARY 23, 2021 – 6:00 P.M.

AGENDA

In accordance with order of the Office of the Governor issued March 16, 2020, the City Council of the City of Wimberley will conduct a teleconference/video conference meeting in order to advance the public health goal of limiting face-to-face meetings (also called "social distancing") to slow the spread of the Coronavirus (COVID-19).

The meeting will be held on **Tuesday, February 23, 2021, at 6:00 p.m.**

The public may participate in this meeting via the following toll-free numbers 888-475-4499 or 877-853-5257 and/or using the Zoom meeting ID 893 4666 9262 and using the password 216678.

The public will be permitted to offer public comments and participate in any public hearing via teleconference or video conference, as provided by the agenda and as permitted by the presiding officer during the meeting.

Anyone wishing to offer public comments, participate in any public hearing, or offer written questions or comments must notify City Secretary, Laura Calcote, at **lcalcote@cityofwimberley.com**, at least two hours before the meeting.

A recording of the meeting will be made and will be available to the public in accordance with the Texas Public Information Act upon written request.

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1. **CALL TO ORDER** February 23, 2021 at 6:00 p.m.

2. **CALL OF ROLL** City Secretary, Laura Calcote

3. **INVOCATION** St. Stephens Episcopal Church Reverend, Kevin Schubert

4. **PLEDGE OF ALLEGIANCE/SALUTE TO THE TEXAS FLAG**

5. **CITIZENS COMMUNICATIONS**
   Citizens must sign-in with City Secretary, Laura Calcote, via email at lcalcote@cityofwimberley.com at least two (2) hours before the meeting to address City Council. Limit your comments to three (3) minutes. City Council will listen to the comments but cannot discuss or respond to the comments during the meeting. Inquiries about matters not listed on the agenda will either be directed to staff or placed on a future agenda for Council consideration.

Comments from speakers should not be directed towards any specific member of City Council or City staff. Comments should not be accusatory, derogatory or threatening in nature.

6. **PROCLAMATION**
Proclamation of the City of Wimberley, Texas proclaiming the month of February 2021 as Dating Violence Awareness and Prevention Month for teens and young adults. *(Hays-Caldwell Women's Center)*

7. **PRESENTATIONS AND POSSIBLE ACTION**
7.1. Presentation and consider possible action regarding the City of Wimberley Annual Financial and Compliance Report for the Fiscal Year ending September 30, 2020. *(Armstrong, Vaughan & Associates, P.C.)*

7.2. Presentation and consider possible action regarding the City of Wimberley's Quarterly Investment Report for the first quarter of Fiscal Year 2021. *(Interim City Administrator, Paul Parker)*

8. **DECLARATION OF DISASTER**
Discuss and consider ratification and continuation of Declaration of Disaster in relation to the February 2021 Weather Winter Event. *(Mayor, Gina Fulkerson)*

9. **CONSENT AGENDA**
9.1. Approval of minutes from the Regular City Council Meeting held February 4, 2021.

9.2. Approval of the second and final reading of Ordinance No. 2021-03, repealing and replacing portions of Chapter 12 (Utilities), Article 12.02 Water and Sewers, Division 2. "Rates and Charges", Sec. 12.02.034 "Rates and Charges Established" of the City of Wimberley Code of Ordinances; establishing a rate schedule; providing for: findings of fact; relation to other ordinances; conflicts; effective date; severability; proper notice and meeting.

10. **CITY ADMINISTRATOR REPORT**
Update on sales tax, traffic control officers and the 2021 General Election *(Interim City Administrator, Paul Parker)*

11. **DISCUSSION AND POSSIBLE ACTION**
11.1. Discuss and consider possible action regarding a request to operate a food service trailer at 14004 Ranch Road 12 in Wimberley, Texas. *(Planning and Development Coordinator, Nathan Glaiser)*

11.2. Discuss and consider possible action regarding Resolution No. 03-2021, on the matter of Wimberley City Council support for legislative approval of changes in the enabling legislation of the Hays Trinity Groundwater Conservation District. *(Place Three Council Member, Christine Byrne)*

11.3. Discuss and consider possible action regarding the status of the Central Wimberley Wastewater Project. *(Project Manager, Craig Fore)*

11.4. Discuss and consider possible action to approve an expenditure in the amount of $33,465.00 from Myers Concrete Construction, LP for the Central Wimberley Wastewater Project lift station enclosure wall at the corner of FM 3237 and Ranch Road 12. *(Project Manager, Craig Fore)*

11.5. Discuss and consider possible action regarding the City of Wimberley Investment Policy. *(Interim City Administrator, Paul Parker)*

11.6. Discuss and consider possible action regarding City facilities affected by the winter storm. *(Mayor, Gina Fulkerson)*

11.7. Discuss and consider possible action regarding the progress of the downtown improvements project on Oak Drive and approve a revised architectural contract and fees. *(Mayor, Gina Fulkerson)*

11.8. Discuss and consider possible action regarding an expenditure in the amount of $5,150.00 for a topographic design survey. *(Interim City Administrator, Paul Parker)*

11.9. Discuss and consider possible action regarding the status of the previously proposed tree ordinance. *(Place Five Council Member, Bo Bowman)*

12. EXECUTIVE SESSION

In accordance with Texas Government Code, Chapter 551, Subchapter D, the City Council may convene in a closed session. After the Executive Session, discussion on any of the following items, any final action or vote taken will be in public.

Executive Session pursuant to Texas Government Code, Section 551.071 (Consultation with Legal Counsel) and 551.074 (Personnel Matters) City Council will meet to deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee: City Administrator.

13. OPEN SESSION

Discuss and consider possible action to approve the City Administrator Employment Contract. *(Interim City Administrator, Paul Parker)*

14. CITY COUNCIL REPORTS

14.1. Announcements

14.2. Future agenda items

15. ADJOURNMENT

The City Council may retire into Executive Session at any time between the meeting's opening and adjournment for the purpose of discussing any matters listed on the agenda as authorized by the Texas Government Code including, but not limited to, homeland security pursuant to Chapter 418.183 of the Texas Government Code; consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion about real estate acquisition pursuant to Chapter 551.072 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code;

deliberations about gifts and donations pursuant to Chapter 551.076 of the Texas Government Code; discussion of economic development pursuant to Chapter 551.087 of the Texas Government Code; action, if any, will be taken in open session.

Attendance by Other Elected or Appointed Officials: It is anticipated that members of other governmental bodies, and/or city boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the body, board, commission and/or committee. The members of the boards, commissions and/or committees may be permitted to participate in discussion on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless item and action is specifically provided for on an agenda for that body, board, commission or committee subject to the Texas Open Meetings Act.

CERTIFICATION

I hereby certify the above Notice of Meeting was posted on the bulletin board at Wimberley City Hall, a place convenient and readily accessible to the general public at all times, and to the City's website, www.cityofwimberley.com, in compliance with Chapter 551, Texas Government Code, on Friday, February 19, 2021, by 5:00 p.m., and remained posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Laura J. Calcote

Laura J. Calcote, MPA, TRMC
City Secretary

The City of Wimberley is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact City Secretary Laura Calcote at (512) 847-0025 two business days in advance of the meeting for appropriate arrangements.

OFFICIAL SEAL OF THE CITY
City of Wimberley
OFFICIAL SEAL OF THE CITY

City of Wimberley

Proclamation

THE STATE OF TEXAS §
COUNTY OF HAYS §
CITY OF WIMBERLEY §

WHEREAS, one in three adolescents is a victim of physical, sexual, emotional, or verbal abuse from a dating partner; and

WHEREAS, the effects of dating violence impact youth in all communities and cuts across economic, racial, gender, and societal barriers; and

WHEREAS, respectful, supportive, and non-violent relationships are key to safety, health, and academic success; and

WHEREAS, by providing teens and young adults with education about healthy relationships and relationship skills, and by changing attitudes that support violence, we recognize that dating violence can be prevented; and

WHEREAS, family, friends, teachers, coaches, faith leaders, community members, and other important people in young peoples' lives have the power to influence youth in positive ways; and

WHEREAS, last year HCWC provided 235 dating violence prevention and healthy relationships presentations to 5,889 teens and young adults; and

WHEREAS, we must work together to raise awareness and promote healthy dating relationships with activities and conversations about mutually respectful and non-violent relationships in our homes, schools, and communities.

NOW, THEREFORE, I, Gina Fulkerson, by virtue of the authority vested in me as Mayor of Wimberley, Texas do hereby proclaim the month of February 2021 as Dating Violence Awareness and Prevention Month for teens and young adults.

And do hereby call upon the citizens of Wimberley to work together to raise awareness and prevent dating violence in our community and beyond.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused to be affixed the Seal of Wimberley, Texas, this 18th day of February 2021.

OFFICIAL SEAL OF THE CITY
City of Wimberley
OFFICIAL SEAL OF THE CITY

CITY OF WIMBERLEY

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Gina V. Fulkerson, Mayor

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

Communication with Those Charged with Governance

To Management, Mayor and City Council of
City of Wimberley

We have audited the financial statements of the City of Wimberley as of and for the year ended September 30, 2020, and have issued our report thereon dated December 31, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 30, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Wimberley is included in Note A to the financial statements. No new accounting policies were adopted, nor were there any changes to their application during the year ended September 30, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

1. Useful lives of depreciable assets
2. Pension and other post employment benefit related factors such as investment return and mortality rates

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There most sensitive disclosure affecting the City of Wimberley's financial statements relate to the net pension liability.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We proposed, and management accepted, a material journal entry to correct beginning fund balances. We also proposed, and management accepted, a significant journal entry to correct interfund balances. We also assisted management in recording routine adjustments for depreciation, retirement, and debt.

Representations Requested from Management

We have requested certain written representations from management in a separate letter dated December 31, 2020.

Disagreements with Management

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

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Recommendations

During audit procedures, we became aware of opportunities for improvement with the following suggestions:

> *<u>Permit Population Control</u>*
> The City currently utilizes building permits that are not pre-numbered. It is recommended the City consider ordering pre-numbered permits to allow the City to track the population of permits issued and minimize the risk of misuse of permits. No evidence of misuse of permits was found. The City is working to implement a pre-numbered permit system in accordance with the recommendation.
>
> *<u>Monthly Closing Procedures</u>*
> The City's financial accounting software has built in modules to track accounts receivable and accounts payable that integrate into the financial statements. However, date controls on the modules may cause timing issues in the financial statements such as payables entered to closed financial statement periods. In order to strengthen the City's ability to detect and correct these errors, accounts payable and accounts receivable aging reports should be reconciled to the financial statements on a monthly basis as part of the closing process. The City is currently working with its outside financial consultant to include this as part of the monthly closing procedures.

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

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

Respectfully,

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, PC
December 31, 2020

CITY OF WIMBERLEY, TEXAS

ANNUAL
FINANCIAL REPORT

FISCAL YEAR ENDED
SEPTEMBER 30, 2020

City of Wimberley

CITY OF WIMBERLEY
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION

FINANCIAL SECTION

CITY OF WIMBERLEY

PRINCIPAL OFFICERS

CITY OFFICIALS

MAYOR	GINA FULKERSON
CITY COUNCIL	REBECCA MINNICK
	TERESA SHELL
	CHRISTINE BYRNE
	JIM CHILES
	BO BOWMAN
INTERIM CITY ADMINISTRATOR	PAUL PARKER

City of Wimberley

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the City Council
City of Wimberley, Texas

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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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, each major fund, and the aggregate remaining fund information of the City of Wimberley, 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, and pension and other post employment benefit schedules as listed in 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 of Wimberley's basic financial statements as a whole. The combining nonmajor fund financial statements, comparative individual fund statements, and schedule of expenditures of federal awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost principals, and Audit*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. These statements 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 information is 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 December 31, 2020 on our consideration of the City of Wimberley'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 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 of Wimberley's internal control over financial reporting and compliance.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

December 31, 2020

City of Wimberley

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Wimberley's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2020. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total combined net position was $13.2 million at September 30, 2020.

- The City's governmental expenses (including assistance to the wastewater utility) were $479 thousand more than the $1.9 million generated in general and program revenues for governmental activities. The total cost of the City's governmental programs decreased 5.6% from the prior year.

- The City's business-type expenses were $152 thousand greater than the $140 thousand generated in charges for services and other revenues. The City transferred $514 thousand from governmental funds to assist with debt service. The total cost of the City's business-type activities decreased 5.3% from the prior year.

- The general fund reported a fund balance this year of $1.3 million, a decrease of 2.3%.

- The City reissued $4.9 million of the $5.2 of utility revenue bonds issued in 2017. This reissue was due to a change in scope in the wastewater utility project. The new 2020 bonds were issued at the same terms as the 2017 bonds, resulting in no change to the City's long-term debt burden.

- The City made its final payment on the 2013 utility revenue bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, *and required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

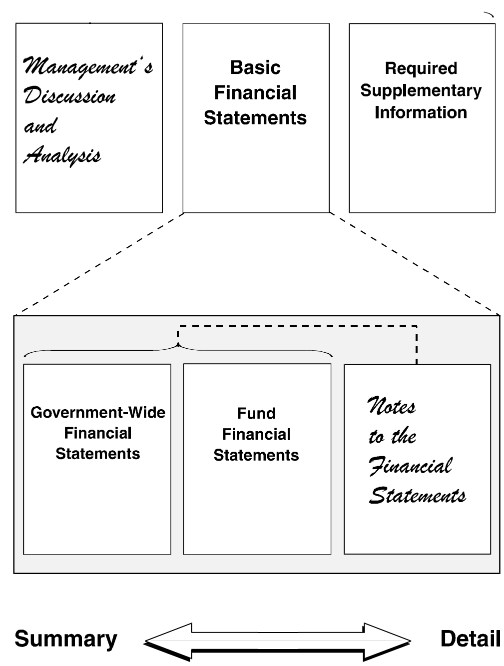
- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.

- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statement*s*.

- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*.

Figure A-1F, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2. Major Features of the City's Government-wide and Fund Financial Statements

		Fund Statements	
Type of Statements	Government-wide	Governmental Funds	Proprietary Funds
Scope	Entire City's government (except fiduciary funds) and the City's component units	The activities of the town that are not proprietary or fiduciary	Activities of the City that operate similar to private businesses: wastewater
Required financial statements	• Statement of net position	• Balance Sheet	• Statement of net position
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of revenues, expenses & changes in net position •Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liabilitiy information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position—the difference between the City's assets and liabilities—is one way to measure the City's financial health or *position*.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the City, one needs to consider additional non-financial factors such as changes in the City's tax base.

- The government-wide financial statements of the City include the *Governmental activities*. Most of the City's basic services are included here, such as administration, inspections, police, court, streets, culture and recreation, and parks. Sales taxes and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.

- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds*—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page, which explains the relationship (or differences) between them.

- *Proprietary funds*—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City's combined net position was $13.2 million at September 30, 2020. (See Table A-1).

Table A-1

City's Net Position

	Governmental Activities		Business-Type Activities		Total		Percentage
	2020	2019	2020	2019	2020	2019	Change
Assets:							
Current Assets	$ 1,806,768	$ 2,036,369	$ 85,120	$ 322,250	$ 1,891,888	$ 2,358,619	(19.8)
Other Assets	234,771	153,236	2,186,988	3,164,163	2,421,759	3,317,399	(27.0)
Capital Assets (net)	9,657,342	10,073,746	5,093,383	3,345,440	14,750,725	13,419,186	9.9
Total Assets	11,698,881	12,263,351	7,365,491	6,831,853	19,064,372	19,095,204	(0.2)
Deferred Outflows:	43,754	53,336	-	-	43,754	53,336	(18.0)
Liabilities:							
Current Liabilities	53,196	133,271	981,720	650,146	1,034,916	783,417	32.1
Long-Term Liabilities	88,712	121,399	4,780,000	4,940,000	4,868,712	5,061,399	(3.8)
Total Liabilities	141,908	254,670	5,761,720	5,590,146	5,903,628	5,844,816	1.0
Deferred Inflows:	35,253	17,256	-	-	35,253	17,256	104.3
Net Position:							
Invested in Capital Assets	9,657,342	10,073,746	2,390,371	807,042	12,047,713	10,880,788	10.7
Restricted	199,663	149,173	-	485,829	199,663	635,002	(68.6)
Unrestricted	1,708,469	1,821,842	(786,600)	(51,164)	921,869	1,770,678	(47.9)
Total Net Position	$ 11,565,474	$ 12,044,761	$ 1,603,771	$ 1,241,707	$ 13,169,245	$ 13,286,468	(0.9)

Governmental Activities

- Sales tax revenues increased $119 thousand, or 12.3%, and franchise tax revenues fell $4 thousand, or 1%.
- In the current year the City received grant funds in the amount of $65 thousand from various federal agencies as well as a $50 thousand unrestricted donation.

Business-Type Activities

- Revenues fell $210 thousand due primarily to a capital grant received in the prior year.
- Expenses fell $16 thousand due to a decline in services contracted to run the wastewater facilities.

Table A-2

Changes in City's Net Position

	Governmental Activities		Business-Type Activities		Total		Percentage
	2020	2019	2020	2019	2020	2019	Change
Program Revenues:							
Charges for Services	$ 413,828	$ 703,090	$ 120,186	$ 118,776	$ 534,014	$ 821,866	(35.0)
Operating Contributions	50,000	-	-	-	50,000	-	100.0
Capital Contributions	65,447	-	-	177,584	65,447	177,584	(63.1)
General Revenues:							
Taxes	1,400,525	1,282,618	-	-	1,400,525	1,282,618	9.2
Interest Earnings	3,992	5,325	19,908	53,587	23,900	58,912	(59.4)
Miscellaneous	9,380	85,057	-	-	9,380	85,057	(89.0)
TOTAL REVENUES	1,943,172	2,076,090	140,094	349,947	2,083,266	2,426,037	(14.1)
Progam Expenses:							
Administration	616,349	620,555	-	-	616,349	620,555	(0.7)
Inspections	39,270	49,863	-	-	39,270	49,863	(21.2)
Police and Court	126,817	132,598	-	-	126,817	132,598	(4.4)
Public Works	82,206	142,258	-	-	82,206	142,258	(42.2)
Highways and Roads	243,451	292,514	-	-	243,451	292,514	(16.8)
Sanitation	43,122	47,219	-	-	43,122	47,219	(8.7)
Culture and Recreation	190,668	168,196	-	-	190,668	168,196	13.4
Parks	566,658	568,549	-	-	566,658	568,549	(0.3)
Wastewater	-	-	291,948	308,229	291,948	308,229	(5.3)
TOTAL EXPENSES	1,908,541	2,021,752	291,948	308,229	2,200,489	2,329,981	(5.6)
Transfers	(513,918)	(501,131)	513,918	501,131	-	-	102.6
Change in Net Position	$ (479,287)	$ (446,793)	$ 362,064	$ 542,849	$ (117,223)	$ 96,056	222.0

Table A-3 presents the cost of each of the City's largest functions, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars. The cost of all *governmental* activities this year was $2.0 million.

Table A-3

Net Cost of Selected City Functions

	Total Cost of Services		Percentage	Net Cost of Services		Percentage
	2020	2019	Change	2020	2019	Change
Administration	$ 616,349	$ 620,555	(0.7)	$ 566,349	$ 620,555	(8.7)
Inspections	39,270	49,863	(21.2)	(67,517)	(97,020)	(30.4)
Police and Court	126,817	132,598	(4.4)	123,784	128,775	(3.9)
Public Works	82,206	142,258	(42.2)	82,206	142,258	(42.2)
Highways and Roads	243,451	292,514	(16.8)	178,004	292,514	(39.1)
Sanitation	43,122	47,219	(8.7)	43,122	47,219	(8.7)
Culture and Recreation	190,668	168,196	13.4	158,148	115,163	37.3
Parks	566,658	568,549	(0.3)	295,170	69,198	326.6
Wastewater	291,948	308,229	(5.3)	171,762	189,453	(9.3)

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

- The fund balance of the General Fund declined by $54 thousand, primarily due to support of the Wastewater Project debt.
- The Blue Hole Park fund balance fell $69 thousand due to the effects of the pandemic on park attendance.

Budgetary Highlights

- General Fund revenues were over budget by $339 thousand, due primarily to stronger than expected sales tax collections and an unrestricted donation of $50k.
- General Fund expenditures were $4 thousand below budget overall due primarily to capital outlay savings.
- Overall the City's General Fund change in fund balance exceeded the budgeted deficit of $481 thousand by $427 thousand due mainly to the factors noted above.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2020, the City had invested $14.8 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.) The most significant capital addition continues to be the construction in process related to the Wastewater Project. The City also purchased a right of way and some small equipment items.

Table A-4
City's Capital Assets
(in thousands dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage
	2020	2019	2020	2019	2020	2019	Change
Land	$ 3,508	$ 3,508	$ -	$ -	$ 3,508	$ 3,508	0.0
Buildings and Improvements	6,427	6,428	-	-	6,427	6,428	(0.0)
Infrastructure	2,921	2,921	224	224	3,145	3,145	0.0
Equipment	421	406	-	-	421	406	3.7
Construction in Process	-	-	4,921	3,167	4,921	3,167	55.4
Totals at Historical Cost	13,277	13,263	5,145	3,391	18,422	16,654	10.6
Total Accumulated Depreciation	(3,620)	(3,189)	(52)	(46)	(3,672)	(3,235)	13.5
Net Capital Assets	$ 9,657	$10,074	$ 5,093	$ 3,345	$14,750	$13,419	9.9

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

Long Term Debt

The City's debt balances are outlined in Table A-5. The City made its final payment on the Guadalupe-Blanco River Authority note in the current fiscal year. More detailed information about the City's debt is presented in the notes to the financial statements.

Table A-5

City's Long-Term Debt

(in thousands dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage
	2020	2019	2020	2019	2020	2019	Change
Notes Payable - 2013 Series	-	-	-	95	-	95	(100.0)
Bonds Payable - 2018 Series	-	-	4,940	5,100	4,940	5,100	(3.1)
Total Long-Term Debt	$ -	$ -	$ 4,940	$ 5,195	$ 4,940	$ 5,195	(4.9)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the 2021 fiscal year, the City projects General Fund revenues to be $1.6 million, to include a $340 thousand transfer from the utility fund. Expenditures are also expected to be $1.6 million. The wastewater project is expected to be completed in the 2021 fiscal year, and the City is in the process of setting user rates. No other major changes are planned to City services.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact City Hall at (512) 847-0025 or visit the City's website at www.cityofwimberley.com.

City of Wimberley

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – Wide Financial Statements
- Fund Financial Statements:
  - Governmental Funds
  - Proprietary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

City

of

Wimberley

CITY OF WIMBERLEY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 1,527,362	$ 84,502	$ 1,611,864
Receivables	279,406	618	280,024
Restricted Cash	234,771	2,186,988	2,421,759
Capital Assets (net)	9,657,342	5,093,383	14,750,725
TOTAL ASSETS	11,698,881	7,365,491	19,064,372
DEFERRED OUTFLOWS			
Deferred Pension Related Outflows	38,976	-	38,976
Deferred Other Post Employment Benefit Related Outflows	4,778	-	4,778
TOTAL DEFERRED OUTFLOWS	43,754	-	43,754
LIABILITIES			
Accounts Payable	16,699	557,449	574,148
Accrued Wages	18,940	-	18,940
Payroll Deductions and Witholdings	2,890	-	2,890
Accrued Compensated Absences	12,982	-	12,982
Accrued Interest	-	21,266	21,266
Deposits and Unearned Revenue	1,685	243,005	244,690
Noncurrent Liabilities:			
Long-Term Debt Due in One Year	-	160,000	160,000
Long-term Debt Due in More Than One Year	-	4,780,000	4,780,000
Total Other Post Employment Benefit Liability	25,752	-	25,752
Net Pension Liability	62,960	-	62,960
TOTAL LIABILITIES	141,908	5,761,720	5,903,628
DEFERRED INFLOWS			
Deferred Pension Related Inflows	32,459	-	32,459
Deferred Other Post Employment Benefit Related Inflows	2,794	-	2,794
TOTAL DEFERRED INFLOWS	35,253	-	35,253
NET POSITION			
Net Investment in Capital Assets	9,657,342	2,390,371	12,047,713
Restricted for:			
Municipal Court	2,263	-	2,263
Capital Projects	55,055	-	55,055
Tourism Development	142,345	-	142,345
Unrestricted	1,708,469	(786,600)	921,869
TOTAL NET POSITION	$ 11,565,474	$ 1,603,771	$ 13,169,245

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Program Revenues		
Functions and Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	$ 616,349	$ -	$ 50,000	$ -
Inspections	39,270	106,787	-	-
Police and Court	126,817	3,033	-	-
Public Works	82,206	-	-	-
Highways and Roads	243,451	-	-	65,447
Sanitation	43,122	-	-	-
Culture and Recreation	190,668	32,520	-	-
Parks	566,658	271,488	-	-
Total Governmental Activities	1,908,541	413,828	50,000	65,447
Business-Type Activities:				
Wastewater Utility	291,948	120,186	-	-
Total Business-Type Activities	291,948	120,186	-	-
Total Primary Government	$ 2,200,489	$ 534,014	$ 50,000	$ 65,447

General Revenues:
Taxes
Sales Taxes
Franchise Taxes
Interest and Investment Earnings
Miscellaneous
Total General Revenues

Interfund Transfers

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (566,349)		$ (566,349)
67,517		67,517
(123,784)		(123,784)
(82,206)		(82,206)
(178,004)		(178,004)
(43,122)		(43,122)
(158,148)		(158,148)
(295,170)		(295,170)
(1,379,266)		(1,379,266)
	$ (171,762)	(171,762)
	(171,762)	(171,762)
		(1,551,028)
1,114,811	-	1,114,811
285,714	-	285,714
3,992	19,908	23,900
9,380	-	9,380
1,413,897	19,908	1,433,805
(513,918)	513,918	-
(479,287)	362,064	(117,223)
12,044,761	1,241,707	13,286,468
$ 11,565,474	$ 1,603,771	$ 13,169,245

CITY OF WIMBERLEY
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Major Fund General Fund	Major Fund Blue Hole Park	Major Fund Hotel Occupancy
ASSETS			
Cash and Cash Equivalents	$ 979,565	$ 532,736	$ 142,345
Receivables (net of allowances for uncollectibles):			
Other Receivables	279,406	-	-
Due from Other Funds	34,397	-	-
TOTAL ASSETS	$ 1,293,368	$ 532,736	$ 142,345
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 15,133	$ 853	$ -
Accrued Wages	12,034	6,905	-
Payroll Deductions and Witholdings	2,890	-	-
Unearned Revenue	385	1,300	-
Due to Other Funds	-	-	-
Total Liabilities	30,442	9,058	-
Fund Balances:			
Restricted for:			
Municipal Court	-	-	-
Tourism Development	-	-	142,345
Capital Projects	-	-	-
Committed for:			
Public Works	505,170	-	-
Wastewater System	442,024	-	-
Grant Matches	315,732	-	-
Park Operations and Improvements	-	523,678	-
Total Fund Balances	1,262,926	523,678	142,345
TOTAL LIABILITIES AND FUND BALANCES	$ 1,293,368	$ 532,736	$ 142,345

See accompanying notes to basic financial statements.

Other Nonmajor Funds	Total Governmental Funds
$ 107,488	$ 1,762,134
-	279,406
-	34,397
$ 107,488	$ 2,075,937
$ 712	$ 16,698
-	18,939
-	2,890
-	1,685
34,397	34,397
35,109	74,609
2,263	2,263
-	142,345
55,055	55,055
-	505,170
-	442,024
-	315,732
15,061	538,739
72,379	2,001,328
$ 107,488	$ 2,075,937

City of Wimberley

CITY OF WIMBERLEY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		$ 2,001,328
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		9,657,342
Accrued compensated absences are not due and payable in the current period and, therefore, not reported in the funds.		(12,985)
Net pension liabilities (and related deferred outflows of resources) do not consume current financial resources and are not reported in the funds.		
Net Pension Liability	(62,960)	
Pension Related Deferred Outflows	38,976	
Pension Related Deferred Inflows	(32,459)	(56,443)
Total other post employment benefit (OPEB) liabilities (and related deferred outflows of resources) do not conume current financial resources and are not reported in the funds.		
Total OPEB Liability	(25,752)	
OPEB Related Deferred Outflows	4,778	
OPEB Related Deferred Inflows	(2,794)	(23,768)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$ 11,565,474

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Major Fund General Fund	Major Fund Blue Hole Park	Major Fund Hotel Occupancy
REVENUES			
Sales Taxes	$ 1,114,811	$ -	$ -
Franchise Tax	337,517	-	-
Licenses and Permits	54,984	-	-
Charges for Services	32,520	271,488	-
Fines and Penalties	2,896	-	-
Interest Income	3,607	267	72
Miscellaneous	68,080	5,506	-
TOTAL REVENUES	1,614,415	277,261	72
EXPENDITURES			
Current:			
Administration	604,025	-	-
Police and Court	126,689	-	-
Inspections	39,270	-	-
Highways and Streets	186,887	-	-
Sanitation	36,633	-	-
Culture and Recreation	144,094	-	-
Parks	2,079	343,489	-
Capital Outlay	14,600	2,312	-
TOTAL EXPENDITURES	1,154,277	345,801	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	460,138	(68,540)	72
OTHER FINANCING SOURCES (USES)			
Transfers Out	(513,918)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(513,918)	-	-
Net Change in Fund Balance	(53,780)	(68,540)	72
Fund Balances at Beginning of Year	1,316,706	592,218	142,273
Fund Balances at End of Year	$ 1,262,926	$ 523,678	$ 142,345

See accompanying notes to basic financial statements.

Total Nonmajor Funds	Total Governmental Funds
$ -	$ 1,114,811
-	337,517
-	54,984
-	304,008
513	3,409
51	3,997
50,000	123,586
50,564	1,942,312
-	604,025
128	126,817
-	39,270
-	186,887
-	36,633
-	144,094
3,740	349,308
-	16,912
3,868	1,503,946
46,696	438,366
-	(513,918)
-	(513,918)
46,696	(75,552)
25,683	2,076,880
$ 72,379	$ 2,001,328

City

of

Wimberley

CITY OF WIMBERLEY
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

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	$ (75,552)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay.	(416,404)
Governmental funds report required contributions to employee pensions and other post employment benefits as expenditures. However in the Statement of Activities the cost of these plans are recorded at the actuarially determined cost. This is the amount that actuarially determined plan cost exceeded contributions.	5,109
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in Compensated Absences	7,560
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	$ (479,287)

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF NET POSITION – PROPRIETARY FUND
SEPTEMBER 30, 2020

	Wastewater Utility
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 84,502
Receivables	618
Total Current Assets	85,120
Other Assets:	
Property and Equipment (net)	5,093,383
Restricted Cash	2,186,988
Total Other Assets	7,280,371
TOTAL ASSETS	7,365,491
LIABILITIES	
Current Liabilities:	
Accounts Payable	557,449
Accrued Interest	21,266
Unearned Revenue	243,005
Current Portion of Long-Term Debt	160,000
Total Current Liabilities	981,720
Long-term Liabilities:	
Long-term Debt (Net of Current Portion)	4,780,000
Total Long-term Liabilities	4,780,000
TOTAL LIABILITIES	5,761,720
NET POSITION	
Net Investment In Capital Assets	2,390,371
Unrestricted (Deficit)	(786,600)
TOTAL NET POSITION	$ 1,603,771

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR SEPTEMBER 30, 2020

	Wastewater Utility
OPERATING REVENUES	
Charges for Utility Service	$ 120,186
TOTAL OPERATING REVENUES	120,186
OPERATING EXPENSES	
Utilities	8,697
Services	166,472
Depreciation	6,096
TOTAL OPERATING EXPENSES	181,265
OPERATING INCOME (LOSS)	(61,079)
NONOPERATING REVENUES (EXPENSES)	
Interest Income	19,908
Interest Expense	(93,701)
Bond Reissue Expenses	(16,982)
TOTAL NONOPERATING REVENUES (EXPENSES)	(90,775)
INCOME (LOSS) BEFORE TRANSFERS	(151,854)
TRANSFERS	
Transfers In	513,918
CHANGE IN NET POSITION	362,064
NET POSITION AT BEGINNING OF YEAR	1,241,707
NET POSITION AT END OF YEAR	$ 1,603,771

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Wastewater Utility
Cash Flows From Operating Activities:	
Cash Received From Customers	$ 120,186
Cash Paid to Suppliers for Goods and Services	251,870
Net Cash Provided (Used) by Operating Activities	372,056
Cash Flows From Noncapital Financing Activities:	
Transfers from Other Funds	691,502
Net Cash Provided (Used) by Noncapital Financing Activities	691,502
Cash Flows From Capital and Related Financing Activities:	
Purchase of Capital Assets	(1,754,039)
Principal Payments on Long-Term Debt	(255,000)
Bond Reissue Expenses	(16,982)
Interest Paid	(94,166)
Net Cash Provided (Used) by Capital Financing Activities	(2,120,187)
Cash Flows From Investing Activities:	
Investment Interest Received	19,908
Net Cash Provided (Used) by Investing Activities	19,908
Net Increase (Decrease) in Cash and Cash Equivalents	(1,036,721)
Cash and Cash Equivalents at Beginning of Year	
Unrestricted	144,048
Restricted	3,164,163
Total Cash and Cash Equivalents at Beginning of Year	3,308,211
Cash and Cash Equivalents at End of Year	
Unrestricted	84,502
Restricted	2,186,988
Total Cash and Cash Equivalents at End of Year	$ 2,271,490

See accompanying notes to basic financial statements.

CITY OF WIMBERLEY
STATEMENT OF CASH FLOWS - PROPRIETARY FUND (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Wastewater Utility
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)	$	(61,079)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense		6,096
Increase (Decrease) in Current Liabilities:		
Accounts Payable		427,039
Total Adjustments to Reconcile Operating Activities		433,135
Net Cash Provided (Used) by Operating Activities	$	372,056

See accompanying notes to basic financial statements.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Wimberley, Texas ("City") was incorporated in 2000 as the "Village of Wimberley" under the provisions of the State of Texas. In June 2008, the name was officially changed to City of Wimberley. The City operates as a general law municipality with a Mayor/Council form of government. With few exceptions, all powers of the City are vested in the Mayor and elected five-member Council. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. REPORTING ENTITY

Component Units
As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations; thus, data from these units, if any existed, would be combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government. As of September 30, 2020, the City had no component units.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities reflects the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds and proprietary funds. The General Fund, Blue Hole Park Fund and Hotel Occupancy Fund meet the criteria as ***major governmental funds***. The City's proprietary Wastewater Utility Fund is also a major fund.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types which have been accrued consist of revenue from the investments, property taxes, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues.* Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences, pension benefits and other post-employment benefits, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include sales tax, franchise tax and permits. Primary expenditures are for general administration, public safety, recreation, and public works.

Blue Hole Park Fund is used to account for the operations of the Blue Hole Regional Park, a 126 acre park with walking trails, picnic areas and swimming. Gate fees and facility rentals are charged to help fund the operational costs of the park.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Hotel Occupancy Tax Fund is used to account for the proceeds of an occupancy tax adopted October 2015. The occupancy tax has since been repealed, but a balance remains that is to be used to promote tourism in the City.

The City has the following nonmajor governmental funds: Municipal Court, FM 2325 Sidewalks, and Blue Hole Development.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The City's proprietary fund is a Wastewater Utility.

The **Proprietary Fund** is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.

2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City.

Cash segregated into a separate fund is not reported as restricted cash unless it has restrictions narrower than the purpose of the fund. However, on the Statement of Net Position, all restricted cash is reported as such separately from cash and cash equivalents.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. INVESTMENTS

State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a)-(e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Earnings from these investments are added to each account monthly or quarterly. Investments are carried at fair market value except for certificates of deposit which are carried at amortized cost.

The City reports investments at fair value based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool maintains a consistent net asset value per share that approximates the fair value of the underlying securities. These investments are reported at net asset value.

6. ACCOUNTS RECEIVABLE

Accounts receivable includes amounts due from grantors for approved grants for specific programs, tax collections related to the fiscal year reported and reimbursements for services performed by the City. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles, although the allowance was zero as of September 30, 2020.

Revenues that the City has an enforceable legal claim to but are not yet available to fund current operations are reported as deferred inflows of resources.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

9. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Revenue not expected to be available for the current period are reflected as deferred revenue. Unavailable revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

10. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of $5,000 or more and a useful life in excess of 1 year. Infrastructure assets include City-owned streets, sewer, sidewalks, curbs and utilities. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. CAPITAL ASSETS (Continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Estimated Life
Buildings and Improvements	5 to 40 years
Streets, Utilities and Infrastructure	20 to 40 years
Furniture, Fixtures, Vehicles	5 to 10 years

11. COMPENSATED ABSENCES

Employees accumulate vacation leave. Liabilities for compensated absences are recognized in the fund statements only to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

12. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt (including capital leases) and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the bond. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the period incurred. 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.

13. PENSIONS

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

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. FUND BALANCES

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose by a resolution of City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints through the same formal action. By policy, Council has made the following commitments:

a. Revenues in the Blue Hole Park and Blue Hole Development Funds are committed to development of Blue Hole Park.
b. Unrestricted General Fund Balance will be committed as follows:
    a. 40% for public works (roads, drainage and similar infrastructure)
    b. 25% for future grant matches
    c. 35% for wastewater improvements

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. Assignments may be created by the Council or City Administrator.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second and assigned third.

It is the City's policy to maintain three months of operating expenses in unrestricted General Fund balance and nine months of operating expenses in unrestricted Blue Hole Park Fund (to include committed and assigned balances). Should fund balance fall below this threshold, Council will take appropriate budgetary action to restore compliance.

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. NET POSITION

Net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

16. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. Operating expenses are the necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as nonoperating.

17. INTERFUND TRANSFERS

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

18. USE OF ESTIMATES

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

NOTE B -- DEPOSITS AND INVESTMENTS

1. Deposits

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledge securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. At September 30, 2020, the carrying amount of the City's deposits were fully collateralized by a combination of federal deposit insurance (FDIC) and securities pledged by the City's depository.

NOTE B -- DEPOSITS AND INVESTMENTS (CONTINUED)

2. Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City materially adhered to the requirements of the Act. Additionally, investment practices of the City were in material compliance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) banker's acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper.

The City's investment policy further limits investments to: (1) federally insured bank deposits, (2) collateralized bank deposits, (3) U.S. Government Treasury bills and notes, including sweep accounts that invest in them, (4) U.S. Government Agencies, and (5) Public Funds Investment Pools. No other investments may be made without authorization of City Council.

The City's investments at September 30, 2020 consist of $187,574 in TexPool, a 2a7-like public funds investment pool. TexPool operates in accordance with the provisions of the Texas Public Funds Investment Act and is rated AAAm. The investment in TexPool is included in cash and cash equivalents and is reported at net asset value which approximates fair market value.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the specific investment risks at year end and if so, the reporting of certain related disclosures. The City has analyzed its investment risks and determined that for the year ending September 30, 2020 the City was not exposed to any significant risks.

NOTE C -- RESTRICTED CASH

As of September 30, 2020, the City reported the following restricted cash balances:

		Amount
Governmental Activities:		
Restricted for Tourism Development	$	142,345
Restricted for FM 2325 Sidewalks		89,452
Restricted for Municipal Court		2,974
Total Governmental Activities	$	234,771
Wastewater Utility/Business-Type Activities:		
Restricted for Loan Forgiveness	$	251,624
Restricted for Wastewater System Development		1,935,364
Total Business-Type Activities		2,186,988

NOTE D -- OTHER RECEIVABLES

Other receivables for the City as of September 30, 2020 are as follows:

	General Fund	Governmental Totals	Wastewater Utility
Sales and Mixed Beverage Tax	$ 205,378	$ 205,378	$ -
Franchise Taxes	71,247	71,247	-
Customer Charges	2,781	2,781	618
Total Other Receivables	$ 279,406	$ 279,406	$ 618

The Wastewater Utility Fund bills Blue Hole Park $618 per month for treatment costs. These transactions are reported as revenue and expenditure, respectively.

NOTE E -- INTERFUND TRANSACTIONS

Interfund transfers during the year ending September 30, 2020 were as follows:

Transfer From	Transfer to	Amount	Purpose
General	Wastewater	$ 513,918	*Support of Wastewater Project*
		$ 513,918	

Interfund balances at September 30, 2020 were as follows:

Due From	Due to	Amount	Purpose
FM 2325 Sidewalks	General	34,397	*General fund support of CARES expenses*
		$ 34,397	

NOTE F -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

Governmental Activities	Balance 10/1/2019	Additions	Disposals/ Transfers	Balance 9/30/2020
Land	$ 3,507,732	$ -	$ -	$ 3,507,732
Buildings and Improvements	6,427,941	-	-	6,427,941
Infrastructure	2,920,929	-	-	2,920,929
Vehicles and Equipment	406,032	14,600	-	420,632
	13,262,634	14,600	-	13,277,234
Less Accumulated Depreciation				
Buildings and Improvements	(2,272,476)	(263,893)	-	(2,536,369)
Vehicles and Equipment	(332,806)	(18,022)	-	(350,828)
Infrastructure	(583,606)	(149,089)	-	(732,695)
	(3,188,888)	(431,004)	-	(3,619,892)
Capital Assets, Net	$ 10,073,746	$ (416,404)	$ -	$ 9,657,342

Business-Type Activities	Balance 10/1/2019	Additions	Disposals/ Transfers	Balance 9/30/2020
Infrastructure	$ 223,970	$ -	$ -	$ 223,970
Construction in Progress	3,167,188	1,754,039	-	4,921,227
	3,391,158	1,754,039	-	5,145,197
Less Accumulated Depreciation				
Infrastructure	(45,718)	(6,096)	-	(51,814)
	(45,718)	(6,096)	-	(51,814)
Capital Assets, Net	$ 3,345,440	$ 1,747,943	$ -	$ 5,093,383

Land and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

Administration	$ 22,509
Highways and Streets	140,961
Sanitation	6,489
Culture and Recreation	46,562
Parks	214,483
Total Depreciation Expense - Governmental Activities	$ 431,004

NOTE G -- LONG-TERM DEBT

Changes in long term liabilities for the year ending September 30, 2020 were as follows:

	Balance 10/1/2019	Additions	Reductions	Balance 9/30/2020
Bonds	$ 5,195,000	$ -	$(255,000)	$ 4,940,000
Net Pension Liability	101,867	74,347	(113,254)	62,960
Total OPEB Liability	19,532	6,456	(236)	25,752
Grand Totals	$ 5,316,399	$ 80,803	$ (368,490)	$ 5,028,712

Changes in notes and bonds outstanding for the year ending September 30, 2020 were as follows:

	Balance 10/1/2019	Additions	Reductions	Balance 9/30/2020	Due Within One Year
Business-Type Activities					
Series 2013 Bonds	$ 95,000	$ -	$ (95,000)	$ -	$ -
Series 2017 Bonds	5,100,000	-	(160,000)	4,940,000	160,000
Total Business-Type Activities	$ 5,195,000	$ -	$ (255,000)	$ 4,940,000	$ 160,000

Combination Tax and Surplus Revenue Anticipation Notes, Series 2013

The City issued $650,000 in notes in 2013 for wastewater system improvements. The notes mature serially through August 1, 2020 and bear interest at rates between 0.44% and 2.36%. The bonds were privately placed with a bank and contain no subjective acceleration clauses, events of default with finance-related consequences, or termination events with finance-related consequences. These bonds were fully defeased as of the end of the fiscal year.

Texas Sewer System Revenue Bonds, Series 2020

In 2017, the City issued $5,255,000 in bonds for the construction of a comprehensive sewer system. The bonds mature serially through August 1, 2046 and bear interest at rates between 0.07% and 2.15%. The bonds were privately placed with a bank. Due to a change in project scope, the bonds that had not been defeased, $4,940,000, were reissued on August 27, 2020. These bonds were issued under identical repayment principal, interest, and timing terms. They were also privately placed with a bank and there are no subjective acceleration clauses, events of default with finance-related consequences, or termination events with finance-related consequences

NOTE G -- LONG-TERM DEBT (CONTINUED)

Texas Sewer System Revenue Bonds, Series 2017 (Continued)

The annual requirements to amortize all private placement long-term debt and obligations outstanding as of September 30, 2020, including interest payments, are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
Business-Type Activities			
2021	$ 160,000	$ 85,063	$ 245,063
2022	160,000	84,471	244,471
2023	160,000	83,687	243,687
2024	160,000	82,551	242,551
2025	165,000	81,191	246,191
2026-2030	845,000	374,669	1,219,669
2031-2035	915,000	301,231	1,216,231
2036-2040	1,010,000	207,633	1,217,633
2041-2045	1,125,000	98,629	1,223,629
2046	240,000	5,160	245,160
	$ 4,940,000	$ 1,404,285	$ 6,344,285

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS

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

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

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Benefits Provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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

	2018	2019
Inactive employees or beneficiaries currently receiving benefits	5	5
Inactive employees entitled to but not yet receiving benefits	11	13
Active employees	10	9
	26	27

Contributions

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

Employees for the City of Wimberley were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the City were 8.07% and 6.73% in calendar years 2019 and 2020, respectively. The City's contributions to TMRS for the year ended September 30, 2020 were $31,820, which equaled the required contributions.

Net Pension Liability

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

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions

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

Inflation	2.50% per year
Overall Payroll Growth	3.00% per year
Investment Rate of Return*	6.75%
Long-Term Municipal Bond Rate**	3.71%

*Net of plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Health Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. Based on the size of the city, rates are multiplied by an additional factor of 100%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions (Continued)

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, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
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%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2019:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2018	$ 422,522	$ 320,655	$ 101,867
Changes for the year:			
Service Cost	44,185	-	44,185
Interest	29,874	-	29,874
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(1,208)	-	(1,208)
Changes of Assumptions	(1,676)	-	(1,676)
Contributions - Employer	-	37,191	(37,191)
Contributions - Employee	-	23,628	(23,628)
Net Investment Income	-	49,551	(49,551)
Benefit Payments, Including Refunds of Employee Contributions	(4,075)	(4,075)	-
Administrative Expense	-	(280)	280
Other Changes	-	(8)	8
Net Changes	67,100	106,007	(38,907)
Balance at December 31, 2019	$ 489,622	$ 426,662	$ 62,960

The following represents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
Net Pension Liability (Asset)	$ 133,287	$ 62,960	$ 5,416

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.

NOTE H -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

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

For the year ended September 30, 2020, the City recognized pension expense of $23,718. Also, as of September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	$ -	$ 2,459
Changes in Actuarial Assumptions	-	1,237
Differences Between Projected and Actual Investment Earnings	16,360	28,763
Contributions Subsequent to the Measurement Date	22,616	-
	$ 38,976	$ 32,459

Deferred outflows of resources in the amount of $22,616 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the calendar year ending December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,	
2020	$ (5,667)
2021	(4,101)
2022	(748)
2023	(5,583)
	$ (16,099)

NOTE I -- OTHER POSTEMPLOYMENT BENEFITS

Supplemental Death Benefits

The City also participates in the cost sharing single-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other post-employment benefit," or OPEB. Membership in the plan at December 31, 2019, the valuation and measurement date, consisted of:

	2018	2019
Inactive Employees or Beneficiaries Currently Receiving Benefits	5	5
Inactive Employees Entitled to but Not Yet Receiving Benefits	0	0
Active employees	10	9
	15	14

The SDBF required contribution rates, based on these assumptions, are as follows:

	Total SDBF Contribution Rate	Retiree Portion of SDBF Contribution Rate
For the Plan Year Ended December 31,		
2019	0.30%	0.02%
2020	0.20%	0.05%

These contribution rates are based on actuarial assumptions developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method. These assumptions are summarized below:

NOTE I -- OTHER POSTEMPLOYMENT BENEFITS (Continued)

Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.50%
Salary Increases	3.50% to 10.50% Including Inflation
Discount Rate	3.71% (Based on Fidelity's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid throu the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	RP2000 Combined Mortality Table with blue Collar Adjustment with male rates multiplied by 109% and femal rates multiplied by 103% and projected on a fully generational basis with scale BB.
Mortality Rates - Disabled Retirees	RP2000 Combined Mortality Table with blue Collar Adjustment with male rates multiplied by 109% and femal rates multiplied by 103% with a 3 year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

The City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2019, the measurement and actuarial valuation date was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2018	$ 19,532
Changes for the year:	
Service Cost	1,229
Interest	743
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	249
Changes in Assumptions or Other Inputs	4,235
Benefit Payments	(236)
Net Changes	6,220
Balance at December 31, 2019	$ 25,752

There is no separate trust maintained to fund this TOL. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

NOTE I -- OTHER POSTEMPLOYMENT BENEFITS (Continued)

The following presents the TOL of the City, calculated using the discount rate of 2.75% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

	Discount Rate 1.75%	Discount Rate 2.75%	Discount Rate 3.75%
Total OPEB Liability	$ 31,106	$ 25,752	$ 21,584

For the year ended September 30, 2020, the City recognized OPEB expense of $2,203. Also as of September 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	$ 212	$ 1,845
Changes in Actuarial Assumptions	4,463	949
Contributions Subsequent to the Measurement Date	103	-
	$ 4,778	$ 2,794

Deferred outflows of resources in the amount of $103 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability for the plan year ended December 31, 2020. Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year ended December 31,	
2020	$ 231
2021	231
2022	111
2023	189
2024	673
Thereafter	446
	$ 1,881

NOTE J -- COMMITMENTS AND CONTINGENCIES

Commitments

At September 30, 2020, the City had the following vendor commitments related to the Wastewater Project:

		Amount
Contract Amount (Construction Services)	$	3,727,537
Expenses Incurred as of September 30, 2020		(2,126,264)
Remaining Commitment	$	1,601,273

Litigation

The City is the subject of various other claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

Hays Flood Mitigation (Elevation) Grant

On July 24, 2017 the Texas Division of Emergency Management (TDEM) awarded the City a $2 million grant for Hoots Holler elevation activities to mitigate damage from potential future flooding. During the fiscal year, the City performed a number of studies and analyses related to this project. The City is expecting construction to begin in the coming fiscal year.

NOTE K -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty, and workers compensation. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts for losses up to $1,000,000.

NOTE L -- SUBSEQUENT EVENTS

In October, 2020 the City awarded a contract in the amount of $261 thousand for renovation costs related to the Hoots Holler construction. Subsequent to year-end the City also awarded a contract in the amount of $442 thousand for the final phase of construction related to the Wimberley Wastewater Project.

City of Wimberley

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Schedule of Changes – Net Pension Liability
- Schedule of Pension Contributions
- Schedule of Changes of Total Other Post Employment Benefits Liability

CITY OF WIMBERLEY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget Amounts		**Actual**	Variance Favorable
	Original	Final	**Amounts**	(Unfavorable)
REVENUES				
Sales Taxes	$ 890,000	$ 865,000	**$ 1,114,811**	$ 249,811
Franchise Taxes	329,500	319,200	**337,517**	18,317
Licenses and Permits	50,000	45,000	**54,984**	9,984
Charges for Services	55,000	35,000	**32,520**	(2,480)
Fines and Penalties	1,000	2,896	**2,896**	-
Interest Income	1,000	2,500	**3,607**	1,107
Miscellaneous	4,000	5,800	**68,080**	62,280
TOTAL REVENUES	1,330,500	1,275,396	**1,614,415**	339,019
EXPENDITURES				
Current:				
Administration	615,481	578,179	**604,025**	(25,846)
Police and Court	127,224	128,500	**126,689**	1,811
Inspections	38,000	36,000	**39,270**	(3,270)
Highways and Roads	262,386	183,889	**186,887**	(2,998)
Sanitation	38,600	37,860	**36,633**	1,227
Culture and Recreation	161,465	151,498	**144,094**	7,404
Parks	4,100	4,100	**2,079**	2,021
Capital Outlay	120,050	38,500	**14,600**	23,900
TOTAL EXPENDITURES	1,367,306	1,158,526	**1,154,277**	4,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,806)	116,870	**460,138**	343,268
OTHER FINANCING SOURCES (USES)				
Transfers Out	(173,000)	(597,815)	**(513,918)**	83,897
TOTAL OTHER FINANCING SOURCES (USES)	(173,000)	(597,815)	**(513,918)**	83,897
Net Change in Fund Balance	(209,806)	(480,945)	**(53,780)**	427,165
Beginning Fund Balance	1,316,706	1,316,706	**1,316,706**	-
Ending Fund Balance	$ 1,106,900	$ 835,761	**$ 1,262,926**	$ 427,165

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The City does not use encumbrances.

CITY OF WIMBERLEY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
LAST SIX CALENDAR YEARS

Total Pension Liability	2014	2015	2016
Service Cost	$ 22,714	$ 22,391	$ 21,061
Interest (on the Total Pension Liability)	10,986	12,969	15,099
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	(1,336)	962	(4,066)
Change of Assumptions	-	5,463	-
Benefit Payments, Including Refunds of Employee Contributions	(3,352)	(4,396)	(1,015)
Net Change in Total Pension Liability	29,012	37,389	31,079
Total Pension Liability - Beginning	147,258	176,270	213,659
Total Pension Liability - Ending	$ 176,270	$ 213,659	$ 244,738

Plan Fiduciary Net Position	2014	2015	2016
Contributions - Employer	$ 5,003	$ 7,077	$ 6,241
Contributions - Employee	15,539	16,085	14,790
Net Investment Income	8,561	258	13,085
Benefit Payments, Including Refunds of Employee Contributions	(3,352)	(4,396)	(1,015)
Administrative Expense	(89)	(158)	(148)
Other	(7)	(7)	(8)
Net Change in Plan Fiduciary Net Position	25,655	18,859	32,945
Plan Fiduciary Net Postion - Beginning	149,601	175,256	194,115
Net Pension Liability - Ending	$ 175,256	$ 194,115	$ 227,060
Net Pension Liability (Asset) - Ending	$ 1,014	$ 19,544	$ 17,678
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.42%	90.85%	92.78%
Covered Payroll	$ 310,774	$ 321,706	$ 295,799
Net Pension Liability as a Percentage of Covered Payroll	0.33%	6.08%	5.98%

Information is being accumulated prospectively until ten years is presented.

2017	2018	2019
$ 25,805	$ 38,459	$ 44,185
23,305	26,015	29,874
90,245	-	-
(9,438)	(4,903)	(1,208)
-	-	(1,676)
(5,246)	(6,458)	(4,075)
124,671	53,113	67,100
244,738	369,409	422,522
$ 369,409	$ 422,522	$ 489,622

2017	2018	2019
$ 9,066	$ 35,932	$ 37,191
17,846	19,743	23,628
31,421	(8,366)	49,551
(5,247)	(6,458)	(4,075)
(163)	(162)	(280)
(8)	(9)	(8)
52,915	40,680	106,007
227,060	279,975	320,655
$ 279,975	$ 320,655	$ 426,662
$ 89,434	$ 101,867	$ 62,960
75.79%	75.89%	87.14%
$ 356,919	$ 394,855	$ 472,564
25.06%	25.80%	13.32%

CITY OF WIMBERLEY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS
LAST SIX FISCAL YEARS

EMPLOYER CONTRIBUTIONS

	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 5,003	$ 5,003	$ -	$ 310,774	1.61%
2016	6,608	6,608	-	309,522	2.13%
2017	9,008	9,008	-	367,940	2.45%
2018	25,992	25,992	-	350,458	7.42%
2019	38,818	38,818	-	473,222	8.20%
2020	31,820	31,820	-	451,530	7.05%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	26 Years
Asset Valuation Method	10 Year Smoothed Market; 15% Soft Corridor
Inflation	2.50%
Salary Increases	3.50% to 10.50% 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 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

CITY OF WIMBERLEY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES – TOTAL OTHER POST EMPLOYMENT BENEFIT LIABILITY
AND RELATED RATIOS
LAST THREE CALENDAR YEARS

Total OPEB Liability	2017	2018	2019
Service Cost	$ 1,071	$ 1,303	$ 1,229
Interest	712	745	743
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	-	(2,863)	249
Changes in Assumptions or Other Inputs	1,848	(1,471)	4,235
Benefit Payments	(71)	(79)	(236)
Net Change in Total Pension Liability	3,560	(2,365)	6,220
Total OPEB Liability - Beginning	18,337	21,897	19,532
Total OPEB Liability - Ending	$ 21,897	$ 19,532	$ 25,752
Covered Payroll	$ 356,919	$ 394,855	$ 472,564
Total OPEB Liability as a Percentage of Covered Payroll	6.14%	4.95%	5.45%

Notes to Schedule

Changes in Benefit Terms: None

Changes in Assumptions: None

Trust:

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

Information for this schedule is being accumulated prospectively until a rolling ten year period is available.

City

of

Wimberley

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Combining Statements – Nonmajor Governmental Funds

- Comparative Individual Fund Statements

    - General Fund
    - Wastewater Utility

CITY OF WIMBERLEY
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue	Capital Projects		Total
	Municipal Court	Blue Hole Development	FM 2325 Sidewalks	Nonmajor Funds
ASSETS				
Cash and Cash Equivalents	$ 2,975	$ 15,061	$ 89,452	$ 107,488
TOTAL ASSETS	$ 2,975	$ 15,061	$ 89,452	$ 107,488
LIABILITIES & FUND BALANCES				
Liabilities:				
Accounts Payable	$ 712	$ -	$ -	$ 712
Due to Other Funds	-	-	34,397	34,397
Total Liabilities	712	-	34,397	35,109
Fund Balances:				
Restricted For:				
Municipal Court	2,263	-	-	2,263
Capital Projects	-	-	55,055	55,055
Committed For:				
Capital Projects	-	15,061	-	15,061
Total Fund Balances	2,263	15,061	55,055	72,379
TOTAL LIABILITIES & FUND BALANCES	$ 2,975	$ 15,061	$ 89,452	$ 107,488

CITY OF WIMBERLEY
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue	Capital Projects		Total
	Muncipal Court	Blue Hole Development	FM 2325 Sidewalks	Nonmajor Funds
REVENUES				
Fines and Forfeitures	$ 513	$ -	$ -	$ 513
Donations	-	-	50,000	50,000
Interest Income	5	18	28	51
TOTAL REVENUES	518	18	50,028	50,564
EXPENDITURES				
Current:				
Police and Court	128	-	-	128
Park Improvements	-	3,740	-	3,740
TOTAL EXPENDITURES	128	3,740	-	3,868
Net Change in Fund Balance	390	(3,722)	50,028	46,696
BEGINNING FUND BALANCE	1,873	18,783	5,027	25,683
ENDING FUND BALANCE	$ 2,263	$ 15,061	$ 55,055	$ 72,379

CITY OF WIMBERLEY
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and Cash Equivalents	$ 979,565	$ 1,328,593
Receivables (net of allowances for uncollectibles):		
Other Receivables	279,406	244,366
Due from Other Funds	34,397	2,582
TOTAL ASSETS	$ 1,293,368	$ 1,575,541
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 15,133	$ 57,533
Accrued Wages	12,034	10,317
Payroll Deductions and Witholdings	2,890	7,701
Unearned Revenue	385	5,700
Due to Other Funds	-	177,584
Total Liabilities	30,442	258,835
Fund Balances:		
Committed For:		
Public Works	505,170	526,683
Wastewater System	442,024	499,005
Grant Matches	315,732	291,018
Total Fund Balance	1,262,926	1,316,706
TOTAL LIABILITIES AND FUND BALANCES	$ 1,293,368	$ 1,575,541

CITY OF WIMBERLEY
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2020	2019
REVENUES		
Sales Taxes	$ 1,114,811	$ 993,596
Franchise Fees	337,517	370,934
Fines and Penalties	2,896	3,500
Licenses and Permits	54,984	64,972
Charges for Services	32,520	53,033
Interest Income	3,607	4,966
Miscellaneous	68,080	75,822
TOTAL REVENUES	1,614,415	1,566,823
EXPENDITURES		
Current:		
Administration	604,025	585,682
Police and Court	126,689	127,756
Inspections	39,270	49,863
Highways and Roads	186,887	297,874
Sanitation	36,633	40,730
Community Center	144,094	123,738
Parks	2,079	6,215
Capital Outlay	14,600	31,033
TOTAL EXPENDITURES	1,154,277	1,262,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	460,138	303,932
OTHER FINANCING SOURCES (USES)		
Transfer Out	(513,918)	(402,703)
TOTAL OTHER FINANCING SOURCES (USES)	(513,918)	(402,703)
Net Change in Fund Balance	(53,780)	(98,771)
Beginning Fund Balance	1,316,706	1,415,477
Ending Fund Balance	$ 1,262,926	$ 1,316,706

CITY OF WIMBERLEY
COMPARATIVE STATEMENTS OF NET POSITION
WASTEWATER UTILITY
SEPTEMBER 30, 2020 AND 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 84,502	$ 144,048
Accounts Receivable	618	618
Due from Other Funds	-	177,584
Total Current Assets	85,120	322,250
Other Assets:		
Property and Equipment (net)	5,093,383	3,345,440
Restricted Cash	2,186,988	3,164,163
Total Other Assets	7,280,371	6,509,603
TOTAL ASSETS	7,365,491	6,831,853
LIABILITIES		
Current Liabilities:		
Accounts Payable	557,449	130,410
Accrued Interest	21,266	21,731
Unearned Revenue	243,005	243,005
Current Portion of Long-term Debt	160,000	255,000
Total Current Assets	981,720	650,146
Long-term Liabilities:		
Long-term Debt (Net of Current Portion)	4,780,000	4,940,000
TOTAL LIABILITIES	5,761,720	5,590,146
NET POSITION		
Net Investment in Capital Assets	2,390,371	807,042
Restricted	-	485,829
Unrestricted	(786,600)	(51,164)
TOTAL NET POSITION	$ 1,603,771	$ 1,241,707

CITY OF WIMBERLEY
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
WASTEWATER UTILITY
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2020	2019
Operating Revenues		
Charges for Utility Services	$ 120,186	$ 118,776
Total Operating Revenues	120,186	118,776
Operating Expenses Before Depreciation		
Utilities	8,697	8,638
Services	166,472	203,416
Depreciation	6,096	6,096
Total Operating Expenses Before Depreciation	181,265	218,150
Operating Income (Loss)	(61,079)	(99,374)
Other Income (Expense):		
Interest Income	19,908	53,587
Interest Expense	(93,701)	(90,079)
Capital Grants	-	177,584
Bond Issue Costs	(16,982)	-
Total Other Income (Expense)	(90,775)	141,092
Income (Loss) Before Transfers	(151,854)	41,718
Transfers		
Transfers In	513,918	501,131
Change in Net Position	362,064	542,849
Net Position at Beginning of Year	1,241,707	698,858
Net Position at End of Year	$ 1,603,771	$ 1,241,707

City

of

Wimberley

COMPLIANCE SECTION

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Management, Mayor and Council of
City of Wimberley
221 Stillwater
Wimberley, TX 78676

We have audited, 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, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Wimberley as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Wimberley's basic financial statements, and have issued our report thereon dated December 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Wimberley's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Wimberley's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Wimberley's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Wimberley's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that have been reported to management in a separate letter dated December 31, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

December 31, 2020

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM,
REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Management, Mayor and Council of
City of Wimberley
221 Stillwater
Wimberley, TX 78676

Report on Compliance for Each Major Federal Program

We have audited City of Wimberley's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of City of Wimberley's major federal programs for the year ended September 30, 2020. City of Wimberley's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Wimberley's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Wimberley's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on City of Wimberley's compliance.

941 West Byrd Blvd., Suite 101 • Universal City, Texas 78148
Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

Opinion on each Major Federal Program

In our opinion, the City of Wimberley complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of the City of Wimberley is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Wimberley 's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Wimberley 's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.
December 31, 2020

CITY OF WIMBERLEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weaknesses identified	____ Yes	_X_ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	_X_ None Reported
Noncompliance material to financial Statements noted?	____ Yes	_X_ No

2. Federal Awards

Internal control over major programs:		
One or more material weaknesses identified	____ Yes	_X_ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	_X_ None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with CFR Part 200 of the Uniform Guidance?	____ Yes	_X_ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
66.458	Clean Water State Revolving Fund

Dollar threshold used to distinguish between Type A and type B Programs:	$750,000	
Auditee qualified as low-risk auditee?	____ Yes	_X_ No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

CITY OF WIMBERLEY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Passed Through State of Texas			
Texas Water Development Board			
Clean Water State Revolving Fund	66.458	L000394	$ 1,759,099
U.S. DEPARTMENT OF THE TREASURY			
Passed Through State of Texas			
Texas Department of Emergency Management			
Coronavirus Relief Fund	21.019		26,675
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through State of Texas			
Texas Department of Emergency Management			
Infrastructure	14.228	19-229-000-B672	23,908
Passed Through State of Texas			
Texas General Land Office			
Housing Relief	14.228	19-229-000-B602	16,244
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			40,152
TOTAL EXPENDITURE OF FEDERAL AWARDS			$ 1,825,926

CITY OF WIMBERLEY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 -- BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Wimberley, and is presented in accordance with the requirements of OMB Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Timing differences may occur as a result of recognizing accounts payable or capital assets.

NOTE 2 -- INDIRECT COSTS

The City of Wimberley has not charged indirect costs to any of its federal grants.

City

of

Wimberley

City of Wimberley Quarterly Investment Report

First Quarter of FY 2021

		Investment Portfolio Summary					Cash Summary			TexPool Summary			CD Summary		
	Fund	Cash in Bank	TexPool	CD	Total	% of Total Investment	Yield Rate	MTD Interest Earned	YTD Interest Earned	Average Monthly Rate	MTD Interest Earned	YTD Interest Earned	Yield Rate	MTD Interest Earned	YTD Interest Earned
October 2020	General Fund	420,172.49	187,595.44	230,861.60	838,629.53	45%	0.05%	40.72	40.72	1.91%	21.26	21.26	1.00%	189.59	189.59
	Blue Hole Operating	512,880.89			512,880.89	27%	0.05%	22.34	22.34	Total	21.26	21.26	Total	189.59	189.59
	Blue Hole Development	15,061.61			15,061.61	1%	0.05%	0.64	0.64						
	Municipal Court	2,898.85			2,898.85	0%	0.05%	0.13	0.13						
	Wastewater Operations	11,516.92			11,516.92	1%	0.05%	0.91	0.91						
	WW Construction	12,979.82			12,979.82	1%	0.05%	0.55	0.55						
	Wastewater C&T	281,059.58			281,059.58	15%	0.15%	8.21	8.21						
	Donations	55,058.36			55,058.36	3%	0.05%	3.56	3.56						
	Hotel Occupancy Tax	142,350.62			142,350.62	8%	0.05%	6.04	6.04						
	Municipal Court Bond Fees	76.00			76.00	0%	0.00%		-						
	Total	**1,454,055.14**	**187,595.44**	**230,861.60**	**1,872,512.18**			**83.10**	**83.10**						
	Portfolio Diversification Ratio	**78%**	**10%**	**12%**											
November 2020	General Fund	185,999.60	187,614.40	231,051.35	604,665.35	26%	0.05%	14.50	55.22	1.68%	18.96	40.22	1.00%	189.75	379.34
	Blue Hole Operating	489,374.29			489,374.29	21%	0.05%	20.61	42.95	Total	18.96	61.48	Total	189.75	379.34
	Blue Hole Development	15,062.23			15,062.23	1%	0.05%	0.62	1.26						
	Municipal Court	2,974.97			2,974.97	0%	0.05%	0.12	0.25						
	Wastewater Operations	369,226.71			369,226.71	16%	0.05%	6.05	6.96						
		-			-	0%	-	-	-						
	Wastewater C&T	603,547.77			603,547.77	0%	0.15%	67.25	75.46						
	Donations	55,060.62			55,060.62	2%	0.05%	2.26	5.82						
	Hotel Occupancy Tax	142,356.47			142,356.47	6%	0.05%	5.85	11.89						
	Municipal Court Bond Fees	-			-	0%	0.05%	-	-						
	Total	**1,863,602.66**	**187,614.40**	**231,051.35**	**2,282,268.41**			**117.26**	**199.81**						
	Portfolio Diversification Ratio	**82%**	**8%**	**10%**											
December 2020	General Fund	997,698.43	187,628.86	$231,241.26	1,416,568.55	55%	0.05%	42.32	97.54	1.62%	14.46	54.68	1.00%	189.91	569.25
	Blue Hole Operating	469,723.09			469,723.09	18%	0.05%	20.29	63.24	Total	14.46	116.16	Total	189.91	1,138.18
	Blue Hole Development	15,062.87			15,062.87	1%	0.05%	0.64	1.90						
	Municipal Court	2,975.10			2,975.10	0%	0.05%	0.13	0.38						
	Wastewater Operations	236,723.30			236,723.30	9%	0.05%	9.68	16.64						
		-			-	0%	0.05%	-	-						
	Wastewater C&T	230,962.41			230,962.41	9%	0.15%	29.78	105.24						
	Donations	55,062.96			55,062.96	2%	0.05%	2.34	8.16						
	Hotel Occupancy Tax	142,362.52			142,362.52	6%	0.05%	6.05	17.94						
	Municipal Cout Bond Fees	-			-	0%	0.05%	-	-						
	Total	**2,150,570.68**	**187,628.86**	**231,241.26**	**2,569,440.80**			**111.23**	**311.04**						
	Portfolio Diversification Ratio	**84%**	**7%**	**9%**											

The attached information comprises the *Quarterly Investment Report* for the City of Wimberley, Texas for the quarter ended December 31, 2020. The undersigned acknowledges that the City's investment portfolio has been and is in compliance with the policies and strategies as contained in the City's Investment Policy and in compliance with the Public Funds Investment Act of the State of Texas. The annual review of the City's Investment Policy was approved by City Council on February 23, 2021.

Paul L. Parker
Interim City Administrator

DECLARATION OF DISASTER FOR THE CITY OF WIMBERLEY:
SEVERE FREEZE WEATHER AND POWER OUTAGES
FEBRUARY WEATHER WINTER EVENT

WHEREAS, the City of Wimberley, on this the 19th day of February 2021 is, and has been since February 14th 2021, under imminent threat of widespread or severe damage, injury, or loss of life or property resulting from on-going freezing weather conditions and the associated rolling blackout dictated by ERCOT; and

WHEREAS, pursuant to the Texas Disaster Act of 1975, the mayor is designated as the emergency management director of the City of Wimberley; and

WHEREAS, I, Gina Fulkerson, the Mayor of the City of Wimberley, have determined that extraordinary measures must be taken to alleviate the suffering of people and protect or rehabilitate property; and

WHEREAS, pursuant to the authority granted to me under the Texas Disaster Act of 1975, I authorize the use of all available resources of state government and political subdivisions to assist in the City's response to this situation;

NOW, THEREFORE, BE IT PROCLAIMED BY THE CITY OF WIMBERLEY:

1. That a local state of disaster and public health emergency is hereby declared for the City of Wimberley pursuant to §418.108(a) of the Texas Government Code.

2. Pursuant to §418.108(b) of the Government Code, the state of disaster shall continue for a period of not more than seven days from the date of this Declaration unless continued or renewed by the City Commission.

3. Pursuant to §418.108(c) of the Government Code, this Declaration of a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the City Secretary.

4. Pursuant to §418.108(d) of the Government Code, this Declaration of a local state of disaster activates the City of Wimberley's emergency management plan.

5. This Declaration shall take effect immediately from and after its issuance.

It is hereby ORDERED on this 19th day of February 2021.

Gina V. Fulkerson

GINA FULKERSON, MAYOR
CITY OF WIMBERLEY, TEXAS

OFFICIAL SEAL OF THE CITY
City of Wimberley
OFFICIAL SEAL OF THE CITY

AGENDA ITEM:	**Consent Agenda**
SUBMITTED BY:	Laura Calcote, City Secretary
DATE SUBMITTED:	February 12, 2021
MEETING DATE:	February 23, 2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

9.1. Approval of minutes from the Regular City Council Meeting held February 4, 2021.

9.2. Approval of the second and final reading of Ordinance No. 2021-03, repealing and replacing portions of Chapter 12 (Utilities), Article 12.02 Water and Sewers, Division 2. "Rates and Charges", Sec. 12.02.034 "Rates and Charges Established" of the City of Wimberley Code of Ordinances; establishing a rate schedule; providing for: findings of fact; relation to other ordinances; conflicts; effective date; severability; proper notice and meeting.

REQUESTED ACTION

Motion ☒

Discussion ☐

Ordinance ☐

Resolution ☐

FINANCIAL

Budgeted Item	☐	Original Estimate/Budget:	$
Non-budgeted Item	☐	Current Estimate:	$
Not Applicable	☒	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

Approval of 9.1. and 9.2.

ATTACHMENT/S

- February 4th Regular City Council Meeting Minutes
- Ordinance No. 2021-03

City of Wimberley

221 Stillwater Drive, Wimberley, Texas 78676

REGULAR CITY COUNCIL MEETING
THURSDAY, FEBRUARY 4, 2021 – 6:00 P.M.

MINUTES

In accordance with order of the Office of the Governor issued March 16, 2020, the City Council of the City of Wimberley will conduct a teleconference/video conference meeting in order to advance the public health goal of limiting face-to-face meetings (also called "social distancing") to slow the spread of the Coronavirus (COVID-19).

The meeting will be held on **Thursday, February 4, 2021, at 6:00 p.m.**

The public may participate in this meeting via the following toll-free numbers 888-475-4499 or 877-853-5257 and/or using the Zoom meeting ID 854 2850 7878 and using the password 520654.

The public will be permitted to offer public comments and participate in any public hearing via teleconference or video conference, as provided by the agenda and as permitted by the presiding officer during the meeting.

Anyone wishing to offer public comments, participate in any public hearing, or offer written questions or comments must notify City Secretary, Laura Calcote, at **lcalcote@cityofwimberley.com**, at least two hours before the meeting.

A recording of the meeting will be made and will be available to the public in accordance with the Texas Public Information Act upon written request.

CALL TO ORDER
Mayor, Gina Fulkerson, called the meeting to order on February 4, 2021 at 6:01 p.m.

CALL OF ROLL

Council Members Present:	Gina Fulkerson	Mayor *(via teleconference)*
	Rebecca Minnick	Place One *(via teleconference)*
	Teresa Shell	Place Two *(via teleconference)*
	Christine Byrne	Place Three *(via teleconference)*
	Jim Chiles	Place Four *(via teleconference)*
	Bo Bowman	Place Five *(via teleconference)*
City Staff Present:	Paul Parker	Interim City Administrator *(via teleconference – arrived at 6:33 p.m.)*
	Laura Calcote	City Secretary *(via teleconference)*

Sarah Griffin	City Attorney *(via teleconference)*
Nathan Glaiser	Planning & Development Coordinator *(via teleconference)*
John Provost	Public Works Superintendent *(via teleconference)*
Terri Provost	Wimberley Community Center Director *(via teleconference)*
Richard Shaver	Parks Director *(via teleconference)*

INVOCATION
Unity Church of Wimberley Spiritual Leader, Kit Holmes, gave the invocation.

PLEDGE OF ALLEGIANCE/SALUTE TO THE TEXAS FLAG
Mayor, Gina Fulkerson, led the pledges to the United States and Texas flags.

CITIZENS COMMUNICATIONS
There were no citizen's comments.

PROCLAMATIONS
6.1. Proclamation of the City of Wimberley, Texas proclaiming February 2021 as Black History Month. *(Place Three Council Member, Christine Byrne)*
Council Member, Christine Byrne, thanked the authors of the proclamation.
Mayor, Gina Fulkerson, read aloud the proclamation.

6.2. Proclamation of the City of Wimberley, Texas declaring the week of February 1, 2021 to February 7, 2021 as National Gun Violence Survivors Week. *(Place Three Council Member, Christine Byrne)*
Mayor, Gina Fulkerson, read aloud the proclamation.

6.3. Proclamation of the City of Wimberley, Texas proclaiming February 22, 2021 as President George Washington Day. *(Texas Society of the Sons of the American Revolution – William Hightower Chapter)*
Texas Society of the Sons of the American Revolution – William Hightower Chapter Representative, Stu Hoyt, addressed City Council regarding the proclamation.
Mayor, Gina Fulkerson, read aloud the proclamation.

CONSENT AGENDA
Motion to approve the Consent Agenda, as presented, was made by Council Member Rebecca Minnick. Motion was seconded by Council Member Jim Chiles. Motion carried unanimously (5-0).
Approval of minutes from the Regular City Council Meeting held January 21, 2021.

PUBLIC HEARING AND POSSIBLE ACTION
Hold a public hearing and consider possible action regarding case CUP-21-001, an application for a Conditional Use Permit to allow for the sale of beer and wine for on-premise consumption and the sale of beer and wine for off-premise consumption on a property zoned Commercial –

Low Impact (C-1) located at 13510 RR 12, Wimberley, Hays County, Texas. *(Planning and Development Coordinator, Nathan Glaiser)*
Council Members, Rebecca Minnick and Teresa Shell, recused themselves from the discussion and vote.
Mayor, Gina Fulkerson, opened the public hearing at 6:17 p.m.
Owners, Kathryn and Max Saballet, spoke in favor of the permit.
Mayor, Gina Fulkerson, closed the public hearing at 6:18 p.m.
Planning and Development Coordinator, Nathan Glaiser, presented the CUP. Mr. Glaiser recommended Council waive the $650 application fee, due to the applicants paying a previous and unnecessary conditional use permit fee in December 2020. Furthermore, Mr. Glaiser highlighted the three terms and conditions in the ordinance for the CUP.
Motion to approve case CUP-21-001, an application for a Conditional Use Permit to allow for the sale of beer and wine for on-premise consumption and the sale of beer and wine for off-premise consumption on a property zoned Commercial – Low Impact (C-1) located at 13510 RR 12, Wimberley, Hays County, Texas, with the three terms and conditions, as presented, and to waive the $650 application fee, was made by Council Member Christine Byrne. Motion was seconded by Council Member Bo Bowman. Motion carried unanimously (3-0).

<u>DISCUSSION AND POSSIBLE ACTION</u>

9.1. Discuss and consider possible action regarding Resolution No. 03-2021, on the matter of Wimberley City Council support for legislative approval of changes in the enabling legislation of the Hays Trinity Groundwater Conservation District. *(Place Three Council Member, Christine Byrne)*
Motion to postpone this item until the February 18th Regular City Council Meeting was made by Council Member Christine Byrne. Motion was seconded by Council Member Jim Chiles. Motion carried unanimously (5-0).

9.2. Discuss and consider possible action regarding proposed speed limit changes within the City limits. *(Mayor, Gina Fulkerson)*
Mayor, Gina Fulkerson, presented the map of the proposed speed limit changes in the City. Mayor Fulkerson stated Hays County Commissioner, Lon Shell, was requesting City Council input concerning the modifications.
Motion to approve the speed limit modifications within the City limits, as presented, was made by Council Member Teresa Shell. Motion was seconded by Council Member Bo Bowman. Motion carried unanimously (5-0).

9.3. Discuss and consider possible action regarding a bid in the amount of $6,800 from Element 5 Architecture for construction drawings for an expanded Parks Department office at Blue Hole Regional Park. *(Parks Director, Richard Shaver)*
Parks Director, Richard Shaver, presented the bid for the proposed office expansion project at Blue Hold Regional Park. There was discussion among City staff and Council regarding the current office space and funding for the expansion.
Motion to determine that Element 5 Architecture is the most highly qualified architectural provider for the services, as provided, and to authorize approval of $6,800 for the construction drawings for an expanded Parks Department office, was made by Council Member Christine Byrne. Motion was seconded by Council Member Bo Bowman. Motion carried unanimously (5-0).

9.4. Discuss and consider possible action on accepting an in-kind donation from Keep Wimberley Beautiful pursuant to Texas Local Government Code Section 332.006 to use in support of public recreation facilities and programs as described and constructed in accordance with their Agreement with Cypress Creek Outdoor Services, LLC, dated January 31, 2021, with final donation acceptance to become effective upon completion of work to the satisfaction of Keep Wimberley Beautiful and City, this action specifically includes authorization for construction on City owned property. *(Parks Director, Richard Shaver)*

Parks Director, Richard Shaver, presented the contract, which the City was a third-party beneficiary of. City Attorney, Sarah Griffin, advised on the parameters of the contract and the donation the City was receiving.

Motion to accept the in-kind donation, as presented, from Keep Wimberley Beautiful, with the final donation acceptance to become effective upon completion of work to the satisfaction of Keep Wimberley Beautiful and the City, and this action specifically includes authorization for construction on City owned property, was made by Council Member Christine Byrne. Motion was seconded by Council Member Jim Chiles. Motion carried unanimously (5-0).

9.5. Discuss and consider possible action regarding the status of the Central Wimberley Wastewater Project. *(Project Manager, Craig Fore)*

Mayor, Gina Fulkerson, stated the Project was at a standstill, and the City was waiting on the Texas Water Development Board for approval of Change Order No. 6 and clearance to move forward with Phase II of the Project.

No action was taken on this item.

9.6. Discuss and consider possible action regarding the first reading of Ordinance No. 2021-03, repealing and replacing portions of Chapter 12 (Utilities), Article 12.02 Water and Sewers, Division 2. “Rates and Charges”, Sec. 12.02.034 “Rates and Charges Established” of the City of Wimberley Code of Ordinances; establishing a rate schedule; providing for: findings of fact; relation to other ordinances; conflicts; effective date; severability; proper notice and meeting. *(Interim City Administrator, Paul Parker)*

Interim City Administrator, Paul Parker, presented Ordinance No. 2021-03, and noted the Council would need to formally adopt wastewater rates, in order to repay the Texas Water Development Board loan and to fund the contract with Aqua Texas for treatment of wastewater. Additionally, the City would need to generate revenue to help with maintenance expenses related to the wastewater system.

Motion to approve the first reading of Ordinance No. 2021-03, repealing and replacing portions of Chapter 12 (Utilities), Article 12.02 Water and Sewers, Division 2. “Rates and Charges”, Sec. 12.02.034 “Rates and Charges Established” of the City of Wimberley Code of Ordinances; establishing a rate schedule; providing for: findings of fact; relation to other ordinances; conflicts; effective date; severability; proper notice and meeting, was made by Council Member Teresa Shell. Motion was seconded by Council Member Bo Bowman. Motion carried unanimously (5-0).

CITY COUNCIL REPORTS

10.1. Announcements – Council Member, Rebecca Minnick, announced the first round of wayfinding signs would be installed within the next couple of weeks. Mayor, Gina

Fulkerson, reminded the citizenry to utilize Hays County's website www.haysinformed.com to find up-to-date information pertaining to COVID-19 vaccinations.

10.2. Future agenda items – Council Member, Bo Bowman, requested review of the previously proposed tree ordinance. Council Member, Teresa Shell, wanted to discuss enforcement of the dark sky ordinance.

ADJOURNMENT

Motion to adjourn the meeting at 7:05 p.m. was made by Council Member Rebecca Minnick. Motion was seconded by Council Member Christine Byrne. Motion carried unanimously (5-0).

RECORDED BY:

____

Laura J. Calcote, City Secretary

APPROVED BY:

____

Gina V. Fulkerson, Mayor

ORDINANCE NO. 2021-03

AN ORDINANCE OF THE CITY OF WIMBERLEY, TEXAS REPEALING AND REPLACING PORTIONS OF CHAPTER 12 (UTILITIES), ARTICLE 12.02 WATER AND SEWERS, DIVISION 2. “RATES AND CHARGES”, SEC. 12.02.034 “RATES AND CHARGES ESTABLISHED” OF THE CITY OF WIMBERLEY CODE OF ORDINANCES; ESTABLISHING A RATE SCHEDULE; PROVIDING FOR: FINDINGS OF FACT; RELATION TO OTHER ORDINANCES; CONFLICTS; EFFECTIVE DATE; SEVERABILITY; PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Wimberley (“City Council”) seeks to promote the health, safety and general welfare of the citizens of the City of Wimberley (“City”); and

WHEREAS, the City Council seeks to ensure that sewer utility service is adequate and efficient for the citizens of the City; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City Council is authorized to adopt an ordinance that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, pursuant to Texas Local Government Code Section 51.012, the City Council is authorized to adopt an ordinance, not inconsistent with state law, that the Council considers proper for the government, interest, welfare or good order of the City; and

WHEREAS, pursuant to Texas Local Government Code Section 402.001, the City is authorized to purchase, construct and operate utility systems, including sewer systems; and

WHEREAS, the City owns and operates the Central Wimberley Wastewater System; and

WHEREAS, pursuant to Chapter 13, Texas Water Code and the City Sewer Certificate of Convenience and Necessity Number 20936, the City has the authority and responsibility to provide wastewater services to its customers; and

WHEREAS, the City Administrator has recommended the City Council adopt the following rates to cover the anticipated or projected debt service and operation and maintenance costs of the sewer system.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WIMBERLEY, TEXAS, AS FOLLOWS:

SECTION 1. FINDINGS OF FACT

All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. The City of Wimberley Code of Ordinances, Chapter 12 (Utilities), Article 12.02 Water and Sewers, Division 2. “Rates and Charges”, Sec. 12.02.034 “Rates and charges established” is hereby amended as follows (with ~~strikethrough~~ denoting deletion to current language and underline denoting additions to current language) and Ordinance No. 2017-

017 addressing Wastewater rates as passed by this City Council on August 3, 2017, but not officially codified some of which was previously repealed, is now officially repealed in its entirety and replaced with the following:

"Sec. 12.02.034 Rates and charges established

~~(a) Domestic wastewater rates. The rates are as adopted by the city from time to time and maintained on file.~~

~~(b) Restaurant wastewater rate. The rates are as adopted by the city from time to time and maintained on file.~~

(a) The Monthly Base Residential Wastewater Charge shall be $50.00 for a ¾ inch meter size and $67.00 for a ¾ inch multi-meter.

(b) The Monthly Base Commercial Wastewater Charge shall be based on the following:

¾ inch meter	$67.00
¾ inch multi-meter	$100.50
1-inch meter	$167.50
1.5-inch meter	$335.00
2-inch meter	$536.00
3-inch meter	$1,005.00
4-inch meter	$1,675.00

(c) Monthly Volumetric Charge

Category	**Volume (per gallon)**	**Residential Rates (per thousand)**	**Commercial Rates (per thousand)**
1	0-2,000	$0.00	$0.00
2	2,001-4,000	$3.60	$8.25
3	4,001-6,000	$4.32	$10.25
4	6,001-8,000	$5.18	$13.50
5	8,001-10,000	$6.22	$16.88
6	10,001-15,000	$7.46	$21.94
7	15,001-20,000	$8.96	$28.52
8	20,001 +	$10.75	$37.07

(d) Both a base charge and volumetric charge shall be charged monthly, with the exception of those properties that are not connected to a public water supply system, in which case such customers shall solely be charged the Monthly Base charge and not the Monthly Volumetric Charge."

SECTION 3. All remaining portions of Chapter 12, including, but not limited to, Section 12.02.034, including subsection (c) Miscellaneous fees, shall remain in full force and effect and be renumbered as necessary.

SECTION 4. CONFLICTS

All ordinances and codes, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters resolved herein.

SECTION 5. EFFECTIVE DATE

This Ordinance shall take effect immediately upon its passage, publication and other authorizations as may be required by law.

SECTION 6. SEVERABILITY

Should any sentence, paragraph, subdivision, clause, phrase, or section of this Ordinance be adjusted or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance in whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional.

SECTION 7. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Article was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED First Reading this ___day of ______, 2021, by a vote of (Ayes) to (Nays) (Abstain) vote of the City Council of the City of Wimberley, Texas.

PASSED AND APPROVED Second Reading this ____ day of ______, 2021, by a vote of (Ayes) to (Nays) (Abstain) vote of the City Council of the City of Wimberley, Texas.

____

Gina V. Fulkerson, Mayor

ATTEST:

____

Laura J. Calcote, City Secretary

APPROVED AS TO FORM:

____

City Attorney

OFFICIAL SEAL OF THE CITY
City of Wimberley
OFFICIAL SEAL OF THE CITY

Allocation Historical Summary

Results

City of Wimberley
Authority Code: 2105095

Select a year ▾

2021

January	86,938.67
February	125,343.98
March	.
April	.
May	.
June	.
July	.
August	.
September	.
October	.
November	.
December	.
TOTAL	212,282.65

Allocation Historical Summary

Results

City of Wimberley
Authority Code: 2105095

Select a year ▾

2020

January	77,741.15
February	118,033.76
March	85,688.99
April	69,707.19
May	94,850.20
June	77,085.76
July	85,033.63
August	114,582.55
September	87,102.14
October	85,147.50
November	113,033.26
December	95,256.28
TOTAL	1,103,262.41

Allocation Historical Summary

Results

City of Wimberley
Authority Code: 2105095

Select a year ▾

2019	
January	60,176.18
February	101,961.21
March	65,712.71
April	75,584.26
May	83,245.81
June	76,353.72
July	76,106.24
August	100,616.08
September	71,107.78
October	74,245.91
November	93,466.97
December	82,061.58
TOTAL	960,638.45

AGENDA ITEM:	**Temporary Structure Permit, Food Trailer at Ino’z**
SUBMITTED BY:	Nathan Glaiser, Planning and Development Coordinator
DATE SUBMITTED:	2/11/2021
MEETING DATE:	2/18/2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

Discuss and consider possible action regarding a request to operate a food service trailer at 14004 Ranch Road 12 in Wimberley, Texas. This trailer would act as an extension of Ino’z indoor kitchen to better serve guest dining on the picnic tables near Cypress Creek. This trailer is in the flood plain.

REQUESTED ACTION

Motion	☒
Discussion	☒
Ordinance	☐
Resolution	☐
Other	☐

FINANCIAL

Budgeted Item	☐	Original Estimate/Budget:	$
Non-budgeted Item	☐	Current Estimate:	$
Not Applicable	☒	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

Staff recommends that City Council approve this Temporary Structure Permit on the condition that the food trailer be readily moveable.

ATTACHMENT/S

- Application
- Site Plan

City of Wimberley
221 Stillwater
Wimberley, Texas, 78676
Phone: (512) 847-0025 – Fax: (512) 847-0422

Temporary Structure
Planning & Development

Date: 2/11/2021
Staff Review: 2/11/2021
Permit No.:
Council Hearing: 2/18/2021

Applicant: Ino'z Inc.
Mailing Address: 14004 Ranch Road 12 City: Wimberley State: TX Zip: 78676
Phone: 512-550-8790 Email: INOZWIMBERLEY@GMAIL.COM

(If different from above)
Property Owner: Rocky Romano
Mailing Address: 3021 Flite Acres Rd City: Wimberley State: TX Zip: 78676
Phone: 512-565-7256 Email: mandiromano@gmail.com

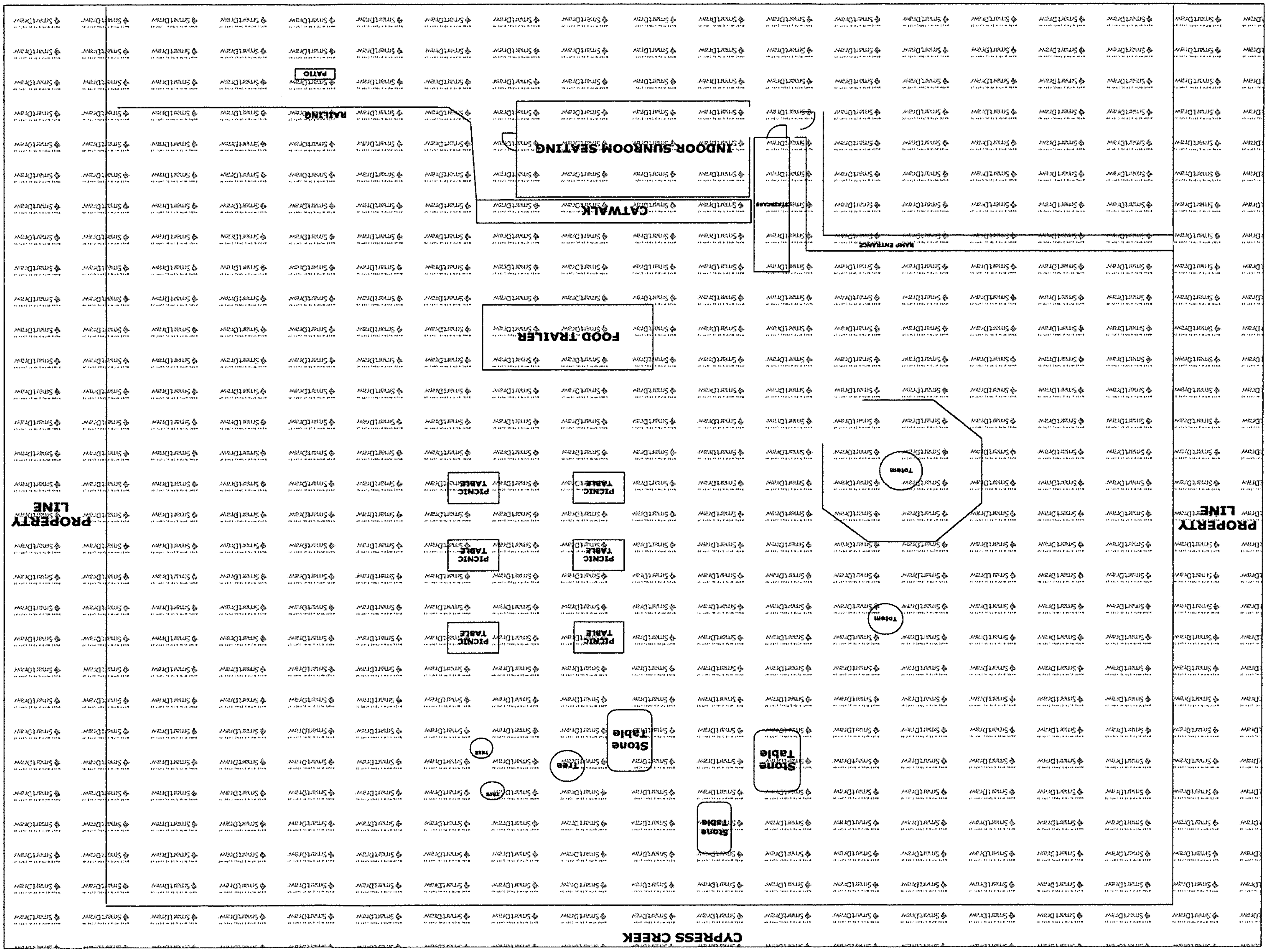
Subject Property Address: 14004 Ranch Road 12 Wimberley, TX 78676
Purpose/Use of Structure: Food Sales
Requested Installation Date: 4/1/2021 **Requested Removal Date:** N/A
Will the temporary structure be served by electricity? **YES** ☑ **NO** ☐
Will the temporary structure be served by water service? **YES** ☐ **NO** ☑
If "YES" to either then an inspection is required for water and/or electrical service.
☐ **If service is provided through another meter attach a letter of permission.**
☐ **Provide a site plan indicating location of temporary structure in relation to other structures, parking lots, property lines etc.**
Permission from property owner is attached. **YES** ☐ **NO** ☑ **N/A** ☐
Has a Mobile Food Establishment application been submitted? **YES** ☐ **NO** ☐ **N/A** ☑

Temporary Structure Permit.. $25.00 each structure
Inspections...$65.00 each

I certify that the information contained in this application is true and correct and that if any of the information provided is incomplete or incorrect the permit may not be issued or may be revoked by the City of Wimberley. I understand that all temporary structures or accessory uses shall be removed from the property at the expiration of the time period as defined in the permit unless another Temporary Structure Permit is obtained prior to expiration. I understand that a Certificate of Occupancy may be required and contractor information will be provided if applicable. Adequate parking, restroom, setback and additional requirements per City Ordinance No. 2012-007 & Ordinance No. 2016-007 will be verified by City staff.

Applicant: ________ **Date:** 1/11/2021

City Official: ________ ***Date:*** ________ ☐ Approved ☐ Denied


PATIO
RAILING
INDOOR SUNROOM SEATING
CATWALK
RAMP ENTRANCE
FOOD TRAILER
Totem
PICNIC TABLE
PICNIC TABLE
PICNIC TABLE
PICNIC TABLE
PICNIC TABLE
PICNIC TABLE
Totem
PROPERTY LINE
PROPERTY LINE
Stone Table
Stone Table
Stone Table
Tree
CYPRESS CREEK

AGENDA ITEM:	**Resolution 03-2021**
SUBMITTED BY:	Christine Byrne, Council Member Place Three
DATE SUBMITTED:	1/28/2021
MEETING DATE:	2/4/2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

Hays Trinity Groundwater Conservation District is requesting municipal support in the form of a resolution for legislation they will be presenting the 87th Texas Legislative Session.

REQUESTED ACTION

Motion ☒

Discussion ☒

Ordinance ☐

Resolution ☒

Other ☐

FINANCIAL

Budgeted Item	☐	Original Estimate/Budget:	$
Non-budgeted Item	☐	Current Estimate:	$
Not Applicable	☒	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

N/A

ATTACHMENT/S

- Resolution No. 03-2021
- Legislative Bill

RESOLUTION NO. 03-2021

A RESOLUTION ON THE MATTER OF WIMBERLEY CITY COUNCIL SUPPORT FOR LEGISLATIVE APPROVAL OF CHANGES IN THE ENABLING LEGISLATION OF THE HAYS TRINITY GROUNDWATER CONSERVATION DISTRICT.

Before the City of Wimberley City Council Meeting, February 4, 2021

WHEREAS, water is a primary factor in the past, present and continued beauty and prosperity of the people and economy of the Wimberley Valley; and

WHEREAS, water is the most basic building block of life and health in all living things, very much including the people of the Wimberley Valley and all surrounding areas; and

WHEREAS, the residents of the Wimberley Valley rely exclusively on groundwater, which is water stored underground by the blessings of nature in the porous rock of our area; and

WHEREAS, groundwater provides resources that support the economy of the Wimberley Valley; and

WHEREAS, groundwater resources are in accelerating decline at a time when the region's population and industry is creating rapidly increasing demands on water; and

WHEREAS, only wise and considered stewardship of this essential resource can maintain adequate supply and protection of groundwater for our future well-being; and

WHEREAS, residents in the Wimberley Valley rely on the Hays Trinity Groundwater Conservation District (HTGCD) to protect their property rights by protecting and preserving their groundwater; and

WHEREAS, the HTGCD is mandated by the Texas Legislature to "Preserve, Conserve and Prevent Waste of the Aquifer"; and

WHEREAS, the HTGCD seeks to collaborate with all GMA9 Districts, and in particular its Hays County-neighbor, Barton Springs Edwards Aquifer Conservation District, in coordinating groundwater management that overlaps and impacts residents; and

WHEREAS, the HTGCD currently has limited legislative authority to follow its mandate which therefore hinders collaborative efforts with these other districts managing the Trinity Aquifer;

NOW, THEREFORE, the Wimberley City Council supports the changes in the HTGCD enabling legislation so HTGCD can better fulfill its mandate to the benefit of the people of the Wimberley Valley.

PASSED AND APPROVED this 4th day of February, 2021.

The City of Wimberley, Texas

____

Gina V. Fulkerson, Mayor

ATTEST:

____

Laura J. Calcote, City Secretary

By: __________________ _.B. No. ______

A BILL TO BE ENTITLED

AN ACT

relating to the Hays Trinity Groundwater Conservation District; authorizing a fee.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 8843.104, Special District Local Laws Code, is amended to read as follows:

Sec. 8843.104. PERMIT REQUIRED; EXEMPT USE [~~WELLS~~]. (a) The district may not require a permit to operate an existing well that is: [~~Groundwater withdrawals from the following wells may not be regulated, permitted, or metered by the district:~~]

(1) [~~a well~~] used for domestic use by a single-family [~~single private~~] residential household that is [~~and~~] incapable of producing more than 25,000 gallons of groundwater per day; or [~~and~~]

(2) [~~a well~~] used for agricultural use [~~conventional farming and ranching activities, including such intensive operations as aquaculture, livestock feedlots, or poultry operations~~].

(b) The district may not require a meter on [~~charge or collect a well construction fee for~~] a well described by Subsection (a)(1) [~~(a)(2)~~].

(b-1) A well owner must obtain a permit and pay any required fees, including a well construction fee, before using any groundwater withdrawn from a well in the district for purposes other than those exempted by this chapter or Chapter 36, Water Code [~~section~~].

(c) A well owner of a well used for commercial agricultural irrigation use shall register the well with the district, install a meter that meets district standards for the accuracy, and annually report the total amount of groundwater production from the well on a form approved by the district. [~~for dewatering and monitoring in the production of coal or lignite is exempt from permit requirements, regulations, and fees imposed by the district.~~]

(d) The district may not enter property to inspect a [~~an exempt~~] well described by Subsection (a)(1) without the property owner's permission.

SECTION 2. Section 8843.152(b), Special District Local Laws Code, is amended to read as follows:

(b) Water utility service connection fees shall be assessed according to the following American Water Works Association schedule based on the size of the meter to be installed:

Maximum base fee equals $1,000.		
Meter Size	Multiplier	Maximum Fee
5/8″	1.0	$1,000
3/4″	1.5	$1,500
1″	2.5	$2,500
1.5″	5.0	$5,000
2″	8.0	$8,000
3″	16.0	$16,000
4″	25.0	$25,000

[~~The district may levy and collect a water utility service connection fee not to exceed $1,000 for each new water service connection made after September 1, 2013.~~]

SECTION 3. Section 8843.153, Special District Local Laws Code, is amended to read as follows:

Sec. 8843.153. TAXES [~~AND OTHER FEES~~] PROHIBITED. Notwithstanding Section 8843.101 or Subchapter G, Chapter 36, Water Code, the district may not[~~:~~]

[~~(1)~~] impose a tax[~~; or~~

[~~(2) assess or collect any fees except as authorized by Section 8843.151 or 8843.152~~].

SECTION 4. Subchapter D, Chapter 8843, Special District Local Laws Code, is amended by adding Section 8843.155 to read as follows:

Sec. 8843.155. FEES. (a) The district may assess production fees as authorized by Section 36.205, Water Code. The district may not assess production fees for water used for agricultural use.

(b) The district may not charge for an annual period a production fee greater than 25 cents per 1,000 gallons authorized to be withdrawn under a permit issued by the district.

SECTION 5. The following sections of the Special District Local Laws Code are repealed:

(1) Section 8843.055;

(2) Section 8843.105; and

(3) Section 8843.106.

SECTION 6. This Act takes effect September 1, 2021.

MYERS CONCRETE CONSTRUCTION, LP

P.O. BOX 2928 WIMBERLEY, TEXAS 78676
512-847-8000 Wimberley **512-842-5000** Austin Metro **512-847-3831** Fax
www.myersconcrete.com email: info@myersconcrete.com
WBE/HUB Certified

City of Wimberley **January 28, 2021**
Attn: Craig Fore
Mobile 512-785-4480 Craig Cell
Cfore1@austin.rr.com
Attn: Gina Fulkerson
Phone: (512) 847-0025
mayor@cityofwimberley.com

Project: RR12 Lift Station Enclosure Wall
Address: Corner of FM 3237 & Ranch Road 12, Wimberley

CONTRACT

1. Myers Concrete Construction, LP proposes to supply all labor and materials for the following work described, **all in accordance with plan detail by Gilpin dated 11.12.20**:

   A. Install a concrete footing (30'x30') with rebar
   B. Install a block wall (30'x30'x7' tall) with a 15' double hug gate
   C. Paint block on inside of fence to match stucco
   D. Block wall will have a block cap
   E. Install a coat of colored plaster on outside of block wall
   F. Clean up site and install grass seed

2. Exclusions: Bonds, Permits, Testing, Rock Excavation, more than one mobilization, and Utilities Not Clearly Marked.
3. Myers Concrete Construction, LP will provide Workers Compensation and General Liability Insurance.
4. Contract must be signed and returned prior to any commencement of work
5. Draws paid as work progresses and payment in full upon completion.
6. **Total for all work listed above** **$33,465.00**

Randy Myers
___________________________ ___________________________
Myers Concrete Construction, LP City of Wimberley
By Randy Myers, VP of Myers Concrete, LLC, GP

_______*January 28, 2021*____________ ___________________________
Date Date

CENTRAL TEXAS WATER MAINTENANCE
P.O. Box 636
Buda, Texas 78610
www.ctwm.com

February 11, 2021

City of Wimberley
211 Stillwater
Wimberley, TX 78676

Wimberley Collection System Lift Station

Attention: Craig Fore

Central Texas Water Maintenance, LLC will provide and install the following.

CMU Block Fence Scope:

Pricing is based on the drawings from Gilpin Engineering Group dated 11/12/2020 in lieu of the height being 8ft tall for the Security fence. The City of Wimberley is requesting that the height be 7ft tall.

- Height of fence will be 7ft tall.
- 15ft Gate opening with privacy slats.
- Concrete footing for 8" block wall.
- Stucco finish on exterior block with colored mortar.
- Paint finish to match stucco color inside of fence compound.
- Top of security fence wall will have a cap on top of block wall.
- The stucco color will match close as possible to pictures that Craig Fore sent to Billy Gray.

- Provide and install 216 LF concrete footing.
- Provide and install 756 sq ft of 8" CMU block.
- Provide and install Stucco for exterior 756 sq ft.
- Provide and install 15ft access gate.
- Provide and install paint on interior block.

Complete Total Lump Sum $ 33,900.00

Exclusions:

- Bonds
- Sales tax
- Items not specified in this scope
- Permits

This Proposal is contingent upon a mutually agreeable contract between City of Wimberley and Central Texas Water Maintenance, LLC (CTWM). The following Terms & Conditions apply to this Scope of Work.

The Owner (City of Wimberley) agrees to pay Central Texas Water Maintenance, LLC for the performance of this Scope of Work in the total sum of **$33,900.00** (**Thirty-Three Thousand and Nine Hundred Dollars and no/100)**. This amount to be paid in 30 days or less from the date of invoice. If this scope of work requires progress payments because the necessary time to complete extends beyond a single calendar month, each pay request submitted by CTWM will be paid in 30 days or less.

This proposal is good for thirty days.

We appreciate the opportunity to provide this quote and if you have any questions, please call my mobile at (512) 496-2949. However, if this meets with your approval please sign/date below and fax to our office at (512) 610-3268.

Respectfully submitted,

______________________________	________________________________
William E. Gray / Master Electrician	Approved by date
Central Texas Water Maintenance, LLC.	

Regulated by The Texas Department of Licensing and Regulation, P. O. Box 12157, Austin, Texas 78711, 1-800-803-9202, 512- 463-6599
website: www.license.state.tx.us/complaints
TECL #:18102

From:	Craig Fore
To:	Laura Calcote
Subject:	Fwd: Job estimate
Date:	Saturday, February 13, 2021 2:07:37 PM

Craig Fore
Project Manager
City of Wimberley CWWP

Begin forwarded message:

> **From:** Fabian Jimenez <fabianjimen@icloud.com>
> **Date:** February 13, 2021 at 12:58:58 PM CST
> **To:** Craig Fore <cfore@cityofwimberley.com>
> **Subject: Job estimate**
>
> Hello this is Fabian
> I have the estimate for the job
> For the footing is going to be 2x2 concrete and the 8 foot cynder block and limestone slabs on top of the block
> And the gate is going to be metal framing and adding the ceder wood in the center with stain
> The stucco and the color to walls
> The estimate $38,000
>
> Enviado desde mi iPhone

AGENDA ITEM:	**Investment Policy**
SUBMITTED BY:	Paul Parker & Laura Calcote
DATE SUBMITTED:	February 11, 2021
MEETING DATE:	February 18, 2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

The City of Wimberley is required by State Law (Sec. 2256 of the Texas Local Government Code) to annually review its Investment Policy. The City fist adopted an Investment Policy in September 2002, and it has been reviewed each year since then.

The City Council approved one change last year, which can be found below.

Section VI. Standard of Care

- D. Training
  - The proposed policy removes the requirement for the Mayor to receive 10 hours of investment training every two (2) years.

REQUESTED ACTION

Motion ☒

Discussion ☒

Ordinance ☐

Resolution ☐

Other ☐

FINANCIAL

Budgeted Item	☐	Original Estimate/Budget:	$
Non-budgeted Item	☐	Current Estimate:	$
Not Applicable	☒	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

Approval of Investment Policy.

ATTACHMENT/S

Investment Policy (amended 2-20-2020)

City of Wimberley

Investment Policy

Last Adopted: February 20, 2020

I. Purpose

The purpose of this document is to establish the investment policies for the management of the public funds of the City of Wimberley, Texas (City). This policy will be reviewed on an annual basis by City Council. At such time, the council will adopt a resolution that (1) states that the investment policy has been reviewed and (2) enumerates the changes to be made to the policy.

These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with those of comparable funds and financial market indexes.

A copy of this policy will be provided to all business organizations offering to engage in investment transactions with the City. A qualified representative of the business organization must confirm in writing (1) that this policy has been read and thoroughly reviewed and (2) that reasonable controls have been established to preclude unauthorized investment transactions. The City prior to the firm providing any services must receive this confirmation.

II. Statutory Authority

This policy was adopted in accordance with the Public Funds Investment Act (V.T.C.A., Government Code §2256).

III. Policy Scope

This investment policy applies to all of the financial assets (i.e., cash, bank deposits and securities) of the City. These assets are pooled into a single common investment fund that incorporates the following accounting fund types:

- General fund;
- Special revenue funds; and
- Enterprise funds.

Investments in the City's employee deferred compensation plan are independently managed and are not covered by this policy.

IV. Investment Strategy Statement

It is the City's policy to invest public funds in a manner that meets the following objectives:

- Ensure the suitability of the investment to the financial requirements of the City;
- Ensure preservation and safety of capital;
- Provide sufficient liquidity to meet cash flow needs;
- Ensure the marketability of the investments;
- Provide sufficient diversification; and

- Provide a competitive return on investment.

V. Investment Objectives

The following is a detailed discussion of the City's investment objectives, in priority order:

A. Suitability of Investments
Investments shall be made with the primary focus of having cash available to meet the City's financial requirements. This requires that the City match investment maturities with anticipated expenditures.

B. Preservation and Safety of Capital
Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To achieve this objective it is necessary to minimize credit risk and interest rate risk.

Credit risk is the risk of loss due to failure of the security issuer to pay interest and/or principal in a timely manner. It may be reduced by:

- Limiting investments to the safest types of securities;
- Pre-qualifying the business organizations with which the City will do business; and
- Requiring that investments not insured or guaranteed by the United States Government be fully collateralized.

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The longer the term, the more tendencies there are for rates to fluctuate. Interest rate risk may be reduced by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and
- Investing primarily in shorter-term securities.

Both types of risk may also be controlled through diversification.

C. Liquidity
It is the City's objective that the investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Liquidity is the relative ease with which a security may be converted to cash, typically through sale on the open market. The goals of liquidity and preservation of capital may conflict at times. While a security may be easily converted to cash, the amount of cash received may be less than the amount initially paid due to fluctuations in market value. For that reason, it is important for the portfolio to be structured so that securities mature concurrent with anticipated cash needs, hereby avoiding the need to liquidate investments under adverse market conditions.

D. Marketability of Investments

Marketability is the availability to quickly purchase and sell a security at competitive prices in secondary markets. Some investments, such as Treasury bills, can be sold at any time. Other more exotic instruments may not be much in demand by other investors and, consequently, may be much harder to sell.

Since all possible cash demands cannot be anticipated, the portfolio should consist of securities with active secondary or resale markets. This will ensure that in the event the City must sell a security, a buyer can be readily found.

At all times, selling a security before maturity may produce a loss. With the exception of the following situations, securities shall not be sold at a loss:

- A security with a declining market value could be sold early to minimize loss;
- A security swap would improve the quality, yield, or target duration in the portfolio; or
- Liquidity needs of the portfolio require that a security be sold and all other sales would result in a larger loss.

E. Diversification

The constraints established by this investment policy minimize the City's risk exposure. Through diversification, the City can further limit risk exposure. The City will address diversification in its portfolio by not limiting its exposure to any one type of investment, staggering investment maturities, and using several investment providers.

F. Yield

A fundamental rule of investments is that risk equals return. The City has deliberately established a low risk threshold in order to protect its financial resources and ensure that cash is available when needed. Return on investment is the least important objective of the City's investment program. It is anticipated, however, that the City will still earn a competitive rate of return given the level of risk assumed.

VI. Standard of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio, not each investment decision. Investment officers acting in accordance with this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the investment decision was consistent with this written policy.

The "prudent person" standard requires that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

B. Ethics and Conflicts of Interest

Employees involved in the investment process shall refrain from personal business activity that could conflict with the proper executing and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from under-taking personal investment transactions with the same individual with which business is conducted on behalf of the City.

C. Delegation of Authority

The City Administrator shall be responsible for ensuring that all of the physical and monetary assets of the City are appropriately safeguarded and controlled and perform any duties of City Treasurer as required by the general laws of the State of Texas. Through the adoption of this policy, the position of City Administrator shall be designated as an investment officer who is responsible for the investment of the City's funds. In the absence of the City Administrator, the Mayor shall have the responsibility for investment decisions and activities. No person may engage in an investment transaction or the management of funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to the investment officer is effective until rescinded by the governing body.

The City Administrator shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

D. Training

The City Administrator and Finance Officers shall attend at least one training session related to their respective duties within 24 months of assuming office or duties. This training must include education in investment controls, security risks, strategy risks, market risks and compliance with the Public Funds Investment Act.

Both the City Administrator and the Mayor shall receive training as required by state law, which is designed to ensure the continued proper performance of their duties under this policy and the Public Funds Investment Act. The City Administrator and the Mayor shall attend an investment training session no less often than once every two fiscal years commencing February 1, 2009 and shall receive not less than 10 hours of instruction relating to investment responsibilities. The Mayor shall complete the initial mandatory investment training within ninety-days into his/her term in office. The investment training session shall be provided by an independent source approved by the City Council. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor other than a business organization with whom the City of Wimberley may engage in an investment transaction.

VII. Execution of Security Transactions

A. Authorized Financial Dealers and Institutions

A list will be maintained of the business organizations authorized by the City Council to provide investment services. These may include "primary dealers" or regional dealers that qualify under Securities and Exchange Commission Rule 15C3 1 (uniform net capital rule).

All business organizations desiring to become qualified bidders for investment transactions must supply the following, as appropriate:

- Audited financial statements
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification signed by a qualified representative of the firm, of having read and thoroughly reviewed the City's investment policy and having implemented reasonable procedures and controls in an effort to preclude unauthorized investment transactions. (See Appendix B for an example.)

A qualified representative of a business organization is a person who holds a position with the organization, is authorized to act on behalf of the organization, and who is:

- For organizations regulated or registered with a securities commission, registered under the rules of the National Association of Securities Dealers; or
- For state and national banks and savings banks, a member of the loan committee or authorized by corporate resolution to act on behalf of and bind the banking institution.
- For an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment.

The City Administrator shall conduct an annual review of the financial condition and registration of qualified business organizations interested in providing investment services for the City. The City Administrator shall recommend six or more qualified bidders to the City Council, which will then select qualified bidders to provide investment services for the City for the next year.

B. Selection of Investments
The City Administrator shall establish a competitive process for the selection of investments.

C. Delivery vs. Payment
With the exception of mutual funds, all investment transactions will be executed by delivery vs. payment (DVP). This requires that the release of funds and the receipt of the investment occur simultaneously.

D. Safekeeping
The City will utilize an independent third party as a custodial agent for safekeeping of the City's investments. Book entry only securities may be held in the custodial agent's account with a Federal Reserve Bank, as long as the custodial agent's internal records clearly indicate the City's ownership of the securities. Any physical securities will be transferred directly to the custodial agent.

Receipts must be issued by the custodial agent for all property received in physical or book entry form. Not less than quarterly, the City should be provided with reports of all assets held in safekeeping.

E. Measuring Market Value
The City shall use The Wall Street Journal or a comparable nationally recognized business publication to measure the market value of its investments. The price quote used will be as of the date of market valuation.

VIII. Internal Controls and Compliance Audit

A. Internal Controls
The City Administrator is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal control structure should address the following points:

- Control of collusion. Collusion is a situation where two or more employees work in conjunction to defraud their employer.
- Separation of transaction authority from accounting and record keeping. By separating the person who authorizes or performs the transactions from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- Custodial safekeeping. Securities purchased from any bank or dealer including appropriate collateral shall be placed with an independent third party for custodial safekeeping.
- Avoidance of physical delivery securities. Book entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
- Clear delegation of authority to subordinate staff members. Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- Written confirmation of telephone transactions for investments and wife transfers. Due to the potential for error and improprieties arising from telephone transactions, all telephone transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and the safekeeping institution has a list of authorized signatures.
- Development of a wire transfer agreement with the lead bank or third party custodial. This agreement should outline the various controls, security provisions, and delineate responsibilities of each party making and receiving wire transfers.

B. Annual Audit
The City Administrator shall establish a process for annual independent review by an external auditor to:

- Assure compliance with policies and procedures; and
- Review monthly investment reports.

This review is to be done in conjunction with the annual audit of the City's financial statements.

IX. Suitable and Authorized Investments

A. Investment Types
The following investments are permitted under this policy.

- Obligations of the United States Government (i.e., treasury bills, treasury notes and treasury bonds):
  - Mutual funds offered by the City's depository bank as part of its cash management program;
  - Certificates of deposit issued by a state or national bank or a savings bank domiciled in the State of Texas; and
  - Demand deposits with state and national banks and savings banks.
  - Statewide investment pools.

B. Collateralization
Certificates of deposit and all other deposits with banks and savings banks shall be 1) guaranteed or insured by the Federal Deposit Insurance Corporation or 2) fully collateralized as required by the Public Funds Investment Act. In order to provide an appropriate level of protection, the market value of the pledged security will be a minimum of 105% of the amount on deposit plus accrued interest.

The City prior to the substitution taking place must approve substitution of collateral in writing.

Collateral will be held by an independent third party. A clearly marked safekeeping receipt showing the securities pledged in the City's name must be provided to the City on a monthly basis.

C. Prohibited Investments
Any investment not specifically authorized by this policy is prohibited. Any investment that is a derivative in nature, even though the underlying asset may meet the guidelines established in this policy, is also prohibited.

D. Additional Qualifications by Investment Type:
1. Mutual Funds
As part of its overall cash management program, the City intends to utilize the automatic investment sweep program offered by its depository bank. This program will enable the City to eliminate idle cash balances in its checking accounts, while ensuring that adequate cash is on hand to meet daily requirements.

For this purpose, the City is authorized to invest in a no-load money market mutual fund, if the mutual fund:

- Is registered with and regulated by the Securities and Exchange Commission;
- Provides the City with a prospectus and any other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940;
- Invests exclusively in obligations of the U.S. Treasury and/or repurchase agreements fully collateralized by such obligations;
- Is continuously rated as AAA or its equivalent by at least one nationally recognized rating service;
- Has a dollar-weighted average stated maturity of 90 days or less; and
- Includes in its investment objectives the maintenance of a stable net asset value of $1 per share.

2. State Wide Investment Pools

Statewide investment pools are separate legal entities established to invest the funds of 2 or more other government entities. The investment pool typically has its own management and investment staff and provides a highly liquid investment option.

In order to be eligible to provide services to the City, investment pools must meet all the requirements of state law as determined under Chapter 2256 of the Government Code, as amended and the following requirements:

- Provide the City with an offering circular and other information required by the Public Funds Investment Act;
- Provide investment transaction confirmations;
- Provide monthly detailed transaction and performance reports as specified by state statute;
- Establish an advisory board composed of qualified members representing participants and non-participants;
- Be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

In addition to the preceding requirements, investment pools created to function, as money market mutual funds must mark-to-market daily and must maintain a market value ratio (market value divided by book value) between .995 and 1.005.
Investment in a particular pool will be made only after a thorough investigation of the pool and approval by the City Council. The City Administrator shall conduct an annual review of the pools and recommend qualified pools to the City Council, which will then select and adopt a list of approved pools.

With the exception of mortgage-backed securities or any other derivative, pools are permitted to invest in a broader range of investment instruments than those authorized under this policy, provided those instruments are authorized under the Public Funds Investment Act.

X. Investment Parameters

A. Investment Management Style
Investment maturities are timed to correspond with anticipated cash requirements and should be purchased at or near par. The City employs a passive management style in which investments are expected to be held to maturity. This does not preclude the use of active portfolio management techniques.

B. Diversification
At the time of purchase, investments will be selected to ensure that the City's portfolio is diversified by security type and institution as follows:

- *United States Treasuries;*
- *No-load money market mutual funds;*
- *Certificates of deposit within maximum limitation of FDIC and/or collateralization limits.*
- *Savings bank deposits within maximum limitation of FDIC and/or collateralization limits.*
- *Authorized investment pools.*

C. Maximum Maturities
To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements.

Maximum allowable stated maturities are limited by investment type as follows:

- 3 years for United States treasuries securities;
- 90 days for certificates of deposit; and
- 90 days for no-load money market mutual funds.

XI. Reporting

The City Administrator or his designee shall prepare an investment report on a quarterly basis that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, and shall explain the total investment return for the quarter. The report shall be signed by all designated investment officers and include the statement that the report is in full compliance with the investment strategies as established by the City of Wimberley Investment Policy and Public Funds Investment Act (Government Code Chapter 2256)

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principals. This summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.

- Additions and changes to the market value during the period.
- Average weighted yield to maturity of portfolio as compared to applicable benchmark.
- Listing of investments by maturity date.
- Fully accrued interest for the reporting period
- The percentage of the total portfolio which each type of investment represents.
- Statement of compliance of the City's investment portfolio with state law and the investment strategy and policy approved by the City Council.

A formal annual review of the quarterly reports will be performed by an independent auditor with the results reported to the governing body.

Appendix A: Glossary

ACTIVE PORTFOLIO MANAGEMENT: An approach to investment management in which the investment officer actively trades the portfolio to take advantage of changing market conditions. This style requires the investment officer to develop a comprehensive economic outlook and to take action based upon that outlook. Requires relatively technical knowledge of the investment field.

BENCHMARKS: A measure used to evaluate the effectiveness of the investment program. Suitable benchmarks are readily available and share the characteristics of the portfolio with respect to legal constraints and investment policy compliance. Benchmarks may be published figures or indexes in publications such as the Wall Street Journal or they may be specially created for entity.

BOOK ENTRY SECURITIES: Securities that are purchased, sold and held with only electronic computer entries rather than the transfer of physical certificates. Buyers typically receive receipts or confirmations as evidence of ownership.

BROKER: A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions.

COLLATERAL: Securities that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

DEALER: A firm or an individual who buys and sells for his own account. Dealers have ownership, even if only for an instant, between a purchase from one party and a sale to another party. They are compensated by the spread between the price they pay and the price they receive.

DERIVATIVES: Financial instruments whose value depends on the values of underlying assets or indexes.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

PASSIVE INVESTMENT MANAGEMENT: An approach to investment management in which the investment officer adopts a buy and hold strategy. Some investment techniques are used. Requires basic level investment knowledge.

PRIMARY DEALERS: A group of securities dealers who are recognized as major participants in the government securities markets and who are willing to market all government securities. Primary dealers must submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its oversight.

RATE OF RETURN: The yield obtain-able on a security based on its purchase price or its current market price.

REGIONAL DEALERS: The second tier of broker/dealers (after primary dealers) composed of brokerage firms that specialize in certain market niches, typically on a regional basis.

SAVINGS BANK DEPOSITS: Demand deposits held in an account at a savings and loan association.

SECONDARY MARKET: A market made for the purchase and sale of outstanding debt issues following the initial distribution.

TREASURY BILLS: Short term obligations issued by the United States Treasury. Bills are issued for maturities of one year or less. They do not pay interest but are issued on a discount basis instead.

TREASURY NOTES: Medium term obligations issued by the United States Treasury. Notes are issued for initial maturities over 1 to 10 years.

YIELD: The annual return on an investment expressed as a percentage.

Broker Dealer Certification Form

(As required by Texas Government Code 2256.005(k)

The City of Wimberley (City) acknowledges that the only means the firm has to preclude unauthorized investment transactions between the firm and the City is to confirm that all provisions of the City's investment policy are followed in investment transactions conducted between the firm and the City, and, the second paragraph below should be read accordingly.

I, ___________________________, as a qualified representative for the firm ________ ____ do hereby certify that I and the broker covering this account, ____, have received and thoroughly reviewed the investment policy of the City of Wimberley.

I acknowledge that this firm has implemented reasonable internal procedures and controls in an effort to preclude investment transactions not authorized by the City's investment policy.

____
Signature

Name: __________________________

Title: ___________________________

Date: ___________________________

CITY OF WIMBERLEY

AGENDA ITEM:	**Downtown Improvements Project**
SUBMITTED BY:	Gina Fulkerson
DATE SUBMITTED:	January 29, 2021
MEETING DATE:	February 18, 2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

In July, City Council approved moving forward with Architectural plans for visitor parking, ADA-compliant sidewalks, public restrooms and a visitor's kiosk on Oak Drive adjacent to Wimberley Square. Council engaged Office of Architecture, an award-winning local architectural firm, to undertake the plan. On August 20, 2020 Neel Morton presented initial concepts. At Council's request, the initial designs were updated with additional space/units. On December 17, 2020 Council reviewed updated plans and project estimates.

This Agenda item is an update on progress on this project with additional possible discussion of location and next steps on planning and financing and bidding. Additionally, project planning costs and scope and a contract for planning will be discussed and considered for a vote.

REQUESTED ACTION

Motion ☒possible

Discussion ☒

Ordinance ☐

Resolution ☐

Other ☐

FINANCIAL

Budgeted Item	☒	Original Estimate/Budget:	$ 3,500
Non-budgeted Item	☒	Current Estimate:	$ 10,000
Not Applicable	☐	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

ATTACHMENT/S

PROFESSIONAL SERVICES AGREEMENT
FOR
CITY OF WIMBERLEY OAK DRIVE RESTROOM FACILITY

STATE OF TEXAS §
§
COUNTY OF HAYS §

This Agreement is entered into by and between the City of Wimberley, a Texas Municipal Corporation ("City"), acting by and through its Mayor, and Neel Morton Architecture, Inc. dba Office of Architecture ("Consultant"), both of which may be referred to herein singularly as "Party" or collectively as the "Parties."

The Parties hereto severally and collectively agree, and by the execution hereof are bound, to the mutual obligations herein contained and to the performance and accomplishment of the tasks hereinafter described.

I. DEFINITIONS

As used in this Agreement, the following terms shall have meanings as set out below:

"City" is defined in the preamble of this Agreement and includes its successors and assigns.

"Consultant" is defined in the preamble of this Agreement and includes its successors.

"Mayor" shall mean the Mayor and/or her designee.

II. TERM

2.1 Unless sooner terminated in accordance with the provisions of this Agreement, the term of this Agreement shall commence on February 18, 2021 and terminate on __________.

2.2 If funding for the entire Agreement is not appropriated at the time this Agreement is entered into, City retains the right to terminate this Agreement at the expiration of each of City's budget periods, and any subsequent contract period is subject to and contingent upon such appropriation.

III. SCOPE OF SERVICES

Consultant agrees to provide the services described in this Article III entitled Scope of Services in exchange for the compensation described in Article IV. Compensation. Scope of Services are detailed in *Exhibit A,* which are incorporated by reference as if written and copied herein.

IV. COMPENSATION TO CONSULTANT

4.1 In consideration of Consultant's performance in a satisfactory and efficient manner, as determined solely by Mayor, of all services and activities set forth in this Agreement, City agrees to pay Consultant an amount not to exceed ten thousand dollars ($10,000.00) as total compensation, to be paid to Consultant as further detailed in Exhibit A.

V. RECORDS RETENTION

5.1 Consultant and its subcontractors, if any, shall properly, accurately and completely maintain all documents, papers, and records, and other evidence pertaining to the services rendered hereunder (hereafter referred to as "documents"), and shall make such materials available to the City at their respective offices, at all reasonable times and as often as City may deem necessary during the Agreement period, including any extension or renewal hereof, and the record retention period established herein, for purposes of audit, inspection, examination, and making excerpts or copies of same by City and any of its authorized representatives.

5.2 Consultant shall retain any and all documents produced as a result of services provided hereunder for a period of four (4) years (hereafter referred to as "retention period") from the date of termination of the Agreement. If, at the end of the retention period, there is litigation or other questions arising from, involving or concerning this documentation or the services provided hereunder, Consultant shall retain the records until the resolution of such litigation or other such questions. Consultant acknowledges and agrees that City shall have access to any and all such documents at any and all times, as deemed necessary by City**,** during said retention period. City may, at its election, require Consultant to return said documents to City prior to or at the conclusion of said retention.

5.3 Consultant shall notify City**,** immediately, in the event Consultant receives any requests for information from a third party, which pertain to the documentation and records referenced herein. Consultant understands and agrees that City will process and handle all such requests.

VI. TERMINATION

6.1 For purposes of this Agreement, "termination" of this Agreement shall mean termination by expiration of the Agreement term as stated in Article II. Term, or earlier termination pursuant to any of the provisions hereof.

6.2 *Termination Without Cause***.** This Agreement may be terminated by either Party upon 15 calendar days' written notice, which notice shall be provided in accordance with Article VIII. Notice.

6.3 *Termination For Cause*. Upon written notice, which notice shall be provided in accordance with Article VIII. Notice, City may terminate this Agreement as of the date provided in the notice, in whole or in part, upon the occurrence of one (1) or more of the following events, each of which shall constitute an Event for Cause under this Agreement:

6.3.1 The sale, transfer, pledge, conveyance or assignment of this Agreement without prior approval, as provided in Article XII. Assignment and Subcontracting.

6.4 *Termination By Law.* If any state or federal law or regulation is enacted or promulgated which prohibits the performance of any of the duties herein, or, if any law is interpreted to prohibit such performance, this Agreement shall automatically terminate as of the effective date of such prohibition.

6.5 Within forty-five (45) calendar days of the effective date of completion, or termination or expiration of this Agreement, Consultant shall submit to City its claims, in detail, for the monies owed by City for services performed under this Agreement through the effective date of termination. Failure by Consultant to submit its claims within said forty-five (45) calendar days shall negate any liability on the part of City and constitute a **Waiver** by Consultant of any and all right or claims to collect monies that Consultant may rightfully be otherwise entitled to for services performed pursuant to this Agreement.

6.6 Upon the effective date of expiration or termination of this Agreement, Consultant shall cease all operations of work being performed by Consultant or any of its subcontractors pursuant to this Agreement.

6.7 *Termination not sole remedy.* In no event shall City's action of terminating this Agreement, whether for cause or otherwise, be deemed an election of City's remedies, nor shall such termination limit, in any way, at law or at equity, City's right to seek damages from or otherwise pursue Consultant for any default hereunder or other action.

VII. NOTICE

Except where the terms of this Agreement expressly provide otherwise, any election, notice or communication required or permitted to be given under this Agreement shall be in writing and deemed to have been duly given if and when delivered personally (with receipt acknowledged), or three (3) days after depositing same in the U.S. mail, first class, with proper postage prepaid, or upon receipt if sending the same by certified mail, return receipt requested, or upon receipt when sent by a commercial courier service (such as Federal Express or DHL Worldwide Express) for expedited delivery to be confirmed in writing by such courier, at the addresses set forth below or to such other address as either Party may from time to time designate in writing.

If intended for City, to:	City of Wimberley Mayor 221 Stillwater Wimberley, Texas 78676
If intended for Consultant, to:	Neel Morton President Neel Morton Architecture, Inc. Dba Office of Architecture 15401 RR 12, Suite 104 Wimberley, Texas 78676

VIII. INSURANCE

Consultant shall carry and provide the City with a Certificate of Insurance for the following types and amounts:

TYPE	AMOUNT
General Commercial Liability (per Occurrence)	$1,000,000.00
Worker's Compensation	Statutory
Employer Liability (Each accident)	$500,000.00
Automobile Liability	$1,000,000.00
Professional Liability*	$1,000,000.00

Certificates of Insurance shall name the City additional insured when allowed and shall provide for thirty (30) days' notice to the City of policy cancellation.

IX. INDEMNIFICATION

9.1 CONSULTANT covenants and agrees to INDEMNIFY and HOLD HARMLESS, the CITY and the elected officials, employees, officers, directors, volunteers and representatives of the CITY, individually and collectively, from and against any and all costs, claims, liens, damages, losses, expenses, fees, fines, penalties, proceedings, actions, demands, causes of action, or liability for damages caused by or resulting from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the CONSULTANT or the CONSULTANT's agent, CONSULTANT under contract, or another entity over which the CONSULTANT exercises control. Such acts may include personal or bodily injury, death and property damage, made upon the CITY directly or indirectly arising out of, resulting from or related to CONSULTANT'S activities under this Agreement, including any negligent or intentional acts or omissions of CONSULTANT, any agent, officer, director, representative, employee, consultant or subcontractor of CONSULTANT, and their respective officers, agents employees, directors and representatives while in the exercise of the rights or performance of the duties under this Agreement. The indemnity provided for in this paragraph shall not apply to any liability resulting from the negligence of CITY, its elected officials, employees, officers, directors, volunteers and representatives, in instances where such negligence causes personal injury, death, or property damage. In no event shall the indemnification obligation extend beyond the date with when the institution of legal or equitable proceedings for the professional negligence would be barred by any applicable statute of repose or statute of limitations.

9.2 The provisions of this INDEMNITY are solely for the benefit of the Parties hereto and not intended to create or grant any rights, contractual or otherwise, to any other person or entity. CONSULTANT shall advise the CITY in writing within 24 hours of any claim or demand against the CITY or CONSULTANT known to CONSULTANT related to or arising out of CONSULTANT's activities under this AGREEMENT.

9.3 Duty to Defend – Consultant covenants and agrees to hold a DUTY TO DEFEND the CITY and the elected officials, employees, officers, directors, volunteers and representatives of the CITY, individually and collectively, from and against any and all claims, liens, proceedings, actions or causes of action, other than claims based wholly or

partly on the negligence of, fault of, or breach of contract by the CITY, the CITY'S agent, the CITY'S employee or other entity, excluding the CONSULTANT or the CONSULTANT'S agent, employee or sub-consultant, over which the CITY exercises control. CONSULTANT is required under this provision and fully satisfies this provision by naming the CITY and those representatives listed above as additional insured under the CONSULTANT'S general liability insurance policy and providing any defense provided by the policy upon demand by CITY.

9.4 CONSULTANT is required to perform services to the City under the standard of care provided for in Texas Local Government Code § 271.904 (d)(1-2).

9.5 Employee Litigation – In any and all claims against any Party indemnified hereunder by any employee of CONSULTANT, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation herein provided shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for CONSULTANT or any subcontractor under worker's compensation or other employee benefit acts.

9.6 Force Majeure - City agrees that the CONSULTANT is not responsible for damages arising from any circumstances such as strikes or other labor disputes; severe weather disruptions, natural disasters, fire or other acts of God; riots, war or other emergencies; or failure of any third party governmental agency to act in timely manner not caused or contributed to by CONSULTANT.

X. ASSIGNMENT AND SUBCONTRACTING

10.1 Consultant shall supply qualified personnel as may be necessary to complete the work to be performed under this Agreement. Persons retained to perform work pursuant to this Agreement shall be the employees or subcontractors of Consultant. Consultant, its employees or its subcontractors shall perform all necessary work.

10.2 It is City's understanding and this Agreement is made in reliance thereon, that Consultant intends to use the following subcontractors in the performance of this Agreement: N/A. Any deviation from this subcontractor list, whether in the form of deletions, additions or substitutions shall be approved by City prior to the provision of any services by said subcontractor.

10.3 Any work or services approved for subcontracting hereunder shall be subcontracted only by written contract and, unless specific waiver is granted in writing by the City, shall be subject by its terms to each and every provision of this Agreement. Compliance by subcontractors with this Agreement shall be the responsibility of Consultant. City shall in no event be obligated to any third party, including any subcontractor of Consultant**,** for performance of services or payment of fees. Any references in this Agreement to an assignee, transferee, or subcontractor, indicate only such an entity as has been approved by the City.

10.4 Except as otherwise stated herein, Consultant may not sell, assign, pledge, transfer or convey any interest in this Agreement, nor delegate the performance of any duties hereunder, by transfer, by subcontracting or any other means, without the consent of the City Council, as evidenced by passage of an ordinance. As a condition of such consent, if such consent is granted, Consultant shall remain liable for completion of the services outlined in this Agreement in the event of default by the successor Consultant, assignee, transferee or subcontractor.

10.5 Any attempt to transfer, pledge or otherwise assign this Agreement without said written approval, shall be void ab initio and shall confer no rights upon any third person. Should Consultant assign, transfer, convey, delegate, or otherwise dispose of any part of all or any part of its right, title or interest in this Agreement, City may, at its option, cancel this Agreement and all rights, titles and interest of Consultant shall thereupon cease and terminate, in accordance with Article VII. Termination, notwithstanding any other remedy available to City under this Agreement. The violation of this provision by Consultant shall in no event release Consultant from any obligation under the terms of this Agreement, nor shall it relieve or release Consultant from the payment of any damages to City, which City sustains as a result of such violation.

XI. INDEPENDENT CONTRACTOR

Consultant covenants and agrees that he or she is an independent contractor and not an officer, agent, servant or employee of City; that Consultant shall have exclusive control of and exclusive right to control the details of the work performed hereunder and all persons performing same, and shall be responsible for the acts and omissions of its officers, agents, employees, contractors, subcontractors and consultants; that the doctrine of respondent superior shall not apply as between City and Consultant, its officers, agents, employees, contractors, subcontractors and consultants, and nothing herein shall be construed as creating the relationship of employer-employee, principal-agent, partners or joint venturers between City and Consultant. The Parties hereto understand and agree that the City shall not be liable for any claims which may be asserted by any third party occurring in connection with the services to be performed by the Consultant under this Agreement and that the Consultant has no authority to bind the City.

XII. CONFLICT OF INTEREST

12.1 Consultant acknowledges that it is informed that the Charter of the City of Wimberley and its Code of Ethics prohibit a City officer or employee, as those terms are defined in Section 2.07.001 of the Code of Ethics, from having a financial interest in any contract with the City or any City agency such as city owned utilities. An officer or employee has a "prohibited financial interest" in a contract with the City or in the sale to the City of land, materials, supplies or service, if any of the following individual(s) or entities is a Party to the contract or sale: a City officer or employee; his parent, child or spouse; a business entity in which the officer or employee, or his parent, child or spouse owns ten (10) percent or more of the voting stock or shares of the business entity, or ten (10) percent or more of the fair market value of the business entity; a business entity in which any individual or entity above listed is a subcontractor on a City contract, a partner or a parent or subsidiary business entity.

12.2 Pursuant to the subsection above, Consultant warrants and certifies, and this Agreement is made in reliance thereon, that it, its officers, employees and agents are neither officers nor employees of the City. Consultant further warrants and certifies that it will comply with the City's Ethics Code.

12.3 Certificate of Interested Parties (TEC Form 1295). For contracts needing City Council approval, or any subsequent changes thereto requiring City Council approval, the City may not accept or enter into a contract until it has received from the Consultant a completed, signed, and notarized TEC Form 1295 complete with a certificate number assigned by the Texas Ethics Commission ("TEC"), pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the TEC. The Consultant understands that failure to provide said form complete with a certificate number assigned by the TEC may prohibit the City from entering into this Agreement. Pursuant to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and notarized, and provided to the City. The TEC Form 1295 must be provided to the City prior to the award of the contract. The City does not have the ability to verify the information included in a TEC Form 1295, and does not have an obligation or undertake responsibility for advising Consultant with respect to the proper completion of the TEC Form 1295.

XIII. AMENDMENTS

Except where the terms of this Agreement expressly provide otherwise, any alterations, additions, or deletions to the terms hereof, shall be effected by amendment, in writing, executed by both City and Consultant, and, if applicable, subject to formal approval by the City Council.

XIV. SEVERABILITY

If any clause or provision of this Agreement is held invalid, illegal or unenforceable under present or future federal, state or local laws, including but not limited to the City Charter, City Code, or ordinances of the City of Wimberley, Texas, then and in that event it is the intention of the Parties hereto that such invalidity, illegality or unenforceability shall not affect any other clause or provision hereof and that the remainder of this Agreement shall be construed as if such invalid, illegal or unenforceable clause or provision was never contained herein; it is also the intention of the Parties hereto that in lieu of each clause or provision of this Agreement that is invalid, illegal, or unenforceable, there be added as a part of the Agreement a clause or provision as similar in terms to such invalid, illegal or unenforceable clause or provision as may be possible, legal, valid and enforceable.

XV. LICENSES/CERTIFICATIONS

Consultant warrants and certifies that Consultant and any other person designated to provide services hereunder has the requisite training, license and/or certification to provide said services, and meets all competence standards promulgated by all other authoritative bodies, as applicable to the services provided herein.

XVI. COMPLIANCE

Consultant shall provide and perform all services required under this Agreement in compliance with all applicable federal, state and local laws, rules and regulations.

XVII. NONWAIVER OF PERFORMANCE

Unless otherwise specifically provided for in this Agreement, a waiver by either Party of a breach of any of the terms, conditions, covenants or guarantees of this Agreement shall not be construed or held to be a waiver of any succeeding or preceding breach of the same or any other term, condition, covenant or guarantee herein contained. Further, any failure of either Party to insist in any one or more cases upon the strict performance of any of the covenants of this Agreement, or to exercise any option herein contained, shall in no event be construed as a waiver or relinquishment for the future of such covenant or option. In fact, no waiver, change, modification or discharge by either Party hereto of any provision of this Agreement shall be deemed to have been made or shall be effective unless expressed in writing and signed by the Party to be charged. In case of City, such changes must be approved by the City Council, as described in Article XVI. Amendments. No act or omission by a Party shall in any manner impair or prejudice any right, power, privilege, or remedy available to that Party hereunder or by law or in equity, such rights, powers, privileges, or remedies to be always specifically preserved hereby.

XIII. LAW APPLICABLE

18.1 **THIS AGREEMENT SHALL BE CONSTRUED UNDER AND IN ACCORDANCE WITH THE LAWS OF THE STATE OF TEXAS AND ALL OBLIGATIONS OF THE PARTIES CREATED HEREUNDER ARE PERFORMABLE IN TRAVIS COUNTY, TEXAS.**

18.2 Venue for any legal action or proceeding brought or maintained, directly or indirectly, as a result of this Agreement shall be heard and determined in a court of competent jurisdiction in Travis County, Texas.

XIX. LEGAL AUTHORITY

The signer of this Agreement for Consultant represents, warrants, assures and guarantees that he has full legal authority to execute this Agreement on behalf of Consultant and to bind Consultant to all of the terms, conditions, provisions and obligations herein contained.

XX. PARTIES BOUND

This Agreement shall be binding on and inure to the benefit of the Parties hereto and their respective heirs, executors, administrators, legal representatives, and successors and assigns, except as otherwise expressly provided for herein.

XXI. CAPTIONS

The captions contained in this Agreement are for convenience of reference only, and in no way limit or enlarge the terms and/or conditions of this Agreement.

XXII. INCORPORATION OF EXHIBITS

Each of the Exhibits listed below is an essential part of the Agreement, which governs the rights and duties of the Parties, and shall be incorporated herein for all purposes:

Attachment "A" - Scope of Services, including Project Description/Scope of Services; Fee Summary for Professional Services and Proposed Project Schedule

XXIII. ENTIRE AGREEMENT

This Agreement, together with its authorizing ordinance and its exhibits, if any, constitute the final and entire agreement between the Parties hereto and contain all of the terms and conditions agreed upon. No other agreements, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind the Parties hereto, unless same be in writing, dated subsequent to the date hereto, and duly executed by the Parties, in accordance with Article XIV. Amendments.

XXIV. MISCELLANEOUS CITY CODE PROVISIONS

24.1 **Representations and Warranties by Consultant.** If Consultant is a corporation, partnership or a limited liability company, Consultant warrants, represents, covenants, and agrees that it is duly organized, validly existing and in good standing under the laws of the state of its incorporation or organization and is duly authorized and in good standing to conduct business in the State of Texas.

24.2 **Franchise Tax Certification.** A corporate or limited liability company Consultant certifies that it is not currently delinquent in the payment of any Franchise Taxes due under Chapter 171 of the *Texas Tax Code*, or that the corporation or limited liability company is exempt from the payment of such taxes, or that the corporation or limited liability company is an out-of-state corporation or limited liability company that is not subject to the Texas Franchise Tax, whichever is applicable.

24.3 **Eligibility Certification.** Consultant certifies that the individual or business entity named in the Agreement is not ineligible to receive payments under the Agreement and acknowledges that the Agreement may be terminated and payment withheld if this certification is inaccurate.

24.4 **Texas Family Code Child Support Certification.** Consultant certifies that they are not delinquent in child support obligations and therefore is not ineligible to receive payments under the Agreement and acknowledges that the Agreement may be terminated and payment may be withheld if this certification is inaccurate.

24.5 **Texas Government Code Mandatory Provision**. The City of Wimberley may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that it; (i) does not boycott Israel; and (ii) will not boycott Israel during the term of the contract. (Texas Government Code, Chapter 2270.002) by accepting this rider, the Consultant hereby verifies that it does not boycott Israel, and agrees that, during the term of this agreement, will not boycott Israel as that term is defined in the Texas Government Code, Section 808.001, as amended. Further, the Consultant hereby certifies that it is not a company identified under Texas Government Code, Section 2252.152 as a company engaged in business with Iran, Sudan, or Foreign Terrorist Organization.

EXECUTED and **AGREED** to as of the dates indicated below.

CITY OF WIMBERLEY	**CONSULTANT** *NEEL MORTON ARCHITECTURE, INC.* *dba Office of Architecture*
______________________ *(Signature)*	______________________ *(Signature)*
Printed Name: Gina Fulkerson	Printed Name: ______________
Title: Mayor	Title: ______________
Date: ______________	Date: ______________

APPROVED AS TO FORM:

____

City Attorney
DENTON NAVARRO ROCHA BERNAL & ZECH, P.C.

Exhibit A

ARCHITECTURAL SERVICES PROPOSAL
City of Wimberley Oak Drive Restroom Facility
Wimberley, Texas

The following proposal is made as of February 8, 2021 to the **City of Wimberley**, 211 Stillwater, Wimberley, Texas 78676 hereinafter referred to as the **City**, and **Neel Morton Architecture, Inc.** dba Office of Architecture located at 15401 RR12, Suite 104, Wimberley, Texas 78676, hereinafter referred to as the **Architect**.

This proposal is for architectural services for the project described below and shall remain in effect for a period of thirty (30) days from the above date. If no action has been taken by the City during this time, this proposal may be withdrawn at the discretion of the Architect and made void.

PROJECT DESCRIPTION
The project consists of the preparation of design and construction documents required for the permitting, bidding, and construction of a restroom facility to be located on city-owned property located on Oak Drive, Wimberley, Texas 78676.

The design of the restroom facility shall be based on the Schematic Design Floor Plan and Schematic Exterior Design as prepared by the Office of Architecture dated October 19, 2020 and December 8, 2020 respectively. (see Attached).

The scope of the Architect's Basic Services requested includes architectural design, preparation of permitting/construction documents, bidding of the Project, and construction observation. Consultants that may be required for this project, other than those noted below as being provided by the Architect, shall be provided by and their services paid by the City and are not part of this Proposal.

It is the understanding of the Architect that the City is providing and managing the necessary civil engineering required for the building. The Architect shall coordinate his work with the work of the civil engineer.

The Architect shall coordinate submittal of the project with the City of Wimberley for plan review and the issuance of a building permit for the project. The Architect shall address comments arising from the permit review that are pertinent to the Architect's scope of work. All City, County, and/or State fees associated with the submittal, review, and building permit shall be paid by the City and are not a part of this Proposal.

BASIC SERVICES
Basic Services provided by the Architect under this Proposal shall generally consist of the following:

A. Design
   Revise existing Schematic Design drawings as required based on new design/construction parameters
   Prepare preliminary architectural site plan including accessible parking and apron drive, building floor plan, roof plan, elevations, and/or other drawings representing the schematic design with the City
   Make required revisions to design (1 Revision included in Basic Services)
   Review exterior and interior finish materials and color selections with City

B. Construction Documents
   Preparation of Construction Documents based on City approved Schematic Design and sufficient for permit submittal and construction of the Project

Finalize selection of finish materials and color selections with City
Review with City (2 Revisions included in Basic Services)
Submit project for permit review
Address comments from permit review

C. Bidding
Prepare and Issue Bid Documents
Prepare and Issue Invitation to Bid
Coordinate the Bidding of the Project with General Contractors
Conduct Pre-Bid Conference
Answer Bidder questions during the bid period and issue Addenda as necessary
Receive the Bids
Assist the Client in the evaluation of the bids and selection of General Contractor

D. Construction Observation
Answer construction related questions
Review submittals
Visit site at intervals appropriate to the stage of Construction
Observe compliance of the Work with the Construction Documents
Inform City of observations in written form
A maximum of six (6) Site Visits/Project Meetings is included in Basic Services, any additional required or requested shall be billed as Additional Services.
Review and approve General Contractor's Applications for Payment
Participate in "walk-through" with City at completion of construction note incomplete or deficient work, prepare "Punch List"

FEE
The total fee for the Architect's Basic Services including Structural Engineer as stated in this Proposal shall be a stipulated sum of ten thousand and no dollars ($10,00.00).

BILLINGS/PAYMENTS
Payments for Basic Services shall be in proportion to services performed within each phase of service, in the approximate percentages as follows:

A. Design	10%	$1,000.00
C. Construction Documents	70%	$7,000.00
D. Construction Observation	20%	$2,000.00

Invoices shall be presented to the City on or around the first of each month and payment made by the City to the Architect on or before thirty (30) days from the date of the invoice. Invoices shall include a brief description of the work performed during the billing period.

ADDITIONAL SERVICES
The stated fee amount does not include fees for Additional Services or the cost of reimbursable expenses.

Additional Services are those services that may be requested or required during the course of the project and are not covered by Basic Services. For Additional Services, compensation to the shall be at the following rates:

Architect	One hundred eighty dollars per hour ($180.00/hr.);
Project Designer	One hundred twenty dollars per hour ($120.00/hr.);
Production/CADD	One hundred dollars per hour ($100.00/hr.).

Additional Services may include:
Changes in Scope of the Project;
Revisions initiated by City after drawings have been approved;

Extensive 3D Modeling and Renderings;
Coordination of additional consultants or contractors not previously mentioned;
More extensive representation at the site than described.

Revisions required by governmental agencies having jurisdiction over the project shall not be considered Additional Services if revisions are required in order to achieve compliance with those regulations in effect at the time of the beginning of the Work.

REIMBURSABLE EXPENSES
Reimbursable expenses are defined as follows and shall be invoiced at cost plus ten percent (10%):
Reproduction of documents,
Shipping and mailing costs,
Any other disbursements, application fees, etc, made on behalf of the Project.

____
Neel Morton Architecture, Inc. dba Office of Architecture

Neel Morton
Printed Name

President
Title

STATEMENT OF CERTIFICATION
The Texas Board of Architectural Examiners, PO Box 12337, Austin, Texas 78711, telephone (512) 305-9000, has jurisdiction over individuals licensed under the Architectural Registration Law, Texas Civil Statutes, Article 249A.

RESTROOM BUILDING - VIEW FROM OAK DR NORTH TOWARDS HENSON RD

RESTROOM BUILDING - DROP-OFF / INFORMATION AREA @ OAK DR

RESTROOM BUILDING - RESTROOM ENTRY

OAK DRIVE PROJECT

SCHEMATIC DESIGN

PROPOSED IMPROVEMENTS

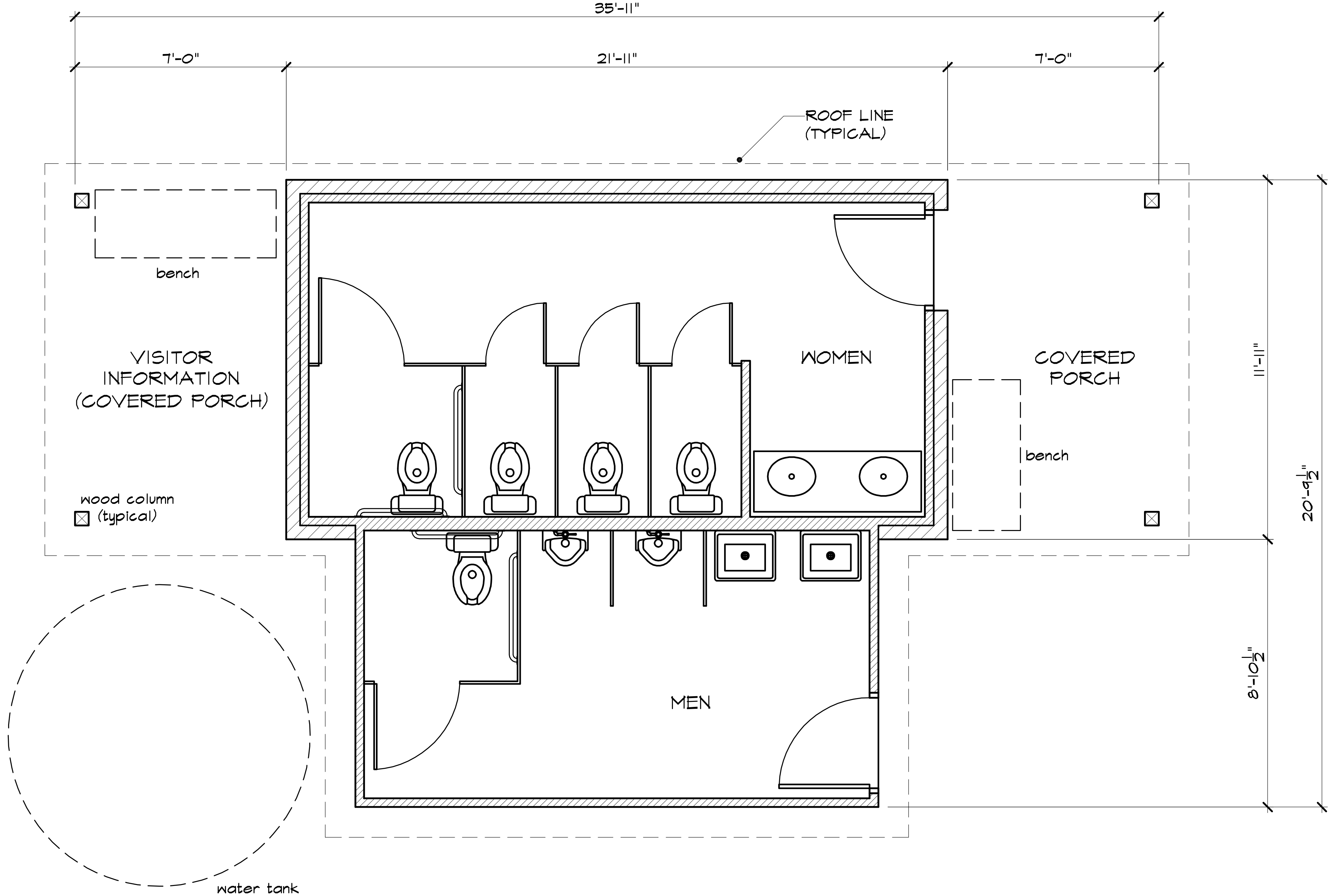
OOA
OFFICE OF ARCHITECTURE

OAK DRIVE PROJECT

SCHEMATIC DESIGN

PROPOSED IMPROVEMENTS

OOA OFFICE OF ARCHITECTURE



1 FLOOR PLAN

1/4" = 1'-0"

Building: 415 Square Feet
Building and Porches: 593 Square Feet

NEEL MORTON, AIA
office of Architecture
15401 Ranch Road 12, S102
Wimberley, TX 78676
512.847.7600

PRELIMINARY
NOT FOR REGULATORY APPROVAL, PERMITTING OR CONSTRUCTION

RESTROOM BUILDING

VILLAGE OF WIMBERLEY
WIMBERLEY, TEXAS

issue purpose Schematic Design
drawn by
issue date October 19, 2020
sheet

CITY OF WIMBERLEY

AGENDA ITEM:	**Topographic Design Survey**
SUBMITTED BY:	Paul Parker
DATE SUBMITTED:	February 11, 2021
MEETING DATE:	February 18, 2021

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

The City Council has indicated its desire to construct a bathroom facility, parking lot improvements and sidewalks for the City owned lot to the downtown square. In order to design these projects, and to prepare cost estimates a topographic survey is required.

Staff contacted Kelly Kilber with Tri-Tech Surveying Co, LP to survey these properties with necessary topographic information. Mr. Kilber has communicated with the City Engineer, Chad Gilpin, to coordinate what topographic features with be surveyed to allow for sidewalk design, parking design and drainage.

REQUESTED ACTION

Motion	☒
Discussion	☒
Ordinance	☐
Resolution	☐
Other	☐

FINANCIAL

Budgeted Item	☒	Original Estimate/Budget:	$
Non-budgeted Item	☐	Current Estimate:	$ 5,150.00
Not Applicable	☐	Amount Under/Over Budget:	$

STAFF RECOMMENDATION

Staff recommends that the Council authorize a contract for $5,150 with Tri-Tech Surveying.

ATTACHMENT/S

- Email correspondence with cost estimate

From: City Administrator
To: Laura Calcote
Subject: Fwd: Survey for parking lot and sidewalk construction.
Date: Wednesday, February 3, 2021 7:00:16 PM
Attachments: image001.png

Get Outlook for iOS

From: City Administrator <cityadministrator@cityofwimberley.com>
Sent: Wednesday, February 3, 2021 6:46:04 PM
To: Kelly Kilber <KKilber@tritechtx.com>
Cc: Randy Burt <RBurt@tritechtx.com>
Subject: Re: Survey for parking lot and sidewalk construction.

Kelly
I will have to take your proposal to the City Council on February 18th because my spending limit is up to a maximum of $5,000.
Paul

Get Outlook for iOS

From: Kelly Kilber <KKilber@tritechtx.com>
Sent: Wednesday, February 3, 2021 4:20:18 PM
To: City Administrator <cityadministrator@cityofwimberley.com>
Cc: Randy Burt <RBurt@tritechtx.com>
Subject: Survey for parking lot and sidewalk construction.

Hello Paul,
I finally spoke with Chad last week. What he has requested is that we provide a topographic survey with tree locations and relocate the corners on Lot 3 of the CCC Addition, and a topographic design survey for the sidewalk along Oak Street. This design survey will include all improvements within the street ROW along with elevations and location of all property corner monuments along the street. The survey work will be delivered in a A-CAD file and will be on Texas Plain Coordinate datum, Southcentral Zone, on Grid basis.

Our fee for this survey will be $5,150.00. Our delivery time will be 6-8 weeks after authorization. If this meets with your approval let me know and I will have a formal proposal prepared for your signature.

If you have any questions please call. We appreciate this opportunity to be of service.

Kelly Kilber, PE, RPLS
Consultant

Tri-Tech Engineering, LP TBPE #F-18693
Tri-Tech Surveying Co., LP TBPLS #10193729
155 Riverwalk Drive | San Marcos, Texas 78666
p: 512.440.0222 | c: 512.938.2045 | f: 512.440.0224

kkilber@tritechtx.com | www.tritechtx.com

TRI-TECH
ENGINEERING ▲ SURVEYING ▲ PLANNING

Ordinance No. 2019-XX

AN ORDINANCE OF THE CITY OF WIMBERLEY, TEXAS, AMENDING CHAPTER 9 (PLANNING & DEVELOPMENT REGULATIONS) ARTICLE 9.02 (SUBDIVISION CONTROL), TO CREATE DIVISION 11 (LANDSCAPING AND TREE PRESERVATION) OF THE CITY OF WIMBERLEY CODE OF ORDINANCES; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT, SAVINGS, SEVERABILITY, REPEALER, EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of the City of Wimberley ("City Council") seeks to preserve the neighborhood character of Wimberley, improve the quality of living for Wimberley's citizens, preserve and enhance the rural atmosphere of the Wimberley community, responsibly protect the natural environmental resources of the area, preserve the beauty of the natural environment that defines the character of Wimberley and make it a unique and desirable community; and

WHEREAS, Texas Local Government Code Chapter 212 authorizing the City to enact certain regulations both within its City Limits and within its extraterritorial jurisdiction related to the subdivision of land and development to protect the public's health, safety and general welfare; and

WHEREAS, the City Council seeks to maintain the value of the City's scenic beauty and rural charm, which are the keystones of the City's quality of life; and

WHEREAS, the Planning and Zoning Commission and City Council has recommended adoption of this Ordinance as necessary for ensuring the creation and continuance of a healthy, attractive, safe, and efficient community that provides for the conservation, enhancement, and protection of its human and natural resources; and

WHEREAS, the regulations established by this Ordinance are in furtherance of the public interest, for the good government, peace, order, trade, and commerce of the City and necessary and proper for carrying out the power granted by law to the City; and

WHEREAS, the following enactments are a valid exercise of the City's broad police powers and based on the City's statutory regulatory authority, including, but not limited to, Texas Local Government Code Chapters 51, 52, and 212; and

WHEREAS, the City Council finds that the provisions of this Ordinance will serve to promote the public health, safety, morals, and general welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WIMBERLEY, TEXAS:

SECTION I. FINDINGS OF FACT

All of the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Article as if copied in their entirety.

SECTION II. AMENDMENT

The City of Wimberley Code of Ordinances, Chapter 9 (Planning & Development Regulations), Article 9.02 (Subdivision Control), is hereby amended to add Division 11, entitled “Landscaping and Tree Preservation” as shown in Exhibit A, hereto, and incorporated herein by reference for all purposes.

SECTION III. SAVINGS

The repeal of any ordinance or part of ordinances effectuated by the enactment of this Division shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the City under any section or provisions of any ordinances at the time of passage of this Division.

SECTION IV. SEVERABILITY

Should any sentence, paragraph, subdivision, clause, phrase, or section of this Division be adjusted or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Division in whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional.

SECTION V. REPEALER

The provisions of this Division shall be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that covered herein; provided, however, that all prior ordinances or parts of ordinances inconsistent or in conflict with any of the provisions of this Division are hereby expressly repealed to the extent that such inconsistency is apparent. This Division shall not be construed to require or allow any act that is prohibited by any other ordinance.

SECTION VI. EFFECTIVE DATE

This Division shall take effect immediately from and after its passage and publication as may be required by law.

SECTION VII. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Division was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED First Reading this ___ day of ____________, 2019, by a vote of (Ayes) to (Nays) (Abstain) vote of the City Council of the City of Wimberley, Texas.

PASSED AND APPROVED Second Reading this ___ day of _____________, 2019, by a vote of (Ayes) to (Nays) (Abstain) vote of the City Council of the City of Wimberley, Texas.

____
Susan Jaggers, Mayor

ATTEST:

____
Laura Calcote,
City Secretary

____
City Attorney

Exhibit A

ARTICLE 9.02 SUBDIVISION CONTROL

"Division 11. Landscaping and Tree Preservation

Sec. 9.02.375 Title

This Division shall be commonly cited as the landscape ordinance.

Sec. 9.02.376 Purpose

(a) This division is adopted to promote and enhance a superior community environment, to maintain the rural character, to maintain air quality and ecologic balance, to maintain property values, to provide soil stabilization, to filter stormwater runoff, and to ensure the maximum preservation of the valuable natural features and scenic rural/wooded character by establishing minimum standards and requirements relating to the protection of trees and natural vegetation.

(b) It is intended that this division be administered with the foregoing purposes in mind and specifically so as to:

(1) Ensure, insofar as practical in permitting development of land and minimizing fire hazard, the maximum retention of natural vegetation to aid in protection against erosion of top soil, preservation of natural scenic qualities and healthy ecosystems of the city through good conservation practices, protection from flooding or landslides, noise absorption, maintenance or privacy, and in providing habitat, shade and color;

(2) Protect mature trees and significant stands of trees in order to retain as many as possible consistent with the purposes set forth herein and also consistent with reasonable economic enjoyment of private property. In this context, privately owned trees have an impact on the quality of life for the entire community;

(3) Preserve the rugged beauty and natural environment that defines the character of the City and makes it a unique and desirable community.

Sec. 9.02.377 Scope

This Division applies to all commercial and multi-family property, including redevelopment and properties zoned Wimberley Planned Development District (WPDD), within the incorporated municipal boundaries (i.e., city limits). This Division applies to actions taken after the date of enactment.

Sec. 9.02.378 Definitions

(a) Rules of interpretation. Words and phrases used in this Division shall have the meanings set forth in this section. Terms that are not defined below, but are defined elsewhere in the Code of Ordinances, shall be given the meanings set forth in the code. Words and phrases not defined in the Code of Ordinances shall be given their common, ordinary meaning unless the context clearly requires otherwise. When not inconsistent with the context, words used in the present tense shall include the future tense, words in the plural number shall include the singular number (and vice versa), and words in the masculine gender shall include the feminine gender (and vice versa). The word "shall" is always mandatory, while the word "may" is merely directory. Headings and captions are for reference purposes only.

(b) Specific definitions.

City administrator. The chief administrative officer of the city. The term shall also include the deputy city administrator.

City council. The governing body of the city.

City of Austin Environmental Criteria Manual. The document promulgated by the City of Austin, which is commonly used throughout the region and is widely regarded as the standard in the development community, as may be amended.

City of Austin Grow Green Guide. The document promulgated in part by the City of Austin, entitled "Native and Adapted Landscape Plants: An Earthwise Guide for Central Texas," as may be amended.

City permit. A city license, certificate, approval, registration, consent, permit, or other form of authorization required by a city ordinance, regulation, or rule in order to develop, construct, and operate the improvements on the property.

Code. The Code of Ordinances enacted by the city, as may be amended from time to time.

DBH (diameter at breast height). The tree trunk diameter of an existing tree measured in inches at a height of 4.5 feet above the ground. If a tree splits into multiple trunks below 4.5 feet, the trunk is measured at its most narrow point beneath the split.

Designated tree. Any of the following:

(1) A hardwood tree having a trunk of eight (8) inches in caliper or greater measured at DBH;

(2) A multi-trunked hardwood tree having a total trunk DBH of thirty (30) inches or more (not counting trunks less than eight (8) inches in diameter); or

(3) A cluster of hardwood trees within a ten-foot radius circle having a total trunk DBH of forty (40) inches or more (not counting trunks less than eight (8) inches in diameter).

Escrow. A deposit of a cash bond with the city in accordance with this Division.

Extreme drought classification. A D3 classification of drought intensity provided by the National Drought Mitigation Center, with D1 being the least intense and D4 being the most intense. D3 classification, extreme drought areas, result in major crop/pasture losses and widespread water shortages or restrictions. The National Drought Mitigation Center must be consulted to determine the classification for the region.

Heritage Tree. A "Heritage Tree" means a tree that has a diameter of twenty-four (24) inches or more, measured four and one-half (4 ½) feet above natural grade.

Impervious cover. Roads, parking areas, buildings, swimming pools, rooftop landscapes, and other construction limiting the absorption of water by covering the natural land surface; this shall include, but not be limited to, all streets and pavement within the development.

Landscape architect. One whose profession is the decorative and functional alteration and planting of grounds, especially at or around a building site.

Landscaping. Consists of introduced vegetation, as well as related improvements to a lot, including, but not limited to, forming and berming, irrigation systems, landscape subsurface drainage systems, site furnishings, and nonstructural retaining walls.

Natural area. An area where the naturally grown landscaping is left primarily undisturbed, except for the removal of poison ivy, greenbrier, and similar vegetation, oak wilt removal and/or prevention measures, and allowing for maintenance of the trees to maintain vigorous growth.

Non-native invasive species. (Also called "non-indigenous," "non-native" or "alien") exotic pest plants and invasive exotics growing in native plant communities that adversely affect the wildlife habitats and bioregions they invade, economically, environmentally, and/or ecologically.

Owner. A person with legal control over property in question.

Person. A human individual, corporation, agency, unincorporated association, partnership, or sole proprietorship, or other legal entity.

TCEQ. The state commission on environmental quality, or its successor agency.

Sec. 9.02.379 Applicability

This Division applies to all new commercial and multi-family development and redevelopment, including properties zoned Wimberley Planned Development District (WPDD), requiring site plan approval subject to zoning requirements. All properties going through redevelopment through extension, reconstruction, resurfacing, or structural alteration must come into compliance. Site plan approval shall be conditioned on compliance with this Division.

Sec. 9.02.380 Landscaping fund

A fund is hereby created in which any cash-in-lieu paid to the city pursuant to the mandates of this Division shall be deposited. The fund may be drawn upon by the city to implement landscaping improvements on city land and city controlled rights-of-way.

Sec. 9.02.381 Damaging or removing trees

No person shall damage or remove trees in violation of this Division.

Sec. 9.02.382 Violations

It shall be unlawful for any person to violate this Division.

Sec. 9.02.383 Street trees

(a) Nonresidential street tree requirements. At least one (1) required tree, shall be planted adjacent to or near the street right-of-way for each twenty-five (25) feet, or fraction thereof, of linear street frontage. Trees shall be planted between the street right-of-way and any horizontal and vertical improvements. The required number of trees need not be placed uniformly, but may be clustered in groups.

(b) Trees planted shall be a minimum four (4) inch DBH, staked, and wrapped. Small trees/large shrubs trees shall be a minimum two (2) inch DBH, staked, and wrapped.

(c) Trees with deep roots may be planted in the area between the sidewalk and road if approved by the city administrator, or designee. Trees of species whose roots are known to cause damage to public roadways or other public works are prohibited.

Sec. 9.02.384 Landscape buffers

(a) Landscape buffer planting requirements.

(1) All plant material shall be of native or adapted species.

(2) All new proposed shade trees shall be a minimum of 4 inches in diameter.

(3) All proposed ornamental trees shall be a minimum of 2 inches in diameter.

(4) All large shrubs shall be a minimum of 5-gallon container size and small shrubs/groundcovers a minimum of 1-gallon container size.

(b) Landscape buffer spacing requirements. The following landscape buffer spacing requirements shall apply to all designated landscape buffers:

(1) Shade trees (such as Live Oak or Cedar Elm). One per 50' of buffer frontage.

(2) Ornamental trees (such as Crape Myrtle or Desert Willow). One per 25' of buffer frontage.

(3) Large shrubs, five-gallon (such as Wax Myrtle, DW Yaupon, or Agarita). One per 6' of buffer frontage.

(4) Small shrubs/groundcovers, one-gallon (such as Lantana or Liriope). One per 3' of buffer frontage.

(c) Landscape buffer widths. The following landscape buffer width requirements shall apply to all designated landscape buffers and shall be measured from the edge of the right-of-way:

	At Arterial Roadways	**At Collector Roadways**
O1-O2	Twenty-five feet (25')	Twenty-five feet (25')
C1-C3	Twenty-five feet (25')	Twenty-five feet (25')
HC	Fifty feet (50')	Fifty feet (50')
I1-I2	Fifty feet (50')	Fifty feet (50')
AS/S	Twenty-five feet (25')	Twenty-five feet (25')
L1-L2	Twenty-five feet (25')	Twenty-five feet (25')
IP	Fifty feet (50')	Fifty feet (50')
PPU	Fifty feet (50')	Fifty feet (50')
PR1-PR2	Twenty-five feet (25')	Twenty-five feet (25')

PF	Fifty feet (50')	Fifty feet (50')
NS	Twenty-five feet (25')	Twenty-five feet (25')
WPDD	Varies	Varies
RR-1	Twenty-five feet (25')	Twenty-five feet (25')
VI	Twenty-five feet (25')	Twenty-five feet (25')
SC	Twenty-five feet (25')	Twenty-five feet (25')
MF1-MF2	Twenty-five feet (25')	Twenty-five feet (25')

(d) Landscape buffer vegetation. The following landscape buffer vegetation requirements shall apply to all designated landscape buffers:

This buffer area shall contain either native vegetation in the form of trees and bushes left in their natural, undisturbed condition, or, if no such native vegetation exists, shall consist of landscaping in conformance with this Division. If the area consists of landscaped plantings, maintenance of such plantings shall be the sole responsibility of the developer.

Sec. 9.02.385 Landscape material

All trees, plants, and vegetation shall comply with the City of Austin “Grow Green” recommended plant guide. Invasive plants in this guide are specifically prohibited.

Sec. 9.02.386 Landscape plan and tree survey submittal

A landscape plan and tree survey shall be submitted to the city with the proposed site plan. The landscape plan shall comply with the landscape requirements. The landscape plan shall be signed and sealed by a landscape architect licensed by the state. The existing tree survey should be signed and sealed by a surveyor licensed by the state.

Sec. 9.02.387 Parking area landscaping

(a) Parking lots and all vehicular parking and maneuvering areas, excluding driveways behind buildings, shall contain areas constructed, planted, and maintained as landscaped islands, peninsulas, or medians.

(b) The minimum total area in landscaped islands, peninsulas, or medians in the parking lots in front of buildings shall be ninety (90) square feet for each twelve (12) parking spaces.

(c) One tree is required for every six (6) parking spaces. Tree preservation is encouraged, thus one (1) existing tree that is at four (4) inches DBH shall count for two (2) new trees.

(d) No parking space shall be located further than fifty (50) feet from a landscaped island, peninsula, median, or tree. They shall be located evenly through the parking areas; however, the location of landscaped islands, peninsulas, and medians may be adjusted to accommodate existing trees or other natural features.

(e) Landscape terminal islands (end islands) shall be located at the end of all parking modules in a configuration to allow for turning radii of intersecting aisles to protect parked vehicles, provide for visibility, confine moving traffic to aisles and driveways, and provide space for landscaping. Medium and tall shrubs are prohibited on internal islands to maintain visibility.

(f) All landscaped islands shall have curbs except when utilizing low impact development techniques to capture and utilize runoff for irrigation purposes.

(g) Paving over the critical root zone is discouraged and must be approved by the city administrator, or designee. All approved paving shall be porous pavement to allow water and air exchange.

Sec. 9.02.388 Screening of dumpsters and building service equipment

(a) For outdoor condensers, utility huts, and other building service equipment (other than a rooftop), such equipment shall be reasonably screened from view on all sides using a masonry wall and vegetative screen using at least two (2) varieties of plant material from the “grow green” plant guide, that, at maturity, are at least the height of the equipment to be screened.

(b) All refuse and/or recycling containers shall be reasonably screened with landscaping from public view and the view of adjoining properties.

(c) The opening for removal of the dumpster for collection shall be a minimum of twelve (12) feet to allow proper service access. An additional ten (10) feet in width is required for every additional dumpster.

(d) All durable materials used in constructing the dumpster screening masonry wall system shall be consistent with and complement the primary structure.

(e) The orientation of the dumpster opening shall not face the street or public sidewalk unless approved by the city administrator, or designee.

Sec. 9.02.389 Maintenance requirements

(a) The owner shall be responsible for (unless otherwise specified herein):

(1) Regular maintenance of all required landscaped areas and plant materials in a vigorous and healthy condition, free from diseases, pests, weeds, and litter. This maintenance shall include weeding, watering, fertilization, pruning, mowing, edging, mulching, or other necessary maintenance in accordance with generally accepted horticultural practice;

(2) The repair or replacement of required landscape structures (walls, fences, etc.) to a structurally sound condition;

(3) The regular maintenance, repair, or replacement, where necessary, of any screening or buffering;

(4) Replacing planted trees if they die or become diseased beyond repair within five (5) years after planting; and

(5) Repairing damage to landscaped areas, structures, screening, buffering, or trees as a result of ingress or egress from site easements by authorized or unauthorized parties.

Sec. 9.02.390 Integrated pest management

Air integrated pest management plan (IPM) shall be submitted with the site plan. The IPM shall include the fertilizer ratios, brands, and types of fertilization application methods to be used. Fertilizers must be phosphate-free.

Sec. 9.02.391 Tree preservation

(a) A grading and tree survey shall be submitted with the site plan. No clearing or grading permits shall be issued until a tree survey is submitted.

(b) The tree survey shall include all existing, live, healthy trees with an eight-inch DBH in diameter and larger. The survey shall indicate the size (DBH) and species of tree. Trees observed to be distressed will be indicated with an asterisk on the tree list. Trees shall be represented by circles using the formula of one (1) foot of radius for every one inch of trunk diameter. Unbroken circles indicate trees that are to remain. Dashed circles indicate trees that are to be removed (including trees identified to be distressed).

(c) Healthy designated trees (as defined by the City of Austin Environmental Criteria Manual, Appendix F) that require removal to accommodate the development shall be replaced at a ratio of 1:1, or cash-in-lieu may be paid to the city, the amount equal to the cost of nursery stock required to replace the caliper amounts lost and the cost of installation on a per-unit basis, not to exceed one hundred dollars ($100.00) per caliper inch or six thousand dollars ($6,000.00) per acre (prorated for sites of more or less than one acre) for the entire site. Trees identified as distressed shall not be included in tree preservation requirements evaluation. This distress identification must be determined by a certified arborist. No more than XX percent of designated trees may be replaced by cash-in-lieu.

(d) Removal of a heritage tree is prohibited unless a certified arborist confirms the following finding that the heritage tree is either: (1) dead; (2) is an imminent hazard to life or property, and the hazard cannot reasonably be mitigated without removing the tree; or (3) is diseased and restoration to sound condition is not practicable or the disease may be transmitted to other trees and endanger their health.

(e) Removal of a heritage tree is prohibited unless a variance is granted by City Council with the following findings that the heritage tree either: (1) prevents reasonable access to the property; (2) prevents a reasonable use of the property.

(f) Pre- and post-construction fertilization is required for existing trees that will be or have been disturbed by construction activities, including disturbance of the critical root zone. Fertilizers must be phosphate-free.

(g) The planting, preserving, and maintaining of trees which are contagiously diseased trees, or the storage of cut oak unless first determined by a certified arborist to be devoid of oak wilt or properly treated, shall be deemed a public nuisance and is prohibited.

(h) During construction, take measures to protect trees, including rigid fencing, shielding, and signage, as necessary. Rigid fencing shall be placed with a radius of at least ten (10) feet from the trunk or at the critical root zone, whichever is greater, unless property lines or other features prohibit a complete radius. Rigid fencing shall consist of chain link or wood fencing not less than four (4) feet high at the drip line of the tree. Stakes shall be no more than six (6) feet apart and at least one and one-half (1-1/2) deep into the ground. Rigid fencing shall be at least three (3) feet in height.

(i) The city administrator or designee shall inspect and approve installed tree protection before issuance of any permit to commence with any construction activity.

(j) Tree protection shall remain in place until final landscaping installation as approved by the city administrator or designee.

(k) Parking or storing of vehicles, equipment or materials allowed within the critical root zone is prohibited.

Sec. 9.02.392 Irrigation requirements

(a) An irrigation plan is required as part of the site plan and will be prepared by a licensed irrigator (i.e., licensed landscape architect or engineer). The plan should include rain/freeze sensors on all controllers. The irrigation plan should provide drip irrigation in shrub beds where appropriate and bubblers on all trees.

(b) Turf grass plantings may be Buffalo, Zoysia, or Bermuda. St. Augustine is expressly prohibited.

(c) Landscaped areas must be mulched to reduce evaporation and preserve water.

Sec. 9.02.393 Drought conditions

(a) During extreme drought classifications for this region as determined by the National Drought Mitigation Center, the city administrator, or designee, may accept a fiscal deposit of the amount equal to the cost of purchasing and installing the trees and other required landscaping into the city's drought tree fund in lieu of the installation of trees and other landscaping required by this chapter for the issuance of a certificate of occupancy permit, or the city administrator or designee may accept an escrow equal to the cost of purchasing and installing the trees and other required landscaping. The city shall only accept the fiscal deposit or escrow if an erosion control plan consistent with section 9.04.066 of this code has been reviewed and accepted by the city administrator or designee. Failure to maintain and adhere to an approved erosion control plan during periods of extreme drought classification shall be deemed a violation and the fines and penalties under section 9.02.394 of this Division shall apply.

(b) Persons requesting that the city accept a fiscal deposit in lieu shall provide the city with written documentation from an entity that sells trees and landscaping the cost of purchasing and installing the trees and other landscaping required by this chapter.

(c) If no cost for the installation of trees and landscaping required by this chapter is provided to the city, the city shall require sixty-six (66) percent of the cost of the trees and landscaping to be paid as the installation cost in addition to the cost to purchase the trees and landscaping.

(d) Any fiscal deposits for trees and landscaping paid to the city pursuant to this section shall be held in escrow. The escrow may be drawn upon by the city to implement tree and landscaping requirements for the depositing property owner, or the funds shall be released to the depositing property owner to implement tree and landscaping requirements within thirty (30) days when the drought mitigation center determines that this region is no longer in an extreme drought condition or higher classification. Failure to implement the tree and landscaping requirements within thirty (30) days of release of the fiscal deposit to the depositing property owner shall be deemed a violation and the fines and penalties under section 9.02.394 of this Division shall apply.

(e) Whenever necessary to enforce any provision of this Division or implement tree and landscaping requirements on the depositing property owner's property, city staff, or the city's contractor, may enter upon depositing property owner's property at any reasonable time to inspect or perform any duty imposed by this Division during an extreme drought classification for this region. If entry is refused, the city shall have recourse to every remedy provided by law and equity to gain entry.

(f) The city is the custodian of any cash funds or bonds on deposit in the property owner's escrow account. The city has a fiduciary duty to the depositing property owner and may dispose of the escrowed funds only in accordance with this section.

Sec. 9.02.394 Enforcement; penalties

(a) Compliance. Violators of this Division will be required to come into compliance within sixty (60) days, unless a variance has been approved by the city. Compliance with this Division may be grounds for withholding of other related pending permits for the project by the city.

(b) Enforcement. The city shall have the power to administer and enforce the provisions of this Division as may be required by governing law. Any person violating any provision of this Division is subject to a stop work order, suit for injunctive relief, and/or prosecution for criminal violations. Any violation of this Division is hereby declared to be a nuisance. Any violation of this Division may serve as grounds to withhold or delay issuance of other permits and revocation of a certificate of occupancy.

(c) Criminal penalty. Any person violating any provision of this Division shall, upon conviction, be fined a sum not exceeding two thousand dollars ($2,000.00) to be deposited in the landscaping fund. Each day that a provision of this Division is violated shall constitute a separate offense. An offense under this Division is a misdemeanor.

(d) Civil remedies. Nothing in this Division shall be construed as a waiver of the city's right to bring a civil action to enforce the provisions of this Division and to seek remedies as allowed by law, including but not limited to the following:

(1) Injunctive relief. Injunctive relief to prevent specific conduct that violates this Division or to require specific conduct that is necessary for compliance with this Division;

(2) Civil penalty. A civil penalty up to five hundred dollars ($500.00) a day to be deposited in the landscaping fund, when it is shown that the defendant was actually notified of the provisions of this Division and after receiving notice committed acts in violation of this Division or failed to take action necessary for compliance with this Division, and other available relief; and

(3) Stop work order. In the event work is not being performed in accordance with this Division, the city shall issue a stop work order and all work shall immediately cease. No further work shall be undertaken on the project as long as a stop work order is in effect."