



CITY OF UHLAND
Notice and Agenda of Uhlend City Council Meeting
Wednesday, June 3, 2020 at 6:00 p.m.

City Hall Council Chambers, 15 North Old Spanish Trail, Uhlend, Texas

Notice is hereby given that the City Council of the City of Uhlend, Texas will hold a Regular Meeting at 6:00 p.m. on Wednesday, June 3, 2020 via Zoom Conference. Members of the public may attend the meeting remotely by web or telephone. Meeting login details may be found below.

On March 16, 2020, and until further notice or until the state disaster declaration expires, the Governor of the State of Texas has suspended certain sections of the Texas Open Meetings Act. Therefore, this meeting is hereby posted and will be held in accordance with those sections of the Texas Open Meetings Act in effect as of the date of the posting of this agenda.

Members of the public may join the Zoom Meeting by one of the following methods:

By web:

<https://us02web.zoom.us/j/82466412980?pwd=anFUQ255d2xCQ0drWFJhZlZlL0orQT09>

Meeting ID: 824 6641 2980

Password: 519874

One tap mobile

+13462487799,,82466412980#,,1#,519874# US (Houston)

+12532158782,,82466412980#,,1#,519874# US (Tacoma)

By phone:

Dial by your location

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 669 900 9128 US (San Jose)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Germantown)

Meeting ID: 824 6641 2980

Password: 519874

Find your local number: <https://us02web.zoom.us/j/82466412980?pwd=anFUQ255d2xCQ0drWFJhZlZlL0orQT09>

A. CALL TO ORDER

1. Roll Call
2. Declaration of Quorum
3. Pledges of Allegiance to the Flags of the United States and State of Texas

B. PUBLIC COMMENTS

Due to the remote nature of this meeting all public comment speakers must submit public comments to the City Secretary at citysecretary@uhlandtx.us by providing their name, and contact information they wish to be made public, as well as the name and date of the meeting and each topic they wish to speak about no later than one (1) hour **PRIOR** to the start of the scheduled meeting. All speakers will be allowed to speak for three (3) minutes on each topic for which they properly submitted.

Public comments on agenda items will be taken at the time each topic is called.

At this time, public comments will be taken from the audience on any topic NOT listed on the agenda. **No discussion or formal action will be taken at this meeting on topics not on the agenda.** Inquiries about matters not listed on the agenda should be directed to City Staff following the meeting.

C. PUBLIC HEARING

None.

D. CONSENT AGENDA

The following routine, clerical, and administrative items require no public hearing and are anticipated to require little or no individualized discussion by the City Council. It is intended that these items will be acted upon with a single motion as a collective, singular item. A City Council Member may request separate deliberation for a specific item or items at which time that item or items will be removed from the consent agenda for discussion as a regular agenda item. Prior to a vote, the City Council may add to the consent agenda an item or items listed elsewhere on the regular agenda.

1. May 13, 2020 Special City Council Meeting Minutes
2. Financials of April 2020

E. CITY STAFF REPORTS

Staff reports include briefings on pending matters from City officials or City staff.

1. Coming Up:
July – Review of Feasibility of City to Acquire Cemetery; Zoning Ordinance Review; Review of Ordinance 151; Building and Construction Regulations

August - Review of 1445 Interlocal with Counties; Appointment of Planning and Zoning Commission (P&Z) Members; 2020 Budget Review / 2021 Budget Proposal

September – Emergency Management Plan

October – Appointment of Economic Development Committee (EDC) Members

F. DISCUSSION ONLY ITEMS

Items listed under this heading are for discussion purposes ONLY. No formal action will be taken at this meeting on the items discussed under this heading.

1. Franchise Fees for any Utility Company for Water or Wastewater
2. Requests of Certificate of Necessity's (CCN's), or Lack thereof, for Wastewater Utilities within the City Limits of Uhland as being Pursued by Southwest Engineering, County Line Utilities, Plum Creek Utilities and Other Utility Companies
3. Conflict of Interest with Elected Officials as it Relates to County Line and Other Utility Companies
4. City Recourse and/or Options as it Pertains to Relocating a Wastewater Lift Station Scheduled and in Process for Agricultural Zoned Property Southwest of Cotton Gin Road within the City Limits of the City of Uhland and Opposition by City Constituents Including Safety Concerns and Clarification by SUD on their Plan A and Plan B Versions for 15" Sewage Line Running Through Personal Properties
 - a. What are the Property Owners Rights
 - b. Has Money Already been Exchanged Prior to City Council Approval on this Project
 - c. What Other Options are Available
 - d. Why has this not been Presented to the Planning & Zoning Commission (P&Z)
 - e. How is County Line Wastewater Project being Financed and is there an Impact for Liability for Future Water as it Relates to the City of Uhland
5. Connectivity Fees for County Line SUD Wastewater Services
6. RFP - Grant Administration for the General Land Office Community Development Block Grant Mitigation Grant Funds (GLO CDBG MIT) for Application(s) and with Funding Administration of the Project(s)
7. RFP - Engineering for the General Land Office Community Development Block Grant Mitigation Grant Funds (GLO CDBG MIT) for Application(s) and with Funding Design/Bid and Construction Oversight of the Project(s)

G. DISCUSSION AND POSSIBLE ACTION ITEMS

Items listed under this heading are for discussion and possible action.

Uhland Economic Development Corporation (EDC)

1. 90-Day Extension (from next physical meeting), Victor Garza's Contract

Uhland Planning and Zoning Commission (P&Z)

None

City of Uhland

1. 2018-19 Audit
2. Second Amendment to Caldwell Valley Development Agreement
3. Personnel Policy
4. City Administrator Job Evaluation
5. Ordinance No. 246, City Fee Schedule: Repealing Ordinance No.'s 178, 168, 123, 90, 83 and all Other Parts of Ordinances in Conflict
6. Eminent Domain and Condemnation – Rights of City Property Owners and Procedures with SUD and Possibly TxDOT

H. EXECUTIVE SESSION

The City Council may retire to executive session any time between the meeting's opening and adjournment for the purposes of 1) consultation with *legal* counsel pursuant to Chapter 551.071 of the Texas Government Code, 2) deliberation regarding *real property* pursuant to Chapter 551.072 of the Texas Government Code, 3) deliberation about *Gifts and Donations* pursuant to Chapter 551.073 of the Texas Government Code, 4) discussion of *personnel matters* pursuant to Chapter 551.074 of the Texas Government Code, 5) deliberation regarding the deployment, or specific occasions for implementation of *security* personnel or devices pursuant to Chapter 551.076 of the Texas Government Code, 6) deliberation regarding *economic development* negotiations pursuant to Chapter 551.087 of the Texas Government Code. ***Action, if any, on topics discussed will be taken in open session.***

I. ANNOUNCEMENTS

Announcements include items of community interest, including expressions of thanks, congratulations or condolence; information regarding holiday schedules; honorary or salutary recognitions of public officials, public employees, or other citizens; reminders on upcoming events organized or sponsored by the City; information regarding social, ceremonial, or community events organized or sponsored by a non-City entity that is scheduled to be attended by City officials or employees; and announcements involving imminent threats to the public's health and safety which have arisen after the posting of the agenda. No action will be taken, or in-depth discussion will occur on any announcement.

J. ATTENDANCE BY OTHER ELECTED OR APPOINTED OFFICIALS


It is anticipated that members of other city boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance

unless such item and action is specifically provided for on an agenda for that board, commission and/or committee subject to the Texas Open Meetings Act.

K. ADJOURNMENT

CERTIFICATION

I, the undersigned authority, do hereby certify that this Notice and Agenda of Meeting of the Uhland City Council was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, on the following date and time indicated, and remained so posted continuously for 72 hours preceding the scheduled time of said meeting.

 Posted: May 29, 2020 at 2:20 a.m. / p.m.
Traci R. McGinley, City Secretary

In compliance with the Americans with Disabilities Act, the City of Uhland will provide reasonable accommodations for persons attending City Council meetings. Braille is not available. To better serve you, requests should be received 48 hours prior to the meetings. Please contact Traci R. McGinley, City Secretary, at 512-398-7399 or email citysecretary@uhlandtx.us.



CITY OF UHLAND
City Council Special Meeting Minutes
Wednesday, May 13, 2020 at 6:00 p.m.

City Hall Council Chambers, 15 North Old Spanish Trail, Umland, Texas

Notice was given of a Special Meeting of the City Council of the City of Umland, Texas to be held at 6:00 p.m. on Wednesday, May 13, 2020 via Zoom Conference. Councilmembers and members of the public not attending the meeting in person did so remotely by web or telephone.

On March 16, 2020, and until further notice or until the state disaster declaration expires, the Governor of the State of Texas suspended certain sections of the Texas Open Meetings Act. Therefore, this meeting was posted and held in accordance with those sections of the Texas Open Meetings Act in effect as of the date of the posting of this agenda.

A. CALL TO ORDER. Mayor Hunter called the meeting to order at 6:00 p.m.

1. The following Councilmembers took their Oath of Office:

Place 1 - Jessica Hodge (2020 – 2022)

Place 2 - Brian Heideman (2020 – 2022)

Place 3 - Daniel Heideman (2020 – 2022)

Place 4 - Naomi Schrock (2020 – 2021)

2. Roll Call. Mayor Hunter, Councilmembers Hodge, Schrock, B. Heideman, D. Heideman and Garonzik were present.

3. Declaration of Quorum.

4. Pledges. The United States and Texas pledges were recited.

B. PUBLIC COMMENTS

Mark Garonzik provided public comment as attached.

C. PUBLIC HEARING

Property Subdivision and Land Development Ordinance

Mayor Hunter opened the public hearing at 6:15 p.m. with no one wishing to address the item, the public hearing was closed at 6:16 p.m.

D. CONSENT AGENDA

1. March 4, 2020 Regular City Council meeting minutes
2. Financials of March and April 2020

Motion made by Schrock to approve Consent Agenda, seconded by Garonzik. The motion carried with all members voting aye.

E. CITY STAFF REPORTS

1. Introduction of City Secretary

Traci McGinley the new City Secretary was introduced.

2. Status update on due diligence for feasibility of City to acquire cemetery

The item would be placed on the next agenda as the cemetery information was just received.

3. Status update on current grant projects

a. County Line SUD Grant. The water line has been completed but the generator is not yet connected.

b. Planning – Community Development Block Grant. There is one more year remaining on this grant.

c. Drainage Improvement – GLO “General Land Office” Grant. Have not heard back from Grant Administrator Judy Langford.

4. Coming up:

June - fee schedule review

July - zoning ordinance review; review of ordinance 151: Building and Construction Regulations

August - review of 1445 interlocal with counties

F. DISCUSSION ONLY ITEMS

1. Ordinance for transferring / moving of structures on City Streets

Discussion was held regarding issues with transporters damaging utilities while moving homes down Cotton Gin. Administrator Gallaher responded that no permits had been filed/issued. Legal Counsel Akers advised the Council that a transporter could be cited if they were caught moving a building without a permit.

2. COVID-19: State of Texas executive orders and disaster declarations

Legal Counsel Akers provided a highlight of the Governor’s latest executive order.

3. Disaster / Emergency Funds and Financial assistance

Legal Counsel Akers advised the Council that emergency funds are available for reimbursement of COVID-19 testing expenses, to date Uhland has no expenditures.

4. Emergency management: Council duties and responsibilities

Legal Counsel Akers explained that the City had an agreement with the County for Emergency Management and suggested that the contract be reviewed as to the services provided.

5. City of Uhland purchasing land for Utility easements and future ROW
Property between Hwy 21 and Old Spanish Trail, from Short to the Western Store. Due to how narrow the land is, concern was raised as to how the property could be utilized. Legal Counsel Akers responded that she believes that TxDOT does have future expansion plans for that area site. It was determined that Councilmembers Garonzik and Hodge would join Administrator Gallaher in the meeting with the County and TXDOT later in the week.

G. DISCUSSION AND POSSIBLE ACTION ITEMS

1. Appointment of President Pro Tempore
Motion made by D. Heideman to appoint Schrock as President Pro Tempore, seconded by Hodges. The motion carried with all members voting aye.
2. Amendments to Ordinance No. 147 "Sign Ordinance"
Motion made by Schrock to adopt the Ordinance as amended, with the following sentence added to the end of Division 4, Section 02-24.1, 5: This requirement of a residential property owner's consent shall not be waived by the City Administrator nor the Planning and Zoning Commission, seconded by D. Heideman. The motion carried with all members voting aye.
3. Transportation Plan
Motion made by D. Heideman to adopt the Transportation Plan, seconded by Garonzik. The motion carried with all members voting aye.
4. Property Subdivision and Land Development Ordinance
Motion made by Schrock to adopt the Property Subdivision and Land Development Ordinance, seconded by D. Heideman. The motion carried with all members voting aye.
5. Uhland Planning and Zoning Commission: Appointment of Lacee Duke
Motion made by Hodges to Appoint Lacee Duke to the Uhland Planning and Zoning Commission, seconded by Schrock. The motion carried with all members voting aye.
6. Personnel Policy
Motion made by Schrock to table the Personnel Policy to the June meeting, seconded by D. Heideman. The motion carried with all members voting aye.
7. Financial Signatories and Delegation of Authority Policy
Motion made by Garonzik to approve the Financial Signatories and Delegation of Authority Policy, seconded by Schrock. The motion carried with all members voting aye.
8. RFP for City of Uhland Banking Services
Motion made by Hodges for the City to do an RFP for Bank Services, seconded by Garonzik. The motion carried with all members voting aye.

H. EXECUTIVE SESSION

None.

I. ANNOUNCEMENTS

Due to potential weather event this weekend the Emergency Services District (ESD) will be parked in the City parking lot.

ADJOURNMENT

Meeting adjourned at 7:18 p.m.

Approved June 3, 2020

Traci R. McGinley, City Secretary

Public Comment Submitted

From: Mark Garonzik <mark.garonzik@uhlandtx.us>
Sent: Wednesday, May 13, 2020 1:13 PM **To:**
City <city@uhlandtx.us>
Subject: Public Comment for City Mtg 5/13/20

City Secretary,

Please note that I would like to place a public comment for tonight's meeting as relates to concerns that have come to my attention regarding all of the following:

1. Requests of CCN's (Certificate of Necessity) or lack there of for sewage within the city limits of Umland as being pursued by Southwest Engineering, County Line Utilities, Plum Creek Utilities and SUD
2. discussion and possible action as it relates to Eminent Domain & Condemnation with SUD and possibly TXDOT...what ARE the rights of city property owners and what action can be taken
3. Clarification of franchise fees as it relates to County Line and any other pertaining entities
4. City recourse as it pertains to relocating a sewage lift station scheduled and in process for Agricultural zoned property southwest of Cotton Gin Rd. within the city limits of the City of Umland and opposition by city constituents including safety concerns and clarification by SUD on their plan A and Plan B versions for 15" sewage line running through personal properties.
 - a. What are the property owners rights
 - b. Has money already been exchanged prior to city council approval on this project.
 - c. What other options are available

Sincerely,

Mark Garonzik
Councilman City of Umland (806) 670.8028 mark.garonzik@uhlandtx.us

City of Uhland

10000 City of Uhland, Period Ending 04/30/2020

RECONCILIATION REPORT

Reconciled on: 05/27/2020

Reconciled by: Kim Smith

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	227,346.26
Checks and payments cleared (37)	-57,703.95
Deposits and other credits cleared (33)	45,836.17
Statement ending balance	215,478.48
Register balance as of 04/30/2020	215,478.48
Cleared transactions after 04/30/2020	0.00
Uncleared transactions after 04/30/2020	6,749.24
Register balance as of 05/27/2020	222,227.72

Details

Checks and payments cleared (37)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/01/2020	Tax Payment		IRS	-709.35
04/01/2020	Expense		WASTE CONNECTION	-7,611.72
04/02/2020	Payroll Check	DD	Karen S. Gallaher	-2,491.90
04/02/2020	Expense		Gateway	-10.00
04/02/2020	Payroll Check	DD	Matthew Hodge	-1,161.67
04/02/2020	Payroll Check	DD	Gary D. Gallaher	-250.00
04/02/2020	Payroll Check	DD	Gary D. Gallaher	-1,452.12
04/07/2020	Credit Card Payment			-210.72
04/07/2020	Credit Card Payment			-805.76
04/08/2020	Tax Payment		IRS	-1,504.25
04/08/2020	Expense		COUNTY LINE SUD	-40.60
04/09/2020	Expense	DD	Amy Akers	-5,162.50
04/09/2020	Credit Card Payment			-25.46
04/09/2020	Credit Card Payment			-52.83
04/10/2020	Expense		Merchant Services	-70.95
04/12/2020	Expense		SPECTRUM BUSINESS	-234.36
04/13/2020	Expense		TML MULTISTATE INTERGOVE...	-2,507.23
04/16/2020	Bill Payment	4507	TEXAS DISPOSAL SYSTEMS	-200.00
04/16/2020	Bill Payment	4505	DELTRA	-1,454.25
04/16/2020	Bill Payment	4509	VADIM MUNICIPAL SOFTWARE ...	-1,005.02
04/16/2020	Bill Payment	4508	TEXAS MUNICIPAL LEAGUE	-2,450.00
04/16/2020	Payroll Check	DD	Matthew Hodge	-1,161.67
04/16/2020	Payroll Check	DD	Gary D. Gallaher	-1,452.12
04/16/2020	Payroll Check	DD	Gary D. Gallaher	-250.00
04/16/2020	Payroll Check	DD	Karen S. Gallaher	-2,364.29
04/16/2020	Bill Payment	4506	LNV ENGINEERING	-5,318.39
04/20/2020	Credit Card Payment			-128.55
04/22/2020	Tax Payment		IRS	-1,504.27
04/22/2020	Expense		TEXAS COMPTROLLER OF PU...	-1,036.32
04/22/2020	Expense		BLUEBONNET ELECTRIC COO...	-356.54
04/23/2020	Expense		WASTE CONNECTION	-3,345.28
04/25/2020	Expense		BIZ DOC INC.	-81.18
04/29/2020	Expense		UHLAND ECONOMIC DEVELOP...	-5,943.60
04/30/2020	Payroll Check	DD	Gary D. Gallaher	-1.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher	-1,701.11
04/30/2020	Payroll Check	DD	Matthew Hodge	-1,161.68
04/30/2020	Payroll Check	DD	Karen S. Gallaher	-2,487.26

Total	-57,703.95
-------	------------

Deposits and other credits cleared (33)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/02/2020	Sales Receipt	3014	USTI epay	600.34
04/02/2020	Receive Payment	12815	County Line Special Utility District	103.36

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/03/2020	Sales Receipt	3025	USTI - BATCH PAYMENTS	260.00
04/03/2020	Sales Receipt	3017	USTI - BATCH PAYMENTS	872.45
04/03/2020	Sales Receipt	3016	USTI - BATCH PAYMENTS	525.41
04/07/2020	Sales Receipt	3015	USTI epay	1,247.65
04/07/2020	Receive Payment	224473	Sun Communities	84.00
04/08/2020	Receive Payment	08515825	KB HOMES	2,736.91
04/08/2020	Sales Receipt	ACH52257	USTI epay	125.34
04/08/2020	Receive Payment	08515833	KB HOMES	2,329.51
04/08/2020	Receive Payment	085115832	KB HOMES	2,736.91
04/08/2020	Sales Receipt	2076	USTI - BATCH PAYMENTS	865.47
04/09/2020	Sales Receipt	3024	USTI - BATCH PAYMENTS	210.00
04/09/2020	Sales Receipt	3026	USTI - BATCH PAYMENTS	148.31
04/10/2020	Sales Receipt	3027	USTI epay	465.44
04/10/2020	Deposit		HAYS COUNTY APPRASIAL DIS...	3,776.52
04/10/2020	Deposit		TEXAS COMPTROLLER	19,522.49
04/10/2020	Sales Receipt	3028	USTI - BATCH PAYMENTS	481.86
04/16/2020	Sales Receipt	2081	USTI - BATCH PAYMENTS	151.31
04/20/2020	Sales Receipt	3030	USTI epay	1,460.96
04/22/2020	Sales Receipt	2085	USTI - BATCH PAYMENTS	1,254.40
04/23/2020	Deposit		Jive Communications , Inc.	10.50
04/23/2020	Sales Receipt	2088	USTI - BATCH PAYMENTS	736.99
04/24/2020	Sales Receipt	ach52986	USTI epay	490.27
04/24/2020	Sales Receipt	ach53058	USTI epay	493.11
04/24/2020	Sales Receipt	2092	USTI - BATCH PAYMENTS	462.03
04/24/2020	Deposit		CALDWELL COUNTY TAX ASSE...	151.29
04/28/2020	Sales Receipt	2093	USTI - BATCH PAYMENTS	2,246.36
04/29/2020	Sales Receipt	ach3422	USTI epay	200.31
04/29/2020	Sales Receipt	ach 53244	USTI epay	695.27
04/29/2020	Sales Receipt	2096	USTI - BATCH PAYMENTS	153.93
04/30/2020	Deposit		CALDWELL CO APPR	228.06
04/30/2020	Deposit		FLNB	9.41
Total				45,836.17

Additional Information

Uncleared checks and payments after 04/30/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/04/2020	Expense		Gateway	-10.00
05/05/2020	Credit Card Payment			-2,146.08
05/05/2020	Expense		WASTE CONNECTION	-7,611.72
05/06/2020	Tax Payment		IRS	-1,504.25
05/06/2020	Credit Card Payment			-192.66
05/08/2020	Expense	FLNB	FLNB	-5.00
05/08/2020	Expense	NSF	DARLA VOWELL	-30.31
05/11/2020	Expense		Merchant Services	-70.95
05/11/2020	Credit Card Payment			-80.72
05/12/2020	Expense		SPECTRUM BUSINESS	-234.36
05/14/2020	Expense	DD	Amy Akers	-6,837.50
05/14/2020	Payroll Check	DD	Matthew Hodge	-1,161.67
05/14/2020	Payroll Check	DD	Gary D. Gallaher	-1,452.11
05/14/2020	Payroll Check	DD	Karen S. Gallaher	-2,364.29
05/14/2020	Payroll Check	DD	Gary D. Gallaher	-250.00
05/15/2020	Expense		TEXAS MUNICIPAL LEAGUE IN...	-2,507.23
05/18/2020	Expense		SPECTRUM BUSINESS	-233.89
05/18/2020	Expense		COUNTY LINE SUD	-39.95
05/20/2020	Tax Payment		IRS	-1,504.29
05/20/2020	Expense		TEXAS COMPTROLLER OF PU...	-961.26
05/26/2020	Expense		UHLAND ECONOMIC DEVELOP...	-6,507.52
Total				-35,705.76

Uncleared deposits and other credits after 04/30/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2020	Sales Receipt	2102	USTI - BATCH PAYMENTS	1,125.57
05/05/2020	Sales Receipt	2105	USTI - BATCH PAYMENTS	1,797.81

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/05/2020	Sales Receipt	ach 53642	USTI epay	946.61
05/05/2020	Sales Receipt	05062020	USTI - BATCH PAYMENTS	417.06
05/06/2020	Receive Payment	08516175	KB HOMES	930.00
05/07/2020	Sales Receipt	USTI 05062020	USTI - BATCH PAYMENTS	120.62
05/08/2020	Deposit		OOMA, INC.	4.71
05/08/2020	Sales Receipt	2115	USTI - BATCH PAYMENTS	559.61
05/08/2020	Sales Receipt	ach53978	USTI epay	130.31
05/08/2020	Sales Receipt	3048	USTI - BATCH PAYMENTS	373.00
05/08/2020	Sales Receipt	ach53804	USTI epay	717.51
05/11/2020	Deposit		HAYS COUNTY APPRASIAL DIS...	3,753.70
05/11/2020	Deposit		CALDWELL CO APPR	21.58
05/11/2020	Deposit		TEXAS COMPTROLLER	101.67
05/12/2020	Deposit		TEXAS COMPTROLLER	21,356.72
05/14/2020	Sales Receipt	3053	USTI epay	90.93
05/14/2020	Sales Receipt	3055	USTI - BATCH PAYMENTS	261.55
05/14/2020	Receive Payment	8351	Donald McCroskey	336.00
05/14/2020	Receive Payment	no number on check	Martha / Domingo Robledo	500.00
05/14/2020	Deposit		GRANITE TELECOMMUNICATI...	10.50
05/14/2020	Deposit		SPECTRUM ADVAVCED SERVI...	37.19
05/14/2020	Deposit		SW BELL	71.83
05/18/2020	Deposit		CHARTER COMMUNICATIONS	2,123.93
05/19/2020	Receive Payment	08516280	KB HOMES	2,661.31
05/19/2020	Receive Payment	08516426	KB HOMES	2,589.91
05/19/2020	Sales Receipt	ach54360	USTI epay	499.65
05/19/2020	Sales Receipt	3054	USTI - BATCH PAYMENTS	800.29
05/22/2020	Deposit		CALDWELL CO APPR	115.43
Total				42,455.00

City of Uhland

10001 Uhland Money Market Account, Period Ending 04/30/2020

RECONCILIATION REPORT

Reconciled on: 05/27/2020

Reconciled by: Kim Smith

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	48,223.83
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	5.95
Statement ending balance	48,229.78
Register balance as of 04/30/2020	48,229.78

Details				
Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2020	Deposit		FLNB	5.95
Total				5.95

City of Uhlend

10002 Uhlend Construction Account, Period Ending 04/30/2020

RECONCILIATION REPORT

Reconciled on: 05/27/2020

Reconciled by: Kim Smith

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	100.00
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	100.00
Register balance as of 04/30/2020.....	100.00
Cleared transactions after 04/30/2020.....	0.00
Uncleared transactions after 04/30/2020.....	0.00
Register balance as of 05/27/2020.....	100.00

Additional Information

Uncleared checks and payments after 04/30/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/04/2020	Check	214	COUNTY LINE SUD	-16,407.47
Total				-16,407.47

Uncleared deposits and other credits after 04/30/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/04/2020	Deposit		TEXAS COMPTROLLER OF PU...	16,407.47
Total				16,407.47

City of Uhlend

10003 Uhlend Debit Card Account, Period Ending 04/30/2020

RECONCILIATION REPORT

Reconciled on: 05/27/2020

Reconciled by: Kim Smith

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	121.52
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (0)	0.00
Statement ending balance	121.52
Register balance as of 04/30/2020	121.52

City of Uhland

BUDGET VS ACTUAL

October 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
40010 AD Valorem - Caldwell County	25,687.84	26,994.27	(1,306.43)	95.16 %
40011 AD Valorem - Hays County	63,238.82	62,477.37	761.45	101.22 %
40050 Sales Tax Revenue	132,506.81	240,000.00	(107,493.19)	55.21 %
40100 Building Permit Income	45,247.38	166,500.00	(121,252.62)	27.18 %
40101 OSSF Commercial		610.00	(610.00)	
40102 OSSF Residential	1,640.00	4,100.00	(2,460.00)	40.00 %
40103 Sign Permits		1,000.00	(1,000.00)	
40104 Transportation Fee - CGE	250.00	2,500.00	(2,250.00)	10.00 %
40105 Transportation Fees - Millcreek		42,980.00	(42,980.00)	
40106 Transportation Fee - KB Homes	40,524.00	61,400.00	(20,876.00)	66.00 %
40150 Subdivision Income	30,015.59	75,000.00	(44,984.41)	40.02 %
40155 Billable Expense Income	39,386.20		39,386.20	
40200 Solid Waste Services	91,726.66	176,400.00	(84,673.34)	52.00 %
40201 Franchise Fees	33,884.52	54,000.00	(20,115.48)	62.75 %
40202 Solid Waste Services - Restoration/Late Fee	1,665.00	3,000.00	(1,335.00)	55.50 %
40300 Community Center Rental	5,100.00	9,000.00	(3,900.00)	56.67 %
40320 Donations	(173.22)		(173.22)	
40350 Film Friendly Fee	500.00		500.00	
40355 Lottery Fee	17.56		17.56	
40500 Administration Fee Income	6,929.86		6,929.86	
40900 Interest Income	477.95	829.00	(351.05)	57.65 %
Total Income	\$518,624.97	\$926,790.64	\$ (408,165.67)	55.96 %
Cost of Goods Sold				
50050 Sales Tax Income - State Service Fees	2,649.59	2,454.90	194.69	107.93 %
50051 EDC Sales Tax Income Transfers	43,303.70	80,000.00	(36,696.30)	54.13 %
50155 Billable Expenses	35,411.59		35,411.59	
Total Cost of Goods Sold	\$81,364.88	\$82,454.90	\$ (1,090.02)	98.68 %
GROSS PROFIT	\$437,260.09	\$844,335.74	\$ (407,075.65)	51.79 %
Expenses				
60050 Community Outreach	943.50	2,000.00	(1,056.50)	47.18 %
60051 Computer Expense & Repair	6,899.59	1,000.00	5,899.59	689.96 %
60053 Continuing Education/Training	580.00	3,500.00	(2,920.00)	16.57 %
60055 Contract Labor	25,971.69	83,250.00	(57,278.31)	31.20 %
60057 Dues Licenses & Subscriptions	347.60	4,844.00	(4,496.40)	7.18 %
60059 Employee Relations	139.01		139.01	
60060 Fees - Accounting	12,000.00	7,500.00	4,500.00	160.00 %
60063 Fees - Bookkeeping	4,776.30	6,228.00	(1,451.70)	76.69 %
60065 Fees - Consulting	10,238.93	22,200.00	(11,961.07)	46.12 %
60070 Fees - Janitorial		750.00	(750.00)	
60071 Fees - Legal	30,400.00	38,400.00	(8,000.00)	79.17 %
60072 Fees - Meetings	86.13	500.00	(413.87)	17.23 %

City of Uhland

BUDGET VS ACTUAL

October 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
60075 Fees - Professional	983.50	25,000.00	(24,016.50)	3.93 %
60078 Fees - Property Tax Collection	686.50		686.50	
60079 Fees - Waste Collection	61,805.08	90,170.00	(28,364.92)	68.54 %
60081 Small Equipment & Tools < \$2,500	547.38		547.38	
60087 Fuel	2,415.07		2,415.07	
60090 INS - Liability	3,072.06	7,989.00	(4,916.94)	38.45 %
60091 INS - Employee Benefit Insurance	20,415.85	38,400.00	(17,984.15)	53.17 %
60092 INS - Workers Compensation	6,088.00		6,088.00	
70020 Bank Charges	219.79	359.64	(139.85)	61.11 %
70030 Merchant Service Fees	488.57	612.00	(123.43)	79.83 %
70055 Marketing & Promotion		10,000.00	(10,000.00)	
70056 Marketing - Website	1,588.49	7,600.00	(6,011.51)	20.90 %
70060 Meal Expenses	29.74	300.00	(270.26)	9.91 %
70065 Postage	1,154.70	1,790.00	(635.30)	64.51 %
70070 Rent - Janitorial Equipment	701.50		701.50	
70075 Repairs & Maintenance	8,765.57	135,000.00	(126,234.43)	6.49 %
70090 Payroll - Expenses				
70091 Payroll - Salaries	0.00		0.00	
70092 Payroll - Salaries - City Administrator	50,612.35	82,831.81	(32,219.46)	61.10 %
70093 Payroll - Salaries - Office Assistant	16,080.79	31,399.36	(15,318.57)	51.21 %
70095 Payroll - Salaries - Public Works Lead	33,389.19	57,135.38	(23,746.19)	58.44 %
70096 Payroll - Salaries - Public Works	21,433.51	35,731.11	(14,297.60)	59.99 %
Total 70091 Payroll - Salaries	121,515.84	207,097.66	(85,581.82)	58.68 %
70200 Payroll - Taxes	9,295.95	15,842.97	(6,547.02)	58.68 %
70210 Payroll - Service Fees	814.42		814.42	
Total 70090 Payroll - Expenses	131,626.21	222,940.63	(91,314.42)	59.04 %
70220 Uniforms	295.96		295.96	
70300 Supplies - Office	1,805.41	18,000.00	(16,194.59)	10.03 %
70301 Supplies - Janitorial	388.40	750.00	(361.60)	51.79 %
70302 Supplies - Maintenance	347.60		347.60	
70400 Telephone & Internet	1,672.62	2,904.00	(1,231.38)	57.60 %
70450 Travel - Mileage Reimbursements	1,885.86	5,000.00	(3,114.14)	37.72 %
70451 Travel - Parking & Tolls		3,800.00	(3,800.00)	
70500 Utilities	3,445.53	7,264.00	(3,818.47)	47.43 %
80070 Hays County Road Fund		50,000.00	(50,000.00)	
Total Expenses	\$342,812.14	\$798,051.27	\$ (455,239.13)	42.96 %
NET OPERATING INCOME	\$94,447.95	\$46,284.47	\$48,163.48	204.06 %
Other Income				
80090 Income - Other	(214.86)		(214.86)	
80100 Grant Income	66,895.69		66,895.69	
Total Other Income	\$66,680.83	\$0.00	\$66,680.83	0.00%
Other Expenses				

City of Uhland

BUDGET VS ACTUAL

October 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
80060 Rainy Day Fund		43,784.47	(43,784.47)	
80101 Grant Expense	54,851.31	2,500.00	52,351.31	2,194.05 %
Total Other Expenses	\$54,851.31	\$46,284.47	\$8,566.84	118.51 %
NET OTHER INCOME	\$11,829.52	\$ (46,284.47)	\$58,113.99	(25.56 %)
NET INCOME	\$106,277.47	\$0.00	\$106,277.47	0.00%

City of Uhland

BALANCE SHEET

As of April 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 City of Uhland	215,478.48
10001 Uhland Money Market Account	48,229.78
10002 Uhland Construction Account	100.00
10003 Uhland Debit Card Account	121.52
10004 TexSTAR	101,019.94
Total Bank Accounts	\$364,949.72
Accounts Receivable	
12000 Accounts Receivable (A/R)	15,628.95
Total Accounts Receivable	\$15,628.95
Other Current Assets	
12501 Texas Comptroller Reserves	260.76
Total Other Current Assets	\$260.76
Total Current Assets	\$380,839.43
Fixed Assets	
17001 Machinery & Equipment	21,350.00
Total Fixed Assets	\$21,350.00
TOTAL ASSETS	\$402,189.43
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable (A/P)	2,224.14
Total Accounts Payable	\$2,224.14
Credit Cards	
20500 Fuelman Fuel Credit Card	102.97
20501 A/P - Fuelman Mastercard	1,141.32
20503 A/P - Lowes	80.72
Total Credit Cards	\$1,325.01
Other Current Liabilities	
20700 A/P - Jimmy McClintock	6,762.15
22500 Sales Tax Payable	966.09
23000 EDC Sales Tax Income Payable	6,507.52
24000 Payroll Liabilities	0.00
24001 Payroll - Taxes Federal (941/944)	1,504.25
Total 24000 Payroll Liabilities	1,504.25
Total Other Current Liabilities	\$15,740.01
Total Current Liabilities	\$19,289.16
Total Liabilities	\$19,289.16
Equity	
30000 Retained Earnings	157,971.21
30001 Opening Balance Equity	118,651.59
Net Income	106,277.47
Total Equity	\$382,900.27
TOTAL LIABILITIES AND EQUITY	\$402,189.43

City of Uhland

INCOME STATEMENT

April 2020

	TOTAL		
	APR 2020	OCT 2019 - APR 2020 (YTD)	% OF INCOME
Income			
40010 AD Valorem - Caldwell County	379.35	25,687.84	0.84 %
40011 AD Valorem - Hays County	3,776.52	63,238.82	8.36 %
40050 Sales Tax Revenue	19,944.66	132,506.81	44.18 %
40100 Building Permit Income	4,119.33	45,247.38	9.12 %
40102 OSSF Residential		1,640.00	
40104 Transportation Fee - CGE		250.00	
40106 Transportation Fee - KB Homes	3,684.00	40,524.00	8.16 %
40150 Subdivision Income		30,015.59	
40155 Billable Expense Income		39,386.20	
40200 Solid Waste Services	13,181.12	91,726.66	29.20 %
40201 Franchise Fees	10.50	33,884.52	0.02 %
40202 Solid Waste Services - Restoration/Late Fee		1,665.00	
40300 Community Center Rental		5,100.00	
40320 Donations		(173.22)	
40350 Film Friendly Fee		500.00	
40355 Lottery Fee		17.56	
40500 Administration Fee Income		6,929.86	
40900 Interest Income	52.27	477.95	0.12 %
Total Income	\$45,147.75	\$518,624.97	100.00 %
Cost of Goods Sold			
50050 Sales Tax Income - State Service Fees	399.12	2,649.59	0.88 %
50051 EDC Sales Tax Income Transfers	6,507.52	43,303.70	14.41 %
50155 Billable Expenses	2,762.89	35,411.59	6.12 %
Total Cost of Goods Sold	\$9,669.53	\$81,364.88	21.42 %
GROSS PROFIT	\$35,478.22	\$437,260.09	78.58 %
Expenses			
60050 Community Outreach		943.50	
60051 Computer Expense & Repair	2,459.27	6,899.59	5.45 %
60053 Continuing Education/Training		580.00	
60055 Contract Labor	2,059.68	25,971.69	4.56 %
60057 Dues Licenses & Subscriptions		347.60	
60059 Employee Relations		139.01	
60060 Fees - Accounting		12,000.00	
60063 Fees - Bookkeeping	593.40	4,776.30	1.31 %
60065 Fees - Consulting		10,238.93	
60071 Fees - Legal	4,762.50	30,400.00	10.55 %
60072 Fees - Meetings		86.13	

City of Uhland

INCOME STATEMENT

April 2020

	TOTAL		
	APR 2020	OCT 2019 - APR 2020 (YTD)	% OF INCOME
60075 Fees - Professional	81.18	983.50	0.18 %
60078 Fees - Property Tax Collection		686.50	
60079 Fees - Waste Collection	10,957.00	61,805.08	24.27 %
60081 Small Equipment & Tools < \$2,500		547.38	
60087 Fuel	358.80	2,415.07	0.79 %
60090 INS - Liability		3,072.06	
60091 INS - Employee Benefit Insurance	2,507.23	20,415.85	5.55 %
60092 INS - Workers Compensation	2,450.00	6,088.00	5.43 %
70020 Bank Charges	29.97	219.79	0.07 %
70030 Merchant Service Fees	80.95	488.57	0.18 %
70056 Marketing - Website	99.98	1,588.49	0.22 %
70060 Meal Expenses		29.74	
70065 Postage	175.00	1,154.70	0.39 %
70070 Rent - Janitorial Equipment	100.00	701.50	0.22 %
70075 Repairs & Maintenance	1,247.78	8,765.57	2.76 %
70090 Payroll - Expenses			
70091 Payroll - Salaries		0.00	
70092 Payroll - Salaries - City Administrator	8,565.69	50,612.35	18.97 %
70093 Payroll - Salaries - Office Assistant		16,080.79	
70095 Payroll - Salaries - Public Works Lead	6,120.57	33,389.19	13.56 %
70096 Payroll - Salaries - Public Works	4,075.50	21,433.51	9.03 %
Total 70091 Payroll - Salaries	18,761.76	121,515.84	41.56 %
70200 Payroll - Taxes	1,435.27	9,295.95	3.18 %
70210 Payroll - Service Fees	115.13	814.42	0.26 %
Total 70090 Payroll - Expenses	20,312.16	131,626.21	44.99 %
70220 Uniforms		295.96	
70300 Supplies - Office	73.86	1,805.41	0.16 %
70301 Supplies - Janitorial		388.40	
70302 Supplies - Maintenance	80.72	347.60	0.18 %
70400 Telephone & Internet	234.36	1,672.62	0.52 %
70450 Travel - Mileage Reimbursements	250.56	1,885.86	0.55 %
70500 Utilities	397.14	3,445.53	0.88 %
Total Expenses	\$49,311.54	\$342,812.14	109.22 %
NET OPERATING INCOME	\$ (13,833.32)	\$94,447.95	(30.64 %)
Other Income			
80090 Income - Other	(93.16)	(214.86)	(0.21 %)
80100 Grant Income		66,895.69	
Total Other Income	\$ (93.16)	\$66,680.83	(0.21 %)

City of Uhland

INCOME STATEMENT

April 2020

	TOTAL		
	APR 2020	OCT 2019 - APR 2020 (YTD)	% OF INCOME
Other Expenses			
80101 Grant Expense		54,851.31	
Total Other Expenses	\$0.00	\$54,851.31	0.00%
NET OTHER INCOME	\$ (93.16)	\$11,829.52	(0.21 %)
NET INCOME	\$ (13,926.48)	\$106,277.47	(30.85 %)

City of Uhland
INCOME STATEMENT BY CLASS
April 2020

	ADMINISTRATION	BUILDING PERMITS	COMMUNITY CENTER	EDC UHLAND	FUTURE ROADWAY IMPACT FEES	PUBLIC WORKS	SUBDIVISION	WASTE MANAGEMENT	TOTAL
Income									
40010 AD Valorem - Caldwell County						379.35			\$379.35
40011 AD Valorem - Hays County						3,776.52			\$3,776.52
40050 Sales Tax Revenue	6,652.06			6,640.54		6,652.06			\$19,944.66
40100 Building Permit Income		4,119.33							\$4,119.33
40106 Transportation Fee - KB Homes					3,684.00				\$3,684.00
40200 Solid Waste Services								13,181.12	\$13,181.12
40201 Franchise Fees	10.50								\$10.50
40900 Interest Income	52.27								\$52.27
Total Income	\$6,714.83	\$4,119.33	\$0.00	\$6,640.54	\$3,684.00	\$10,807.93	\$0.00	\$13,181.12	\$45,147.75
Cost of Goods Sold									
50050 Sales Tax Income - State Service Fees	133.04			133.04		133.04			\$399.12
50051 EDC Sales Tax Income Transfers				6,507.52					\$6,507.52
50155 Billable Expenses							2,762.89		\$2,762.89
Total Cost of Goods Sold	\$133.04	\$0.00	\$0.00	\$6,640.56	\$0.00	\$133.04	\$2,762.89	\$0.00	\$9,669.53
GROSS PROFIT	\$6,581.79	\$4,119.33	\$0.00	\$ (0.02)	\$3,684.00	\$10,674.89	\$ (2,762.89)	\$13,181.12	\$35,478.22
Expenses									
60051 Computer Expense & Repair	1,454.25							1,005.02	\$2,459.27
60055 Contract Labor		2,059.68							\$2,059.68
60063 Fees - Bookkeeping	593.40								\$593.40
60071 Fees - Legal	4,762.50								\$4,762.50
60075 Fees - Professional	41.18							40.00	\$81.18
60079 Fees - Waste Collection								10,957.00	\$10,957.00
60087 Fuel						358.80			\$358.80
60091 INS - Employee Benefit Insurance	596.97					1,910.26			\$2,507.23
60092 INS - Workers Compensation	2,450.00								\$2,450.00
70020 Bank Charges	29.97								\$29.97
70030 Merchant Service Fees		80.95							\$80.95
70056 Marketing - Website	99.98								\$99.98
70065 Postage								175.00	\$175.00
70070 Rent - Janitorial Equipment			100.00						\$100.00
70075 Repairs & Maintenance						1,247.78			\$1,247.78
70090 Payroll - Expenses									\$0.00
70091 Payroll - Salaries									\$0.00
70092 Payroll - Salaries - City Administrator	8,565.69								\$8,565.69
70095 Payroll - Salaries - Public Works Lead						6,120.57			\$6,120.57
70096 Payroll - Salaries - Public Works						4,075.50			\$4,075.50
Total 70091 Payroll - Salaries	8,565.69					10,196.07			\$18,761.76
70200 Payroll - Taxes	655.27					780.00			\$1,435.27
70210 Payroll - Service Fees	115.13								\$115.13
Total 70090 Payroll - Expenses	9,336.09					10,976.07			\$20,312.16
70300 Supplies - Office						73.86			\$73.86
70302 Supplies - Maintenance						80.72			\$80.72
70400 Telephone & Internet	234.36								\$234.36
70450 Travel - Mileage Reimbursements	250.56								\$250.56

City of Uhland
INCOME STATEMENT BY CLASS
April 2020

	ADMINISTRATION	BUILDING PERMITS	COMMUNITY CENTER	EDC UHLAND	FUTURE ROADWAY IMPACT FEES	PUBLIC WORKS	SUBDIVISION	WASTE MANAGEMENT	TOTAL
70500 Utilities	159.39		72.89			164.86			\$397.14
Total Expenses	\$20,008.65	\$2,140.63	\$172.89	\$0.00	\$0.00	\$14,812.35	\$0.00	\$12,177.02	\$49,311.54
NET OPERATING INCOME	\$ (13,426.86)	\$1,978.70	\$ (172.89)	\$ (0.02)	\$3,684.00	\$ (4,137.46)	\$ (2,762.89)	\$1,004.10	\$ (13,833.32)
Other Income									
80090 Income - Other	3.81							(96.97)	\$ (93.16)
Total Other Income	\$3.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ (96.97)	\$ (93.16)
NET OTHER INCOME	\$3.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ (96.97)	\$ (93.16)
NET INCOME	\$ (13,423.05)	\$1,978.70	\$ (172.89)	\$ (0.02)	\$3,684.00	\$ (4,137.46)	\$ (2,762.89)	\$907.13	\$ (13,926.48)

City of Umland
FISCAL YTD INCOME STATEMENT BY CLASS
October 2019 - April 2020

	ADMINISTRATION	BUILDING PERMITS	COMMUNITY CENTER	EDC UHLAND	FUTURE ROADWAY IMPACT FEES	GENERAL LAND OFFICE	PUBLIC WORKS	SUBDIVISION	TX CDBG GRANTS	WASTE MANAGEMENT	TOTAL
Income											
40010 AD Valorem - Caldwell County	2,184.03						23,503.81				\$25,687.84
40011 AD Valorem - Hays County	32,789.88						30,448.94				\$63,238.82
40050 Sales Tax Revenue	44,159.97			44,186.89			44,159.95			0.00	\$132,506.81
40100 Building Permit Income	1,177.11	44,070.27									\$45,247.38
40102 OSSF Residential		1,640.00									\$1,640.00
40104 Transportation Fee - CGE							250.00				\$250.00
40106 Transportation Fee - KB Homes		2,456.00			28,244.00		9,824.00				\$40,524.00
40150 Subdivision Income	1,824.33							28,191.26			\$30,015.59
40155 Billable Expense Income	40.00			2,190.00				37,156.20			\$39,386.20
40200 Solid Waste Services	143.31						1,080.68			90,502.67	\$91,726.66
40201 Franchise Fees	33,879.42							0.00		5.10	\$33,884.52
40202 Solid Waste Services - Restoration/Late Fee	120.00									1,545.00	\$1,665.00
40300 Community Center Rental			5,100.00								\$5,100.00
40320 Donations	(173.22)										\$ (173.22)
40350 Film Friendly Fee	500.00										\$500.00
40355 Lottery Fee	17.56										\$17.56
40500 Administration Fee Income	6,929.86										\$6,929.86
40900 Interest Income	477.95										\$477.95
Total Income	\$124,070.20	\$48,166.27	\$5,100.00	\$46,376.89	\$28,244.00	\$0.00	\$109,267.38	\$65,347.46	\$0.00	\$92,052.77	\$518,624.97
Cost of Goods Sold											
50050 Sales Tax Income - State Service Fees	883.21			883.19			883.19				\$2,649.59
50051 EDC Sales Tax Income Transfers				43,303.70							\$43,303.70
50155 Billable Expenses	40.00	1,400.00		2,190.00				31,781.59	0.00		\$35,411.59
Total Cost of Goods Sold	\$923.21	\$1,400.00	\$0.00	\$46,376.89	\$0.00	\$0.00	\$883.19	\$31,781.59	\$0.00	\$0.00	\$81,364.88
GROSS PROFIT	\$123,146.99	\$46,766.27	\$5,100.00	\$0.00	\$28,244.00	\$0.00	\$108,384.19	\$33,565.87	\$0.00	\$92,052.77	\$437,260.09
Expenses											
60050 Community Outreach	943.50										\$943.50
60051 Computer Expense & Repair	5,894.57									1,005.02	\$6,899.59
60053 Continuing Education/Training	580.00										\$580.00
60055 Contract Labor		25,971.69									\$25,971.69
60057 Dues Licenses & Subscriptions	247.60	100.00									\$347.60
60059 Employee Relations	74.38						64.63				\$139.01
60060 Fees - Accounting	12,000.00										\$12,000.00
60063 Fees - Bookkeeping	4,776.30										\$4,776.30
60065 Fees - Consulting	2,498.75							7,740.18			\$10,238.93
60071 Fees - Legal	30,400.00										\$30,400.00
60072 Fees - Meetings	86.13										\$86.13
60075 Fees - Professional	742.91									240.59	\$983.50
60078 Fees - Property Tax Collection	686.50										\$686.50
60079 Fees - Waste Collection										61,805.08	\$61,805.08
60081 Small Equipment & Tools < \$2,500							547.38				\$547.38
60087 Fuel							2,415.07				\$2,415.07
60090 INS - Liability	3,072.06										\$3,072.06
60091 INS - Employee Benefit Insurance	10,864.56						9,551.29				\$20,415.85
60092 INS - Workers Compensation	4,269.00						1,819.00				\$6,088.00
70020 Bank Charges	214.79	5.00									\$219.79
70030 Merchant Service Fees		488.57									\$488.57
70056 Marketing - Website	1,588.49										\$1,588.49
70060 Meal Expenses	29.74										\$29.74
70065 Postage	359.50									795.20	\$1,154.70
70070 Rent - Janitorial Equipment			701.50								\$701.50
70075 Repairs & Maintenance	50.13		206.07				7,320.88	1,188.49			\$8,765.57
70090 Payroll - Expenses											\$0.00
70091 Payroll - Salaries											\$0.00
70092 Payroll - Salaries - City Administrator	50,612.35										\$50,612.35
70093 Payroll - Salaries - Office Assistant	16,080.79										\$16,080.79

City of Uhland
FISCAL YTD INCOME STATEMENT BY CLASS
October 2019 - April 2020

	ADMINISTRATION	BUILDING PERMITS	COMMUNITY CENTER	EDC UHLAND	FUTURE ROADWAY IMPACT FEES	GENERAL LAND OFFICE	PUBLIC WORKS	SUBDIVISION	TX CDBG GRANTS	WASTE MANAGEMENT	TOTAL
70095 Payroll - Salaries - Public Works Lead							33,389.19				\$33,389.19
70096 Payroll - Salaries - Public Works							21,433.51				\$21,433.51
Total 70091 Payroll - Salaries	66,693.14						54,822.70				\$121,515.84
70200 Payroll - Taxes	5,365.19						3,930.76				\$9,295.95
70210 Payroll - Service Fees	464.80						349.62				\$814.42
Total 70090 Payroll - Expenses	72,523.13						59,103.08				\$131,626.21
70220 Uniforms							295.96				\$295.96
70300 Supplies - Office	1,189.54		70.01				73.86			472.00	\$1,805.41
70301 Supplies - Janitorial			178.45				209.95				\$388.40
70302 Supplies - Maintenance			135.77				211.83				\$347.60
70400 Telephone & Internet	1,672.62										\$1,672.62
70450 Travel - Mileage Reimbursements	1,885.86										\$1,885.86
70500 Utilities	1,400.54		633.46				1,411.53				\$3,445.53
Total Expenses	\$158,050.60	\$26,565.26	\$1,925.26	\$0.00	\$0.00	\$0.00	\$83,024.46	\$8,928.67	\$0.00	\$64,317.89	\$342,812.14
NET OPERATING INCOME	\$ (34,903.61)	\$20,201.01	\$3,174.74	\$0.00	\$28,244.00	\$0.00	\$25,359.73	\$24,637.20	\$0.00	\$27,734.88	\$94,447.95
Other Income											
80090 Income - Other	50.50									(265.36)	\$ (214.86)
80100 Grant Income						47,761.00		15,134.69	4,000.00		\$66,895.69
Total Other Income	\$50.50	\$0.00	\$0.00	\$0.00	\$0.00	\$47,761.00	\$0.00	\$15,134.69	\$4,000.00	\$ (265.36)	\$66,680.83
Other Expenses											
80101 Grant Expense						33,207.87		15,858.44	5,785.00		\$54,851.31
Total Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,207.87	\$0.00	\$15,858.44	\$5,785.00	\$0.00	\$54,851.31
NET OTHER INCOME	\$50.50	\$0.00	\$0.00	\$0.00	\$0.00	\$14,553.13	\$0.00	\$ (723.75)	\$ (1,785.00)	\$ (265.36)	\$11,829.52
NET INCOME	\$ (34,853.11)	\$20,201.01	\$3,174.74	\$0.00	\$28,244.00	\$14,553.13	\$25,359.73	\$23,913.45	\$ (1,785.00)	\$27,469.52	\$106,277.47

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
10000 City of Uhland							
	Beginning Balance						227,346.26
04/01/2020	Tax Payment		IRS		Tax Payment for Period: 03/25/2020-03/27/2020	(709.35)	226,636.91
04/01/2020	Expense		WASTE CONNECTION		monthly waste	(7,611.72)	219,025.19
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 03/19/2020-04/01/2020	(250.00)	218,775.19
04/02/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 03/19/2020-04/01/2020	(1,161.67)	217,613.52
04/02/2020	Payment	12815	County Line Special Utility District			103.36	217,716.88
04/02/2020	Sales Receipt	3014	USTI epay		waste and recycle income	600.34	218,317.22
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 03/19/2020-04/01/2020	(1,452.12)	216,865.10
04/02/2020	Expense		Gateway		merchant account	(10.00)	216,855.10
04/02/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 03/19/2020-04/01/2020	(2,491.90)	214,363.20
04/03/2020	Sales Receipt	3017	USTI - BATCH PAYMENTS		waste and recycle income	872.45	215,235.65
04/03/2020	Sales Receipt	3016	USTI - BATCH PAYMENTS		waste and recycle income	525.41	215,761.06
04/03/2020	Sales Receipt	3025	USTI - BATCH PAYMENTS		waste and recycle income	260.00	216,021.06
04/07/2020	Sales Receipt	3015	USTI epay		waste and recycle income	1,247.65	217,268.71
04/07/2020	Credit Card Payment				Fuelman Fuel credit card payment	(210.72)	217,057.99
04/07/2020	Credit Card Payment				Fuelman credit card payment	(805.76)	216,252.23
04/07/2020	Payment	224473	Sun Communities			84.00	216,336.23
04/08/2020	Tax Payment		IRS		Tax Payment for Period: 04/01/2020-04/03/2020	(1,504.25)	214,831.98
04/08/2020	Sales Receipt	3021	USTI - BATCH PAYMENTS		waste and recycle income	865.47	215,697.45
04/08/2020	Payment	08515825	KB HOMES			2,736.91	218,434.36
04/08/2020	Payment	08515833	KB HOMES			2,329.51	220,763.87
04/08/2020	Payment	085115832	KB HOMES			2,736.91	223,500.78
04/08/2020	Expense		COUNTY LINE SUD		water bill	(40.60)	223,460.18
04/08/2020	Sales Receipt	3022	USTI epay		waste and recycle income	125.34	223,585.52
04/09/2020	Credit Card Payment				Lowes Credit Card payment	(25.46)	223,560.06
04/09/2020	Credit Card Payment				Tractor Supply CC payment	(52.83)	223,507.23
04/09/2020	Sales Receipt	3024	USTI - BATCH PAYMENTS		waste and recycle income	210.00	223,717.23
04/09/2020	Sales Receipt	3026	USTI - BATCH PAYMENTS		waste and recycle income	148.31	223,865.54
04/09/2020	Expense	DD	Amy Akers			(5,162.50)	218,703.04
04/10/2020	Deposit		HAYS COUNTY APPRASIAL DISTRICT		ad valorem income	3,776.52	222,479.56
04/10/2020	Deposit		TEXAS COMPTROLLER		Sales Tax Income	19,522.49	242,002.05
04/10/2020	Sales Receipt	3028	USTI - BATCH PAYMENTS		waste and recycle income	481.86	242,483.91
04/10/2020	Sales Receipt	3027	USTI epay		waste and recycle income	465.44	242,949.35
04/10/2020	Expense		Merchant Services		merchant account for my permit	(70.95)	242,878.40
04/12/2020	Expense		SPECTRUM BUSINESS		TIME WARNER CABL TW CABLE TIME WARNER CABL TW CABLE - ID: 0630008761 SPA UHLAND	(234.36)	242,644.04
04/13/2020	Expense		TML MULTISTATE INTERGOVERNMENTAL EMPLOYEE BENEFITS POOL		monthly employee insurance	(2,507.23)	240,136.81
04/16/2020	Bill Payment (Check)	4506	LVN ENGINEERING			(5,318.39)	234,818.42
04/16/2020	Bill Payment (Check)	4505	DELTRA			(1,454.25)	233,364.17

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/16/2020	Bill Payment (Check)	4507	TEXAS DISPOSAL SYSTEMS			(200.00)	233,164.17
04/16/2020	Bill Payment (Check)	4508	TEXAS MUNICIPAL LEAGUE			(2,450.00)	230,714.17
04/16/2020	Bill Payment (Check)	4509	VADIM MUNICIPAL SOFTWARE INC.		waste and recycle software USTI	(1,005.02)	229,709.15
04/16/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 04/02/2020-04/15/2020	(1,161.67)	228,547.48
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/02/2020-04/15/2020	(1,452.12)	227,095.36
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/02/2020-04/15/2020	(250.00)	226,845.36
04/16/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 04/02/2020-04/15/2020	(2,364.29)	224,481.07
04/16/2020	Sales Receipt	3029	USTI - BATCH PAYMENTS		waste and recycle income	151.31	224,632.38
04/20/2020	Sales Receipt	3030	USTI epay		waste and recycle income	1,460.96	226,093.34
04/20/2020	Credit Card Payment				Fuelman Fuel credit card payment	(128.55)	225,964.79
04/22/2020	Expense		BLUEBONNET ELECTRIC COOPERATIVE, INC		electric bill and City street lights	(356.54)	225,608.25
04/22/2020	Tax Payment		IRS		Tax Payment for Period: 04/15/2020-04/17/2020	(1,504.27)	224,103.98
04/22/2020	Expense		TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		Waste and recycle sales tax pymt	(1,036.32)	223,067.66
04/22/2020	Sales Receipt	3031	USTI - BATCH PAYMENTS		waste and recycle income	1,254.40	224,322.06
04/23/2020	Expense		WASTE CONNECTION		recycle for march and April	(3,345.28)	220,976.78
04/23/2020	Deposit		Jive Communications , Inc.		Franchise fee income	10.50	220,987.28
04/23/2020	Sales Receipt	3032	USTI - BATCH PAYMENTS		waste and recycle income	736.99	221,724.27
04/24/2020	Sales Receipt	3035	USTI - BATCH PAYMENTS		waste and recycle income	462.03	222,186.30
04/24/2020	Sales Receipt	3033	USTI epay		waste and recycle income	493.11	222,679.41
04/24/2020	Sales Receipt	3034	USTI epay		waste and recycle income	490.27	223,169.68
04/24/2020	Deposit		CALDWELL COUNTY TAX ASSESSOR-COL		advorlem income	151.29	223,320.97
04/25/2020	Expense		BIZ DOC INC.		monthly printer rental for Waste billing	(81.18)	223,239.79
04/28/2020	Sales Receipt	3040	USTI - BATCH PAYMENTS		waste recycle income	2,246.36	225,486.15
04/29/2020	Expense		UHLAND ECONOMIC DEVELOPMENT CORPORATION (EDC)		Sales tax Income - March	(5,943.60)	219,542.55
04/29/2020	Sales Receipt	3039	USTI - BATCH PAYMENTS		waste recycle income	153.93	219,696.48
04/29/2020	Sales Receipt	3037	USTI epay		waste and recycle income	200.31	219,896.79
04/29/2020	Sales Receipt	3038	USTI epay		waste recycle income	695.27	220,592.06
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/16/2020-04/29/2020	(1.00)	220,591.06
04/30/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 04/16/2020-04/29/2020	(1,161.68)	219,429.38
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/16/2020-04/29/2020	(1,701.11)	217,728.27
04/30/2020	Deposit		FLNB		interest income	9.41	217,737.68
04/30/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 04/16/2020-04/29/2020	(2,487.26)	215,250.42
04/30/2020	Deposit		CALDWELL CO APPR		advorlem income	228.06	215,478.48
Total for 10000 City of Uhland						\$ (11,867.78)	
10001 Uhland Money Market Account							
Beginning							48,223.83
Balance							
04/30/2020	Deposit		FLNB			5.95	48,229.78
Total for 10001 Uhland Money Market Account						\$5.95	
10002 Uhland Construction Account							

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Beginning Balance							100.00
Total for 10002 Uhland Construction Account							
10003 Uhland Debit Card Account							
Beginning Balance							121.52
Total for 10003 Uhland Debit Card Account							
10004 TexSTAR							
Beginning Balance							100,983.03
04/30/2020	Deposit		TexSTAR			36.91	101,019.94
Total for 10004 TexSTAR						\$36.91	
12000 Accounts Receivable (A/R)							
Beginning Balance							15,816.31
04/02/2020	Payment	12815	County Line Special Utility District			(103.36)	15,712.95
04/07/2020	Payment	224473	Sun Communities			(84.00)	15,628.95
04/08/2020	Invoice	3018	KB HOMES			2,736.91	18,365.86
04/08/2020	Payment	085115832	KB HOMES			(2,736.91)	15,628.95
04/08/2020	Payment	08515833	KB HOMES			(2,329.51)	13,299.44
04/08/2020	Invoice	3019	KB HOMES			2,329.51	15,628.95
04/08/2020	Invoice	3020	KB HOMES			2,736.91	18,365.86
04/08/2020	Payment	08515825	KB HOMES			(2,736.91)	15,628.95
Total for 12000 Accounts Receivable (A/R)						\$ (187.36)	
12501 Texas Comptroller Reserves							
Beginning Balance							237.71
04/10/2020	Deposit		TEXAS COMPTROLLER		Prior Retained - 2/3 City Portion	(237.71)	0.00
04/10/2020	Deposit		TEXAS COMPTROLLER		Current Retained - 2/3 City Portion	260.76	260.76
Total for 12501 Texas Comptroller Reserves						\$23.05	
17001 Machinery & Equipment							
Beginning Balance							21,350.00
Total for 17001 Machinery & Equipment							
20000 Accounts Payable (A/P)							
Beginning Balance							4,109.64
04/01/2020	Bill	12488	DELTRA			1,454.25	5,563.89
04/02/2020	Bill	5344832	TEXAS DISPOSAL SYSTEMS		port a potty rental	100.00	5,663.89
04/06/2020	Bill	34056	LVN ENGINEERING			1,308.75	6,972.64
04/09/2020	Bill	274632	VADIM MUNICIPAL SOFTWARE INC.		USTI Billing software (yearly fee)	1,005.02	7,977.66
04/09/2020	Bill	2761	TEXAS MUNICIPAL LEAGUE			2,450.00	10,427.66
04/16/2020	Bill Payment (Check)	4509	VADIM MUNICIPAL SOFTWARE INC.			(1,005.02)	9,422.64
04/16/2020	Bill Payment (Check)	4505	DELTRA			(1,454.25)	7,968.39

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/16/2020	Bill Payment (Check)	4506	LNV ENGINEERING			(5,318.39)	2,650.00
04/16/2020	Bill Payment (Check)	4508	TEXAS MUNICIPAL LEAGUE			(2,450.00)	200.00
04/16/2020	Bill Payment (Check)	4507	TEXAS DISPOSAL SYSTEMS			(200.00)	0.00
04/22/2020	Bill	34255	LNV ENGINEERING			1,054.14	1,054.14
04/22/2020	Bill	12210	EZ STREET COMPANY			1,170.00	2,224.14
Total for 20000 Accounts Payable (A/P)						\$ (1,885.50)	
20500 Fuelman Fuel Credit Card							
Beginning Balance							83.44
04/01/2020	Expense		FUELMAN		fuel for public works	33.75	117.19
04/01/2020	Expense		FUELMAN		fuel for public works	56.07	173.26
04/07/2020	Credit Card Payment				Fuelman Fuel credit card payment	(210.72)	(37.46)
04/07/2020	Expense		FUELMAN		fuel for public works	46.00	8.54
04/15/2020	Expense	9053404	FUELMAN		fuel for public works	31.92	40.46
04/17/2020	Expense		FUELMAN		fuel for public works	46.64	87.10
04/20/2020	Credit Card Payment				Fuelman Fuel credit card payment	(128.55)	(41.45)
04/23/2020	Expense	331355	FUELMAN		fuel for public works	35.72	(5.73)
04/24/2020	Expense	339374	FUELMAN		fuel for public works	81.00	75.27
04/30/2020	Journal Entry	JE		Public Works	Adjust Fuelman Gas card balance to statement balance	27.70	102.97
Total for 20500 Fuelman Fuel Credit Card						\$19.53	
20501 A/P - Fuelman Mastercard							
Beginning Balance							785.77
04/02/2020	Expense		GO DADDY		domain name registrations	19.99	805.76
04/03/2020	Expense		Oreilly		oil filter	12.48	818.24
04/04/2020	Credit Card Credit		Fuelman Fleet Program Master Card		Rebate Reference # 00952469	(3.81)	814.43
04/07/2020	Credit Card Payment				Fuelman credit card payment	(805.76)	8.67
04/14/2020	Expense		INTUIT		monthly payroll service	115.13	123.80
04/14/2020	Expense		WALMART		Public works ink for printer, water and gatorade	91.18	214.98
04/14/2020	Expense		Fleet dash		Ref # 01051569	29.97	244.95
04/14/2020	Expense		USPS		420 postcard stamps for billing	175.00	419.95
04/15/2020	Expense		AMAZON		mower deck wheels	47.98	467.93
04/20/2020	Expense		BH BOOKKEEPERS		Monthly bookkeeping fee	593.40	1,061.33
04/22/2020	Expense		GO DADDY		SSL Registration 1 year	79.99	1,141.32
Total for 20501 A/P - Fuelman Mastercard						\$355.55	
20503 A/P - Lowes							
Beginning Balance							25.46
04/09/2020	Credit Card				Lowes Credit Card payment	(25.46)	0.00

City of Uhlend

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
	Payment						
04/10/2020	Expense		LOWE'S CC		water, fuel system cleaner, weed killer	80.72	80.72
Total for 20503 A/P - Lowes						\$55.26	
20504 A/P - Tractor Supply							
Beginning Balance							52.83
04/09/2020	Credit Card Payment				Tractor Supply CC payment	(52.83)	0.00
Total for 20504 A/P - Tractor Supply						\$ (52.83)	
20700 A/P - Jimmy McClintock							
Beginning Balance							4,702.47
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 122 Lena Lane	754.46	5,456.93
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 188 Wilhem Way	550.76	6,007.69
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 191 Gustaf Trail	754.46	6,762.15
Total for 20700 A/P - Jimmy McClintock						\$2,059.68	
22000 Direct Deposit Payable							
04/02/2020	Payroll Check	DD	Matthew Hodge		Direct Deposit	(1,161.67)	(1,161.67)
04/02/2020	Payroll Check	DD	Karen S. Gallaher		Direct Deposit	(2,491.90)	(3,653.57)
04/02/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 03/19/2020-04/01/2020	2,491.90	(1,161.67)
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(250.00)	(1,411.67)
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(1,452.12)	(2,863.79)
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit 2	250.00	(2,613.79)
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 03/19/2020-04/01/2020	1,452.12	(1,161.67)
04/02/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 03/19/2020-04/01/2020	1,161.67	0.00
04/16/2020	Payroll Check	DD	Matthew Hodge		Direct Deposit	(1,161.67)	(1,161.67)
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit 2	250.00	(911.67)
04/16/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 04/02/2020-04/15/2020	1,161.67	250.00
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(1,452.12)	(1,202.12)
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(250.00)	(1,452.12)
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/02/2020-04/15/2020	1,452.12	0.00
04/16/2020	Payroll Check	DD	Karen S. Gallaher		Direct Deposit	(2,364.29)	(2,364.29)
04/16/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 04/02/2020-04/15/2020	2,364.29	0.00
04/30/2020	Payroll Check	DD	Matthew Hodge		Pay Period: 04/16/2020-04/29/2020	1,161.68	1,161.68
04/30/2020	Payroll Check	DD	Matthew Hodge		Direct Deposit	(1,161.68)	0.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit 2	1.00	1.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(1,701.11)	(1,700.11)
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Direct Deposit	(1.00)	(1,701.11)
04/30/2020	Payroll Check	DD	Karen S. Gallaher		Pay Period: 04/16/2020-04/29/2020	2,487.26	786.15
04/30/2020	Payroll Check	DD	Karen S. Gallaher		Direct Deposit	(2,487.26)	(1,701.11)
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Pay Period: 04/16/2020-04/29/2020	1,701.11	0.00
Total for 22000 Direct Deposit Payable						\$0.00	
22500 Sales Tax Payable							

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Beginning Balance							939.35
04/22/2020	Expense		TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	Waste Management	Waste and recycle sales tax pymt	(939.35)	0.00
04/30/2020	Journal Entry	JE		Waste Management	Record sales tax payable - April	966.09	966.09
Total for 22500 Sales Tax Payable						\$26.74	
23000 EDC Sales Tax Income Payable							
Beginning Balance							5,943.60
04/29/2020	Expense		UHLAND ECONOMIC DEVELOPMENT CORPORATION (EDC)	EDC Uhland	Sales Tax March 2020	(5,943.60)	0.00
04/30/2020	Journal Entry	JE		EDC Uhland	Record EDC Sales Tax Income Transfer - April	6,507.52	6,507.52
Total for 23000 EDC Sales Tax Income Payable						\$563.92	
24000 Payroll Liabilities							
24001 Payroll - Taxes Federal (941/944)							
Beginning Balance							709.35
04/01/2020	Tax Payment		IRS		Federal Taxes (941/944)	(709.35)	0.00
04/02/2020	Payroll Check	DD	Karen S. Gallaher		Federal Taxes (941/944)	709.35	709.35
04/02/2020	Payroll Check	DD	Gary D. Gallaher		waste bill	0.00	709.35
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Federal Taxes (941/944)	494.14	1,203.49
04/02/2020	Payroll Check	DD	Matthew Hodge		Federal Taxes (941/944)	300.76	1,504.25
04/08/2020	Tax Payment		IRS		Federal Taxes (941/944)	(1,504.25)	0.00
04/16/2020	Payroll Check	DD	Gary D. Gallaher		waste bill	0.00	0.00
04/16/2020	Payroll Check	DD	Matthew Hodge		Federal Taxes (941/944)	300.76	300.76
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Federal Taxes (941/944)	494.14	794.90
04/16/2020	Payroll Check	DD	Karen S. Gallaher		Federal Taxes (941/944)	709.37	1,504.27
04/22/2020	Tax Payment		IRS		Federal Taxes (941/944)	(1,504.27)	0.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Federal Taxes (941/944)	494.16	494.16
04/30/2020	Payroll Check	DD	Karen S. Gallaher		Federal Taxes (941/944)	709.35	1,203.51
04/30/2020	Payroll Check	DD	Matthew Hodge		Federal Taxes (941/944)	300.74	1,504.25
04/30/2020	Payroll Check	DD	Gary D. Gallaher		waste bill	0.00	1,504.25
Total for 24001 Payroll - Taxes Federal (941/944)						\$794.90	
Total for 24000 Payroll Liabilities						\$794.90	
Miscellaneous Deduction							
04/02/2020	Payroll Check	DD	Gary D. Gallaher		Miscellaneous Deduction	0.00	0.00
04/16/2020	Payroll Check	DD	Gary D. Gallaher		Miscellaneous Deduction	0.00	0.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher		Miscellaneous Deduction	0.00	0.00
Total for Miscellaneous Deduction						\$0.00	
30001 Opening Balance Equity							
Beginning Balance							118,651.59
Total for 30001 Opening Balance Equity							
30000 Retained Earnings							

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Beginning Balance							157,971.21
Total for 30000 Retained Earnings							
40010 AD Valorem - Caldwell County							
Beginning Balance							25,308.49
04/24/2020	Deposit		CALDWELL COUNTY TAX ASSESSOR-COL	Public Works		151.29	25,459.78
04/30/2020	Deposit		CALDWELL CO APPR	Public Works	ad-vorlem income	228.06	25,687.84
Total for 40010 AD Valorem - Caldwell County						\$379.35	
40011 AD Valorem - Hays County							
Beginning Balance							59,462.30
04/10/2020	Deposit		HAYS COUNTY APPRASIAL DISTRICT	Public Works		3,776.52	63,238.82
Total for 40011 AD Valorem - Hays County						\$3,776.52	
40050 Sales Tax Revenue							
Beginning Balance							112,562.15
04/10/2020	Deposit		TEXAS COMPTROLLER	Administration	Gross Collections - 2/3 City Portion	6,652.06	119,214.21
04/10/2020	Deposit		TEXAS COMPTROLLER	EDC Uhland	Current Retained - 1/3 EDC Portion	(130.38)	119,083.83
04/10/2020	Deposit		TEXAS COMPTROLLER	EDC Uhland	Gross Collections - 1/3 EDC Portion	6,652.06	125,735.89
04/10/2020	Deposit		TEXAS COMPTROLLER	Public Works	Gross Collections - 2/3 City Portion	6,652.06	132,387.95
04/10/2020	Deposit		TEXAS COMPTROLLER	EDC Uhland	Prior Retained - 1/3 EDC Portion	118.86	132,506.81
Total for 40050 Sales Tax Revenue						\$19,944.66	
40100 Building Permit Income							
Beginning Balance							41,128.05
04/08/2020	Invoice	3020	KB HOMES	Building Permits	RESIDENTIAL BUILDING PERMIT 122 Lena Lane	1,508.91	42,636.96
04/08/2020	Invoice	3018	KB HOMES	Building Permits	RESIDENTIAL BUILDING PERMIT 191 Gustaf Trail	1,508.91	44,145.87
04/08/2020	Invoice	3019	KB HOMES	Building Permits	RESIDENTIAL BUILDING PERMIT 188 Wilhem Way	1,101.51	45,247.38
Total for 40100 Building Permit Income						\$4,119.33	
40102 OSSF Residential							
Beginning Balance							1,640.00
Total for 40102 OSSF Residential							
40104 Transportation Fee - CGE							
Beginning Balance							250.00
Total for 40104 Transportation Fee - CGE							
40106 Transportation Fee - KB Homes							
Beginning Balance							36,840.00
04/08/2020	Invoice	3019	KB HOMES	Future Roadway Impact Fees	KB HOME ROADWAY IMPACT IMPROVEMENTS 188 Wihem Way	1,228.00	38,068.00
04/08/2020	Invoice	3020	KB HOMES	Future Roadway Impact Fees	KB HOME ROADWAY IMPACT IMPROVEMENTS 122 Lena Lane	1,228.00	39,296.00
04/08/2020	Invoice	3018	KB HOMES	Future Roadway	KB HOME ROADWAY IMPACT IMPROVEMENTS 191 Gustaf Trail	1,228.00	40,524.00

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Impact Fees							
Total for 40106 Transportation Fee - KB Homes						\$3,684.00	
40150 Subdivision Income							
Beginning							30,015.59
Balance							
Total for 40150 Subdivision Income							
40155 Billable Expense Income							
Beginning							39,386.20
Balance							
Total for 40155 Billable Expense Income							
40200 Solid Waste Services							
Beginning							78,545.54
Balance							
04/02/2020	Sales Receipt	3014	USTI epay	Waste Management	Waste and recycle income, USTI batch	600.34	79,145.88
04/03/2020	Sales Receipt	3016	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch	525.41	79,671.29
04/03/2020	Sales Receipt	3017	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch	872.45	80,543.74
04/03/2020	Sales Receipt	3025	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch	260.00	80,803.74
04/07/2020	Sales Receipt	3015	USTI epay	Waste Management	Waste and recycle income, USTI batch epay ach 52048	1,247.65	82,051.39
04/08/2020	Sales Receipt	3021	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2076	865.47	82,916.86
04/08/2020	Sales Receipt	3022	USTI epay	Waste Management	Waste and recycle income, USTI batch ACH 52257	125.34	83,042.20
04/09/2020	Sales Receipt	3026	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2078	148.31	83,190.51
04/09/2020	Sales Receipt	3024	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2074	210.00	83,400.51
04/10/2020	Sales Receipt	3027	USTI epay	Waste Management	Waste and recycle income, USTI batch epay ach52513	465.44	83,865.95
04/10/2020	Sales Receipt	3028	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2079	481.86	84,347.81
04/16/2020	Sales Receipt	3029	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2081	151.31	84,499.12
04/20/2020	Sales Receipt	3030	USTI epay	Waste Management	Waste and recycle income, USTI batch	1,460.96	85,960.08
04/22/2020	Sales Receipt	3031	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2085	1,254.40	87,214.48
04/23/2020	Sales Receipt	3032	USTI - BATCH PAYMENTS	Waste Management	Batch 2088	736.99	87,951.47
04/24/2020	Sales Receipt	3035	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2092	462.03	88,413.50
04/24/2020	Sales Receipt	3033	USTI epay	Waste Management	Waste and recycle income, USTI batch	493.11	88,906.61

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/24/2020	Sales Receipt	3034	USTI epay	Waste Management	Waste and recycle income, USTI batch	490.27	89,396.88
04/28/2020	Sales Receipt	3040	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2093	2,246.36	91,643.24
04/29/2020	Sales Receipt	3038	USTI epay	Waste Management	Waste and recycle income, USTI batch epay ach 53244	695.27	92,338.51
04/29/2020	Sales Receipt	3037	USTI epay	Waste Management	Waste and recycle income, USTI batch epay ach53422	200.31	92,538.82
04/29/2020	Sales Receipt	3039	USTI - BATCH PAYMENTS	Waste Management	Waste and recycle income, USTI batch 2096	153.93	92,692.75
04/30/2020	Journal Entry	JE		Waste Management	Record sales tax payable - April	(966.09)	91,726.66
Total for 40200 Solid Waste Services						\$13,181.12	
40201 Franchise Fees							
Beginning Balance							33,874.02
04/23/2020	Deposit		Jive Communications , Inc.	Administration		10.50	33,884.52
Total for 40201 Franchise Fees						\$10.50	
40202 Solid Waste Services - Restoration/Late Fee							
Beginning Balance							1,665.00
Total for 40202 Solid Waste Services - Restoration/Late Fee							
40300 Community Center Rental							
Beginning Balance							5,100.00
Total for 40300 Community Center Rental							
40320 Donations							
Beginning Balance							(173.22)
Total for 40320 Donations							
40350 Film Friendly Fee							
Beginning Balance							500.00
Total for 40350 Film Friendly Fee							
40355 Lottery Fee							
Beginning Balance							17.56
Total for 40355 Lottery Fee							
40500 Administration Fee Income							
Beginning Balance							6,929.86
Total for 40500 Administration Fee Income							
40900 Interest Income							
Beginning Balance							425.68
04/30/2020	Deposit		TexSTAR	Administration		36.91	462.59

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/30/2020	Deposit		FLNB	Administration		5.95	468.54
04/30/2020	Deposit		FLNB	Administration		9.41	477.95
Total for 40900 Interest Income						\$52.27	
50050 Sales Tax Income - State Service Fees							
Beginning Balance							2,250.47
04/10/2020	Deposit		TEXAS COMPTROLLER	Administration	2% Service Fees - 2/3 City Portion	133.04	2,383.51
04/10/2020	Deposit		TEXAS COMPTROLLER	Public Works	2% Service Fees - 2/3 City Portion	133.04	2,516.55
04/10/2020	Deposit		TEXAS COMPTROLLER	EDC Uhland	2% Service Fees - 1/3 EDC Portion	133.04	2,649.59
Total for 50050 Sales Tax Income - State Service Fees						\$399.12	
50051 EDC Sales Tax Income Transfers							
Beginning Balance							36,796.18
04/30/2020	Journal Entry	JE		EDC Uhland	Record EDC Sales Tax Income Transfer - April	6,507.52	43,303.70
Total for 50051 EDC Sales Tax Income Transfers						\$6,507.52	
50155 Billable Expenses							
Beginning Balance							32,648.70
04/06/2020	Bill	34056	LNV ENGINEERING	Subdivision	Pecan Springs RV	583.75	33,232.45
04/06/2020	Bill	34056	LNV ENGINEERING	Subdivision	Harmony Hills	118.75	33,351.20
04/06/2020	Bill	34056	LNV ENGINEERING	Subdivision	Gristmill Highlands	202.50	33,553.70
04/06/2020	Bill	34056	LNV ENGINEERING	Subdivision	Camino Real Pecan Springs RV	403.75	33,957.45
04/09/2020	Expense	DD	Amy Akers	Subdivision		400.00	34,357.45
04/22/2020	Bill	34255	LNV ENGINEERING	Subdivision	Gristmill Highlands	760.39	35,117.84
04/22/2020	Bill	34255	LNV ENGINEERING	Subdivision	El Camino Real RV park	23.75	35,141.59
04/22/2020	Bill	34255	LNV ENGINEERING	Subdivision	Millcreek	270.00	35,411.59
Total for 50155 Billable Expenses						\$2,762.89	
60050 Community Outreach							
Beginning Balance							943.50
Total for 60050 Community Outreach							
60051 Computer Expense & Repair							
Beginning Balance							4,440.32
04/01/2020	Bill	12488	DELTRA	Administration	quarterly monitoring	1,454.25	5,894.57
04/09/2020	Bill	274632	VADIM MUNICIPAL SOFTWARE INC.	Waste Management	USTI yearly fee	1,005.02	6,899.59
Total for 60051 Computer Expense & Repair						\$2,459.27	
60053 Continuing Education/Training							
Beginning Balance							580.00
Total for 60053 Continuing Education/Training							
60055 Contract Labor							
Beginning Balance							23,912.01

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 122 Lena Lane	754.46	24,666.47
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 188 Wilhem Way	550.76	25,217.23
04/08/2020	Journal Entry	J McClintock Payable		Building Permits	Record J McClintock Payable - 191 Gustaf Trial	754.46	25,971.69
Total for 60055 Contract Labor						\$2,059.68	
60057 Dues Licenses & Subscriptions							
Beginning Balance							347.60
Total for 60057 Dues Licenses & Subscriptions							
60059 Employee Relations							
Beginning Balance							139.01
Total for 60059 Employee Relations							
60060 Fees - Accounting							
Beginning Balance							12,000.00
Total for 60060 Fees - Accounting							
60063 Fees - Bookkeeping							
Beginning Balance							4,182.90
04/20/2020	Expense		BH BOOKKEEPERS	Administration	Monthly bookkeeping fee April	593.40	4,776.30
Total for 60063 Fees - Bookkeeping						\$593.40	
60065 Fees - Consulting							
Beginning Balance							10,238.93
Total for 60065 Fees - Consulting							
60071 Fees - Legal							
Beginning Balance							25,637.50
04/09/2020	Expense	DD	Amy Akers	Administration	monthly contract with overage hours	4,762.50	30,400.00
Total for 60071 Fees - Legal						\$4,762.50	
60072 Fees - Meetings							
Beginning Balance							86.13
Total for 60072 Fees - Meetings							
60075 Fees - Professional							
Beginning Balance							902.32
04/25/2020	Expense		BIZ DOC INC.	Waste Management	monthly printer fee for waste and recycle bills	40.00	942.32
04/25/2020	Expense		BIZ DOC INC.	Administration	monthly printer fee for waste and recycle bills	41.18	983.50
Total for 60075 Fees - Professional						\$81.18	
60078 Fees - Property Tax Collection							

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Beginning Balance							686.50
Total for 60078 Fees - Property Tax Collection							
60079 Fees - Waste Collection							
Beginning Balance							50,848.08
04/01/2020	Expense		WASTE CONNECTION	Waste Management	monthly waste collection	7,611.72	58,459.80
04/23/2020	Expense		WASTE CONNECTION	Waste Management	march	1,672.64	60,132.44
04/23/2020	Expense		WASTE CONNECTION	Waste Management	april	1,672.64	61,805.08
Total for 60079 Fees - Waste Collection							\$10,957.00
60081 Small Equipment & Tools < \$2,500							
Beginning Balance							547.38
Total for 60081 Small Equipment & Tools < \$2,500							
60087 Fuel							
Beginning Balance							2,056.27
04/01/2020	Expense		FUELMAN	Public Works	fuel	33.75	2,090.02
04/01/2020	Expense		FUELMAN	Public Works	fuel	56.07	2,146.09
04/07/2020	Expense		FUELMAN	Public Works	fuel	46.00	2,192.09
04/15/2020	Expense	9053404	FUELMAN	Public Works	fuel	31.92	2,224.01
04/17/2020	Expense		FUELMAN	Public Works	fuel	46.64	2,270.65
04/23/2020	Expense	331355	FUELMAN	Public Works	fuel	35.72	2,306.37
04/24/2020	Expense	339374	FUELMAN	Public Works	fuel	81.00	2,387.37
04/30/2020	Journal Entry	JE		Public Works	Adjust Fuelman Gas card balance to statement balance	27.70	2,415.07
Total for 60087 Fuel							\$358.80
60090 INS - Liability							
Beginning Balance							3,072.06
Total for 60090 INS - Liability							
60091 INS - Employee Benefit Insurance							
Beginning Balance							17,908.62
04/13/2020	Expense		TML MULTISTATE INTERGOVERNMENTAL EMPLOYEE BENEFITS POOL	Public Works	March 2020	1,910.26	19,818.88
04/13/2020	Expense		TML MULTISTATE INTERGOVERNMENTAL EMPLOYEE BENEFITS POOL	Administration	March 2020	596.97	20,415.85
Total for 60091 INS - Employee Benefit Insurance							\$2,507.23
60092 INS - Workers Compensation							
Beginning Balance							3,638.00
04/09/2020	Bill	2761	TEXAS MUNICIPAL LEAGUE	Administration	workers compensation audit	2,450.00	6,088.00
Total for 60092 INS - Workers Compensation							\$2,450.00

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
70020 Bank Charges							
Beginning Balance							189.82
04/14/2020	Expense		Fleet dash	Administration	Ref # 01051569	29.97	219.79
Total for 70020 Bank Charges						\$29.97	
70030 Merchant Service Fees							
Beginning Balance							407.62
04/02/2020	Expense		Gateway	Building Permits	March fee	10.00	417.62
04/10/2020	Expense		Merchant Services	Building Permits	Merchant account service fee monthly for My permit.org	70.95	488.57
Total for 70030 Merchant Service Fees						\$80.95	
70056 Marketing - Website							
Beginning Balance							1,488.51
04/02/2020	Expense		GO DADDY	Administration	domain name registrations	19.99	1,508.50
04/22/2020	Expense		GO DADDY	Administration	SSL Registration 1 year	79.99	1,588.49
Total for 70056 Marketing - Website						\$99.98	
70060 Meal Expenses							
Beginning Balance							29.74
Total for 70060 Meal Expenses							
70065 Postage							
Beginning Balance							979.70
04/14/2020	Expense		USPS	Waste Management	500 postcard stamps	175.00	1,154.70
Total for 70065 Postage						\$175.00	
70070 Rent - Janitorial Equipment							
Beginning Balance							601.50
04/02/2020	Bill	5344832	TEXAS DISPOSAL SYSTEMS	Community Center	RENTED PORTA POTTY FOR CC RENTAL. LOTS OF RAIN IN THE FORECAST. SEPTIC MIGHT GET FULL AND UNABLE TO FLUSH TOILETS INSIDE	100.00	701.50
Total for 70070 Rent - Janitorial Equipment						\$100.00	
70075 Repairs & Maintenance							
Beginning Balance							7,517.79
04/03/2020	Expense		Oreilly	Public Works	f250 exhaust system bondo	12.48	7,530.27
04/14/2020	Expense		WALMART	Public Works	water and Gatorade for public works	17.32	7,547.59
04/15/2020	Expense		AMAZON	Public Works		47.98	7,595.57
04/22/2020	Bill	12210	EZ STREET COMPANY	Public Works	2- (1) TON BULK SACK,	1,170.00	8,765.57
Total for 70075 Repairs & Maintenance						\$1,247.78	
70090 Payroll - Expenses							
70091 Payroll - Salaries							
70092 Payroll - Salaries - City Administrator							
Beginning Balance							42,046.66

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
04/02/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Gross Pay - This is not a legal pay stub	2,855.23	44,901.89
04/16/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Gross Pay - This is not a legal pay stub	2,855.23	47,757.12
04/30/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Gross Pay - This is not a legal pay stub	2,855.23	50,612.35
Total for 70092 Payroll - Salaries - City Administrator						\$8,565.69	
70093 Payroll - Salaries - Office Assistant							
Beginning Balance							16,080.79
Total for 70093 Payroll - Salaries - Office Assistant							
70095 Payroll - Salaries - Public Works Lead							
Beginning Balance							27,268.62
04/02/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Gross Pay - This is not a legal pay stub	2,040.19	29,308.81
04/16/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Gross Pay - This is not a legal pay stub	2,040.19	31,349.00
04/30/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Gross Pay - This is not a legal pay stub	2,040.19	33,389.19
Total for 70095 Payroll - Salaries - Public Works Lead						\$6,120.57	
70096 Payroll - Salaries - Public Works							
Beginning Balance							17,358.01
04/02/2020	Payroll Check	DD	Matthew Hodge	Public Works	Gross Pay - This is not a legal pay stub	1,358.50	18,716.51
04/16/2020	Payroll Check	DD	Matthew Hodge	Public Works	Gross Pay - This is not a legal pay stub	1,358.50	20,075.01
04/30/2020	Payroll Check	DD	Matthew Hodge	Public Works	Gross Pay - This is not a legal pay stub	1,358.50	21,433.51
Total for 70096 Payroll - Salaries - Public Works						\$4,075.50	
Total for 70091 Payroll - Salaries						\$18,761.76	
70200 Payroll - Taxes							
Beginning Balance							7,860.68
04/02/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Employer Taxes	156.07	8,016.75
04/02/2020	Payroll Check	DD	Matthew Hodge	Public Works	Employer Taxes	103.93	8,120.68
04/02/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Employer Taxes	218.42	8,339.10
04/16/2020	Payroll Check	DD	Matthew Hodge	Public Works	Employer Taxes	103.93	8,443.03
04/16/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Employer Taxes	218.43	8,661.46
04/16/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Employer Taxes	156.07	8,817.53
04/30/2020	Payroll Check	DD	Gary D. Gallaher	Public Works	Employer Taxes	156.08	8,973.61
04/30/2020	Payroll Check	DD	Matthew Hodge	Public Works	Employer Taxes	103.92	9,077.53
04/30/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Employer Taxes	218.42	9,295.95
Total for 70200 Payroll - Taxes						\$1,435.27	
70210 Payroll - Service Fees							
Beginning Balance							699.29
04/14/2020	Expense		INTUIT	Administration	monthly payroll service	115.13	814.42
Total for 70210 Payroll - Service Fees						\$115.13	
Total for 70090 Payroll - Expenses						\$20,312.16	
70220 Uniforms							
Beginning Balance							295.96

City of Uhland

GENERAL LEDGER

April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
Total for 70220 Uniforms							
70300 Supplies - Office							
Beginning Balance							1,731.55
04/14/2020	Expense		WALMART	Public Works	ink for Public works printer	73.86	1,805.41
Total for 70300 Supplies - Office						\$73.86	
70301 Supplies - Janitorial							
Beginning Balance							388.40
Total for 70301 Supplies - Janitorial							
70302 Supplies - Maintenance							
Beginning Balance							266.88
04/10/2020	Expense		LOWE'S CC	Public Works	water, fuel system cleaner, weed killer	80.72	347.60
Total for 70302 Supplies - Maintenance						\$80.72	
70400 Telephone & Internet							
Beginning Balance							1,438.26
04/12/2020	Expense		SPECTRUM BUSINESS	Administration	TIME WARNER CABL TW CABLE TIME WARNER CABL TW CABLE - ID: 0630008761 SPA UHLAND	234.36	1,672.62
Total for 70400 Telephone & Internet						\$234.36	
70450 Travel - Mileage Reimbursements							
Beginning Balance							1,635.30
04/02/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Reimbursement	127.60	1,762.90
04/30/2020	Payroll Check	DD	Karen S. Gallaher	Administration	Reimbursement	122.96	1,885.86
Total for 70450 Travel - Mileage Reimbursements						\$250.56	
70500 Utilities							
Beginning Balance							3,048.39
04/08/2020	Expense		COUNTY LINE SUD	Administration	SERVICE FEE	1.50	3,049.89
04/08/2020	Expense		COUNTY LINE SUD	Administration	water usage	39.10	3,088.99
04/22/2020	Expense		BLUEBONNET ELECTRIC COOPERATIVE, INC	Community Center	Community Center	72.89	3,161.88
04/22/2020	Expense		BLUEBONNET ELECTRIC COOPERATIVE, INC	Public Works	street lights	164.86	3,326.74
04/22/2020	Expense		BLUEBONNET ELECTRIC COOPERATIVE, INC	Administration	City office	118.79	3,445.53
Total for 70500 Utilities						\$397.14	
80090 Income - Other							
Beginning Balance							(121.70)
04/04/2020	Credit Card Credit		Fuelman Fleet Program Master Card	Administration	Rebate Reference # 00952469	3.81	(117.89)
04/22/2020	Expense		TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	Waste Management	Waste and recycle sales tax pymt - Fees	(96.97)	(214.86)
Total for 80090 Income - Other						\$ (93.16)	
80100 Grant Income							
Beginning							66,895.69

City of Uhland
GENERAL LEDGER
April 2020

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	AMOUNT	BALANCE
			Balance				
			Total for 80100 Grant Income				
			80101 Grant Expense				
			Beginning				54,851.31
			Balance				
			Total for 80101 Grant Expense				

February 27, 2020

City Council
City of Uhland
15 North Old Spanish Trail
Uhland, Texas 78640

Dear Council Members:

Thank you for the opportunity to work with your Economic Development Corporation to achieve your community's economic development goals. My experience in the economic development field in general and in the region in particular are the perfect fit for your needs.

Uhland is facing unprecedented growth. Under your leadership, and working with your EDC, Uhland can meet those challenges while working for the greater good. I know the challenges that come with fast growth and I know the challenges faced by communities with limited finances. Together we can pursue strategies that can achieve results while being good stewards of public dollars.

Should you decide to move forward and engage my services I will work diligently to meet your needs. My firm is agile enough to adapt to your growing needs and concerns. You can trust that I will put the interests of Uhland at the forefront of all our efforts. I look forward to your response.

Very Truly Yours,

Victor Garza

ECONOMIC DEVELOPMENT CONSULTING CONTRACT

Advanced Economic Development Consultants LLC ("Consultant") proposes to enter into a contract with the Uhland Economic Development Corporation ("EDC") for professional economic development services.

Objective:

Provide the Uhland Economic Development Corporation with professional economic development services to implement the objectives outlined in their Economic Development Plan.

Scope of Services:

Consultant will:

- Be the primary point of contact for all external economic development prospects and partners of the EDC.
- Assist and provide support to the Board of Directors of the EDC as needed for regular meetings.
- Represent the EDC at regional, state, and national economic development events approved by the EDC.
- Conduct all preliminary negotiations with economic development prospects under the direction of the EDC.
- Be available to perform any reasonable task asked of by the EDC and related to the economic development goals outlined in the Economic Development Strategic Plan.

Term:

The term of the contract shall be 90 days from the effective date. At the end of the 90 days and upon approval by both parties, this contract will convert to a month-to-month contract. If either party does not agree this agreement is terminated. Once in a month-to-month contract each party may cancel at any time without cause upon 30 days written notice.

Compensation:

Consultant will charge \$75 hour for all services. EDC will cover all travel expenses for any travel requested by EDC, with the exception of EDC Board meetings and City Council Meetings. Consultant will be reimbursed for out of town travel requested by EDC to include mileage at the current federal rate, flights, rental cars, per diem, hotels, and registration fees. Consultant agrees to abide by City of Uhland travel policies. Consultant will charge a flat rate of 4 hours travel time and 8 hours a day for travel workdays for overnight trips.

Physical Location:

Consultant will provide the services under this contract primarily remotely via a virtual office, including videoconferencing for EDC meetings. To the extent possible and at the request of EDC, Consultant will be physically present for all site visits and for all regular meetings of the EDC. Should the Consultants physical presence be requested for other events, such as City Council meetings, the request will be agreed upon by both parties in writing at least 72 hours in advance. Consultant will make every effort to attend all requested events.

Office Space:

Consultant will have access to EDC office resources as needed for official EDC business and with the consent of the EDC and City staff.

Amendments:

This Contract can be amended at any time during the term by consent of both parties. All proposed amendments must be presented to the other party in writing. The party receiving the requested amendment must respond within 10 business days. Once signed by both parties the amendments are incorporated into this agreement.

Reports:

Consultant will deliver updates on activities to the EDC Board once a month. Reports will be submitted electronically in writing. At the request of the EDC Board Consultant will present the report to the Board of Directors or the City Council as needed on a monthly basis.

Effective Date:

_____/_____/_____
Month Day Year

Marian Loep, Uhland Economic
Development Corporation

Victor Garza, Member, Advanced
Economic Development
Consultants LLC

Victor Ray Garza, ESQ., CEcD

1183 Fredricksburg Road— New Braunfels, TX— 78130

victor.r.garza@gmail.com

(210) 632-4192

EXPERIENCE

Law Office of John McGlothlin

January 2019 - Present

Attorney

Handle primarily real estate and business transactions to include representation of homeowners associations, real estate developers, property tax disputes, and representation before city commissions.

City of New Braunfels – New Braunfels, Texas

December 2017 – September 2018

Economic Development Manager

Managed and directed all economic development activities for the City to include incentive negotiations and development agreements. Served as staff liaison for the City's Type B Economic Development Corporation.

Greater San Marcos Partnership – San Marcos, Texas

July 2014 – December 2017

Director, Existing Business, Talent, and Entrepreneurship

Responsible for all initiatives and activities related to business retention and expansion, including; incentives, entrepreneurial and small business programs, and general economic development assistance at local, state, and federal level. Met in person with businesses in two county-region to identify needs and issues facing local enterprises, and acted as a liaison between the business community and local, state, and federal government.

Refugio County Community Development Foundation – Refugio, Texas

Jun. 2013 - Jul. 2014

Executive Director

Charged with leading Refugio County's efforts to attract new businesses and industries as well as sustaining and growing existing businesses and industries. Created a website and revised bylaws for the organization.

National Sustainable Agriculture Coalition – Washington, D.C.

Dec. 2012 – Jun. 2013

Policy Fellow

Provided research and writing in support of Policy Advocates. Monitored legislative and agency movement of policy priorities, primarily in Rural Development.

National Community Reinvestment Coalition – Washington, D.C.

Apr. 2011 – Nov. 2012

Regional Coordinator, Housing Counseling Network

Managed three separate HUD grants by preparing reports and maintaining records. Assisted Local Community Development Organizations with technical support in areas of performance and reporting.

EDUCATION

Syracuse University College of Law - Syracuse, New York

Aug. 2007 – May 2010

Juris Doctorate

University of Texas San Antonio - San Antonio, Texas

B.A. Political Science and Criminal Justice

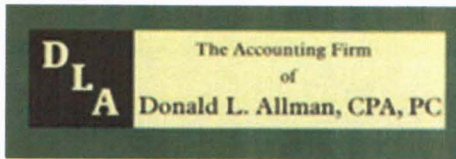
Aug. 1999 – May 2004

CERTIFICATIONS

- Admitted, State Bar of Texas.
- Certified Economic Developer through the International Economic Development Council (IEDC).
- Certified Team Leader in Economic Gardening through the Edward Lowe Foundation.

ACHIEVEMENTS

- Selected to serve as a part of the IEDC 2018 Economic Development Research Partnership.
- One of three chosen to serve on IEDC's Disaster Recovery efforts for the Northern Marianas.

ALG-CL-5.2: Communication with Those Charged with Governance at the Conclusion of the Audit

Donald L. Allman, CPA, PC
 4749 Williams Dr., Ste. 322
 Georgetown, Texas 78633
 Phone: 512-422-3700
 Fax: 512-240-5460
 Email: dallman@donallmancpa.com

May 14, 2020

To the City Council Members of City of Uhland

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Uhland for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practice

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Uhland are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by City of Uhland during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City of Uhland's financial statements was:

Management's estimate of none noted is based on being not applicable. We evaluated the key factors and assumptions used to develop the no estimates used in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was:

None noted

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 14, 2020.

Management Consultations with Other Independent Accountants

Not applicable

Other Audit Findings or Issues

None noted

Other Matters

We applied certain limited procedures to Management Discussion and Analysis, Budget to Actual, and Pension information, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

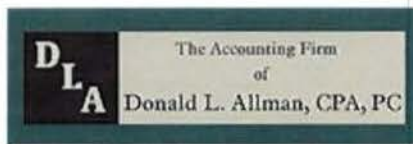
Restriction on Use

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

Very truly yours,

Donald L. Allman, CPA, PC

A handwritten signature in black ink, consisting of a stylized, cursive 'D' followed by a series of loops and a final flourish.



Donald L. Allman, CPA, PC
4749 Williams Dr., Ste. 322
Georgetown, Texas 78633
Email: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

**The City of
UHLAND, TEXAS**
ANNUAL FINANCIAL REPORT
With SUPPLEMENTARY INFORMATION
For the Year Ended
September 30, 2019

MEMBER TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS & AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
4749 Williams Dr., Ste. 322, Georgetown, Texas 78633 512-422-3700 FAX: 512-240-5460 WEBSITE www.donallmancpa.com

Table of Contents

INTRODUCTORY SECTION

Title Page	1
Table of Contents	2

FINANCIAL SECTION

Independent Auditor's Report	5
Management's Discussion and Analysis (Required Supplementary Information)	8

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position	14
Statement of Activities and Change in Net Position	15

Fund Financial Statements

Governmental-Funds Financial Statements

Balance Sheet – Government Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances of Governmental Funds to the Statement of Activities	19

Notes to Financial Statements	20
-------------------------------	----

REQUIRED SUPPLEMENTARY SCHEDULES

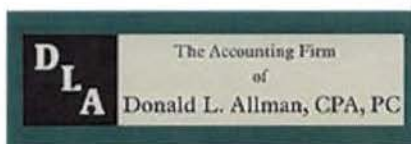
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Governmental Fund	31
---	----

COMPLIANCE SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	32
---	----

INTRODUCTORY SECTION

FINANCIAL SECTION



Donald L. Allman, CPA, PC
4749 Williams Dr., Ste. 322
Georgetown, Texas 78633
Email: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

To the Honorable Mayor and
City Council Members of the
City of Uhlend, Texas

Report on the Financial Statements

I have audited the accompanying financial statements of the government activities, the discretely presented component unit, and each major fund, of the City of Uhlend, Texas (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities and each major fund of the City of Uhlend, Texas as of September 30, 2019, and 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 requires that the management's discussion and analysis, budgetary comparison information and defined benefit pension plan information identified as required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part to the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated May 14, 2020, on my consideration of the City's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of my 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's internal control over financial reporting and compliance.



Donald L. Allman, CPA, PC
May 14, 2020
Georgetown, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF UHLAND, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

The purpose of the Management's Discussion and Analysis (MD&A) is to provide a narrative overview of the City of Uhlend, Texas' (the City) financial activities for the year ended September 30, 2019. The analysis is based on currently known facts, decisions, and economic conditions. The information should be used in conjunction with the transmittal letters and accompanying basic financial statements.

Financial Highlights

- Total assets at September 30, 2019 were \$628,417 for the governmental funds.
- Total liabilities at September 30, 2019 were \$58,169 for the governmental funds.

Net income for the fiscal year ending September 30, 2019 was \$83,278 in Government Wide financial statements and \$48,533 for governmental fund financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The structure of this financial report divided into three areas. These areas are the Management's Discussion and Analysis, the Basic Financial Statements, and Required Supplementary Information.

The City's basic financial statements include (1) the independent auditor's report, (2) the government-wide financial statements, (3) the fund financial statements and (4) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

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

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

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows, and using the full accrual method rather than modified accrual that is used in the fund level statements.

CITY OF UHLAND, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

The Statement of Net Position and Statement of Activities divide the City's financial into two classes of activities:

1. *Governmental Activities* – include the city's tax-supported services, sanitation, streets drainage (public works), community services, and general administrative services (general government). Property tax, sales tax, franchise taxes municipal court fines, and permit fees fund most of these activities.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Economic Development Corporation for which the City pays over 90% of its revenues through City Sales Taxes. Financial information for this component unit is reported separately from the financial information present for the primary government itself.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

The City maintains three individual government funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund. The remaining governmental funds are combined into single, aggregated presentation.

The City adopts an annual budget for its general funds. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

Proprietary Funds (The City of Uhlend Does not Have a Proprietary Fund)

CITY OF UHLAND, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund. Proprietary Fund, and a schedule of funding progress for the Texas Municipal Retirement System. RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position:

The Condensed Statement of Net Position is displayed in Table One. This statement is often referred to as the Balance Sheet. The statement shows a modest increase in assets of the Governmental Activities as the City added several pieces of new equipment to the public works area.

The city's financial position for the last two years is presented in Table 1, the Condensed Statement of Net Position.

Table 1
Summary of Net Position

	<u>2019</u>	<u>2018</u>
Cash and Current Assets	\$ 289,709	\$ 194,274
Capital Assets	<u>338,708</u>	<u>301,256</u>
Total Assets	628,417	495,530
Current Liabilities	<u>58,169</u>	<u>8,560</u>
Total Liabilities	58,169	8,560
Net Position:		
Net Investment in Capital Assets	338,708	301,256
Unrestricted	<u>231,540</u>	<u>185,714</u>
Total Net Position	<u>570,248</u>	<u>486,970</u>

CITY OF UHLAND, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

Statement of Activities:

The Condensed Statement of Activities and Changes in Net Position is displayed in Table 2. This statement is often referred to as the Profit and Loss Statement. Revenues of the Governmental Activities fund showed a positive increase of \$ 83,278. The following table provides a summary of the City's changes in net position.

Table 2
Summary of Changes in Net Position

	2019	2018
Program Revenues:		
Charges for Services	\$ 419,989	\$ 365,200
General Revenues:		
Property Taxes	71,350	71,596
Franchise Taxes	37,466	31,728
Local Sales Taxes	225,590	228,638
Community Center Rent	10,350	4,025
Other	2,798	290
Interest Income	673	479
Total Revenues	\$ 768,216	\$ 701,956
Program Expenses		
General Government	\$ 684,938	\$ 649,744
Total Expenses	\$ 684,938	\$ 649,744
Change in Net Position	\$ 83,278	\$ 52,212
Beginning Net Position	\$ 486,970	\$ 434,758
Ending Net Position	\$ 570,248	\$ 486,970

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget for the year ended September 30, 2019 was balanced.

CITY OF UHLAND, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2019

CAPITAL ASSETS

At fiscal year end 2019, the City's investment in capital assets, net of accumulated depreciation, totaled \$338,708. The increase was due to increases in the equipment purchases and infrastructure.

Capital Assets
Net of Accumulated Depreciation

	<u>2019</u>	<u>2018</u>
Non-depreciable Assets		
Land	\$ 36,000	\$ 36,000
Depreciable Assets:		
Buildings	260,000	260,000
Heavy Equipment	138,798	75,000
Parks	18,345	18,345
Furniture & Equipment	34,135	34,135
Accumulated Depreciation	(148,570)	(122,224)
Totals:	<u>\$ 338,708</u>	<u>\$ 301,256</u>

LONG-TERM DEBT

The City has no indebtedness.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City of Uhlend, like the region in which it is located, has been characterized by slow long-term growth. The economic performance has been stable at a time when many areas of the nation have faced economic issues. The City, itself, has not shown significant growth in appraised property values in recent years. The City's population is composed in large part by blue collar workers, farmers and other support personnel that work in the greater Austin area. Revenue and expenditures trends are tracking closely with budget assumptions.

REQUESTS FOR INFORMATION

Requests for information may be addressed to:

The City of Uhlend, Texas
15 North Old Spanish Trail
Uhlend, Texas, 78640

The City's phone number is (512) 398-7399.

BASIC FINANCIAL STATEMENTS

CITY OF UHLAND, TEXAS
STATEMENT OF NET POSITION
September 30, 2019

	Primary Government		
	Governmental Activities	Total	Component Unit EDC
<u>ASSETS:</u>			
Current assets:			
Cash and Cash Equivalents	\$ 252,493	\$ 252,493	231,228
CD's & Investments	-	-	-
Receivables (net)	37,216	37,216	-
Total Current Assets	\$ 289,709	\$ 289,709	231,228
Capital Assets:			
Land	\$ 36,000	\$ 36,000	-
Buildings & Improvements	294,716	294,716	-
Net of Accumulated Depreciation			
Machinery, Furniture & Equipment, net of Acc. Depr.	7,992	7,992	-
Total Capital Assets	\$ 338,708	\$ 338,708	-
Total Assets:	\$ 628,417	\$ 628,417	231,228
<u>LIABILITIES:</u>			
Current Liabilities:			
Accounts Payable and Accrued Expenses	\$ 58,169	\$ 58,169	-
Total Current Liabilities	\$ 58,169	\$ 58,169	-
Total Liabilities:	\$ 58,169	\$ 58,169	-
<u>NET POSITION:</u>			
Net Investment in Capital Assets	\$ 338,708	\$ 338,708	-
Restricted for: Special Revenue	-	-	-
Unrestricted (deficit)	231,540	231,540	231,228
Total Net Position	\$ 570,248	\$ 570,248	231,228

See Notes to Financial Statements

CITY OF UHLAND, TEXAS**STATEMENT OF ACTIVITIES AND CHANGE IN NET POSITION**

For the Year Ended September 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense)</u> <u>Revenue</u>	<u>EDC</u>
Primary Government				
Governmental Activities:				
General Government	\$ 530,989	\$ -	\$ (530,989)	
Public Works	71,072	-	(71,072)	
Health and Sanitation	82,877	-	(82,877)	
Interest on Long-term Debt	-	-	-	
Total Governmental Activities	<u>\$ 684,938</u>	<u>\$ -</u>	<u>\$ (684,938)</u>	
Total Primary Government	<u>\$ 684,938</u>	<u>\$ -</u>	<u>\$ (684,938)</u>	
Component Unit:				
Economic Development Corporation	<u>\$ 6,377</u>	<u>\$ -</u>		<u>\$ (6,377)</u>
General Revenues:				
Taxes:				
Property Taxes		\$ 71,350		
Franchise Taxes		37,466		
Local Sales and Use Taxes		225,590		74,179
Charges for Services		419,989		
Interest Income		673		1,325
Community Center Rental Income		10,350		
Miscellaneous		<u>2,798</u>		
Total General Revenues:		<u>\$ 768,216</u>		<u>75,504</u>
Change in Net Position		<u>\$ 83,278</u>		<u>69,127</u>
Net Position - Beginning		<u>\$ 486,970</u>		<u>165,894</u>
Net Position - Ending		<u>\$ 570,248</u>		<u>235,021</u>

See Notes to Financial Statements

CITY OF UHLAND, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2019

	<u>General</u>	<u>Total Governmental Funds</u>
Assets:		
Cash and Cash Equivalents	\$ 252,493	\$ 252,493
Receivables (net)	<u>37,216</u>	<u>37,216</u>
Total Assets:	<u>\$ 289,709</u>	<u>\$ 289,709</u>
Liabilities and Fund Balances		
Liabilities:		
Accounts Payable and Accrued Expenses	\$ 53,973	\$ 53,973
Deferred Revenue	<u>6,738</u>	<u>6,738</u>
Total Liabilities	<u>\$ 60,711</u>	<u>\$ 60,711</u>
Liabilities and Fund Balances		
Special Revenue Funds	\$ -	\$ -
Unreserved	<u>228,998</u>	<u>228,998</u>
Total Fund Balances	<u>\$ 228,998</u>	<u>\$ 228,998</u>
Total Liabilities & Fund Balances	<u>\$ 289,709</u>	<u>\$ 289,709</u>

See Notes to Financial Statements

CITY OF UHLAND, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

September 30, 2019

Total Fund Balance - Total governmental Funds	\$	228,998
---	----	---------

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

Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected.		2,542
---	--	-------

Capital assets of \$338,708 net of accumulated depreciation, are not financial resources, and therefore, are not reported in the funds. See Note 3.A.3. for additional detail.		338,708
--	--	---------

Long-term liabilities of \$0.00 are not due and payable I the current period and are not reported in the funds. See Note 3.B.1. for detail.		-
---	--	---

Net Position of Governmental Activities	\$	<u>570,248</u>
---	----	----------------

CITY OF UHLAND, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS****For the Year Ended September 30, 2019**

	Total Governmental	
	<u>General</u>	<u>Funds</u>
<u>Revenues</u>		
Property Taxes	\$ 72,839	\$ 72,839
Franchise Taxes	37,466	37,466
Local Sales and Use Tax	225,590	225,590
General Government	419,989	419,989
Interest Income	673	673
Community Center Rent	10,350	10,350
Other	2,798	2,798
Total General Revenues	<u>\$ 769,705</u>	<u>\$ 769,705</u>
<u>Expenditures</u>		
General Government	\$ 503,425	\$ 503,425
Public Works	71,072	71,072
Health & Sanitation	82,877	82,877
Principal Payments	-	-
Interest on Long-term Debt	-	-
Capital Outlay	63,798	63,798
Total Expenditures	<u>\$ 721,172</u>	<u>\$ 721,172</u>
Excess (deficiency) of Revenues & Expenditures	\$ 48,533	\$ 48,533
Loan Proceeds	-	-
Transfers In	-	-
Transfers Out	-	-
Net Changes in Fund Balances	<u>\$ 48,533</u>	<u>\$ 48,533</u>
Fund Balances - Beginning	\$ 180,465	\$ 180,465
Fund Balances - Ending	<u>\$ 228,998</u>	<u>\$ 228,998</u>

See Notes to Financial Statements

CITY OF UHLAND, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended September 30, 2019

Net Change in Fund Balance - Total Governmental Funds \$ 48,533

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

Differences between government-wide and governmental funds accounting (5,831)

Governmental funds report capital outlays as expenditures, and capital asset retirements as inflows. 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 which capital outlays exceeded capital asset retirements in the current period. \$ 63,798

Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in the governmental funds. \$ (24,711)

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

Property Taxes Not Collected	\$ 6,738
Less Prior Year	<u>5,249</u>
	\$ 1,489

The proceeds of debt issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the amount of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Principal Payments	
Loan Issuance	<u>-</u>
	\$ -

Changes in Net Position of Governmental Activities \$ 83,278

NOTES TO FINANCIAL STATEMENTS

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

Note 1 – Summary of Significant Accounting Policies

The accounting policies of the City conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

The City follows Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless they conflict with Government Accounting Standards Board (GASB) pronouncements.

Financial Reporting Entity

The City of Uhlend, Texas (the City) was incorporated in 1985, under the provisions of the State of Texas. The City operates under a General Law Charter. A Mayor and five Council members are elected by voters for the City, at large, for four-year terms.

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

The City provides the following services: public works, solid waste collection and disposal (contract), community services, and general government.

The City is an independent political subdivision of the State of Texas governed by an elected Council and a Mayor and is considered a primary government. As required by generally accepted accounting principles. These basic financial statements have been prepared based on consideration regarding the potential for inclusion of other entities, organization, or functions as part of the City's financial reporting entity. As the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

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

A. Government-Wide Financial Statements

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

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

B. Basis of Presentation – Government-Wide Financial Statements

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

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the inter-fund services.

Component Units are separate legal entities that meet the component unit criteria. Currently, the Uhland Economic Development Corporation meets the criteria and is discretely presented within the government-wide financial statements of the City. The Uhland Economic Development Corporation was formed 10/28/2008 by resolution of the City Council. By special election dated August 12, 2000, the Citizens of the City of Uhland, Texas approved adoption of a one half of one percent sales tax pursuant to Section 4B of the Development Corporation Act of 1979.

C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. The emphasis of fund financial statement is on the major governmental is presented.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services, and trash and refuse collections. Expenditures include general government, public safety, public works, trash and refuse collection services, and community services. The intent of the governing body for trash and refuse collections, is that the cost (expense including depreciation) of providing goods or services for the general public on a continuing basis will be financed or recovered primarily through user charges.

Additionally, the City reports the following fund type:

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

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

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

D. Measurement Focus and Basis of Accounting

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

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

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

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

E. Cash and Cash Equivalents

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

F. Investments

Although the City does not currently have any pooled investments. City policy requires that it comply with GASB Statement No. 31, Accounting on Reporting for Certain Investments and External Investment Pools when excess funds for investment into pools are available. The City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs.

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

F. Investments (Continued)

Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, are authorized to invest in the following:

- Direct obligations of the U.S. Government for U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Banker's acceptance
- Statewide investment pools

G. Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures / expenses when consumed rather than when purchased.

H. Accounts Receivable

The City has a history of mediocre collectability in the governmental fund. The City's allowance for doubtful accounts are those amounts exceeding 60 days past due. The City does not recognize an allowance for non-collectable ad valorem taxes.

I. Restricted Assets

When applicable, certain proceeds of bonds, as well as other resources set aside for specific purposes, are classified as restricted assets on the balance sheet because their uses are limited by applicable bond covenants or contractual agreements. Restricted assets of governmental fund are restricted by bond covenants for repayment of debt and finance construction projects.

J. Capital Assets

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

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

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Property, Plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years:

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

Asset Description	Estimated Useful Life
Building and improvements	40 years
Equipment	5-7 years
Infrastructure	50 years

K. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometime report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has three types of items, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, *unavailable revenue*, are reported only in the governmental funds, balance sheet. The governmental funds report unavailable revenues from property taxes, court fines and warrants, and refuse. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Compensated Employee Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Amounts accumulated, up to certain amounts set by Council, may be paid to employees upon termination of employment.

Upon retirement from the City, an employee will receive compensation for unused sick leave hours up to the approved maximum hours. The estimated amount of compensation for services provided that is expended to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidate with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

M. Long-Term Obligation

The City has no long-term debt.

N. Net Position Flow Assumption

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

CITY OF UHLAND, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2019

O. Fund Balance Flow Assumptions

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

P. Fund Balance Policies

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

Non-spendable fund balance represents amounts that cannot be spent because they are either in non-spendable form (such as inventory or prepaid insurance) or are legally required to be maintained intact (such as notes receivable or principal of a permanent fund).

Restricted fund balance represents amounts that are constrained by external parties, constitutional provisions, or by enabling legislation.

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

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriation in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The City strives to maintain a minimum unassigned fund balance in the general fund between 90 and 100 days of current year operating expenditures.

Q. Estimates

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

R. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, series or privileges provided by a given function or segment and 2) grants, and contributions (including special assessments) that are restricted to meeting the operation or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other internally dedicated resources are reported as general revenues rather than as program revenues.

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

S. Property Taxes

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control in the approved budget, as defined by the charter, is at the department level for funds. Appropriations lapse at the end of the year, excluding capital project budgets. There were no supplemental budgets appropriations may be made for the year ended September, 2019.

NOTE 3 – DEPOSITS AND INVESTMENTS

As of September 30, 2019, the City had the following cash and investments:

	<u>Balance</u> <u>September 30, 2019</u>	<u>Insured</u>	<u>Collateralized</u>	<u>Balance</u> <u>Uncollateralized</u>
General Fund - Cash	\$ 252,493	\$ 252,493	\$ -	\$ -
General Fund-Invest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 252,493</u>	<u>\$ 252,493</u>	<u>\$ -</u>	<u>\$ -</u>

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

Custodial credit risk deposits – In the case of deposits, this is the risk that the City's deposits may not be returned in the event of a bank failure. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2019, fair market values of pledged securities and FDIC coverage exceed bank balances.

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

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

NOTE 4 – CAPITAL ASSETS

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

Primary Government	Balance				Balance
	Sept. 30, 2018	Additions	Deletions		Sept. 30, 2019
Land	\$ 36,000	\$ -	\$ -		\$ 36,000
Buildings	260,000	-	-		260,000
Heavy Equipment	75,000	63,798			138,798
Parks	18,345				18,345
Furniture & Fixtures	34,135	-	-		34,135
Accumulated Depreciation	<u>(122,224)</u>	<u>(26,346)</u>	<u>-</u>		<u>(148,570)</u>
Total	<u>\$ 301,256</u>	<u>\$ 37,452</u>	<u>\$ -</u>		<u>\$ 338,708</u>

NOTE 5 – RECEIVABLES

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

	Governmental Activities
Accounts Receivable	37,216

CITY OF UHLAND, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE 6 – LONG-TERM OBLIGATIONS

The City has not long-term debt.

NOTE 7 – TRANSFERS

The general fund did not have any transfers.

NOTE 8 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors, and omissions; and natural disasters for which the City participates along with over 2,600 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

NOTE 9 – CONTINGENT LIABILITIES

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

The City is not a defendant in any lawsuits.

NOTE 10 – OTHER

A. Contracts

The City did not have any significant contracts at September 30, 2019.

B. Subsequent Events and Related Party Transactions

There are no reportable subsequent events as of the report date. There were no significant related party transactions during the fiscal year.

REQUIRED SUPPLEMENTARY SCHEDULES

CITY OF UHLAND, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BUDGET AND ACTUAL – GOVERNMENTAL FUND**

For the Year Ended September 30, 2019

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenue				
Property Taxes	\$ 65,903	\$ 65,903	\$ 72,839	\$ 6,936
Franchise Taxes	94,602	94,602	37,466	(57,136)
Sales Taxes	240,000	240,000	225,590	(14,410)
Code Permits & Enforcement	430,040	430,040	269,924	(160,116)
Interest Earnings	1,119	1,119	673	(446)
Community Center	2,475	2,475	10,350	7,875
Solid Waste Service	176,400	176,400	150,065	(26,335)
Other	1,000	1,000	2,798	1,798
Total Revenues	\$ 1,011,539	\$ 1,011,539	\$ 769,705	\$ (241,834)
Expenditures:				
Electric	\$ 8,300	\$ 8,300	\$ 5,639	\$ (2,661)
Water	-	-	-	-
Trash	90,740	90,740	82,877	(7,863)
Internet Service (IP Telephone)	-	-	-	-
Payroll Expenses	236,448	236,448	238,851	2,403
TML Insurance Package	38,000	38,000	45,681	7,681
Contract Labor	125,000	125,000	48,264	(76,736)
Reparis & Maintenance	122,500	122,500	35,755	(86,745)
Professional Fees	75,000	75,000	33,528	(41,472)
police Department	-	-	-	-
Street Repair	50,000	50,000	32,639	(17,361)
Community Center	2,500	2,500	4,516	2,016
Office supplies and expenses	51,732	51,732	28,828	(22,904)
Permits	23,380	23,380	3,208	(20,172)
Misc Expenses	26,131	26,131	23,409	(2,722)
EDC Portion of Sales Tax	80,000	80,000	74,179	(5,821)
Capital outlay	54,895	54,895	63,798	8,903
Transfer to Savings	26,913	26,913	-	(26,913)
Total Expenditures	\$ 1,011,539	\$ 1,011,539	\$ 721,172	\$ (290,367)
Excess (Deficiency) of Revneues				
Over (Under) Expenditures	\$ -	\$ -	\$ 48,533	\$ 48,533
Net Changes in Fund Balances	\$ -	\$ -	\$ 48,533	
Fund Balances - Beginning	\$ 180,465	\$ 180,465	\$ 180,465	
(GAAP Basis)				
Fund Balances - Ending	\$ 180,465	\$ 180,465	\$ 228,998	

INDEPENDENT AUDITOR'S 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

To the Mayor & City Council
City of Uhlend, Texas

We have audited, in accordance with the 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Uhlend, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Uhlend, Texas' basic financial statements, and have issued our report thereon dated May 14, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Uhlend, Texas' 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 Uhlend, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Uhlend, Texas' 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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Uhlend, Texas' 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA, PC 

Georgetown, TX
May 14, 2020

**SECOND AMENDMENT TO
CALDWELL VALLEY DEVELOPMENT AGREEMENT**

THIS SECOND AMENDMENT TO CALDWELL VALLEY DEVELOPMENT AGREEMENT (this "Amendment") is dated effective _____, 2020 (the "Effective Date") and is entered into between the **CITY OF UHLAND, TEXAS**, a Type A general law municipality located in Caldwell and Hays Counties, Texas, acting by and through its duly elected Mayor (the "City"); and **WALTON TEXAS, LP**, a Texas limited partnership ("Primary Owner"), **WALTON CALDWELL RANCH, LP**, a Delaware limited partnership ("Walton Ranch"), and **WCR DEVELOPMENT SUB, LP**, a Delaware limited partnership ("WCR Development") (Primary Owner, Walton Ranch and WCR Development are collectively referred to as "Owner"). The above-named entities may be referred to hereinafter as "Parties", and individually, as "Party".

RECITALS:

A. City and Owner previously entered into that certain Caldwell Valley Development Agreement dated effective October 17, 2013 and amended by (i) Ordinance No. 139 dated effective November 6, 2013, (ii) Ordinance No. 142 dated effective January 7, 2014, and by that certain (iii) Amendment to Caldwell Valley Development Agreement dated effective January 9, 2019 (as amended, the "Agreement") for that certain Project (as defined therein) located in the City of Uhlend, Caldwell and Hays Counties, Texas, as more particularly described in the Agreement.

B. Owner is the current owner of the Land.

C. City and Owner desire to modify and amend the Agreement in certain respects, as more particularly set forth in this Amendment.

AGREEMENT:

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, City and Owner hereby agree as follows:

1) Incorporation of Recitals. The recitals set forth above are incorporated herein and made a part of this Amendment to the same extent as if set forth herein in full.

2) Capitalized Terms. All capitalized terms in this Amendment shall have the same meanings as in the Agreement unless expressly provided otherwise herein.

3) Addition of Civic Site. Section 14.20 of the Agreement is hereby deleted and replaced in its entirety with the following:

"Section 14.20 Civic Site. Owner hereby agrees to dedicate (via a special warranty deed) the approximately 7 acres of land generally depicted on Exhibit J attached hereto as the Civic Site (the "Civic Site") to the City on or before _____, 20__

[Insert date 180 days after Effective Date of this Amendment] ("Civic Site Conveyance Date"). The City hereby agrees to use diligent, good faith efforts to commence construction of a building (the "Civic Building") on the Civic Site within seven (7) years of the Civic Site Conveyance Date ("Construction Commencement Deadline"). If the City fails to commence construction of the Civic Building by the Construction Commencement Deadline, then the City hereby agrees to convey the Civic Site (in the same condition as it exists on the Civic Site Conveyance Date) back to the Owner at no cost to Owner within thirty (30) days of Owner's written request.

As a condition to Owner's dedication of the Civic Site to the City, Owner requires that the City and Owner enter into the Restrictive Covenant Agreement included in Exhibit K, attached hereto that will be recorded concurrently with the deed for the Civic Site.

4) Replaced Exhibits: The following exhibit to the Agreement is hereby deleted and replaced with the exhibit attached to this Amendment:

Exhibit C-1: Concept Plan

5) Added Exhibits: The following exhibits to this Amendment are hereby added to the Agreement:

Exhibit J: Civic Site Legal Description

Exhibit K: Restrictive Covenant Agreement

6) Ratification of Agreement/Conflict. All terms and conditions of the Agreement are hereby ratified and affirmed, as modified by this Amendment. To the extent there is any inconsistency between the Agreement and this Amendment, the provisions of this Amendment shall control.

7) No Waiver. Neither City's nor Owners' execution of this Amendment shall (a) constitute a waiver of any of its rights and remedies under the Agreement or at law with respect to the other party's obligations under the Agreement or (b) be construed as a bar to any subsequent enforcement of any of its rights or remedies against the other party.

8) Governing Law. This Amendment shall be construed and enforced in accordance with the laws of the State of Texas.

9) Entire Agreement. The parties hereto agree and understand that no oral agreements, or understandings, shall be binding, unless reduced to a writing which is signed by said parties. The parties hereto agree and understand that this Amendment shall be binding on them, their personal representatives, heirs, successors and assigns.

10) Counterparts. This Amendment may be executed in multiple counterparts, each of which will be deemed an original, and all of which will constitute one and the same agreement.

EXECUTED in multiple counterparts, each of which shall constitute an original, as of the Effective Date.

CITY:

CITY OF UHLAND, a Type A general law municipality

By: _____
Name: _____
Title: _____
Date: _____

ATTEST:

By: _____
Printed Name: _____
Title: City Secretary

COUNSEL FOR CITY:

APPROVED AS TO FORM BY:

By: _____
Printed Name: _____
Title: City Attorney

OWNER:

WALTON TEXAS, LP,
a Texas limited partnership,
both in its capacity as an Owner
on behalf of itself and in its capacity
as operator and manager on behalf
of the Individual Owners

By: Walton Texas GP, LLC
a Texas limited liability company,
its General Partner

By: Walton International Group, Inc.,
A Nevada corporation, its Manager

By: _____
Name: _____
Its: _____

WALTON CALDWELL RANCH, LP,
a Delaware limited partnership

By: Walton Caldwell Ranch GP, LLC,
a Delaware limited liability company, its General Partner

By: Walton Land Management (USA), Inc.,
a Delaware corporation, its Manager

By: _____
Name: _____
Its: Authorized Signatory

By: _____
Name: _____
Its: Authorized Signatory

WCR DEVELOPMENT SUB, LP,
a Delaware limited partnership

By: Walton Caldwell Ranch Development GP, LLC,
a Delaware limited liability company, its General Partner

By: Walton Caldwell Ranch Development, LP,
a Delaware limited partnership, its Manager

By: Walton Caldwell Ranch GP, LLC,
a Delaware limited liability company, its General Partner

By: Walton Land Management (USA), Inc.,
a Delaware corporation, its Manager

By: _____
Name: _____
Its: Authorized Signatory

By: _____
Name: _____
Its: Authorized Signatory

EXHIBIT "J"

CIVIC SITE LEGAL DESCRIPTION

DESCRIPTION OF 7.30 ACRES, MORE OR LESS, OF LAND AREA IN THE A. REUSS SURVEY, ABSTRACT NO. 398, CITY OF UHLAND, HAYS COUNTY, TEXAS, BEING A PORTION OF THAT TRACT DESCRIBED AS 116.93 ACRES IN A DEED FROM JACKPOT INTERESTS, L.P. TO WALTON TEXAS, LP DATED JULY 15, 2010 AND RECORDED IN VOLUME 3937, PAGE 662 OF THE HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2" iron rod set in the curving northwest line of State Highway No. 21 and the northeast line of the Walton Texas LP 116.93 acre tract, for the south corner of that tract described as 88.265 acres in a deed from Jeff P. O'Jibway, Trustee, to ADORA Investments, LLC dated October 16, 2009 and recorded in Volume 3749, Page 476 of the Hays County Official Public Records, the west corner of that tract described as 2.64 acres in a deed from August Schiwitz to the State of Texas dated March 4, 1942 and recorded in Volume 124, Page 377 of the Hays County Deed Records, and the north corner of that tract described as 3.3 acres in a deed from Ernst Franke to the State of Texas dated March 16, 1942 and recorded in Volume 124, Page 385 of the Hays County Deed Records, from which beginning point an iron rod found with an orange plastic cap stamped "UDG" bears S 46° 29' 06" E 3.10 feet and the remains of a TxDOT concrete monument found at P.T. station 477+81.4 bears a chord bearing N 34° 43' 33" E 2612.40 feet;

THENCE crossing a portion of the Walton Texas, LP tract and leaving the ADORA Investments 88.265 acre tract, the State of Texas 2.64 acre tract and the **PLACE OF BEGINNING** as shown on that plat numbered 27655-19-c dated April 16, 2019 as prepared for Walton Texas, LP by Byrn & Associates, Inc. of San Marcos, Texas with the northwest line of State Highway No. 21 and the State of Texas 3.3 acre tract, the following two courses:

1. With a right-breaking curve, having the following characteristics: central angle = 09°31' 26", radius = 4533.67 feet, arc = 753.59 feet, and a chord which bears **S 56° 14' 06" W 752.73 feet** to a 1/2" iron rod set at P.C. Station 413+41.4, from which the remains of TxDOT concrete monument found bears S 29° 00' 11" 100.00 feet and
2. **S 60° 59' 10" W 352.52 feet** to a 1/2" iron rod set for the south corner of this description;

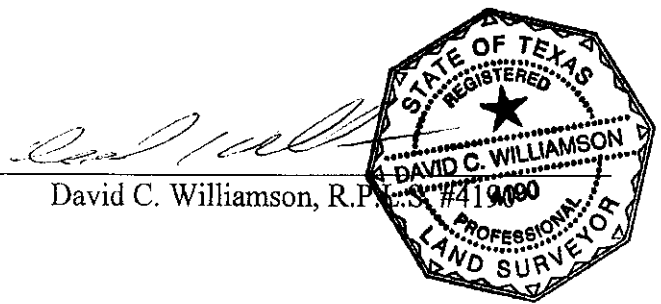
THENCE leaving State Highway No. 21 and the State of Texas 3.3 acre tract entering the Walton Texas, LP tract with the record location of the Uhlend city limits **N 29° 00' 50" W 300.00 feet** to a 1/2" iron rod set for the west corner of this description;

THENCE with a line 300 feet from and parallel to the northwest line of State Highway No. 21, the following two courses:

1. **N 60° 59' 10" E 352.58 feet** to a 1/2" iron rod set for Point of Curvature and

2. With a left-breaking curve, having the following characteristics: central angle = $08^{\circ} 57' 21''$, radius = 4233.67 feet, arc = 661.76 feet, and a chord which bears **N $56^{\circ} 31' 09''$ E 661.08 feet** to a 1/2" iron rod set in the previously mentioned northeast line of the Walton Texas, LP tract and southwest line of the ADORA Investments tract for the north corner of this description, from which a 1/2" iron rod found for the north corner of the Walton tract and west corner of the ADORA tract bears **N $46^{\circ} 29' 06''$ W 3248.85 feet**;

THENCE with said common line **S $46^{\circ} 29' 06''$ E 303.13 feet** to the **PLACE OF BEGINNING**. There are contained with these metes and bounds 7.30 acres, more or less, of land area as prepared from public records and a survey made on the ground April 16, 2019 by Byrn & Associates, Inc. of San Marcos, Texas. All 1/2" iron rods set are capped with a plastic cap stamped "Byrn Survey". The BEARING BASIS for this description was determined from GPS observations and refers to Grid North of the Texas State Plane Coordinate System, N.A.D. 83, South Central Zone.



Client: Walton Texas, LP
Date: April 16, 2019
Survey: Reuss, A., A-398
County: Hays
Job No: 27655-19
FND 7.30 ac

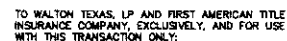
1. FENCES MEANDER

- NOTES CORRESPONDING TO SCHEDULE B

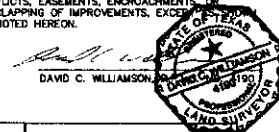
10(1) THE LEASE AGREEMENT RECORDED IN VOLUME 2353, PAGE 452 OF THE OFFICIAL PUBLIC RECORDS OF HAYS COUNTY, TEXAS, DOES NOT AFFECT SUBJECT PROPERTY AND THEREFORE IS NOT PLOTTED.

LEGEND

- ORIGINAL SCALE
1" = 100'



I HEREBY STATE TO THE BEST OF MY SKILL AND KNOWLEDGE: THAT THIS PLAT IS TRUE AND CORRECT ACCORDING TO AN ACTUAL SURVEY MADE ON THE GROUND ON APRIL 18, 2019; THAT ALL CORNERS ARE MONUMENTED AS SHOWN HEREON; AND THAT THERE ARE NO VISIBLE DISCREPANCIES, BOUNDARY LINE CONFLICTS, EASEMENTS, ENCROACHMENTS, OR OVERLAPPING OF IMPROVEMENTS, EXCEPT AS NOTED HEREON.



CLIENT: WALTON TEXAS, LP
DATE: APRIL 16, 2019
OFFICE: BRYANT
CREW: HADEN, C. SMITH
FB/PG: 805/40
PLAT NO. 27655-19-c

PLAT OF 7.30 ACRES, MORE OR
LESS, IN THE A. REUSS SURVEY,
ABSTRACT NO. 398, CITY OF
UHLAND, HAYS COUNTY, TEXAS

EXHIBIT "K"

RESTRICTIVE COVENANT AGREEMENT

DECLARATION OF RESTRICTIVE COVENANTS

THIS DECLARATION OF RESTRICTIVE COVENANTS (this "**Declaration**") is entered into as of the _____ day of _____, 2020 (the "**Effective Date**"), by WALTON TEXAS, LP, a Texas limited partnership ("**Primary Owner**"), WALTON CALDWELL RANCH, LP, a Delaware limited partnership ("**Walton Ranch**"), and WCR DEVELOPMENT SUB, LP, a Delaware limited partnership ("**WCR Development**") (Primary Owner, Walton Ranch and WCR Development are collectively referred to as the "**Declarant**").

RECITALS

A. Declarant owns approximately 116.93 acres of land located in Hays County, Texas, as more particularly described in **Exhibit "A"** attached hereto and incorporated herein (the "**Property**") and plans to develop a master-planned community that will provide for residential uses, together with open space and other benefits for the residents of the Property.

B. The City of Umland, Texas, a Type A general law municipality located in Caldwell and Hays Counties, Texas (the "**City**") and Declarant previously entered into that certain Caldwell Valley Development Agreement dated effective October 17, 2013 and amended by (i) Ordinance No. 139 dated effective November 6, 2013, (ii) Ordinance No. 142 dated effective January 7, 2014, (iii) Amendment to Caldwell Valley Development Agreement dated effective January 9, 2019, and (iv) that certain Second Amendment to Caldwell Valley Development Agreement (the "**Second Amendment**") dated effective _____, 20__ [Insert Date of Approval of Resolution] (as amended, the "**Development Agreement**").

C. Pursuant to the terms of the Second Amendment, Declarant has agreed to convey a portion of the Property consisting of approximately 7 acres of land, as more particularly described on **Exhibit "B"** attached hereto and incorporated herein (the "**Restricted Property**"), to the City.

D. As consideration for such conveyance, Declarant has agreed to subject the Restricted Property to the terms and provisions of this Declaration.

E. FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged, Declarant, for itself, its successors and assigns and for all future owners of all or any portion of the Restricted Property, hereby agrees that, from and after the Effective Date, the Restricted Property shall be held, transferred, sold, encumbered, conveyed, used and occupied, subject to the provisions set forth below.

1. DEFINITIONS.

1.1 The following terms shall have the definitions ascribed to them below.

(a) "**Person**": Individuals, partnerships, firms, associations, corporations, trusts, governmental agencies, administrative tribunals or any other form of business or legal entity.

(b) **"Restrictions":** The easements, covenants, restrictions, liens and encumbrances contained in this Declaration.

2. USE RESTRICTIONS

2.1 Permitted Uses. The Restricted Property shall be used only for the Permitted Uses set forth in Exhibit "C" attached hereto and incorporated herein.

2.2 Prohibited Uses. In no event shall any of Restricted Property ever be used for the following prohibited uses: (i) parole / probation offices; (ii) cemetery or mausoleum; (iii) electrical generating plant; (iv) electrical substation; (v) sewage pumping station; (vi) wastewater treatment plant; (vii) water supply (elevated storage tank); or (viii) water supply facility (private).

3. GENERAL PROVISIONS

3.1 Covenants Run With the Land. Each Restriction on the Restricted Property shall be a burden on each and every parcel within the Restricted Property, shall be appurtenant to and for the benefit of the Declarant and each part thereof and shall run with the land.

3.2 Successors and Assigns. Declaration and the Restrictions created hereby shall inure to the benefit of and be binding upon the owner(s) of the Restricted Property, their heirs, successors, assigns and personal representatives, and upon any person acquiring the Restricted Property, or any portion thereof, or any interest therein, whether by operation of law or otherwise.

3.3 Duration. Except as provided herein, the term of this Declaration shall be for a period of fifty (50) years (the "Primary Period") from the date hereof. Notwithstanding the foregoing, upon the expiration of the Primary Period, the term of this Declaration shall automatically renew for successive periods of five (5) years each (each such period being referred to as an "Extension Period").

3.4 Injunctive Relief. In the event of any violation or threatened violation by any person of any of the Restrictions, any or all of Declarant shall have the right to enjoin such violation or threatened violation in a court of competent jurisdiction. The right of injunction shall be in addition to all other remedies set forth in this Declaration or provided by law.

3.5 Modification and Termination. This Declaration may not be modified in any respect whatsoever or terminated, in whole or in part, except with the consent of the Declarant and then only by written instrument duly executed and acknowledged by Declarant and recorded in the office of the recorder of the county in which the Restricted Property is located.

3.6 Notices.

(a) **Delivery.** All notices given pursuant to this Declaration shall be in writing and shall be given by personal service, by United States mail or by United States express mail or other established express delivery service (such as Federal Express), postage or delivery charge prepaid, return receipt requested, addressed to the appropriate party at the address set forth below.

If a notice must be given to a person other than one designated below, such notice shall be sent to the person and address shown on the then current real property tax rolls of the county in which the Restricted Property is located. All notices shall be sent to the appropriate party at the address set forth below:

Declarant: c/o Walton Texas, LP
Attn: Jason Cooper
5420 LBJ Freeway, Suite 790
Dallas, TX 75240

With Copy To:
Metcalfe Wolff Stuart & Williams, LLP
Attn: Talley Williams
221 W. 6th Street, Suite 1300
Austin, Texas 78701

City: City of Uhland
c/o City Administrator
15 N. Old Spanish Trail
Uhland, Texas 78640

All notices given pursuant to this Declaration shall be deemed given upon receipt.

(b) **Receipt.** For the purpose of this Declaration, the term "**receipt**" shall mean the earlier of any of the following: (i) the date of delivery of the notice or other document to the address specified pursuant to subparagraph (a) above as shown on the return receipt, (ii) the date of actual receipt of the notice or other document by the person or entity specified pursuant to subparagraph (a) above, or (iii) in the case of refusal to accept delivery or inability to deliver the notice or other document, the earlier of (A) the date of the attempted delivery or refusal to accept delivery, (B) the date of the postmark on the return receipt, or (C) the date of receipt of notice of refusal or notice of nondelivery by the sending party.

3.7 Waiver. The failure of Declarant to insist upon strict performance of any of the Restrictions contained herein shall not be deemed a waiver of any rights or remedies that said person may have, and shall not be deemed a waiver of any subsequent breach or default in the performance of any of the Restrictions contained herein by the same or any other person.

3.8 Attorney's Fees. In the event Declarant initiates or defends any legal action or proceeding in any way connected with this Declaration, the prevailing party in any such action or proceeding (in addition to any other relief which may be granted, whether legal or equitable), shall be entitled to recover from the losing party in any such action or proceeding its reasonable costs and attorney's fees (including, without limitation, its reasonable costs and attorney's fees on any appeal). All such costs and attorney's fees shall be deemed to have accrued on commencement of any legal action or proceeding.

3.9 Severability. If any term or provision of this Declaration or the application of it to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this Declaration or the application of such term or provision to persons or circumstances, other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Declaration shall be valid and shall be enforced to the extent permitted by law.

3.10 No Third Party Beneficiary Rights. This Declaration is not intended to create, nor shall it be in any way interpreted or construed to create, any third party beneficiary rights in any person not a party hereto.

3.11 Captions and Headings. The captions and headings in this Declaration are for reference only and shall not be deemed to define or limit the scope or intent of any of the terms, covenants, conditions or agreements contained herein.

3.12 Entire Agreement. This Declaration contains the entire agreement between the parties hereto and supersedes all prior agreements, oral or written, with respect to the subject matter hereof. The provisions of this Declaration shall be construed as a whole and not strictly for or against any party.

3.13 Construction. In construing the provisions of this Declaration and whenever the context so requires, the use of a gender shall include all other genders, the use of the singular shall include the plural, and the use of the plural shall include the singular.

3.14 Recordation. This Declaration shall be recorded in the office of the recorder of the counties in which the Restricted Property is located.

EXECUTED as of the date first set forth above.

[SIGNATURE AND ACKNOWLEDGMENT PAGE OF DECLARANT FOLLOWS]

List of Exhibits and Schedules:

Exhibit "A" – Legal Description of the Property

Exhibit "B" – Legal Description of the Restricted Property

Exhibit "C" – Permitted Uses

[SIGNATURE AND ACKNOWLEDGMENT PAGE OF DECLARANT]

OWNER:

WALTON TEXAS, LP,
a Texas limited partnership,
both in its capacity as an Owner
on behalf of itself and in its capacity
as operator and manager on behalf
of the individual Owners

By: Walton Texas GP, LLC
a Texas limited liability company,
its General Partner

By: Walton International Group, Inc.,
A Nevada corporation, its Manager

By: _____
Name: _____
Its: _____

WALTON CALDWELL RANCH, LP,
a Delaware limited partnership

By: Walton Caldwell Ranch GP, LLC,
a Delaware limited liability company, its General
Partner

By: Walton Land Management (USA), Inc.,
a Delaware corporation, its Manager

By: _____
Name: _____
Its: Authorized Signatory

By: _____
Name: _____
Its: Authorized Signatory

WCR DEVELOPMENT SUB, LP,
a Delaware limited partnership

By: Walton Caldwell Ranch Development GP, LLC,
a Delaware limited liability company, its General
Partner

By: Walton Caldwell Ranch Development, LP,
a Delaware limited partnership, its Manager

By: Walton Caldwell Ranch GP, LLC,
a Delaware limited liability company, its General
Partner

By: Walton Land Management (USA), Inc.,
a Delaware corporation, its Manager

By: _____
Name: _____
Its: Authorized Signatory

By: _____
Name: _____
Its: Authorized Signatory

[NOTARY BLOCKS TO BE PROVIDED]

Exhibit "A to Declaration"

Legal Description of the Property

Exhibit "B to Declaration"

Legal Description of the Restricted Property

Exhibit "C to Declaration"

Permitted Uses

The below listed uses shall be the only uses permitted on the Restricted Property:

City Hall
Civic Building
EMS/ESD Facility
Police/Fire Station

DESCRIPTION OF 7.30 ACRES, MORE OR LESS, OF LAND AREA IN THE A. REUSS SURVEY, ABSTRACT NO. 398, CITY OF UHLAND, HAYS COUNTY, TEXAS, BEING A PORTION OF THAT TRACT DESCRIBED AS 116.93 ACRES IN A DEED FROM JACKPOT INTERESTS, L.P. TO WALTON TEXAS, LP DATED JULY 15, 2010 AND RECORDED IN VOLUME 3937, PAGE 662 OF THE HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2" iron rod set in the curving northwest line of State Highway No. 21 and the northeast line of the Walton Texas LP 116.93 acre tract, for the south corner of that tract described as 88.265 acres in a deed from Jeff P. O'Jibway, Trustee, to ADORA Investments, LLC dated October 16, 2009 and recorded in Volume 3749, Page 476 of the Hays County Official Public Records, the west corner of that tract described as 2.64 acres in a deed from August Schiwitz to the State of Texas dated March 4, 1942 and recorded in Volume 124, Page 377 of the Hays County Deed Records, and the north corner of that tract described as 3.3 acres in a deed from Ernst Franke to the State of Texas dated March 16, 1942 and recorded in Volume 124, Page 385 of the Hays County Deed Records, from which beginning point an iron rod found with an orange plastic cap stamped "UDG" bears S 46° 29' 06" E 3.10 feet and the remains of a TxDOT concrete monument found at P.T. station 477+81.4 bears a chord bearing N 34° 43' 33" E 2612.40 feet;

THENCE crossing a portion of the Walton Texas, LP tract and leaving the ADORA Investments 88.265 acre tract, the State of Texas 2.64 acre tract and the **PLACE OF BEGINNING** as shown on that plat numbered 27655-19-c dated April 16, 2019 as prepared for Walton Texas, LP by Byrn & Associates, Inc. of San Marcos, Texas with the northwest line of State Highway No. 21 and the State of Texas 3.3 acre tract, the following two courses:

1. With a right-breaking curve, having the following characteristics: central angle = 09°31' 26", radius = 4533.67 feet, arc = 753.59 feet, and a chord which bears **S 56° 14' 06" W 752.73 feet** to a 1/2" iron rod set at P.C. Station 413+41.4, from which the remains of TxDOT concrete monument found bears S 29° 00' 11" 100.00 feet and
2. **S 60° 59' 10" W 352.52 feet** to a 1/2" iron rod set for the south corner of this description;

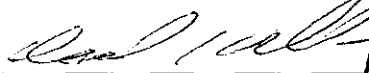
THENCE leaving State Highway No. 21 and the State of Texas 3.3 acre tract entering the Walton Texas, LP tract with the record location of the Uhlend city limits **N 29° 00' 50" W 300.00 feet** to a 1/2" iron rod set for the west corner of this description;

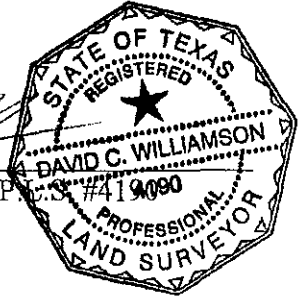
THENCE with a line 300 feet from and parallel to the northwest line of State Highway No. 21, the following two courses:

1. **N 60° 59' 10" E 352.58 feet** to a 1/2" iron rod set for Point of Curvature and

2. With a left-breaking curve, having the following characteristics: central angle = $08^{\circ} 57' 21''$, radius = 4233.67 feet, arc = 661.76 feet, and a chord which bears **N $56^{\circ} 31' 09''$ E 661.08 feet** to a 1/2" iron rod set in the previously mentioned northeast line of the Walton Texas, LP tract and southwest line of the ADORA Investments tract for the north corner of this description, from which a 1/2" iron rod found for the north corner of the Walton tract and west corner of the ADORA tract bears **N $46^{\circ} 29' 06''$ W 3248.85 feet**;

THENCE with said common line **S $46^{\circ} 29' 06''$ E 303.13 feet** to the **PLACE OF BEGINNING**. There are contained with these metes and bounds 7.30 acres, more or less, of land area as prepared from public records and a survey made on the ground April 16, 2019 by Byrn & Associates, Inc. of San Marcos, Texas. All 1/2" iron rods set are capped with a plastic cap stamped "Byrn Survey". The BEARING BASIS for this description was determined from GPS observations and refers to Grid North of the Texas State Plane Coordinate System, N.A.D. 83, South Central Zone.


David C. Williamson, R.P.S. #419090



Client: Walton Texas, LP
Date: April 16, 2019
Survey: Reuss, A., A-398
County: Hays
Job No: 27655-19
FND 7.30 ac

SURVEYOR'S NOTES

1. FENCES MEANDER.
2. BEARINGS, DISTANCES AND AREAS IN PARENTHESES ARE FROM RECORD INFORMATION.
3. ACCORDING TO SCALING FROM THE CURRENT F.E.M.A. FLOOD INSURANCE RATE MAP NO. 48209C0410F, DATED SEPTEMBER 2, 2005, THIS TRACT LIES WITHIN ZONE X. (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN).
4. THIS SURVEY WAS DONE IN CONJUNCTION WITH TITLE COMMITMENT G.P. NO. 105-40105-PH21, DATED JUNE 24, 2009 PROVIDED BY FIRST AMERICAN TITLE INSURANCE COMPANY. THIS SURVEYOR DID NOT RESEARCH THE DEED RECORDS FOR PREVIOUS CONFLICTS IN TITLE OR EASEMENT. THEREFORE, CERTAIN EASEMENTS MAY HAVE BEEN GRANTED WHICH ARE NOT REFLECTED HEREON.
5. THIS SURVEY PLAT WAS PREPARED IN CONJUNCTION WITH A LAND DESCRIPTION DATED APRIL 16, 2019 PREPARED BY BYRN & ASSOCIATES, INC. OF SAN MARCOS, TEXAS.
6. THE BEARING BASIS FOR THIS SURVEY WAS DETERMINED FROM GPS OBSERVATIONS AND REFERS TO GRID NORTH OF THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD 83, SOUTH CENTRAL ZONE.

NOTES CORRESPONDING TO SCHEDULE B

- 10(d) THE PIPELINE EASEMENT RECORDED IN VOLUME 96, PAGE 553, OF THE DEED RECORDS OF HAYS COUNTY, TEXAS, DOES NOT AFFECT SUBJECT PROPERTY AND THEREFORE IS NOT PLOTTED.
- 10(f) THE LEASE AGREEMENT RECORDED IN VOLUME 2353, PAGE 452 OF THE OFFICIAL PUBLIC RECORDS OF HAYS COUNTY, TEXAS, DOES NOT AFFECT SUBJECT PROPERTY AND THEREFORE IS NOT PLOTTED.

LEGEND

- (VOL PG) HAYS COUNTY DEED, REAL PROPERTY OR OFFICIAL PUBLIC RECORDS
- 1/2" IRON ROD SET WITH PLASTIC CAP STAMPED "BYRN SURVEY"
- 1/2" IRON ROD FOUND OR DIAMETER NOTED
- TXDOT BRASS DISK IN CONCRETE FOUND
- 1/2" IRON ROD FOUND WITH PLASTIC CAP STAMPED "JUG" OR OTHERWISE NOTED
- REMAINS OF TXDOT CONCRETE MONUMENT FOUND
- SIGN
- UTILITY LINE, POLE AND GUY

ORIGINAL SCALE
1" = 100'

A. REUSS SURVEY, A-398

JACKPOT INTERESTS, L.P., TO
WALTON TEXAS, LP
07/15/2010 (116.93 ACRES)

RAD=4233.67
DELTA=8°57'21"
ARC L=60.76'
CHD BRG=WN 56°31'08" E
CHD L=661.08

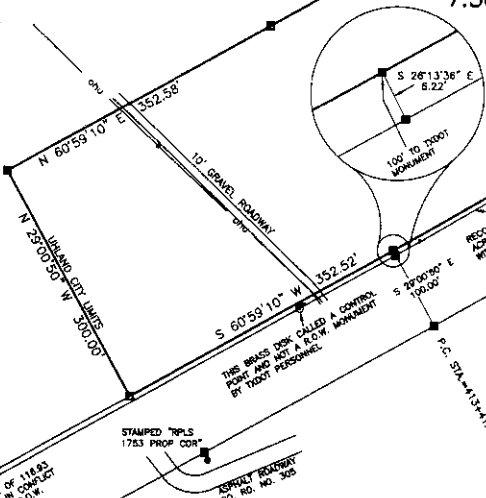
7.30 ACRES±

RAD=4533.67
DELTA=9°31'26"
ARC L=753.59
CHD BRG=SS 56°14'06" W
CHD L=752.73

STATE HIGHWAY NO. 21
(100' R.O.W.)

JEFF P. O'JIRWAY, TRUSTEE, TO
ADORA INVESTMENTS, LLC
10/16/2009 (86.265 ACRES)

P.T. 57A-477-481.4
S 45°28'06" E
3.10'
RECORD LINE OF 116.93
ACRE TRACT IN CONFLICT
WITH HIGHWAY R.O.W.
CHD BRG=SS 56°12'40"
CHD L=757.40
ANGUS SCHWELT TO
THE STATE OF TEXAS
5/27/1942 (2.64 ACRES)



TO WALTON TEXAS, LP AND FIRST AMERICAN TITLE INSURANCE COMPANY, EXCLUSIVELY, AND FOR USE WITH THIS TRANSACTION ONLY:

I HEREBY STATE TO THE BEST OF MY SKILL AND KNOWLEDGE: THAT THIS PLAT IS TRUE AND CORRECT ACCORDING TO AN ACTUAL SURVEY MADE ON THE GROUND ON APRIL 18, 2019, THAT ALL CORNERS ARE MONUMENTED AS SHOWN HEREON; AND THAT THERE ARE NO VISIBLE DISCREPANCIES, BOUNDARY LINE CONFLICTS, EASEMENTS, ENCROACHMENTS, OR OVERLAPPING OF IMPROVEMENTS, EXCEPT AS NOTED HEREON.

DAVID C. WILLIAMSON
STATE OF TEXAS
COUNTY OF HAYS
LAND SURVEYOR

BYRN & ASSOCIATES, INC.
SURVEYING
P.O. BOX 1433 SAN MARCOS, TEXAS 78687
PHONE 512-366-2270 FAX 512-392-2945
FIRM NO. 10070500

CLIENT: WALTON TEXAS, LP
DATE: APRIL 16, 2019
OFFICE: BRYANT
CREW: HADEN, C. SMITH
FB/PG: 805/40
PLAT NO. 27855-19-c

PLAT OF 7.30 ACRES, MORE OR LESS, IN THE A. REUSS SURVEY, ABSTRACT NO. 398, CITY OF UHLAND, HAYS COUNTY, TEXAS



PERSONNEL POLICIES

of the

City of Uhlend, Texas

Adopted _____

TABLE OF CONTENTS

INTRODUCTION

EMPLOYEE ACKNOWLEDGEMENT

ARTICLE 1. GENERAL POLICIES

- 1.1 Purpose
- 1.2 Consistency with Applicable Laws
- 1.3 Application
- 1.4 Division of Authority and Responsibilities; Compliance with Policies
- 1.5 Definitions

ARTICLE 2. EQUAL EMPLOYMENT OPPORTUNITY AND NONDISCRIMINATION

- 2.1 Discrimination Prohibited
- 2.2 Harassment Prohibited
- 2.3 Retaliation Prohibited
- 2.4 Reporting Requirements

ARTICLE 3. STAFFING

- 3.1 Job Descriptions and Categories; Hiring Based on Job-Related Criteria
- 3.2 Applicant Information; Pre-Employment Reviews; Hiring Decisions
- 3.3 Introductory Period for New Hires
- 3.4 Temporary Employees
- 3.5 Persons with Disabilities
- 3.6 Nepotism Prohibited

ARTICLE 4. JOB PERFORMANCE AND TRAINING

- 4.1 Performance Evaluations
- 4.2 Training and Development

ARTICLE 5. EMPLOYEE ETHICS AND RESPONSIBILITIES

- 5.1 General
- 5.2 Code of Ethics
- 5.3 Time Keeping and Attendance
- 5.4 Outside Employment
- 5.5 Political Activities
- 5.6 Communication and Professionalism
- 5.7 Use of City Resources
- 5.8 Use of City and Privately-Owned Vehicles
- 5.9 Health, Fitness and Appearance
- 5.10 Reporting Illegal Activities and Policy Violations
- 5.11 Prohibition on Supervision of Romantic Partners
- 5.12 Residence Requirements for Employment

ARTICLE 6. PAY INCREASES, PROMOTIONS, DEMOTIONS AND RESIGNATIONS

- 6.1 Policy
- 6.2 Pay Increases
- 6.3 Promotions
- 6.4 Demotions and Reassignments

ARTICLE 7. WORK SCHEDULES AND TIME REPORTING

- 7.1 Work Schedules, Attendance and Breaks
- 7.2 Overtime; Written Authorization Required
- 7.3 On-Call Duty
- 7.4 Force Majeure; Office and/or Facility Shutdown

ARTICLE 8. LEAVE TIME

- 8.1 Approval of Leave Required
- 8.2 Paid Time Off
- 8.3 Holidays Worked
- 8.4 Accrued PTO Donation Pool
- 8.5 Comp Time

- 8.6 Family Medical Leave
- 8.7 Extended Leave for Illness or Temporary Disability
- 8.8 Military Leave
- 8.9 Civil Leave
- 8.10 Bereavement Leave
- 8.11 Leave of Absence Without Pay
- 8.12 Administrative and Emergency Leave

ARTICLE 9. HOLIDAYS

- 9.1 General Policy
- 9.2 Holidays Falling on the Weekend
- 9.3 Work During Holidays

ARTICLE 10. COMPENSATION AND DEDUCTIONS

- 10.1 Pay Periods and Payment Delivery
- 10.2 Deductions

ARTICLE 11. BENEFITS

- 10.1 General
- 11.2 Benefits Eligibility
- 11.3 Health Insurance Benefits
- 11.4 Life Insurance Benefits
- 11.5 Retirement Benefits
- 11.6 COBRA

ARTICLE 12. REIMBURSEMENT OF EXPENSES

- 12.1 General Policy
- 12.2 Reimbursable Expenses

ARTICLE 13. HEALTH AND SAFETY

- 13.1 Safety Policy
- 13.2 Safety Training and Equipment

- 13.3 Employee Responsibilities; Reporting
- 13.4 On the Job Injuries; Worker's Compensation Insurance
- 13.5 Workplace Violence; Weapons Prohibited

ARTICLE 14. DISCIPLINE

- 14.1 Basis for Disciplinary Action
- 14.2 Disciplinary Process
- 14.3 Administrative Leave Pending Investigations

ARTICLE 15. GRIEVANCES

- 15.1 Policy
- 15.2 Procedure

ARTICLE 16. PERSONNEL FILES

- 16.1 General
- 16.2 Personnel Action Form/Log
- 16.3 Contents of Personnel File
- 16.4 Leave, Comp Time and Benefits Records
- 16.5 Confidentiality of Personnel Files; NOTICE of Texas Public Information Act

ARTICLE 17. SEPARATIONS

- 17.1 Types of Separation
- 17.2 Resignation
- 17.3 Retirement
- 17.4 Termination
- 17.5 Reduction in Force
- 17.6 Death
- 17.7 Employment at Will
- 17.8 Calculation of Separation Pay
- 17.9 Exit Interviews and Return of City of Umland Property

ARTICLE 18. DRUG, ALCOHOL AND TOBACCO FREE WORKPLACE

- 18.1 Statement of Purpose and Scope
- 18.2 Definition of Drug
- 18.3 Alcohol and Drug Testing
- 18.4 Consequences of Violation; Reporting of Arrest or Conviction
- 18.5 Education. Training and Treatment Programs

ARTICLE 19. MISCELLANEOUS MATTERS

- 19.1 Expectation of Privacy
- 19.2 Credit Cards
- 19.3 Purchasing

INTRODUCTION

These Personnel Policies are created by the City Administrator with the approval of the City Council. The City of Umland is committed to providing a workplace where all employees are valued and treated with respect and dignity. Nothing herein these polies creates a legal contract, express or implied, guaranteeing any specific terms of employment; nor do these policies obligate the City to employ any employee, nor do they obligate an employee to continue employment. The City is committed to compliance with the Americans with Disabilities Act and acknowledges that these policies do not cover every matter that might arise in the workplace. At any time and at its sole discretion the City may modify any or all of these policies, or rescind these policies altogether. Notice is not required for changes to become effective although the City will make best efforts to notify employees of changes as they occur.

EMPLOYEE ACKNOWLEDGEMENT

I acknowledge that I have received a copy of the City of Uhland Personnel Policies on the date written below.

I understand that these Personnel Policies are a general guide, that the provisions of these policies do not constitute an employment agreement (contract) or a guarantee of continued employment, and that my employment is on an “at will” basis. I further understand that the City of Uhland reserves the right to amend any or all of the provisions of these policies, or to rescind these policies altogether, at any time and at its sole discretion.

I do hereby certify that I have received, read, understand, and agree to comply with these policies. Specifically, I have received, read, and agree to comply with the Drug Abuse Policy, Article 17 of these policies. I understand that I may be required to submit to a drug test and/or a background check, to include a criminal history report and/or a credit report, as a condition of employment. I understand that failure to comply with a drug testing request, or a positive drug testing result will cause my application for employment to no longer be considered, any offer of employment to be revoked, and if employed, disciplinary action.

Signature

Date

Printed Employee Name

ARTICLE 1. GENERAL POLICIES

Section 1.01 Purpose

The purpose and scope of these policies is to provide a set of guidelines for promoting and maintaining the safety, productivity and efficiency of City employees in the conduct of City Business.

Section 1.02 Consistency with Applicable Laws

A. These rules are intended to comply and be consistent with all applicable laws. Any provision herein found to be inconsistent with this stated intent will not affect the validity or application of the other provisions.

B. In cases where applicable laws supersede these policies for specific groups of employees, the applicable laws will substitute for these policies only insofar as necessary to comply with the applicable laws.

Section 1.03 Application

These policies will apply to all City of Uhland employees, except where otherwise specifically exempted by these policies or by written agreement.

Section 1.04 Division of Authority and Responsibilities; Compliance with Policies

A. The City Administrator with approval of City Council may amend, revise or revoke these policies without prior notice to, or the approval of, any employee of the City of Uhland.

B. The City Administrator will be responsible for the administration of these policies and maintain a complete set together with all revisions for reference. Continued employment with the City of Uhland by an employee after any revision to these policies take effect will constitute acceptance of the revision by the employee.

C. All employees shall adhere to these policies and shall cooperate with respective management and supervisors in the administration of these policies.

D. Violation of any of the provisions of these Policies by an employee will be grounds for disciplinary action, up to and including termination of employment and loss of accrued benefits to the extent allowed by applicable laws.

Section 1.05 Definitions

In these Policies:

A. *Employee relations committee* means a committee of five (5) persons to include the Mayor as Chair, the City Administrator and three other individuals appointed by the City Council. Council members, except for the Mayor, are prohibited from serving on the committee.

A maximum of one person from each City board or Commission may serve on the committee at a time.

B. *City of Uhland* means the City of Uhland.

C. *City of Uhland Board or Board* means the City of Uhland City Council of the City of Uhland.

D. *Applicable laws* mean all laws, regulations and guidance of the United States, the State of Texas, or another entity that has authority and jurisdiction over City of Uhland with respect to personnel matters.

E. *Comp time* means compensatory time off. Comp time is addressed primarily in Section 7.05.

F. *Confidential information* includes, but is not limited to, any information described as confidential information in these Policies, information on City of Uhland facilities that is confidential under the Texas Homeland Security Act. and any other information an employee is informed or directed to treat as confidential information.

G. *FLSA* means the federal Fair Labor Standards Act. as amended.

H. *FMLA* means the federal Family Medical Leave Act. as amended.

I. *Immediate family* means a spouse, child, stepchild, parent, stepparent, sibling, grandparent, grandchild, spouse of any of the foregoing, or anyone living in the same household as the employee.

J. *PTO* means paid time off.

K. *Human Resources Department* means the individual or persons employed by the City with the duties of performing human resource management, overseeing various aspects of employment, such as planning, recruitment, training, payroll, leave, compliance with labor law and employment standards, administration of employee benefits, and maintenance of employee files. In the absence of a Human Resources Department the City Administrator shall serve in such roll and perform such duties.

L. *Leave Time* is time during normal working hours in which an employee is away from the workplace and does not engage in the performance of job duties. Leave time may be either paid or unpaid.

Holidays are days designated by the City of Umland City Council when City of Umland's Office is closed on what would otherwise be regular business days.

End Article 1.

ARTICLE 2. EQUAL EMPLOYMENT OPPORTUNITY AND NONDISCRIMINATION

Committed to providing equal employment opportunities to qualified persons the City prohibits discrimination, harassment and retaliation, in any form, based upon protected classes as defined by federal, state or local law. Protected classes include race, color, religion, creed, sex, gender identity, pregnancy status, genetic information, sexual orientation, national origin, ethnicity, age, disability, and veteran status or other legally protected class.

Every employee is responsible for maintaining a professional environment free of discrimination, harassment, and retaliation, and for bringing to the City's attention conduct that interferes with providing a work environment free of discrimination, harassment and retaliation. Findings of discrimination, harassment, or retaliation against an employee may result in discipline up to and including discharge.

Section 2.01 Discrimination Prohibited

Discrimination is the unequal or different treatment of an individual in any employment and/or personnel action on the basis of a protected class. As an Equal Employment Opportunity (EEO) employer, the City shall recruit, hire, train, compensate, discipline, provide benefits and promote without regard to protected class. Such employment decisions or personnel actions will be made only on the basis of job-related qualification factors such as skill, knowledge, education, experience, job performance, and compliance with this and other applicable City of Uhlend policies. Reasonable accommodations shall be provided for all employees and qualified applicants with a disability as defined by the Americans with Disabilities Act (ADA), as amended, provided that the individual is otherwise qualified to perform the essential functions of the job and such accommodations can be provided without undue hardship for the City.

Section 2.02 Harassment Prohibited

Harassment is unwelcome verbal or physical conduct toward an individual or a group because of a protected class. Sexual harassment is any unwelcome sex or gender based comments and/or conduct. Prohibited harassing conduct includes, but is not limited to:

- a. Use of epithets, innuendos, names, comments, foul language or slurs because of an individual's protected class;
- b. Jokes, pranks or other banter, including stereotyping based on a protected class; or
- c. Distribution, display, viewing, downloading or discussion of any written or graphic material, including online content, voicemail, e-mail, text-messages, calendars, posters and cartoons, that are sexually suggestive or show hostility toward an individual or group based on a protected class.

Such conduct creates a hostile work environment when it is intended to or actually unreasonably interferes with an individual's work performance or otherwise adversely affects an individual's employment opportunities. Employees shall not engage in conduct which could reasonably create a hostile work environment while on duty or on City premises, to include any work-related setting outside the workplace, such as business trips and professional conferences, etc.

Section 2.03 Retaliation Prohibited

Retaliation is defined as an action or inaction that adversely affects the terms and conditions of employment, and is taken in response to an employee's good faith complaint, participation in an investigation, proceeding or hearing, exercise of rights or availing themselves of any benefit authorized under the personnel policies. An adverse employment action includes, but is not limited to, discharge, demotion, and denial of promotional opportunity. Retaliation can occur even if the underlying complaint is not substantiated.

All employees shall be free to raise a question or concern involving the terms and conditions of their employment. The City prohibits the taking of any adverse employment action against an employee who, in good faith, reports discrimination, harassment, or retaliation; files a complaint regarding a law, policy, practice or procedure; testifies, assists or participates in an investigation, proceeding, or hearing; or exercises rights or avails themselves of any benefit authorized under the personnel policies, such as filing a worker's compensation claim, requesting Family and Medical Leave (FML), or requesting military leave.

Section 2.04 Reporting Requirements

Any employee who believes that they have been subjected to discrimination or harassment based on a protected class, or retaliation based on a protected activity, is encouraged to report it to their supervisor and/or the City Administrator and/or the Human Resources Department. An employee is not required to follow the "chain of command" when reporting harassment, discrimination or retaliation. Threats or conduct requiring immediate attention by law enforcement should be reported to the appropriate law enforcement agency.

Supervisors receiving complaints of discrimination, harassment or retaliation are expected to take appropriate action to stop the alleged conduct and to make the Human Resources Department aware of such complaints and/or conduct without undue delay. A prompt investigation of the complaint and conduct shall be conducted. If the investigation shows evidence of discrimination, harassment or retaliation, the supervisors shall take immediate and appropriate corrective action.

End Article 2.

ARTICLE 3. STAFFING

Section 3.01. Job Descriptions and Categories; Hiring Based on Job-Related Criteria

A. The City of Umland maintains job descriptions which establishes the required and preferred knowledge, skills, and abilities for each staff position. Employees will be expected to perform the duties specified by such job descriptions. These job descriptions will be reviewed by the Human Resources Department in coordination with the City Administrator from time to time to ensure that they adequately and effectively reflect the duties and responsibilities of each position. The City Administrator in coordination with the Human Resources Department may make edits to, change, create new and delete any job description at any time. Any change in job description will be communicated with the employee prior to such change being implemented. Such change in job description may result in changes in pay, employee benefits, duties and/or responsibilities.

B. The job description for each employee's position will be (1) given to the employee, (2) reviewed by the employee, and (3) placed in the employee's personnel file with a certification by the employee that the employee has reviewed it with the supervisor or manager and received a copy of the job description. In the absence of any request for clarification, each employee is considered to understand the responsibilities assigned to the employee's position.

C. Hiring decisions will only be based on job-related criteria, which may include one or more of the following:

1. Experience, education and training;
2. Character, credit worthiness, criminal background and motor vehicle driving record;
3. Ability to perform all tasks required for a position as outlined in the job description for the position, taking into account reasonable accommodations that may be made for persons with disabilities;
4. Performance testing and other requirements related to a position;
5. The provision of complete, true and accurate information in the application and hiring process.

D. City of Umland employees can be categorized in the following ways, depending on the context:

1. On the basis of whether their position is ongoing or temporary in nature. A *regular- employee* position is ongoing in nature, while a *temporary employee* position is temporary in nature.

2. On the basis of whether they are eligible for overtime pay or comp time under the FLSA. A *non-exempt employee* is eligible, and an *exempt employee* is not eligible. Each City of Uhland job description designates whether persons hired in that position are nonexempt or exempt employees.
3. On the basis of the number of hours per work week in their normal schedule. A *full-time employee* has a normal schedule of thirty (30) or more hours per work week. A *part-time employee* has a normal schedule of less than thirty (30) hours per week.

E. An employee may be described in these policies with reference to one or more of these categories, depending on the policy context.

Section 3.02 Applicant Information; Pre-Employment Reviews; Hiring Decisions

- A. The Human Resources Department shall post all City job/position openings.
- B. Each applicant for City employment for any job/position will be required to submit a written application, resume and other pertinent information regarding the applicant's qualifications which may include, but is not limited to, a diploma, a certificate, a transcript, a driving record and letters of reference to the Human Resources Department.
- C. Prior to making a job offer, a Credentials Verification must be completed. Credential Verifications will include confirmation that the candidate has required college hours or degrees, professional licenses, certificates or driving records. After a conditional offer of employment has been made, a prospective or transferring employee may be required to take a physical examination. Exams may not be required of an employee or applicant unless the exam is job specific and required by business necessity. Physical examination standards for various positions will be established and maintained by the hiring department. Required medical examinations will be performed by a physician designated by the Human Resources Department and paid for by the City.
- D. It is the policy of City of Uhland to comply with applicable laws related to immigration by employing only U.S. citizens and non-citizens who are authorized to work in the United States. All employees are asked on their first day of work to provide original documents verifying their citizenship or their right to work in the United States and to complete and sign a verification form required by federal law (Form 1-9). If an employee's right to work in the United States cannot be verified within three days of hire, City of Uhland will carry out a separation of the employee.

E. With the exception of the City Administrator position, the City Secretary position, the Human Resources Director position, the City Attorney position, the City Engineer position, or other Director level or like professional or officer positions, hiring decisions will be made by the Human Resources Department with supervisor input.

F. Except for professional or officer positions which report directly to the City Council, such as the Administrator, City Secretary, City Attorney and City Engineer, the City Administrator shall make such director level and professional staff hiring decisions with the assistance of the Human Resources Department.

G. Hiring decisions for the City Administrator position, the City Secretary position, the City Attorney position, the City Engineer position and other professional or officer positions which report directly to the City Council shall be made by the City Council with the assistance of the Human Resources Department and the Employee Relations Committee.

Section 3.03 Introductory Period for New Hires

A. Each employee, regular full-time and regular part-time, must complete an introductory period of ninety (90) days from date of hire. This period is meant for employees to have the opportunity to evaluate the City of Umland as a place to work and for management to have its first opportunity to evaluate the employee. During this period, a regular full-time employee will be eligible for health insurance benefits and will accrue PTO in accordance with the policy herein. If performance, behavior or compliance with policies is not satisfactory at any time during or after completion of this period, the employee is subject to an extension of the introductory period, a new introductory period, or separation without advance notice. Additionally employees have the right to separate from employment without advance notice. Separation from employment during the introductory period will include forfeiture of accrued benefits to the fullest extent permitted by applicable laws.

B. After thirty (30) days an informal review of the employee will be conducted by the employee's supervisor to discuss areas where the employee is meeting the intent of the position and areas where the employee could improve. This informal review is meant to help the employee be successful.

C. Upon satisfactory completion of the initial introductory period, a 90-day interview will be conducted. As part of the 90-day interview the employee and supervisor will discuss and determine goals and objectives relating to the job description of employee's position to include, but not limited to, continued training, certifications and future advancement. Employees who satisfactorily complete the introductory period are not guaranteed continued employment. All employees, regardless of classification or length of service, are expected to meet and maintain City of Umland standards for job performance and behavior.

Section 3.04 Temporary Employees

A temporary employee is not assigned a probationary period upon employment with the City. Temporary employees are employed to accomplish specific, short-term or seasonal assignments. Most temporary employees will complete assignments within six months. However, in some specialized positions, the Human Resources Department may decide whether to retain a temporary employee longer than six months.

A temporary employee who is hired into a regular budgeted position must serve an introductory period as specified by this policy. The employee, however, will receive service credit from the initial temporary employment or reemployment date. Sick and vacation leave benefits which would have been accrued if the employee had occupied a regular budgeted position will be credited in a like amount to the employee at the time of change to a regular budgeted position. Other leave such as holidays, emergency leave, etc., occurring during temporary employment will not be credited.

Section 3.05 Persons with Disabilities

It is the policy of City of Uhland to comply with all applicable laws concerning the employment of persons with disabilities. City of Uhland will offer a reasonable accommodation to an otherwise qualified person with a disability to enable the person to perform the essential job functions of a position unless doing so would cause an undue hardship, meaning that City of Uhland would incur significant difficulty or expense in providing the accommodation. Questions or requests for accommodation should be addressed to the Human Resources Department.

Section 3.6 Nepotism Prohibited

No person related within the second degree by affinity or consanguinity to the Mayor, any member of the City Council, or the City Administrator shall be appointed to any office, position, clerkship, or other service of the City. This prohibition shall not apply, however, to any person who shall have been continuously employed by the City for a period of two years prior to the election or appointment of the related Mayor, Councilmember or City Administrator. In addition, the Human Resources Department shall not approve the appointment to any supervisor's work group any person who is related within the second degree by affinity or consanguinity to that supervisor, nor shall the appointment of any member of the immediate family of any Department Director be approved unless the Human Resources Department shall determine the necessity thereof because of the lack of qualified applicants for such position.

In the event that a familial relationship of two employees places them in violation of this policy, the employees will be given the opportunity to decide between themselves which of them is to change positions, if available, or resign. If neither of the employees resigns within thirty (30) calendar days, the employee having less time in service will be separated from employment.

End Article 3.

ARTICLE 4. JOB PERFORMANCE AND TRAINING

Section 4.01 Performance Evaluations

At least once per year each supervisor will prepare a written performance evaluation and conduct a performance interview with each respective employee. Each performance interview will include a review of the employee's goals and objectives as they relate to the job description of the employee's position. The written evaluation will be shared with the employee with a copy placed in the employee's personnel file together with a certification by the employee that the employee has reviewed and received a copy of the performance evaluation and participated in a performance interview outlining the goals and objectives discussed.

Additionally, an employee may, in writing, respond to or appeal a supervisor's written evaluation of the employee. Such written response or appeal will be placed in the employee's personnel file and shall be reviewed and addressed according to the grievance procedures herein.

Section 4.02 Training and Development

In order to meet individual and organizational needs, it is the policy of the City of Umland to provide training and development opportunities to encourage high-quality performance to prepare employees for new or increased responsibilities, skills, and to extend opportunities for individual growth, promotion, development, and self-fulfillment.

When City of Umland or state law requires an employee to attend any education or training course, conference, or seminar, City of Umland will provide the necessary time with pay and will reimburse the employee for authorized costs such as tuition or registration fees and travel, meals and lodging based on the rate schedule in effect.

End Article 4.

ARTICLE 5. EMPLOYEE ETHICS AND RESPONSIBILITIES

Section 5.01 General

City of Uhland employees must adhere to high standards of public service that emphasize professionalism, courtesy, and avoidance of even the appearance of illegal or unethical conduct. Employees are required to carry out efficiently the work items assigned as their responsibility, to maintain good moral conduct, and to maintain good relationships with their supervisors, fellow employees and the public. All employees of the City of Uhland must observe the City's code of ethics in addition to the following specific employee responsibilities and code of ethics.

Section 5.02 Code of Ethics

1. Employees must be truthful and honest in all matters related to their employment.
2. An employee must hold all confidential information related to City of Uhland in strict confidence. An employee will not disclose or discuss any confidential information with other employees who do not have a need to know or with persons outside City of Uhland without authorization from the Human Resources Department. All employees are encouraged to consult with the City Attorney prior to disclosing or discussing confidential information. Improper or unauthorized disclosure of confidential information will be deemed a violation of these Policies.
3. Employees will direct members of the public to follow state Public Information Act request procedures to access any City of Uhland information.
4. An employee may not solicit or accept or agree to accept financial benefit, other than from City of Uhland, that might reasonably tend to influence their performance of duties for the City of Uhland. or that he or she knows or should know is offered with intent to influence the employee's performance.
5. An employee may not accept any outside employment or benefit that might reasonably induce the employee to disclose confidential information acquired in the performance of duties.
6. An employee may not accept outside employment or benefit that might reasonably tend to impair independence of judgment in performance of duties for the City of Uhland.
7. An employee may not make any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and the interests of City of Uhland.

8. An employee may not solicit or accept or agree to accept any financial benefit from any person in exchange for performing duties as a City of Umland employee.
9. Each employee will conduct their work activities according to the highest moral and ethical standards.

Section 5.03 Timekeeping and Attendance

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

B. An employee who expects to be late or absent from work must report the expected tardiness or absence to their supervisor no later than fifteen (15) minutes after the employee's shift starting time.

C. Excessive tardiness or absence of an employee may be a reason for disciplinary action. An employee who is absent without leave for three (3) consecutive workdays, and has not reported to their supervisor, is subject to termination, unless the employee provides an acceptable explanation.

D. All employees shall keep track of their time including hours worked and time off. Doing so assists the City in planning and managing the human resources budget from year to year for which additional resources will be considered. Non-exempt employees are expected to use their time card to log in for work no earlier than fifteen (15) minutes before their scheduled work periods, log out for lunch breaks and log out no later than fifteen (15) minutes after their scheduled work periods, unless overtime or comp time has been approved. Exempt employees are expected to submit signed time reports at the close of each pay period to their supervisor for review and approval. Employees will not receive a paycheck unless their time card or report is processed by payroll.

Section 5.04 Outside Employment

All City employees are prohibited from engaging in other employment, which would interfere with the performance of their City duties and are prohibited from engaging in other employment, which would represent a conflict of interest.

Section 5.05 Political Activities

A. An employee may not advocate for or against a political cause or a candidate for public office during work periods.

B. An employee may not advocate for or against a candidate for public office on behalf of, or in the name of, City of Umland.

C. City employees may seek election to any public office. Employees seeking election to a City office must request leave no later than the announcement date for candidacy or the official filing deadline for office, whichever comes first. Employees who are elected to a public office shall be required to resign from City employment effective the date they take office, if the City Administrator determines that the office presents a conflict of interest with their City employment.

Section 5.06 Communication and Professionalism

A. Official communication with the public about the City of Uhland is the responsibility of the City Administrator. Employees are to refer members of the public to the City Administrator if a question from the public is non-routine, controversial, or outside of the scope of the employee's normal duties.

B. It shall be the responsibility of each employee to perform the duties of their positions in a professional manner at a level of cooperation, efficiency and economy acceptable to the City.

Section 5.07 Use of City Resources

A. Employees are prohibited from using City of Uhland's buildings, facilities, equipment, vehicles, supplies, employee time, computer systems, materials, and any other City resource for personal use or in connection with outside employment, except to the extent that such resources are available to the public.

B. Use of mobile phones, computers, office supplies, copy machines, fax machines, and other equipment may be authorized by the City Administrator for personal use in combination with work; however, such use, in addition to use of personal equipment, is public information subject to disclosure under the state Public Information Act.

Section 5.08 Use of City and Privately-Owned Vehicles

A. Employees will not use City of Uhland vehicles to transport any person who is not a City of Uhland employee or engaged in the conduct of City of Uhland business.

B. Employees will treat vehicles provided by City of Uhland with care and will report any maintenance needs to their supervisors. Such vehicles may not be used for personal use. Vehicle speed limits and all other legal restrictions will be observed.

C. Employees are prohibited from driving their personal vehicles or City of Uhland vehicles on City of Uhland business while under the influence of alcoholic beverages or controlled substances.

D. An employee will promptly report to their supervisor any fine, fees or penalty imposed in connection with the employee's operation of a City of Uhland vehicle, and the employee will be responsible for paying the fine, fee or penalty. If City of Uhland satisfies any

fine, penalty or fee imposed in connection with a violation of any applicable laws involving an employee's operation of an City of Uhland vehicle, City of Uhland will deduct the amount of such fine, penalty or fee from the employee's compensation.

E. City of Uhland will compensate employees for the use of personal vehicles as provided in this policy.

Section 5.09 Health, Fitness and Appearance

It shall be the continuing responsibility of each employee to maintain the standards of physical and mental health and fitness required for performing the duties assigned to their position. When the physical or mental health condition of an employee constitutes a hazard to persons or property or prevents the employee from effectively performing the assigned duties, the employee may be requested by the Human Resources Department to submit to a health and/or fitness examination.

The employee will be paid for the time required for such examination which shall be conducted at no cost to the employee for the purpose of determining the employee's health and fitness conditions relative to City employment. Correction or treatment of conditions diagnosed during this examination shall be the responsibility of the employee. A supervisor may require an employee to take periodic follow-up examinations to qualify for continued employment. The City will not receive confidential medical information from the examination and will only receive the evaluator's assessment that the employee is or is not fit for duty.

Additionally, all employees are expected to maintain a neat and clean personal appearance. Standard of dress will be according to City of Uhland's needs and policies.

Section 5.10 Reporting Illegal Activities and Policy Violations.

It is the responsibility of all employees to report any illegal activity, instance of fraud or violation of City Policies to the Human Resources Department and/or the City Administrator and/or the City Attorney. Employees who report incidents of fraud, illegality, policy violations or who assist in an investigation shall be protected from retaliation of any sort. However, any employee who assists in an investigation but who is found to have participated in the illegal act, fraud or having violated policy being investigated remains subject to discipline. In addition, if it is determined that a report was not made in good faith, or that an employee intentionally provided false information regarding an allegation, disciplinary action may be taken.

Section 5.11 Prohibition on Supervision of Romantic Partners

An employee may not directly or indirectly supervise or be supervised by another person for which they are in a romantic relationship with.

In the event that a romantic relationship of two employees places them in violation of this policy, the employees will be given the opportunity to decide between themselves which of them is to change positions, if available, or resign. If neither of the employees resigns within thirty (30) calendar days, the employee having less time in service will be separated from employment.

Section 5.12 Residence Requirements For Employment

An employee whose duties include responding to emergency or on-call requirements must reside within fifteen (15) miles of the City of Uhlend building or facility for which they generally report for work.

End Article 5.

ARTICLE 6. PAY INCREASES. PROMOTIONS. DEMOTIONS AND REASSIGNMENTS

Section 6.01 Policy

Pay increases, promotions, demotions and reassignments will be based on performance, evaluated merit, and availability of funds.

Section 6.02 Pay Increases

The City may grant merit increases for exceptionally good and consistent performance in the same position. They are not used to recognize increased duties and responsibilities (a promotion) and are granted without regard to cost-of-living factors or longevity. Merit increases are granted in conjunction with a performance evaluation of the employee, the results of which are one factor used in merit pay decisions.

Section 6.03 Promotions

A. A promotion is considered a change from one position to another which recognizes advancement to a higher position requiring higher qualifications and involving greater responsibility. Promotions are usually, but not always, accompanied by a higher pay schedule. An increase of pay with the same position is not considered a promotion. Promotions are subject to recommendation from the Human Resources Department and approval by the City Administrator within staffing patterns and budget limits.

B. Each employee who is promoted shall serve a 90-day introductory period in his/her new position. Any employee who fails to perform satisfactorily during his/her evaluation period will be demoted, transferred, reassigned, or terminated.

Section 6.04 Demotion and Reassignment

A demotion of an employee may occur at any time an employee fails to satisfactorily meet performance standards established for that position. For situations of severe performance deficiencies, the supervisor may take immediate action, up to and including termination.

Reassignments may be initiated by a supervisor, when the best interests of the City are served by such action, or an employee, considered a voluntary reassignment. It may be necessary to reassign employees to other positions and/or categories with changes in title and pay for nonperformance related reasons, such as an elimination of the employee's current position. Voluntary reassignments and reassignments not related to job performance are not a grievable action.

End Article 6.

ARTICLE 7. WORK SCHEDULES AND TIME REPORTING

Section 7.01 Work Schedules, Attendance and Breaks

A. The official work week for all City of Uhland employees begins on Sunday morning at 12:01 a.m. and ends at 12:00 midnight on the following Saturday. Schedules, including workdays, start and end times will be designated by each department supervisor in coordination with the City Administrator. Individual employees may be directed to work special hours or shifts as determined by the needs of their individual job description and department within which they work.

B. Hourly employees will be scheduled unpaid time periods during each shift for lunch and/or breaks as follows:

- 1) for employees who work up to 4 consecutive hours there will be one fifteen (15) minute break;
- 2) for employees who work up to 6 consecutive hours there will be two (2) fifteen (15) minute breaks; and
- 3) for employees who work up to 8 consecutive hours there will be a thirty (30) minute lunch break and two (2) fifteen (15) minute breaks.

Salary employees are encouraged to take lunch and breaks as necessary to stay productive so long as the employee manages their schedule in coordination with their supervisor and in accordance with their job description and department needs.

C. Employees are required to be at their places of work in accordance with the work schedules established by their department. Any employee who fails to report, is habitually tardy, leaves the workplace without proper authorization or misuses leave may be subject to disciplinary action. All departments shall maintain attendance records.

Section 7.02 Overtime; Written Authorization Required

A. A non-exempt employee may be required to work more than 40 hours in a work week. Any such overtime must be authorized in writing in advance by the employee's supervisor. A non-exempt employee who works more than the scheduled hours on a work day, or who is scheduled to work more than the normal hours on a work day, may be required to work fewer than normal or scheduled hours on other days during that work week to avoid accruing overtime or comp time. If this is not feasible and the employee works more than 40 hours in a work week, then the employee will either accrue comp time or be paid overtime compensation of one-and-one-half of the employee's normal rate of pay.

B. Exempt employees are expected to render necessary and reasonable overtime services with no additional monetary compensation. Comp time may be available to exempt employees under certain situations and conditions.

Section 7.03 On-Call Duty

A. On-Call duty provides monitoring and/or reporting for work after normal working hours. This includes nights, weekends and holidays. An employee scheduled for On-Call duty will not be required to remain on City of Umland premises, and will be free to pursue personal activities, but the employee will be required to remain available with the ability to return to work if necessary.

B. An employee while On-Call will accrue the equivalent of two hours of overtime or comp time for each On-Call duty week, whether or not the employee is called out during the week. If an employee is called out during their On-Call duty week, the employee will be paid overtime or will accrue comp time for any actual hours worked beyond the two hours.

Section 7.04 Force Majeure; Office and/or Facility Shutdown

A. At times, emergencies such as severe weather, fires, utility failures, or public health can disrupt City of Umland operations. A decision on whether to close any or all City of Umland offices or facilities will be made by the City Administrator in coordination with the Mayor.

B. When a decision is made to close an office or facility, the City Administrator, with the assistance of all supervisors, will endeavor to give notice and direction to employees.

C. Time off from scheduled work due to emergency closings will be unpaid for all nonexempt employees unless an employee uses accrued comp time or PTO for the time off, or unless the City Administrator decides otherwise and is approved by the City Council.

End Article 7.

ARTICLE 8. LEAVE TIME

Section 8.01 Approval of Leave Required

- A. All leave taken by City of Umland employees must be approved in writing by the employee's supervisor.
- B. Supervisors are responsible for determining that leave is accrued and available for use in the amounts requested by an employee. In addition, supervisors must notify the Human Resources Department regularly of each employee who is taking authorized or unauthorized leave.

Section 8.02 Paid Time Off

- A. In lieu of sick time and/or vacation time, all regular full-time employees of City of Umland are entitled to PTO.
- B. Full time employees are eligible for PTO based upon the following schedule for accrual of PTO for each bi-weekly pay period:
- In service time of 3 months but less than 2 years - 3.08 hrs/pay period = 80 hours annually
 - In service time of 2 year to less than 5 years -4.62 hrs/pay period = 120 hours annually
 - In service time of 5 years and over -6.15 hrs/pay period = 160 hours annually
- C. Part-time employees are not eligible for PTO.
- D. Carryover of PTO from one year to the next is limited to the following:
- In service time of 3 months but less than 5 years - 40 hours
 - In service time of 5 years to less than 10 years - 80 hours
 - In service time of 10 years to less than 20 years - 120 hours
 - In service time of 20 years and over - 160 hour
- E. No later than October 1st of each calendar year each full time employee with carryover may opt to be paid-out the balance of their carryover PTO. If at the end of a carryover calendar year any excess carryover not used or paid-out will be lost by the employee and automatically donated to the Accrued PTO Donation Pool.

Section 8.03 Holidays Worked

If a non-exempt employee is scheduled to work on a scheduled City holiday, the employee will be given the choice of comp time in the amount of hours worked on the holiday or overtime pay for the hours worked on the holiday.

Section 8.04 Accrued PTO Donation Pool

A. The purpose of the Accrued PTO Donation Pool (the “Pool”) is to provide for the voluntary donation of accrued PTO by employees for use by coworkers who exhaust their PTO and meet the eligibility criteria in this section. Accrued PTO is not tied to FMLA definitions or criteria and does not extend FMLA work guarantees. While using PTO hours from the Pool, an employee's medical and other benefits coverage continue under the current conditions and costs.

B. Donations to the Pool are voluntary and discretionary and can be made by employees at any time in 4-hour increments, with a maximum annual donation by an employee of 24 hours in any calendar year. Donating employees must maintain a minimum of 40 hours of accrued PTO after any donation to the Pool.

C. Donations will be made to and used from the Pool on a straight hour-for-hour basis, regardless of the classification and/or salary of the donating employee or recipient employee. Once accrued PTO is donated, the donating employee cannot retrieve any portion of the donated PTO.

D. Any accrued PTO that is not paid to an employee upon separation for any reason will automatically roll to the Pool without limitation as to the amount.

E. An employee receiving Workers' Compensation benefits is not eligible to use PTO from the Pool.

F. An employee who wishes to use PTO from the Pool must submit an application form to the Human Resources Department and meet the following eligibility criteria:

1. The applicant must have exhausted or must be about to exhaust their accrued PTO balance, and will have an estimated 20 hours or more of leave without pay unless the applicant is allowed to use PTO from the Pool.
2. The application must include a description of the severe medical condition (see below) for which the request is being made and the anticipated amount of PTO requested. Additional information must be provided by the applicant if requested by the Human Resources Department. The application and related records will be subject to the applicable laws regarding disclosure and non-disclosure of information.
3. The applicant must not be on probation and must be a regular full-time employee.

4. The applicant or an immediate family member must have a severe medical condition that will require a prolonged or extended absence of the applicant from work and will result in a substantial loss of income to the applicant due to the exhaustion of all available PTO. NOTE: Pregnancy and elective surgery are not considered severe conditions except when life-threatening complications arise from them.

G. If an application is for use of 40 hours or less of PTO from the Pool, and 50% or less of the balance of PTO hours in the Pool, the Human Resources Department will review the application, evaluate the balance of PTO hours in the Pool, and make a determination of how much, if any, PTO from the Pool the applicant will receive, and under what circumstances an approval for use of PTO from the Pool may be rescinded. If the Human Resources Department denies an application, the applicant may appeal the decision to the Employee Relations Committee.

H. If an application is for use of more than 40 hours of PTO from the Pool or more than 50% of the balance of PTO hours in the Pool, or if an applicant appeals a decision of the Human Resources Department under G. above, the Employee Relations Committee will review the application, evaluate the balance of PTO hours in the Pool, and make a determination of how much, if any, PTO from the Pool the applicant will receive and under what circumstances an approval for use of PTO from the Pool may be rescinded.

I. Employees must not be currently receiving short-term disability (STD) or long-term disability (LTD) benefit payments except in cases where the "minimum benefit payment" (as determined by the current carrier) is being received. PTO from the Pool may be used for unpaid periods of time establishing eligibility for STD or LTD. or upon exhaustion of STD or LTD benefits, as applicable under the STD/LTD benefit guidelines. If qualified for LTD, an employee may first exhaust PTO from the Pool prior to the start of LTD benefits; the employee will be responsible for notifying the benefits carrier of the intent to delay LTD benefits.

J. Termination of Use of PTO from the Pool. The use of PTO from the Pool will terminate at the first of any of the following:

1. The employee is separated from employment with City of Umland for any reason.
2. The healthcare provider's release of the employee to return to work.
3. The Human Resources Department determines that the employee no longer needs to use PTO from the Pool.

4. The Human Resources Department approves an application for disability retirement for the employee.

K. Tax Liability. Tax liability associated with PTO donated to and used from the Pool, including income tax, Medicare, and FICA withholding will be in accordance with U.S. Internal Revenue Service criteria.

L. As of the day following the last day of use of hours from the Pool, the employee will be placed on unpaid leave through the remainder of an approved period of Family Medical Leave, if applicable. Additional unpaid leave may be requested as allowed by these policies. The employee may reapply for additional PTO from the Pool if the amount previously granted is insufficient to cover the employee's absence. Such applications are subject to the same restrictions that apply to initial applications.

M. If the employee returns to work and has a recurrence of the same or related severe medical condition within six (6) months of the date the employee returned to work, the employee, after using any accrued PTO time, may use PTO previously approved for use from the Pool. If no recurrence of the severe medical condition occurs within six (6) months of the date the employee returns to work, any unused PTO from the Pool will be returned to the Pool.

Section 8.05 Comp Time

A. Overtime or Comp Time for Non-Exempt Employees. When necessary, in order to maintain the proper services, non-exempt employees may be required to work overtime. A non-exempt employee may receive overtime pay, or if an employee submits a completed comp time agreement form to the employee's supervisor or the Human Resources Department, the employee may accrue comp time. All non-exempt employees required to work overtime will either be compensated at one and one-half (1½) times their regular rate of pay, or they will accrue comp time at the rate of one and one-half (1½) times the number of overtime hours worked. A non-exempt employee will not receive both FLSA overtime pay and comp time for the same overtime hours.

B. Non-Exempt Employee Accrual and Use of Comp Time; Payment for Comp Time. Non-exempt employees are subject to the same limits on accrual of comp time as carryover PTO. Once an employee reaches this cap, the employee will be paid for any overtime hours until the employee reduces their accrued comp time below the cap. All comp time earned and used must be documented on the employee's timesheet, and comp time accrual balances will be shown on the payroll system. Non-exempt employees may be paid for comp time when the taking of comp time would be disruptive to critical functions. An employee who is reclassified from a non-exempt to an exempt position will be paid all accrued comp time upon approval of the reclassification and will cease to be eligible for any additional overtime. Upon separation from employment with City of Umland. a non-exempt employee will be paid for unused comp time at

one and one-half times the employee's average hourly rate over the period for which the employee accrued the comp time.

C. Comp Time for Exempt Employees. Exempt employees are not paid overtime compensation. City of Uhland permits exempt employees who work over 40 hours in a week to request to their supervisor to earn comp time for the hours worked over 40 hours in a work week. Any time off during the exempt employee's regular scheduled hours must be accounted for through the use of earned comp time or PTO. Comp time for exempt employees is earned on a straight time, hour for hour, basis. When a work week has an observed holiday, the eight hours will count towards the forty (40) hours in a work week for the purpose of calculating comp time accrual.

D. Exempt employees are not entitled to be paid for accrued comp time upon separation of employment, including retirement, nor will they receive any cash payment beyond their normal salary for the use of comp time. An exempt employee is subject to the same limits on accrual of comp time as carryover PTO.

E. Exempt employees must track in their bi-weekly timesheets the total amount of hours worked per work week, and per pay period. Supervisor approval is needed to authorize all accrual and use of comp time on the employee's bi-weekly timesheet.

F. Comp time will not be approved for any working hours during approved trips unless approved by the City Administrator.

G. Use of Comp Time by Non-Exempt and Exempt Employees:

1. An employee separating from employment may use up to 40 hours of accrued comp time during their last week on the payroll.
2. An employee will be permitted to use comp time within a reasonable period after making the request, if doing so does not unduly disrupt the operations of City of Uhland
3. An employee must secure approval to use comp time through their supervisor or the Human Resources Department.

Section 8.06 Family Medical Leave

A. City of Uhland as an employer is covered by the FMLA. but City of Uhland employees will not be legally eligible for FMLA benefits unless and until City of Uhland meets a threshold based on the number of its employees. While not under an obligation to provide FMLA

benefits. City of Uhland will endeavor to provide benefits to its employees as if they were eligible employees under the FMLA.

B. Employees are eligible for Family Medical Leave if they have worked for City of Uhland at least twelve (12) months and have worked for City of Uhland at least 1,250 hours over the past twelve (12) months.

C. An eligible employee may take up to 12 weeks of Family Medical Leave per year for a serious health condition of the employee or an immediate family member, for childbirth or adoption, (or if an employee assumes the role of caring for a child, regardless of the legal or biological relationship. Either day-to-day care or financial support may establish a parental relationship when an employee assumes the role of caring for a child. The leave may include paid leave if an employee has PTO available, or unpaid leave.

D. To take Family Medical Leave, an employee must provide City of Uhland with appropriate notice. If an employee knows in advance, he or she will need to use Family Medical Leave, the employee must notify City of Uhland at least thirty (30) days in advance. If an employee learns of the need to use Family Medical Leave less than thirty (30) days in advance, the employee must give notice as soon as possible.

Section 8.07 Extended Leave For Illness or Temporary Disability

A. Use of PTO and Comp Time. Upon written approval of the Human Resources Department, an employee may use accrued PTO and/or accrued comp time for the purpose of paid absence from duty during an extended illness or temporary disability.

B. Unpaid Leave of Absence. An employee may be granted an unpaid leave of absence for the purpose of recovery from an extended illness or temporary disability only after using all accrued PTO and accrued comp time and with the written approval of the Human Resources Department. During this time, an employee will accrue no additional PTO or longevity benefits. Other benefits are retained during unpaid leave of absence unless otherwise prohibited by the terms of the benefits program. Medical or another group insurance can be continued if paid for by the employee. Leaves of absence without pay for illness or temporary disability are limited to a maximum of 90 days.

C. Maternity / Paternity Leave. Maternity and paternity leave is treated in the same manner as other extended illness or temporary disability and is available to all employees. Upon approval of the Human Resources Department, employees may be granted up to 90 days of maternity or paternity leave with pay if PTO or comp time is used, or without pay.

D. Conditions. The Human Resources Department may require an employee requesting a leave of absence for extended illness or temporary disability to provide a physician's

statement as to the date upon which the employee will no longer be able to perform their duties and the expected length of the recuperation period as well as a written statement from the employee concerning their intentions about returning to work at City of Umland. An employee on extended leave for illness must contact the employee's supervisor or the Human Resources Department at least once each work week, or on a different schedule approved by the Human Resources Department, to report on their condition. Failure to provide a required report is grounds for revoking the leave and for disciplinary action. The Human Resources Department may require an employee returning to work after an extended illness or temporary disability to submit a physician's statement verifying the employee's fitness for work.

E. Departure Illness. An employee who has an extended illness and for which employment by City of Umland is no longer possible may be provided a one-time payment to assist with any expenses of Hospice or extraordinary treatment not covered by medical insurance at the sole discretion of the City of Umland City Council upon recommendation of the Human Resources Department.

Section 8.08 Military Leave

A. Regular employees who have successfully completed the introductory period and who are members of the State Military Forces or members of any of the Reserve Components of the Armed Forces of the United States are entitled to leave of absence from their duties, without loss of time or efficiency rating or accrued PTO or salary, on all days during which they are engaged in authorized training or duty ordered by proper authority, for not more than fifteen (15) days in any one calendar year, or as otherwise provided by law. Requests for approval of military leave must have copies of the relevant military orders attached. Military leave in excess of fifteen (15) days in a calendar year will be treated as leave without pay.

B. Regular and temporary employees who are ordered to active duty with the state or federal military forces are entitled to all of the re-employment rights and benefits provided by applicable laws upon their release from active duty.

Section 8.09 Civil Leave

Employees will be granted civil leave with pay, if sufficient documentation is provided, for jury duty, for service as a subpoenaed witness in an official proceeding, and for the purpose of voting. When an employee has completed civil leave, he or she must report to their supervisor for duty for the remainder of the workday.

Section 8.10 Bereavement Leave

A. Any regular full-time or part-time employee who has a death in the family will be eligible to take a bereavement leave. Employees must work with their supervisor or the Human Resources Department to ensure time away from work is authorized and paid correctly as indicated below.

B. For the death of an immediate family member, employees may be paid for work hours missed up to a maximum of twenty-four (24) hours per calendar year.

C. For the death of a non-immediate family member, friend, and/or additional bereavement days for the death of an immediate family member, an employee may take leave without pay or as PTO or comp time with the approval of the employee's supervisor or the Human Resources Department. A non-immediate family member will be defined as anyone who does not fall within the definition of immediate family.

D. Upon returning from bereavement leave, the employee's supervisor or the Human Resources Department may require the employee to provide one of the following: (1) a memorial service program; (2) copy of the death certificate; (3) copy of death announcement from a newspaper; (4) a statement from funeral home director indicating the relationship of the employee to the deceased.

Section 8.11 Leave of Absence Without Pay

A. Leave of absence without pay is an approved absence from duty in a non-pay status. Granting a leave of absence without pay is at the discretion of the Human Resources Department, but such leave is not authorized unless there is a reasonable expectation that the employee will return to work with City of Umland at the end of the approved period. Employees on leave of absence without pay receive no compensation and accrue no benefits. However, previously accrued benefits are retained during a leave of absence unless otherwise prohibited by the terms of the benefit programs. Medical insurance can be continued if paid by the employee.

B. Upon returning to work after a leave of absence without pay, an employee receives an adjusted employment date and adjusted anniversary date which reflect the period of time that the employee used for leave of absence.

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

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

- Military service;
- Recovery from extended leave for illness or temporary disability;
- Educational purposes when successful completion will benefit City of Umland;
- Public service assignments; or
- Any other reason which, in the judgment of the Human Resources Department, merits a leave of absence without pay.

Section 8.12 Administrative and Emergency Leave

A. The Human Resources Department is authorized to grant administrative or emergency leave to an employee in certain limited circumstances.

B. The Human Resources Department may authorize administrative leave, with or without pay, with the expectation an employee is returning to full duty, when warranted by unforeseen circumstances not otherwise provided for in these policies.

C. Emergency leave with pay using accrued PTO or accrued comp time may be granted by the Human Resources Department. The length of time granted for emergency leave must be approved by the Human Resources Department in advance and will depend on the circumstances, and such emergency leave will be uncompensated in the absence of accrued PTO or accrued comp time.

End Article 8.

ARTICLE 9. HOLIDAYS

Section 9.01 General Policy

The following nine days are observed as paid holidays for City of Uhland full-time employees:

New Year's Eve New Year's Day Independence Day
Thanksgiving Day and the day after Thanksgiving 2
Christmas Eve Day
Christmas Day
Memorial Day
Labor Day

In addition to the days listed above, full-time employees will be provided one paid floating holiday to be taken each year during one of the following days:

Martin Luther King, Jr. Day	Presidents Day
Good Friday	Veterans Day

The City of Uhland City Council may designate other holidays.

Section 9.02 Holidays Falling on the Weekend

If a holiday falls on a Saturday, then the previous Friday is the observed holiday. If a holiday falls on a Sunday, then the following Monday is the observed holiday.

Section 9.03 Holiday During Paid Leave

If a holiday falls on an employee's normal day off, or a paid leave day, the employee will receive an additional day off when scheduling is approved.

Section 9.04 Work During Holidays

A supervisor may direct some or all of their employees to report to work on any holiday and the City Administrator may direct some or all employees of the City of Uhland to report for work on any holiday.

End Article 9.

ARTICLE 10. COMPENSATION AND DEDUCTIONS

Section 10.01 Pay Periods and Payment Delivery

A. The pay period for City of Umland is every two weeks and employee payments will be distributed at a time designated by the Human Resources Department. The pay period begins on Sunday of the first pay week and ends on Saturday of the second pay week. If payday falls on a holiday, employee payments will be distributed on the last working day preceding the holiday or weekend.

B. Employee payments will not be issued other than on the days set out above.

C. Employee payments will only be deposited electronically to employees. Employees will be required to execute forms for that purpose.

Section 10.02 Deductions

A. Deductions will be made from each employee's pay for the following:

1. Federal Income Tax;
2. Social Security;
3. Medicare;
4. Fines or fees incurred by the employee paid by City of Umland; and
5. Any other deductions required by law.

B. In accordance with the policies and general procedures approved by the City of Umland City Council, deductions from an employee's pay may be authorized by the employee for:

1. Group health/medical insurance;
2. Life insurance and accidental death & dismemberment insurance;
3. Retirement contributions;

4. Such other deductions as may be authorized by the Human Resources Department, the City Administrator, the City of Uhland City Council, or these policies.

End Article 10.

ARTICLE 11. BENEFITS

Section 11.01 General Policy

City of Uhland offers a benefits program for some of its employees. However, the existence of a benefits program does not signify that an employee will necessarily be employed for the period of time required to qualify for the benefits offered. The City of Uhland City Council may review the benefits program periodically and elect to change the benefits available to employees, eligibility requirements and the amount paid by the City of Uhland. **LISTING OF A BENEFIT HEREIN THESE POLICIES DOES NOT GUARANTEE THAT THE CITY OFFERS SUCH BENEFIT AT ANY PARTICULAR POINT IN TIME.** Employees and prospective employees are encouraged to speak with the Human Resources Department regarding availability and eligibility of any and all benefits.

End Article 11.

ARTICLE 12. REIMBURSEMENT OF EXPENSES

Section 12.01 General Policy

City of Uhland will fully reimburse employees for necessary and reasonable job-related expenses incurred in the authorized conduct of City of Uhland business. All reimbursements will be subject to requirements of documentation and reasonableness and will be honored in compliance with adopted policies and procedures.

Section 12.02 Reimbursable Expenses

A. To be eligible for reimbursement, employee travel expenses must be for necessary City of Uhland business, the details of which shall be approved in advance by the employee's supervisor or the Human Resources Department.

B. An employee must submit a completed reimbursement request form for all expenses for which reimbursement is sought. Expense reimbursements will be limited to necessary and reasonable actual costs as verified by expense receipts which indicate the date, vendor, explanation and itemization of expenses, and if a receipt relates to more than one employee, a list of all persons covered. Receipts must be submitted with reimbursement request forms.

C. When a receipt is not available, the employee will provide a written statement containing the information required above, as well as the reason why a receipt is not available to be submitted.

D. The following expenditures are not reimbursable expenses unless specifically authorized by the Human Resources Department:

1. Alcoholic beverages;
2. Personal employee or family expenses;
3. Sports and entertainment fees;
4. Donations, contributions and non-work-related memberships; and
5. Any other expenditures not reasonably related to and necessary for the efficient conduct of City of Uhland business.

E. First class accommodations on public carriers are not authorized unless lesser fares are not available on required trips or equal in cost to economy class.

F. When approved in advance by the Human Resources Department, employees will be paid mileage for personal vehicles at the standard Internal Revenue Service rate. Employees must provide evidence of privately-owned vehicle liability and property damage insurance prior to any personal vehicle use for City of Uhland authorized travel. Employees who receive a car allowance will be eligible for mileage reimbursement only for roundtrips that exceed 200 miles (100 miles each way).

G. At the discretion of the City Administrator, funds may be advanced to an employee for anticipated travel expenses. An employee who has received advance funds must submit a completed reimbursement request form, and repayment of any excess of advanced funds over substantiated expenses, within seven (7) days of returning to work.

H. During any travel or City of Uhland related activity, an employee must immediately report any incident involving personal injury or property damage to the Human Resources Department for the purpose of initiating an investigation or report to authorities as required by City of Uhland's insurance.

End Article 12.

ARTICLE 13. HEALTH AND SAFETY

Section 13.01 Safety Policy

It is the policy of City of Uhland to make every effort to provide healthy and safe working conditions for all employees.

Section 13.02 Safety Training and Equipment

The City will provide safety training and equipment to each employee, as appropriate, related to each employee's duties. In some cases, certain personal items of clothing, items for personal protection (i.e., gloves, shoes, glasses, etc.) or tools may be established as a requirement for certain duties to be provided by the employee for which reimbursement will be made based on the rate schedule in effect.

Section 13.03 Employee Responsibilities; Reporting

A. Employees are responsible for conducting their work activities in a manner that is protective of their own health and safety, as well as that of other employees.

B. An employee must report every on-the-job accident, no matter how minor, to their supervisor or the Human Resources Department within twenty-four (24) hours.

C. Employees must report immediately to their supervisors or the Human Resources Department any work-related condition that pose an immediate threat to the health or safety of employees or visitors.

D. Employees are encouraged to make suggestions to their supervisors or the Human Resources Department of improvements that would make the City of Uhland workplace safer or healthier.

Section 13.04 On the Job Injuries; Workers' Compensation Insurance

A. Insurance. City of Uhland will provide workers' compensation insurance for all of its employees in accordance with applicable law.

B. Compensation. If an employee sustains a bona fide, on-the-job, work-related injury which renders the employee unfit for performing the duties of the job. the employee will receive pay as follows:

1. For up to seven days, the employee will receive their regular pay for that period with the time charged first to comp time or if necessary. PTO.
2. Beginning on the eighth day, and for any days thereafter that the employee is unfit for duty, the employee will receive payments from

City of Uhland's insurance carrier in accordance with applicable law. The employee may use accrued PTO and/or accrued comp time to provide additional compensation above the insurance payments.

C. Medical Attention. An employee who sustains a bona fide, on-the-job, work-related injury' may seek medical attention from the medical facility or professional of their choice. An employee returning to work after such an injury must submit a statement of medical condition and a return to work release from the attending physician. An employee may be required to submit to examination by an independent physician as determined by the Human Resources Department at City of Uhland's expense.

D. Reporting. While on leave because of a bona fide, on-the-job, work-related injury, employees must contact their supervisor or the Human Resources Department at intervals designated by the Human Resources Department to report on their condition. Failure to provide the required medical status reports or to contact the supervisor or the Human Resources Department on the designated schedule may result in revocation of the leave, disciplinary' action, and/or loss of all accrued benefits.

E. Return to Work. An employee who receives written approval for return to work from the attending physician must return to work. Failure to return to work may result in disciplinary action and loss of any accrued benefits. At the discretion of the Human Resources Department, an employee who is able to return to work on light duty status may be required to work and perform duties not contained within their current job description.

F. At the time of final release or settlement of a workers' compensation claim for an employee, if no vacancy exists and a reasonable effort has been made to place the employee in another position, the employee may be separated from employment and paid accrued benefits.

G. An employee does not accrue benefits or PTO while receiving workers' compensation payments.

Section 13.05 Workplace Violence; Weapons Prohibited

A. City of Uhland strives to provide employees, vendors, customers, and visitors with a work environment free from workplace violence. The term "workplace violence" includes violence or threats of violence of any kind, such as verbal or written abuse, threats, stalking, harassment, horseplay, fighting, temper tantrums or other disruptive conduct (even if a statement or conduct is intended as a joke), unwelcome physical touching (sexual or otherwise) or physical assault by any person on City of Uhland premises, or by an City of Uhland employee when on duty or in uniform.

B. Workplace violence may be attributable to a variety of reasons. An employee who experiences stress because of job-related reasons or personal reasons is encouraged to speak with their supervisor or the City Administrator to identify potential resources available or to find additional information related to coping with stress through the Centers for Disease Control and Prevention (CDC) website to aid the employee in effectively dealing with the stress.

C. City of Uhland's effort to avoid workplace violence requires that employees, vendors, customers, and visitors follow certain rules:

1. Workplace violence of any kind is strictly prohibited.
2. Employees are prohibited from carrying or possessing firearms, knives (excluding pocket knives) or other weapons (including concealed weapons) on City of Uhland property, including parking lots, grounds, building, or in City of Uhland vehicles or vehicles used for business activities, unless authorized by the employee's job description or in writing by the City Administrator. An employee who holds a current, valid Texas concealed handgun license may store a handgun in a locked personal vehicle on City of Uhland property.

D. City of Uhland reserves the right, in its sole discretion and to the maximum extent allowed by applicable law, to implement security measures to restrict unauthorized entry, conduct surveillance of City of Uhland premises, and provide an orderly and reasonably safe working environment.

E. City of Uhland reserves the right to conduct searches and inspections to the fullest extent permitted by applicable law in connection with actual or threatened violence where there may be risk to persons or City of Uhland property. Persons who threaten or commit workplace violence do not have any expectation of privacy while on City of Uhland premises.

End Article 13.

ARTICLE 14. DISCIPLINE

Section 14.01 Basis for Disciplinary Action

City of Uhland may take disciplinary action against an employee for actions of the employee including, but not limited to the following:

1. Insubordination or other disrespectful or unprofessional conduct;
2. Absence without leave including absence without permission, failure to notify a supervisor of leave, or repeated tardiness or early departures;
3. Endangering the safety of other persons through negligent or willful acts;
4. Intoxication or drug abuse while on duty, on City of Uhland property, or in a City of Uhland vehicle;
5. Unauthorized use or abuse of City of Uhland funds or property;
6. Any violation of the provisions of these Policies;
7. Commission of a crime while on-duty;
8. Conviction, while off duty, of a felony, or driving under the influence or driving while intoxicated, or a crime of moral turpitude, such as fraud, theft, burglary, robbery, or perjury;
9. Failure to report any criminal conviction;
10. Engaging in outside employment without permission, or which interferes in any way with the performance of City of Uhland duties;
11. Engaging in any form of conduct prohibited in any article of these Policies, such as sexual harassment, discrimination against a person or group based on a protected characteristic, and workplace violence;
12. Fighting, horseplay, provoking or instigating a fight, or threatening violence;
13. Falsification or unauthorized alteration of documents or records;

14. Unauthorized use of City of Uhland information or unauthorized disclosure of confidential City of Uhland information;
15. Failure to observe City of Uhland's policies regarding communications with the public;
16. Incompetence or neglect of duty: or
17. Disruptive behavior or any other action which impairs the performance of others.

Section 14.02 Disciplinary Process

A. Generally, the form of a disciplinary action will depend upon the nature and severity of the infraction, the employee's work record and any mitigating circumstances. City of Uhland does not have a policy mandating progressive disciplinary action. Depending on the circumstances of each individual case, disciplinary action may consist of one or more of the following:

1. Oral warning or counseling;
2. Written warning;
3. Probation;
4. Suspension without pay;
5. Reduction in pay without demotion;
6. Demotion; and/or
7. Termination.

B. Disciplinary action against an employee other than the City Administrator, the City Secretary, the Human Resources Director, the City Attorney, the City Engineer, or other Director level or like professional or officer positions will be decided and carried out by the Human Resources Department, subject to appeal to the Employee Relations Committee as a grievance.

C. All disciplinary actions against other director level or professional staff that do not otherwise report directly to the City Council will be decided and carried out by the City Administrator, subject to appeal to the Employee Relations Committee as a grievance.

D. Disciplinary action against those employees who report directly to the City Council, such as the City Administrator/City Secretary, City Attorney and City Engineer, will be decided and carried out by the City Council with assistance from the Employee Relations Committee.

E. Except in the case of an oral warning/counseling, disciplinary action will be accomplished or preceded by written notice to the employee involved. The notice will include

a statement of the basis for the action and, except in the case of termination, will state the possible consequences of further unsatisfactory performance or conduct. Each written notice of disciplinary action will be included in the employee's personnel file. For a demotion or termination, the notice will state that the disciplinary action is being proposed, and will allow for the employee to provide a response before a decision is made on the action to be taken; this will be followed by a notice to the employee of the action being taken.

F. Except for termination, disciplinary action does not automatically or permanently disqualify an employee from consideration for future promotion, pay increases, commendations, or other beneficial personnel actions.

Section 14.03 Administrative Leave Pending Investigations

When an investigation is pending to determine whether a basis exists for disciplining an employee, the disciplining authority may place the employee on administrative leave with or without pay pending the outcome of the investigation.

End Article 14.

ARTICLE 15. GRIEVANCES

Section 15.01 Policy

It is the policy of City of Umland to deal promptly with disputes and disagreements on the part of employees. No adverse action will be taken against an employee for use of the grievance process described in this Article.

Section 15.02 Procedure

A. The first step in the grievance process is for the employee to have an informal conference with their immediate supervisor, or with the next higher supervisor if the subject of the grievance is the immediate supervisor. If the informal conference with the supervisor does not result in a resolution of the grievance that is satisfactory' to the employee, he or she may file a formal grievance.

B. Formal grievances must be in writing, signed by the employee, and presented within ten (10) working days of the event(s) forming the basis of the grievance. The grievance must include a statement of the basis for the grievance, when and where the event(s) forming the basis of the grievance occurred, the names of the employees and any other persons involved, and the specific remedial action requested by the employee.

C. The formal grievance should be presented to the immediate supervisor, or if the subject of the grievance is the immediate supervisor, the grievance should be presented to the next higher supervisor, with a copy given to the immediate supervisor. If the immediate supervisor is the City Administrator or other professional employee or officer that reports directly to the City Council and the subject of the grievance is that professional or officer, the grievance must be presented to the Chair of the Employee Relations Committee, with a copy given to the immediate supervisor and the City Attorney.

D. The supervisor receiving the formal grievance will notify the Human Resources Department promptly. The supervisor receiving the notice will attempt to resolve the grievance within five working days after receipt of the grievance.

E. The employee may appeal the supervisor's decision by presenting a written notice to the Human Resources Department within three (3) working days after the decision. The Human Resources Department will attempt to resolve the appeal within five (5) working days after receipt. Human Resources Department will communicate their decision to the employee and the immediate supervisor.

F. An employee may appeal a decision of the Human Resources Department by submitting a written notice to the Chair of the Employee Relations Committee within three (3) working days after the decision. The Committee Chair will attempt to resolve the appeal within five (5) working days after receipt. If the Committee Chair considers Board action on

the appeal to be appropriate, the Board will consider the appeal at the next available regular Board meeting. Communication by the employee with any member of the Board regarding the grievance, other than at a Board meeting, will be cause for disciplinary action.

End Article 15.

ARTICLE 16. PERSONNEL FILES

Section 16.01 General

A. Personnel files are maintained by the Human Resources Department. The record copy of all personnel information related to an employee will be filed in the employee's personnel file and will be secured against unauthorized access.

B. No information from any record placed in an employee's file will be communicated to any person or organization except by the Human Resources Department or an employee authorized to do so by the Human Resources Department.

C. An employee or their representative designated in writing may examine the employee's personnel file upon request during normal working hours at City of Uhländ's office. When a supervisor requires access to the personnel file of an employee for the handling of personnel matters, the supervisor must obtain authorization from the Human Resources Department. Access to a personnel file must be performed in the presence of the Human Resources Department.

D. Employees must inform their supervisors of any changes in or corrections to information recorded in their individual personnel files such as home address, telephone number, person to be notified in case of emergency, or other pertinent information.

Section 16.02 Personnel Action Form

A. The Personnel Action Form is the official document for recording and transmitting to the personnel file each personnel action. This form is used to promote uniformity in matters affecting:

1. Employment category;
2. Position title and classification;
3. Pay rate or salary;
4. Disciplinary actions; and
5. Other actions affecting the employee's status.

B. Each Personnel Action Form becomes a permanent part of the employee's personnel file, and a copy is given to the employee.

Section 16.03 Contents of Personnel File

An employee's personnel file contains:

1. An employment record;
2. A copy of the employee's application for employment;

3. A signed copy of the employee's acknowledgement of receiving a copy of these Personnel Policies, the job (class) description for the position he or she currently occupies, and a copy of City of Uhland's personnel evaluation form;
4. Election to disclose or keep confidential Home Address and Home Telephone Number Form;
5. Personnel Action Forms;
6. Performance evaluation records;
7. Records of any citations for excellence or awards for good performance;
8. Records of disciplinary' action;
9. Records of leave accrued and taken; and
10. Any other pertinent information having bearing on the employee's status.

Section 16.04 Leave, Comp Time and Benefits Records

Official records of annual PTO and Comp Time accrual and of PTO and Comp Time usage are kept for each employee by the Human Resources Department with a copy in the employee's personnel file. PTO and Comp Time balances are shown on the official record to reflect any remaining PTO and Comp Time to which an employee is entitled.

Benefits records of those benefits the employee is entitled to and those benefits for which the employee participate are kept for each employee by the Human Resources Department with a copy in the employee's personnel file.

Section 16.05 Confidentiality of Personnel Files; Texas Public Information Act

Personnel files will be maintained separately from other City of Uhland records, and they will be kept secured against unauthorized access. Personnel files of employees are the property of City of Uhland. and access to the information they contain is restricted under the Health Insurance Portability and Accountability Act and other applicable laws. However, information contained in personnel files may be subject to disclosure under the Texas Public Information Act.

End Article 16.

ARTICLE 17. SEPARATIONS

Section 17.01 Types of Separation

All separations of employees are designated as one of the following types:

1. Resignation;
2. Retirement;
3. Termination;
4. Reduction in force; or
5. Death.

Section 17.02 Resignation

A. An employee who intends to resign their immediate supervisor or the Human Resources Department in writing at least ten (10) days prior to the last day of work.

B. An employee who resigns without giving this notice is subject to losing accrued benefits unless the employee provides a valid reason approved by the Human Resources Department for not giving the notice.

Section 17.03 Retirement

The same notice requirements for resignation apply in the case of retirement.

Section 17.04 Termination

Employees may be involuntarily terminated by City of Umland for any reason including as a disciplinary action.

Section 17.05 Reduction in Force

A. A Reduction in Force ("RIF") is an involuntary employment separation initiated by City of Umland for non-disciplinary reasons.

B. If an employee is separated because of a RIF, then the employee will be eligible for all accrued benefits and will be eligible for re-hire by City of Umland should the occasion arise.

Section 17.06 Death

If an employee dies, their estate will be provided with all pay due and any accrued benefits as of the date of death.

Section 17.07 Employment at Will

ALL EMPLOYEES ARE EMPLOYED AT WILL AND MAY BE SEPARATED FROM EMPLOYMENT WITHOUT CAUSE AND WITHOUT AN STATED REASON AT ANY TIME.

Section 17.08 Calculation of Separation Pay

Upon separation from City of Uhland employment, regular employees who have successfully completed their initial introductory period will be paid for accrued and unused PTO. unless they are terminated as a disciplinary action, in which case payment for accrued and unused PTO will be decided on a case-by-case basis. Payment for PTO balances will be calculated in the following manner:

1. The hours worked during the last pay period in which work was performed will be added to the allowable accrued PTO hours, and the employee will be paid in a lump sum according to the total number of hours payable. The regular hourly rate for salaried employees will be determined by dividing the employee's regular annual salary by 2,080 working hours per year; or
2. For non-exempt and regular full-time employees, any overtime hours (hours in excess of 40 hours per work week, as defined in these policies) worked during the employee's final pay period, which have not been compensated through a time off method will be paid in the final paycheck at a rate of one and one-half (1½) times the employee's regular hourly rate for each overtime hour worked.

Section 17.09 Exit Interviews and Return of City of Uhland Property

A. The Personnel Action Form for a separation will indicate the type of separation and will be signed by the supervisor or Human Resources Department, and. except in unusual or emergency circumstances, signed by the employee. The supervisor of an employee who is separating will discuss with the employee the reason(s) for the separation in an exit interview whenever possible.

B. Any employee separating employment with City of Uhland, whether voluntary or involuntary, will return all files, records, keys, electronic equipment, credit cards, and any other property of City of Uhland. No final settlement of an employee's pay will be made until all such items are returned in appropriate condition. The cost of replacing non-returned and/or damaged items will be deducted from the employee's final paycheck. Any outstanding financial obligations owed to City of Uhland will also be deducted from the employee's final check. A final check must be paid within six working days after the separation date, so it is the responsibility of the separated employee to return all City of Uhland property promptly or expect deductions from the final check.

ARTICLE 18. DRUG, ALCOHOL AND TOBACCO FREE WORKPLACE

Section 18.01 Statement of Purpose and Scope

A. The effects of alcohol, drug and tobacco use in the workplace are a major concern to City of Uhland and to its employees. For the safety, health and productivity of employees the City of Uhland prohibits alcohol, drug and tobacco use in the workplace. The City's goal is to provide a safe and healthy workplace for all employees, to prevent accidents, and to comply with the Texas Workers' Compensation Act.

B. While on City of Uhland premises, while on duty, while conducting City of Uhland - related business or other activities off premises, while driving an City of Uhland vehicle, or while operating or using City of Uhland property or equipment, an employee is prohibited from using, possessing, selling, transferring, purchasing or being under the influence of drugs or alcohol.

Section 18.02 Definition of Drug

A. For the purpose of this policy, the term "drug^" wherever it appears in this policy statement, includes alcohol, inhalants, illegal drugs (including drugs which are legally obtainable but which were not legally obtained), manufactured or synthetic recreational drugs, and prescribed or over- the-counter drugs which are not being used as prescribed or as intended by the manufacturer.

B. The legal use of prescribed and over-the-counter drugs is permitted while on City of Uhland premises, while on duty, while conducting City of Uhland -related business or other activities off premises, while driving an City of Uhland vehicle, or while operating or using other City of Uhland property or equipment only if it does not impair an employee's ability to perform the essential functions of the job or to operate the vehicle, property or other equipment effectively and in a safe manner that does not endanger the employee, other individuals in the workplace, or the public. Examples of impairment include, but are not limited to, slurred speech, drowsiness, dizziness, confusion, or feeling shaky.

Section 18.03 Alcohol and Drug Testing

A. Pre-Employment Testing

All applicants for City employment will be subject to alcohol and drug testing and any job offer is contingent upon negative alcohol and drug test results.

B. Random Testing

All employees are subject to random alcohol and drug testing throughout the year at unannounced times. An employee could be randomly selected for testing more than once

each year. Employees who are randomly selected for testing will be notified by a supervisor and will be required to report to the specimen collection site immediately.

C. Post-Accident Testing

If a commercial driver is involved in an accident in which there is a fatality or the commercial driver receives a citation for a moving traffic violation arising from the accident, the commercial driver will be subject to post-accident alcohol and drug testing. For purposes of this Policy, an accident is any incident involving a commercial motor vehicle

Section 18.04 Consequences of Violation; Reporting of Arrest or Conviction

A. Violation of this policy will result disciplinary action. In arriving at a decision on the type of disciplinary action, the seriousness of the infraction, the past record of the employee, and the circumstances surrounding the matter will all be taken into consideration.

B. Disciplinary action may be taken against an employee if the employee's off-duty use of or involvement in alcohol or drugs is damaging to City of Umland's reputation or business, is inconsistent with the employee's job duties, adversely affects the employee's job performance.

C. Employees are required to report to the Human Resources Department any alcohol or drug-related arrest or conviction for an incident occurring on-duty or off-duty within five (5) days after the arrest or conviction.

Section 18.05 Education, Training and Treatment Programs

City of Umland does not sponsor or endorse any specific drug treatment programs. Such programs are available through public and private health care facilities in our area. Affected employees are encouraged to seek assistance for themselves and their dependents.

City of Umland does not offer, nor require participation in. drug and alcohol abuse education and training programs. However, various public and private facilities in our area offer such programs and affected employees are encouraged to seek assistance.

End Article 18.

ARTICLE 19. MISCELLANEOUS MATTERS

Section 19.01 No Expectation of Privacy

As a condition of employment, employees understand and agree as follows:

1. Employees do not have an expectation of privacy in connection with any of City of Uhland's premises, facilities, equipment, materials, or other property or assets, including without limitation all workspaces, furniture, files, documents, and vehicles, and all information technology and communications resources (including computers, phones, printers, scanners, storage media, data, electronic files, internet, email and messaging).
2. All such property and assets are subject to oversight and inspection by City of Uhland at any time.
3. Employee activities, files, communications on or use of any such property or assets may be monitored, accessed, investigated, and disclosed by City' of Uhland at any time without notice to employees.
4. Any allowance for incidental personal use by an employee of any such property or assets does not create any expectation of privacy for the employee.

Section 19.02 Credit Cards

A City of Uhland employee is prohibited from using a City of Uhland credit card for anything other than official City of Uhland expenses.

Section 19.03 Purchasing

All City of Uhland purchases will be made by authorized personnel only, as outlined in the City of Uhland Purchasing Policy.

End Article 19.

CITY OF UHLAND
FEE SCHEDULE

Table of Contents

Section 1. Short Title	4
Section 2. Applications	4
Section 3. Property Subdivision	5
Section 4. Zoning	5
Section 5. Development Agreements	6
Section 6. Site Development and Utility Construction	6
Section 7. ROW Construction	6
Section 8. Building Plans, Permits and Inspections	7
Section 9. Fire Safety and Onsite Sewage Facilities	12
Section 10. Driveway Permits	12
Section 11. Tree Preservation and Removal	13
Section 12. Signage	13
Section 13. Other Entity Permits and Fees	14
Section 14. Food and Beverage	14
Section 15. Vendors	15
Section 16. Game Room and Amusement Redemption Machines	15
Section 17. Special Services (Reserved)	15
Section 18. Parks and Recreation	15
Section 19. On-Site Sewage Facilities	16
Section 20. Fire Safety	17

Section 21. Miscellaneous Fees	18
Section 22. Administrative and Professional Services	19
Section 23. Repeal of Conflicting Ordinances, Fee Schedules, and Parts of Ordinances	20
Section 24. Penalties	20
Section 25. Severability	20
Section 26. Effective Date	20
Section 27. Savings Clause	20
Section 28. Open Meetings Act	20

Ordinance No. _____

AN ORDINANCE OF THE CITY OF UHLAND, TEXAS, ADOPTING AND ESTABLISHING A CITY FEE SCHEDULE FOR THE CITY OF UHLAND TO INCLUDE ALL FEES CHARGED FOR CITY SERVICES, PUBLIC FACILITY USE, DEVELOPMENT, ZONING, PERMITS, INSPECTIONS AND OTHER CITY FEES NECESSARY FOR THE OPERATION OF THE CITY; REPLACING AND REPEALING ALL OTHER FEE SCHEDULES AND PARTS OF ORDINANCES IN CONFLICT WITH THIS ORDINANCE; REPEALING AND REPLACING ORDINANCE 83, ORDINANCE 90, ORDINANCE 123, ORDINANCE 135, ORDINANCE 168, AND ORDINANCE 178; PROVIDING FOR PENALTY, SEVERABILITY, OPEN MEETINGS AND EFFECTIVE DATE CLAUSES.

Whereas, the City Council of the City of Uhlend acknowledges that the current fees charged by the City are located in many different ordinances.

Whereas, the City of Uhlend is experiencing significant growth and development and such growth is expected to continue.

Whereas, many of the City's fees and charges are not adequate to cover the City's actual cost of providing certain services.

Whereas, the City Council of the City of Uhlend finds that it is in the best interest of the City and its residents for request for service or use of City resources to bear the cost of expenditures to fulfill such request or use;

Whereas, the City Council of the City of Uhlend desires to adopt and establish a City Fee Schedule, for the purpose of setting forth the comprehensive fees assessed and collected by the City.

Whereas, the City Council of the City desires to have the City Fee Schedule amended annually during the budget process to amend or remove existing fees or add new fees.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF UHLAND, TEXAS, THAT.

Section 1. Short Title.

This Ordinance shall be known as the City of Uhlend, Texas ("City") Fee Schedule.

Section 2. Applications.

All applications require a non-refundable application fee of \$25.00 unless otherwise stated herein.

Section 3. Property Division (Plats) and Land Development (Plans).

The following fees and charges are established and shall be collected for the division of property within the City or its extraterritorial jurisdiction ("ETJ"):

Pre-Application Conference	\$100 per hour (\$100 minimum) + Professional Fees
Concept Plan Review	\$500 + Professional Fees
Preliminary Plat/Plan	\$1000 + \$75 per lot + Professional Fees
Extension of Preliminary Plat/Plan Approval	\$500.00
Final Plat/Plan	\$750.00 + \$25 per lot + Professional Fees
Variance Request	\$500.00 per request + \$20 per lot + Professional Fees
Final Plat/Plan Amendment	\$500.00 + Professional Fees
Vacating Final Plat/Plan	\$500.00
Parkland Fee (due upon final plat/plan approval)	\$1200.00 per lot
Parkland and/or Open Space Dedication in Lieu of Parkland Fee (City Council Approval Required) \$2000.00 credit per 0.2acres dedicated	
Parkland and/or Open Space Improvements in Lieu of Parkland Fee (City Council Approval Required) credit for actual cost of approved improvements of dedicated parkland up to total of parkland dedication fee minus parkland dedication credit	
Traffic Impact Analysis Review	\$500 + Professional Fees
Right-of-Way ("ROW")/Roadway Impact (due upon final plat/plan approval)	\$1200.00 per lot
Annexation	\$1000.00
Easement Recording (not otherwise included in a plat or plan)	\$250.00
Vacating Easement	\$250.00

Any division of property or development of land without following the proper platting and/or plan submittal requirements shall result in double the City Fees.

Section 4. Zoning.

The following fees and charges are established and shall be collected for the zoning of property within the City:

Zoning Change Request	\$500.00 per lot + \$10 per 0.2 acre
Planned Development District	\$5000.00 + \$100 per acre + Professional Fees
Planned Infrastructure Development	\$5000.00 + \$100 per acre + Professional Fees
Amendment to Planned Development District	\$2500.00 + \$25 per acre + Professional Fees
Temporary use permits (valid for 180 days)	\$150.00 per lot
Conditional (Special and/or Specific) Use Permit	\$300.00 per lot + \$5 per 0.2 acre

Appeal of Planning & Zoning Decision	\$500.00
Variance Request	\$750.00 per request + Professional Fees
Zoning Determination Request	\$50.00

Notices: Public hearings are required on a proposed change in a zoning classification or a conditional (special and/or specific) use permit. Written notice of each public hearing on a proposed change in a zoning classification or a conditional (special and/or specific) use permit shall be sent to each owner, as indicated by the most recently approved municipal tax roll, of real property within a 200-foot radius of the affected area. All fees include the initial notification fees. However, subsequent notifications will be charged to the applicant prior to making each additional notice at the rates stated herein.

Section 5. Development Agreements

The following fees and charges are established and shall be collected for development agreements with the City:

Development Agreement	\$5000.00 + \$100 per acre + Professional Fees
Amendment to Development Agreement	\$2500.00 + \$25 per acre + Professional Fees

Section 6. Site Development and Utility Construction.

All Site Development and Utility Construction in the City incorporated limits and/or the City ETJ is required to have the plans reviewed and obtain permits prior to performing any work. Additionally, all associated inspections with such Site Development and Utility Construction permits shall be completed and passed prior to receiving a certificate of completion. The following fees and charges are established and shall be collected for site development and utility construction within the City incorporated limits and/or the City ETJ:

Pre-Application Conference	\$100 per hour (\$100 minimum) + Professional Fees
Site Plan Review	\$500.00 + Professional Fees
Site Development or Utility Construction	
Permit and Inspections	2% of estimated costs
Re - inspection Fees	1st \$150.00 each 2nd & more \$175.00 each
Certificate of Completion	\$75.00
Revisions to Site Plan	\$250.00 + Professional Fees
Extension of Plan Approval	\$500.00
Variance Request	\$500.00 + Professional Fees

Any Site Development work or Utility Construction work prior to receiving a permit shall result in double the Permit and Inspections Fee.

Section 7. ROW Construction.

All construction in the City ROW is required to have the plans reviewed and obtain permits prior to performing any construction in the City ROW. Additionally, all associated inspections with such permits shall be completed and passed prior to receiving a certificate of completion. The following fees and charges are established and shall be collected for ROW construction within the City incorporated limits:

Application	\$75.00
Expedited Application	\$250.00
Pre-Application Conference	\$100 per hour (\$100 minimum) + Professional Fees
Construction Plan Review	Professional Fees
ROW Construction Permit and Inspections	2% of estimated costs
Re - inspection Fees	1st \$150.00 each 2nd & more \$175.00 each
Certificate of Completion	\$75.00
Revisions to Construction Plan	\$75.00 + Professional Fees
Extension of Plan Approval	\$250.00
Variance Request	\$500.00 + Professional Fees

Any ROW Construction work prior to receiving a permit shall result in double the Permit and Inspections Fee.

Section 8. Building Plans, Permits and Inspections.

All vertical construction, to include but not limited to all structures, in the City is required to have the plans reviewed and obtain permits prior to performing any vertical construction in the City. Additionally, all associated inspections with such permits shall be completed and passed prior to receiving a certificate of occupancy. **Any Vertical Construction work prior to receiving a permit shall result in double the Permit and any occupancy prior to issuance of a Certificate of Occupancy shall result in re-inspection(s) and double the Certificate of Occupancy fee.** The following fees and charges are established and shall be collected for vertical construction within the City incorporated limits:

A. Residential Buildings

1) Single Family

Application and Plan Review \$25.00 + Professional Fees

New Build Permit and Inspections (including all trades)

1 to 500 sq ft	\$500.00
501 to 1500 sq ft	\$500.00 for the first 500 sq ft plus \$45 for each additional 50 sq ft
1501 to 3000 sq ft	\$1400.00 for the first 1500 sq ft plus \$40 for each additional 50 sq ft
3001 to 5000 sq. ft	\$2600.00 for the first 3000 sq. ft plus \$35 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$4000.00 for the first 5000 sq. ft plus \$30 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$7000.00 for the first 10000 sq. ft plus \$25 for each additional 50 sq. ft
20001 + sq. ft	\$12000.00 for the first 20000 sq. ft plus \$20 for each additional 50 sq. ft

Additions/Remodel/Repair Permit and Inspections

(not including trades) \$0.30 per sq. ft. of add/remodel

Other Non-Habitable Structure Permit and Inspections

(not including trades)	\$0.25 per sq. ft.
Foundation - Leveling/Repair	\$250.00 + required trades
Trade Permits and Inspections	
Plumbing	\$0.15 per sq. ft. of add/remodel
Electrical	\$0.15 per sq. ft. of add/remodel
Mechanical (HVAC)	\$0.15 per sq. ft. of add/remodel
Re - inspection Fees	1st \$100.00 each 2nd & more \$125.00 each
Certificate of Occupancy	\$50.00
Moving Permit	\$500.00 + 3 rd party escort fees
Variance Request	\$500.00 per request + Professional Fees

Single Family Demolition Permit and Inspection

1 to 500 sq. ft	\$250.00
501 to 1500 sq. ft	\$295.00 for the first 500 sq. ft plus \$8.25 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$555.00 for the first 1500 sq. ft plus \$5.94 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$900.00 for the first 3000 sq. ft plus \$4.10 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$1310.00 for the first 5000 sq. ft plus \$3.28 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$2030.00 for the first 10000 sq. ft plus \$2.79 for each additional 50 sq. ft
20001 + sq. ft	\$3215.00 for the first 20000 sq. ft plus \$1.86 for each additional 50 sq. ft

2) Multi-Family

Application and Plan Review	\$250.00 + Professional Fees
New Build Permit and Inspections (including all trades)	

1 to 500 sq. ft	\$750.00
501 to 1500 sq. ft	\$750.00 for the first 500 sq. ft plus \$55 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$1850.00 for the first 1500 sq. ft plus \$50 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$3350.00 for the first 3000 sq. ft plus \$45 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$5150.00 for the first 5000 sq. ft plus \$40 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$9150.00 for the first 10000 sq. ft plus \$35 for each additional 50 sq. ft

20001 to 50000 sq. ft	\$16150.00 for the first 20000 sq. ft plus \$30 for each additional 50 sq. ft
50001 to 100000 sq. ft	\$34150.00 for the first 50000 sq. ft plus \$25 for each additional 50 sq. ft
100001 to 200000sq ft	\$59150.00 for the first 100000 sq. ft plus \$20 for each additional 50 sq. ft
200001 +	\$99150.00 for the first 200000 sq. ft plus \$15 for each additional 50 sq. ft

Additions/Remodel/Repair Permit and Inspections

(not including trades)

\$0.35 per sq. ft. of add/remodel

Foundation - Leveling/Repair

\$500.00 + required trades

Trade Permits and Inspections

Plumbing

\$0.20 per sq. ft. of add/remodel

Electrical

\$0.20 per sq. ft. of add/remodel

Mechanical (HVAC)

\$0.20 per sq. ft. of add/remodel

Re - inspection Fees

1st \$150.00 each

2nd & more \$175.00 each

Certificate of Occupancy

\$25.00 per unit

Variance Request

\$500.00 per request + \$25 per
unit + Professional Fees

Multi-Family Demolition Permit and Inspection

1 to 500 sq. ft	\$300.00
501 to 1500 sq. ft	\$345.00 for the first 500 sq. ft plus \$8.50 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$605.00 for the first 1500 sq. ft plus \$6.19 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$950.00 for the first 3000 sq. ft plus \$4.35 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$1360.00 for the first 5000 sq. ft plus \$3.53 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$2080.00 for the first 10000 sq. ft plus \$3.29 for each additional 50 sq. ft
20001 + sq. ft	\$3265.00 for the first 20000 sq. ft plus \$2.11 for each additional 50 sq. ft

3) Manufactured Homes

Application and Plan Review

\$25.00 + Professional Fees

Moving Permit

\$500.00 + 3rd party escort fees

Single Unit Installation or Removal

(not including trade permits)

\$500

Additions/Remodel/Repair Permit Fee

(not including trade permits)

\$0.30 per sq. ft. of add/remodel

Foundation - Leveling/Repair

\$250.00 + required trades

Trade Permits**Plumbing**

\$0.15 per sq. ft

Electrical

\$0.15 per sq. ft

Mechanical (HVAC)

\$0.15 per sq. ft

Re - inspection Fees

1st \$100.00 each

2nd & more \$125.00 each

Certificate of Occupancy

\$50.00

Variance Request

\$500.00 per request

+ Professional Fees

Manufactured Home Demolition Permit and Inspection

1 to 500 sq. ft	\$250.00
501 to 1500 sq. ft	\$295.00 for the first 500 sq. ft plus \$8.25 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$555.00 for the first 1500 sq. ft plus \$5.94 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$900.00 for the first 3000 sq. ft plus \$4.10 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$1310.00 for the first 5000 sq. ft plus \$3.28 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$2030.00 for the first 10000 sq. ft plus \$2.79 for each additional 50 sq. ft
20001 + sq. ft	\$3215.00 for the first 20000 sq. ft plus \$1.86 for each additional 50 sq. ft

B. Commercial Building**Application and Plan Review**

\$250.00 + Professional Fees

New Commercial Building Exterior Shell

(includes exterior trade permits)

\$0.30 per sq. ft

New Commercial Building Interior Buildout

(includes interior trade permits)

\$0.40 per sq. ft

New Commercial Building Permit and Inspections

(including all trades)

1 to 500 sq. ft	\$750.00
501 to 1500 sq. ft	\$750.00 for the first 500 sq. ft plus \$55 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$1850.00 for the first 1500 sq. ft plus \$50 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$3350.00 for the first 3000 sq. ft plus \$45 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$5150.00 for the first 5000 sq. ft plus \$40 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$9150.00 for the first 10000 sq. ft plus \$35 for each additional 50 sq. ft
20001 to 50000 sq. ft	\$16150.00 for the first 20000 sq. ft plus \$30 for each additional 50 sq. ft

50001 to 100000 sq. ft	\$34150.00 for the first 50000 sq. ft plus \$25 for each additional 50 sq. ft
100001 to 200000sq ft	\$59150.00 for the first 100000 sq. ft plus \$20 for each additional 50 sq. ft
200001 +	\$99150.00 for the first 200000 sq. ft plus \$15 for each additional 50 sq. ft

Additions/Remodel/Repair Permit and Inspections

(not including trades)

\$0.40 per sq. ft. of add/remodel

Foundation - Leveling/Repair

\$500.00 + required trades

Trade Permits and Inspections

Plumbing

\$0.20 per sq. ft. of add/remodel

Electrical

\$0.20 per sq. ft. of add/remodel

Mechanical (HVAC)

\$0.20 per sq. ft. of add/remodel

Specialty Machinery (include permit and inspection)

Grease Trap

\$175.00

Vent Hood Type I

\$200.00

Vent Hood Type II

\$150.00

Re - inspection Fees

1st \$150.00 each

2nd & more \$175.00 each

Certificate of Occupancy

\$150.00 per occupied space

Variance Request

\$500.00 per request + \$0.05 per

Sq. ft + Professional Fees

Commercial Demolition Permit and Inspection

(not including structures containing TCEQ or EPA regulated substances)

1 to 500 sq. ft	\$300.00
501 to 1500 sq. ft	\$345.00 for the first 500 sq. ft plus \$8.50 for each additional 50 sq. ft
1501 to 3000 sq. ft	\$605.00 for the first 1500 sq. ft plus \$6.19 for each additional 50 sq. ft
3001 to 5000 sq. ft	\$950.00 for the first 3000 sq. ft plus \$4.35 for each additional 50 sq. ft
5001 to 10000 sq. ft	\$1360.00 for the first 5000 sq. ft plus \$3.53 for each additional 50 sq. ft
10001 to 20000 sq. ft	\$2080.00 for the first 10000 sq. ft plus \$3.29 for each additional 50 sq. ft
20001 + sq. ft	\$3265.00 for the first 20000 sq. ft plus \$2.11 for each additional 50 sq. ft

C. Builder/Contractor/Trade Annual Registration

(per company)

Builder/General Contractor

\$500.00

Mechanical (HVAC)

\$250.00

Electrical	\$250.00
Plumbing	\$250.00
Landscape/Irrigation	\$250.00

D. Accessory Structures

All Accessory Structures require an application and permit prior to construction or instillation and then passage of proper inspections prior to a certificate of completion being issued.

Swimming Pools and Spa (permit, inspections and certificate of completion included)

New	\$500.00
Repair / Remodel	\$250.00
Removal	\$150.00

Fencing (permit, inspections and certificate of completion included)

New	\$250.00
Repair / Remodel	\$150.00
Removal	\$50.00

Section 9. Reserved

Section 10. Driveway Permits.

Each Driveway within the incorporated limits of the City shall obtain a permit prior to instillation, construction or remodel and shall pass Inspection prior to use. Any driveway constructed prior to obtaining a permit shall result in double the permit fees.

A. Residential Driveway Permits

Application and Plan Review	\$25.00 + Professional Fees
Driveway without Culvert	\$350.00
Driveway with Culvert	\$500.00
Circle Driveway (two ROW attachments)	
Without culvert	\$600.00
With culvert	\$750.00
Culvert Only	\$350.00
Inspections	
1 st	Included
2 nd	\$100.00
Variance Request	\$150.00 + Professional Fees

B. Commercial Driveway Permits

Application and Plan Review	\$50.00 + Professional Fees
Driveway without Culvert	\$500.00
Driveway with Culvert	\$750.00
Each Pair of One-Way Driveways	
without Culvert	\$750.00
with Culverts	\$1000.00
Culvert Only	\$500.00
Inspections	
1 st	Included
2 nd	\$150.00

Variance Request

\$250.00 + Professional Fees

Section 11. Tree Preservation and Removal.

A tree protection and removal plan are required for all site development in addition to the following fees.
Dangerous trees may be removed

Tree Protection and Removal Plan Review	\$250.00
Removal Permits	
Developed Site/Project	
DBH of >2.5" to 6"	\$20.00
DBH of >6" to 12"	\$50.00
DBH of >12" to 18"	\$100.00
DBH of >18" to 24"	\$150.00
DBH of >24"	\$200.00 + \$10.00 per inch
Undeveloped/Re-Development Site/Project	
DBH of >6" to 12"	\$50.00
DBH of >12" to 18"	\$100.00
DBH of >18" to 24"	\$150.00
DBH of >24"	\$200.00 + \$10.00 per inch

Any tree removal prior to receiving a permit shall result in double the Permit Fee.

Section 12. Signage.

The placement and/or erecting of any signage throughout the City shall require an application and a uniform sign plan in addition to the following applicable fees:

Uniform Sign Plan (Annual Permit)	\$225.00
Uniform Sign Plan Amendment	\$75.00
Permanent	
Pole Signs	
Up to 40 sq. ft	\$125.00
41 sq. ft to 60 sq. ft	\$175.00
61 sq. ft or larger	\$175.00 + \$1.00 per sq. ft over 60 sq. ft
Wall or Monument Sign	
Up to 40 sq. ft	\$100.00
41 sq. ft to 60 sq. ft	\$150.00
61 sq. ft or larger	\$150.00 + \$1.00 per sq. ft over 60 sq. ft
Billboards	
Pole sign rates (max of 672sq ft per face)	
Temporary	
Up to 16 sq. ft	\$25.00 per sign per period
Over 16 sq. ft (requires special approval)	\$50.00 per sign per period
Event / Single Use	
Up to 4 sq. ft	\$0.25 per sign per day
>4 to <10 sq. ft	\$0.50 per sign per day
>10 sq. ft (requires special approval)	\$1.00 per sign per day

Illuminated Sign of any size	\$150.00 +sign type fee per sq. ft
Sign Impoundment	\$5.00 per sign
Variance Request	\$50.00 per requested variance

Section 13. Other Entity Permits and Fees.

The City of Uhlend does not assess nor collect fees for reviews or inspections required by 3rd party entities or agencies having jurisdictional authority to review the construction of and attachment to 3rd party regulated facilities including, but not limited to water, wastewater, electric and road attachments. All fees for other agencies are established and collected by each of the authorities requiring and conducting review.

Section 14. Food and Beverage.

Restaurant

(plus, appropriate TABC license and registration)

Registration	\$500.00
Compliance Inspection	\$100.00
Re-Inspection	\$150.00

Bar (no food service)

(plus, appropriate TABC license and registration)

Registration	\$500.00
Compliance Inspection	\$50.00
Re-Inspection	\$75.00

Mobile (Off-Premise) Food (no-alcohol) Establishment

(includes compliance inspection fees)

Per day up to 6 days	\$10.00
Per week	\$55.00
Per Month	\$200.00
Three Months	\$500.00
Six Months	\$850.00
Per year	\$1500.00

Off premise Alcoholic Beverage (no food) Services

(plus, appropriate TABC license)

Per day up to 6 days	\$5.00
Per week	\$30.00
Per Month	\$100.00
Three Months	\$250.00
Six Months	\$400.00
Per year	\$750.00

Alcoholic Beverage Manufacturer's Registration (Brewery/Winery)

1 st Establishment	\$1500.00
2 nd Establishment	\$1000.00
3 rd + Establishments	\$500.00

Brewpub/Winetasting Establishment

Bar or Restaurant Registration + Alcoholic Beverage Manufacturer's Registration

Section 15. Vendors.

The following fees and charges are established and shall be collected prior to the review and approval of an application to solicit, peddle, or operate a food establishment as a seasonal, semi- permanent or temporary vendor.

Stationary Peddler (Per person and Pending location approval)

Per day up to 6 days	\$5.00
Per week	\$25.00
Per Month	\$75.00
Three Months	\$200.00
Six Months	\$350.00
Per year	\$500.00

Door to door solicitation (Per person)

Per day up to 6 days	\$10.00
Per week	\$50.00
Per Month	\$150.00
Three Months	\$400.00
Six Months	\$700.00
Per year	\$1000.00

Fireworks display

\$75.00

Training Courses

fees as posted by course

Section 16. Game Room and Amusement Redemption Machines.

The following fees and charges are established and shall be collected prior to the review and approval of an application to operate a game room establishment.

Application (per establishment)	\$200
License (per amusement redemption machine)	\$100
Renewal	\$100 per machine
(No application fee necessary if license has not expired)	

Section 17. Special Services.

Reserved.

Section 18. Parks and Recreation.

The following fees and charges are established and shall be collected for all Park and Recreational activities or services as listed. Additional service fees may be required and found in other sections herein.

City Park / Field / Open Space Rental (per location)

Deposit	\$500.00
Up to 4 hours	\$250.00
>4 to 8 hours	\$500.00
Cleaning Fee / Debris Removal	\$200.00

City Facility Rental (per 8hrs)	
Deposit	\$500.00
Cleaning Fee	\$250.00
Kitchen	\$150.00
Foyer / Classroom	\$150.00
Council Chambers	\$150.00
Special Events / Parades / Film projects using City property	
Application	\$50.00
Activity Per Day Fee	
Total disruptive use (regular operating hours) of a public building, park, right of way or other public area	\$500.00
Partial non disruptive use of a public building right of way or other public area	\$250.00
Total closure or obstruction of a public street or right of way, including parking lots and on street parking (for filming purposes)	\$100.00 per block
Partial closure or obstruction of a public street, right of way, including parking lots and on-street parking (for filming purposes)	\$50.00 per block
Use of city parking lots, parking areas, and city streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles)	\$100.00 per block

Section 19. On-Site Sewage Facilities.

The following fee and charges are established and shall be collected for on-site sewage facilities as listed:

Pre-Application Conference	\$50.00 per hour (\$50.00 minimum)
Single Family Permit	
Standard System	\$410.00
Engineered System	\$410.00
Amendment/Adjustment	\$200.00
Commercial Permit	
Engineered System	\$610.00
Amendment/Adjustment	\$400.00
TCEQ	
Wastewater Treatment Research Council Fee	\$10.00 (per permit)
Inspections	\$100.00
Certification	\$125.00
Variance Request	\$500.00
Installer Annual Registration	\$50.00
Maintenance Provider Annual Registration	\$50.00

Section 20. Fire Safety.

The following fees and charges are established and shall be collected for fire safety standards, permits, and inspections/tests as listed:

Plan Review

Site and Subdivision Plans	\$250.00 per section/phase
Building Plan – new shell building	\$200.00 + \$0.12 per sq. ft. of interior build out
Building Plan – new tenant space	\$200.00 + \$0.12 per sq. ft.
Building Plan – remodel of existing tenant space	\$200.00
Automatic Sprinkler Systems:	
Less than 6,000 sq. ft.	\$600.00
6,001 to 12,000 sq. ft.	\$720.00
Greater than 12,000 sq. ft.	\$720.00 + \$0.02 per sq. ft. over 12,000 (max \$960.00)
Standpipe Systems	\$360.00
Underground Fire Protection Systems	\$360.00
Fire Alarm Systems:	
200 or fewer devices	\$250.00
201 or greater devices	\$250.00 + \$0.60 per device over 200 devices

Permit

Hazardous Materials	\$300.00
Above/Underground Storage Tanks	\$250.00
Fireworks Display (application required)	\$75.00
Fireworks Display with Engine Standby as required	\$200.00 per hr. per fire engine
Control/Open Burn (commercial)	\$50.00
Mass Gathering of > 2500 people	\$250.00
Temporary Structures: (Tents, air supported structures, canopies, construction trailers, etc.)	\$60.00
Fire Watch	\$90.00 per hour + \$180.00 per hour per fire engine
Access Gate	No Fee, application required
Modification to Permit	\$150.00

Inspection/Test

Re-inspection of Fire Final and Fire Protection System Test:	
First Re-test	\$60.00
Second Re-test	\$120.00

Third Re-test	\$180.00
Hydrant Flow Test	\$120.00
Kitchen Vent Hood Suppression System	\$180.00
Alternative Fire Suppression Systems (Paint/Spray Booths)	\$180.00
Commercial Propane Installations	\$300.00
Fireworks Stands	\$250.00
Home Foster Care/Adoption	Exempt
Daycare Annual Inspection:	
Less than 25 children	\$75.00
Greater than 25 children	\$150.00
Healthcare/Assisted Living	\$150.00 + \$25.00 per additional building
Hospitals/Licensed Clinics	\$150.00
Certificate of Compliance – Initial and Follow-Up	\$150.00

Section 21. Miscellaneous Fees.

The following fees and charges are established and shall be collected for miscellaneous activities or services as listed:

Determination Requests	
City Limit	\$50.00
City ETJ	\$50.00
Zoning	\$50.00
Development Regulations	\$750.00
City Staff	\$50.00 + position hourly rate
City Vehicle Use	\$15.00 per hour
Credit card payments	greater of \$5.00 or 3.5% of charge
Debris Removal	\$250.00 + \$20.00/hr.
Barricades set up & take down	\$75.00 + \$20.00/hr.
Additional Inspections (not otherwise listed)	\$100.00
Variance Request (not otherwise listed)	\$500.00
Appeals of Planning and Zoning Variance Determinations	\$500.00
Certificate of Completion or Occupancy (not otherwise listed)	\$100.00
Change of Occupancy Use	\$100.00

Section 22. Administrative and Professional Services.

The following fees and charges are established and shall be collected for Administrative and Professional Services:

Administrative Fees

Administrative fee to compile and produce requested information <50 copies/documents	\$25.00
Labor and overhead charge to compile and produce requested information >50 copies/documents and/or when physical retrieval is required from offsite location	\$25.00 Admin Fee + \$15.00/hr.
PDF of Ordinance/Utility Bill from previous 12 months	No charge
PDF of Ordinance/Utility Bill from over one-year	Applicable Administrative Fee

The following shall include one of the above administrative fees per request of the following:

Document Copies**B/W**

- standard letter size	\$0.15 per page
- legal	\$0.50 per page

Color

- standard letter size	\$0.25 per page
-legal	\$0.75 per page

Map Copies

11"x17"	\$10.00
19"x26"	\$25.00
36"x22"	\$50.00
37"x52"	\$75.00

Map Index Pages

<36"x22"	\$25.00
>=36"x22"	\$50.00

Specialty Paper

Actual cost

CD copies

\$5.00

Other electronic media

Actual cost

Public Hearing Notice (Newspaper)	\$150.00
Property Owner Notification	\$5 per Property Owner
Notary fee	\$10.00
All other signatures (witnesses)	\$1.00
Certified Document Fee	\$25.00
Re-issue of Permits or Occupancy Certificates	\$25.00
Returned Check Fee	\$40.00
Postal Expenses	Actual cost

Professional Fees

In addition to the City fees and charges set forth herein, the applicant, proposer, developer, owner or subdivider shall reimburse and pay to the City the actual costs and expenses for professional services, including but not limited to engineers, attorneys and planners, incurred by the City with respect to such application, plan review, subdivision, plat, development, etc., plus ten percent (10%) for City Administrative services associated with Professional Services and Fees.

Section 23. Repeal of Conflicting Ordinances, Fee Schedules, and Parts of Ordinances.

All parts of ordinances or fee schedules in conflict with this Ordinance are hereby repealed to the extent of such conflict. Ordinance 83, Ordinance 90, Ordinance 123, Ordinance 135, Ordinance 168, and Ordinance 178 are repealed and replaced in their entirety by this Fee Schedule Ordinance.

Section 24. Penalties.

Any person who commences work or an activity requiring a permit or fee before obtaining the necessary permits or paying the necessary fee shall be in violation of this ordinance and subject to a penalty fee equal to double the rate of the permit or fee.

Section 25. Severability.

If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 26. Effective Date.

This Ordinance shall take effect immediately from and after its passage and publication in the manner set forth with the provisions of the Tex. Loc. Gov't Code.

Section 27. Savings Clause.

This Ordinance shall remain in full force and effect, save and except as amended.

Section 28. Open Meetings Act.

It is hereby found and determined that the meeting at which this Ordinance is passed was open to the public as required and the specific notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act, Chap. 551, Tex. Gov't Code.

PASSED AND APPROVED this _____, 2020.

Ayes: ____ Nays: ____ Abstain: ____

Vicki Hunter, Mayor

ATTEST:
