

**CITY OF PINEY POINT VILLAGE
CITY COUNCIL**

Aliza Dutt, Mayor
Michael Herminghaus, Council Position 1
Henry Kollenberg, Council Position 2
Joel Bender, Council Position 3
Margaret Rohde, Council Position 4
Jonathan C. Curth, Council Position 5



**CITY HALL
7660 WOODWAY DRIVE SUITE 460
HOUSTON, TEXAS 77063**

Robert Pennington, City Administrator
David Olson, City Attorney

Phone (713) 782-0271
www.cityofpineypoint.com

**THE CITY OF PINEY POINT VILLAGE
REGULAR COUNCIL MEETING
TUESDAY, MAY 27, 2025
6:00 PM**

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE WILL HOLD A REGULAR COUNCIL MEETING ON TUESDAY, MAY 27, 2025, AT 6:00 P.M. LOCATED AT 7660 WOODWAY DR. SUITE 460, HOUSTON, TEXAS 77063, TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

I. DECLARATION OF QUORUM AND CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. CITIZENS WISHING TO ADDRESS COUNCIL - *Any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquires about a subject that is not explicitly identified on the agenda, a member of the Council or a Staff Member may only respond by stating specific factual information or reciting existing policy. The City Council may not deliberate or vote on a non-agenda matter.*

IV. NEW BUSINESS

1. Presentation of Certificates of Election for City Council Alderman Positions 1, 2, and 5.
2. Administer the oath of office for City Council Alderman Positions 1, 2, and 5.
3. Consideration and possible action regarding Resolution No. 2025.05, the selection of Mayor Pro Tempore.
4. Consideration and possible action on approval of the Council Meeting Minutes held on April 28, 2025.
5. Presentation by BrooksWatson & Co. of Fiscal Year 2024 Financial Audit and consider acceptance as presented.
6. Consideration and possible action regarding the Memorial Villages Police Department.
 - a) Update on activities.
 - b) MVPD FY26 Budget.
7. Consideration and possible action regarding the Village Fire Department.
 - a) Update on activities.
 - b) VFD Budget Amendment 2024-02 and 2025-03.
 - c) VFD FY26 Budget Draft.

- d) VFD Commission Packet.
- 8. Consideration and possible action on City Engineering.
 - a) Windermere 24 Inch Outfall Repair Project.
 - b) Calico Lane Drainage Improvements
 - c) May Engineers Report.
- 9. Consideration and possible action on an agreement to assess and collect ad valorem taxes with the Spring Branch Independent School District.
- 10. Consideration and possible action regarding the Mayor's Monthly Report.
- 11. Consideration and possible action regarding the City Administrator's Monthly Report, including but not limited to:
 - a) Financial Related Items:
 - i. Financial Report – April 2025.
 - ii. Property Tax Report.
 - iii. 2025 Certified Estimates.
 - iv. Budget Calendar.
 - v. Disbursements (greater than \$10,000).
 - b) Updates regarding SUP, including status information or discussion of Ecclesia and Kinkaid.
 - c) Update Regarding Legislative Bills and Actions.
- 12. Discuss and consider possible action on future agenda items, meeting dates, and similar matters.
 - a) Beautification Meeting – June 9.
 - b) Engineering Meeting – June 11.
 - c) Regular Council Meeting – June 23.
- 13. Introduction and discussion of a proposed request for an SUP for additional 90 niches to expand the Columbarium inside the St. Francis Church.

V. EXECUTIVE SESSION

14. The City Council will now hold a closed executive meeting pursuant to the provisions of Chapter 551, Texas Government Code, in accordance with the authority contained in:

- a) **Section 551.071, Legal Consultation** - The City Council shall convene in a closed session as authorized under Section 551.071 of the Texas Government Code, to obtain confidential legal counsel from the City Attorney concerning matters that fall within the attorney-client privilege.

15. Consideration and possible action on items discussed in the Executive Session.

VI. ADJOURNMENT

CERTIFICATION

I confirm that a copy of the agenda for the Piney Point Village City Council meeting on May 27, 2025, was posted in a publicly accessible location on or before May 23, 2025, in accordance with Chapter 551 of the Texas Government Code.



Robert Pennington



City Administrator / City Secretary

In compliance with the Americans with Disabilities Act, the City of Piney Point Village will provide reasonable accommodations for persons attending City Council meetings. This facility is wheelchair-accessible, and accessible parking spaces are available. To better serve you, your requests should be received 48 hours before the meeting. Please contact the city administration at 713-230-8703. The City Council reserves the right to adjourn into a Closed Executive Session at any time under the Texas Government Code, Section 551.071 to consult with an attorney.

TO: Mayor and Members of the City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 27, 2025

SUBJECT: Presentation of Certificates of Election for City Council Alderman Positions 1, 2, and 5.

Agenda Item: 1

The municipal election scheduled for May 3, 2025, has been canceled since all candidates were unopposed. On March 24, 2025, the Council officially certified these unopposed candidates for Positions 1, 2, and 5. They also passed Ordinance 2025.03-A1, which officially cancels the 2025 City of Piney Point Village election due to the lack of competition among candidates. This ordinance is available on the city's website and was also accessible at the designated polling place for the election. The adopted ordinance further states that the unopposed candidates are declared elected, provided they take their oath, with their terms beginning after the election date.

Following the election day, the presiding officer of the governing body will issue certificates of election to the unopposed candidates. This step must take place after the official election day and no sooner than the designated canvassing period. Each certificate will confirm that the members have been duly elected in accordance with Ordinance 2025.03-A1.

The Certificates of Election will be provided for execution during the meeting.

Attachment:

Example of Certificates of Election.



In the name and by the authority of

The State of Texas

THIS IS TO CERTIFY, that at a general election held on

May 3, 2025

MICHAEL HERMINGHAUS

was duly elected

ALDERMAN

Position 1

City of Piney Point Village

In testimony whereof, I have hereunto
signed my name and caused the Seal
of the City of Piney Point Village to
be affixed this 27th day of May, 2025

Robert Pennington
City Administrator/City Secretary



In the name and by the authority of

The State of Texas

THIS IS TO CERTIFY, that at a general election held on

May 3, 2025

HENRY KOLLENBERG

was duly elected

ALDERMAN

Position 2

City of Piney Point Village

In testimony whereof, I have hereunto
signed my name and caused the Seal
of the City of Piney Point Village to
be affixed this 27th day of May, 2025

Robert Pennington
City Administrator/City Secretary



In the name and by the authority of

The State of Texas

THIS IS TO CERTIFY, that at a general election held on

May 3, 2025

JONATHAN C. CURTH

was duly elected

ALDERMAN

Position 5

City of Piney Point Village

In testimony whereof, I have hereunto
signed my name and caused the Seal
of the City of Piney Point Village to
be affixed this 27th day of May, 2025

Robert Pennington
City Administrator/City Secretary

TO: Mayor and Members of the City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 27, 2025

SUBJECT: Administer the oath of office for the positions of City Council Alderman Positions 1, 2, and 5.

Agenda Item: 2

Newly elected or re-elected council members are required to take an oath or affirmation of office before assuming their duties. This oath is a solemn promise to faithfully perform the responsibilities of their position and uphold the laws and governing documents of their jurisdiction. The oath of office is a crucial legal and symbolic step for newly elected council members to affirm their qualifications, responsibilities, and commitment to serving their community before officially taking office.

Administer Oaths of Office

- Michael Herminghaus – Alderman Position 1
- Henry Kollenberg – Alderman Position 2
- Jonathan Curth – Alderman Position 5

Additional Information:

The Statement of Officer (Form 2201).

Oath of Office (Form 2204).

Form 2201 - Statement of Officer (General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions. *This form and the information provided are not substitutes for the advice and services of an attorney.*

Execution and Delivery Instructions

A Statement of Officer required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office.

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569.

Email: Scanned copies of the executed Statement may be sent to register@sos.texas.gov

NOTE: The Statement of Officer form, commonly referred to as the “Anti-Bribery Statement,” must be executed and filed with the Office of the Secretary of State before taking the Oath of Office (Form 2204).

Commentary

Article XVI, section 1 of the Texas Constitution requires all elected or appointed state and local officers to take the official oath of office found in section 1(a) and to subscribe to the anti-bribery statement found in section 1(b) before entering upon the duties of their offices.

Elected and appointed state-level officers required to file the anti-bribery statement with the Office of the Secretary of State include members of the Legislature, the Secretary of State, and all other officers whose jurisdiction is coextensive with the boundaries of the state or who immediately belong to one of the three branches of state government. Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions. For more information, see Op. Tex. Att’y Gen. No. JC-0575 (2002) (determining the meaning of “state officer” as it is used in Article XVI).

Effective September 1, 2017, Senate Bill 1329, which was enacted by the 85th Legislature, Regular Session, amended chapter 602 of the Government Code to require the following judicial officers and judicial appointees to file their oath and statement of officer with the secretary of state:

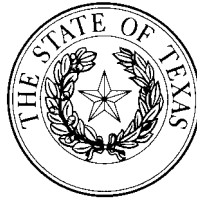
Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas; and
Associate judges appointed under Subchapter B or C, Chapter 201, Family Code.

Local officers must retain the signed anti-bribery statement with the official records of the office. *As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.* **The Office of the Secretary of State does NOT file Statements or Oaths from the following persons:** Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges, County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD’s).

Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or register@sos.texas.gov

Revised 05/2020

Form #2201 Rev. 05/2020
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

Statement

I, _____, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: _____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: _____

Signature of Officer

TO: Mayor and Members of the City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action regarding the selection of Mayor Pro Tempore.

Agenda Item: 3

At its first meeting after the election of council members, the City Council shall elect one of its members as Mayor Pro-Tem and shall perform all the duties of the Mayor in the absence or disability of the Mayor. The Mayor Pro-Tem serves a one-year term in this capacity.

RESOLUTION NO. 2025.05

**A RESOLUTION AND ORDER OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS,
TO APPOINT A MAYOR PRO-TEM FOR THE 2025/2026 ELECTION YEAR.**

WHEREAS, as per Local Government Code Section 22.037, a Mayor Pro-Tem shall be a member of the Council, elected by the Council following the regular election; and

WHEREAS, the Mayor Pro-Tem shall act as Mayor during the absence of the Mayor, and, in this capacity, shall have the rights conferred upon the Mayor.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:

Do hereby elect _____ as Mayor Pro-Tem for the 2025/2026 Election year.

PASSED AND APPROVED THIS 27TH DAY OF MAY 2025.

Mayor

Attest:

Robert Pennington
City Administrator / City Secretary

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action on approval of the Council Meeting Minutes.

Agenda Item: 4

Informational Summary

The minutes from the regular council meeting held on April 28, 2025, is now available for review. The practice of approving minutes at the following meeting allows for corrections while events are recent, formalizes them as the official record in a timely manner, supports legal compliance and accountability, and aligns with principles of effective meeting management and governance.

Recommendation

The staff recommends approval of the minutes from the council meeting held on April 28, 2025.

MINUTES OF A CITY OF PINEY POINT VILLAGE REGULAR COUNCIL MEETING ON MONDAY, APRIL 28, 2025, AT 7:00 P.M. AT 7660 WOODWAY DR. SUITE 460, HOUSTON, TEXAS.

Councilmembers Present: Aliza Dutt, Michael Herminghaus, Dale Dodds, Joel Bender, Margaret Rohde, and Jonathan Curth.

City Representatives Present: Bobby Pennington, City Administrator; David Olson, City Attorney; Jim Huguenard, Police Commissioner; Ray Schultz, Police Chief; Henry Kollenberg, Fire Commissioner; Howard Miller, Fire Chief; Gracie Moylan, City Engineering; and Annette Arriaga, Development Services Director.

Call To Order

At 7:00 p.m., Mayor Aliza Dutt declared a quorum and called the meeting to order.

Pledge of Allegiance

The Council led the Pledge of Allegiance to the United States of America Flag.

Citizens Wishing to Address Council

- Kathryn Smyser (Wickwood) requests information on the maintenance of local drainage tributaries leading to the bayou.

Agenda Items

1. **Consideration and possible action on approval of the Council Meeting Minutes held on March 24, 2025.**
 - Councilmember Herminghaus proposed approving the minutes of the Council Meeting on March 24, 2025. Bender seconded the motion and carried with the following results:
AYES: Herminghaus, Dodds, Bender, Rohde and Curth.
NAYS: None.
2. **Consideration and possible action on the Memorial Villages Police Department: a) Update on activities, b) MVPD Budget Amendment 2025.01, c) MVPD FY26 Budget, d) MVPD 2024 Review of Services and FY24 Budget Equitable Funding Review, e) MVPD Vehicle Inventory List.**
 - Chief Schultz provided the latest update for the monthly report. In March, the MVPD responded to and managed 1,659 calls and incidents for Piney Point Village alone. Additionally, 1,093 house watch checks were conducted, and a total of 435 citations were issued, including 183 warnings.
 - An update was given on the requested budget amendment and the status of the FY26 budget priorities. The budget amendment, which is a carryover from the previous year, is intended to fund the acquisition of AED replacements and to improve the emergency dispatch call logger.
 - The chief recommended that equitable funding remain at 33.3% for all participating villages.
 - Councilmember Dodds motioned to accept Budget Amendment 2025.01. Councilmember Bender seconded the motion and carried with the following results:
AYES: Herminghaus, Dodds, Bender, Rohde and Curth.
NAYS: None.
 - No further formal actions were taken.

3. Consideration and possible action on the Village Fire Department, including (a) Updates on activities, b) VFD Budget Amendment 2025-02, VFD Financial Documents, Meeting Agendas, and Minutes.

- In March, the VFD responded to and handled 161 calls and incidents across all cities. Piney Point Village accounted for 26 of those calls. The chief shared an update on the ongoing review of the fire hydrants and addressed questions on school alarms.
- Councilmember Bender motioned to accept VFD Budget Amendment 2025-02, which modifies the allocation of \$110,000 related to leasing an aerial ladder truck during the interim period prior to the construction and delivery of the SME006 aerial ladder truck set to replace Ladder 1. Councilmember Dodds seconded the motion and carried with the following results:
AYES: Herminghaus, Dodds, Bender, Rohde and Curth.
NAYS: None.
- Kollenberg provided updates regarding the current status of the 2026 budget discussions, although they have not yet been formalized. Additionally, he noted that the significant surplus funding from current funds will be reallocated through a likely budget amendment for nonrecurring needs.
- No further formal actions were taken.

➔ **The council agreed to change the order of discussion items to prioritize Item #5 before Item #4.**

5. Consideration and possible action on City Engineering; a) Letter of recommendation for the Chuckanut Paving and Drainage Improvements, b) Design proposal for Shadow Way Court drainage improvements, c) Quotes for drainage improvements at 5 Oaklawn Drive, d) Approval and award for the maintenance of drainage bayous, including Quail Creek and Woods Edge, e) April Engineers Report.

- The Council held a discussion regarding the timing and cost-sharing for the Chuckanut Paving and Drainage Improvements project. It was generally agreed that the city would collect all residential payments before issuing the notice to proceed. Further questions and clarifications were raised concerning the differences in the bid details as well as the necessity of removing certain trees.
- **Recommendation (1)**: Councilmember Dodds proposed accepting On Par Civil Services' bid for \$970,993, as detailed in the recommendation letter from HDR. Councilmember Herminghaus seconded the motion and carried with the following results:
AYES: Herminghaus, Dodds, Bender, Rohde and Curth.
NAYS: None.
- HDR shared information and estimated costs associated with the design options for the drainage improvements on Shadow Way Court. Notably, the potential tree removal has emerged as a significant concern impacting the overall cost.
- **Recommendation (2)**: Councilmember Dodds proposed a motion to authorize the mayor to secure funding for an independent evaluation from a qualified urban forester regarding enhancements to the drainage system on Shadow Way. Councilmember Bender seconded the motion and carried with the following results:
AYES: Herminghaus, Dodds, Bender, Rohde and Curth.
NAYS: None.
- HCFCD is currently evaluating the debris removal efforts in the bayou, while their vegetation department is looking into specific maintenance requirements for the Tynewood and Kinkaid tributaries. Additionally, there are three client service request numbers associated with the

removal of large root balls that have been reported. The last update was April 24. HDR provided quotes for clearing debris from the non-HCFCF drainage bayous near Quail Creek and Woods Edge.

- **Recommendation (3):** Councilmember Bender proposed awarding the debris removal contract for drainage bayous to Lone Star Tree Removal for \$27,100. Councilmember Dodds seconded the motion, with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

- **Recommendation (4):** Councilmember Bender proposed awarding the 5 Oaklawn Drive drainage improvements to ICS for \$4,100. Councilmember Dodds seconded the motion and carried with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

- HDR provided an update on the projects mentioned in the engineering report, and the council offered general guidance on future project options.

4. Consideration and possible action on a resolution appointing commissioners to the Village Fire Department Board of Commissioners, a) Fire Commissioner (RES 2025.04-1), b) Alternate Fire Commissioner (RES 2025.04-2).

- Councilmember Dodds proposed appointing Dan Ramey as the Village Fire Department Commissioner under Resolution 2025.04-1, and Henry Kollenberg as the Alternate Fire Commissioner under Resolution 2025.04-2. Councilmember Herminghaus seconded the motion and carried with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

6. Consideration and possible action regarding the Mayor's Report.

- No action was taken.

7. Consideration and possible action regarding the City Administrator's Monthly Report, including but not limited to a) Financial Related Items: Financial Report – April 2025, Property Tax Report, Quarterly Investment Report – March 2025, Disbursements (greater than \$10,000); b) UH Hobby School Apprenticeship Program.

- The city has collected a substantial amount in delinquent property taxes. The Council has requested that staff send out a notice or timetable regarding TCO reimbursement to enhance the timing of project completions. Additionally, the Council has decided to proceed with hiring the Development Manager internally.
- Councilmember Bender made a motion to accept the financial items, including the Quarterly Investment Report and the disbursements. Councilmember Dodds seconded the motion. The motion passed with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

- Councilmember Bender motioned to accept the UH Hobby Apprenticeship Program, as needed. Councilmember Herminghaus seconded the motion. The motion passed with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

8. Consideration and possible action regarding a resolution (RES 2025.04-A) appointing members to act on behalf of the city regarding legislative matters.

- Margaret addressed the ongoing ADU bill, which is progressing rapidly and has become a top priority. She emphasized that it's crucial for someone to advocate on our behalf at this pivotal moment.
- Councilmember Bender proposed a motion to accept Resolution 2025.04, which appoints the Mayor or their designee, as well as the legislative committee representative established under Resolution 2025.03-B—currently Margaret Rohde—to act on behalf of the city in legislative matters. Councilmember Dodds seconded the motion. The motion passed with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

9. Discussion and possible action on acquiring an office security alarm system.

- Councilmember Dodds proposed a motion to accept the ADT Security Bid, as presented. Councilmember Herminghaus seconded the motion. The motion passed with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

10. Discussion and possible action on acquiring a new server to replace the current computer server.

- Councilmember Dodds proposed a motion to accept the PowerEdge R660 Server, including setup labor and migration of existing data servers, as presented. Councilmember Herminghaus seconded the motion. The motion passed with the following results:

AYES: Herminghaus, Dodds, Bender, Rohde and Curth.

NAYS: None.

11. Discussion and possible action regarding the Ecclesia Church Specific Use Permit.

- The City Council allowed the playground but required a permit for the dog enclosure, which has since been addressed. Signage for frisbee golf hours is now up.
- The Council discussed the frisbee golf infrastructure and determined that the city will undertake a thorough review of the prior Special Use Permit (SUP) as it specifically pertains to the frisbee golf course.

12. Discuss and consider possible action on future agenda items, meeting dates, and similar matters.

- Upcoming events include a Beautification Meeting on May 12, followed by an Engineering Meeting on May 14. The city will observe the Memorial Day holiday on May 26. The Regular Council Meeting is scheduled for Tuesday, May 27, due to the holiday.

WORKSHOP

A. Discussion Regarding the Maintenance of City Right-of-Ways.

- The item has been put on hold, possibly handled informally with staff.

EXECUTIVE SESSION:

13. Executive Session Items: a) Section 551.071, Legal Consultation. b) Section 551.074, Fire Commissioner Review.

- An executive session that was not called or convened.

14. Consideration and possible action on items discussed in the Executive Session.

- No executive session was called.

Adjournment

- Councilmember Dodds made a motion for adjournment, seconded by Councilmember Bender.
- Mayor Dutt adjourned the meeting at 9:20 p.m.

PASSED AND APPROVED on this 27th day of May 2025.

Aliza Dutt
Mayor

Robert Pennington
City Administrator / City Secretary

TO: City Council

FROM: R. Pennington, City Administrator
Michelle Yi, Finance Director

MEETING DATE: May 27, 2025

SUBJECT: Presentation by BrooksWatson & Co. of Fiscal Year 2024 Financial
Audit and consider acceptance as presented.

Agenda Item: 5

Summary:

As required by State Statute, Chapter 103, an independent audit of the City's accounts and records has been made by the certified public accounting firm of BrooksWatson & Co., PLLC, for the year ending December 31, 2024. The annual financial statement, including the auditor's opinion, is to be filed with the office of the City Secretary within 180 days after the last day of the City's fiscal year.

Conclusion:

The audited financial statements and annual financial report are hereby presented to the Mayor and City Council for the year ending December 31, 2024.

Recommendation:

Accept the City's Fiscal Year 2024 Annual Financial Report.

Attachment(s):

Piney Point Village 2024 ACF (draft)



DRAFT


CITY OF
PINEY POINT
VILLAGE, TEXAS

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WWW.CITYOFPINEYPOINT.COM | 713.782.0271

2024

**ANNUAL
FINANCIAL
REPORT**

FOR FISCAL YEAR ENDED
DECEMBER 31, 2024



DRAFT

ANNUAL FINANCIAL REPORT

of the

City of Piney Point Village, Texas

**For the Year Ended
December 31, 2024**

City of Piney Point Village, Texas

DRAFT

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December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Piney Point Village, Texas:

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Piney Point Village, Texas (the "City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of City of Piney Point Village, Texas, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Piney Point Village, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the general fund budgetary comparison information, the schedule of changes in net pension liability and related ratios, the schedule of employer contributions to pension plan, and schedule of changes in the other postemployment benefits liability and related ratios, be presented to

supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, slightly stylized font.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
May 22, 2025

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

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City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
December 31, 2024

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As management of the City of Piney Point Village, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024.

Financial Highlights

- The City's total combined net position is \$39,931,880 at December 31, 2024. Of this, \$6,173,480 (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$6,535,376, an increase of \$607,315.
- As of the end of the year, the unassigned fund balance of the general fund was \$6,220,729 or 71% of total general fund expenditures.
- The City had an overall increase in net position of \$1,088,212. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to 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 financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows 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 fiscal 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. Thus, revenues and expenses

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, and community development.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City of Piney Point Village. 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 only category of City funds is 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 the year. Such information may be useful in evaluating the City's near-term financing requirements.

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

The City of Piney Point Village, Texas maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. Funds consist of major funds general fund and debt service fund as well as nonmajor funds capital projects fund and special revenue fund.

The City adopts an annual appropriated budget for its general fund and debt service fund. A budgetary comparison schedule has been provided to demonstrate compliance with the general fund budget.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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Notes to Financial Statements

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

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund and schedule of funding progress for Texas Municipal Retirement System. The RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City, assets exceeded liabilities by \$39,931,880 as of December 31, 2024, in the primary government.

The largest portion of the City's net position, \$33,460,641, reflects its investments in capital assets (e.g., land, infrastructure, and streets), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

| | Governmental Activities | | |
|---------------------------|--------------------------------|----------------------|---------------------|
| | 2024 | 2023 | Variance |
| Current and | | | |
| other assets | \$ 15,482,243 | \$ 14,476,257 | \$ 1,005,986 |
| Long-term assets | 35,308,313 | 35,591,439 | (283,126) |
| Total Assets | 50,790,556 | 50,067,696 | 722,860 |
| | | | |
| Deferred Outflows | | | |
| of Resources | 151,493 | 109,363 | 42,130 |
| | | | |
| Other liabilities | 1,651,920 | 1,506,912 | 145,008 |
| Long-term liabilities | 1,309,331 | 1,948,617 | (639,286) |
| Total Liabilities | 2,961,251 | 3,455,529 | (494,278) |
| | | | |
| Deferred Inflows | | | |
| of Resources | 8,048,918 | 7,877,862 | 171,056 |
| | | | |
| Net Position: | | | |
| Net investment in | | | |
| capital assets | 33,460,641 | 32,696,663 | 763,978 |
| Restricted | 297,759 | 277,914 | 19,845 |
| Unrestricted | 6,173,480 | 5,869,091 | 304,389 |
| Total Net Position | \$ 39,931,880 | \$ 38,843,668 | \$ 1,088,212 |

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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Statement of Activities:

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

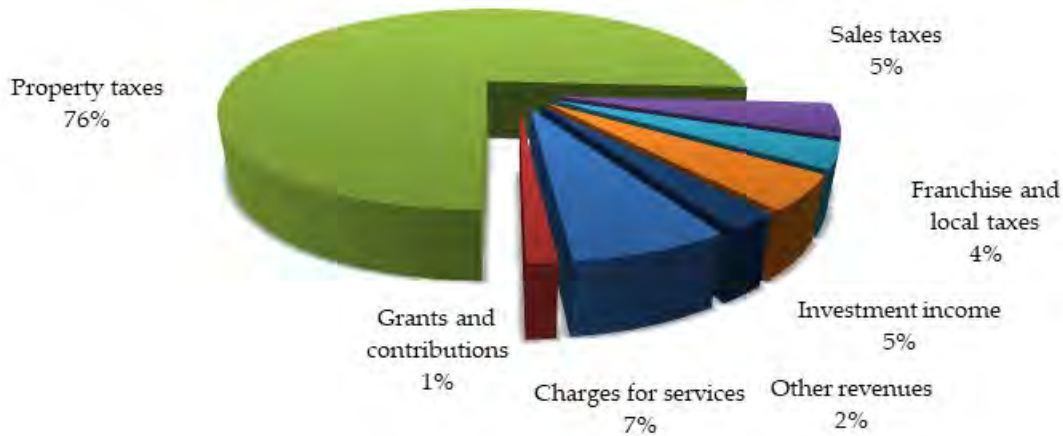
| | Governmental Activities | | |
|-------------------------------|--------------------------------|----------------------|---------------------|
| | 2024 | 2023 | Variance |
| Revenues | | | |
| Program revenues: | | | |
| Charges for services | \$ 701,392 | \$ 1,190,337 | \$ (488,945) |
| Grants and contributions | 136,000 | 309,000 | (173,000) |
| General revenues: | | | |
| Property taxes | 7,854,904 | 7,449,921 | 404,983 |
| Sales taxes | 502,390 | 493,847 | 8,543 |
| Franchise and local taxes | 378,925 | 400,055 | (21,130) |
| Investment income | 492,664 | 464,773 | 27,891 |
| Other revenues | 242,630 | 172,044 | 70,586 |
| Total Revenues | 10,308,905 | 10,479,977 | (171,072) |
| Expenses | | | |
| General government | 1,901,001 | 1,538,303 | 362,698 |
| Police | 2,585,060 | 2,254,593 | 330,467 |
| Fire | 2,081,832 | 1,969,287 | 112,545 |
| Sanitation | 587,114 | 559,622 | 27,492 |
| Municipal court | 25,167 | 29,382 | (4,215) |
| Public works | 2,038,230 | 2,085,229 | (46,999) |
| Interest and fiscal charges | 2,289 | 32,425 | (30,136) |
| Total Expenses | 9,220,693 | 8,468,841 | 751,852 |
| Change in Net Position | 1,088,212 | 2,011,136 | (922,924) |
| Beginning Net Position | 38,843,668 | 36,832,532 | 2,011,136 |
| Ending Net Position | \$ 39,931,880 | \$ 38,843,668 | \$ 1,088,212 |

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

Governmental Activities - Revenues



For the year ended December 31, 2024, revenues from governmental activities totaled \$10,308,905. Property tax is the City's largest revenue source at \$7,854,904. Charges for services increased \$488,945, or 41%, which is primarily a result of a reduction in permit fees during the year compared to last. Grants and contributions decreased \$173,000, or over 100%, due to some nonrecurring contributions received in the previous year. Property taxes increased by \$404,983, or 5%, due to the increase in appraisal values. Franchise taxes decreased \$21,130, or 5%, due to a reduction in cable related franchise tax activity. In addition, investment income increased \$27,891, or 6%, primarily due to higher interest rates caused by changing market conditions and change in interest bearing account balances. Other revenues increased by \$70,586, or 41%, primarily due to nonrecurring reimbursements and recoveries received during the current year. All other revenues were relatively consistent with the previous year.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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This graph shows the governmental function expenses of the City:



For the year ended December 31, 2024, expenses for governmental activities totaled \$9,220,693. This represents an increase of \$751,852 from the prior year. The City's largest functional expense is police in the amount of \$2,585,060, which increased by \$330,467, or 15%, from the previous year. The increase is primarily due to an increase in personnel costs, including those associated with TMRS benefits, and the purchase of needed equipment at the Memorial Village Police Department during the current year. General government expenses increased \$362,698, or 24%, primarily due to the a combination of a rise in city personnel related payroll and benefits, a rise in professional costs, and non-recurring information and technology services. Fire expenses increased by \$112,545, or 6%, primarily due to added personnel costs and related equipment purchases. Interest and fiscal charges decreased by \$30,136, or 93%, consistent with the debt service terms of preexisting long term debt. All other expenses remained relatively stable when compared to the previous year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

As of the end of the year the general fund reflected a total unassigned fund balance of \$6,220,729. The general fund increased by \$587,470 primarily due to revenues exceeded the budgeted revenues and capital expenditures staying below budget.

The debt service fund reflected a total balance of \$213,363, an increase of \$16,070. The change was due to revenues exceeding the cost of service debt.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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There was an increase in governmental fund balance of \$607,315 from the prior year. The change is primarily attributable to a conservative budget, as expenditures stayed under budget and revenues exceeding budgeted expectations. The total of all governmental funds reflected a total fund balance of \$6,535,376. Of this, \$84,396 is restricted for municipal court and \$213,363 is restricted for debt service.

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$1,504,934 in the general fund. This is a combination of a positive revenue variance of \$159,408 and a positive expenditures variance of \$1,345,526. Expenditures exceeded appropriations for public works by \$37,405.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$35,308,313 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34.

Major capital asset events during the current year include the additions of construction in progress over roads, drainage, and infrastructure totaling \$1,018,596, and \$6,014 in equipment. More detailed information about the City's capital assets is presented in note IV. C to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total bonds outstanding of \$1,700,000. During the year, the City made principal payments totaling \$820,000. More detailed information about the City's long-term liabilities is presented in note IV. D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

While the City is an entirely residential community, it has continued to maintain new growth as an attractive destination for Houston-based families. The City's appraised values continue to grow and this has allowed the City to retain its 2024 tax rate for 2025.

The City adopted a budget similar to last year's budget for 2024, retaining the same tax rate with no increases. Since the City's largest revenue source is property taxes, it is important to note that the City's collection rate is near 100%. The City's 2025 budget will continue to provide necessary services. Long-term funds, including new debt funds that will be used to continue improving drainage and maintaining streets while holding tax rates level.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2024

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CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning this report or requests for additional financial information should be directed to the City Finance Director, City of Piney Point Village, 7660 Woodway Dr., Suite 460, Houston, Texas 77063.

FINANCIAL STATEMENTS

City of Piney Point Village, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

December 31, 2024

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| | | Primary Government |
|--|----|------------------------------------|
| | | Governmental Activities |
| <u>Assets</u> | | |
| Current assets: | | |
| Cash and cash equivalents | \$ | 9,616,111 |
| Receivables, net | | 5,849,244 |
| Prepaid item | | 16,888 |
| Total Current Assets | | 15,482,243 |
| Capital assets: | | |
| Non-depreciable | | 193,843 |
| Net depreciable capital assets | | 35,114,470 |
| Total Noncurrent Assets | | 35,308,313 |
| Total Assets | | 50,790,556 |
| <u>Deferred Outflows of Resources</u> | | |
| Deferred outflows - pension | | 148,595 |
| Deferred outflows - OPEB | | 2,898 |
| Total Deferred Outflows of Resources | \$ | 151,493 |

City of Piney Point Village, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

December 31, 2024

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Liabilities

Current liabilities:

| | |
|---|------------------|
| Accounts payable and accrued liabilities | \$ 509,017 |
| Customer deposits | 231,485 |
| Accrued interest payable | 18,726 |
| Unearned revenues | 22,711 |
| Compensated absences due within one year | 29,981 |
| Long-term debt due within one year | 840,000 |
| Total Current Liabilities | 1,651,920 |

Noncurrent liabilities:

| | |
|--|------------------|
| Compensated absences due in more than one year | 3,331 |
| Long-term debt due in more than one year | 931,065 |
| Net pension liability | 339,504 |
| OPEB liability | 35,431 |
| Total Noncurrent Liabilities | 1,309,331 |
| Total Liabilities | 2,961,251 |

Deferred Inflows of Resources

| | |
|--|------------------|
| Deferred inflows - pension | 30,244 |
| Deferred inflows - OPEB | 5,159 |
| Unavailable revenue - property taxes | 8,013,515 |
| Total Deferred Inflows of Resources | 8,048,918 |

Net Position

| | |
|----------------------------------|----------------------|
| Net investment in capital assets | 33,460,641 |
| Restricted for: | |
| Municipal court | 84,396 |
| Debt service | 213,363 |
| Unrestricted | 6,173,480 |
| Total Net Position | \$ 39,931,880 |

See Notes to Financial Statements.

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City of Piney Point Village, Texas

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STATEMENT OF ACTIVITIES For the Year Ended December 31, 2024

| Functions/Programs | Expenses | Program Revenues | | Net (Expense) Revenue and Changes in Net Position |
|--------------------------------------|------------------|-------------------------------|--|--|
| | | Charges for Services | Operating Grants and Contributions | Primary Governmental Activities |
| Primary Government | | | | |
| Governmental Activities | | | | |
| General government | \$ 1,901,001 | \$ - | \$ - | \$ (1,901,001) |
| Police | 2,585,060 | - | - | (2,585,060) |
| Fire | 2,081,832 | - | - | (2,081,832) |
| Sanitation | 587,114 | - | - | (587,114) |
| Municipal court | 25,167 | 133,741 | - | 108,574 |
| Public works | 2,038,230 | 567,651 | 136,000 | (1,334,579) |
| Interest and fiscal charges | 2,289 | - | - | (2,289) |
| Total Governmental Activities | <u>9,220,693</u> | <u>701,392</u> | <u>136,000</u> | <u>(8,383,301)</u> |
| General Revenues: | | | | |
| | | Taxes | | |
| | | Property taxes | | 7,854,904 |
| | | Sales taxes | | 502,390 |
| | | Franchise and local taxes | | 378,925 |
| | | Investment income | | 492,664 |
| | | Other revenues | | 242,630 |
| | | Total General Revenues | | <u>9,471,513</u> |
| | | Change in Net Position | | 1,088,212 |
| | | Beginning Net Position | | <u>38,843,668</u> |
| | | Ending Net Position | | <u><u>\$ 39,931,880</u></u> |

See Notes to Financial Statements.

City of Piney Point Village, Texas

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BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2024

| | General | Debt Service | Nonmajor Special Revenue | Total Governmental Funds |
|--|----------------------|---------------------|--------------------------------|--------------------------------|
| <u>Assets</u> | | | | |
| Cash and cash equivalents | \$ 9,007,745 | \$ 523,970 | \$ 84,396 | \$ 9,616,111 |
| Receivables, net | 5,220,526 | 628,718 | - | 5,849,244 |
| Due from other funds | 38,946 | - | - | 38,946 |
| Prepaid items | 16,888 | - | - | 16,888 |
| Total Assets | \$ 14,284,105 | \$ 1,152,688 | \$ 84,396 | \$ 15,521,189 |
| <u>Liabilities</u> | | | | |
| Accounts payable and accrued liabilities | \$ 509,017 | \$ - | \$ - | \$ 509,017 |
| Customer deposits | 231,485 | - | - | 231,485 |
| Due to other funds | - | 38,946 | - | 38,946 |
| Unearned revenue - franchise | 22,711 | - | - | 22,711 |
| Total Liabilities | 763,213 | 38,946 | - | 802,159 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Unavailable revenue - property taxes | 7,283,275 | 900,379 | - | 8,183,654 |
| Total Deferred Inflows of Resources | 7,283,275 | 900,379 | - | 8,183,654 |
| <u>Fund Balances</u> | | | | |
| Nonspendable: | | | | |
| Prepaid items | 16,888 | - | - | 16,888 |
| Restricted: | | | | |
| Municipal court | - | - | 84,396 | 84,396 |
| Debt service | - | 213,363 | - | 213,363 |
| Unassigned: | 6,220,729 | - | - | 6,220,729 |
| Total Fund Balances | 6,237,617 | 213,363 | 84,396 | 6,535,376 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 14,284,105 | \$ 1,152,688 | \$ 84,396 | \$ 15,521,189 |

See Notes to Financial Statements.

City of Piney Point Village, Texas

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

December 31, 2024

| | |
|---|---------------------|
| Fund Balances - Total Governmental Funds | \$ 6,535,376 |
|---|---------------------|

Adjustments for the Statement of Net Position:

Capital assets and other long-term assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

| | |
|----------------------------------|------------|
| Capital assets - non-depreciable | 193,843 |
| Capital assets - net depreciable | 35,114,470 |

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

| | |
|--------------------------|---------|
| Property tax receivables | 170,139 |
|--------------------------|---------|

Deferred outflows (inflows) of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditure) until then.

| | |
|----------------------------------|----------|
| Pension contributions | 125,676 |
| Pension difference in earnings | 22,919 |
| Pension difference in assumption | (3,208) |
| Pension difference in experience | (27,036) |
| OPEB contributions | 1,106 |
| OPEB difference in experience | 1,792 |
| OPEB change in assumptions | (5,159) |

Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

| | |
|----------------------|-------------|
| Accrued interest | (18,726) |
| Compensated absences | (33,312) |
| Bond premium | (71,065) |
| Long-term debt | (1,700,000) |
| Net pension asset | (339,504) |
| OPEB liability | (35,431) |

| | |
|--|----------------------|
| Net Position of Governmental Activities | \$ 39,931,880 |
|--|----------------------|

See Notes to Financial Statements.

City of Piney Point Village, Texas

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

| | General | Debt Service | Nonmajor Special Revenue | Total Governmental Funds |
|--|---------------------|-------------------|--------------------------------|--------------------------------|
| <u>Revenues</u> | | | | |
| Property tax | \$ 6,949,196 | \$ 878,142 | \$ - | \$ 7,827,338 |
| Sales tax | 502,390 | - | - | 502,390 |
| Franchise and local taxes | 378,925 | - | - | 378,925 |
| License and permits | 567,651 | - | - | 567,651 |
| Intergovernmental | 136,000 | - | - | 136,000 |
| Fines and forfeitures | 129,798 | - | 3,943 | 133,741 |
| Investment income | 470,534 | 22,130 | - | 492,664 |
| Other revenue | 265,332 | - | - | 265,332 |
| Total Revenues | 9,399,826 | 900,272 | 3,943 | 10,304,041 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General government | 1,555,477 | - | - | 1,555,477 |
| Police | 2,585,060 | - | - | 2,585,060 |
| Fire | 2,081,832 | - | - | 2,081,832 |
| Sanitation | 587,114 | - | - | 587,114 |
| Municipal court | 24,999 | - | 168 | 25,167 |
| Public works | 646,755 | - | - | 646,755 |
| Capital outlay | 1,213,987 | - | - | 1,213,987 |
| Debt Service: | | | | |
| Principal | 114,256 | 820,000 | - | 934,256 |
| Interest and fiscal charges | 2,876 | 64,202 | - | 67,078 |
| Total Expenditures | 8,812,356 | 884,202 | 168 | 9,696,726 |
| Excess of Revenues Over (Under) | | | | |
| Expenditures | 587,470 | 16,070 | 3,775 | 607,315 |
| Net Change in Fund Balances | 587,470 | 16,070 | 3,775 | 607,315 |
| Beginning fund balances | 5,650,147 | 197,293 | 80,621 | 5,928,061 |
| Ending Fund Balances | \$ 6,237,617 | \$ 213,363 | \$ 84,396 | \$ 6,535,376 |

See Notes to Financial Statements.

City of Piney Point Village, Texas

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

For the Year Ended December 31, 2024

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

| | | |
|---|----|---------|
| Net changes in fund balances - total governmental funds | \$ | 607,315 |
|---|----|---------|

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

| | |
|----------------------|-------------|
| Capital outlay | 1,024,610 |
| Depreciation expense | (1,307,736) |

| | |
|--|-------|
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 4,864 |
|--|-------|

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

| | |
|----------------------|---------|
| Compensated absences | (8,411) |
| Accrued interest | 9,830 |

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

| | |
|-------------------------|-----------|
| Amortization of premium | 54,959 |
| Principal payments | 934,256 |
| Pension expense | (232,628) |
| OPEB expense | 1,153 |

| | | |
|--|-----------|------------------|
| Change in Net Position of Governmental Activities | \$ | 1,088,212 |
|--|-----------|------------------|

See Notes to Financial Statements.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

The City of Piney Point Village, Texas (the "City") was organized in 1954 to provide municipal services such as police; fire; code enforcement; public works; street repair and maintenance; and general administrative services.

The City is an independent political subdivision of the State of Texas governed by an elected five member council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and 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.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Joint Venture

Joint Ventures are legal entities or other organizations that result from a contractual arrangement that are owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control. The participants retain either an ongoing financial interest or an ongoing financial responsibility. The City's two joint ventures are described as follows:

Village Fire Department

Village Fire Department ("VFD") was created in 1978 as part of an agreement between multiple contracting cities joined into an interlocal cooperation agreement to establish a common municipal fire department, chartered as the Village Fire Department. The City does not have an equity interest and has no significant influence over VFD's administration or operation.

Memorial Villages Police Department

The Memorial Villages Police Department ("MVPD") was created in 1977 as part of an agreement between multiple contracting cities joined into an interlocal cooperation agreement to furnish all police services and law enforcement activities to the participating cities. The City does not have an equity interest and has no significant influence over MVPD's administration or operation.

C. Basis of Presentation Government-Wide and Fund Financial Statements

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

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The government reports the following governmental funds:

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

General Fund

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. Expenditures include general government, municipal court, public safety, public works, and code enforcement. The general service fund is considered a major fund for reporting purposes.

Debt Service Fund

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

Special Revenue Fund

The special revenue fund is used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted, committed, or assigned for specified activities. The special revenue fund is a nonmajor fund for reporting purposes.

During the course of operations the government 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 service 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 these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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 for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

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

1. Deposits and Investments

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

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, 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. 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, such as TexPool, are reported using the pools' share price.

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

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

2. Fair Value Measurement

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government."

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

5. Inventories and Prepaid Items

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 the future accounting period (prepaid expenditures) are recognized as expenditures when utilized.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities columns in the government-wide financial statements. 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 constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

| Asset Description | Estimated Useful Life |
|--------------------------|------------------------------|
| Furniture and equipment | 5 to 10 years |
| Infrastructure | 20 to 65 years |

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a 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 sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

8. Net Position Flow Assumption

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

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

9. Fund Balance Flow Assumptions

Sometimes the government 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 government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

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

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

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

13. Compensated Absences

It is the City's policy to permit regular full-time employees to accumulate earned but unused vacation up to a maximum of 20 days. Vacation amounts accumulated may be paid to employees upon termination of employment or at retirement. New employees are ineligible for vacation benefits during the first six months of employment and vacation amounts will not be paid upon separation during this period. The estimated amount of compensation for services provided that is expected 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 becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

14. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund.

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

15. Estimates

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

16. Leases

Lessee: The City is a lessee for a noncancellable lease. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

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when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except for the capital projects funds, which appropriated on a project-length basis.

The legal level of control as defined by the City Charter is the function level. No funds can be transferred or added to a budgeted item without Council approval. Appropriations lapse at the end of the year. No supplemental budget appropriations were made during the year. For the year ended December 31, 2024, expenditures exceeded appropriations at the legal level of control within the general fund for public works in the amount of \$37,405.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2024, the primary government had the following investments:

| Investment Type | Carrying Value | Weighted Average Maturity (Years) |
|-------------------------------------|---------------------|---|
| External investment pools | | |
| Texas CLASS | \$ 6,806,366 | 0.10 |
| TexPool | 2,553,824 | 0.07 |
| Total carrying value | <u>\$ 9,360,190</u> | |
| Portfolio weighted average maturity | | 0.08 |

Interest rate risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed five years; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk – The City’s investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than “A” or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of December 31, 2024, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, 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. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool "AAAm". As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as the office of the Comptroller of Public Accounts for review.

TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. There were no limitations or restrictions on withdrawals.

Texas CLASS

Texas CLASS (Texas Cooperative Liquid Assets Securities System Trust) was established in 1996, and was created as an investment pool for its Participants pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code. According to State Code, entities may pool any of their funds, or funds under their control, in order to preserve principal, to maintain the liquidity of the funds, and to maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

and withdrawal of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the “Participants”), Public Trust Advisors LLC (PTA) as Program Administrator, and Wells Fargo Bank Texas, N.A. as Custodian. Texas CLASS invests only in securities allowed by the Texas Public Funds Investment Act. The pool is governed by a board of trustees, elected annually by its participants. Texas CLASS is rated ‘AAAm’ by Standard and Poor’s Ratings Services. The City’s fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

B. Receivables

The following comprise receivable balances of the primary government at year end:

| | General | Debt Service | Total |
|-------------------------|---------------------|---------------------|---------------------|
| Property taxes | \$ 5,068,691 | \$ 628,718 | \$ 5,697,409 |
| Sales tax | 105,085 | - | 105,085 |
| Franchise & local taxes | 44,467 | - | 44,467 |
| Other | 2,283 | - | 2,283 |
| | <u>\$ 5,220,526</u> | <u>\$ 628,718</u> | <u>\$ 5,849,244</u> |

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

C. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

| | Beginning Balances | Increases | Decreases/ Reclassifications | Ending Balances |
|--|-----------------------------|----------------------------|---------------------------------|-----------------------------|
| Capital assets, not being depreciated: | | | | |
| Construction in progress | \$ 1,799,910 | \$ 489,982 | \$ (2,096,049) | \$ 193,843 |
| Total capital assets not being depreciated | <u>1,799,910</u> | <u>489,982</u> | <u>(2,096,049)</u> | <u>193,843</u> |
| Capital assets, being depreciated: | | | | |
| Infrastructure | 45,045,677 | 528,614 | 2,096,049 | 47,670,340 |
| Equipment | 101,123 | 6,014 | - | 107,137 |
| Right of Use Asset | 340,337 | - | - | 340,337 |
| Total capital assets being depreciated | <u>45,487,137</u> | <u>534,628</u> | <u>2,096,049</u> | <u>48,117,814</u> |
| Less accumulated depreciation | | | | |
| Infrastructure | 11,379,178 | 1,196,084 | - | 12,575,262 |
| Equipment | 83,054 | 4,691 | - | 87,745 |
| Right of Use Asset | 233,376 | 106,961 | - | 340,337 |
| Total accumulated depreciation | <u>11,695,608</u> | <u>1,307,736</u> | <u>-</u> | <u>13,003,344</u> |
| Net capital assets being depreciated | <u>33,791,529</u> | <u>(773,108)</u> | <u>2,096,049</u> | <u>35,114,470</u> |
| Total Capital Assets | <u><u>\$ 35,591,439</u></u> | <u><u>\$ (283,126)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 35,308,313</u></u> |

Depreciation was charged to governmental functions as follows:

| | |
|---|----------------------------|
| General government | \$ 111,652 |
| Public works | <u>1,196,084</u> |
| Total Governmental Activities Depreciation Expense | <u><u>\$ 1,307,736</u></u> |

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

D. Long-term Debt

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

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due within One Year |
|--|----------------------|-------------|---------------------|---------------------|-----------------------------------|
| Governmental Activities: | | | | | |
| Bonds, notes and other payables: | | | | | |
| General Obligation Bonds | \$ 2,520,000 | \$ - | \$ (820,000) | \$ 1,700,000 | \$ 840,000 |
| Premium | 126,024 | - | (54,959) | 71,065 | - |
| Lease | 114,256 | - | (114,256) | - | - |
| Total Governmental Activities | <u>\$ 2,760,280</u> | <u>\$ -</u> | <u>\$ (989,215)</u> | <u>\$ 1,771,065</u> | <u>\$ 840,000</u> |
| Long-term liabilities due in more than one year | | | | <u>\$ 931,065</u> | |

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

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

General Obligation Bonds:

| | |
|---|---------------------|
| \$3,910,000 General Obligation Bond, Series 2015, due in installments through 2025, interest of 2-2.5% | \$ 430,000 |
| \$3,735,000 General Obligation Bond, Series 2017, due in installments through 2027, interest of 2-4% | 1,270,000 |
| Total General Obligation bonds | <u>\$ 1,700,000</u> |
| Premiums | \$ 71,065 |
| Total Deferred Amounts | <u>\$ 71,065</u> |
| Total Debt | <u>\$ 1,771,065</u> |

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

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The annual requirements to amortize debt issues outstanding at year ending were as follows:

| Year ending December 31, | General Obligation Bonds | |
|-----------------------------|--------------------------|------------------|
| | Principal | Interest |
| 2025 | \$ 840,000 | \$ 37,325 |
| 2026 | 425,000 | 19,425 |
| 2027 | 435,000 | 6,525 |
| Total | \$ 1,700,000 | \$ 63,275 |

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

E. Other Long-term Liabilities

The following summarizes the changes in the compensated absences balances of the primary government during the year. In general, the City uses the general fund to liquidate compensated absences.

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due within One Year |
|--|----------------------|------------------|--------------------|-------------------|-----------------------------------|
| Governmental Activities: | | | | | |
| Compensated absences | \$ 24,901 | \$ 26,057 | \$ (17,646) | \$ 33,312 | \$ 29,981 |
| Total Governmental Activities | \$ 24,901 | \$ 26,057 | \$ (17,646) | \$ 33,312 | \$ 29,981 |
| Other long-term liabilities due in more than one year | | | | \$ 3,331 | |

F. Customer Deposits

The City had customer deposits of \$231,485 in the general fund as of year-end. This consists of the City's required \$25,000 temporary certification of occupancy and \$2,000 gas meter deposit for all new home building permits. This amount will be refunded upon completion of the project and by meeting certain criteria set by the City.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

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G. Interfund Transactions

The composition of internal balances as of the year ended December 31, 2024 is as follows:

| Due to: | Due from: | |
|----------------|------------------|------------------|
| | Debt | |
| | Service | Total |
| General Fund | \$ 38,946 | \$ 38,946 |
| Total | \$ 38,946 | \$ 38,946 |

H. Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund balances restricted/committed by the City:

| | Restricted Fund Balance |
|-----------------|------------------------------------|
| Municipal court | * \$ 84,396 |
| Debt service | 213,363 |
| Total | \$ 297,759 |

*Restricted by enabling legislation.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

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V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

C. Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the City could result. The City does anticipate that it will have an arbitrage liability and performs annual calculations to estimate this potential liability. The City will also engage an arbitrage consultant to perform the calculations in accordance with Internal Revenue Service's rules and regulations if indicated.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

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D. Pension Plans

Texas Municipal Retirement System

1. Plan Description

The City of Piney Point Village, Texas participates as one of 895 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive annual financial report that can be obtained at www.tmrs.com.

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

2. Benefits Provided

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

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

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

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

| | <u>Plan Year 2022</u> | <u>Plan Year 2023</u> |
|---------------------------------------|------------------------|------------------------|
| Employee deposit rate | 7% | 7% |
| Matching ratio (city to employee) | 2 to 1 | 2 to 1 |
| Years required for vesting | 5 | 5 |
| Service retirement eligibility | | |
| (expressed as age / years of service) | 60/5, 0/25 | 60/5, 0/25 |
| Updated service credit | 0% Repeating Transfers | 0% Repeating Transfers |
| Annuity increase (to retirees) | 0% of CPI | 0% of CPI |

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|------------------|
| Inactive employees or beneficiaries currently receiving benefits | 8 |
| Inactive employees entitled to but not yet receiving benefits | 5 |
| Active employees | <u>6</u> |
| Total | <u>19</u> |

3. Contributions

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

Employees for the City of Piney Point Village, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Piney Point Village, Texas were 7.74% and 21.59% in calendar years 2023 and 2024, respectively. The City's

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

contributions to TMRS for the year ended December 31, 2024, were \$45,344 and were equal to the required contributions.

4. Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---------------------------|---|
| Inflation | 2.5% per year |
| Overall payroll growth | 3.6% to 11.85%, including inflation |
| Investment Rate of Return | 6.75% net of pension plan investment expense, including inflation |

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|-------------------|---|
| Global Public Equity | 35.0% | 6.7% |
| Core Fixed Income | 6.0% | 4.7% |
| Non-Core Fixed Income | 20.0% | 8.0% |
| Other Public/Private Markets | 12.0% | 8.0% |
| Real Estate | 12.0% | 7.6% |
| Hedge Funds | 5.0% | 6.4% |
| Private Equity | 10.0% | 11.6% |
| Total | 100.0% | |

Discount Rate

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

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

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

| 1% Decrease 5.75% | Current Single Rate Assumption 6.75% | 1% Increase 7.75% |
|----------------------|---|----------------------|
| \$ 516,206 | \$ 339,504 | \$ 191,658 |

Changes in the Net Pension (Asset) Liability

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension (Asset) Liability (a) – (b) |
|--|--------------------------------|------------------------------------|---|
| Balance at 12/31/2022 | \$ 954,260 | \$ 866,437 | \$ 87,823 |
| Changes for the year: | | | |
| Service cost | 125,898 | - | 125,898 |
| Interest | 85,769 | - | 85,769 |
| Change in benefit terms | 285,704 | - | 285,704 |
| Difference between expected and actual experience | (52,794) | - | (52,794) |
| Changes of assumptions | (6,550) | - | (6,550) |
| Contributions – employer | - | 45,344 | (45,344) |
| Contributions – employee | - | 41,009 | (41,009) |
| Net investment income | - | 100,634 | (100,634) |
| Benefit payments, including refunds of emp. contributions | (64,529) | (64,529) | - |
| Administrative expense | - | (638) | 638 |
| Other changes | - | (3) | 3 |
| Net changes | 373,498 | 121,817 | 251,681 |
| Balance at 12/31/2023 | \$ 1,327,758 | \$ 988,254 | \$ 339,504 |

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmr.com.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the City recognized pension expense of \$359,778.

At December 31, 2024, the City reported deferred outflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred (Inflows) of Resources |
|---|--------------------------------------|---------------------------------------|
| Difference between projected and actual earnings | \$ 22,919 | \$ - |
| Differences between expected and actual economic experience | - | 27,036 |
| Change in assumptions | - | 3,208 |
| Contributions subsequent to the measurement date | 125,676 | - |
| Total | \$ 148,595 | \$ 30,244 |

The City reported \$125,676 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended | |
|--------------|-------------------|
| December 31: | |
| 2024 | \$ (23,955) |
| 2025 | 7,501 |
| 2026 | 17,563 |
| 2027 | (8,434) |
| 2028 | - |
| Thereafter | - |
| Total | \$ (7,325) |

6. Other Postemployment Benefits

The City also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn't meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|----|
| Inactive employees or beneficiaries currently receiving benefits | 7 |
| Inactive employees entitled to but not yet receiving benefits | 1 |
| Active employees | 6 |
| Total | 14 |

The City's contributions to the TMRS SDBF for the years ended 2024, 2023, and 2022 were \$1,106, \$995, and \$539, respectively, which equaled the required contributions each year.

| Plan/ Calendar Year | Annual Required Contribution (Rate) | Actual Contribution Made (Rate) | Percentage of ARC Contributed |
|------------------------|--|--|-------------------------------------|
| 2022 | 0.10% | 0.10% | 100.0% |
| 2023 | 0.17% | 0.17% | 100.0% |
| 2024 | 0.19% | 0.19% | 100.0% |

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2023, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2024

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

| | |
|--|---|
| Inflation | 2.5% per year |
| Overall payroll growth | 3.6% to 11.85%, including inflation per year |
| Discount rate | 3.77% |
| Retirees' share of benefit-related costs | \$0 |
| Administrative expenses | All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68 |

Mortality rates for active members, retirees, and beneficiaries were based on the 2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.05%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.77%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

| 1% Decrease 2.77% | Current Single Rate Assumption 3.77% | 1% Increase 4.77% |
|----------------------|---|----------------------|
| \$ 41,634 | \$ 35,431 | \$ 30,431 |

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

Changes in the Total OPEB Liability:

| | Total OPEB Liability |
|--|---------------------------------|
| Balance at 12/31/2022 | \$ 32,280 |
| Changes for the year: | |
| Service Cost | 937 |
| Interest | 1,306 |
| Change in benefit terms | - |
| Difference between expected and actual experience | 344 |
| Changes of assumptions | 1,560 |
| Benefit payments | (996) |
| Net changes | 3,151 |
| Balance at 12/31/2023 | \$ 35,431 |

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

For the year ended December 31, 2024, the City recognized OPEB expense of \$135.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

| | Deferred Outflows of Resources | Deferred (Inflows) of Resources |
|--|---|--|
| Difference between expected and actual experience | \$ 1,792 | \$ - |
| Change in assumption | - | 5,159 |
| Contributions subsequent to measurement date | 1,106 | - |
| Total | \$ 2,898 | \$ 5,159 |

The City reported \$1,106 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending December 31, 2025.

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended December 31: | | |
|-------------------------|----|----------------|
| 2024 | \$ | (2,434) |
| 2025 | | (943) |
| 2026 | | 10 |
| 2027 | | - |
| 2028 | | - |
| Thereafter | | - |
| | \$ | <u>(3,367)</u> |

E. Related Organizations and Joint Ventures

The City has entered into an interlocal agreement with the cities of Hunters Creek Village, Hedwig Village, Hilshire Village, Bunker Hill Village, and Spring Valley Village to create the Village Fire Department (VFD). The agreement automatically renews for a period of five years unless terminated by at least one of the contracting cities. Under the terms of the agreement, the City is liable for 21 percent of VFD's budget. For the years ended December 31, 2023 and 2024 the amounts the City paid to the VFD were \$1,969,287 and \$2,081,832, respectively.

Consolidated financial information of the VFD extracted from the audited financial statements for the year ended December 31, 2023, on which VFD's auditors expressed an unmodified opinion, are as follows:

| | <u>Net Position</u> |
|--------------------------------------|-------------------------------|
| Total assets | \$ 8,418,246 |
| Total deferred outflows of resources | 1,926,811 |
| Total liabilities | 2,503,154 |
| Total deferred inflows of resources | 309,200 |
| Total Net Position | \$ 7,532,703 |
| | |
| | <u>Change in Net Position</u> |
| Total revenues | \$ 9,821,028 |
| Total expenses | 9,813,740 |
| Change in Net Position | 7,288 |
| | |
| Beginning net position | 7,525,415 |
| Ending Net Position | \$ 7,532,703 |

City of Piney Point Village, Texas

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NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2024

The City has also entered into an interlocal agreement with the cities of Bunker Hill Village and Hunters Creek Village to create the Memorial Village Police Department (MVPD). Under the terms of the agreement, the City is liable for 33 1/3 percent of MVPD's budget. Separate financial statements may be obtained directly from MVPD. For the years ended December 31, 2023 and 2024 the amount paid to the MVPD were \$2,254,593 and \$2,585,060, respectively.

Consolidated financial information of the MVPD extracted from the MVPD's audited financial statements for the year ended December 31, 2023, on which the MVPD's auditors expressed an unmodified opinion, are as follows:

| | Net Position |
|--------------------------------------|-----------------------------------|
| Total assets | \$ 1,737,592 |
| Total deferred outflows of resources | 1,393,928 |
| Total liabilities | 4,191,998 |
| Total deferred inflows of resources | 157,869 |
| Total Net Position | \$ (1,218,347) |
| | |
| | Change in Net Position |
| Total revenues | \$ 7,375,740 |
| Total expenditures/expenses | 7,272,026 |
| Change in Net Position | 103,714 |
| Beginning net position | (1,322,061) |
| Ending Net Position | \$ (1,218,347) |

F. Subsequent Events

The City entered into a new lease agreement for the City Hall, to commence March 1, 2025 with a monthly base rent of \$12,929. The expiration date of the lease is February 28, 2033.

There are no other material subsequent events through May 22, 2025, the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

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City of Piney Point Village, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

DRAFT

For the Year Ended December 31, 2024

| | Original & Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--|---------------------|---|
| <u>Revenues</u> | | | |
| Property tax | \$ 6,930,156 | \$ 6,949,196 | \$ 19,040 |
| Sales tax | 485,725 | 502,390 | 16,665 |
| Franchise and local taxes | 386,087 | 378,925 | (7,162) |
| License and permits | 620,400 | 567,651 | (52,749) |
| Intergovernmental | 136,500 | 136,000 | (500) |
| Fines and forfeitures | 133,750 | 129,798 | (3,952) |
| Investment income | 377,000 | 470,534 | 93,534 |
| Other revenue | 170,800 | 265,332 | 94,532 |
| Total Revenues | 9,240,418 | 9,399,826 | 159,408 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General government | 1,608,328 | 1,555,477 | 52,851 |
| Police | 2,587,367 | 2,585,060 | 2,307 |
| Fire | 2,081,832 | 2,081,832 | - |
| Sanitation | 595,563 | 587,114 | 8,449 |
| Municipal court | 35,510 | 24,999 | 10,511 |
| Public works | 609,350 | 646,755 | (37,405) * |
| Capital outlay | 2,522,800 | 1,213,987 | 1,308,813 |
| Debt Service: | | | |
| Principal | 114,256 | 114,256 | - |
| Interest and fiscal charges | 2,876 | 2,876 | - |
| Total Expenditures | 10,157,882 | 8,812,356 | 1,345,526 |
| Revenues Over (Under) Expenditures | (917,464) | 587,470 | 1,504,934 |
| Net Change in Fund Balance | \$ (917,464) | 587,470 | \$ 1,504,934 |
| Beginning fund balance | | 5,650,147 | |
| Ending Fund Balance | | \$ 6,237,617 | |

Notes to Required Supplementary Information

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

* Expenditures exceeded appropriations at legal level of control.

DRAFT

City of Piney Point Village, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

Years Ended:

| | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2020 | 12/31/2019 | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 | 12/31/2014 |
|--|------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|
| Total pension liability | | | | | | | | | | |
| Service cost | \$ 125,898 | \$ 76,203 | \$ 59,486 | \$ 60,242 | \$ 54,795 | \$ 58,644 | 53,851 | \$ 44,402 | \$ 44,331 | \$ 38,858 |
| Interest | 85,769 | 60,263 | 54,248 | 48,618 | 43,255 | 38,860 | 34,623 | 32,502 | 29,095 | 25,044 |
| Changes in benefit terms | 285,704 | 12,865 | - | - | - | - | - | - | - | - |
| Differences between expected and actual experience | (52,794) | (11,416) | 103 | 8,225 | (3,007) | (6,997) | (8,987) | (21,689) | 8,742 | 20,456 |
| Changes of assumptions | (6,550) | - | - | - | 8,547 | - | - | - | 13,192 | - |
| Benefit payments, including refunds of participant contributions | (64,529) | (50,934) | (40,991) | (25,587) | (28,151) | (18,787) | (19,429) | (37,623) | (21,424) | (37,007) |
| Net change in total pension liability | 373,498 | 86,981 | 72,846 | 91,498 | 75,439 | 71,720 | 60,058 | 17,592 | 73,936 | 47,351 |
| Total pension liability - beginning | 954,260 | 867,279 | 794,433 | 702,935 | 627,496 | 555,776 | 495,718 | 478,126 | 404,190 | 356,839 |
| Total pension liability - ending (a) | 1,327,758 | 954,260 | 867,279 | 794,433 | 702,935 | 627,496 | 555,776 | 495,718 | 478,126 | 404,190 |
| Plan fiduciary net position | | | | | | | | | | |
| Contributions - employer | \$ 45,344 | \$ 34,216 | \$ 37,200 | \$ 36,826 | \$ 32,745 | \$ 36,410 | 36,304 | \$ 25,738 | \$ 24,090 | \$ 17,566 |
| Contributions - members | 41,009 | 26,984 | 27,514 | 26,609 | 23,557 | 25,497 | 23,977 | 19,238 | 20,041 | 19,183 |
| Net investment income | 100,634 | (67,624) | 104,089 | 53,652 | 90,902 | (16,820) | 63,354 | 28,490 | 588 | 21,588 |
| Benefit payments, including refunds of participant contributions | (64,529) | (50,934) | (40,991) | (25,587) | (28,151) | (18,787) | (19,429) | (37,623) | (21,424) | (37,007) |
| Administrative expenses | (638) | (583) | (480) | (346) | (513) | (325) | (328) | (322) | (358) | (225) |
| Other | (3) | 695 | 2 | (14) | (14) | (16) | (17) | (17) | (18) | (19) |
| Net change in plan fiduciary net position | 121,817 | (57,246) | 127,334 | 91,140 | 118,526 | 25,959 | 103,861 | 35,504 | 22,919 | 21,086 |
| Plan fiduciary net position - beginning | 866,437 | 923,683 | 796,349 | 705,209 | 586,683 | 560,724 | 456,863 | 421,359 | 398,440 | 377,354 |
| Plan fiduciary net position - ending (b) | \$ 988,254 | \$ 866,437 | \$ 923,683 | \$ 796,349 | \$ 705,209 | \$ 586,683 | \$ 560,724 | \$ 456,863 | \$ 421,359 | \$ 398,440 |
| Fund's net pension liability (asset) - ending (a) - (b) | \$ 339,504 | \$ 87,823 | \$ (56,404) | \$ (1,916) | \$ (2,274) | \$ 40,813 | \$ (4,948) | \$ 38,855 | \$ 56,767 | \$ 5,750 |
| Plan fiduciary net position as a percentage of the total pension liability | 74.43% | 90.80% | 106.50% | 100.24% | 100.32% | 93.50% | 100.89% | 92.16% | 88.13% | 98.58% |
| Covered payroll | \$ 585,844 | \$ 539,678 | \$ 550,289 | \$ 532,171 | \$ 471,149 | \$ 509,946 | \$ 479,531 | \$ 384,769 | \$ 400,824 | \$ 383,660 |
| Fund's net position as a percentage of covered payroll | 57.95% | 16.27% | -10.25% | -0.36% | -0.48% | 8.00% | -1.03% | 10.10% | 14.16% | 1.50% |

DRAFT

City of Piney Point Village, Texas
SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN
Years Ended:

| | 12/31/2024 | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2020 | 12/31/2019 | 12/31/2018 | 12/31/2017 | 12/31/2016 | 12/31/2015 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Actuarially determined employer contributions | \$ 125,676 | \$ 45,575 | \$ 34,185 | \$ 37,598 | \$ 36,882 | \$ 32,778 | \$ 36,328 | \$ 36,300 | \$ 25,738 | \$ 24,090 |
| Contributions in relation to the actuarially determined contribution | \$ 125,676 | \$ 45,575 | \$ 34,185 | \$ 37,598 | \$ 36,882 | \$ 32,778 | \$ 36,328 | \$ 36,300 | \$ 25,738 | \$ 24,090 |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Annual covered payroll | \$ 582,104 | \$ 585,843 | \$ 539,677 | \$ 550,289 | \$ 532,172 | \$ 471,149 | \$ 509,947 | \$ 479,531 | \$ 384,770 | \$ 400,823 |
| Employer contributions as a percentage of covered payroll | 21.59% | 7.78% | 6.33% | 6.83% | 6.93% | 6.96% | 7.12% | 7.57% | 6.69% | 6.01% |

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

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

Notes

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|-------------------------------|--|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll, Closed |
| Remaining Amortization Period | 20 years |
| Asset Valuation Method | 10 Year smoothed market; 15% soft corridor |
| Inflation | 2.5% |
| Salary Increases | 3.60% to 11.85% including inflation |
| Investment Rate of Return | 6.75% |
| Retirement Age | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018 |
| Mortality | Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP. |
| Other Information: | |
| Notes | Increased Member contribution rate from 5% to 7%. |

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DRAFT

City of Piney Point Village, Texas
SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN
PENSIONS (OPEB) LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SUPPLEMENTAL DEATH BENEFITS PLAN
Years Ended:

| | 12/31/2023 | 12/31/2022 | 12/31/2021 | 12/31/2020 | 12/31/2019 | 12/31/2018 | 12/31/2017 | ¹ |
|--|------------|------------|------------|------------|------------|------------|------------|--------------|
| Total OPEB liability | | | | | | | | |
| Service cost | \$ 937 | \$ 2,483 | \$ 2,641 | \$ 5,694 | \$ 1,743 | \$ 2,142 | \$ 1,774 | |
| Interest | 1,306 | 793 | 739 | 899 | 997 | 858 | 814 | |
| Changes in benefit terms | - | - | - | - | - | - | - | |
| Differences between expected and actual experience | 344 | 2,868 | 2,057 | (4,901) | (2,874) | 147 | - | |
| Changes of assumptions | 1,560 | (15,424) | 1,289 | 4,494 | 4,167 | (1,877) | 1,959 | |
| Benefit payments, including refunds of participant contributions | (996) | (540) | (550) | (213) | (141) | (153) | (480) | |
| Net change in total OPEB liability | 3,151 | (9,820) | 6,176 | 5,973 | 3,892 | 1,117 | 4,067 | |
| Total OPEB liability - beginning | \$ 32,280 | \$ 42,100 | \$ 35,924 | \$ 29,951 | \$ 26,059 | \$ 24,942 | \$ 20,875 | |
| Total OPEB liability - ending | \$ 35,431 | \$ 32,280 | \$ 42,100 | \$ 35,924 | \$ 29,951 | \$ 26,059 | \$ 24,942 | ² |
| Covered payroll | \$ 585,844 | \$ 539,678 | \$ 550,289 | \$ 532,171 | \$ 471,149 | \$ 509,946 | \$ 479,531 | |
| City's total OPEB liability as a percentage of covered payroll | 6.05% | 5.98% | 7.65% | 6.75% | 6.36% | 5.11% | 5.20% | |

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

DRAFT



TO: City Council

VIA: R. Schultz, Police Chief

MEETING DATE: May 27, 2025

SUBJECT: Discuss and take possible action regarding the Memorial Villages Police Department.

Agenda Item: 6

This agenda item is for monthly MVPD reporting, to hear and discuss the activity of the Department, including details on call volume, traffic stops, citations, and other public safety-related incidents. Attached is the monthly report from MVPD.

- a) Update on activities (Pages 3-35).
- b) MVPD FY26 Budget (Pages 37-49).

Activity Review:

In April 2025, MVPD recorded 5,643 calls and incidents, including 3,338 House Watch checks and 1,086 traffic stops, resulting in 1,110 citations for 1,808 violations. The average response time was 3:38 minutes. There were 64 police reports, with 7 classified as property crimes (3 vehicle burglaries and 2 ID thefts). Personnel expenses totaled \$1,939,175, and operating expenses were \$406,278, leading to M&O expenditures of \$2,345,453. Notably, Dispatcher Ms. Shelby Jeffery resigned, and Officer Larry Boggus was named 2025 MVPD Officer of the Year. Community engagement included local events and D.A.R.E. graduations, with V-LINC registrations up by 7, totaling 1,236 in Piney Point.

Budget Review:

The MVPD budget for 2026 proposes total expenditures of \$8,680,494, marking a 7.07% increase from the prior year. Key budget components include a 7% rise in personnel costs to \$7,200,278, driven by salary increases and retirement contributions. Overtime remains at \$160,000, while health insurance costs are projected to grow by 2%. Fleet maintenance costs will increase by 10% due to rising gas and repair expenses. The budget also allocates funds for operational needs such as equipment maintenance, utilities, and training, especially in IT services and software.

Personnel:

- Goal to maintain competitive salaries and hiring incentives.
- Annual salary adjustment of 4% plus 1% step increase.
- Implementation of targeted hiring and retention incentives in 2026.

- Shift differential adjustments and formalization of Corporal rank.

MVPD Historic Turnover Rate:

- Total turnover from 2015 to 2024: 39 officers and 22 dispatchers.
- Staffing levels: 32 officers and 10 dispatchers.
- Percentages indicate 121% officer staffing and 220% dispatcher staffing.

2026 Budget Requests:

- Total requested budget: \$8,680,494.
- Request to apply \$100k of capital reserve funds for vehicle purchases.
- Cost per city: \$2,860,165, a 5.81% increase from 2025.

Operations:

- Need for ticket writers and printer expansion in marked vehicles.
- Expansion of ALPR Condor cameras to all signalized intersections.
- Update IT budget for licensing costs and system redundancy.

Capital:

- Future projects include 2 marked vehicles and a covered parking expansion.
- Replacement and upgrade of the department phone system due to end-of-life status.

Recommendation:

Staff is recommending the approval of the 2026 MVPD budget as outlined. If approved, the City will plan to allocate \$2,860,165, which reflects a 5.81% increase from the previous year for police services in Piney Point Village.



Memorial Villages Police Department
11981 Memorial Drive
Houston, Texas 77024
Tel. (713) 365-3701

Raymond Schultz
Chief of Police

May 12, 2025

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: April 2025 Monthly Report

During the month of April, MVPD responded/handled a total of 5,643 calls/incidents. 3,338 House Watch checks were conducted. 1086 traffic stops were initiated with 1,110 citations being issued for 1,808 violations. (Note: 27 Assists in Hedwig, 218 in Houston, 6 in Spring Valley and 0 in Hillshire)

Calls/Events by Village were:

| Village | Calls/YTD | House Watches/YTD | Accidents | Citations | Response Time |
|----------------|-----------|-------------------|-----------|------------------|---------------|
| Bunker Hill: | 1657/6134 | 1031/4169 | 2 | 445/234/679 | 5@3:23 |
| Piney Point: | 1661/5903 | 1094/3936 | 4 | 293/245/538 | 3@3:38 |
| Hunters Creek: | 1915/7509 | 1209/5014 | 7 | 364/232/596 | 9@3:48 |
| | | | | Cites/Warn/Total | 17@3:38 |

Type and frequency of calls for service/citations include:

| Call Type | # | Call Type | # | Citations | # |
|---------------|-----|----------------------|----|-------------------|-----|
| False Alarms: | 153 | Ord. Violations: | 33 | Speeding: | 305 |
| Animal Calls: | 30 | Information: | 11 | Exp. Registration | 471 |
| ALPR Hits: | 26 | Suspicious Situation | 86 | Ins | 228 |
| Assist Fire: | 45 | Loud Party | 11 | No License | 163 |
| Assist EMS: | 37 | Welfare Checks: | 7 | Stop Sign | 36 |
| Accidents: | 13 | | | Fake Plate | 37 |

*This month the department generated a total of 64 police reports.
BH-18, PP-14, HC-29, HOU-3, HED-0, SV-0*

Crimes Against of Persons (0)

Assault - DV (0)

Crimes Against Property (7)

| | | | |
|-----------------------|---|---------------------|---|
| Burglary of a Vehicle | 3 | Theft – Misdemeanor | 1 |
| ID Theft/Fraud | 2 | Theft of a Vehicle | 1 |

Petty/Quality of Life Crimes/Events (57)

| | | | |
|-------------------|----|----------------|----|
| ALPR Hits (valid) | 5 | Animal Bites | 2 |
| Accidents | 13 | Towed vehicles | 4 |
| Warrants | 18 | Concealing ID | 1 |
| Trespassing | 1 | Misc | 13 |

Arrest Summary: Individuals Arrested (26)

| | | | |
|-----------------|----|--------|---|
| Warrants | 18 | DWI | 0 |
| Class 3 Arrests | 7 | Felony | 1 |

| Budget YTD: | Expense | Budget | % |
|---------------------------|-----------|-----------|-------|
| • Personnel Expense: | 1,939,175 | 6,744,765 | 28.8% |
| • Operating Expense: | 406,278 | 1,192,201 | 34.1% |
| • Total M&O Expenditures: | 2,345,453 | 7,936,966 | 29.6% |
| • Capital Expenses: | 163,827 | 170,000 | 96.4% |
| • Net Expenses: | 2,509,280 | 8,106,966 | 31.0% |

Follow-up on Previous Month Items/Requests from Commission

The 2026 budget was presented to the Piney Point and Hunters Creek City Councils. The Bunker Hill presentation will occur at their May meeting due to the fact that in April their meeting was held prior to the commission meeting.

Personnel Changes/Issues/Updates

MVPD police dispatcher Ms. Shelby Jeffery submitted her resignation to the department effective May 6, 2025. Ms. Jeffery stated the reason for her resignation was due to shift work and the inability to spend more time with her growing family.

Officer Larry Boggus was honored as the 2025 MVPD Officer of the year by the Memorial Exchange Club.

Major/Significant Events

On 4/2/25 while monitoring vehicle traffic on Voss Road, MVPD officers were alerted to a stolen vehicle passing by the marked police unit as it was captured on the in-car video ALPR system. Officers initiated a traffic stop and detained the 2 occupants. This was our second hit from the in-car ALPR system.

Status Update on Major Projects

The 2025 CAD/ARM/MRS capital project has been initiated. The official cutover began on April 29, 2025. During the cutover we have identified several reports that are missing or insufficient. The vendor is working with staff and is making corrections and additions to the reporting and auditing capabilities of the new software.

Our call-logging software vendor has reached out to the department and is working with Commander Jones in addressing the concerns that we are currently having with recording inconsistencies and system notifications.

Olson and Olson reviewed the Paladin contract and requested changes to the document. The vendor concurred with the changes and made them as suggested.

Community Projects

Officer Boggus assisted Ecclesia Church with their easter Festival on April 12th and Bunker Hill Elementary School with the annual "Bike to School" event.

D.A.R.E. graduations were held for students at both Hunters Creek Elementary and Frostwood Elementary Schools.

V-LINC new registrations in April +7

BH – 1745(+2)
PP – 1236 (+2)

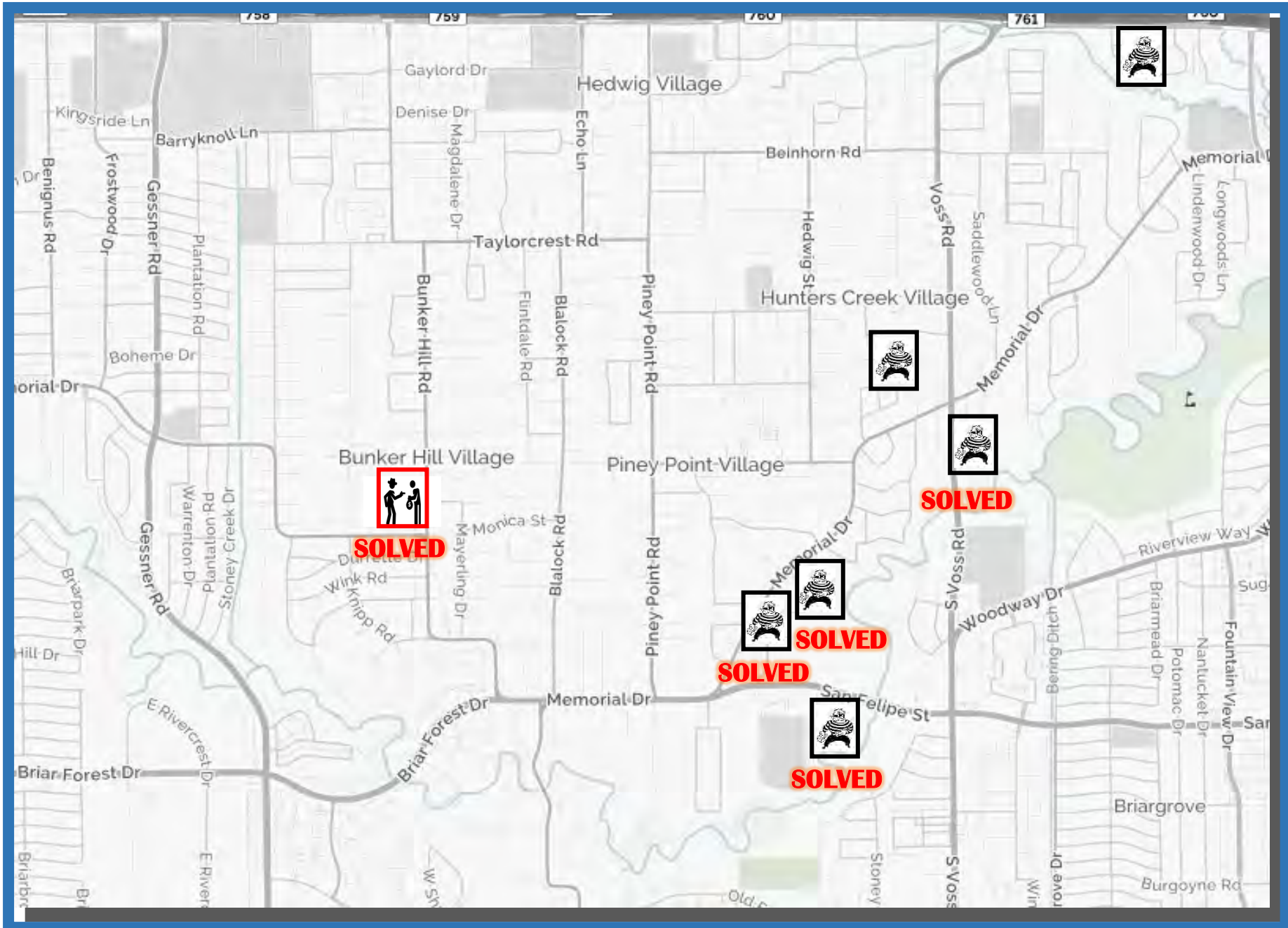
HC – 1737 (+2)
Out of Area – 642 (+1)

2025 Officer Committed Time to Service Report

| Employee Name | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Reports | Cites |
|------------------------|---|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-------|---------|-------|
| ALSALMANI, ALI | | 21:43:09 | 35:27:56 | 25:06:58 | 23:23:08 | | | | | | | | | 3 | 103 |
| BAKER, BRIAN C | * | 0:00:00 | 0:00:00 | 0:00:00 | 0:06:14 | | | | | | | | | | |
| BALDWIN, BRIAN | * | 13:28:18 | 8:14:01 | 2:57:41 | 1:55:45 | | | | | | | | | | |
| BIEHUNKO, JOHN | | 15:40:14 | 20:12:21 | 19:06:35 | 19:51:57 | | | | | | | | | 3 | 40 |
| BOGGUS, LARRY | * | 1:35:53 | 6:18:55 | 0:48:52 | 1:23:13 | | | | | | | | | | |
| BURLESON, Jason | | 14:32:02 | 19:35:41 | 21:07:05 | 14:17:04 | | | | | | | | | 2 | 29 |
| BYRD, Rachied | | 24:40:42 | 15:36:41 | 20:04:53 | 23:40:39 | | | | | | | | | 2 | 32 |
| CANALES, RALPH EDWARD | | 22:07:13 | 10:22:31 | 20:43:33 | 14:59:47 | | | | | | | | | 3 | 28 |
| CERNY, BLAIR C. | * | 14:55:06 | 15:00:00 | 1:21:43 | 3:11:06 | | | | | | | | | | |
| GONZALEZ, Jose | | 24:24:08 | 28:28:50 | 29:28:35 | 18:58:29 | | | | | | | | | 2 | 33 |
| HARWOOD, NICHOLAS | | 16:57:08 | 10:48:24 | 22:33:30 | 14:42:32 | | | | | | | | | 7 | 23 |
| JARVIS, RICHARD | | 21:10:56 | 21:08:48 | 15:51:34 | 29:12:50 | | | | | | | | | 5 | 76 |
| JOHNSON, JOHN | | 23:42:56 | 19:58:30 | 27:57:20 | 19:07:51 | | | | | | | | | | 56 |
| JONES, ERIC | * | 0:06:21 | 0:00:00 | 0:00:00 | 0:00:00 | | | | | | | | | | |
| KING, JEREMY | | 5:57:30 | 13:03:05 | 18:08:53 | 14:53:14 | | | | | | | | | 2 | 36 |
| KUKOWSKI, Andy | | 27:54:59 | 30:25:51 | 29:13:07 | 19:52:30 | | | | | | | | | | 67 |
| MCELVANY, ROBERT | | 12:22:39 | 9:57:54 | 12:10:12 | 11:00:01 | | | | | | | | | 1 | 26 |
| MILLARD, Shaneca | | 20:53:11 | 32:48:34 | 25:29:07 | 15:28:00 | | | | | | | | | | 50 |
| ORTEGA, Yesenia | | 22:55:16 | 17:40:40 | 21:12:41 | 14:05:43 | | | | | | | | | 3 | 27 |
| OWENS, LANE | * | 0:00:00 | 0:00:00 | 0:00:00 | 0:00:00 | | | | | | | | | | |
| PALLMINO, Michelle | | | | 10:38:00 | 24:25:22 | | | | | | | | | 4 | 101 |
| PAVLOCK, JAMES ADAM | | 7:43:45 | 7:56:16 | 12:53:27 | 23:05:58 | | | | | | | | | 10 | 133 |
| RODRIGUEZ, CHRISTOPHER | * | 10:19:28 | 14:35:05 | 3:16:51 | 2:01:05 | | | | | | | | | | |
| RODRIGUEZ, JOSE | | 27:31:06 | 11:49:13 | 24:54:38 | 22:35:05 | | | | | | | | | 3 | 56 |
| RODRIGUEZ, REGGIE | | 14:07:24 | 21:31:06 | 2:58:20 | 15:25:29 | | | | | | | | | 1 | 26 |
| SCHULTZ, RAYMOND | * | 0:00:00 | 3:10:17 | 0:00:00 | 0:11:38 | | | | | | | | | | |
| SILLIMAN, ERIC | | 8:34:26 | 16:17:47 | 19:46:53 | 10:07:19 | | | | | | | | | 3 | 94 |
| SPRINKLE, MICHAEL | | 12:49:34 | 10:54:59 | 16:40:21 | 13:21:10 | | | | | | | | | 1 | 18 |
| TAYLOR, CRAIG | | 9:23:28 | 0:00:00 | 0:00:00 | 0:00:00 | | | | | | | | | | |
| VALDEZ, JUAN | | 17:17:57 | 20:02:32 | 15:37:24 | 22:33:47 | | | | | | | | | | 28 |
| WHITE, TERRY | | 23:11:18 | 23:24:40 | 47:08:37 | 29:09:20 | | | | | | | | | 9 | 28 |
| * = Admin | | | | | | | | | | | | | Total | 64 | 1110 |

| | | | | | | | | | | | | | | | |
|-------------------------|--|----------|----------|----------|----------|--|--|--|--|--|--|--|--|--|--|
| Dispatch Committed Time | | | | | | | | | | | | | | | |
| 911 Phone Calls | | 200 | 206 | 408 | 272 | | | | | | | | | | |
| 3700 Phone Calls | | 2279 | 2418 | 2451 | 2622 | | | | | | | | | | |
| DP General Phone Calls* | | 77:37:45 | 58:37:23 | 54:42:51 | 58:01:59 | | | | | | | | | | |
| Radio Transmissions | | 8293 | 9138 | 10095 | 11342 | | | | | | | | | | |

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





2025 Burglary Map


| Address | Alarm | POE |
|------------------|-------|--------------|
| 11014 Wickwood | N | Rear Window |
| 11119 Meadowick | N | Rear Window |
| 22 Farnham Park | Y | Crtyd Window |
| 628 Voss Road | N | Rear Door |
| 8525 Katy FWY | Y | Side Window |
| 10906 Timberglen | Y | Rear Door |


2025 Robberies


| Address | MO |
|-----------------|---------|
| 300 Gentilly Pl | Jugging |

 Daytime Burglary

 Nighttime Burglary

 Robbery





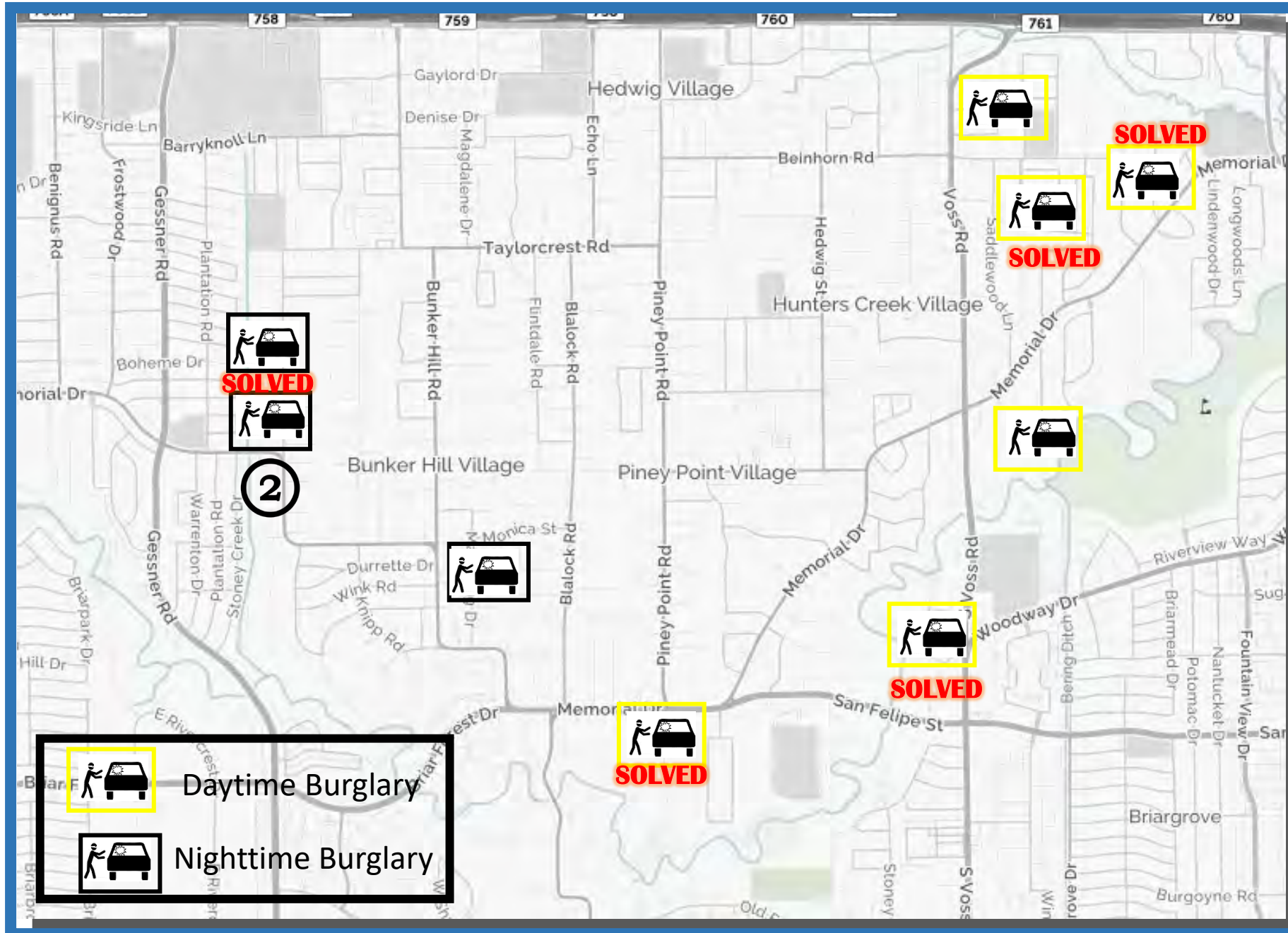
2025 Auto Burglary Map

| Address | POE |
|--------------------|-----|
| 533 Dana Lane | UNL |
| 347 Hunters Trail | UNL |
| 110 Radney | UNL |
| 1000 Riverbend | UNL |
| 500 Strey (2) | UNL |
| 724 E. Creekside | UNL |
| 10726 Old Coach Ln | WIN |
| 305 Maylerling | UNL |
| 11723 Wood Ln | UNL |

Contractor

Lock/Win Punch

* Jugging



Blue Entry = Actual
Location Unknown

SOLVED

4/30/25

2025 Total Incidents

| 2025 | Crimes Against Persons | Crimes Against Property | Quality of Life Incidents | Total | Arrests | Incidents | House Checks | YTD BH INC | YTD BH HC | YTD PP INC | YTD PP HC | YTD HC INC | YTD HC HC |
|-----------|------------------------------|-------------------------------|---------------------------------|-------|---------|-----------|-----------------|---------------|--------------|---------------|--------------|---------------|--------------|
| January | 1 | 12 | 41 | 54 | 7 | 4656 | 3203 | 1256 | 883 | 1525 | 1122 | 1697 | 1198 |
| February | 2 | 7 | 56 | 65 | 16 | 4200 | 2510 | 1276 | 813 | 1058 | 627 | 1628 | 1068 |
| March | 0 | 10 | 77 | 87 | 31 | 6064 | 4055 | 1945 | 1442 | 1659 | 1093 | 2269 | 1539 |
| April | 0 | 7 | 57 | 64 | 26 | 5643 | 3338 | 1657 | 1031 | 1661 | 1094 | 1915 | 1209 |
| May | | | | | | | | | | | | | |
| June | | | | | | | | | | | | | |
| July | | | | | | | | | | | | | |
| August | | | | | | | | | | | | | |
| September | | | | | | | | | | | | | |
| October | | | | | | | | | | | | | |
| November | | | | | | | | | | | | | |
| December | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | 3 | 36 | 231 | 270 | 80 | 20563 | 13106 | 6134 | 4169 | 5903 | 3936 | 7509 | 5014 |
| | | | | | | | | | | | | | |

| | | | | | |
|-------------|----|-----|-----|-----|-----|
| 2024 Totals | 13 | 117 | 731 | 863 | 196 |
| Difference | | | | | |
| % Change | | | | | |

| | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|
| 74417 | 55558 | 24548 | 19569 | 19598 | 14461 | 27723 | 21515 |
| | | | | | | | |

MVPD – VFD Monthly Response Times Report

April 2025

911/Emergency Designated Calls - EMS and Fire

| | |
|---------------|---------|
| Total | 11@3:21 |
| Bunker Hill | 3@2:52 |
| Piney Point | 3@3:37 |
| Hunters Creek | 5@3:27 |

EMS Only

| | |
|---------------|---------|
| Total | 10@3:24 |
| Bunker Hill | 3@2:52 |
| Piney Point | 2@3:58 |
| Hunters Creek | 5@3:27 |

Fire Only

| | |
|---------------|--------|
| Total | 1@2:48 |
| Bunker Hill | 0@0:00 |
| Piney Point | 1@2:48 |
| Hunters Creek | 0@0:00 |

Radio Calls – Fire Assist

| | |
|---------------|---------|
| Total | 24@4:37 |
| Bunker Hill | 8@5:31 |
| Piney Point | 11@3:55 |
| Hunters Creek | 5@4:42 |

Radio Calls – EMS Assist

| | |
|---------------|--------|
| Total | 5@3:14 |
| Bunker Hill | 1@2:23 |
| Piney Point | 2@3:55 |
| Hunters Creek | 2@2:59 |



April 2025 ALPR REPORT

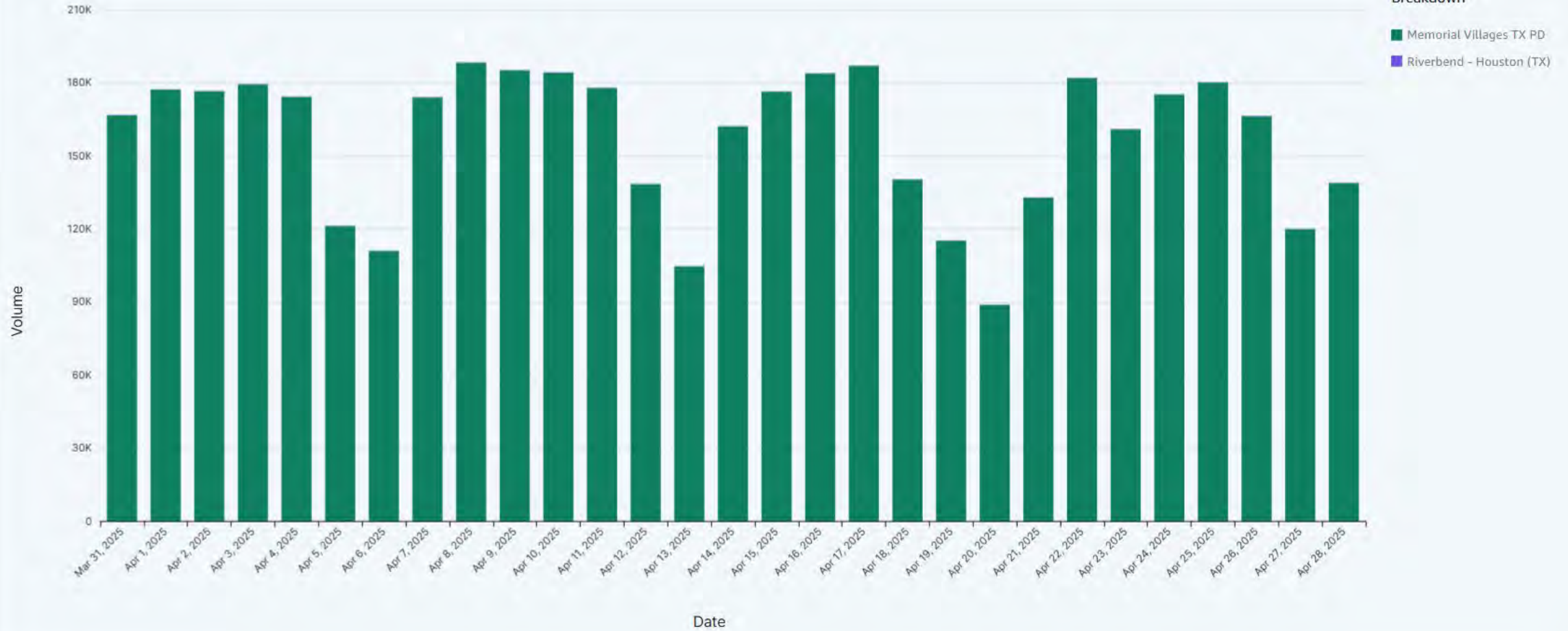
Total Plate Reads, Incl's multiple reads of same plate
Number of Unique Plates Read – Total without repeats
Number of Hits/Alerts - All 14 possible categories
Number of Hits/Alerts of the 6 monitored categories
Number of Sex Offender Hits (not monitored live)
Summary Report
Total Hits-Reads/total vehicles passed by each camera



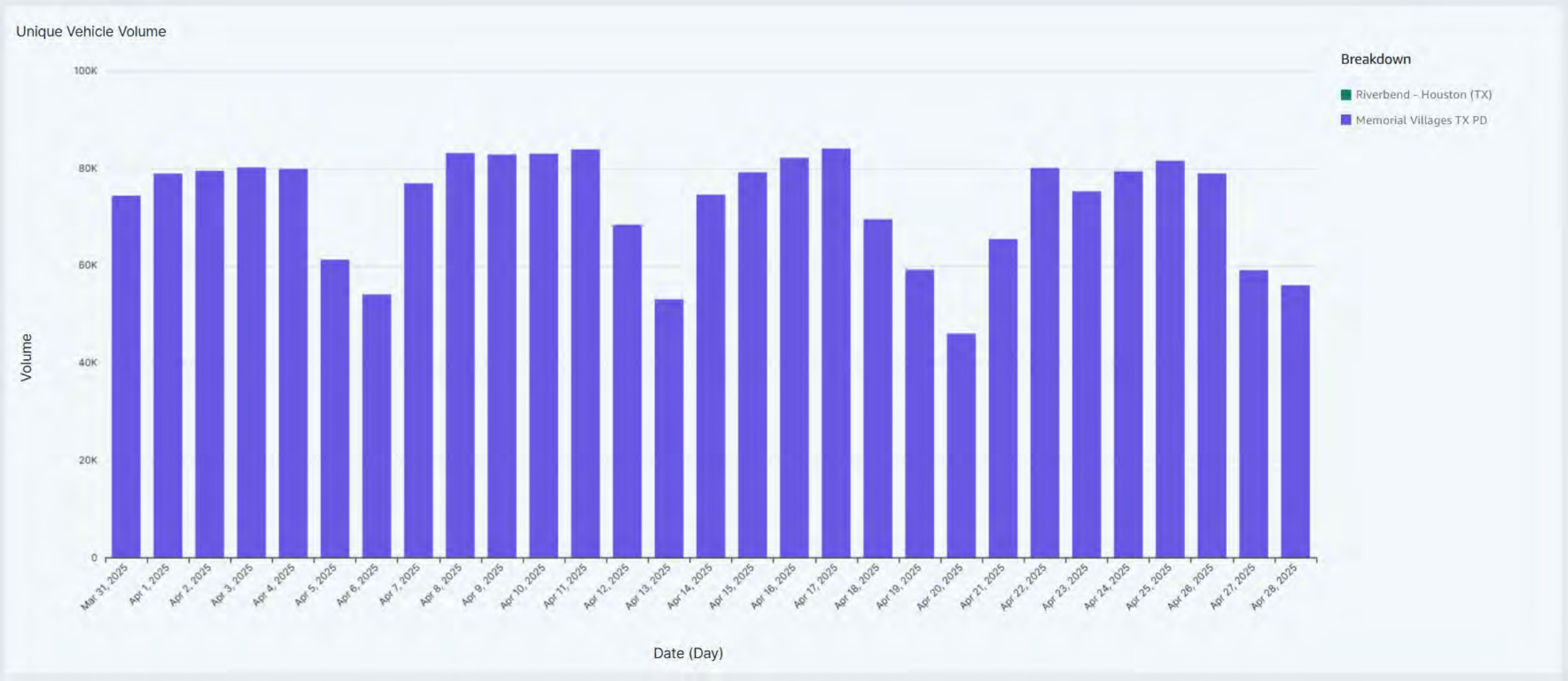
2025 ALPR Data Report

Total Reads 4,574,730

Total Vehicle Volume



Unique Reads – 2,110,229



All Categories – All Hotlists

Controls

Date Range ⓘ
2025/04/01 - 2025/04/30

Timeframe ⓘ
Day

Cameras ⓘ
All

Networks ⓘ
All

Category ⓘ
All

Alert Sources ⓘ
All

Hot List Reason ⓘ
All

Show Hits By ⓘ
Source Type

Visual Type ⓘ
Bar Chart

Total Hotlist Alerts

1,144

Official Hotlist Alerts

254

Your Custom Hotlist Alerts

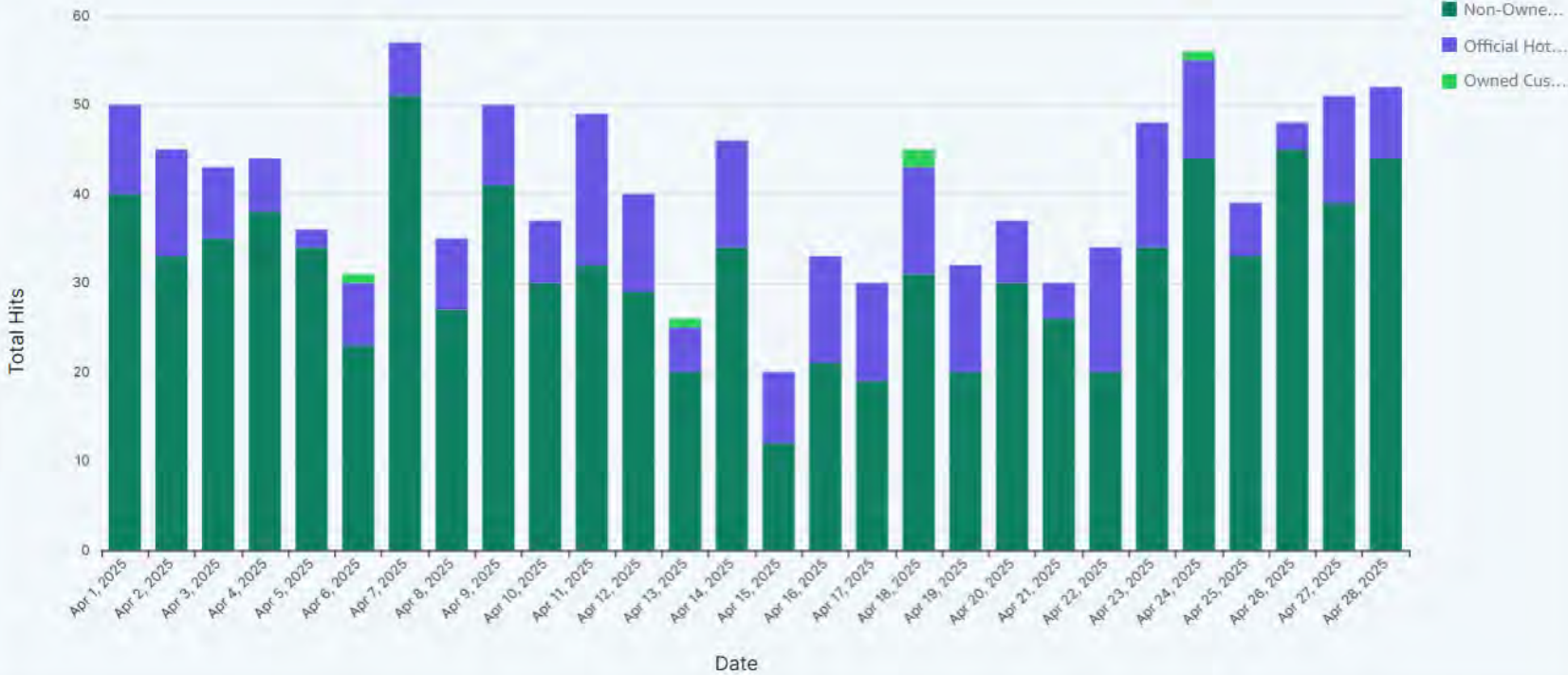
5

Other Custom Hotlist Alerts on
Your Networks

885

Total Alerts by Topic

| Topic | Alerts |
|--------------------------------|--------|
| Non Owned Custom Hotlist Alert | 885 |
| Stolen Vehicle | 84 |
| Protection Order | 49 |
| Stolen Plate | 47 |
| Sex Offender | 44 |
| Gang or Suspected Terrorist | 25 |
| Custom Hotlist Alert | 5 |
| Warrants | 4 |
| Extreme Risk Protection Order | 1 |



Top 6 Categories

Controls

Date Range

2025/04/01

-

2025/04/30

Timeframe

Day

Cameras

All

Networks

All

Category

All

Alert Sources

All

Hot List Reason

Custom Hotlist Alert, Extreme Risk Pro...

Show Hits By

Source Type

Visual Type

Bar Chart

Total Hotlist Alerts

162

Official Hotlist Alerts

157

Your Custom Hotlist Alerts

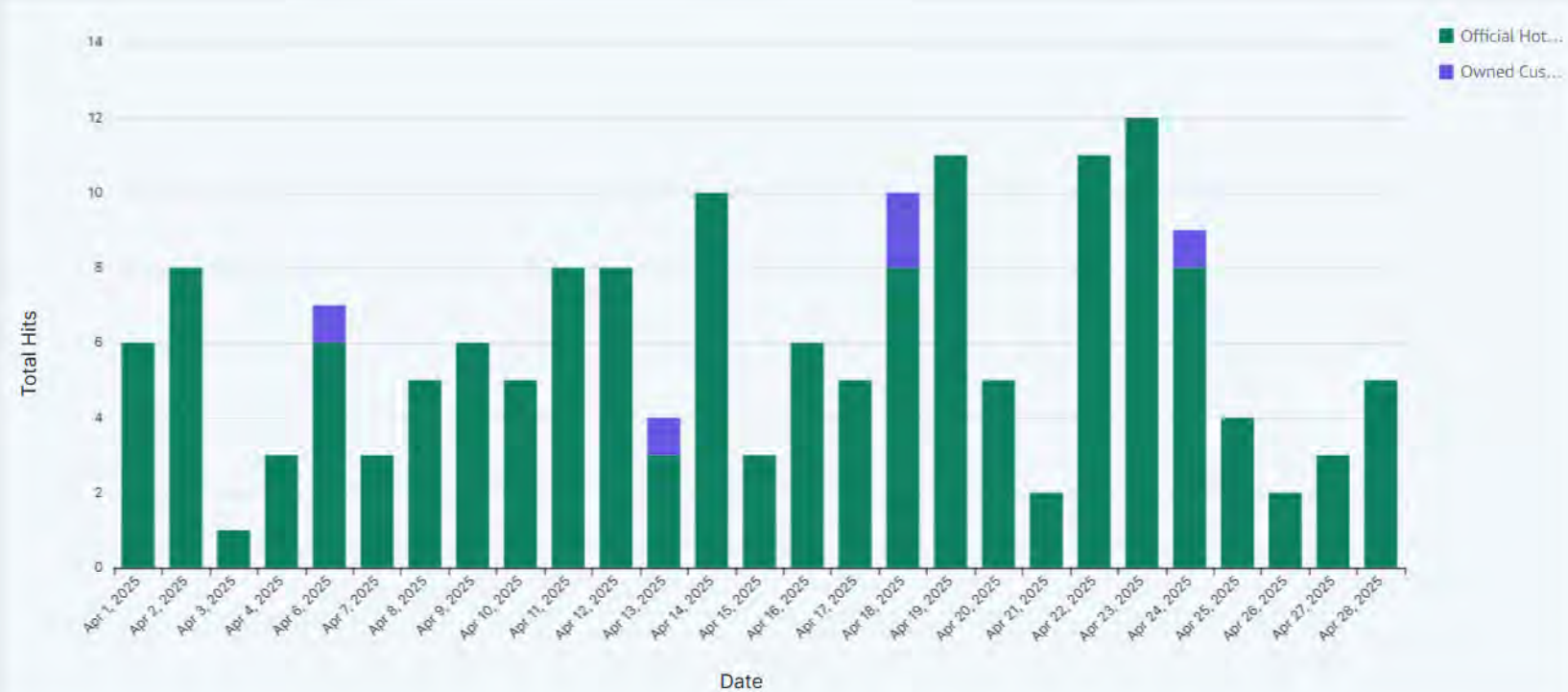
5

Other Custom Hotlist Alerts on
Your Networks

No data

Total Alerts by Topic

| Topic | Alerts |
|-------------------------------|--------|
| Stolen Vehicle | 84 |
| Stolen Plate | 47 |
| Gang or Suspected Terrorist | 25 |
| Custom Hotlist Alert | 5 |
| Extreme Risk Protection Order | 1 |



Sex Offenders

Controls

Date Range ⓘ
2025/04/01 - 2025/04/30

Timeframe ⓘ
Day

Cameras ⓘ
All

Networks ⓘ
All

Category ⓘ
All

Alert Sources ⓘ
All

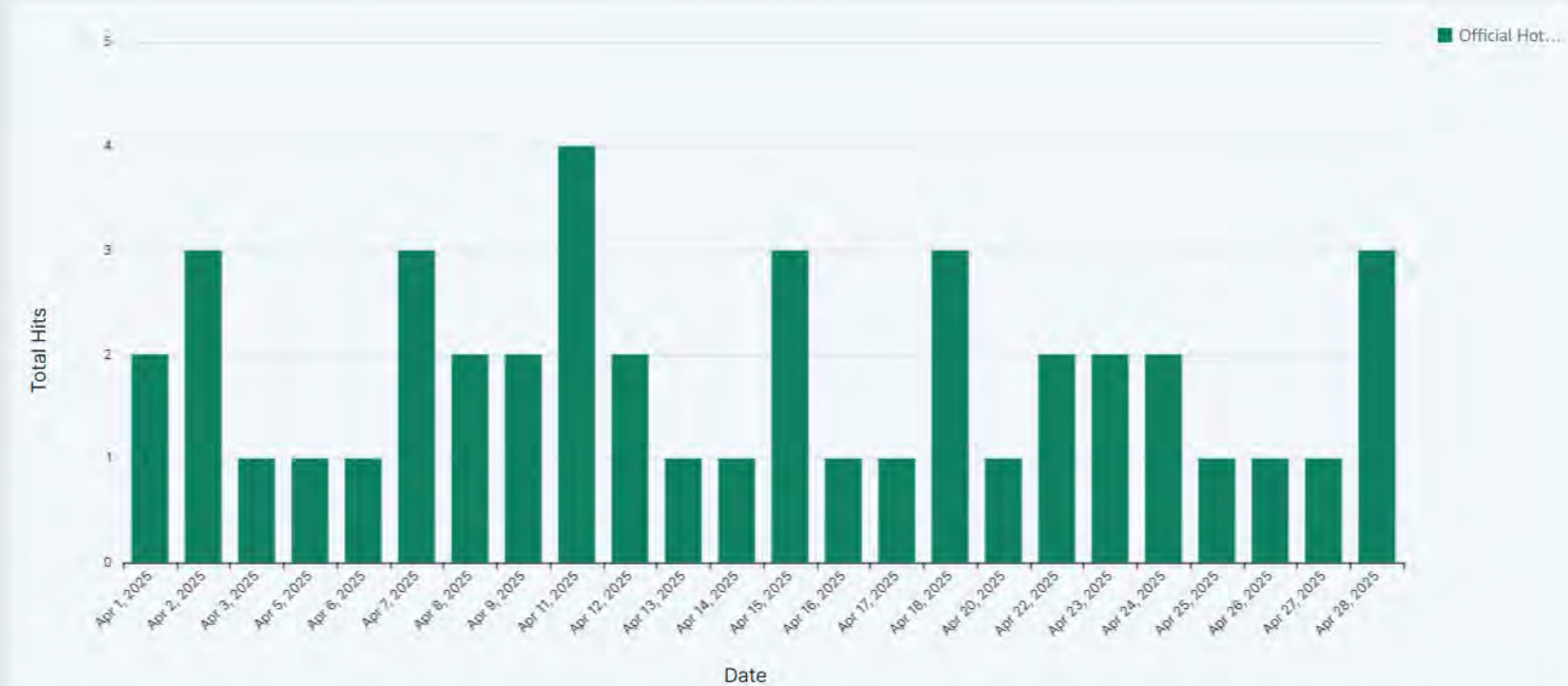
Hot List Reason ⓘ
Sex Offender

Show Hits By ⓘ
Source Type

Visual Type ⓘ
Bar Chart

| Total Hotlist Alerts | Official Hotlist Alerts | Your Custom Hotlist Alerts | Other Custom Hotlist Alerts on Your Networks |
|----------------------|-------------------------|----------------------------|--|
| 44 | 44 | No data | No data |

| Total Alerts by Topic | |
|-----------------------|--------|
| Topic | Alerts |
| Sex Offender | 44 |



Summary Report

Insights Dashboard



#1 Gessner S/B at Frostwood

#2 Memorial E/B at Gessner

#3 NO ALPR - Future Location

#4 Memorial N/B at Briar Forrest

#5 Bunker Hill S/B at Taylorcrest

#6 Taylorcrest W/B at Flintdale

#7 Memorial E/B at Briar Forrest

#8 2200 S. Piney Point N/B

#9 N. Piney Point N/B at Memorial

#10 Memorial E/B at San Felipe

#11 Greenbay E/B Piney Point

#12 Piney Point S/B at Gaylord

#13 Gessner N/B at Bayou

#14 Beinhorn W/B at Pipher

#15 Hunters Creek Drive S/B at I-10

#16 Memorial W/B at Creekside

#17 Memorial W/B at Voss

#18 Memorial E/B at Voss

#19 S/B Voss at Old Voss Ln 1

#20 S/B Voss at Old Voss Ln 2

#21 N/B Voss at Magnolia Bend Ln 1

#22 N/B Voss at Magnolia Bend Ln 2

#23 W/B San Felipe at Buffalo Bayou

#24 N/B Blalock at Memorial

#25 N/B Bunker Hill at Memorial

#26 S/B Hedwig at Beinhorn

#27 Mobile Unit #181

#28 Mobile Speed Trailer/Station

#29 Riverbend Main Entrance

#30 Beinhorn E/B at Voss

#31 Memorial E/B at Tealwood (new)

#32 Greenbay W/B at Memorial

#33 Strey N/B at Memorial

Private Systems monitored by MVPD

US COINS - I-10 Frontage Road

Memorial Manor NA Lindenwood/Memorial

Greyton Lane NA

Calico NA

Windemere NA

Mott Lane

Kensington NA

Stillforest NA

Farnham Park

Riverbend NA

Pinewood NA

Hampton Court

Bridlewood West NA

N Kuhlman NA

Longwoods NA

Memorial City Mall – 22

Flintwood Drive



Yellow = Bunker Hill

Green = Piney Point

Red = Hunters Creek

Blue = MVPD Mobile

Purple = Privately Owned Systems

Controls

Cameras ①

All

Networks ②

All

Show Reads By ③

Camera Name

Count Method ④

Total Vehicle Reads

Visual Type ⑤

Bar Chart

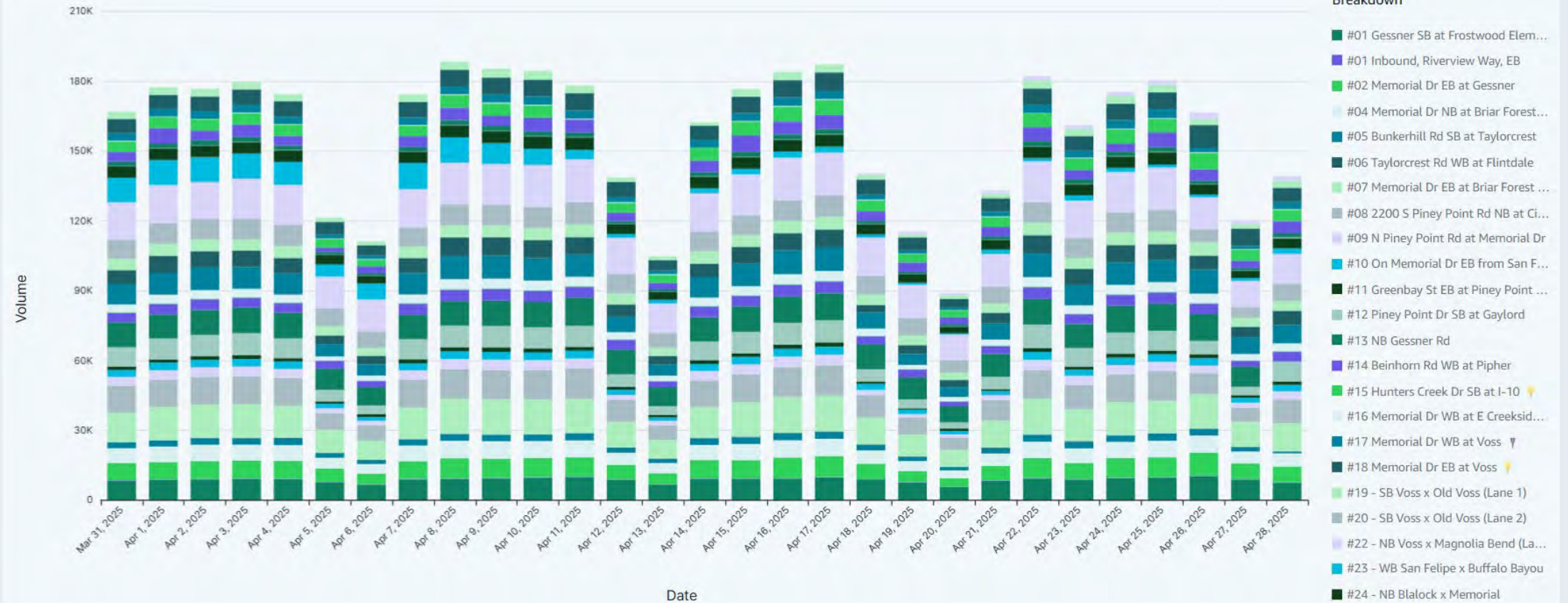
Total Vehicle Volume

4,574,730

Total Unique Vehicle Volume

2,110,229

Total Vehicle Volume



Total 'Volume' by 'groupbysummary'

| groupbysummary | Sum of Volume |
|--|----------------|
| #22 - NB Voss x Magnolia Bend (Lane 2) | 459739 |
| #07 Memorial Dr EB at Briar Forest | 373855 |
| #08 2200 S Piney Point Rd NB at City Limit | 303639 |
| #13 NB Gessner Rd | 289924 |
| #01 Gessner SB at Frostwood Elementary | 254916 |
| #17 Memorial Dr WB at Voss | 241118 |
| #20 - SB Voss x Old Voss (Lane 2) | 233226 |
| #12 Piney Point Dr SB at Gaylord | 214680 |
| #02 Memorial Dr EB at Gessner | 211880 |
| #31 EB Memorial Dr near Tealwood | 188586 |
| #04 Memorial Dr NB at Briar Forest | 180763 |
| #18 Memorial Dr EB at Voss | 175729 |
| #19 - SB Voss x Old Voss (Lane 1) | 138928 |
| #28 MVPD Station S/B Memorial Drive | 138148 |
| #23 - WB San Felipe x Buffalo Bayou | 135768 |
| #27 Unit 181 Blalock S/B at Taylorcrest | 133452 |
| #24 - NB Blalock x Memorial | 132207 |
| #14 Beinhorn Rd WB at Pipher | 118954 |
| #09 N Piney Point Rd at Memorial Dr | 99930 |
| #16 Memorial Dr WB at E Creekside Dr | 99204 |
| #30 EB Beinhorn Rd @ Voss Rd | 81256 |
| #10 On Memorial Dr EB from San Felipe | 80655 |
| #32 WB Greenbay @ Memorial Dr | 80027 |
| #05 Bunkerhill Rd SB at Taylorcrest | 71027 |
| #26 - SB Hedwig x Beinhorn | 49302 |
| #11 Greenbay St EB at Piney Point Rd | 40927 |
| Strey NB at Memorial | 17808 |
| #29 - Riverbend Main Entrance | 7558 |
| #15 Hunters Creek Dr SB at I-10 | 6913 |
| #06 Taylorcrest Rd WB at Flintdale | 5200 |
| #01 Inbound, Riverview Way, EB | 5199 |
| #25 - NB Bunker Hill x Memorial | 4211 |
| P#002 - NB Voss x Magnolia Bend (Lane 2) | 1 |
| Grand Total | 4574730 |

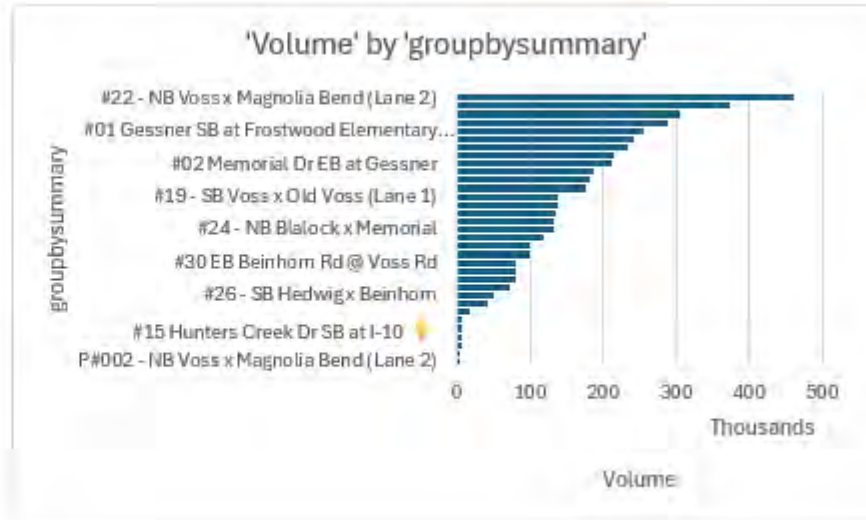


Plate Reads
By Location

Controls

Date Range ⓘ

2025/04/01 - 2025/04/30

Timeframe ⓘ

Day

Cameras ⓘ

All

Networks ⓘ

All

Category ⓘ

All

Alert Sources ⓘ

All

Hot List Reason ⓘ

Custom Hotlist Alert, Gang or Suspect...

Show Hits By ⓘ

Camera Name

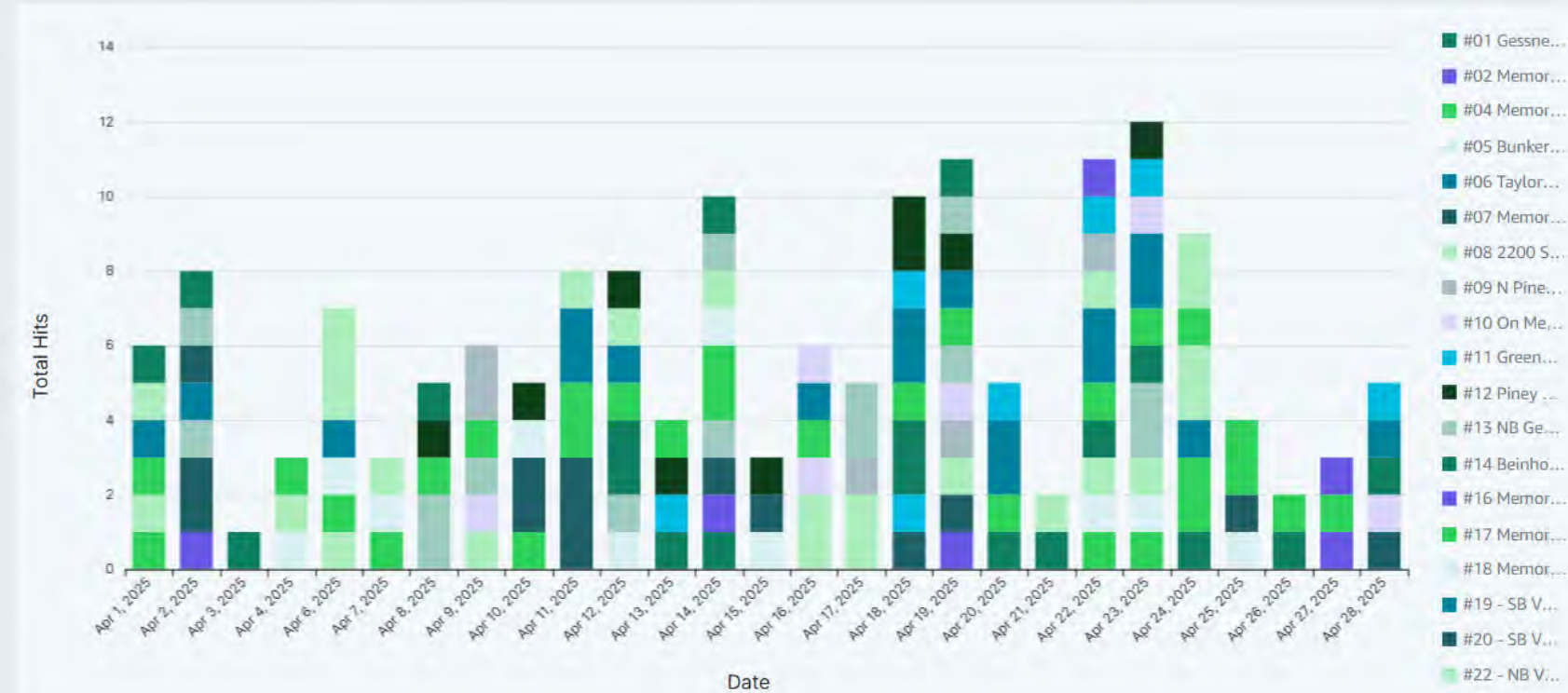
Visual Type ⓘ

Bar Chart

| | | | |
|----------------------|-------------------------|----------------------------|--|
| Total Hotlist Alerts | Official Hotlist Alerts | Your Custom Hotlist Alerts | Other Custom Hotlist Alerts on Your Networks |
| 162 | 157 | 5 | No data |

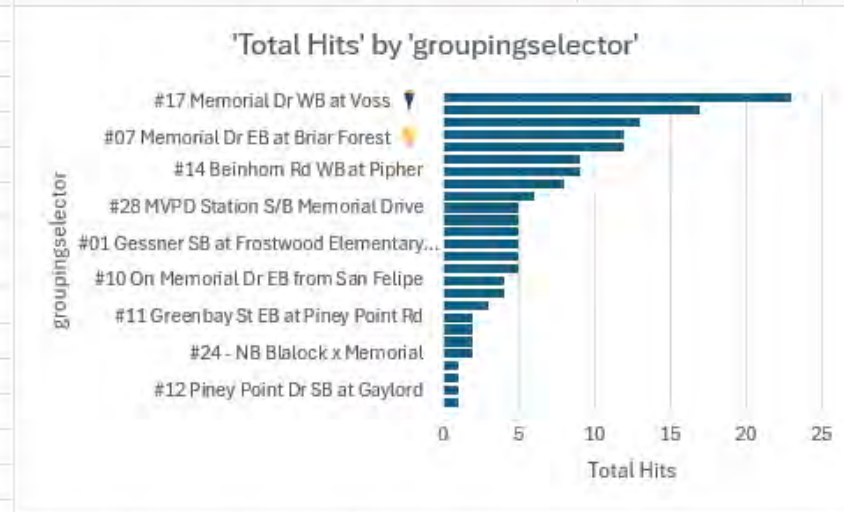
Total Alerts by Topic

| Topic | Alerts |
|-------------------------------|--------|
| Stolen Vehicle | 84 |
| Stolen Plate | 47 |
| Gang or Suspected Terrorist | 25 |
| Custom Hotlist Alert | 5 |
| Extreme Risk Protection Order | 1 |



Hits By Camera

| groupingselector | Sum of Total Hits |
|--|-------------------|
| #17 Memorial Dr WB at Voss | 23 |
| #19 - SB Voss x Old Voss (Lane 1) | 17 |
| #22 - NB Voss x Magnolia Bend (Lane 2) | 13 |
| #07 Memorial Dr EB at Briar Forest | 12 |
| #08 2200 S Piney Point Rd NB at City Limit | 12 |
| #13 NB Gessner Rd | 9 |
| #14 Beinhorn Rd WB at Pipher | 9 |
| #27 Unit 181 Blalock S/B at Taylorcrest | 8 |
| #04 Memorial Dr NB at Briar Forest | 6 |
| #28 MVD Station S/B Memorial Drive | 5 |
| #05 Bunkerhill Rd SB at Taylorcrest | 5 |
| #26 - SB Hedwig x Beinhorn | 5 |
| #01 Gessner SB at Frostwood Elementary | 5 |
| #31 EB Memorial Dr near Tealwood | 5 |
| #18 Memorial Dr EB at Voss | 5 |
| #10 On Memorial Dr EB from San Felipe | 4 |
| #23 - WB San Felipe x Buffalo Bayou | 4 |
| #02 Memorial Dr EB at Gessner | 3 |
| #11 Greenbay St EB at Piney Point Rd | 2 |
| #32 WB Greenbay @ Memorial Dr | 2 |
| #20 - SB Voss x Old Voss (Lane 2) | 2 |
| #24 - NB Blalock x Memorial | 2 |
| #09 N Piney Point Rd at Memorial Dr | 1 |
| #16 Memorial Dr WB at E Creekside Dr | 1 |
| #12 Piney Point Dr SB at Gaylord | 1 |
| #06 Taylorcrest Rd WB at Flintdale | 1 |
| Grand Total | 162 |



Total Reads – 4,574,730

Unique Reads – 2,110,229

Hits- 254

6 Top Hits – 162

Hotlist – 5

- Stolen Vehicle
- Stolen Plate
- Gang Member
- Missing
- Amber
- Priority Restraining Order

| Program Summary | | | | |
|-----------------|------------|-----------------|-----------|-----|
| | 2025 Value | \$ 135,000.00 | Recovered | 8 |
| | 2024 Value | \$ 746,000.00 | Recovered | 30 |
| | 2023 Value | \$ 646,500.00 | Recovered | 30 |
| S | 2022 Value | \$ 1,733,000.00 | Recovered | 74 |
| | 2021 Value | \$ 1,683,601.00 | Recovered | 75 |
| | 2020 Value | \$ 1,147,500.00 | Recovered | 61 |
| | 2019 Value | \$ 438,000.00 | Recovered | 22 |
| Program Total | | \$ 6,394,601.00 | | 300 |

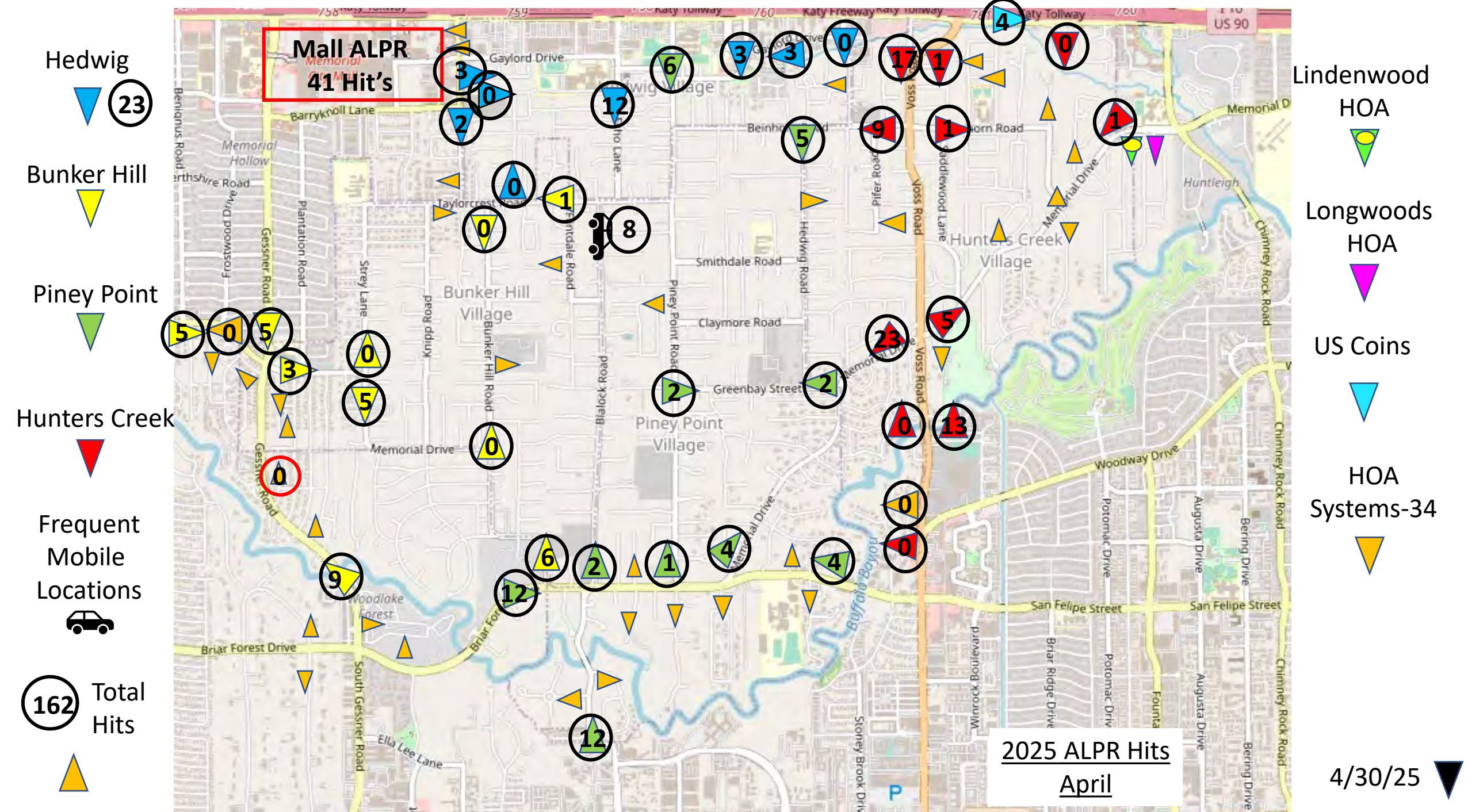
| Plate Recoveries | | |
|------------------|-----------|--------------|
| Plate Recover | Date | Links |
| 145DV23 | 1/8/2025 | Owner |
| V728521 | 1/11/2025 | Iss in error |
| CWD6304 | 1/13/2025 | Owner |
| 3C5978J | 1/20/2025 | Owner |
| 1C3218L | 1/21/2025 | Cited |
| 3C5978J | 1/30/2025 | Cited |
| 1C3218L | 2/5/2025 | Cited |
| SGP0123 | 2/8/2025 | Owner |
| 2C0804K | 2/13/2025 | Cited |
| WDH2477 | 2/13/2025 | Owner |
| GDB2168 | 2/19/2025 | Owner |
| SB80616 | 2/20/2025 | Cited |
| 4C9606H | 3/3/2025 | Cited |
| S056V12 | 3/18/2025 | Cited |
| VKD0271 | 3/30/2025 | Owner |
| NCL7284 | 4/17/2025 | Owner |
| TLC4667 | 4/18/2025 | Owner |
| 7667A35 | 5/1/2025 | Owner |

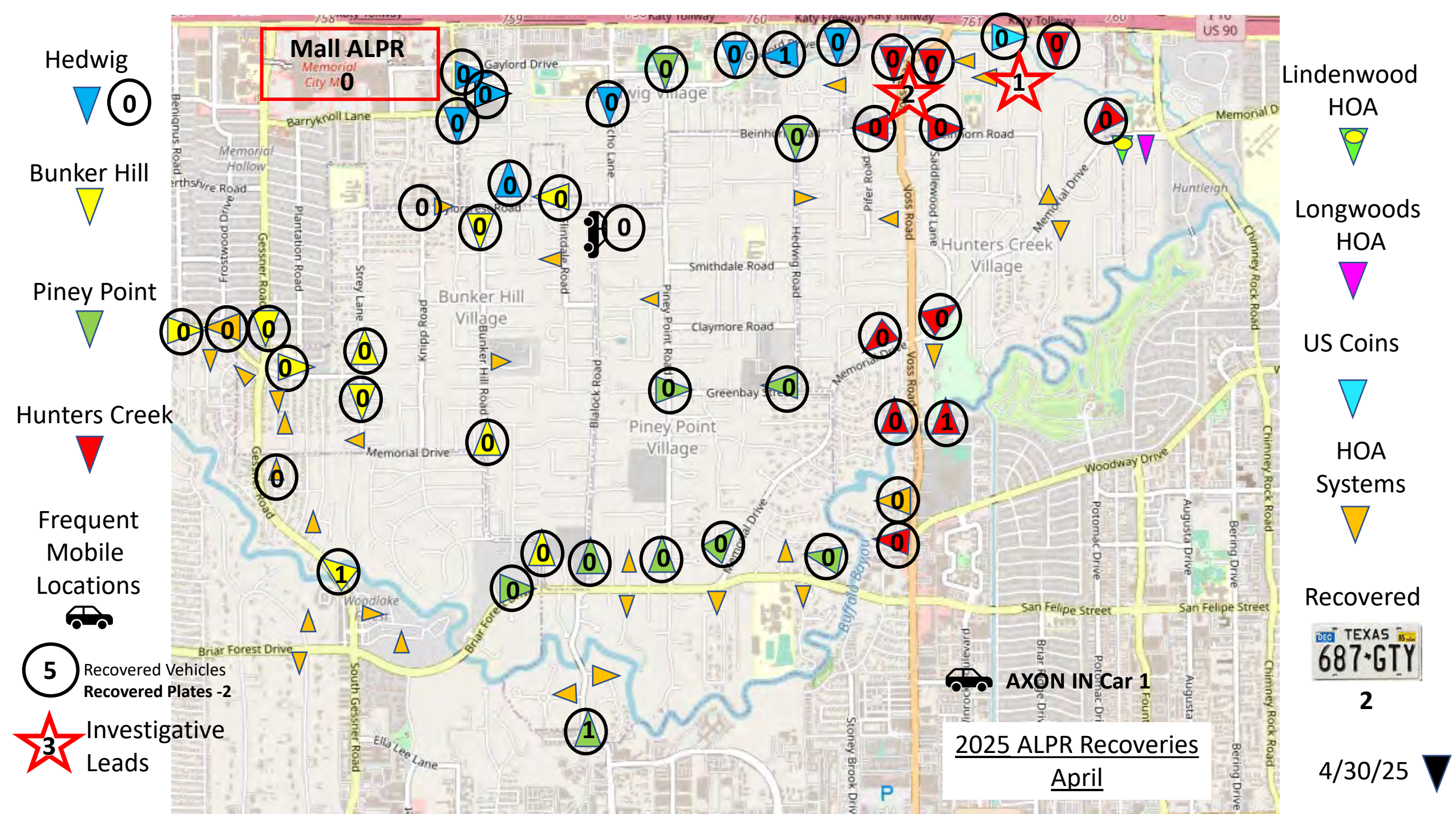
| Located but Fled | | | Date | Plate | Camera | Date | Plate | Camera |
|------------------|---------|-------|------|-------|--------|------|-------|--------|
| 26-Jan | PXF1974 | 19 | | | | | | |
| 19-Apr | 7667N34 | Coins | | | | | | |

3 of 8 involved in other crimes = 35%

| HOT List Hits Other Agencies | | | |
|------------------------------|---------|------|-----------|
| 3/8/2025 | SNS9702 | JVPD | Burg Susp |

[illegible]



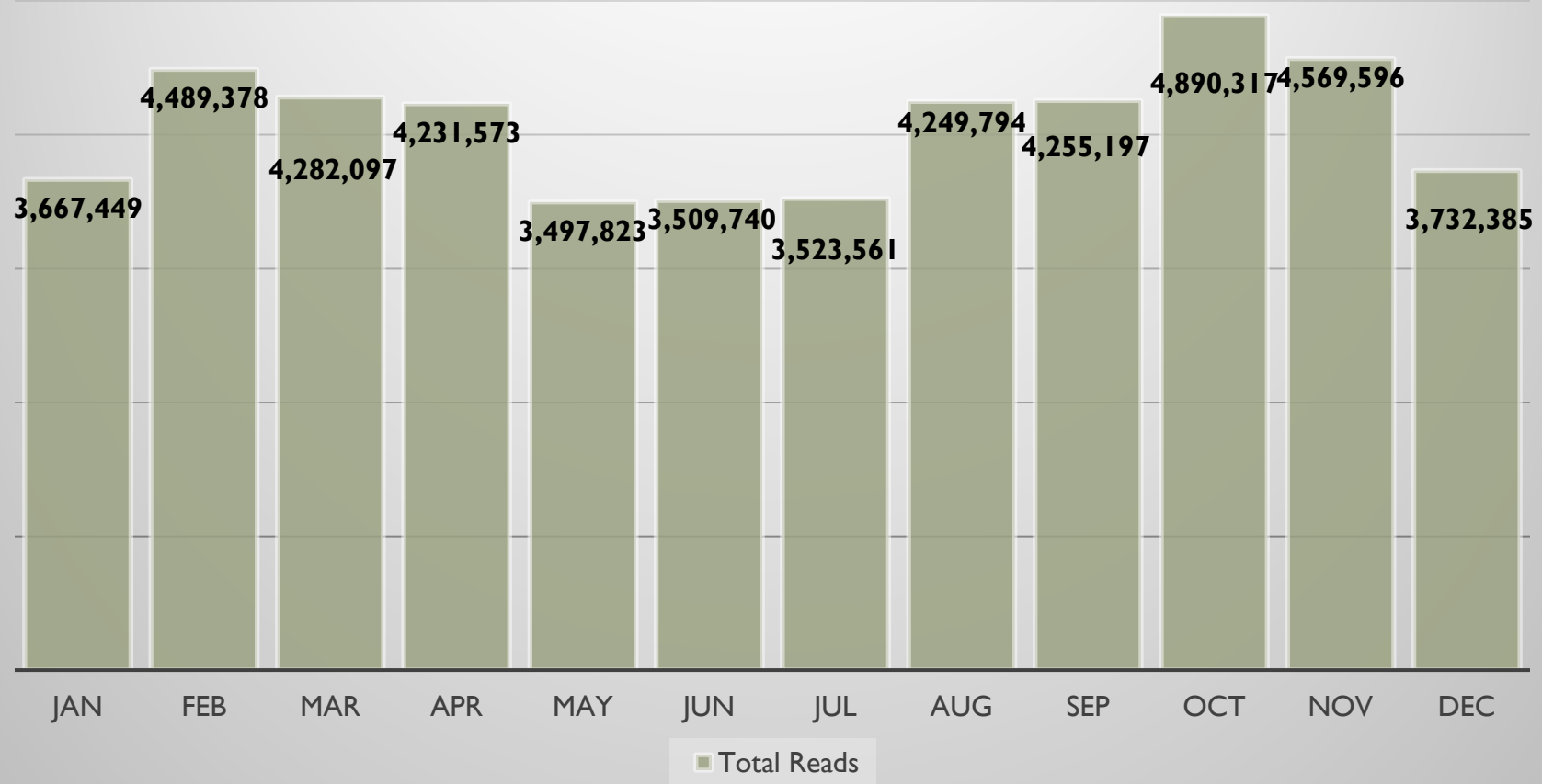




2024 ALPR ANNUAL REPORT



Total Plate Reads

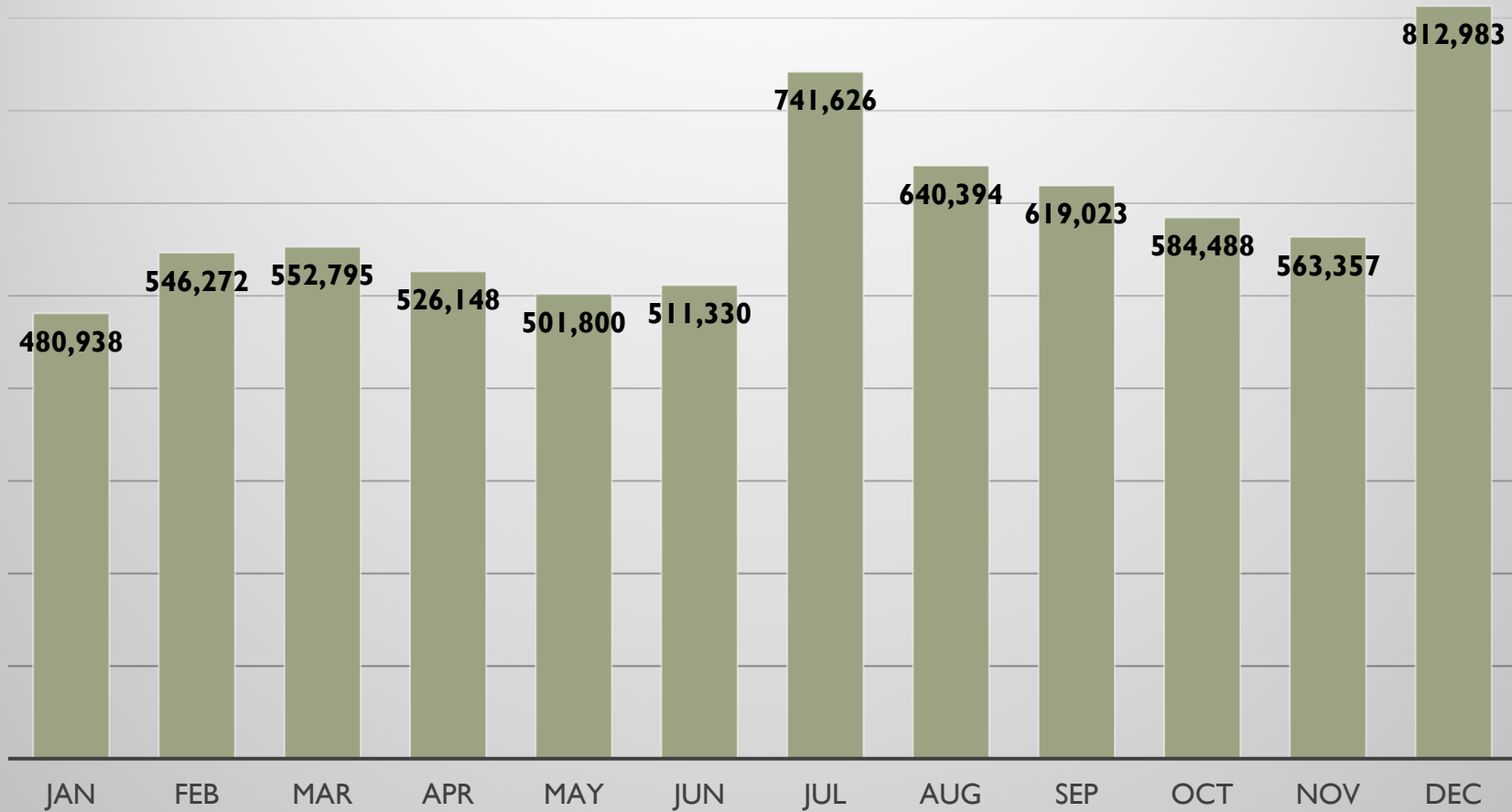


License Plate Reader
Project



Annual Report

Unique Plate Reads

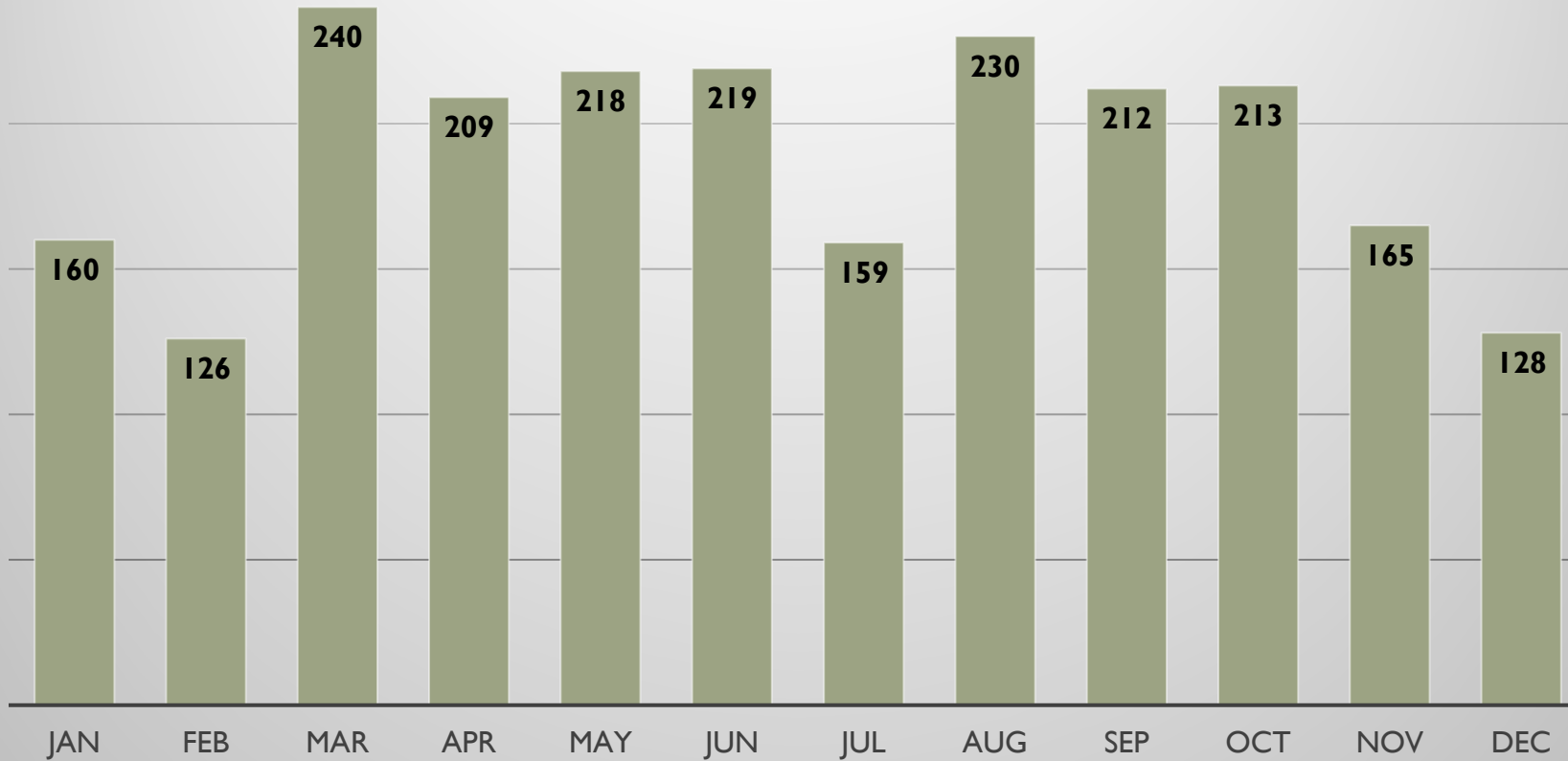


License Plate Reader
Project



Annual Report

Total Hits

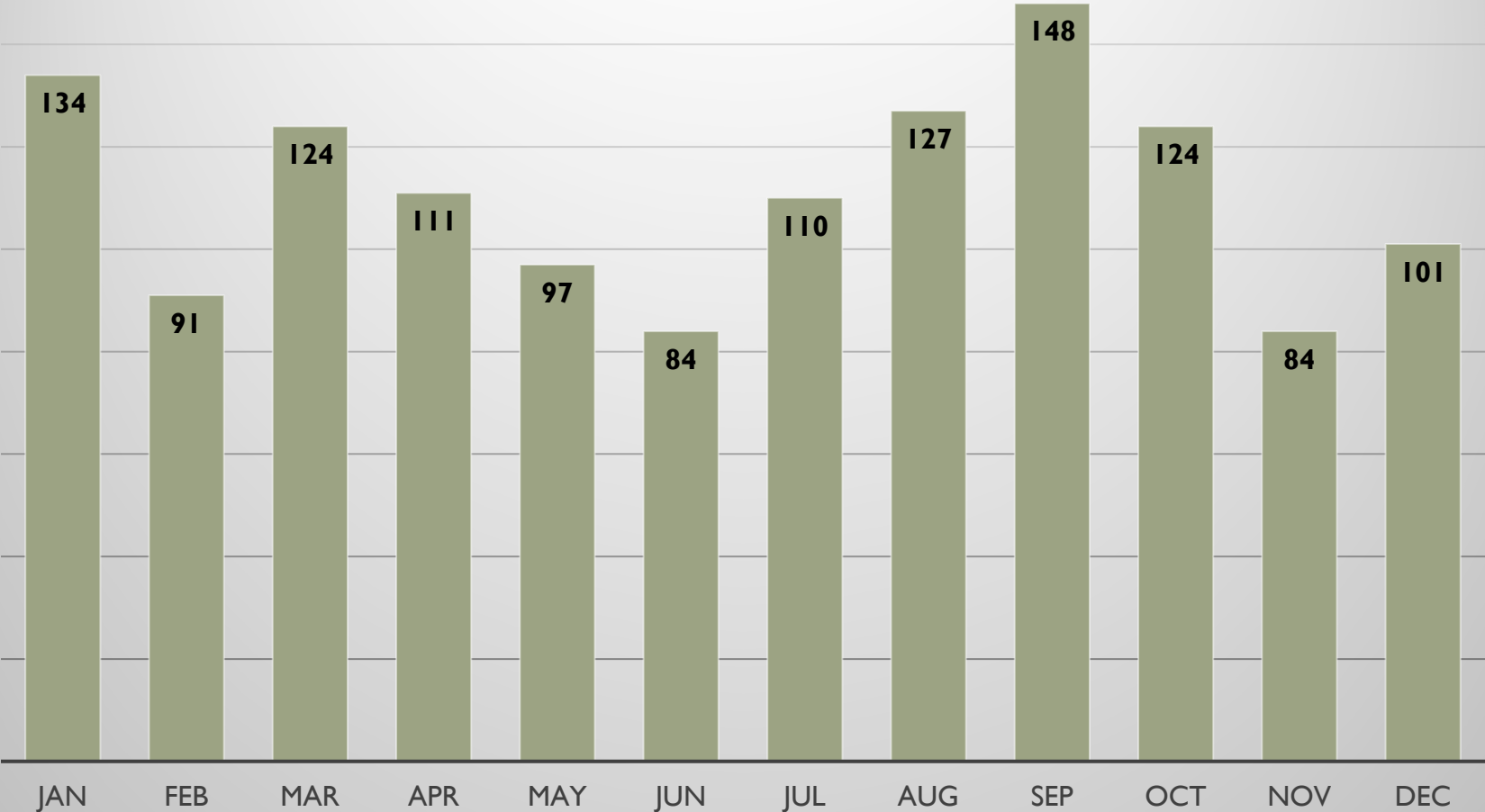


License Plate Reader
Project



Annual Report

Top 6 Hits

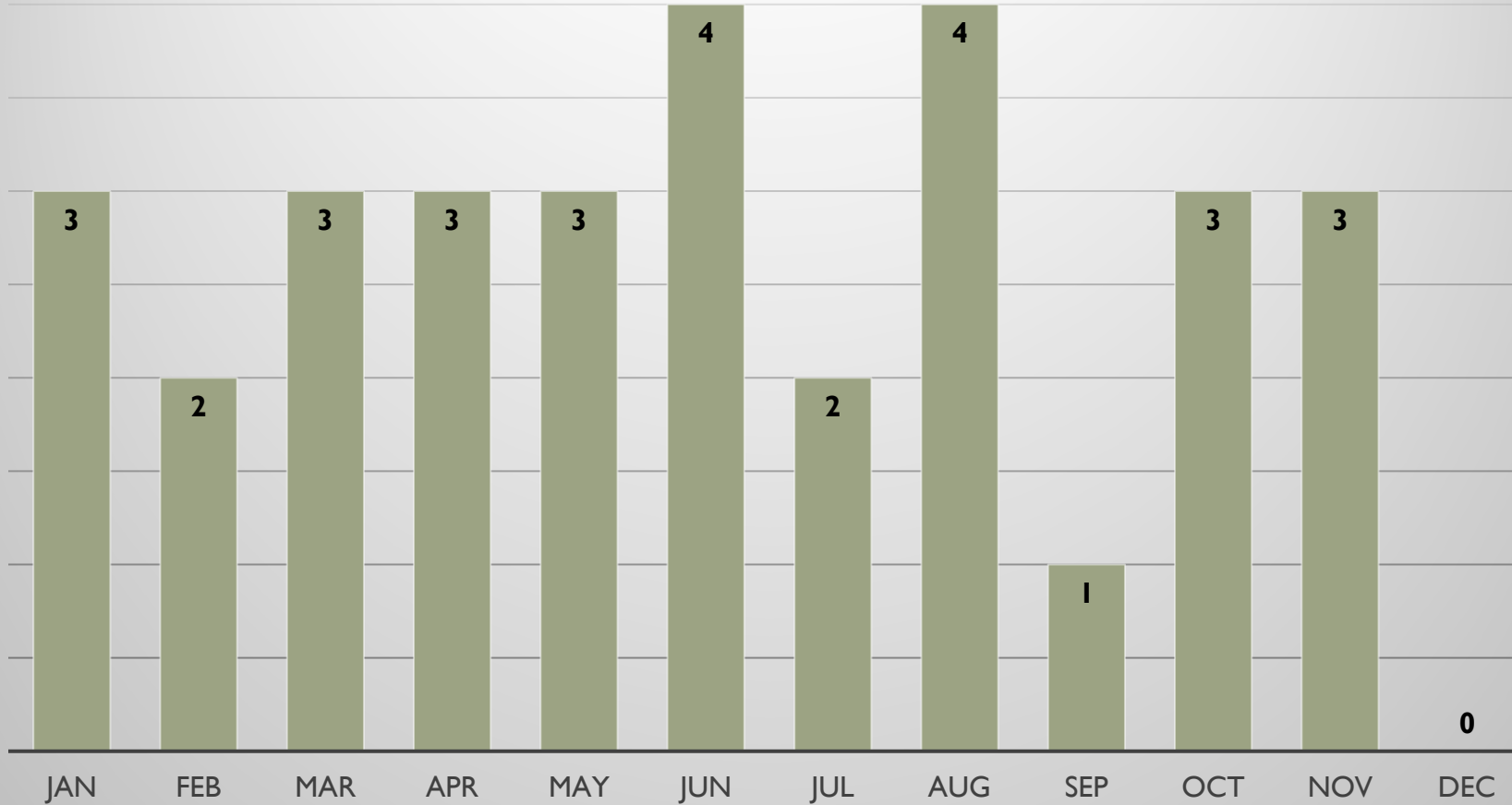


License Plate Reader
Project



Annual Report

Stolen Vehicles Recovered

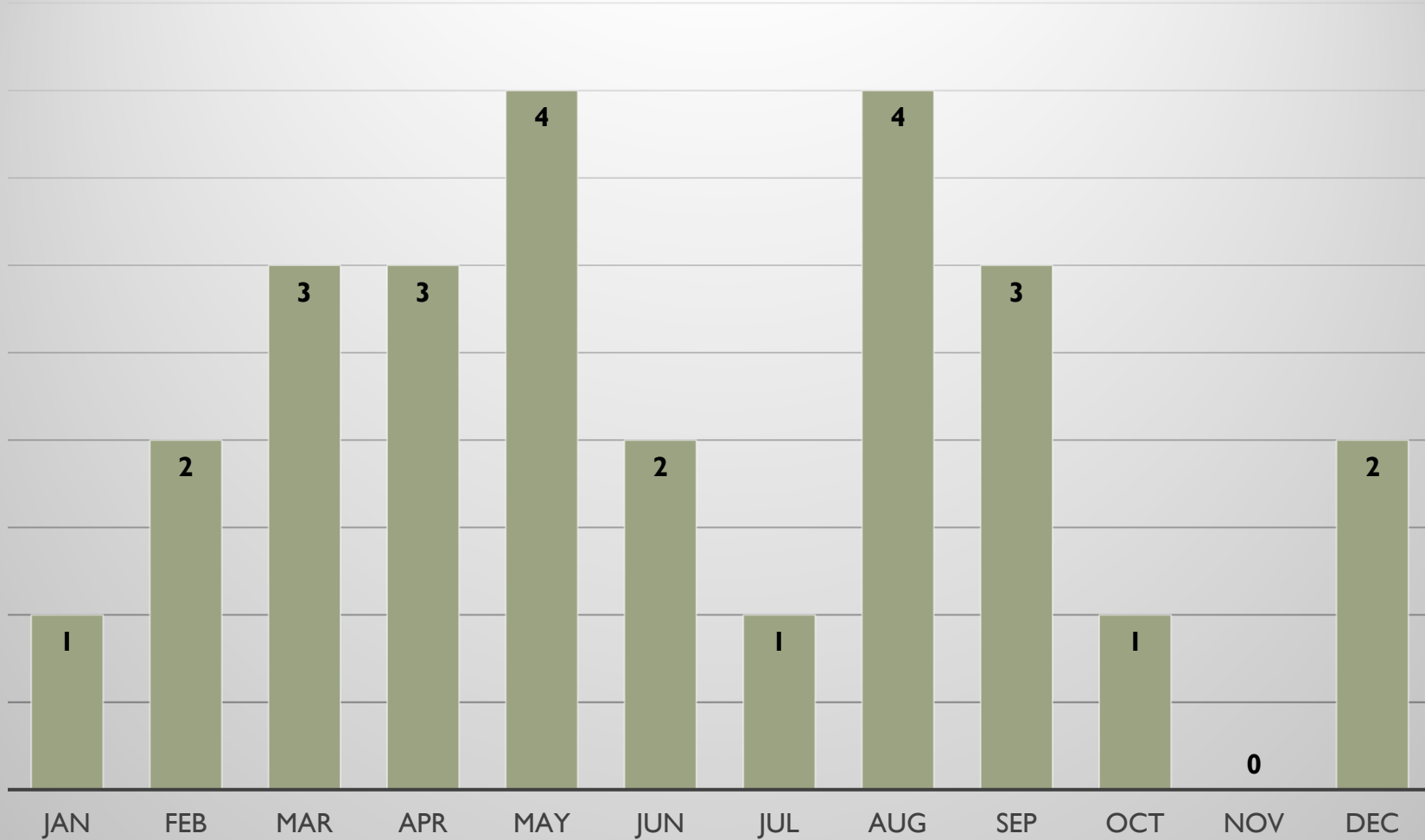


License Plate Reader
Project



Annual Report

Stolen Plates Recovered

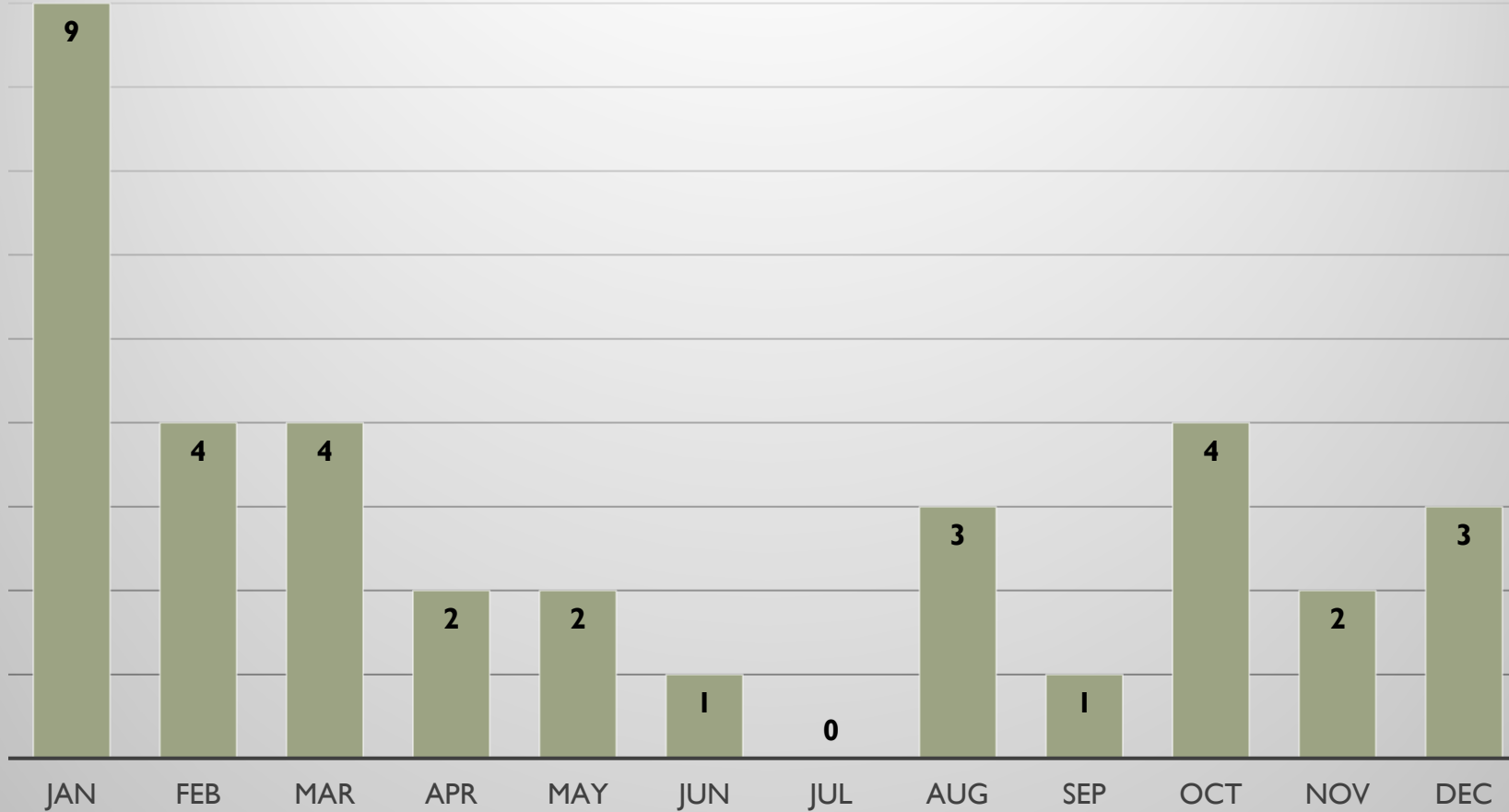


License Plate Reader
Project



Annual Report

Investigative Leads

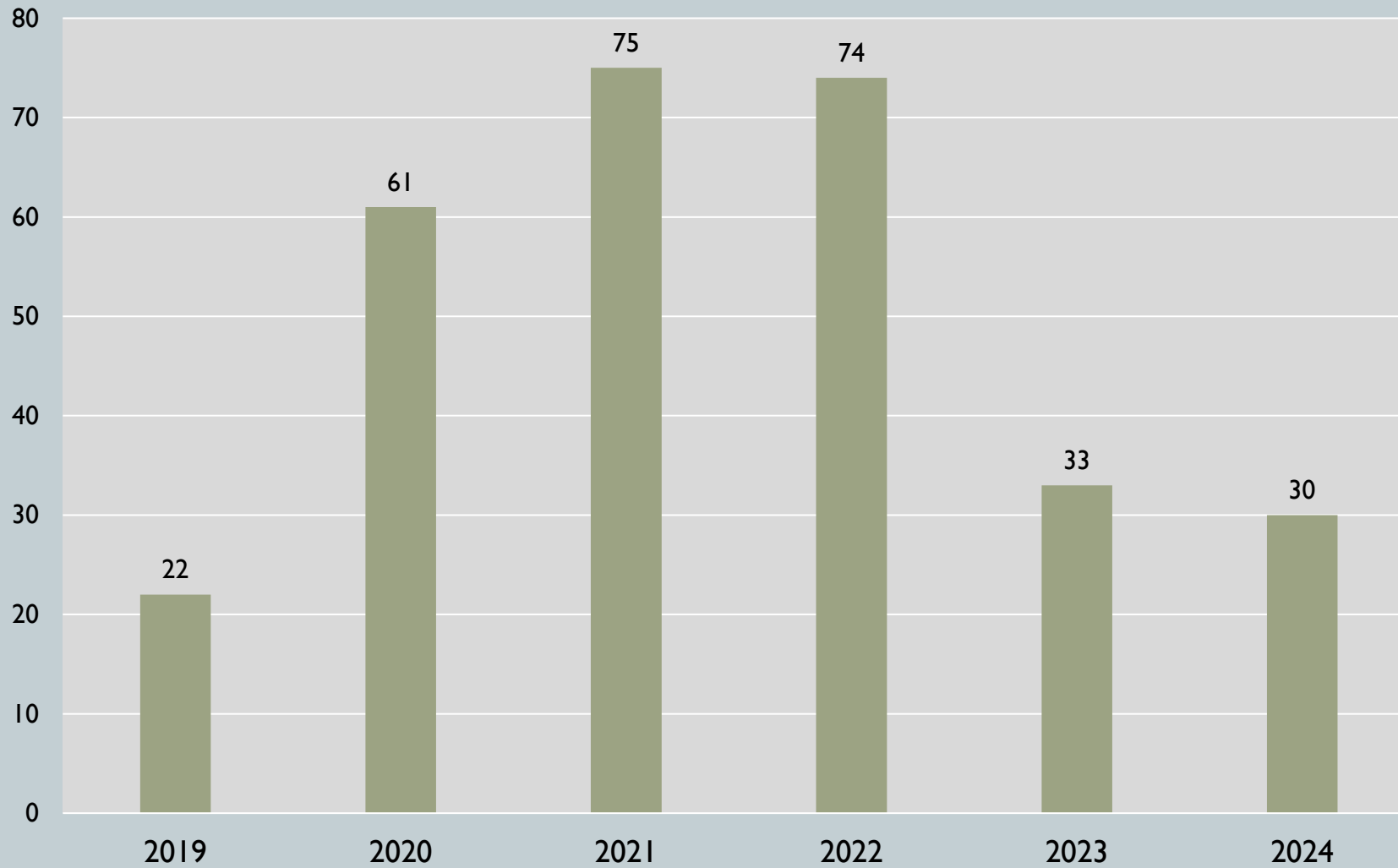


License Plate Reader
Project

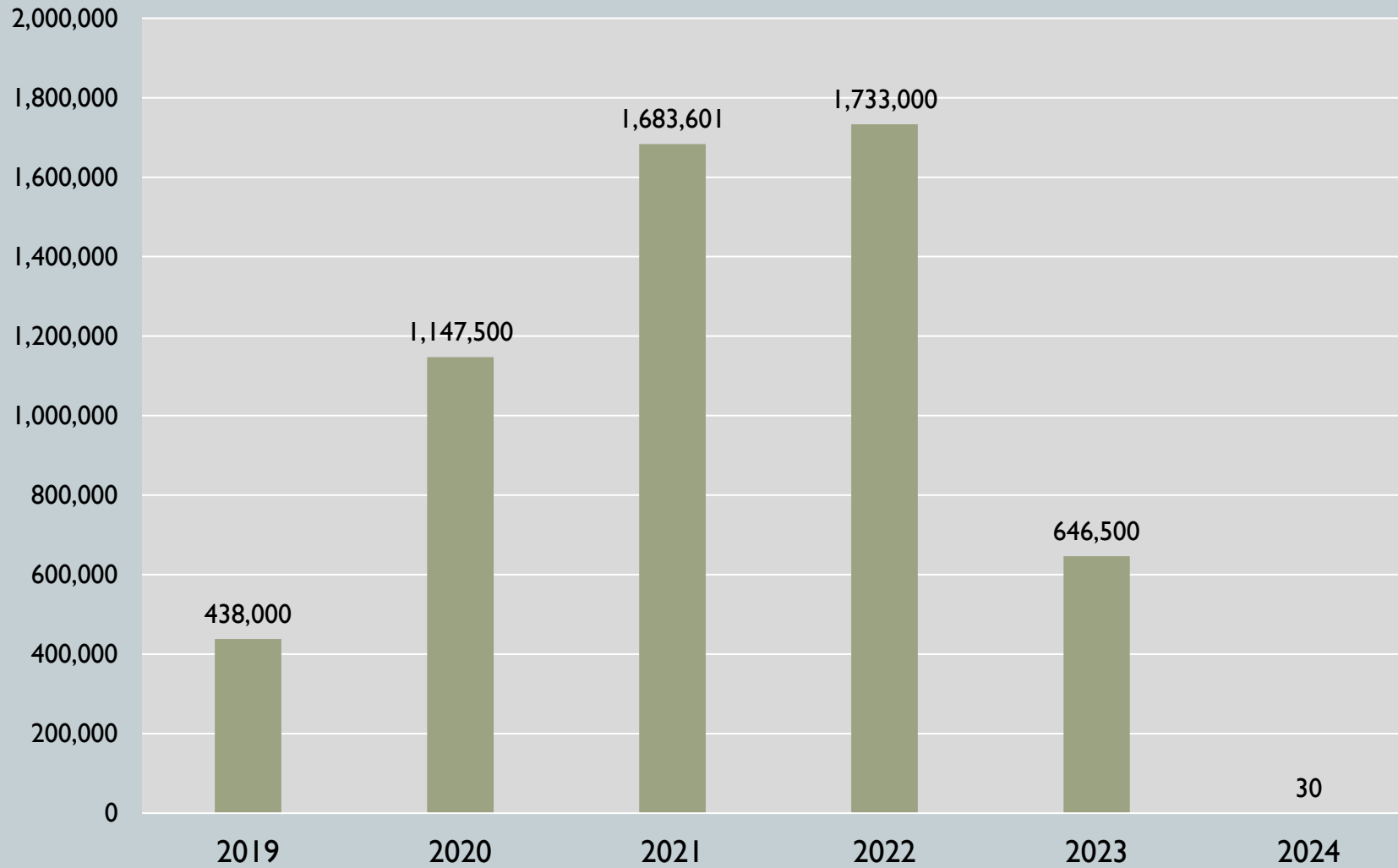


Annual Report

Vehicle Recoveries by Year



Value of Recovered Vehicles by Year



License Plate Reader
Project



Annual Report

2024 ALPR Totals

15 of 30 recovered vehicles were linked to other crimes or criminal events
50%

- Fugitives - 6
- Drugs - 1
- Repeat Offender - 1
- Fraud - 6
- Mail Thieves - 1
- Stolen Plate on Stolen Car - 3
- Missing/Runaways - 4

26 Stolen Plates Recovered

- 8 were temporary tags
- 7 Additional Stolen but Fled

3 Vehicles with 5 Firearms Recovered

35 Positive Investigate Leads were developed as a result of ALPR
Technology



| |
|---|
| <p align="center"> MEMORIAL VILLAGES POLICE DEPARTMENT BUDGET AMENDMENT FISCAL YEAR ENDING DECEMBER 31, 2025 AMENDMENT NUMBER 2025.01 </p> |
|---|

| Fund Name | Original Budget Amount | Requested Amended Budget | Increase/(Decrease) | Source of revenue/reserves to cover amendment | Comments |
|----------------|------------------------|--------------------------|---------------------|---|---|
| General Fund | 7,936,966.00 | 100,000.00 | 8,036,966.00 | 2024 Budget Refund | Department AED's are at EOL and require replacement. The Department Emergency Dispatch Center Call Logger is unreliable and subject to system failure without notification requiring replacement. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals: | 7,936,966.00 | 100,000.00 | 8,036,966.00 | | |

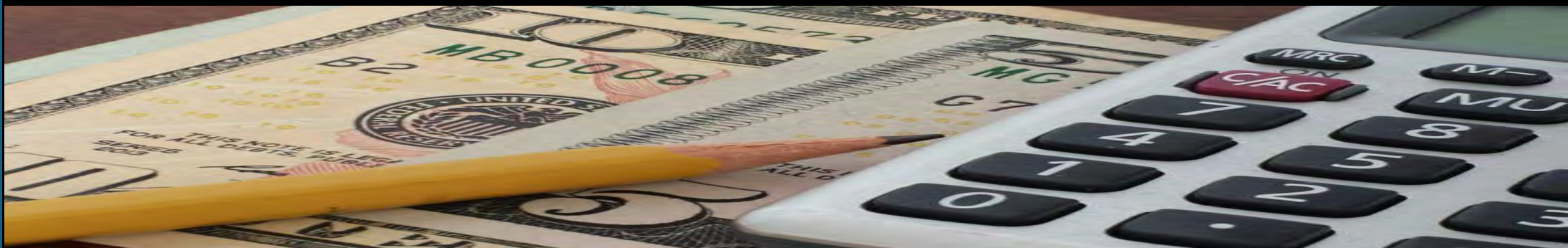


2026 Budget
Workshop
Report



MEMORIAL VILLAGES 2026 BUDGET PRIORITIES

PERSONNEL - OPERATIONS - CAPITAL





2026 Budget
Workshop
Report



PERSONNEL

GOAL:

**MAINTAIN A COMPETITIVE SALARY
AND HIRING INCENTIVES**

- ANNUAL SALARY ADJUSTMENT
- FUND ANNUAL STEP INCENTIVES

**IMPLEMENT ADDITIONAL TARGETED
HIRING & RETENTION INCENTIVES
IN 2026**

- ADJUST SHIFT DIFFERENTIAL
- CORPORAL RANK





2026 Budget
Workshop
Report



MVPD

HISTORIC TURNOVER RATE

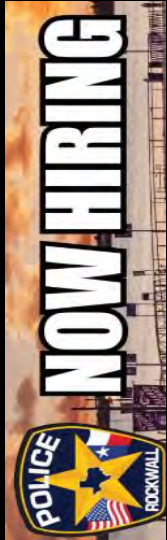
| YEAR | # OF OFFICERS | NIGHT SHIFT | # OF DISPATCHERS | NIGHT SHIFT |
|----------|---------------|-------------|------------------|-------------|
| 2015 | 10 | 4 | 5 | 4 |
| 2016 | 3 | 1 | 2 | 2 |
| 2017 | 7 | 3 | 2 | 2 |
| 2018 | 2 | 2 | 3 | 3 |
| 2019 | 1 | 1 | 0 | 0 |
| 2020 | 0 | 0 | 0 | 0 |
| 2021 | 7 | 4 | 3 | 3 |
| 2022 | 3 | 1 | 2 | 1 |
| 2023 | 3 | 2 | 4 | 4 |
| 2024 | 3 | 2 | 1 | 0 |
| TOTAL | 39 | 20 | 22 | 19 |
| STAFFING | 32 | 10 | 10 | 4.5 |
| PERCENT | 121% | 200% | 220% | 422% |



2026 Budget
Workshop
Report



| RAW POLICE SALARIES TOP SALARIES | |
|--|--------------|
| PLANO POLICE DEPT | \$111,254.00 |
| GARLAND POLICE DEPT | \$110,733.00 |
| IRVING POLICE DEPT | \$110,256.00 |
| ALLEN POLICE DEPT | \$110,244.12 |
| CARROLLTON POLIC DEPT | \$109,926.00 |
| ARLINGTON POLICE DEPT | \$108,907.75 |
| DENTON POLICE DEPT | \$108,831.00 |
| GRAND PRAIRIE POLICE DEPT | \$108,735.00 |
| DART POLICE DEPT | \$108,592.98 |
| DFW AIRPORT POLICE DEPT | \$107,632.00 |
| FRISCO POLICE DEPT | \$107,024.00 |
| FARMERS BRANCH POLICE DEPT | \$106,757.08 |
| MCKINNEY POLICE DEPT | \$105,799.79 |
| LEWISVILLE POLICE DEPT | \$105,724.67 |



- ✓ **Certificate pay**
Intermediate: \$800/yr; Advanced: \$1,400/yr;
Masters: \$2,000/yr
- ✓ **Education pay**
Associates: \$800/yr; Bachelors: \$1,400/yr;
Masters: \$2,000/yr
- ✓ **Shift Differential Pay**
3% evening shift, 6% night shift
- ✓ **Duty and back up weapons issued to officers and awarded after 5 years**
- ✓ **Bi-lingual pay**
- ✓ **Local gym memberships provided**
- ✓ **12-hour shifts**
- ✓ **Outer vest carriers supplied**
- ✓ **Paid dry cleaning of uniforms**

Testing 5.31.25
Irving, TX | Los Angeles, CA | Denver, CO
\$110,256
Top-Out Salary in only 5.5 Years
\$8,000 Hiring Incentive | JoinIrvingPD.com

| Rowlett Police Department Officer Pay | | | | | | |
|---------------------------------------|-------------|--------------|-------------|-------------|--------------|--------------|
| ENTRY | STEP 1 | STEP 2 | STEP 3 | STEP 4 | STEP 5 | STEP 6 |
| \$80,050.35 | \$84,234.37 | \$88,418.39 | \$92,566.41 | \$96,714.43 | \$100,862.45 | \$105,010.47 |
| SHIFT DIFF PAY | ✓ | 12-HR SHIFTS | ✓ | | | |
| BILINGUAL PAY | ✓ | TATTOOS | ✓ | | | |
| TMRS | ✓ | BEARDS | ✓ | | | |
| FTO PAY | ✓ | RIFLE W/ RDS | ✓ | | | |
| CERTIFICATION PAY | ✓ | TWO GLOCKS | ✓ | | | |
| LONGEVITY PAY | ✓ | BOOTS | ✓ | | | |
| ON-DUTY WORKOUT | ✓ | OPTIONAL LBV | ✓ | | | |
| LATERAL PAY OFFERED | | | | | | |

Effective Oct. 01, 2024

Duncanville Police Department
NOW HIRING
CERTIFIED OFFICERS
\$70,390 - \$91,800
SIGN ON BONUS
\$5,000 - \$20,000 SCAN TO APPLY

\$5,000.00 - <2 YEARS AS A CERTIFIED OFFICER
\$10,000.00 - 2-4 YEARS AS A CERTIFIED OFFICER
\$20,000.00 - 5+ YEARS AS A CERTIFIED OFFICER

EXAM DATE AND TIME:
JANUARY 11, 2025
8:00AM
DOORS OPEN AT 7:00AM
LOCATION:
D.L. HOPKINS JR.
SENIOR CENTER
203 JAMES COLLINS
DUNCANVILLE, TX 75116

BENEFITS

- Paid Vacation
- Paid Holidays
- Paid Sick Time
- Paid Birthday Holiday
- TMRS Pension Plan
- Health Insurance
- Overtime Pay
- Longevity Pay
- Uniforms & Equipment Provided

INCENTIVE PAY

- TCOLE PEACE OFFICER LICENSE
 - INTERMEDIATE
 - ADVANCED
 - MASTER
- FIELD TRAINING OFFICER
- SWAT
- LANGUAGE PROFICIENCY
- NIGHT DIFFERENTIAL

MORE INFORMATION 972.780.5028 recruiter@duncanvillepd.com
BECOME A CHAMPION!

**COLLEGE STATION
POLICE DEPARTMENT**

**UP TO \$20,000
SIGN-ON BONUS**

APPLY TODAY
cstx.gov/pdjobs

The City of College Station is an equal opportunity employer.

Entry Base Pay Set by Current TCOLE License

Basic Entry Pay: \$65,374
Intermediate Entry Pay: \$73,382
Advance Entry Pay: \$80,018
Master Entry Pay: \$87,235

*\$20,000 BONUS FOR CERTIFIED POLICE OFFICERS WITH 2+ YEARS OF EXPERIENCE. \$3500 BONUS FOR OFFICERS WITH 0-2 YEARS OF EXPERIENCE.

- \$600-\$1800 Certification Pay
- 21 Incentive Pay Opportunities
- 10- or 12-hour shifts
- Alternating Weekends Off
- TMRS Retirement at 2:1
- Beards ✓
- Tattoos ✓
- Uniforms & Gear Provided ✓
- Free City Employee Health Clinic ✓



2026 Budget Workshop Report



OPERATIONS

**TICKET WRITERS ARE FAILING (EOL) & EXPAND
PRINTERS TO 1 PER MARKED VEHICLE**

**EXPAND ALPR CONDOR CAMERAS TO INCLUDE
ALL SIGNALIZED INTERSECTIONS (MVPD - 9)**

UPDATE IT BUDGET AND LICENSING COSTS

FUND UPDATED SYSTEM REDUNDENCY





2026 Budget
Workshop
Report



CAPITAL

2025

- 2 MARKED VEHICLES

FUTURE DEPARTMENT CAPITAL PROJECTS 2026-2029

- EXPAND COVERED PARKING BEHIND STATION
- REPLACE AND UPGRADE DEPARTMENT PHONE SYSTEM (EOL 10 YEARS)
- CONTINUED ANNUAL VEHICLE REPLACEMENT MARKED UNITS





2026 Budget
Workshop
Report



MVPD 2026 BUDGET REQUESTS

PERSONNEL/BENEFITS - +7%

- SALARY ADJUSTMENT (4% + 1% STEP)
- SHIFT DIFFERENTIAL ADJUSTMENT - NIGHTSHIFT
- FORMALIZE CORPORAL RANK - SALARY ADJUSTMENT
- EXCESS SICK TIME BUY BACK 2:1

OPERATING AND EQUIPMENT - \$134,015

- NEW ACCOUNTING SOFTWARE
- IT AND COMPUTER UPGRADES AND LICENSES
- TICKET WRITER EXPANSION - PRINTERS
- ALPR CONDOR EXPANSION - 9 CAMERAS
- STARLINK

CAPITAL

- VEHICLES – 2

Federal Differentials



Night Work Hours

A prevailing rate employee is entitled to a night shift differential when the majority of hours worked during a regularly scheduled nonovertime shift occur in either of these two shifts:

| Shift Hours | Night Shift Differential |
|--------------------|--------------------------|
| 3 p.m. to midnight | 7½ percent differential |
| 11 p.m. to 8 a.m. | 10 percent differential |

"Majority of hours" means a number of whole hours greater than one-half (including meal breaks), e.g., 5 hours of a scheduled 8 hour shift.

The night shift differential is paid for the entire shift when the majority of hours fall within the specified periods.

Relationship to Basic Pay

Night shift differential is a part basic pay.

Relationship to Other Premium Pay

Night shift differential is included in the rates of basic pay for prevailing rate employees and is used as a basis for computing overtime pay, Sunday pay, holiday pay, and amounts of deductions for retirement and group life insurance.

State of Texas Differentials

Agency-Specific Provisions

Evening, Night or Weekend Shift Salary Differential

Authorized agencies may pay a shift differential to employees in certain positions who are required to work scheduled hours outside of the usual business workday. These agencies determine which employees in the following categories are eligible for the salary differential.

Clinical, Testing and Support Personnel

The Health and Human Services Commission and the Department of State Health Services are authorized to pay an additional night shift salary differential not to exceed 15 percent of the monthly pay rate to clinical, testing and support personnel who work the 3 p.m. to 11 p.m. shift or the 11 p.m. to 7 a.m. shift, or their equivalents.

A weekend shift salary differential not to exceed 5 percent of the monthly pay rate may be paid to persons who work weekend shifts.

The evening or night shift salary differential may be paid in addition to the weekend shift salary differential.

Data Processing or Printing Operations Personnel

All Texas Health and Human Services agencies may pay an evening or night shift salary differential not to exceed 15 percent of the monthly pay rate to personnel in data processing or printing operations who work the 3 p.m. to 11 p.m. shift or the 11 p.m. to 7 a.m. shift, or their equivalents.

A weekend shift salary differential not to exceed 5 percent of the monthly pay rate may be paid to persons who work weekend shifts.

The evening or night shift salary differential may be paid in addition to the weekend shift salary differential.

Statewide Intake Personnel

The Department of Family and Protective Services may pay an evening or night shift salary differential not to exceed 15 percent of the monthly pay rate to personnel in the



2026 Budget Workshop Report



2026 REQUESTED BUDGET

2026 TOTAL MVPD BUDGET \$8,680,494

POLICE COMMISSION REQUESTS TO APPLY \$100K OF CAPITAL RESERVE FUNDS TOWARDS 2026 VEHICLE PURCHASES. THIS WILL REDUCE AMOUNT REQUESTED FROM THE CITIES TO \$8,580,494 OR \$2,860,165 PER CITY.

2025 BUDGET COST PER CITY \$2,702,322

2026 BUDGET COST PER CITY \$2,860,165

2026 INCREASE PER CITY \$157,843

2026 COST INCREASE OVER 2025 BUDGET 5.81%



**2026 Budget
Workshop
Report**





2026 Budget
Workshop
Report



Memorial Villages Police Department

Serving Bunker Hill, Piney Point, and Hunters Creek Villages

Opportunity for Experienced Police Officers



NEW PAY RANGE 2026

\$102,178 - \$108,461

Benefits:

- Strong Community and Department Support
- Hiring Bonus \$1500
- Night Shift Differential \$3600
- Bi-Lingual Pay
- Educational / Certification / Longevity Pay
- Health care Insurance 100% for Employee, 75% for Spouse/Dependents
- TMRs Retirement 7% 2:1 match, 20-year retirement. COLA 50% of retirement
- Department Funded 457 Deferred Compensation Plan with employer contribution of 2.5% annual salary
- Tuition Reimbursement
- Work life balance with 12 Hour shifts and every other Fri/Sat/Sun off

Requirements:

- 5 Years Patrol Experience
- TCOLE Certified
- Valid TX Driver's License
- US Citizen
- Positive Attitude
- Strong Work Ethic
- Problem Solver
- Desire to Succeed

Starting Salary Range DOQ



WWW.MVPDTEX.ORG









EQE/M/F/D

11861 Memorial Dr.
Houston, Tx 77024
713.385.3700



IRVING, TEXAS

HIRING OFFICERS



Top-Out in 5.5 years
\$110,256
\$8,000 Hiring Incentive
NEW PAY SCALES

Civil Service Exam 1.18.25
Testing Locations:
Irving, TX | Orlando, FL | Los Angeles, CA

POLICETEXAS.ORG

Memorial Villages Police Department

FY26

BUDGET PROPOSAL

| GENERAL FUND | | | | | | |
|--------------|--|------------------|------------------|------------------|---------------------------|------------|
| Acct. No | Category | 2024 Adopted | 2025 Adopted | 2026 Requested | \$ Increase/ 2025-2026 | % Increase |
| 100 | | | | | | |
| | | | | | | |
| 100 | Salaries | 4,198,380 | 4,504,858 | 4,857,032 | 352,174 | 8% |
| 110 | Overtime | 160,000 | 160,000 | 160,000 | 0 | 0% |
| 115 | Court/Bailiff | 2,500 | 5,000 | 5,000 | 0 | 0% |
| 120 | Retirement | 1,135,233 | 981,981 | 1,055,937 | 73,956 | 8% |
| 125 | 457b contribution | 94,832 | 102,290 | 106,520 | 4,230 | 4% |
| 130 | Health Insurance | 703,166 | 807,980 | 823,100 | 15,120 | 2% |
| 140 | Workers Compensation - TML | 82,000 | 86,400 | 91,400 | 5,000 | 6% |
| 150 | Life/LTD | 25,400 | 25,877 | 26,036 | 159 | 1% |
| 160 | Medicare | 63,311 | 67,803 | 72,910 | 5,107 | 8% |
| 170 | Social Security | 1,788 | 2,576 | 2,343 | (233) | -9% |
| | TOTAL PERSONNEL/BENEFITS | 6,466,610 | 6,744,765 | 7,200,278 | 455,513 | 7% |
| 200 | | | | | | |
| | | | | | | |
| | TML INTERGOVERNMENTAL RISK POOL | | | | | |
| 200 | Auto | 40,000 | 40,000 | 40,000 | 0 | 0% |
| 210 | General Liability | 550 | 1,400 | 1,400 | 0 | 0% |
| 220 | Public Official Bond | 960 | 1,000 | 1,000 | 0 | 0% |
| 230 | Professional Liability | 29,000 | 30,000 | 30,000 | 0 | 0% |
| 240 | Real & Personal Property | 10,000 | 12,000 | 14,400 | 2,400 | 20% |
| | TOTAL OTHER INSURANCE | 80,510 | 84,400 | 86,800 | 2,400 | 3% |
| 300 | | | | | | |
| | | | | | | |
| 300 | Gas and Oil | 120,000 | 120,000 | 130,000 | 10,000 | 8% |
| 310 | Fleet maintenance | 45,000 | 55,000 | 55,000 | 0 | 0% |
| 320 | Tires | 7,000 | 10,000 | 10,000 | 0 | 0% |
| 330 | Damage Repair | 10,000 | 10,000 | 20,000 | 10,000 | 100% |
| | TOTAL FLEET MAINTENANCE | 182,000 | 195,000 | 215,000 | 20,000 | 10% |
| 400 | | | | | | |
| | | | | | | |
| 400 | General/Building Maintenance | 40,000 | 40,100 | 38,650 | (1,450) | -4% |
| 410 | Janitorial Services | 22,800 | 22,800 | 22,800 | 0 | 0% |
| 420 | Jail | 1,000 | 1,000 | 1,000 | 0 | 0% |
| 430 | Building Furnishings | 10,000 | 10,000 | 10,000 | 0 | 0% |
| | TOTAL BUILDING | 73,800 | 73,900 | 72,450 | (1,450) | -2% |
| 500 | | | | | | |
| | | | | | | |
| 500 | Computers | 16,000 | 16,000 | 17,600 | 1,600 | 10% |
| 510 | Postage/postage machine | 1,300 | 1,300 | 1,100 | (200) | -15% |
| 520 | Office Supplies | 30,500 | 35,300 | 35,800 | 500 | 1% |
| 530 | Bank/Finance Service Chgs | 600 | 400 | 300 | (100) | -25% |
| 540 | Payroll Services | 22,000 | 22,000 | 24,000 | 2,000 | 9% |
| | TOTAL OFFICE | 70,400 | 75,000 | 78,800 | 3,800 | 5% |
| 600 | | | | | | |
| | | | | | | |
| 600 | Telephone | 42,775 | 40,040 | 42,600 | 2,560 | 6% |
| 610 | Electric | 20,000 | 20,000 | 20,000 | 0 | 0% |
| 620 | Water/Sewer | 6,000 | 7,500 | 7,500 | 0 | 0% |
| 630 | Natural Gas | 800 | 1,000 | 2,400 | 1,400 | 140% |
| | TOTAL UTILITIES | 69,575 | 68,540 | 72,500 | 3,960 | 6% |
| 700 | | | | | | |
| | | | | | | |
| 700 | Equipment Maint. Contracts | 130,530 | 179,858 | 221,845 | 41,987 | 23% |
| 710 | SETCIC fees | 3,600 | 3,600 | 3,600 | 0 | 0% |
| 720 | Legal/Professional | 57,850 | 56,300 | 64,230 | 7,930 | 14% |
| 730 | IT Services | 115,628 | 135,944 | 158,612 | 22,668 | 17% |
| 740 | Software Maintenance Contracts | 100,800 | 84,700 | 110,420 | 25,720 | 30% |
| | TOTAL CONTRACTS/SERVICES | 408,408 | 460,402 | 558,707 | 98,305 | 21% |
| 800 | | | | | | |
| | | | | | | |
| 800 | Accreditation | 1,440 | 1,440 | 1,440 | 0 | 0% |
| 810 | Uniforms | 40,000 | 41,000 | 40,000 | (1,000) | -2% |
| 820 | Radio parts and labor | 31,037 | 33,504 | 34,504 | 1,000 | 3% |
| 830 | Firearms Trng and Ammo | 7,000 | 7,000 | 7,000 | 0 | 0% |
| 835 | Tasers | 15,000 | 20,000 | 10,000 | (10,000) | -50% |

Memorial Villages Police Department

FY26

BUDGET PROPOSAL

| GENERAL FUND CONTINUED | | | | | | |
|------------------------|------------------------------------|------------------|------------------|------------------|---------------------------|-----------------|
| Acct. No | Category | 2024 Adopted | 2025 Adopted | 2026 Requested | \$ Increase/ 2025-2026 | % Increase |
| 840 | Training & Prof. Dues | 67,000 | 69,375 | 69,375 | 0 | 0% |
| 850 | Travel | 7,000 | 9,500 | 9,500 | 0 | 0% |
| 860 | Recruiting Costs | 7,000 | 13,000 | 13,500 | 500 | 4% |
| 870 | Criminal Investigations (CID) | 3,320 | 2,500 | 4,640 | 2,140 | 86% |
| 880 | Contingency - Miscellaneous | 25,000 | 30,000 | 30,000 | 0 | 0% |
| 892 | Small Equipment | 22,000 | 7,640 | 32,000 | 24,360 | 319% |
| | TOTAL OPERATIONS | 225,797 | 234,959 | 251,959 | 17,000 | 7% |
| | TOTAL M&O | 7,577,100 | 7,936,966 | 8,536,494 | 599,528 | 7.55% |
| OTHER FUNDS | | | | | | |
| Acct. No | Category | 2024 Adopted | 2025 Adopted | 2026 Requested | \$ Increase/ 2025-2026 | % Increase |
| 1000 | | | | | | |
| | | | | | | |
| 1000 | Auto Replacement | 140,000 | 144,000 | 44,000 | (100,000) | -69% |
| | TOTAL VEHICLE REPLACEMENT | 140,000 | 144,000 | 44,000 | (100,000) | -69.44% |
| 2000 | | | | | | |
| | | | | | | |
| | Roof & HVAC | 149,700 | | | | |
| | CAPER conversion | | 26,000 | 0 | (26,000) | -100% |
| | TOTAL SPECIALCAPITAL ASSETS | 149,700 | 26,000 | 0 | (26,000) | -100% |
| | TOTAL OTHER FUNDS | 289,700 | 170,000 | 44,000 | (126,000) | -74% |
| | | | | | | |
| Category | | 2024 Adopted | 2025 Adopted | 2026 Requested | \$ Increase/ 2025-2026 | % Increase |
| | GENERAL FUND | 7,577,100 | 7,936,966 | 8,536,494 | 599,528 | 8% |
| | VEHICLE REPLACEMENT | 140,000 | 144,000 | 44,000 | (100,000) | -69.44% |
| | SPECIAL CAPITAL ASSETS | 149,700 | 26,000 | 0 | (26,000) | -100.00% |
| | COMBINED TOTALS | 7,866,800 | 8,106,966 | 8,580,494 | 473,528 | 5.84% |

| | | |
|---|-----------|------------------|
| TOTAL FUNDING FROM PARTICIPATING CITIES FOR OPERATIONS | \$ | 8,536,494 |
| TOTAL FUNDING FROM PARTICIPATING CITIES FOR VEHICLE FUND | \$ | 44,000 |
| NO FY26 CAPITAL PROJECT | \$ | - |
| TOTAL FUNDING FROM PARTICIPATING CITIES | \$ | 8,580,494 |
| TRANSFER FUNDS ON HAND IN MVPD SPECIAL CAPITAL ASSET FUND TO AUTO FUND | \$ | 100,000 |
| TOTAL PROPOSED BUDGET EXPENDITURES FOR 2026 (7.07%) | \$ | 8,680,494 |

TO: Mayor and City Council

FROM: R. Pennington, City Administrator

VIA: Village Fire Department Commission

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action on the Village Fire Department.

Agenda Item: 7

Summary:

This agenda item is for VFD monthly reporting to hear and discuss the department's activity, including details on call volume and other public safety-related incidents.

- a) Update on activities (pages 1-2)
- b) VFD Budget Amendment(s) (See "UPDATE")
- c) VFD FY26 Budget Draft (Handout).
- d) VFD Financial Documents, Meeting Agendas, and Minutes (pages 5-48).

Supplementary Details:

According to the meeting minutes from March, the Commission debated a 5% cost-of-living adjustment (COLA) and a 4% contribution to the 457(b)-retirement plan. Some expressed support for a 3% increase instead. It was noted that the police department is advocating for a 4% increase, and there was a suggestion that the Fire Department should also target a 4% or 5% increase, especially given the lack of progress on TMRS options. The importance of increasing the 457(b) contribution was emphasized.

The department is currently \$750,000 under budget for 2024, which is about 7% of the total budget, and it was suggested that these funds be allocated toward salary improvements. There was also discussion about reserving \$150,000 as a cushion for disaster mitigation.

Concerns were raised about the sustainability of the budget, as a 3% raise would increase the department's overall budget by approximately 6%, with each city contributing a portion of that increase according to the Interlocal Agreement. Additionally, it was noted that capital items in the budget may be artificially inflating the figures, leading to larger perceived increases. The Commission discussed amending the Interlocal Agreement to improve the classification of these items.

A proposal was made to remove certain capital items—such as tower repairs, fuel station upgrades, and generator costs—from the budget and to conduct a budget amendment alongside Interlocal adjustments, addressing these capital items using refunds to the cities.

Recently, the city approved a budget amendment to allocate funds for leasing an aerial ladder truck during the interim period before the construction and delivery of a replacement aerial ladder truck. At the time of the agenda packet creation, additional amendments and adjustments to the budget are known to be underway.

UPDATE:

The document outlines budget amendments for the Village Fire Department, specifically Budget Amendment 2024-02 and 2025-03, which include a total allocation of \$236,000 for essential improvements. This funding is designated for \$80,000 towards tower improvements, \$100,000 for a new generator, and \$56,000 for a fuel system. Importantly, these amendments will not impose any additional assessments on member cities for the year 2025. Additionally, a proposed intra-budgetary transfer of \$40,000 from Health Insurance to Maintenance Pumper E2 is included in the 2024 budget. This transfer, which requires approval from member cities in accordance with Section 5.01 of the Interlocal Agreement, will not result in extra assessments for the cities involved.

- Budget Amendment 2024-02 = \$40,000 from budgeted allocation in Health Insurance transferred to Maintenance Pumper (E2).
- Budget Amendment 2025-03 = \$236,000 from 2024 Surplus to Tower improvements of \$80,000, Generator purchase of \$100,000, and Fuel System at \$56,000.

Possible Action:

- 1) The Board reviewed the approval of the VFD Budget Amendment 2024-02 and 2025-03 and is seeking the council's approval.



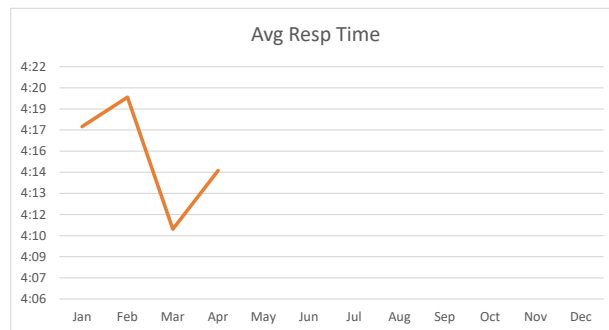
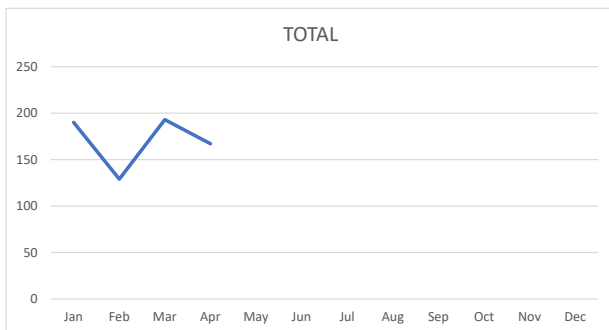
Village Fire Department
901 Corbindale Rd
Houston, TX, 77024
Phone# (713) 468-7941 Fax# (713) 468-5039

April 2025 Summary - All Cities

| Call/Incident Type/Detail | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD |
|---|------------|------------|------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| TOTAL | 190 | 129 | 193 | 167 | | | | | | | | | 679 |
| Abdominal Pain | 1 | 2 | 4 | 2 | | | | | | | | | 9 |
| Allergic Reaction | 0 | 1 | 1 | 0 | | | | | | | | | 2 |
| Back Pain | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Carbon Monoxide Detector No Symptoms | 5 | 2 | 2 | 3 | | | | | | | | | 12 |
| Cardiac/Respiratory Arrest | 1 | 2 | 1 | 2 | | | | | | | | | 6 |
| Check a Noxious Odor | 1 | 2 | 1 | 0 | | | | | | | | | 4 |
| Check for Fire | 0 | 2 | 0 | 3 | | | | | | | | | 5 |
| Check for the Smell of Natural Gas | 5 | 1 | 9 | 4 | | | | | | | | | 19 |
| Check for the Smell of Smoke | 1 | 0 | 1 | 2 | | | | | | | | | 4 |
| Chest Pain | 5 | 1 | 7 | 2 | | | | | | | | | 15 |
| Choking | 0 | 0 | 0 | 2 | | | | | | | | | 2 |
| Diabetic Emergency | 0 | 1 | 0 | 0 | | | | | | | | | 1 |
| Difficulty Breathing | 11 | 4 | 9 | 5 | | | | | | | | | 29 |
| Elevator Rescue | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| Fall Victim | 12 | 10 | 15 | 12 | | | | | | | | | 49 |
| Fire Alarm Business | 23 | 4 | 5 | 4 | | | | | | | | | 36 |
| Fire Alarm Church or School | 4 | 3 | 9 | 11 | | | | | | | | | 27 |
| Fire Alarm Residence | 31 | 23 | 18 | 25 | | | | | | | | | 97 |
| Gas Leak | 4 | 3 | 1 | 2 | | | | | | | | | 10 |
| Heart Problems | 8 | 4 | 7 | 8 | | | | | | | | | 27 |
| Hemorrhage/Laceration | 1 | 3 | 4 | 4 | | | | | | | | | 12 |
| House Fire | 1 | 1 | 0 | 2 | | | | | | | | | 4 |
| Injured Party | 4 | 2 | 5 | 2 | | | | | | | | | 13 |
| Medical Alarm | 3 | 1 | 2 | 3 | | | | | | | | | 9 |
| Motor Vehicle Collision | 22 | 14 | 23 | 11 | | | | | | | | | 70 |
| Motor Vehicle Collision with Entrapment | 1 | 0 | 0 | 0 | | | | | | | | | 1 |
| Motor Vehicle vs Motorcycle | 0 | 1 | 0 | 1 | | | | | | | | | 2 |
| Motor Vehicle vs Pedestrian | 0 | 0 | 0 | 2 | | | | | | | | | 2 |
| Object Down in Roadway | 0 | 0 | 3 | 5 | | | | | | | | | 8 |
| Oven/Appliance Fire | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Overdose/Poisoning | 0 | 3 | 2 | 0 | | | | | | | | | 5 |
| Possible D.O.S. | 1 | 0 | 0 | 0 | | | | | | | | | 1 |
| Powerlines Down Arcing/Burning | 1 | 0 | 4 | 1 | | | | | | | | | 6 |
| Psychiatric Emergency | 2 | 2 | 4 | 3 | | | | | | | | | 11 |
| Seizures | 0 | 0 | 4 | 2 | | | | | | | | | 6 |
| Service Call Non-emergency | 11 | 8 | 10 | 7 | | | | | | | | | 36 |
| Shooting/Stabbing | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| Sick Call | 9 | 12 | 16 | 17 | | | | | | | | | 54 |
| Smoke in Residence | 2 | 0 | 0 | 0 | | | | | | | | | 2 |
| Stroke | 3 | 2 | 3 | 4 | | | | | | | | | 12 |
| Transformer Fire | 0 | 1 | 0 | 3 | | | | | | | | | 4 |
| Trash Fire | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Traumatic Injury | 0 | 1 | 0 | 2 | | | | | | | | | 3 |
| Unconscious Party/Syncope | 10 | 8 | 12 | 8 | | | | | | | | | 38 |
| Unknown Medical Emergency | 6 | 3 | 5 | 1 | | | | | | | | | 15 |
| Vehicle Fire | 1 | 2 | 3 | 0 | | | | | | | | | 6 |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan | 144 | 4:18 |
| Feb | 105 | 4:20 |
| Mar | 161 | 4:11 |
| Apr | 135 | 4:15 |
| May | | |
| Jun | | |
| Jul | | |
| Aug | | |
| Sep | | |
| Oct | | |
| Nov | | |
| Dec | | |
| 545 | | 4:16 |

Note: Nat'l Std Fire Response Time: 6:50
Note: Nat'l Std Fire EMS Time: 6:30





Village Fire Department
901 Corbindale Rd
Houston, TX, 77024
Phone# (713) 468-7941 Fax# (713) 468-5039

April 2025 Summary - Piney Point

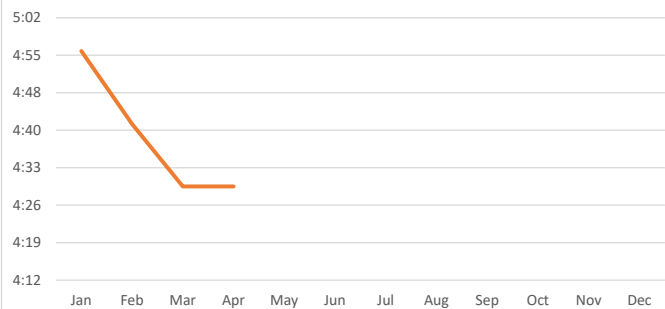
| Call/Incident Type/Detail | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD |
|--------------------------------------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| TOTAL | 24 | 20 | 40 | 30 | | | | | | | | | 114 |
| Abdominal Pain | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Carbon Monoxide Detector No Symptoms | 2 | 0 | 0 | 0 | | | | | | | | | 2 |
| Cardiac/Respiratory Arrest | 0 | 1 | 0 | 0 | | | | | | | | | 1 |
| Check a Noxious Odor | 1 | 0 | 0 | 0 | | | | | | | | | 1 |
| Check for the Smell of Natural Gas | 1 | 0 | 2 | 0 | | | | | | | | | 3 |
| Chest Pain | 1 | 0 | 1 | 0 | | | | | | | | | 2 |
| Choking | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| Difficulty Breathing | 0 | 0 | 1 | 1 | | | | | | | | | 2 |
| Fall Victim | 2 | 3 | 3 | 1 | | | | | | | | | 9 |
| Fire Alarm Business | 0 | 0 | 1 | 1 | | | | | | | | | 2 |
| Fire Alarm Church or School | 1 | 2 | 7 | 7 | | | | | | | | | 17 |
| Fire Alarm Residence | 5 | 5 | 8 | 6 | | | | | | | | | 24 |
| Gas Leak | 1 | 0 | 0 | 0 | | | | | | | | | 1 |
| Heart Problems | 1 | 0 | 1 | 0 | | | | | | | | | 2 |
| Hemorrhage/Laceration | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| House Fire | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| Medical Alarm | 1 | 0 | 1 | 2 | | | | | | | | | 4 |
| Motor Vehicle Collision | 1 | 1 | 2 | 3 | | | | | | | | | 7 |
| Object Down in Roadway | 0 | 0 | 2 | 2 | | | | | | | | | 4 |
| Overdose/Poisoning | 0 | 1 | 0 | 0 | | | | | | | | | 1 |
| Powerlines Down Arcing/Burning | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Psychiatric Emergency | 0 | 0 | 1 | 0 | | | | | | | | | 1 |
| Service Call Non-emergency | 3 | 3 | 2 | 0 | | | | | | | | | 8 |
| Sick Call | 2 | 1 | 5 | 1 | | | | | | | | | 9 |
| Smoke in Residence | 1 | 0 | 0 | 0 | | | | | | | | | 1 |
| Stroke | 0 | 1 | 1 | 0 | | | | | | | | | 2 |
| Transformer Fire | 0 | 0 | 0 | 1 | | | | | | | | | 1 |
| Traumatic Injury | 0 | 1 | 0 | 1 | | | | | | | | | 2 |
| Unconscious Party/Syncope | 1 | 1 | 0 | 1 | | | | | | | | | 3 |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan | 16 | 4:56 |
| Feb | 14 | 4:42 |
| Mar | 26 | 4:30 |
| Apr | 23 | 4:30 |
| May | | |
| Jun | | |
| Jul | | |
| Aug | | |
| Sep | | |
| Oct | | |
| Nov | | |
| Dec | | |
| <hr/> | | |
| | 79 | 4:39 |

TOTAL



Avg Resp Time



VILLAGE FIRE DEPARTMENT
REGULAR MONTHLY BOARD MEETING AGENDA
Wednesday, May 21, 2025, 6:00 P.M

Notice is hereby given of a regular monthly meeting of the Fire Commission of the Village Fire Department, to be held on **Wednesday, May 21, 2025, at 6:00 P.M.**, 901 Corbindale Road, Hedwig Village, Texas 77024.

1. **CALL TO ORDER**
2. **COMMENTS FROM THE PUBLIC** – Comments are limited to 3 minutes each.
3. **CONSENT AGENDA** – All Consent Agenda items listed are considered to be routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
 - A. Approval of Minutes – Regular Monthly Board Meeting Minutes April 23, 2025
 - B. Approval of Bills Paid – April 2025
4. **REPORTS**
 - A. Treasurer's Financial Reports and possible action – April 2025
 - B. Administrator's Report and possible action – April 2025
 - C. Investment Report – April 2025
 - D. Fire Chief's Report and possible action – April 2025
5. **DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS** – The Board will discuss and consider possible action on the following:
 - A. Temporary Aerial Apparatus
 - B. VFIS Insurance
 - C. Board Member Orientation
6. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:
 - A. Budget Amendments
 1. 2024-02
 2. 2025-03
7. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** – The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.
8. **DISCUSSION OF AND POSSIBLE ACTION REGARDING TIMING AND PAYMENT OF 2024 AUDIT** – The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

I certify that the agenda for the 21st of May 2025 Regular Monthly Board Meeting was posted at the fire department this the 16th day of May 2025, at 2:00 P.M. – Amy Buckert, Administrator/Finance Director.

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

9. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAYMENT OF STIPEND FOR INTERN** - The Board of Commissioners will discuss and take any action necessary related to payment of a stipend for internship completion.
10. **DISCUSSION OF AND POSSIBLE ACTION REGARDING AMENDMENT TO THE VFD BYLAWS** - The Board of Commissioners will discuss and take any action necessary related to amending the VFD bylaws.
11. **DISCUSSION OF AND POSSIBLE ACTION REGARDING FY 2026 BUDGET DISCUSSION #4** – The Board of Commissioners will conduct Budget Discussion #4 to include discussion and possible action.
12. **EXECUTIVE SESSION** - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:
 - A. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee;
 1. Fire Chief
 2. Administrative Specialist
 3. Fire Marshal
 4. Captain
 5. Fire Medic 2
 - B. Executive session pursuant to Section 551.071 consultation with attorney regarding pending or contemplated litigation
13. **ACTION – CLOSED SESSION** – The Board of Directors will consider and take any actions necessary on items discussed in Executive Session
14. **FUTURE TOPICS**
15. **NEXT MEETING DATE**
June 25, 2025
16. **ADJOURNMENT**

I certify that the agenda for the 21st of May 2025 Regular Monthly Board Meeting was posted at the fire department this the 16th day of May 2025, at 2:00 P.M. – Amy Buckert, Administrator/Finance Director.

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

Minutes
**VILLAGE FIRE
DEPARTMENT REGULAR
MONTHLY BOARD
MEETING**

Wednesday, March 26, 2025, 6:00 P.M.

1. CALL TO ORDER

A regular fire commission meeting of the Village Fire Department was held on Wednesday, April 23, 2025, at 901 Corbindale, Houston, Texas 77024. It began at 6:00 p.m. and was presided over by Keith Brown. The secretary was present.

Present & Voting Were:

City of Bunker Hill Village
City of Hedwig Village
City of Hilshire Village
City of Hunters Creek
City of Piney Point Village
City of Spring Valley Village

Commissioner Keith Brown, Chair
Commissioner Matt Woodruff
Mayor Robert (Bob) Buesinger
Commissioner Rob Adams, Secretary
Commissioner Henry Kollenberg, Vice Chair
Commissioner John Lisenby, Treasurer

Present Were:

City of Bunker Hill Village
City of Hedwig Village
City of Hilshire Village
City of Hunters Creek
City of Piney Point Village

Alternate Clara Towsley
Alternate Patrick Breckon
Commissioner Mike Garofalo
Alternate John DeWitt
Alternate Dan Ramey

Village Fire Department
Administrative Staff

Fire Chief, Howard Miller
Amy Buckert, Administrator/Finance Director
Katherine Stuart, Administrative Specialist

Randle Law Firm

Attorney Brandon Morris

Not Present Were:

City of Spring Valley Village

Alternate Steve Bass

2. COMMENTS FROM THE PUBLIC – Comments are limited to 3 minutes each.

Mayor Tom Jinks spoke about item 6A on the agenda, which would bring the Department's TMRS retirement plan in line with what is offered Hedwig Village's other City employees. He stated that his City was unable to afford the improvements to the Department's retirement plan, and as such, he wanted the record to reflect that he was against the item.

3. CONSENT AGENDA – All Consent Agenda items listed are considered to be routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- A. Approval of Minutes – Regular Monthly Board Meeting Minutes March 26, 2025
- B. Approval of Bills Paid – March 2025

Motion: Lisenby

Second: Kollenberg

Unanimously approved

4. **REPORTS**

- A. Treasurer's Financial Reports and possible action – March 2025 (attached)
- B. Administrator's Report and possible action – March 2025 (attached)
- C. Investment Report – March 2025 (attached)
- D. Fire Chief's Report and possible action – March 2025

The department is fully staffed. Captain Ekblaw is out until August. There was one major incident, a house fire in Hunters Creek. There were 193 calls for service averaging a four minute, eleven second response time. Chief is working on the All Hazards Mitigation Plan, working on an incident/accident training program, and thanked Commissioner Brown for his year as the Chair of the Board.

Motion: No Action Taken

Second:

5. **DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS** – The Board will discuss and consider possible action on the following:

- A. Temporary Aerial Apparatus

Chief told the Commission that five of the Cities had approved the Budget Amendment, and that Piney Point had it on their agenda for the Monday following the Commission meeting. He advised the Commission that there are two trucks available for lease at the moment.

Motion: No Action Taken

Second:

6. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:

- A. TMRS Retirement

Anthony Mills of TMRS drove in from Austin to present to the Commission and explain nuances of the retirement plan options to the Board. The Chief gave his presentation which outlined reasons the plan improvements were needed (attached). He explained how the enhanced benefits would assist with recruitment and retention.

Member Kollenberg moved to approve the 100% option. He stated that in response to Mayor Jinks, Hedwig has 100% COLA for its employees, which makes its contribution 12.1%, which is pretty close to the 13% for option six. And also gives them a \$1.2 million unfunded liability for their employees as opposed to their share of option six, which would be just under \$700,000. He asked the Chair for discussion; however, with no second for the motion, they were unable to have a discussion.

The floor was not turned over to Mr. Mills.

There was a motion made to approve Option 1 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

There was a motion made to approve Option 2 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

There was a motion made to approve Option 3 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

There was a motion made to approve Option 4 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

There was a motion made to approve Option 5 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

There was a motion made to approve Option 6 from the packet.

Motion: Kollenberg

Second:

Motion died for lack of a second

7. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

Motion: No Action Taken

Second:

8. **DISCUSSION OF AND POSSIBLE ACTION REGARDING TIMING AND PAYMENT OF 2024 AUDIT** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

The Administrator/Finance Director gave an update to the Board, including that Mr. Belt had drafted a letter to the partners on behalf of the Department, and the Department was reviewing the letter for return back to Mr. Belt. She advised the Commission that Mr. Belt would want a meeting with the Audit Committee once that letter was final.

Motion: No Action Taken

Second:

9. **DISCUSSION OF AND POSSIBLE ACTION REGARDING COMBINING GENERAL FUND SAVINGS AND CHECKING INTO ONE ACCOUNT** - The Board of Commissioners will discuss and take any action necessary related to closing the savings account and combining the General Fund checking and savings accounts.

The Administrator explained that there is no benefit to the Department to have a separate savings and checking account at Stellar Bank as appeared to be the case at Wells Fargo. She sought permission to consolidate the two accounts to simplify money management.

She also mentioned that she wants to get more intentional with cash management and treasury management so that the Department can make more money on the current interest rates. She stated that she would be drafting an Investment Policy during her time in Little Rock so that the Department can more actively manage cash. The policy will be PFIA compliant and all monies will be collateralized in accordance with PFIA.

Commissioner Woodruff moved combine the general fund checking and savings account and authorize the secretary to sign such corporate certificates as may be required on the bank's forms to effectuate the intended report.

Motion: Woodruff

Second: Lisenby

Unanimously approved

10. **DISCUSSION OF AND POSSIBLE ACTION REGARDING AUDIT FIRM REQUEST FOR QUALIFICATIONS** - The Board of Commissioners will discuss and take any action necessary related to seeking qualifications from audit firms for annual audit work.

The Board directed the Administrator/Finance Director to draft up an RFQ for Audit Services for their review.

11. **DISCUSSION OF AND POSSIBLE ACTION REGARDING AMENDMENT TO THE VFD BYLAWS**
- The Board of Commissioners will discuss and take any action necessary related to amending the VFD bylaws.

Member Woodruff asked the Commission to consider striking the authority of the Chair to appoint Committees as is outlined in the interlocal. The decisions would be handled on a Committee-by-Committee basis.

Motion: Woodruff

Second: Kollenberg

Unanimously approved

12. **DISCUSSION OF AND POSSIBLE ACTION REGARDING APPOINTMENT OF ALL COMMITTEES** - The Board of Commissioners will discuss and take any action necessary related to appointing Committee members.

There are three Committees on the Commission: the Search Committee, the Audit Committee, and the Budget Committee. The following are the compositions of each:

Audit Committee:

- Ramey
- Buesinger

Motion: Woodruff

Second: Kollenberg

Unanimously approved

Budget Committee:

- Towsley
- Lisenby
- Ramey

Motion: Woodruff

Second: Garofalo

Unanimously approved

Search Committee:

- Woodruff
- Pappas
- Buesinger

Motion: Kollenberg
Second: Garofalo
Unanimously approved

Member Woodruff asked the Commission to consider striking the authority of the Chair to appoint Committees. The decisions would be handled based on each Committee.

13. DISCUSSION OF AND POSSIBLE ACTION REGARDING FY 2026 BUDGET DISCUSSION #3 –

The Board of Commissioners will conduct Budget Discussion #3 to include discussion and possible action.

Member Kollenberg asked the Commission to consider a 5% COLA and a 4% contribution to the 457(b) plan. Commissioner Woodruff said he would be in support of a 3%. Mr. Kollenberg stated that the police department is talking about 4%. He stated the Fire Department should be talking about 4% or 5%, especially since there was no movement on the TMRS options. He stated it would be a good idea to increase the 457(b) contribution.

The department is approximately \$750,000 under budget for the 24 budget, so in essence the Department is returning \$750,000 back to the Cities. \$750,000 is roughly 7% of the budget.; he stated he wants 7% to go toward salary improvements. There was some discussion about building in a cushion of three days (\$150,000) for disaster mitigation in the event that it is needed.

There was some discussion about the sustainability of the budget, being as how a 3% raise was increasing the Department's budget approximately 6%. It was clarified that each City pays a portion of that 6% increase, not the entire 6% increase, based on the Interlocal Agreement.

There was discussion about the cost of Capital items in the budget artificially inflating the budget and making the increases appear larger than they really are. Someone mentioned that this is an issue with the Interlocal and how Capital is defined, and not necessarily a statement on how the Fire Department does their budgeting. The Commission then discussed amending the Interlocal to allow for better classification of these items within the budget.

There was a proposal to take some of the capital items (Tower repairs, fuel station upgrades, and the generator), remove them from the budget, and do a budget amendment at the same time that we fix the interlocal to address all those capital items, and take the capital items from the refund to the Cities.

Motion: Woodruff
Second: Kollenberg
Unanimously approved

14. EXECUTIVE SESSION - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:

- A. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Fire Chief
- B. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Administrator/Finance Director
- C. Executive session pursuant to Section 551.071 consultation with attorney regarding pending or contemplated litigation

The Board convened in Executive Session at 7:50 pm.

The Board resumed open session at 8:09 pm. No action was taken.

15. **ACTION – CLOSED SESSION** – The Board of Directors will consider and take any actions necessary on items discussed in Executive Session

Motion: No Action Taken

Second:

16. **FUTURE TOPICS**

- A. Ratify appointments of existing committees
- B. Amend Interlocal Agreement
- C. Approve Budget Amendment 2025-03
- D. Adoption of 2026 Budget

17. **ROTATION OF OFFICERS**

2025/2026 Rotation

- Commissioner PPV Henry Kollenberg – Chair
- Alternate Dan Ramey
- Commissioner SVV John Lisenby – Vice Chair
- Alternate Council Member Steve Bass
- Commissioner HCV Rob Adams – Treasurer
- Alternate John DeWitt
- Commissioner Hil V Mike Garofalo - Secretary
- Alternate Mayor Robert “Bob” Buesinger
- Commissioner HV Matt Woodruff
- Alternate Council Member Patrick Breckon
- Commissioner BHV Keith Brown
- Alternate Council Member Clara Towsley

18. **NEXT MEETING DATE**

May 28, 2025

The Board elected to move the May meeting up one week to May 21, 2025.

Motion: Kollenberg

Second: Garofalo

Unanimously approved

19. **ADJOURNMENT**

The meeting was adjourned at 8:12 pm.

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of April 2025 and YTD

| Accounts | Apr 25 | Apr 25 | Over (Under) | Over | Apr 25 YTD | Apr 25 YTD | Over (Under) | Fiscal Year | Over (Under) | Over |
|----------|---------|--------|--------------|---------|------------|------------|--------------|-------------|--------------|---------|
| | Actuals | Budget | \$ | (Under) | Actuals | Budget | Budget | Budget | \$ | (Under) |
| | | | | % | | | | | | % |

Receipts

| | | | | | | | | | | |
|--|-------------------|-------------------|-----------------|-------------|---------------------|---------------------|---------------------|----------------------|----------------------|------------|
| 14000 City Assessments General Fund | | | | | | | | | | |
| 14010 Bunker Hill Village | \$ 156,369 | \$ 156,369 | \$ - | 0% | \$ 703,659 | \$ 547,291 | \$ 156,369 | \$ 1,876,425 | (\$1,172,766) | 37% |
| 14020 Hedwig Village | 152,254 | 152,254 | 0 | 0% | 685,142 | 532,888 | 152,254 | 1,827,045 | (1,141,903) | 38% |
| 14030 Hilshire Village | 24,690 | 24,690 | 0 | 0% | 111,104 | 86,414 | 24,690 | 296,278 | (185,174) | 38% |
| 14040 Hunter's Creek Village | 183,116 | 183,116 | (0) | 0% | 824,022 | 640,906 | 183,116 | 2,197,392 | (1,373,370) | 37% |
| 14050 Piney Point Village | 172,829 | 172,829 | 0 | 0% | 777,729 | 604,900 | 172,829 | 2,073,943 | (1,296,215) | 38% |
| 14060 Spring Valley Village | 133,736 | 133,736 | 0 | 0% | 544,254 | 468,077 | 76,177 | 1,604,837 | (1,060,583) | 34% |
| Total 14000 City Assessments General Fund | \$ 822,993 | \$ 822,993 | \$ (0) | 0% | \$3,645,910 | \$2,880,477 | \$765,434 | \$9,875,920 | (\$6,230,010) | 37% |
| 24000 Capital Replacement | \$ - | \$ 16,667 | (\$16,667) | 0% | \$ - | \$ 58,333 | (\$58,333) | \$ 200,000 | (\$200,000) | 0% |
| 32010 Ambulance Fund Income (ABF) | 46,177 | 20,833 | 25,344 | 222% | 388,569 | 62,500 | 326,069 | 250,000 | 138,569 | 155% |
| 14200 Fuel Cost Reimbursements | 4,285 | 0 | 4,285 | 0 | 8,051 | 0 | 8,051 | 0 | 8,051 | 0 |
| 14211 Hedwig - Fuel Cost Reimbursement | 0 | 0 | 0 | 0 | 2,825 | 0 | 2,825 | 0 | 2,825 | 0 |
| 14271 Piney Point - Fuel Cost Reimbursement | 0 | 0 | 0 | 0 | 87 | 0 | 87 | 0 | 87 | 0 |
| 14275 Fuel Admin Fee | 40 | 0 | 40 | 0 | 146 | 0 | 146 | 0 | 146 | 0 |
| 14290 Workers Comp Reimbursement | 174 | 0 | 174 | 0 | 12,364 | 0 | 12,364 | 0 | 12,364 | 0 |
| 14400 Medical Standby Event Income | 0 | 0 | 0 | 0 | 7,475 | 0 | 7,475 | 0 | 7,475 | 0 |
| 14500 CPR Income | 176 | 0 | 176 | 0 | 1,901 | 0 | 1,901 | 0 | 1,901 | 0 |
| 14600 COBRA Income | 1,784 | 0 | 1,784 | 0 | 5,351 | 0 | 5,351 | 0 | 5,351 | 0 |
| 14910 Interest Income | 14,301 | 0 | 14,301 | 0 | 27,855 | 0 | 27,855 | 0 | 27,855 | 0 |
| 14930 Miscellaneous Income | 27,719 | 0 | 27,719 | 0 | 28,297 | 0 | 28,297 | 0 | 28,297 | 0 |
| 24910 Interest Income (CRF) | 503 | 0 | 503 | 0 | 14,985 | 0 | 14,985 | 0 | 14,985 | 0 |
| 54910 Interest/Dividend Income (FF) | 7 | 0 | 7 | 0 | 741 | 0 | 741 | 0 | 741 | 0 |
| Total Receipts | \$ 918,159 | \$ 860,494 | \$57,665 | 107% | \$ 4,144,558 | \$ 3,001,310 | \$ 1,143,248 | \$ 10,325,920 | (\$6,181,362) | 40% |

Operational Expenditures

| | | | | | | | | | | |
|---|------------------|------------------|-----------------|-------------|------------------|------------------|-------------------|-------------------|--------------------|------------|
| Total 15000 Capital Expenditures | \$ 13,304 | \$ 12,217 | \$ 1,087 | 109% | \$ 14,728 | \$ 36,650 | (\$21,922) | \$ 146,600 | (\$131,872) | 10% |
|---|------------------|------------------|-----------------|-------------|------------------|------------------|-------------------|-------------------|--------------------|------------|

Personnel Expenditures

| | | | | | | | | | | |
|---|------------|------------|------------|------|--------------|--------------|------------|--------------|---------------|-----|
| 16010 Salaries | \$ 464,080 | \$ 482,417 | (\$18,337) | 96% | \$ 1,740,468 | \$ 1,447,250 | \$ 293,218 | \$ 5,789,000 | (\$4,048,532) | 30% |
| 16011 Salaries - Overtime Regular | 10,627 | 25,000 | (14,373) | 43% | 55,072 | 75,000 | (19,928) | 300,000 | (244,928) | 18% |
| 16012 Overtime - Medical Standby Events | 0 | 841 | (841) | 0% | 2,716 | 2,522 | 194 | 10,090 | (7,374) | 27% |
| 16013 Overtime - Training | 0 | 4,080 | (4,080) | 0% | 0 | 12,240 | (12,240) | 48,960 | (48,960) | 0% |
| 16014 Overtime - CPR | 1,076 | 841 | 235 | 128% | 3,826 | 2,522 | 1,304 | 10,090 | (6,264) | 38% |
| 16015 Longevity Pay | 1,940 | 2,217 | (277) | 88% | 7,724 | 6,650 | 1,074 | 26,600 | (18,876) | 29% |

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of April 2025 and YTD

| Accounts | Apr 25 | Apr 25 | Over (Under) Budget | Over (Under) Budget % | Apr 25 YTD | Apr 25 YTD Budget | Over (Under) | Fiscal Year | Over (Under) Budget | Over (Under) Budget % |
|---|-------------------|-------------------|------------------------|-----------------------------|---------------------|----------------------|-------------------|---------------------|------------------------|-----------------------------|
| | Actuals | Budget | \$ | % | Actuals | Budget | Budget | Budget | \$ | % |
| 16016 Higher Class Pay | 147 | 1,811 | (1,664) | 8% | 10,493 | 5,434 | 5,060 | 21,735 | (11,242) | 48% |
| 16018 Professional Certification Pay | 5,643 | 5,803 | (160) | 97% | 20,651 | 17,410 | 3,241 | 69,640 | (48,989) | 30% |
| 16020 457 Plan Contribution | 0 | 9,648 | (9,648) | 0% | 0 | 28,945 | (28,945) | 115,780 | (115,780) | 0% |
| 16030 FICA Tax | 33,296 | 40,748 | (7,453) | 82% | 126,436 | 122,245 | 4,191 | 488,980 | (362,544) | 26% |
| 16040 Basic Life, ADD, LTD Insurance | 1,739 | 2,100 | (361) | 83% | 6,788 | 6,300 | 488 | 25,200 | (18,412) | 27% |
| 16050 Employee Retirement - TMRS | 29,974 | 35,688 | (5,714) | 84% | 119,372 | 107,065 | 12,307 | 428,260 | (308,888) | 28% |
| 16060 Health Insurance | 79,442 | 87,883 | (8,441) | 90% | 318,476 | 263,650 | 54,826 | 1,054,600 | (736,124) | 30% |
| 16070 Worker's Compensation Insurance | 0 | 7,800 | (7,800) | 0% | 9,912 | 23,400 | (13,488) | 93,600 | (83,688) | 11% |
| 16100 Meal Allowance | 3,833 | 3,833 | (0) | 100% | 12,778 | 11,500 | 1,278 | 46,000 | (33,222) | 28% |
| Total 16000 Personnel Expenditures | \$ 631,796 | \$ 710,711 | (\$78,915) | 89% | \$ 2,434,713 | \$ 2,132,134 | \$ 302,579 | \$ 8,528,535 | (\$6,093,822) | 29% |

Maintenance, Office Expenditures

| | | | | | | | | | | |
|--|---------|--------|----------|-------|--------|--------|----------|---------|-----------|-----|
| 17010 Ambulance Medical Supplies | 3,520 | 5,000 | (1,480) | 70% | 18,320 | 15,000 | 3,320 | 60,000 | (41,680) | 31% |
| 17020 Dues & Subscriptions | 100 | 413 | (313) | 24% | 288 | 1,238 | (950) | 4,950 | (4,662) | 6% |
| 17030 Building Maintenance | 720 | 2,500 | (1,780) | 29% | 2,177 | 7,500 | (5,323) | 30,000 | (27,823) | 7% |
| 17035 Station Supplies | 1,441 | 1,500 | (59) | 96% | 6,973 | 4,500 | 2,473 | 18,000 | (11,027) | 39% |
| 17040 IP Address VPN (PS Lightwave) | 1,015 | 735 | 280 | 138% | 4,061 | 2,205 | 1,856 | 8,820 | (4,759) | 46% |
| 17041 Internet & TV (Comcast & Starlink) | 1,028 | 1,650 | (622) | 62% | 5,751 | 4,950 | 801 | 19,800 | (14,049) | 29% |
| 17042 Mobile Device Services | 557 | 508 | 48 | 109% | 1,768 | 1,525 | 243 | 6,100 | (4,332) | 29% |
| 17043 City of Houston Radio System | 0 | 1,640 | (1,640) | 0% | 338 | 4,920 | (4,583) | 19,680 | (19,343) | 2% |
| 17044 Communications - Motorola 47 & NICE | 0 | 3,798 | (3,798) | 0% | 42,109 | 11,395 | 30,714 | 45,580 | (3,471) | 92% |
| 17048 EMS Equipment Maintence - ProCare/Stryker | 20,545 | 1,873 | 18,672 | 1097% | 20,545 | 5,618 | 14,927 | 22,470 | (1,925) | 91% |
| 17070 Public Education, Relations, Promotions (Prevention) | 0 | 417 | (417) | 0% | 38 | 1,250 | (1,212) | 5,000 | (4,962) | 1% |
| 17080 Gas & Oil Inventory | 0 | 0 | 0 | 0 | 26,001 | 0 | 26,001 | 0 | 26,001 | 0 |
| 17085 Gas & Oil Purchase | 60 | 4,583 | (4,523) | 1% | 505 | 13,750 | (13,245) | 55,000 | (54,495) | 1% |
| 17090 Property & Casualty Insurance | (4,991) | 8,333 | (13,324) | -60% | 43,245 | 25,000 | 18,245 | 100,000 | (56,755) | 43% |
| 17099 Maintenance of Equipment | 378 | 0 | 378 | 0 | 481 | 0 | 481 | 0 | 481 | 0 |
| 17100 Vehicle Maintenance | 0 | 15,417 | (15,417) | 0% | 784 | 46,250 | (45,466) | 185,000 | (184,216) | 0% |
| 17101 Maint.-Chief's Truck | 0 | 0 | 0 | 0 | 7,902 | 0 | 7,902 | 0 | 7,902 | 0 |
| 17102 Maint.-Fire Marshal's Car | 0 | 0 | 0 | 0 | 111 | 0 | 111 | 0 | 111 | 0 |
| 17105 Maint.-Pumper (E1) | 0 | 0 | 0 | 0 | 61,436 | 0 | 61,436 | 0 | 61,436 | 0 |
| 17107 Maint.-Ladder (L1) | 0 | 0 | 0 | 0 | 49 | 0 | 49 | 0 | 49 | 0 |
| 17108 Maint.-Ambulance (Medic 1) | 386 | 0 | 386 | 0 | 386 | 0 | 386 | 0 | 386 | 0 |
| 17109 Maint.-Ambulance (Medic 2) | 0 | 0 | 0 | 0 | 1,375 | 0 | 1,375 | 0 | 1,375 | 0 |
| 17110 Maint.-Other | 321 | 0 | 321 | 0 | 427 | 0 | 427 | 0 | 427 | 0 |
| 17111 Maint.-Contracts | 0 | 0 | 0 | 0 | 4,291 | 0 | 4,291 | 0 | 4,291 | 0 |

Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of April 2025 and YTD

| Accounts | Apr 25 | Apr 25 | Over (Under) | Over | Apr 25 YTD | Apr 25 YTD | Over (Under) | Fiscal Year | Over (Under) | Over |
|--|---------|--------|--------------|------|------------|------------|--------------|-------------|--------------|------|
| | Actuals | Budget | \$ | % | | Budget | Budget | | \$ | % |
| 17112 Maint.-Pumper (E2) 2000 | 0 | 0 | 0 | 0 | 34 | 0 | 34 | 0 | 34 | 0 |
| 17123 Equipment & Supplies Maintenance | 0 | 3,033 | (3,033) | 0% | 2,839 | 9,100 | (6,261) | 36,400 | (33,561) | 8% |
| 17133 Maintenance SCBA | 3,979 | 1,250 | 2,729 | 318% | 6,730 | 3,750 | 2,980 | 15,000 | (8,270) | 45% |
| 17135 Maintenance Fuel System | 0 | 417 | (417) | 0% | 665 | 1,250 | (585) | 5,000 | (4,335) | 13% |
| 17136 Vehicle Licenses & Permits | 31 | 417 | (385) | 7% | 41 | 1,250 | (1,209) | 5,000 | (4,959) | 1% |
| 17129 Other Office Expenses | 35 | 0 | 35 | 0 | 35 | 0 | 35 | 0 | 35 | 0 |
| 17140 Utilities | 5,356 | 5,583 | (228) | 96% | 13,367 | 16,750 | (3,383) | 67,000 | (53,633) | 20% |
| 17160 Fire Certification Fees | 586 | 608 | (22) | 96% | 1,196 | 1,825 | (629) | 7,300 | (6,104) | 16% |
| 17170 Fire Training Programs | 4,765 | 2,667 | 2,098 | 179% | 17,171 | 8,000 | 9,171 | 32,000 | (14,829) | 54% |
| 17171 EMS Training | 300 | 1,500 | (1,200) | 20% | 2,650 | 4,500 | (1,850) | 18,000 | (15,350) | 15% |
| 17177 Fire Marshal Training | 0 | 667 | (667) | 0% | 1,348 | 2,000 | (652) | 8,000 | (6,652) | 17% |
| 17178 Out of Town Expenses | 0 | 0 | 0 | 0 | 69 | 0 | 69 | 0 | 69 | 0 |
| 17181 Travel Meals & Mileage | 0 | 0 | 0 | 0 | 73 | 0 | 73 | 0 | 73 | 0 |
| 17183 Dispatch Training & Certification Fees | 0 | 750 | (750) | 0% | (849) | 2,250 | (3,099) | 9,000 | (9,849) | -9% |
| 17185 Admin. Training & Certification Fees | 0 | 417 | (417) | 0% | 20 | 1,250 | (1,230) | 5,000 | (4,980) | 0% |
| 17190 Uniforms | 3,020 | 4,600 | (1,580) | 66% | 12,224 | 13,800 | (1,576) | 55,200 | (42,976) | 22% |
| 17203 Shipping | 0 | 50 | (50) | 0% | 31 | 150 | (119) | 600 | (569) | 5% |
| 17205 Office Supplies | 694 | 958 | (264) | 72% | 991 | 2,875 | (1,884) | 11,500 | (10,509) | 9% |
| 17207 Bank Service Charges | 474 | 167 | 308 | 285% | 513 | 500 | 13 | 2,000 | (1,487) | 26% |
| 17211 Adobe | 306 | 67 | 240 | 459% | 446 | 200 | 246 | 800 | (354) | 56% |
| 17213 Postage Meter Rental | 0 | 150 | (150) | 0% | 231 | 450 | (219) | 1,800 | (1,569) | 13% |
| 17217 VFD Branded Stationary | 0 | 42 | (42) | 0% | 545 | 125 | 420 | 500 | 45 | 109% |
| 17219 Office Phones (8x8) | 0 | 500 | (500) | 0% | 1,352 | 1,500 | (149) | 6,000 | (4,649) | 23% |
| 17221 HRIS (UKG Workforce Ready/Americhex) | 880 | 1,605 | (726) | 55% | 3,845 | 4,815 | (970) | 19,260 | (15,415) | 20% |
| 17223 Accounting (QuickBooks) | 251 | 258 | (7) | 97% | 1,002 | 773 | 230 | 3,090 | (2,088) | 32% |
| 17225 Office Software | 27 | 1,000 | (973) | 3% | 10,163 | 3,000 | 7,163 | 12,000 | (1,837) | 85% |
| 17240 Electronic Protocol Cards - Pro QA | 0 | 0 | 0 | 0 | 53 | 0 | 53 | 0 | 53 | 0 |
| 17250 Translation Service - Language Line | 8 | 17 | (8) | 49% | 11 | 50 | (40) | 200 | (189) | 5% |
| 17300 Professional Services | 275 | 0 | 275 | 0 | 4,050 | 0 | 4,050 | 0 | 4,050 | 0 |
| 17302 Legal Services | 2,901 | 3,000 | (99) | 97% | 8,099 | 9,000 | (902) | 36,000 | (27,902) | 22% |
| 17304 Accounting Services | 5,350 | 1,333 | 4,017 | 401% | 25,881 | 4,000 | 21,881 | 16,000 | 9,881 | 162% |
| 17306 IT Services | 0 | 2,658 | (2,658) | 0% | 6,121 | 7,973 | (1,851) | 31,890 | (25,769) | 19% |
| 17308 Health Insurance Consulting Services | 0 | 1,102 | (1,102) | 0% | 10,400 | 3,306 | 7,094 | 13,225 | (2,825) | 79% |
| 17309 Medical Director Services | 1,596 | 2,083 | (487) | 77% | 6,385 | 6,250 | 135 | 25,000 | (18,615) | 26% |
| 17313 Other Professional and/or Miscellaneous Services | 158 | 2,250 | (2,092) | 7% | 835 | 6,750 | (5,915) | 27,000 | (26,165) | 3% |
| 17401 VFD Fire Commission & Meeting Expenses | 309 | 632 | (323) | 49% | 1,049 | 1,895 | (846) | 7,580 | (6,531) | 14% |
| 17403 VFD Employee Appreciation & Events | 382 | 833 | (451) | 46% | 559 | 2,500 | (1,941) | 10,000 | (9,441) | 6% |
| 17405 CPR Supplies, Cards, & Equipment | 12 | 250 | (238) | 5% | 48 | 750 | (702) | 3,000 | (2,952) | 2% |

**Village Fire Department
Statement of Receipts and Expenditures
Accrual Basis
As of April 2025 and YTD**

| Accounts | Apr 25 | Apr 25 | Over (Under) Budget | Over (Under) Budget % | Apr 25 YTD | Apr 25 YTD Budget | Over (Under) | Fiscal Year | Over (Under) Budget | Over (Under) Budget % |
|---|------------------|------------------|------------------------|-----------------------------|--------------------|----------------------|--------------------|--------------------|------------------------|-----------------------------|
| | Actuals | Budget | \$ | % | Actuals | Budget | Budget | Budget | \$ | % |
| Tipalti Transaction Fee | 10,004 | 0 | 10,004 | 0 | 10,004 | 0 | 10,004 | 0 | 10,004 | 0 |
| Other Maintenance, Office Expenditures | 0 | 10,836 | (10,836) | 0 | 0 | 32,510 | (32,510) | 130,040 | (130,040) | 0 |
| Total Maintenance, Office Expenses | \$66,779 | \$100,065 | (\$33,285) | 67% | \$399,589 | \$300,196 | \$99,392 | \$1,200,785 | (\$801,197) | 33% |
| Total Operational Expenditures | \$711,879 | \$822,993 | (\$111,113) | -14% | \$2,849,029 | \$2,468,980 | \$380,049 | \$9,875,920 | (\$7,026,891) | 29% |
| Other Income | | | | | | | | | | |
| 15100 Insurance Payout from Ladder Truck | 0 | 0 | 0 | 0 | 2,001,500 | 0 | 2,001,500 | 0 | 2,001,500 | 0 |
| Excess of Receipts (Expenditures) | \$206,279 | \$37,501 | \$168,778 | 550% | \$3,297,028 | \$532,330 | \$2,764,699 | \$450,000 | \$2,847,028 | 733% |

Village Fire Department
Statement of Assets, Liabilities and Fund Balance
Accrual Basis
30-Apr-25

| | GENERAL FUND | CAPITAL REPLACEMENT FUND | FACILITY FUND | AMBULANCE BILLING FUND | COMBINED TOTAL |
|---|---------------------|--------------------------------|-------------------|------------------------------|---------------------|
| ASSETS | | | | | |
| Cash | | | | | |
| General Fund (2634) | \$ 481,190 | \$ - | \$ - | \$ - | \$ 481,190 |
| Savings (8337) | 1,014,702 | - | - | - | 1,014,702 |
| Texas Class - General Fund | 385,656 | - | - | - | 385,656 |
| Capital Replacement (2709) | - | 240,723 | - | - | 240,723 |
| Texas Class - Capital Replacement | - | 2,559,032 | - | - | 2,559,032 |
| Ambulance (Stellar - 2840) | - | - | - | 161,805 | 161,805 |
| Ambulance (WF - 4347) | - | - | - | 4,110 | 4,110 |
| Texas Class - Ambulance | - | - | - | 372 | 372 |
| Facility (9988) | - | - | 3,178 | - | 3,178 |
| Texas Class - Facility Fund | - | - | 98,097 | - | 98,097 |
| Total Cash & Certificates | 1,881,548 | 2,799,755 | 101,275 | 166,287 | 4,948,865 |
| Accounts Receivable | 4,773 | - | - | - | 4,773 |
| Gasoline & Oil Inventory | 8,966 | - | - | - | 8,966 |
| Prepaid Insurance | 36,488 | - | - | - | 36,488 |
| Interfund Receivables/Payables | (49,039) | 49,039 | - | - | 0 |
| Total Assets | \$ 1,882,736 | \$ 2,848,794 | \$ 101,275 | \$ 166,287 | \$ 4,999,092 |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable including Credit Cards | \$ 80,046 | \$ - | \$ - | \$ - | \$ 80,046 |
| Due to Spring Valley | 57,560 | - | - | - | 57,560 |
| FICA Payable | 34,570 | - | - | - | 34,570 |
| Federal Income Tax Withholding Payable | 23,383 | - | - | - | 23,383 |
| Supplemental Life Insurance Withheld | 310 | - | - | - | 310 |
| Retirement Contribution Payable | 27,463 | - | - | - | 27,463 |
| Payable to Capital Replacement Fund | - | - | - | 388,204 | 388,204 |
| Ambulance Funds Payable | - | - | - | (221,917) | (221,917) |
| Due to Texas State Unclaimed Property | 1,821 | - | - | - | 1,821 |
| Total Current Liabilities | 225,153 | - | - | 166,287 | 391,439 |
| Fund Balance | 1,657,583 | 2,848,794 | 101,275 | - | 4,607,654 |
| Total Liabilities & Fund Balance | \$ 1,882,736 | \$ 2,848,794 | \$ 101,275 | \$ 166,287 | \$ 4,999,092 |

Village Fire Department Statement of Cash Flows April 2025

| | <u>Total</u> |
|--|---------------------|
| Excess Receipts over (Expenditures) | \$206,279 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| Accounts Receivable (A/R) | 7,323 |
| 11080 Payroll Clearing | 10,655 |
| 11320 Prepaid Insurance | 694 |
| 11500 Due From Marlo Longoria (Misc. Income) | (27,719) |
| 11710 Due to/from Capital Replacement Fund | 16,667 |
| Accounts Payable (A/P) | 12,310 |
| 12025 12025 BUCKERT, AMY (6002) - 2 | (702) |
| 12030 MARSHAL, FIRE (5283) - 2 | (2,647) |
| 12035 12035 MILLER, TIMOTHY (2075) - 2 | (2,710) |
| 12040 MILLER, HOWARD (3921) - 2 | (543) |
| 12045 12045 DEPAUL, FRANK (4657) - 2 | (347) |
| 12050 STUART, KATHERINE (3345) - 2 | 48 |
| 12060 WITT, STEVE (9719) - 2 | 2,494 |
| 12110 FICA Payable | (755) |
| 12120 Fed Income Tax W/H Payable | (1,639) |
| 12200 Supp. Life Ins. W/H | 7 |
| 12310 Retirement Contrib. Payable | (1,017) |
| 32020 Ambulance Funds Payable (ABF) | 362 |
| Total Adjustments to reconcile Excess Receipts to Net Cash provided by operations: | \$12,480 |
| Net cash increase for period | 218,759 |
| Cash at beginning of period | 4,730,106 |
| Cash at end of period | \$ 4,948,865 |

Village Fire Department
Statement of Changes in Fund Balance
Accrual Basis
1-Apr-25

| | GENERAL FUND | CAPITAL REPLACEMENT FUND | FACILITY FUND | COMBINED TOTAL |
|--|-------------------------|---|--------------------------|---------------------------|
| Fund Balance - March 31, 2025 | \$ 1,659,683 | \$ 3,183,567 | \$ 13,362 | \$ 4,856,613 |
| Excess of Receipts (Expenditures) for the 1 month Ended April 30, 2025 | (2,100) | (334,773) | 87,913 | (248,960) |
| Fund Balance - April 30, 2025 | \$ 1,657,583 | \$ 2,848,794 | \$ 101,275 | \$ 4,607,654 |

| <u>DATE</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> | <u>Payee</u> |
|-------------|--------------------------|----------------|--------------|
| 4/8/2025 | Childsupp Texas Sdu | (\$2,710.00) | |
| 4/8/2025 | Payroll Tmrs Ccd | (\$64,724.42) | |
| 4/9/2025 | Engie | (\$2,137.03) | |
| 4/9/2025 | Check 13739 | (\$1,650.00) | |
| 4/9/2025 | Legalshield | (\$146.50) | |
| 4/9/2025 | AT&T | (\$499.61) | |
| 4/9/2025 | Starlink | (\$140.00) | |
| 4/10/2025 | Payments Tracking Id | (\$8,328.18) | |
| 4/10/2025 | Check 13728 | (\$481.41) | |
| 4/10/2025 | Payments Tracking Id | (\$487.48) | |
| 4/11/2025 | Payroll | (\$57.00) | |
| 4/11/2025 | Utility Dd Memorial | (\$141.40) | |
| 4/11/2025 | Wire Kotapay Ref:259 | (\$158,633.17) | |
| 4/11/2025 | Edi Pymnts Tipalti | (\$9,994.00) | |
| 4/14/2025 | Payments Tracking Id | (\$1,225.00) | |
| 4/14/2025 | Billings | (\$879.50) | |
| 4/15/2025 | Check 13738 | (\$53.04) | |
| 4/15/2025 | Check 13737 | (\$198.58) | |
| 4/15/2025 | Payments Nationwide | (\$1,570.00) | |
| 4/15/2025 | Edi Pymnts Tipalti | (\$4.47) | |
| 4/15/2025 | Payments Nationwide | (\$7,329.00) | |
| 4/17/2025 | Aflac | (\$938.07) | |
| 4/18/2025 | Check 13713 | (\$20.00) | |
| 4/18/2025 | Internal Revenue Service | (\$52,749.09) | |
| 4/22/2025 | Check 13745 | (\$278.10) | |
| 4/22/2025 | Check 13743 | (\$8.19) | |
| 4/22/2025 | Check 13740 | (\$213.57) | |
| 4/23/2025 | Childsupp Texas Sdu | (\$2,710.00) | |
| 4/23/2025 | Henry Schein | (\$417.36) | |
| 4/23/2025 | Edi Pymnts Tipalti | (\$885.69) | |
| 4/24/2025 | Comcast | (\$597.95) | |
| 4/25/2025 | Payments Tracking Id | (\$35.00) | |
| 4/25/2025 | Check 13742 | (\$4,200.00) | |
| 4/25/2025 | Wire Kotapay Ref:587 | (\$171,665.82) | |
| 4/28/2025 | Aflac | (\$938.07) | |
| 4/28/2025 | Payroll | (\$3,833.31) | |
| 4/28/2025 | Payments Tracking Id | (\$1,225.00) | |
| 4/28/2025 | Check 13744 | (\$98.15) | |
| 4/29/2025 | Payments Nationwide | (\$6,929.00) | |
| 4/29/2025 | Payments Tracking Id | (\$1,250.00) | |
| 4/29/2025 | Edi Pymnts Tipalti | (\$4,523.59) | |
| 4/29/2025 | Payments Nationwide | (\$1,667.00) | |
| 4/29/2025 | Ent Ach Dr | (\$188.37) | |

| | |
|-------------------------------|---------------|
| 4/30/2025 1st Bankcard Ctrccd | (\$12,137.34) |
| 4/30/2025 Check 13741 | (\$1,810.00) |

ADDED OR MATCHED

Added to: Expense: 12190 Special Employee W/H Payable 04/08/2025 \$2,710.00
Added to: Expense: 12310 Retirement Contrib. Payable 04/08/2025 \$64,724.42
Matched to: Expense: 17140 Utilities 04/08/2025 \$2,137.03
Matched to: Check: 17304 Professional Services:Accounting Services 13739 03/27/2025 \$1,650.00
Added to: Expense: 12170 Prepaid Legal Services 04/09/2025 \$146.50
Matched to: Expense: 17042 Mobile Device Services 04/08/2025 \$499.61
Added to: Expense: 17041 Internet & TV (Comcast & Starlink) 04/09/2025 \$140.00
Added to: Expense: 15050 Capital Expenditures:Office Computers 04/10/2025 \$8,328.18
Matched to: Check: 17109 Maintenance of Equipment:Maint.-Ambulance (Medic 2) 13728 03/12/2025 \$481.41
Added to: Expense: 15050 Capital Expenditures:Office Computers 04/10/2025 \$487.48
Added to: Expense: 17042 Mobile Device Services 04/11/2025 \$57.00
Matched to: Expense: 17140 Utilities 04/10/2025 \$141.40
Added to: Expense: 11080 Payroll Clearing 04/11/2025 \$158,633.17
Added to: Expense: Tipalti Clearing Account 04/11/2025 \$9,994.00
Added to: Expense: Split expense 04/14/2025 \$1,225.00
Added to: Expense: 17221 Office Expenses:HRIS (UKG Workforce Ready/Americhex) 04/14/2025 \$879.50
Matched to: Check: 17240 Electronic Protocol Cards - Pro QA 13738 03/27/2025 \$53.04
Matched to: Check: Split expense 13737 03/27/2025 \$198.58
Added to: Expense: 12140 Deferred Compensation 04/15/2025 \$1,570.00
Added to: Expense: Tipalti Clearing Account 04/15/2025 \$4.47
Added to: Expense: 12140 Deferred Compensation 04/15/2025 \$7,329.00
Added to: Expense: 12130 Employee Medical Plan 125 04/17/2025 \$938.07
Matched to: Check: 17185 Admin. Training & Certification Fees 13713 02/27/2025 \$20.00
Added to: Expense: Split expense 04/18/2025 \$52,749.09
Matched to: Check: Split expense 13745 04/10/2025 \$278.10
Matched to: Check: 17250 Translation Service - Language Line 13743 04/10/2025 \$8.19
Matched to: Check: 17190 Uniforms 13740 04/10/2025 \$213.57
Added to: Expense: 12190 Special Employee W/H Payable 04/23/2025 \$2,710.00
Added to: Expense: 17010 Ambulance Medical Supplies 04/23/2025 \$417.36
Added to: Bill Payment: Accounts Payable (A/P) 04/23/2025 \$885.69
Matched to: Expense: 17041 Internet & TV (Comcast & Starlink) 04/21/2025 \$597.95
Added to: Expense: 17129 Other Office Expenses 04/25/2025 \$35.00
Matched to: Check: Split expense 13742 04/10/2025 \$4,200.00
Added to: Expense: 11080 Payroll Clearing 04/25/2025 \$171,665.82
Added to: Expense: 12130 Employee Medical Plan 125 04/28/2025 \$938.07
Added to: Expense: 16100 Personnel Expenditures:Meal Allowance 04/28/2025 \$3,833.31
Added to: Expense: Split expense 04/28/2025 \$1,225.00
Matched to: Check: 17035 Station Supplies 13744 04/10/2025 \$98.15
Added to: Expense: 12140 Deferred Compensation 04/29/2025 \$6,929.00
Added to: Expense: 17309 Professional Services:Medical Director Services 04/29/2025 \$1,250.00
Added to: Expense: Tipalti Clearing Account 04/29/2025 \$4,523.59
Added to: Expense: 12140 Deferred Compensation 04/29/2025 \$1,667.00
Matched to: Expense: 17140 Utilities 04/29/2025 \$188.37

Added to: Expense: 11090 Cash Transfers 04/30/2025 \$12,137.34

Matched to: Check: 17304 Professional Services:Accounting Services 13741 04/10/2025 \$1,810.00

Village Fire Department



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:

**BUNKER HILL VILLAGE
HEDWIG VILLAGE
HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE
SPRING VALLEY VILLAGE**

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: May 21, 2025
Re: **March Administrator's Report**

Please find below an overview of the financial statements and reports for April 2025.

Summary of VFD Financial Performance as of end of April (33.3% of the budget year):

-

February Revenue:

- Total General Fund revenue year-to-date is tracking at 37%.

February Expenses:

- Personnel Expenses: 29% of budget
- Operational Expenses: 29% of budget
- Fire Training will level out as the year progresses, pre-paid for large May training
- Accounting Services continue to be over budget due to the fraud investigation, price increases, and the software conversion, did not receive financials in time to include in our Budget Amendment, will need future BA
- Higher Class pay tracking high due to officer out on injury
- Internet tracking a little high due
- Both Motorola and Stryker have been paid for the year, so although tracking high, no more expenses should be recorded this year

Key Highlights:

- Tipalti rollout of AP module is mostly complete
- Bills are being paid through Tipalti
- Work is largely complete on the PO process
- Work on credit cards has begun
- Wells Fargo money has been transferred to Stellar, next is closure of account

Policies Update

The following policies have been drafted and are being presented this evening for consideration by the Commission:

- No policies at this time, there is a Board Orientation presentation tonight to assist the new members

Next Steps:

- Continue Tipalti training
- Circulate Tipalti training videos
- RFPs for Workers Comp, Audit, Fuel
- Investment Policy

April 2025 Investment Report

| Account Type | Purchase Date | Maturity Date | Interest (Yield) | EOM Balance | Interest Earned |
|---------------------|---------------|---------------|------------------|-----------------------|--------------------|
| General Fund | N/A | On Demand | 2.58% | \$519,157.21 | \$960.48 |
| Capital Fund | N/A | On Demand | 2.58% | \$240,723.06 | \$503.47 |
| Facility Fund | N/A | On Demand | 2.58% | \$3,178.18 | \$6.65 |
| Ambulance Fund (WF) | N/A | On Demand | 0.68% | \$5,930.37 | \$3.33 |
| Ambulance Fund (St) | N/A | On Demand | 2.58% | \$161,805.08 | \$292.16 |
| VMIG | N/A | On Demand | 0% | \$120,913.84 | \$0.00 |
| Savings | N/A | On Demand | 2.58% | \$1,014,702.15 | \$2,624.31 |
| TexasClass | N/A | On Demand | 4.44% | \$3,043,890.34 | \$11,077.03 |
| | | | | | |
| Totals: | | | | \$5,110,300.23 | \$15,467.43 |

This report complies with the requirements of the Public Funds Investment Act and covers all the funds of the Village Fire Department that are subject to that law.


 Amy Buckert, Administrator/Finance Director

NATIONAL UNION FIRE INSURANCE COMPANY PA
1271 AVE OF THE AMERICAS FL 37
NEW YORK NY 10020-1304

NOTICE OF NONRENEWAL OF INSURANCE

RECEIVED MAY 13 2025

Named Insured & Mailing Address:

Producer: VFIS

VILLAGE FIRE DEPARTMENT
901 CORBINDALE ROAD
HOUSTON TX 77024

VFIS
183 LEADER HEIGHTS ROAD
P.O. BOX 2726
YORK PA 17405

Policy No.: VFNU-TR-0030950-02
Type of Policy: PACKAGE
Date of Expiration: 09/30/2025; 12:01 A.M. Local Time at the mailing address of the Named Insured.

We will not renew this policy when it expires. Your insurance will cease on the Expiration Date shown above.

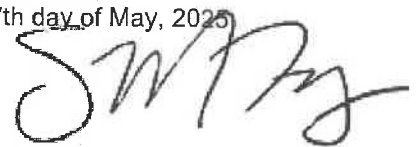
The reason for nonrenewal is due to adverse loss experience including severity of losses. This results in a 6-year account loss ratio of 605% with \$2,073,473 incurred losses including 1 Management Liability and 2 Portable Equipment losses.

Named Insured

VILLAGE FIRE DEPARTMENT
901 CORBINDALE ROAD
HOUSTON TX 77024

Date Mailed:

7th day of May, 2025



AUTHORIZED REPRESENTATIVE

NATIONAL UNION FIRE INSURANCE COMPANY PA
1271 AVE OF THE AMERICAS FL 37
NEW YORK NY 10020-1304

NOTICE OF NONRENEWAL OF INSURANCE

RECEIVED MAY 13 2025

Named Insured & Mailing Address:

Producer: VFIS

VILLAGE FIRE DEPARTMENT
901 CORBINDALE ROAD
HOUSTON TX 77024

VFIS
183 LEADER HEIGHTS ROAD
P.O. BOX 2726
YORK PA 17405

Policy No.: VFNU-CM-0001252-05
Type of Policy: AUTO
Date of Expiration: 09/30/2025; 12:01 A.M. Local Time at the mailing address of the Named Insured.

We will not renew this policy when it expires. Your insurance will cease on the Expiration Date shown above.

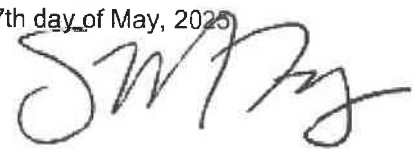
The reason for nonrenewal is due to adverse loss experience including severity of losses. This results in a 6-year account loss ratio of 605% with \$2,073,473 incurred losses including 11 Auto losses.

This policy provides auto liability coverage. You should contact your agent concerning your possible eligibility for replacement coverage through another insurer or the Texas Automobile Insurance Plan.

Named Insured

VILLAGE FIRE DEPARTMENT
901 CORBINDALE ROAD
HOUSTON TX 77024

Date Mailed:
7th day of May, 2025



AUTHORIZED REPRESENTATIVE

Village Fire Department Commission Orientation

Outline of Duties, Responsibilities and Roles
of Fire Commissioners
and Fire Department Staff

Guidelines and Duties for Appointed Officials

- Fire Commissioners can better serve constituents and Cities by understanding their duties, bring aware of responsibilities and are informed of the best practices
- Fire Commissioners provide leadership, arbitrate conflicting interests, and make sound decisions by carefully studying problems and reviewing alternatives to determine the best course of action
- The Commission
 - Adopts bylaws and rules of procedure
 - Establishes policy
 - Adopts the annual budget
 - Provides direction to the Fire Chief
 - Provides updates to their City Council/serves as a liaison to the Fire Department

Policy Making

- Policy is established by a majority vote of the Commission
- A decision of the majority binds the Commission to a course of action, regardless of individual members' preferences
- Policy making is “what to do” and administration is “how to do it”

Positions and Duties

- **Chair**
 - Call meeting
 - Presides over meetings
 - Signs checks
 - Sounding board for Chief
- **Vice Chair**
 - Call meeting in absence of Chair
 - Presides over meetings in absence of Chair
 - Signs checks
- **Treasurer**
 - Provides updates on finances to Commission
 - Approval of bills
 - Signs checks
- **Secretary**
 - Approval of bills
 - Signs checks

Communications from Fire Commission

- The Administrator posts Fire Commission agendas, agenda packets, and minutes on the Department's website, www.villagefire.org, as well as a hard copy for review at the Fire Department, 901 Corbindale, Houston, TX 77024
- Commissioners receive all agenda related material from the Administrator via email
- Regular Fire Commission meetings are held the fourth Wednesday of each month

Fire Commission/Department Attorney Relationship

- Department Attorney appointed by and serves at the discretion of the Village Fire Commission
- General Responsibilities Include:
 - Provide legal assistance necessary
 - Represent the Department's interests in litigation, hearings, negotiations and similar proceedings
 - Prepare contracts, interlocal amendments, resolutions, and other legal documents
- Attorney does not represent individual members of the Commission or Staff, but the Department as a whole

Staff Responsibilities

- Prepare and review agendas and minutes in accordance with open meetings procedure and State law
- Notify members of meetings
- Maintain records for Department
- Staff must at all times consider the policy and fiscal impacts of proposals and provide members with early and timely information about all proposals

Analytical Problem-Solving Approach

- As resources dwindle, systems become more complex, and Cities and Departments must adapt
- To determine priorities, here are some questions we can ask:
 - What is the problem we are trying to solve, and is that a symptom or is there a deeper problem?
 - What general approaches could be used to solve the problem? (avoid single-solution answers)
 - What personnel, financial and other resources are needed to make the solution work? Where will these come from?
 - Have all involved in implementation had input?
 - Is it feasible and manageable? (is it legal and is there budget for the solution?)
- These questions help avoid wasted time and effort and lead to approved recommendations

VILLAGE FIRE DEPARTMENT



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:
BUNKER HILL VILLAGE HEDWIG
VILLAGE HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE SPRING
VALLEY VILLAGE

Budget Amendment 2024-02 & 2025-03

| | | |
|-------|--|-------------------------------|
| To: | Gerardo Barrera | City of Bunker Hill Village |
| | Wendy Baimbridge | City of Hedwig Village |
| | Cassie Stephens | City of Hilshire Village |
| | Tom Fullen | City of Hunters Creek Village |
| | Bobby Pennington | City of Piney Point Village |
| | John McDonald | City of Spring Valley Village |
| Cc: | Board of Commissioners & Alternates | Village Fire Department |
| From: | Amy Buckert | Village Fire Department |
| Date: | May 21, 2025 | |
| Re: | Budget Amendment 2024-02 & Budget Amendment 2025-03 | |

During the regular monthly Village Fire Department Board Meeting on May 21, 2025, the Village Fire Department Board of Commissioners unanimously approved a budget amendment to fund tower improvements, purchase of a generator and purchase of a fuel system. The Village Fire Department Board of Commissioners is requesting that the member Cities approve a 2025 budget amendment in an amount not to exceed \$236,000 to facilitate the purchases and improvements. This budget amendment will not result in an additional assessment to the member Cities in 2025.

The improvements and purchases are as follows:

- Tower improvements - \$80,000
- Generator purchase - \$100,000
- Fuel system purchase - \$56,000
- Total - \$236,000

The total budget amendment of \$236,000.00 will be funded by the 2024 Village Fire Department budget surplus in an amount not to exceed \$236,000.

The Village Fire Department Board of Commissioners further unanimously approved intra-budgetary transfers for Budget years 2024 and 2025. While these intra-budgetary transfers will not result in an additional assessment to the member Cities, they do require the approval of the member cities per Sec. 5.01 of the Interlocal Agreement.

The intra-budgetary transfers are as follows:

- 2024 Village Fire Department Budget:
 - Transfer \$40,000 from line item 16060 Health Insurance to line item 17112 Maintenance Pumper (E2)
- 2025 Village Fire Department Budget:
 - Transfer \$10,000 from line item 17131 Bunker Gear Maintenance to line item 15030 Protective Gear; and
 - Transfer \$10,000 from line item 16060 Health Insurance to line item 17225 Office Software

Please put these budget amendments on your earliest agenda for consideration and advise us of your council's action in writing.

BY-LAWS FOR THE BOARD OF COMMISSIONERS
VILLAGE FIRE DEPARTMENT, AS AMENDED ON 03/26/2014

SECTION ONE

Officers

Article 1 – Officers: The officers of this Board of Commissioners shall be Chair, Vice Chair, Treasurer and Secretary. These Officers will perform the duties prescribed by the Village Fire Department Interlocal Cooperation Agreement (the “Interlocal Agreement”), these By-Laws, Board Rules of Procedure, and such other duties prescribed by the Board of Commissioners.

Article 2 – Rotation of Officers: The positions of Chair, Vice Chair, Treasurer and Secretary will be rotated among the Commissioners of the contracting cities ~~at the end of the April board meeting~~ of each calendar year. The Vice Chair will move to Chair and the Treasurer will be next in rotation to be the Vice Chair. The position of Secretary will be the next in rotation to be the Treasurer. The sequence of rotation for officers will be City of Spring Valley Village, City of Hunters Creek Village, City of Hilshire Village, City of Hedwig Village, City of Bunker Hill Village and City of Piney Point Village.

Article 3 – Vacancies: The Vice Chair will call and preside at meetings in the absence of the Chair. In the absence of the Chair and Vice Chair, the Treasurer will preside over the meetings.

Article 4 – Duties of Officers: The Chair of the Board shall preside at all meetings of the Board of Directors. ~~and appoint all committees.~~

The Vice Chair of the Board shall preside at all meetings in the absence of the Chair and will perform the Chair’s duties in case of the Chair’s inability to serve as Chair.

The Treasurer shall preside at any meeting of the Board where the Chair and Vice Chair are not present. The Treasurer will report on the financial status of the department at the monthly meeting of the Board.

The Secretary shall review and sign all meeting minutes after approval by the Board and reasonably assure that all board records, personnel records and accounting papers are maintained at the VFD facility or offsite storage facility of the department.

SECTION TWO

Board of Commissioners

Article 1 – Duties: The duties of the Board are as prescribed in the Village Fire Department Interlocal Agreement.

Article 2 – Voting: A majority of the members of the Board shall constitute a quorum for the transaction of regular business. Annual budget approval requires a majority of the pro-rata vote as described in the Interlocal Agreement.

Article 3 – Meetings: Regular Meetings shall be held on the fourth Wednesday of a month unless cancelled or changed by approval of the Board. Special meetings may be called by the Chair or a majority of the members of the Board. Notice of all meetings will be posted in the manner required by state law and distributed to the members.

Article 4 – Compensation Review Committee: A Compensation Committee is established consisting of the following members: Commissioner Chair, Vice Chair and the Fire Chief.

Each year, prior to the preparation of the budget, the Compensation Committee will review compensation practices of the Houston Fire Department and at least three (3) other Metro Area Fire Departments. The committee will recommend to the board any changes in the salary schedules in sufficient time for the changes to be included in the following year's budget.

Article 5 – Budget Preparation and Workshop: The Fire Chief shall prepare a proposed Budget for presentation and review by the Board in Budget Workshops. Budget Workshops shall be called by the Chair, or a majority of the members of the Board in a sufficient number to allow participation and input from all Commissioners and Alternate Commissioners before the final Budget is formally voted on in a Regular Meeting. Working with the Fire Chief and his staff, the Chair shall cause to be prepared an agenda to be posted in the manner required by state law, and to distribute beforehand information and documentation concerning the Fire Chief's proposed Budget for the Commissioner's consideration in the workshops.

Article 6 – Vacancies: Alternate Commissioners shall serve in the event of the absence of a City's Commissioner, but shall not preside as Chair.

SECTION THREE

Finances

Article 1 – Annual Budget: The fiscal year of the corporation shall be from January 1st through December 31st of each year. The budget will be approved no later than the 30th day of June for submission to the Contracting City Councils for final approval. As appropriate the Board may also hold meetings for the benefit of the Contracting City Mayors and Councils regarding the proposed budget before final approval and submission to the Cities.

SECTION FOUR

Procedural Guidelines

Article 1 – Open Records Compliance: The Department will follow the rules and guidelines of state laws regarding open meetings and open records.

Article 2 - Roberts Rules of Order: The rules contained in Robert's Rules of Order Revised shall govern the conduct of all meetings of Commissioners if they are not inconsistent with the By-Laws, Village Fire Department Interlocal Cooperation Agreement, or the laws of the State of Texas.

SECTION FIVE

Amendments of the By-Laws

These By-Laws may be amended at any meeting of the Board of Commissioners provided that the proposed amendment is not inconsistent with the Interlocal Agreement or Laws of the State of Texas. ~~A written copy of proposed amendment changes shall be mailed to all Commissioners and Alternate Commissioners at their Cities address at least ten days prior to the meeting. Amendments to these By-Laws shall require a two-thirds majority of the Commissioners present and all six Contracting Cities must be represented. Notwithstanding, if a City absences itself from a meeting to prevent the By-Laws from being voted on and amended, then the Chair shall call and notice another meeting and the Amendment shall be approved by a majority of the quorum vote present. If approved, the Amendment shall replace all prior by-laws and amendments.~~

ADOPTED BY THE BOARD OF COMMISSIONERS OF THE VILLAGE FIRE
DEPARTMENT on this 26th day of March, 2014.

Chair _____
Zebulun Nash, Chair

Date March 26, 2014

| | | GENERAL FUND | | | | | | | | | | | |
|-----------------|----------------|----------------------------------|-------------|--------------|--------------|-------------|--------------|---------------|-----------------------------------|------------|---------------------------------|------------------------------------|------------|
| Budget Category | Account Number | Detail Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Adopted | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
| CAPITAL | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | |
| | 15015 | Physical Plant/Facility | 190,315 | 10,000 | 10,000 | 8,380 | 10,000 | 0 | (10,000) | -100% | 0 | | |
| | 15020 | Misc. Tools & Equipment - FIRE | 66,898 | 32,375 | 38,375 | 30,339 | 86,000 | 10,000 | (76,000) | -88% | 10,000 | | |
| | 15025 | Misc. Tools & Equipment - EMS | | 26,356 | 26,356 | 27,308 | 12,800 | 60,210 | 47,410 | 370% | 60,210 | | |
| | 15030 | Protective Gear | 126,727 | 41,680 | 41,680 | 33,492 | 22,400 | 45,000 | 22,600 | 101% | 45,000 | | |
| | | Boat | | | | 0 | 0 | 0 | 0 | 0% | 0 | | |
| | 15065 | Gym Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | | |
| | 15050 | Office Computers | 6,882 | 3,924 | 3,924 | 12,791 | 10,000 | 4,000 | (6,000) | -60% | 4,000 | | |
| | 15035 | Apparatus Computers | 22,117 | 13,734 | 13,734 | 0 | 0 | 12,000 | 12,000 | 0% | 12,000 | | |
| | 15055 | Radios | 70,649 | 64,964 | 64,964 | 61,646 | 5,400 | 45,000 | 39,600 | 733% | 45,000 | | |
| | | TOTAL CAPITAL | 483,588 | 193,033 | 199,033 | 173,955 | 146,600 | 176,210 | 29,610 | 20% | 176,210 | 29,610 | 20% |
| | | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | | |
| Payroll | | | | | | | | | | | | | |
| | 16010 | Base Pay | 5,054,985 | 5,542,285 | 5,478,605 | 5,372,531 | 5,789,000 | 5,892,100 | 103,100 | 2% | 6,062,300 | 273,300 | 5% |
| | 16020 | 457 Plan Compensation | 98,401 | 110,846 | 110,846 | 94,251 | 115,780 | 117,842 | 2,062 | 2% | 242,492 | 126,712 | 109% |
| | 16015 | Longevity | | 22,000 | 22,000 | 23,734 | 26,600 | 25,100 | (1,500) | -6% | 25,100 | (1,500) | -6% |
| | 16016 | Higher Class | | 18,540 | 37,360 | 29,917 | 21,735 | 28,111 | 6,376 | 29% | 28,111 | 6,376 | 29% |
| | 16011 | Overtime | 483,164 | 261,406 | 309,086 | 330,292 | 330,292 | 409,341 | 79,049 | 24% | 421,621 | 91,329 | 28% |
| | 16018 | Professional Certification | 57,269 | 57,000 | 66,000 | 63,758 | 69,640 | 21,402 | (48,238) | -69% | 21,402 | (48,238) | -69% |
| | 16030 | FICA | 425,470 | 454,513 | 455,213 | 407,359 | 488,980 | 519,512 | 30,532 | 6% | 544,082 | 55,102 | 11% |
| | | TOTAL PAYROLL | 6,119,290 | 6,466,589 | 6,479,110 | 6,321,842 | 6,842,027 | 7,013,407 | 171,380 | 3% | 7,345,107 | 503,081 | 7% |
| Benefits | | | | | | | | | | | | | |
| | 16050 | Retirement - TMRS | 371,849 | 402,809 | 403,509 | 332,356 | 428,260 | 403,920 | (24,340) | -6% | 423,024 | (5,236) | -1% |
| | 16060 | Health Insurance | 1,034,529 | 1,246,876 | 1,126,233 | 891,593 | 1,054,600 | 1,163,050 | 108,450 | 10% | 1,163,050 | 108,450 | 10% |
| | 16040 | Basic Life, ADD, & LTD Insurance | 29,649 | 34,449 | 34,449 | 28,792 | 25,200 | 25,000 | (200) | -1% | 25,540 | 340 | 1% |
| | 16070 | Worker's Comp. Insurance | 65,372 | 71,651 | 71,651 | 74,963 | 93,600 | 107,562 | 13,962 | 15% | 107,562 | 13,962 | 15% |
| | 16100 | Meal Allowance | 40,000 | 46,000 | 46,000 | 46,500 | 46,000 | 46,000 | 0 | 0% | 46,000 | 0 | 0% |
| | | TOTAL BENEFITS | 1,541,399 | 1,801,786 | 1,681,842 | 1,374,204 | 1,647,660 | 1,745,532 | 97,872 | 6% | 1,765,176 | 117,516 | 7% |
| | | | | | | | | | | | | | |
| | | TOTAL PERSONNEL | 7,660,690 | 8,268,375 | 8,160,952 | 7,696,046 | 8,489,687 | 8,758,939 | 269,252 | 3% | 9,110,283 | 620,596 | 7% |

| Budget Category | Account Number | Detail Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Adopted | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
|--|----------------|---|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------------------|-------------|---------------------------------|------------------------------------|-------------|
| OPERATING | | | | | | | | | | | | | |
| Red Trucks & Saving Lives | | | | | | | | | | | | | |
| | 17010 | Ambulance Medical Supplies | 47,303 | 70,000 | 70,000 | 69,358 | 60,000 | 70,000 | 10,000 | 17% | 70,000 | | |
| | 17040 | IP Address VPN - PS Lightwave | | 8,820 | 8,820 | 6,611 | 8,820 | 13,000 | 4,180 | 47% | 13,000 | | |
| | 17041 | Internet, Phones, & TV - Comcast | | 19,800 | 23,300 | 22,155 | 19,800 | 10,000 | (9,800) | -49% | 10,000 | | |
| | 17042 | Mobile Device Services | | 4,067 | 8,567 | 9,092 | 6,100 | 6,600 | 500 | 8% | 6,600 | | |
| | 17043 | City of Houston Radio System | | 19,680 | 19,680 | 15,165 | 19,680 | 19,680 | 0 | 0% | 19,680 | | |
| | 17044 | Communications - Motorola 47 & NICE | | 43,000 | 41,900 | 40,819 | 45,580 | 45,000 | (580) | -1% | 45,000 | | |
| | 17045 | Incident Records & CAD - Propheonix | | 24,000 | 15,300 | 25,297 | 28,810 | 28,810 | 0 | 0% | 28,810 | | |
| | 17047 | EMS Protocol App - Handtevy | | 2,300 | 6,300 | 5,234 | 4,620 | 6,300 | 1,680 | 36% | 6,300 | | |
| | 17046 | Training Software & Vehicle Checks - Vector Solutions | | 7,000 | 8,100 | 8,078 | 8,600 | 8,600 | 0 | 0% | 8,600 | | |
| | 17048 | EMS Equipment Maintence - ProCare/Stryker | | 21,000 | 21,000 | 21,286 | 22,470 | 23,594 | 1,124 | 5% | 23,594 | | |
| | 17190 | Uniforms | 6,638 | 20,000 | 20,000 | 11,208 | 55,200 | 40,000 | (15,200) | -28% | 40,000 | | |
| | 17085 | Fuel | 47,491 | 48,000 | 48,000 | 40,682 | 55,000 | 55,000 | 0 | 0% | 55,000 | | |
| | 17136 | Vehicle Licenses & Permits | | 5,000 | | 94 | 5,000 | 5,000 | 0 | 0% | 5,000 | | |
| | 17020 | Dues & Subscriptions | 4,895 | 2,439 | 2,439 | 3,868 | 4,950 | 4,850 | (100) | -2% | 4,850 | | |
| | | TOTAL RED TRUCKS & SAVING LIVES | 106,329 | 295,106 | 293,406 | 278,947 | 344,630 | 336,434 | (8,197) | -2% | 336,434 | (8,197) | -2% |
| Dispatch | | | | | | | | | | | | | |
| | 17230 | Dispatch Alerting System - US Designs (Saman | 17,637 | 7,921 | 11,000 | 12,528 | 11,000 | 12,500 | 1,500 | 14% | 12,500 | | |
| | 17240 | Electronic Protocol Cards - Pro QA | | 2,500 | 2,500 | 309 | 0 | 350 | 350 | 0% | 350 | | |
| | 17250 | Translation Service - Language Line | | 200 | 200 | 20 | 200 | 100 | (100) | -50% | 100 | | |
| | | TOTAL DISPATCH | 17,637 | 10,621 | 13,700 | 12,857 | 11,200 | 12,950 | 1,750 | 16% | 12,950 | 1,750 | 16% |
| Fire Prevention - Fire Marshal's Office | | | | | | | | | | | | | |
| | | Public Education & Relations & Promotional | 5,210 | 5,000 | 0 | 0 | 5,000 | 5,000 | 0 | 0% | 5,000 | | |
| | 17071 | Inspections | | 200 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | | |
| | 17072 | Fire Investigations | | 950 | 576 | 577 | 500 | 0 | (500) | -100% | 0 | | |
| | 15060 | Law Enforcement Equipment | | 2,850 | 3,150 | 3,070 | 100 | 0 | (100) | -100% | 0 | | |
| | | TOTAL FIRE PREVENTION - FIRE MARSHAL'S O | 5,210 | 9,000 | 3,726 | 3,647 | 5,600 | 5,000 | (600) | -11% | 5,000 | (600) | -11% |
| Fire Station | | | | | | | | | | | | | |
| | 17030 | Building Maintenance | 41,279 | 26,892 | 26,892 | 20,044 | 30,000 | 52,300 | 22,300 | 74% | 52,300 | | |
| | 17035 | Station Supplies | | 18,600 | 18,600 | 18,828 | 18,000 | 18,000 | 0 | 0% | 18,000 | | |
| | 17140 | Public Utilities | 62,179 | 54,240 | 52,420 | 52,044 | 67,000 | 55,000 | (12,000) | -18% | 55,000 | | |
| | 17086 | Rent | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0% | 10 | | |
| | 17090 | Property & Casualty Insurance | 85,418 | 72,306 | 90,798 | 84,955 | 100,000 | 130,000 | 30,000 | 30% | 130,000 | | |
| | | TOTAL FIRE STATION | 188,885 | 172,048 | 188,719 | 175,882 | 215,010 | 255,310 | 40,300 | 19% | 255,310 | 40,300 | 19% |
| Office | | | | | | | | | | | | | |
| | 17205 | Office Supplies | | 10,933 | 42,164 | 33,068 | 14,400 | 32,900 | 18,500 | 128% | 32,900 | | |
| | 17225 | Office Software | 0 | 34,732 | 7,000 | 6,961 | 41,150 | 63,300 | 22,150 | 54% | 63,300 | | |
| | 17207 | Bank Service Charges | | 7,000 | 0 | 0 | 2,000 | 2,000 | 0 | 0% | 2,000 | | |
| | | TOTAL OFFICE | 51,158 | 52,664 | 49,164 | 40,029 | 57,550 | 98,200 | 40,650 | 71% | 98,200 | 40,650 | 71% |

| Budget Category | Account Number | Detail Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Adopted | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
|-----------------------|----------------|--|-------------|--------------|--------------|-------------|--------------|---------------|-----------------------------------|------------|---------------------------------|------------------------------------|------------|
| Professional Services | | | | | | | | | | | | | |
| | 17304 | Accounting Services | | 0 | 66,000 | 53,700 | 16,000 | 20,000 | 4,000 | 25% | 20,000 | | |
| | 17302 | Legal Services | | 36,000 | 46,000 | 30,362 | 36,000 | 36,000 | 0 | 0% | 36,000 | | |
| | 17306 | IT Services | | 28,000 | 28,000 | 31,085 | 31,890 | 44,000 | 12,110 | 38% | 44,000 | | |
| | 17308 | Health Insurance Consulting Services | | 11,500 | 11,500 | 10,186 | 13,225 | 13,622 | 397 | 3% | 13,622 | | |
| | 17309 | Medical Director Services | | 20,000 | 20,000 | 17,077 | 25,000 | 25,000 | 0 | 0% | 25,000 | | |
| | 17311 | Legal Notices & Advertising | | 3,000 | 3,573 | 3,573 | 10,000 | 10,000 | 0 | 0% | 10,000 | | |
| | 17312 | Salary/Benefit Survey Services* | 0 | 0 | 0 | 0 | 5,000 | 0 | (5,000) | -100% | 0 | | |
| | 17313 | Other Professional Services (Audit) | | 16,000 | 16,000 | 18,986 | 27,000 | 24,000 | (3,000) | -11% | 24,000 | | |
| | | TOTAL PROFESSIONAL SERVICES | 163,601 | 114,500 | 191,073 | 164,969 | 164,115 | 172,622 | 8,507 | 5% | 172,622 | 8,507 | 5% |
| Training | | | | | | | | | | | | | |
| | 17170 | Fire Training | 41,723 | 37,740 | 88,740 | 40,638 | 32,000 | 29,830 | (2,170) | -7% | 29,830 | | |
| | 17160 | Fire Certification Fees | 2,817 | 7,320 | 7,320 | 8,856 | 7,300 | 6,539 | (761) | -10% | 6,539 | | |
| | 17171 | EMS Training | | 18,000 | 18,000 | 0 | 18,000 | 18,000 | 0 | 0% | 18,000 | | |
| | 17173 | EMS Certification Fees | | 6,000 | 6,000 | 0 | 6,000 | 6,000 | 0 | 0% | 6,000 | | |
| | 17175 | Emergency Management Training - (TDEM) | | 7,000 | 7,000 | 0 | 6,000 | 6,000 | 0 | 0% | 6,000 | | |
| | 17177 | Fire Marshal Training | | 8,000 | 8,000 | 0 | 8,000 | 8,600 | 600 | 8% | 8,600 | | |
| | 17179 | Fire Marshal Certification Fees | | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | | |
| | 17183 | Dispatch Training & Certification Fees | | 0 | 2,000 | 0 | 9,000 | 9,000 | 0 | 0% | 9,000 | | |
| | 17185 | Admin Training & Certification Fees | | 5,000 | 5,000 | 0 | 5,000 | 9,500 | 4,500 | 90% | 9,500 | | |
| | 17187 | General Supplies for Training | | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0% | 0 | | |
| | | TOTAL TRAINING | 44,540 | 94,060 | 147,060 | 49,494 | 91,300 | 93,469 | 2,169 | 2% | 93,469 | 2,169 | 2% |
| Maintenance | | | | | | | | | | | | | |
| | 17100 | Vehicle Maintenance | 271,853 | 165,000 | 222,626 | 190,166 | 185,000 | 250,000 | 65,000 | 35% | 250,000 | | |
| | 17123 | Equipment & Supplies Maintenance | | 36,400 | 36,400 | 18,584 | 36,400 | 40,000 | 3,600 | 10% | 40,000 | | |
| | 17131 | Bunker Gear Maintenance | | 26,000 | 26,000 | 14,365 | 28,600 | 28,600 | 0 | 0% | 28,600 | | |
| | 17133 | SCBA Maintenance | | 15,000 | 15,000 | 6,719 | 15,000 | 15,000 | 0 | 0% | 15,000 | | |
| | 17127 | Knox Contracts | | 1,200 | 1,200 | 4,625 | 800 | 800 | 0 | 0% | 800 | | |
| | 17135 | Fuel System | 0 | 900 | 900 | 6,378 | 5,000 | 5,000 | 0 | 0% | 5,000 | | |
| | | TOTAL MAINTENANCE | 271,853 | 244,500 | 302,126 | 240,836 | 270,800 | 339,400 | 68,600 | 25% | 339,400 | 68,600 | 25% |
| Events & Other | | | | | | | | | | | | | |
| | 17401 | VFD Fire Commission & Meeting Expenses | 6,790 | 7,580 | 7,580 | 3,010 | 7,580 | 7,500 | (80) | -1% | 7,500 | | |
| | 17403 | VFD Employee Appreciation & Events | 21,084 | 25,000 | 25,000 | 8,594 | 10,000 | 10,000 | 0 | 0% | 10,000 | | |
| | | Fundraiser Events | | | 0 | 0 | | 0 | 0 | 0% | 0 | | |
| | 17405 | CPR Supplies, Cards, & Equipment | 39,685 | 7,000 | 7,000 | 6,800 | 3,000 | 7,100 | 4,100 | 137% | 7,100 | | |
| | 17407 | Emergency Contingency | | 20,000 | 14,000 | 0 | 20,000 | 20,000 | 0 | 0% | 20,000 | | |
| | | TOTAL EVENTS & OTHER | 67,559 | 59,580 | 53,580 | 18,404 | 40,580 | 44,600 | 4,020 | 10% | 44,600 | 4,020 | 10% |
| | | | | | | | | | | | | | |
| | | TOTAL OPERATIONS | 916,771 | 1,052,079 | 1,242,553 | 984,971 | 1,200,785 | 1,357,984 | 157,199 | 13.1% | 1,357,984 | 157,199 | 13.1% |
| | | | | | | | | | | | | | |

| Budget Category | Account Number | Detail Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Adopted | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
|-----------------|----------------|--------------------------------|-------------|--------------|--------------|-------------|---------------|---------------|-----------------------------------|------------|---------------------------------|------------------------------------|------------|
| OTHER FUNDS | | | | | | | | | | | | | |
| Budget Category | | Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Proposed | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | | \$ Increase Opt 1/ 2025-2026 | % Increase |
| | | TOTAL VEHICLE REPLACEMENT | 200,000 | 400,000 | 400,000 | 400,000 | 200,000 | 0 | (200,000) | -100% | 0 | | |
| | | Surplus Contribution | | | | 238,054 | 0 | 0 | 0 | | 0 | | |
| | | Interest | | | 0 | 17,470 | 18,000 | 144,000 | 126,000 | 700% | 144,000 | | |
| | | EMS Revenue Contribution | | | 400,000 | 400,000 | 250,000 | 350,000 | 100,000 | 40% | 350,000 | | |
| | | | | | | | | | | | | | |
| | | TOTAL OTHER FUNDS | 200,000 | 400,000 | 400,000 | 655,524 | 218,000 | 494,000 | 276,000 | 127% | 494,000 | 276,000 | 127% |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Detail Category | | | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Proposed | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
| | | GENERAL FUND | 9,061,049 | 9,513,487 | 9,602,539 | 8,854,973 | 9,837,072 | 10,293,133 | 456,061 | 5% | 10,644,477 | 807,406 | 8% |
| | | CRF CONTRIBUTION (CITIES) | 200,000 | 400,000 | 400,000 | 400,000 | 200,000 | 0 | (200,000) | -100% | 0 | (200,000) | -100% |
| | | EMS REVENUE CONTRIBUTION (CRF) | | 0 | | | 250,000 | 375,000 | 125,000 | 50% | 375,000 | 125,000 | 50% |
| | | TOTAL BUDGET | 9,261,049 | 9,913,487 | 10,002,539 | 9,254,973 | 10,287,072 | 10,668,133 | 381,061 | 4% | 11,019,477 | 732,406 | 7% |
| | | | | | | | | | | | | | |

| Budget Category | Account Number | Detail Category | 2023 Actual | 2024 Adopted | 2024 Amended | 2024 Actual | 2025 Adopted | 2026 Proposed | \$ Increase Base/ 2025-2026 | % Increase | Base 3% Increase to Base Pay | \$ Increase Opt 1/ 2025-2026 | % Increase |
|-----------------|----------------|--------------------------|-------------|--------------|--------------|-------------|--------------|---------------|-----------------------------------|------------|---------------------------------|------------------------------------|------------|
| | | TOTAL ASSESSED TO CITIES | 9,261,049 | 9,913,487 | 10,002,539 | 9,254,973 | 10,037,072 | 10,293,133 | 256,061 | 3% | 10,644,477 | 607,406 | 6% |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Proposed Village Fire Department FY 2026 Budget Worksheet

| | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|---------------------------------|--|
| Capital Expenditures | | |
| Physical Plant/Facility | 0.00 | (80,000) Tower repairs - removed from budget, paid via BA 2024-02 (100,000) Generator (replacement of 20 yr old gen) - removed from budget, paid via BA 2024-02 (56,000) Fuel System Upgrade (physical components & software upgrades)- removed from budget, paid via BA 2024-02 |
| Misc. Tools & Equipment - FIRE | 10,000.00 | fire blankets for ev vehicles(\$8,000) <i>(up previous yr for extrication equip)</i> |
| Misc. Tools & Equipment - EMS | 60,210.00 | Pro Cot 36,222 (should be replaced every 7-10 yrs, ours is 18 yrs old), Lucas Device 24,588 |
| Protective Gear | 45,000.00 | 11 pair of boots expire in 2026 (5,500.00) 4 full sets of bunker gear will need to be purchased (4,739.00 pants and coat) 18,956.00 @ 2025 prices need to add min. 7% for price increase (20,282.92) 10 helmets (5,000.00) Plus 10 additional sets of boots in various sizes for replacement 5,000.00) 35,782.92 Must have for gear 9217.08 gives us gear replacement for failed gear |
| Boat | 0.00 | |
| Gym Equipment | 0.00 | |
| Office Computers (Station Information Tech Infrastructure) | 4,000.00 | 2@\$2000 - UPS Replacements |
| Apparatus Computers (Apparatus Internet Connections) | 12,000.00 | Upgrade modems to 5G 3 x 4000 (M1, M2, E1) \$12,000 |
| Radios | 45,000.00 | Mobile units for E1, M1, M2 (End of life for current units) 3@\$15,000 |
| Capital Expenditures TOTAL | 176,210.00 | |

| | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|---------------------------------|---------------|
|--|---------------------------------|---------------|

Personnel Expenditures

Payroll

| | | |
|-----------------------|--------------|---|
| Base Pay | 6,062,300.00 | 53 full-time employees, 2 part-time employees, and keep Chief Miller on for 5 months. Adopted budget is 3% increase in pay, <i>possible promotions from FM1 to FM2. Note: includes "FM3" stipend pay for 3 employees.</i> |
| 457 Plan Compensation | 242,492.00 | 4% of base pay |
| Longevity | 25,100.00 | 2024 total was \$23,542 (from QB report) . 2 long-time employees left/leaving. See 2026 personnel calc spreadsheet - ks. |
| Higher Class | 28,110.60 | 2024 total was \$24,096 for 6,013.5 hours (from QB report) . 2024 \$4,117.35 for 1,266 hours for Q1, divided by # pay periods x rest of year...(4117.35/3*15)=\$20,586.75 for 6,330 hours . |

Overtime

| | | |
|----------------------------------|------------|--|
| Overtime - REGULAR | 421,620.78 | 72hr disaster (4 dispatchers + 1 extra shift), 1 FM2 out 6-12 months, dispatch OT assuming PTs cover 50-75% of available hours needed (~1000), also considered historical shift off time sick & "excused" |
| Overtime - CPR | | (\$68*6hours*12classes*2employees) 6 total ET hours per class, 1 class per month, x \$68 per hour OT hourly pay rate, 2 employees (10,090 Included in one OT line) |
| Overtime - MEDICAL STANDBY EVENT | | for special events: Lacrosse, Kinkaid, St. Cecilia. Financial consultant says we should show income (received for providing service at events) and expenses (located on budget), so need to show expense here. Estimate same as CPR (10,090 Included in one OT line) |
| Overtime - TRAINING | | (45 employees x OT (\$68) rate(s) x 2 EMS trainings 5hrs ea) + (45 employees x OT (\$68) rate(s) x 1 live burn Fire training 5hrs ea (could be up to 6hrs) (48,960 Included in one OT line) |
| Professional Certification | 21,402.00 | 9 people from Advanced FF to Master FF (difference per person of \$669 x 9 people = \$6,021) 5 people from Intermediate FF to Advanced FF (difference per person of \$450 x 5 = \$2,250) 3 people from Basic FF to Intermediate FF (difference per person of \$810 x 3 = \$2,430) A total of \$10,701 of a budget increase IF all 17 people get all the needed training in the next 24 months. See 2026 personnel calc spreadsheet - ks., |
| FICA | 544,082.03 | rounded to 8% [7.65% tax on sum of Base Pay, 457, Longevity, Higher Class, all OT, & Professional Certification] |

Total Payroll 7,345,107.41

Benefits

| | | |
|--------------------------------------|--------------|--|
| Retirement - TMRS | 423,023.78 | Base is calculated on 2025 rate letter 6.22%, 2026 rate will be determined June 2025. |
| Health Insurance | 1,163,050.00 | *15% increase from 2025 actual rate and enrollments (& projected elections) for FT employees. <i>From 2025 budget notes: Base does not include health/life scan 34,450 (34,450=650.00 *53)</i> |
| Basic Life, ADD, & LTD Insurance | 25,540.00 | *15% rate increase from 2025 actual rates & using 2026 projected annual salary (for LTD) w/o overall increase to base salary. See 2026 personnel calc spreadsheet - ks. |
| Worker's Comp. Insurance | 107,562.00 | increase per 2/2025 email/renewal |
| Meal Allowance * moved to operations | 46,000.00 | |

| | | | |
|------------------------------|----------------|---------------------------------|---------------|
| | | Base 3% Increase to Base Pay | FY 2026 Notes |
| | Total Benefits | 1,765,175.78 | |
| Personnel Expenditures TOTAL | | 9,110,283.19 | |

| | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|---------------------------------|---------------|
|--|---------------------------------|---------------|

Operating Expenditures

Red Trucks & Saving Lives

| | | |
|---|-----------|--|
| Ambulance Medical Supplies | 70,000.00 | Based off 2024 actuals (\$69K) |
| IP Address VPN - PS Lightwave | 13,000.00 | PS Lightwave bills approx \$1,000/mo |
| Internet, Phones, & TV - Comcast (Starlink) | 10,000.00 | Starlink \$140/mo, Comcast \$600/mo |
| Mobile Device Services | 6,600.00 | Added hotspot |
| City of Houston Radio System | 19,680.00 | (492*40 radios) annual cost due October |
| Communications - Motorola 47 & NICE | 45,000.00 | (43,000*1.06) = 6% increase from 2024 budgeted (6% based on actual increase from 2023 to 2024) |
| Incident Records & CAD - Propheonix | 28,810.00 | 2025: estimate 7% increase from 2024 estimated actual...25K |
| EMS Protocol App - Handtevy | 6,300.00 | increased # of licenses, will affect annual cost - 4398.98 with a 5% increase (Mike G. 954-579-2963) Increase # of personnel |
| Training Software & Vehicle Checks - Vector Solutions | 8,600.00 | for annual agreement for training management software & vehicle checks |
| EMS Equipment Maintence - ProCare/Stryker | 23,593.50 | (21,000*1.07) increase 3% per quote, (Kendall recommends budgeting 5-7% increase per conversations with contact/rep) |
| Uniforms | 40,000.00 | |
| Fuel | 55,000.00 | Base is fuel cost only. 55,000 for fuel for VFD |
| Vehicle Licenses & Permits | 5,000.00 | stay same as 2024 |
| Dues & Subscriptions | 4,950.00 | (1,800) NFPA Standards annual subscription for Fire Marshal (138*3) IAAI association annual dues for Fire Marshal, Cody Seymour, Tommy Depaul (Fire Investigators) (50) TFMA association annual dues for Fire Marshal (175) NFPA Journal annual subscription for station (500) TX Fire Chief Association (150*2) EMAT for Lutz & Miller (160*2) Gov Finance Association (550) TX EMS Alliance \$400base + (150*3units) (250 Fire Chief & 150*3 Deputy Chief) Harris County Fire Chief Association (35) Employee Retirment Systems |

Total Red Trucks & Saving Lives 336,533.50

| | | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|--|---------------------------------|---|
| Dispatch | | | |
| Dispatch Alerting System - US Designs (Samantha) | | 12,500.00 | |
| Electronic Protocol Cards - Pro QA | | 350.00 | |
| Translation Service - Language Line | | 100.00 | |
| Total Dispatch | | 12,950.00 | |
| Fire Prevention - Fire Marshal's Office | | | |
| Public Education & Relations & Promotional | | 5,000.00 | (5,000) hats, coloring books, crayons, pencils, badges, stickers, etc. for kids - Positive Promotions, department promotional items |
| Fire Investigations | | 0.00 | (500) renew investigation equipment & supplies |
| Law Enforcement Equipment | | 0.00 | (100) amunition required for annual qualification |
| Total Fire Prevention | | 5,000.00 | |
| Fire Station | | | |
| Building Maintenance | | 52,300.00 | Kilgore: Hvac contract \$6,000.00 2024 expenses for HVAC services \$13,000.00 = year total \$19,000.00 Loftin equipment: service contract \$8,300 2024 expenses for generators \$5000 = year total \$13,300 Ice Machine: cleaning & filter replacement \$1500 a year. Pest control: \$1500.00 a year Plumbing: \$3000.00 Electrical: \$3000.00 Replacement of station appliances fund: \$5500.00 <i>Carpet Cleaning: \$2300 (removed)</i> Misc repairs: \$5500.00 |
| Station Supplies | | 18,000.00 | |
| Public Utilities | | 55,000.00 | actuals for 2024 = \$52K |
| Rent | | 10.00 | annual rent for building/property - Spring Branch School |
| Property & Casualty Insurance | | 130,000.00 | increase 18% from 2024 actual (84665). add premium for last quarter and include this in the 2024 budget as well as the increase to prem.For the increased agreed values & added cost for tank 4k to annual (Frank) 15% |
| Total Fire Station | | 255,310.00 | |

| | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|---------------------------------|---------------|
|--|---------------------------------|---------------|

Office

| | | |
|---|-----------|--|
| Office Supplies | | |
| Office Supplies | 32,900.00 | paper, staples, toner, ink, pens, pencils, folders, binders, printers, Konica M. Copier 2023 \$950 and shred it \$2500. We have not completed a shred day since prior to construction. <i>Tracks past years' actuals</i> |
| VFD Branded Stationary | | <i>no change (500 included in cell above)</i> |
| Postage Meter Rental - Pitney Bowes | | <i>no change (1800 included in cell above)</i> |
| Shipping | | (600 included in cell above) |
| Office Software | | |
| Phones - 8x8 | | 15,000 included in Office Software Line Item |
| HRIS - UKG Workforce Ready | | <i>increase 2025 budgeted amount by 7% 19,260 included in Office Software Line Item</i> |
| Accounting - QuickBooks | | <i>increase 2025 budgeted amount by 3% 3,090 included in Office Software Line Item</i> |
| Office Software & Email - Microsoft 365 | 63,300.00 | (\$17*55 users*12months) upgrade basic (web only) users to standard (full suite) license for email to work properly ... 55 employees (53 if no vacancies + hire 2 part-time dispatchers) & Power BI (12*2*12)2 licenses; plus items above (8x8, UKG, QB, Adobe, Tipalti (\$10K)) |
| Adobe | | 800 included in Office Software Line Item |
| Bank Service Charges | 2,000.00 | |
| Total Office | | 98,200.00 |

Professional Services

| | | |
|--------------------------------------|-----------|---|
| Accounting Services | 20,000.00 | (1360*12) 8 hrs per month (\$170/hr) for ORW accounting supervision + 3300 for additional (YE items), switch to Falco at \$120/hr |
| Legal Services | 36,000.00 | no change |
| IT Services | 44,000.00 | <i>Changing services from current to new support company (increase of approx. \$56,000 yearly)</i> <i>New IT support- \$100,000 (removed \$56K from budget to stay w Accutek)</i> |
| Health Insurance Consulting Services | 13,621.75 | <i>2024 with a 15% increase estimate</i> |
| Medical Director Services | 25,000.00 | includes \$5,000 insurance fee |
| Salary/Benefit Survey Services* | 0.00 | 2025 Salary Survey |
| Legal Notices & Advertising | 10,000.00 | (4*2500) newspaper posting for bids - prop/casual insurance, workers comp, possibly fuel (same as 2024) |
| Other Professional Services (Audit) | 24,000.00 | FY25 Audit is \$23,875 |
| Total Professional Services | | 172,621.75 |

| | | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|-----------|---|---------------|
| Training | | | |
| Training | | | |
| Fire Training | 29,830.00 | Swiftwater Rescue - $\$850 \times 6 = \$5,100$ (approx. 144 ET hours) Rescue Boat Operator - $\$450 \times 6 = \$2,700$ (approx. 72 ET hours) Accommodations for Rescue Boat Operator - $\$1,110$ (3 people x2 events) = $\$2,220$ Blue Card Course – $1 \times \$385 = \385 (online) (\$770 reduction) Fire Field (Annual Live Burns - $\$950 \times 3 = \$2,850$ (approx. 270 ET hours) (\$150 total increase) Vehicle Extrication - $\$200 \times 3 = \600 (vehicle deliver & pickup fees) TCFP Course - $\$325 \times 25 = \$8,125$ (online) (\$1,625 reduction) TFCA Academy - $\$1,250 \times 2 = \$2,500$ (approx. 96 ET hours) Accommodations for TFCA Academy - $\$1,100$ + mileage Training Supplies - $\$2,500 \times 1 = \$2,500$ (\$2,500 increase) Rope Rescue Class - $\$1,750 \times 1 = \$1,750$ (\$1750 reduction) Total: $\$29,830$ | |
| Fire Certification Fees | 6,539.00 | $\$88.00 \times 30 = 2640.00$ per new initial certification $56.49 \times 30 = 1710$ exam fee for certs Annual TCFP Cert Renewal ($\$60$ per person) $\times 50 = 3000$ | |
| EMS Training | 18,000.00 | no change | |
| EMS Certification Fees | 6,000.00 | PALS-4950 (150*33) ACLS-4125 (125.00*33) ($\$20 \times 45$ employees) Handtevy Certification BLS - instructor -(3.00*45)=135.00 CPR/AED TDHS State Provider Certification | |
| Emergency Management Training - (TDEM) | 6,000.00 | 2 conferences each $\$1500 \times 2 \text{ conf} \times 2 \text{ emp}$ | |
| Fire Marshal Training | 8,600.00 | Renew investigation equipment and supplies- $\$500$ Ammunition (required annual qualification)- $\$100$ Training- $\$8000$ Conferences (Fire marshal and other investigators)- $\$6500$ Arson Investigation and Fire Marshal TCOLE classes for CE- $\$500$ Investigation CE- $\$1000$ Total request for the Fire Marshal office- $\$8600$ | |
| Fire Marshal Certification Fees | 0.00 | | |
| Dispatch Training & Certification Fees | 9,000.00 | 500*2 TCOLE certification, (need price) TCOLE CE for 2 dispatchers and (\$8,000) need for training (EMD, 911, CAD, TCOLE CE's, etc.) for 4 FT dispatchers. | |

| | | Base 3% Increase to Base Pay | FY 2026 Notes |
|----------------|-------------------------------------|---------------------------------|--|
| | Admin Training & Certification Fees | 9,500.00 | TMRS training/workshops, PFIA training & cert, Notary \$100 every 2 or 4years, HRIS conference/training & travel; cost of PD/travel for Amy CGFO Cert; \$500 SHRM Membership for Katherine (local and national) |
| | General Supplies for Training | 0.00 | |
| Total Training | | 93,469.00 | |

| | | Base 3% Increase to Base Pay | FY 2026 Notes |
|--|------------|--|---------------|
| Maintenance | | | |
| Vehicle Maintenance | 250,000.00 | based on 2024 actuals and past spending history | |
| Equipment & Supplies Maintenance | 40,000.00 | replacement of axes, ladders, etc. | |
| Bunker Gear Maintenance | 28,600.00 | Hoods, gloves, safety vests, helmet fronts, EZ-Flip shield replacements and helmet parts | |
| SCBA Maintenance | 15,000.00 | (15,000) FIT testing, maintenance, & repairs | |
| Knox Contracts | 800.00 | 721.00 annual subscription - Knox paid in Nov. (based on number of units, 1 on every truck - tier pricing) | |
| Fuel System | 5,000.00 | 5,000 for maint. and Burns replacing (hardware) | |
| Total Maintenance | | 339,400.00 | |
| Events & Other | | | |
| VFD Fire Commission & Meeting Expenses | 7,500.00 | no increase | |
| VFD Employee Appreciation & Events | 10,000.00 | (\$10,000) - Family Day - 2026 | |
| CPR Supplies, Cards, & Equipment | 7,100.00 | biannually reoccurring annual cost, 108 Signup genius - CPR classes | |
| Contingency | 20,000.00 | | |
| Total Events & Other | | 44,600.00 | |
| Operating Expenditures TOTAL | | 1,358,084.25 | |

SUMMARY

| | |
|---|----------------------|
| Capital Expenditures TOTAL | 176,210.00 |
| Personnel Expenditures TOTAL | 9,110,283.19 |
| Operating Expenditures TOTAL | 1,358,084.25 |
| SUBTOTAL (capital, personnel, & operating) | 10,644,577.44 |

| | |
|------------------------------------|----------------------|
| Capital Replacement Assessment | 0.00 |
| TOTAL BUDGET TO BE ASSESSED | 10,644,577.44 |

Capital Replacement Fund Schedule

| Vehicles | | Life (years) | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------|----|--------------|---------|-----------|-----------|---------|--------|
| 2026 Aerial | 15 | | | 2,121,000 | | | |
| 2020 Pumper 1 | 20 | | | | | | |
| 2008 Pumper 2 | 20 | | | | 1,600,000 | | |
| 2014 Deputy Chief's Vehicle | 10 | | 150,000 | | | | |
| 2019 Fire Chief's Vehicle | 10 | | | | | | 90,000 |
| 2020 Utility Vehicle | 10 | | | | | | |
| 2023 Medic 1 | 10 | | | | | | |
| 2023 Medic 2 | 10 | | | | | | |
| 2014 Medic 3 | 10 | | | | | 300,000 | |
| 2017 Fire Marshal's Vehicle | 10 | | | | 90,000 | | |
| Total to be spent for Vehicles | | | 150,000 | 2,121,000 | 1,690,000 | 300,000 | 90,000 |

| SCBA Equipment | | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|----|---------|------|------|------|------|
| SCBA Equipment | 10 | 225,000 | | | | |
| Total to be spent for SCBA Equipment | | 225,000 | 0 | 0 | 0 | 0 |

| Balance | | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|--|-----------|------------|------------|----------|-----------|
| Beginning Cash -AP | | 1,237,493 | 3,130,493 | 1,528,493 | 417,493 | 646,493 |
| Planned Budgeted Annual Contribution | | 0 | 0 | 0 | 0 | 0 |
| Additional Contributions | | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | | 250,000 | 375,000 | 350,000 | 350,000 | 350,000 |
| Interest Income | | 18,000 | 144,000 | 144,000 | 144,000 | 144,000 |
| Revenue from sale or trade-in | | 2,000,000 | 0 | 85,000 | 35,000 | 5,000 |
| Disbursements | | -375,000 | -2,121,000 | -1,690,000 | -300,000 | -90,000 |
| Ending Cash | | 3,130,493 | 1,528,493 | 417,493 | 646,493 | 1,055,493 |

Capital Replacement Fund Schedule

| Vehicles | | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|--|------|------|------|---------|------|-----------|
| 2026 Aerial | | | | | | | |
| 2020 Pumper 1 | | | | | | | 2,000,000 |
| 2008 Pumper 2 | | | | | | | |
| 2014 Deputy Chief's Vehicle | | | | | | | 150,000 |
| 2019 Fire Chief's Vehicle | | | | | | | |
| 2020 Utility Vehicle | | | | | | | |
| 2023 Medic 1 | | | | | 350,000 | | |
| 2023 Medic 2 | | | | | 350,000 | | |
| 2014 Medic 3 | | | | | | | |
| 2017 Fire Marshal's Vehicle | | | | | | | |
| Total to be spent for Vehicles | | 0 | 0 | 0 | 700,000 | 0 | 2,150,000 |

| SCBA Equipment | | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|--|------|------|------|------|------|---------|
| SCBA Equipment | | | | | | | 226,000 |
| Total to be spent for SCBA Equipment | | 0 | 0 | 0 | 0 | 0 | 226,000 |

| Balance | | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|--|-----------|-----------|-----------|-----------|-----------|------------|
| Beginning Cash -AP | | 1,055,493 | 1,549,493 | 2,043,493 | 2,537,493 | 2,331,493 | 2,825,493 |
| Planned Budgeted Annual Contribution | | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Contributions | | 0 | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Interest Income | | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 |
| Revenue from sale or trade-in | | 0 | 0 | 0 | 0 | 0 | 0 |
| Disbursements | | 0 | 0 | 0 | -700,000 | 0 | -2,150,000 |
| Ending Cash | | 1,549,493 | 2,043,493 | 2,537,493 | 2,331,493 | 2,825,493 | 1,169,493 |

Capital Replacement Fund Schedule

| Vehicles | | 2036 | 2037 | 2038 | 2039 | |
|--------------------------------|--|------|--------|---------|--------|---------|
| 2026 Aerial | | | | | | |
| 2020 Pumper 1 | | | | | | |
| 2008 Pumper 2 | | | | | | |
| 2014 Deputy Chief's Vehicle | | | | | | |
| 2019 Fire Chief's Vehicle | | | | | | 90,000 |
| 2020 Utility Vehicle | | | | | | |
| 2023 Medic 1 | | | | | | |
| 2023 Medic 2 | | | | | | |
| 2014 Medic 3 | | | | | | 400,000 |
| 2017 Fire Marshal's Vehicle | | | | | | 90,000 |
| Total to be spent for Vehicles | | 0 | 90,000 | 400,000 | 90,000 | |

| SCBA Equipment | | 2036 | 2037 | 2038 | 2039 |
|--------------------------------------|--|------|------|------|------|
| SCBA Equipment | | | | | |
| Total to be spent for SCBA Equipment | | 0 | 0 | 0 | 0 |

| Balance | | 2036 | 2037 | 2038 | 2039 |
|--------------------------------------|--|-----------|-----------|-----------|-----------|
| Beginning Cash -AP | | 1,169,493 | 1,663,494 | 2,067,494 | 2,161,494 |
| Planned Budgeted Annual Contribution | | 0 | 0 | 0 | 0 |
| Additional Contributions | | 0 | 0 | 0 | 0 |
| EMS Revenue | | 350,000 | 350,000 | 350,000 | 350,000 |
| Interest Income | | 144,000 | 144,000 | 144,000 | 144,000 |
| Revenue from sale or trade-in | | 1 | 0 | 0 | 0 |
| Disbursements | | 0 | -90,000 | -400,000 | -90,000 |
| Ending Cash | | 1,663,494 | 2,067,494 | 2,161,494 | 2,565,494 |

Capital Replacement Fund Schedule

| Vehicles | | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--------------------------------|--|------|-----------|-----------|---------|------|---------|
| 2026 Aerial | | | 4,400,000 | | | | |
| 2020 Pumper 1 | | | | | | | |
| 2008 Pumper 2 | | | | 2,000,000 | | | |
| 2014 Deputy Chief's Vehicle | | | | | | | 150,000 |
| 2019 Fire Chief's Vehicle | | | | | | | |
| 2020 Utility Vehicle | | | | | | | |
| 2023 Medic 1 | | | | | 450,000 | | |
| 2023 Medic 2 | | | | | 450,000 | | |
| 2014 Medic 3 | | | | | | | |
| 2017 Fire Marshal's Vehicle | | | | | | | |
| Total to be spent for Vehicles | | 0 | 4,400,000 | 2,000,000 | 900,000 | 0 | 150,000 |

| SCBA Equipment | | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--------------------------------------|--|------|------|------|------|------|---------|
| SCBA Equipment | | | | | | | 226,000 |
| Total to be spent for SCBA Equipment | | 0 | 0 | 0 | 0 | 0 | 226,000 |

| Balance | | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--------------------------------------|--|-----------|------------|------------|------------|------------|------------|
| Beginning Cash -AP | | 2,565,494 | 3,059,494 | -846,506 | -2,352,506 | -2,758,506 | -2,264,506 |
| Planned Budgeted Annual Contribution | | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Contributions | | 0 | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Interest Income | | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 | 144,000 |
| Revenue from sale or trade-in | | 0 | 0 | 0 | 0 | 0 | 0 |
| Disbursements | | 0 | -4,400,000 | -2,000,000 | -900,000 | 0 | -150,000 |
| Ending Cash | | 3,059,494 | -846,506 | -2,352,506 | -2,758,506 | -2,264,506 | -1,920,506 |

Capital Replacement Fund Schedule

| Vehicles | 2046 | 2047 | 2048 |
|--------------------------------|------|--------|------|
| 2026 Aerial | | | |
| 2020 Pumper 1 | | | |
| 2008 Pumper 2 | | | |
| 2014 Deputy Chief's Vehicle | | | |
| 2019 Fire Chief's Vehicle | | | |
| 2020 Utility Vehicle | | | |
| 2023 Medic 1 | | | |
| 2023 Medic 2 | | | |
| 2014 Medic 3 | | | |
| 2017 Fire Marshal's Vehicle | | | |
| | | 90,000 | |
| Total to be spent for Vehicles | 0 | 90,000 | 0 |

| SCBA Equipment | 2046 | 2047 | 2048 |
|--------------------------------------|------|------|------|
| SCBA Equipment | | | |
| Total to be spent for SCBA Equipment | 0 | 0 | 0 |

| Balance | 2046 | 2047 | 2048 |
|--------------------------------------|------------|------------|------------|
| Beginning Cash -AP | -1,920,506 | -1,426,506 | -1,022,506 |
| Planned Budgeted Annual Contribution | 0 | 0 | 0 |
| Additional Contributions | 0 | 0 | 0 |
| EMS Revenue | 350,000 | 350,000 | 350,000 |
| Interest Income | 144,000 | 144,000 | 144,000 |
| Revenue from sale or trade-in | 0 | 0 | 0 |
| Disbursements | 0 | -90,000 | 0 |
| Ending Cash | -1,426,506 | -1,022,506 | -528,506 |

2025 BASE PAY SCALE (3.5% Increase Effective January 1, 2025)

| Grade → Rank → | 1 Dispatcher 2080 annual hours, non-exempt, no HC | | | 2 Firefighter 2736 annual hours, non-exempt | | | | 3 Firemedic 1 2736 annual hours, non-exempt | | | | 4 Operator 2736 annual hours, non-exempt | | | |
|-------------------|--|------------|--------|--|------------|--------|-------|--|------------|--------|-------|---|------------|--------|-------|
| Step ↓ | Annual | Pay Period | Hourly | Annual | Pay Period | Hourly | HC | Annual | Pay Period | Hourly | HC | Annual | Pay Period | Hourly | HC |
| 1 | 59,910.28 | 2,496.26 | 28.803 | 66,751.63 | 2,781.32 | 24.398 | | 73,906.97 | 3,079.46 | 27.013 | | | | | |
| 2 | 65,270.26 | 2,719.59 | 31.380 | 70,262.81 | 2,927.62 | 25.681 | 2.898 | 77,375.07 | 3,223.96 | 28.280 | 0.299 | 78,192.93 | 3,258.04 | 28.579 | 6.500 |
| 3 | 67,884.50 | 2,828.52 | 32.637 | 73,773.78 | 3,073.91 | 26.964 | 2.883 | 80,839.06 | 3,368.29 | 29.546 | 0.300 | 81,660.74 | 3,402.53 | 29.847 | 6.498 |
| 4 | 71,275.92 | 2,969.83 | 34.267 | 77,280.92 | 3,220.04 | 28.246 | 2.868 | 84,302.73 | 3,512.61 | 30.812 | 0.302 | 85,128.50 | 3,547.02 | 31.114 | 6.523 |
| 5 | | | | 80,631.30 | 3,359.64 | 29.471 | 2.910 | 87,770.52 | 3,657.11 | 32.080 | 0.300 | 88,592.14 | 3,691.34 | 32.380 | 6.497 |
| 6 | | | | 84,301.48 | 3,512.56 | 30.812 | 2.834 | 91,234.13 | 3,801.42 | 33.346 | 0.300 | 92,055.84 | 3,835.66 | 33.646 | 6.483 |
| 7 | | | | 87,813.67 | 3,658.90 | 32.096 | 2.817 | 94,697.71 | 3,945.74 | 34.612 | 0.300 | 95,519.78 | 3,979.99 | 34.912 | 6.498 |
| 8 | | | | 91,324.52 | 3,805.19 | 33.379 | 2.801 | 98,165.89 | 4,090.25 | 35.879 | 0.300 | 98,987.57 | 4,124.48 | 36.180 | 6.497 |
| 9 | | | | 94,835.77 | 3,951.49 | 34.662 | 2.783 | 101,629.54 | 4,234.56 | 37.145 | 0.300 | 102,451.22 | 4,268.80 | 37.446 | 6.498 |

| Grade → Rank → | 5 Firemedic 2 2736 annual hours, non-exempt | | | | 6 Captain 2736 annual hours, non-exempt | | | | 7 Fire Marshal 2080 annual hours, non-exempt, no HC | | | 8 Deputy Chief 2736 annual hours, exempt, no HC | | |
|-------------------|--|------------|--------|-------|--|------------|--------|-------|--|------------|--------|--|------------|--------|
| Step ↓ | Annual | Pay Period | Hourly | HC | Annual | Pay Period | Hourly | HC | Annual | Pay Period | Hourly | Annual | Pay Period | Hourly |
| 1 | 84,742.92 | 3,530.96 | 30.973 | | | | | | | | | | | |
| 2 | 88,207.01 | 3,675.29 | 32.239 | 2.839 | 95,975.82 | 3,998.99 | 35.079 | 5.471 | 100,915.14 | 4,204.80 | 48.517 | 110,943.80 | 4,622.66 | 40.550 |
| 3 | 91,670.65 | 3,819.61 | 33.505 | 2.839 | 99,439.47 | 4,143.31 | 36.345 | 5.472 | 105,147.99 | 4,381.17 | 50.552 | 114,411.22 | 4,767.13 | 41.817 |
| 4 | 95,134.28 | 3,963.93 | 34.771 | 2.866 | 102,974.80 | 4,290.62 | 37.637 | 5.446 | 107,846.00 | 4,493.58 | 51.849 | 117,875.22 | 4,911.47 | 43.083 |
| 5 | 98,602.03 | 4,108.42 | 36.039 | 2.838 | 106,367.14 | 4,431.96 | 38.877 | 5.472 | 111,308.39 | 4,637.85 | 53.514 | 121,338.87 | 5,055.79 | 44.349 |
| 6 | 102,066.09 | 4,252.75 | 37.305 | 2.824 | 109,792.11 | 4,574.67 | 40.129 | 5.466 | 114,777.06 | 4,782.38 | 55.181 | 124,745.82 | 5,197.74 | 45.594 |
| 7 | 105,529.67 | 4,397.07 | 38.571 | 2.839 | 113,298.54 | 4,720.77 | 41.410 | 5.472 | 118,239.45 | 4,926.64 | 56.846 | 128,270.63 | 5,344.61 | 46.883 |
| 8 | 108,997.55 | 4,541.56 | 39.838 | 2.838 | 116,762.55 | 4,865.11 | 42.676 | 5.472 | 121,701.83 | 5,070.91 | 58.510 | 131,734.29 | 5,488.93 | 48.148 |
| 9 | | | | | 120,230.30 | 5,009.60 | 43.944 | 5.471 | 125,169.89 | 5,215.41 | 60.178 | 135,197.94 | 5,633.25 | 49.414 |

| Certification Pay | | |
|-------------------|----------|------------|
| | Annual | Pay Period |
| Intermediate | 810.00 | 33.75 |
| Advanced | 1,260.00 | 52.50 |
| Master | 1,929.00 | 80.38 |

Note: Firemedic 3 = Firemedic 2 with additional stipend:

| | Annual | Pay Period |
|-------------|----------|------------|
| Firemedic 3 | 1,500.00 | 62.50 |

UPDATE

BUDGET AMENDMENTS

VILLAGE FIRE DEPARTMENT



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:
BUNKER HILL VILLAGE HEDWIG
VILLAGE HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE SPRING
VALLEY VILLAGE

Budget Amendment 2024-02 & 2025-03

| | | |
|-------|--|-------------------------------|
| To: | Gerardo Barrera | City of Bunker Hill Village |
| | Wendy Baimbridge | City of Hedwig Village |
| | Cassie Stephens | City of Hilshire Village |
| | Tom Fullen | City of Hunters Creek Village |
| | Bobby Pennington | City of Piney Point Village |
| | John McDonald | City of Spring Valley Village |
| Cc: | Board of Commissioners & Alternates | Village Fire Department |
| From: | Amy Buckert | Village Fire Department |
| Date: | May 21, 2025 | |
| Re: | Budget Amendment 2024-02 & Budget Amendment 2025-03 | |

During the regular monthly Village Fire Department Board Meeting on May 21, 2025, the Village Fire Department Board of Commissioners unanimously approved a budget amendment to fund tower improvements, purchase of a generator and purchase of a fuel system. The Village Fire Department Board of Commissioners is requesting that the member Cities approve a 2025 budget amendment in an amount not to exceed \$236,000 to facilitate the purchases and improvements. This budget amendment will not result in an additional assessment to the member Cities in 2025.

The improvements and purchases are as follows:

- Tower improvements - \$80,000
- Generator purchase - \$100,000
- Fuel system purchase - \$56,000
- Total - \$236,000

The total budget amendment of \$236,000.00 will be funded by the 2024 Village Fire Department budget surplus in an amount not to exceed \$236,000.

The Village Fire Department Board of Commissioners further unanimously approved an intra-budgetary transfer for Budget year 2024. While this intra-budgetary transfer will not result in an additional assessment to the member Cities, it does require the approval of the member cities per Sec. 5.01 of the Interlocal Agreement.

The intra-budgetary transfer is as follows:

- 2024 Village Fire Department Budget:
 - Transfer \$40,000 from line item 16060 Health Insurance to line item 17112 Maintenance Pumper (E2)

Please put these budget amendments on your earliest agenda for consideration and advise us of your council's action in writing.

TO: City Council

VIA: City Engineer

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action on City Engineering.

Agenda Item: 8

Summary

Overall, city engineers provide critical technical expertise to guide infrastructure decisions and ensure municipalities can meet the current and future needs of residents. They play a key role in maintaining and improving the quality of life in cities. HDR, Inc. is providing specialized expertise for specific city projects. Ultimately, contracting with engineering firms allows cities to access necessary expertise and services while potentially reducing costs and increasing flexibility in their operations. The following are current items related to engineering activities and reporting:

- a) Windermere 24 Inch Outfall Repair Project.
- b) Calico Lane Drainage Improvements
- c) May Engineers Report.

Windermere 24 Inch Outfall Repair Project:

The project aims to stabilize the slope, repair erosion damage, and enhance drainage functionality along Buffalo Bayou through several essential tasks. A key focus will be repairing a washed-out section of the riverbank, which is approximately 30 feet in height and 30 feet in length. This section sits directly over a 24-inch drainage pipe that exits close to the base of the slope. To restore the area, the slope will be rebuilt to match the existing grade, utilizing 10-foot-high benches for support. Furthermore, the project will address the necessary repairs to the nearby drainage system affected by the slope failure.

Site preparation will involve clearing away vegetation and debris to facilitate construction access, which might include demolishing adjacent property fences. Construction activities will be carefully planned in collaboration with the design team to ensure efficiency and maintain structural integrity throughout the repair process.

The estimated cost of the Outfall Repair Project is \$1,066,650, broken down into several significant components. The largest expense is attributed to clearing and grubbing, totaling \$262,500, closely followed by \$190,000 for backfilling the washout to align with the existing grade. The cost to furnish and install a 24-inch RCP storm sewer is \$199,800, while geotextile

matting adds another \$157,500 to the budget. Additionally, pier installation is estimated at \$70,200.

Calico Lane Drainage Improvements:

HDR has evaluated the drainage concerns raised by residents of Calico Lane regarding stagnant water in the green space northwest of the cul-de-sac. In a recent site visit, HDR Engineering discovered a low-lying area responsible for the drainage problems. They recommend installing an inlet to collect the water and connect it to the current storm sewer system. The staff/HDR are now looking for guidance from the Council on which of the two proposed drainage improvement options to pursue:

- Option 1 involves the installation of an **18" reinforced concrete pipe (RCP)** along with a Type A inlet. The lowest bid for this option comes from **Experts US, LLC**, totaling \$14,123, with other bids ranging as high as \$35,455.
- Option 2 suggests using an **8" PVC SDR 26 pipe** paired with a Type A inlet. This option is more budget-friendly, with the lowest bid again from **Experts US, LLC** at \$10,100, while the highest bid comes up to \$43,875.

Engineer's Status Report Summary:

On **Ditch Debris Removal**, HDR addressed resident complaints about root balls in the ditches on Tynewood and Kinkaid. After Harris County Flood Control declined to act, HDR coordinated with Lone Star Tree Removal for quotes of \$3,200 and \$2,300 for debris removal. The scope was approved by staff and aligned with the council's consensus. Additionally, \$27,100 in previously approved work is underway. The **5 Oaklawn Ditch Improvement** project was approved for \$4,100 and begins May 23. The **2023 Paving Improvements** are nearly complete, with punch list items being finalized before presenting the Closeout Package. The **Street Condition Assessment** has been presented and is under review. HDR will provide street prioritization recommendations. **Chuckanut Drainage & Paving** was awarded to OnPar Civil Services, with contracts being finalized and construction expected to begin in June. All payments from residents/stakeholders have been recorded, totaling \$178,310. The **Chapelwood Court Drainage Project** is in design, set to be completed in July, with construction starting in September. The **Traffic Signals Upgrade** at three intersections on Memorial Drive with Harris County will incur a total project cost of \$1,973,854. The anticipated contribution from the city is \$473,854, which exceeds the initially projected participation by \$173,854. This increase is attributed to fluctuations in costs for such equipment and is unsurprising under the current circumstances. Bidding for the project must be completed by June 6 to ensure a completion date in Q1 2026. HDR is coordinating this with the upcoming **Memorial Asphalt Reclamation Project**, which starts in August and includes base repairs and mill overlay from San Felipe to Chimney Rock Road. HDR is also monitoring the **Soldiers Creek Sub Watershed Feasibility Study**, awaiting feedback on a draft technical memo submitted to HCFCF on May 20. See the detailed report for additional information.

Council Agenda Item Cover Memo

5/27/2025
Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on Windermere Outfall Repair Project

SUMMARY/BACKGROUND (WHY): HDR requests direction from Council regarding whether to proceed with the preparation of a proposal for the design of the Windermere Outfall Repair Project.

STAFF RECOMMENDATION: _____

ESTIMATED COST: \$1,066,650.00 **FUNDING SOURCE:** _____

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

PREPARED BY: John Peterson/Grace Moylan

ATTACHMENTS: Yes

| | | | | | |
|-------------|-----------------|---|------|----------------|----------------------------------|
| | | SCOIL CONSTRUCTION SERVICES, LLC | | | |
| | | Windermere Outfall Improvements | | | |
| | | City of Piney Point Village | | | |
| | | DESCRIPTION OF ITEM AND UNIT PRICES | | | Total Dollars Due |
| ITEM NO. | BID QUANTITY | | UNIT | UNIT PRICES | |
| 1 | 1.00 | Traffic Control for Windermere Lane, complete in place, the sum of: | LS | \$500.00 | \$500.00 |
| 2 | 1.00 | Storm Water Pollution Prevention, complete in place, the sum of: | LS | \$1,000.00 | \$1,000.00 |
| 3 | 200.00 | Remove, salvage, and reinstall brick pavers, complete in place, the sum of: | SY | \$50.00 | \$10,000.00 |
| 4 | 200.00 | Remove and Replace 6" Thick Reinforced Concrete Driveway, including proof rolling, leveling up sand, and full depth saw cut, complete in place, the sum of: | SY | \$240.00 | \$48,000.00 |
| 5 | 40.00 | Remove and Replace Stucco Wall with Pillars, complete in place, the sum of: | LF | \$200.00 | \$8,000.00 |
| 6 | 125.00 | Remove and Replace Wrought Iron Fence, complete in place, the sum of: | LF | \$100.00 | \$12,500.00 |
| 7 | 1.00 | Remove and reset electronic swing gate, complete in place, the sum of: | EA | \$1,200.00 | \$1,200.00 |
| 8 | 135.00 | Remove and replace stone walkway around fountain, complete in place, the sum of: | SF | \$20.00 | \$2,700.00 |
| 9 | 1.00 | Remove, store, and reset lantern on wall, complete in place, the sum of: | EA | \$800.00 | \$800.00 |
| 10 | 1.00 | Remove and replace wrought iron pedestrian gate, complete in place, the sum of: | EA | \$500.00 | \$500.00 |
| 11 | 2.00 | Remove and Replace or Adjust Irrigation System per property in the construction zone, including Sprinkler Heads and Valves and Plugging existing system for use during construction, complete in place, the sum of: | EA | \$1,200.00 | \$2,400.00 |
| 12 | 5.00 | Yard drain connection, complete in place, the sum of: | EA | \$300.00 | \$1,500.00 |

| | | | | | |
|-------------|-----------------|---|------|----------------|----------------------------------|
| | | SCOIL CONSTRUCTION SERVICES, LLC | | | |
| | | Windermere Outfall Improvements | | | |
| | | City of Piney Point Village | | | |
| | | DESCRIPTION OF ITEM AND UNIT PRICES | | UNIT PRICES | Total Dollars Due |
| ITEM NO. | BID QUANTITY | | UNIT | | |
| 13 | 60.00 | Remove and dispose of existing storm sewer, complete in place, the sum of: | LF | \$220.00 | \$13,200.00 |
| 14 | 180.00 | Furnish and install 24-in RCP, ASTM C76, Class III storm sewer, rubber gasket joints, all depths, cement stabilized sand bedding and backfill, complete in place, the sum of: | LF | \$1,110.00 | \$199,800.00 |
| 15 | 1.00 | 4' Diameter Manhole at a depth of 12 feet | EA | \$9,500.00 | \$9,500.00 |
| 16 | 1.00 | 4' Diameter Manhole at a depth of 20 ft | EA | \$15,000.00 | \$15,000.00 |
| 17 | 180.00 | Trench safety for all storm sewers greater than 5' deep, complete in place, the sum of: | LF | \$10.00 | \$1,800.00 |
| 18 | 180.00 | Wet condition bedding for storm sewer installation, all sizes, all depths, consisting of crushed rock foundation, complete in place, the sum of: | LF | \$30.00 | \$5,400.00 |
| 19 | 1.00 | Timber bent, as per HCFCD detail, complete in place, the sum of: | EA | \$5,000.00 | \$5,000.00 |
| 20 | 950.00 | Backfill washout to match existing grade, complete in place, the sum of: | CY | \$200.00 | \$190,000.00 |
| 21 | 1,050.00 | Clear and Grubbing | SY | \$250.00 | \$262,500.00 |
| 22 | 1.00 | Tree Removal | LS | \$12,000.00 | \$12,000.00 |
| 23 | 1.00 | Remove and Replace Decorative Landscaping, including Flowers, plants, Bushes, Rocks and Associated Materials within Landscaping Area, complete in place, the sum of; | LS | \$12,500.00 | \$12,500.00 |
| 24 | 80.00 | Riprap to be installed using gabion mattress, complete in place, the sum of: | SY | \$250.00 | \$20,000.00 |

| | | | | | |
|-------------|-----------------|--|------|----------------|----------------------------------|
| | | SCOIL CONSTRUCTION SERVICES, LLC | | | |
| | | Windermere Outfall Improvements | | | |
| | | City of Piney Point Village | | | |
| | | DESCRIPTION OF ITEM AND UNIT PRICES | | | Total Dollars Due |
| ITEM NO. | BID QUANTITY | | UNIT | UNIT PRICES | |
| 25 | 1,050.00 | Geotextile Matting, complete in place, the sum of: | SY | \$150.00 | \$157,500.00 |
| | | | | | |
| 26 | 1,050.00 | Hydromutching, complete in place, the sum of: | SY | \$3.00 | \$3,150.00 |
| | | Total Windermere Outfall | | | \$996,450.00 |
| 27 | 104 | Pier Installation | EA | \$675.00 | \$70,200.00 |
| | | Total Windermere Outfall | | | \$1,066,650.00 |

DESIGN REVIEW LETTER



A Division of CMC

Geopier®

130 Harbour Place Drive
Suite 280
Davidson, NC 28036

Tel. 704.439.1790
Fax 704.439.1799

TO: Mr. Bruce Bush Geopier
FROM: Victor Steck, P.E. Geopier
DATE: April 16, 2025
SUBJECT: **PINEY POINT VILLAGE, HOUSTON, TX**
SRT® DESIGN GUIDANCE
GEOPIER JOB NUMBER: P25-SRT-271 – Revision 1

Bruce:

This letter provides our SRT® Plate Pile design comments for the referenced project.

This report has been revised to include an updated slope repair profile and provided soil boring data.

GEOPIER SRT® PLATE PILE CONCEPT

Our SRT® Plate pile design provides a solution that only addresses the issues as noted in this report and will not address any failure surface deeper than the design depth. Please note in your proposal and design documents that our solution provides reinforcement and only within the proposed treatment area. Our solution does not consider slope movement adjacent to the treatment area and other areas.

The Geopier SRT® system utilizes patented Plate Pile steel reinforcing elements to stabilize slopes where the soil conditions consist of an upper zone of unstable disturbed soil over stable soil or soft rock. Plate Pile elements are installed in marginally stable slopes to increase the factor of safety against a shallow slope failure. They are also used in active or dormant landslides to restore the slope configuration and raise the factor of safety to accepted levels.

Plate Piles consist of S-shape or C-shape piles to which rectangular plates are attached. Plate Piles are installed in a staggered grid pattern using impact or vibratory hammers. Plate Piles mobilize the strength of the soil through arching and transmit slide forces to the underlying stiffer soil. The downslope force on each Plate Pile is resisted by the bending strength of the Plate Pile shaft in combination with the passive resistance of the soil behind the plate.

PROJECT SCOPE:

1. The scope includes a washed out section of riverbank approximately 30 feet tall and less than 30 feet long (length assumed from pictures and aerial imagery) along the Buffalo Bayou river. The washed out portion of slope overlays a 24" drainage pipe which exits into the river near the base of the slope. Based on provided information, the washed out portion of the slope is to be repaired to match the existing slope and will be built up in benches approximately 10 feet high. SRT

elements are being proposed to support the benches during the construction process.

2. Based on the provided profile the benches will be constructed at a 2.1H:1V to 2.4H:1V slope and the scope of slope repair includes providing a solution with a factor of safety of 1.3. Please confirm this with the design team prior to final design.



Figure 1a. Project site photo



Figure 1b. Project site photo

AVAILABLE PROJECT INFORMATION:

- 1) Two SPT borings B-3 and B-4 completed by Geotest Engineering Inc.
- 2) Existing cross sections of the washed out profile (station 1+00 to 4+50) were provided in a preliminary repair packet prepared by the City of Houston Public Works.
- 3) The soil profile at the location of B-4 (closest to the slope failure) generally consists of soft clay fill to a depth of 8 feet underlain by very stiff clay fill, and very stiff clays. Boring B-3 encountered medium dense to dense sands to a depth of 35 feet underlain by very stiff clay.
- 4) No cause of the slope failure was provided. We have assumed that the slope failure is due to erosion above the existing drainage pipe.
- 5) The causation of the issue is **not** confirmed and an opinion has not been provided by the client or a third-party consultant. No depth to slide, final construction plans, or a required factor of safety have been provided.
- 6) We will require final construction plans and design specifications prior to final design.

TECHNICAL COMMENTS:

- 1) Our slope stability analysis was based on the provided slope repair profile. The soil profile geometry was conservatively based on soils encountered in boring B-4. Our slope stability analysis was separated into two phases to reflect both construction stages.
- 2) The soil parameters for each stage were independently back-calculated to a unimproved factor of safety equal to 1.0.
- 3) Based on the unimproved results of our slope stability analysis, we have estimated a maximum slip surface of 9 feet for the lower bench and 13 feet for the upper bench. These depths loosely match the depths to the **assumed** underlying stiff material. Please confirm this assumption with the project geotechnical engineer.
- 4) Groundwater was conservatively assumed based on levels encountered in the provided boring logs and provided elevations in the site surveys.
- 5) Geopier is not responsible for impacts to the proposed drainage system repair. Construction sequencing should be discussed with the design team prior to final design.
- 6) Plates should be a minimum of ¼ in. thick. For Plate Piles in corrosive soil with a design life of 50 years, the pile section and the plate width are increased by 1/8 in. (0.125 in.) to account for cross-sectional loss due to corrosion over its design life. We have assumed that the onsite soils are non-corrosive. A laboratory test should be performed to confirm that the assumed condition is appropriate.

DESIGN SOLUTION

- 1) **We must confirm assumed soil conditions and depths after mobilization through plate pile driving observation, or City of Houston must prescribe soil conditions and depths for our review in order to finalize the solution.**
- 2) Our solution assumes drainage control is properly addressed by others. Water must be either collected and discharged, or diverted away from the slope. The SRT system does not mitigate surficial erosion and this must be addressed. Drainage and erosion control measures must be implemented with the guidance of others.

- 3) A plate pile design approach is provided in the attached table below which correspond to a FS of 1.3 based on the SLIDE limit equilibrium modeling attached. The provided design approach will be revisited if additional information is subsequently provided
- 4) The plate pile design approach provided in the attached table below is only intended to address shallower slide potential (9 feet or less for the lower bench and 13 ft or less for the higher bench). We are not addressing deeper slide potential with this solution or anything beyond the scope/limits of reinforcement. The provided design approach may be revisited if additional information is subsequently provided.
- 5) Please note in your proposal and design documents that the installation area needs to be cleared of any debris or vegetation for proper SRT[®] installation.
- 6) Please confirm access to the construction area prior to final design. Based on provided photos, some demolition of the adjacent property fences may be required for site access.

Please call us with any questions at (704) 439-1790

Sincerely,

A handwritten signature in black ink, appearing to read 'V. Steck', with a stylized flourish at the end.

Victor Steck, P.E.
Senior Project Engineer

FOR INTERNAL USE ONLY

Please prepare/request the bid based on the design provided in the table below.

Plate Piles should be constructed of steel S3x5.7 S-Shaped, or C4X5.4 C-Shapes

| Assumed Soil Deflection (in) | Slope Inclination | Min. Factor of Safety Criteria | Pile Length (ft) | Upslope Spacing (ft) | Transverse Spacing (ft) | Upper Plate Dimensions (in) | Lower Plate Dimensions (in) |
|-------------------------------------|--------------------------|---------------------------------------|-------------------------|-----------------------------|--------------------------------|------------------------------------|------------------------------------|
| Phase 1 (lower Bench) | 2.4:1 | 1.3 | 12 | 5 | 4 | 72 x 12 x ¼ | 12 x 12 x ¼ |
| Phase 2 (Upper Bench) | 2.1:1 | 1.3 | 15 | 5.5 | 4 | 104 x 12 x ¼ | 12 x 12 x ¼ |

Notes:

- Based on design chart solution and several project assumptions stated above.
- All steel shall be 50 ksi yield strength, with the plates being 36 ksi yield strength.
- The extent of the reinforcement area is assumed to be a 30 ft length
- 5 rows of piles are required for the Phase 1 Bench and 8 rows of 15 ft piles are required for the phase 2 bench for an estimated total 40 12-ft piles and 64 15-ft piles

Council Agenda Item Cover Memo

5/27/2025

Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on Calico Lane Drainage Improvements

SUMMARY/BACKGROUND (WHY): Residents at the end of the Calico Lane cul-de-sac notified the City of standing water in the green space to the Northwest of the cul-de-sac. HDR conducted a site visit and determined that there was a low spot in the area and proposes that an inlet be added to the low spot and tied into the existing storm sewer. HDR requests direction from Council regarding which option to proceed with.

STAFF RECOMMENDATION: _____

ESTIMATED COST: See below

FUNDING SOURCE: _____

- i. 18" RCP and Type A Inlet:
 - a. Experts US, LLC - \$14,123.00
 - b. On Par Civil Services LLC - \$17,981.50
 - c. ICS Inc. - \$22,125.00
 - d. AAA Asphalt Paving, Inc. - \$35,455.00
- ii. 8" PVC, SDR 26 and Type A Inlet:
 - a. Experts US, LLC - \$10,100.00
 - b. On Par Civil Services LLC - \$12,925.00
 - c. AAA Asphalt Paving, Inc. - \$37,705.00
 - d. ICS Inc. - \$43,875.00

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

PREPARED BY: John Peterson/Grace Moylan

ATTACHMENTS: Yes

Council Agenda Item Cover Memo

5/27/2025
Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on Engineering Report

SUMMARY/BACKGROUND (WHY): Please see attached for May's Engineer Report.

STAFF RECOMMENDATION: _____

ESTIMATED COST: NA

FOUNDING SOURCE: _____

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

PREPARED BY: John Peterson/Grace Moylan

ATTACHMENTS: Yes



Engineer's Status Report
City of Piney Point Village
HDR Engineering, Inc.

City Council Meeting Date: May 27, 2025

Submit to City: May 22, 2025

CURRENT PROJECTS:

1. Action Item: Ditch Debris Removal:

- HDR received communication from residents on March 28 and 29 regarding root balls located in the ditches along Tynewood and Kinkaid. HDR reported the issue to the Harris County Flood Control District (HCFCD) and was informed on May 9, 2025, that the HCFCD forester will not be removing the root balls, as they are considered beneficial for erosion control. At the direction of Council, HDR obtained quotes from Lone Star Tree Removal for their removal. Coordination was conducted with the City Administrator regarding two quotes: the first, totaling \$3,200, is for the property at 11110 Wickwood Drive, and the second, totaling \$2,300, is for 11119 Meadowick Drive. Both quotes include the removal of root balls and associated cleanup work. With the City Administrator's approval authorization to proceed, HDR will move forward and issue a formal Notice to Proceed.
- During the April Council Meeting, the City approved the \$27,100.00 quote from Lone Star Tree Removal for clearing the Woods Edge and Quail Creek ditches. Since then, HDR and the City have been coordinating with property owners regarding access, and a Notice to Proceed has been issued for this effort. Out of 12 properties, 8 have granted access, 3 have not yet responded, and 1 has declined. The City is currently working with the contractor to schedule the project commencement based on access availability and logistics.

2. Action Item: Windermere Outfall Repair Project

- Scohil provided HDR with a preliminary opinion of construction costs on May 2, 2025. The cost of construction, not including GeoPier related items, comes to a total of \$996,450.00.
- Per the design review letter sent by GeoPier on April 17, 2025, there will be five (5) rows of piles required for the Phase 1 Bench, and eight (8) rows of 15-foot piles required for the Phase 2 Bench. This totals forty (40) 12-foot piles and sixty-four (64) 15-foot piles. GeoPier provided a preliminary cost for the project on May 5, 2025. They approximated a cost of \$675.00 per installed element. For GeoPier to deliver and install the elements, the approximate cost would be \$70,200.00.
- The approximate cost of construction, using the information provided by GeoPier and Scohil, is \$1,066,650.00. HDR requests direction from Council regarding whether to proceed with the preparation of a proposal.



3. Action Item: Calico Lane Drainage Improvements

- Residents at the end of the Calico Lane cul-de-sac notified the City of standing water in the green space to the Northwest of the cul-de-sac. HDR conducted a site visit and determined that there was a low spot in the area and proposes that an inlet be added to the low spot, and tied into the existing storm sewer.
- HDR requested quotes from Contractors for both options, as shown below:
 - i. 18" RCP and Type A Inlet:
 - a. Experts US, LLC - \$14,123.00
 - b. On Par Civil Services LLC - \$17,981.50
 - c. ICS Inc. - \$22,125.00
 - d. AAA Asphalt Paving, Inc. - \$35,455.00
 - ii. 8" PVC, SDR 26 and Type A Inlet:
 - a. Experts US, LLC - \$10,100.00
 - b. On Par Civil Services LLC - \$12,925.00
 - c. AAA Asphalt Paving, Inc. - \$37,705.00
 - d. ICS Inc. - \$43,875.00

4. 5 Oaklawn Ditch Improvements

- During the April Council Meeting, Council approved Infrastructure Construction Services to sand and sod 5 Oaklawn Ditch for the amount of \$4,100.00. The work is scheduled to begin May 23, 2025.

5. 2023 Paving Improvements

- The Contractor has substantially completed the project. HDR is currently coordinating with the Contractor to address remaining punch list items, and upon their completion, the final Change Order and Pay Estimate will be processed. The Closeout Package for the 2023 Paving Improvements, including the final Change Order and Pay Estimate, will be presented at the upcoming Council Meeting for review.

6. Street Condition Assessment

- HDR presented the Street Condition Assessment findings at the last Engineering Committee meeting and reviewed the results with Council. Council is currently reviewing the assessment, and HDR will provide recommendations on street segments to be prioritized based on the findings.

7. Chuckanut Drainage & Paving Improvements

- Council awarded the contract to OnPar Civil Services during the April Council Meeting. HDR is coordinating the execution of contracts and has provided the project specifications for review and signature. Once the contracts are fully executed, HDR will schedule a pre-construction meeting, with construction expected to begin in June.



8. Chapelwood Court Drainage Project

- HDR received the signed engineering contract in February and has begun the design.
- Anticipated Schedule:
 - i. Design Completion: July 2025
 - ii. Advertise & Bid: August 2025
 - iii. Begin Construction: September 2025.

9. Harris County Traffic Signals Project – Memorial Drive

- The Harris County Traffic Signals Project involves replacing signals at the Memorial intersections with Blalock, Piney Point, and San Felipe. HDR is closely monitoring Harris County's progress as they advance toward the 100% design stage. HDR requested an update on April 16, 2025, and was informed that the first submittal of the plan set would be provided to the City around early May. Following the submission of the plans, the traffic signal rebuild project has a total estimated cost of \$1,973,854.20, with the County funding up to \$1.5 million and the City responsible for the remaining \$473,854.20. To meet the target construction completion by Q1 2026, the project must be bid and awarded by June 6, 2025. Therefore, timely review of the design submittal and confirmation of City funding by that date are requested. HDR is informing the engineers that the Memorial Asphalt Reclamation Project will be underway and may involve overlap in design phases with proposed scope.

10. Soldiers Creek Sub Watershed Feasibility Study Project

- HDR requested an update on progress and was informed on May 14, 2025, that a Draft Technical Memo would be submitted to HCFCD for comments on May 20, 2025. This memo covers concept development and proposed alternatives. HDR requested a copy of the submittal to review but was informed that the draft would not be shared at this time. HDR will continue to monitor progress.

11. Memorial Asphalt Reclamation Project

- HDR and the City was notified of an upcoming Asphalt Reclamation Project along Memorial Drive, scheduled to begin construction in August. The limits of this project is from San Felipe to Chimney Rock Road, and the scope of work includes is asphalt rehabilitation (base repairs and mill overlay). HDR has provided Harris County with comments and has requested to be included in the pre-construction meeting and has asked to conduct a site visit to identify areas which require base repairs. HDR is advising the engineers on the Harris County Traffic Signals Project that there may be design overlap between their scope of work and the Memorial Asphalt Reclamation Project. Coordination will be important to ensure alignment and avoid potential overlapping.

TO: Mayor and Members of the City Council

FROM: R. Pennington, City Administrator

VIA: M. Yi, Finance Director

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action on an agreement to assess and collect ad valorem taxes with the Spring Branch Independent School District.

Agenda Item: 9

Summary:

City staff recommends approving an Interlocal Agreement with the Spring Branch Independent School District (SBISD) for the assessment and collection of the City's ad valorem property taxes. This agreement clarifies the roles of SBISD's Tax Assessor-Collector, the City, and the Harris County Appraisal District, replacing any previous agreements.

- Scope of Services: SBISD will assess and collect all ad valorem taxes for the City, excluding legal services for delinquent collections.
- Term: The agreement lasts for two years, from September 1, 2025, to August 31, 2027.
- Fees: The city will pay SBISD \$5.50 per account per tax year, plus actual postage costs, reflecting a 10% inflationary increase.
- Deposits: Tax collections will be deposited weekly (October–February) and biweekly (March–September) into the City's depository account.
- Reporting: SBISD will provide monthly collection reports and an annual list of delinquent taxpayers by July 1, along with an estimated appraised value report by August 1 each year.
- Oversight: The city may audit SBISD's tax collection records at agreed-upon times. SBISD will retain administrative control.
- Legal Compliance: The contract ensures compliance with Texas statutes and includes provisions for bond coverage to ensure the performance of duties.

Recommendation:

City staff recommends that the Council approve the Interlocal Agreement with SBISD as presented and authorize the Mayor to execute the agreement. Upon Council approval, staff will finalize and return signed copies to SBISD by August 11, 2025.

Attached Documents:

- ✓ SBISD Letter
- ✓ SBISD Tax Collection Contract



Spring Branch ISD Tax Office

8880 Westview Road, Houston, Texas 77055

713-251-7968

Jamie.Matelske@springbranchisd.com

Jamie Matelske, Tax Assessor/Collector

May 9, 2025

Honorable Aliza Dutt
Mayor
City of Piney Point Village
7660 Woodway Ste 460
Houston, TX 77063

SUBJECT: Tax Collection contract between Spring Branch Independent School District
Tax Office and City of Piney Point Village

Dear Madam:

Enclosed please find the above-referenced contract for consideration. Upon execution by the City Council, please print three copies and return all three signed contracts by August 11, 2025. An original will be returned to the City after SBISD Board Meeting on August 25, 2025.

Please note that within the contract, Spring Branch ISD has increased their fees related to the collection of taxes by 10%. This fee has not increased in several years and is necessary to account for inflationary pressures.

The revised fee structure is as follows:

- **New Jurisdiction Fee:** \$5.50 per Unit

If you have any questions, please do not hesitate to contact me at (713) 251-7968.

Sincerely,

Jamie Matelske
Tax Assessor/Collector

Spring Branch Independent School District

Jennifer Blaine, Ed.D., Superintendent of Schools

Inspiring minds. Shaping lives.

THE STATE OF TEXAS

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF HARRIS

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Piney Point Village, Texas a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

FOR AND IN CONSIDERATION of the premises and benefits described below, City and District hereby enter into the following agreement:

1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.

2. This contract shall be for a period of two (2) years, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.

3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September.

4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of five dollars and fifty

cents (\$5.50) per account for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.

5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City or District, shall not be binding on the other.

6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect results from the failure of the Tax Assessor-Collector to perform such duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.

7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.

8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.

9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.

10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.

11. This agreement shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto.

Signatures on following page.

Approved by entity on _____, 2025

ATTEST:

CITY OF PINEY POINT VILLAGE, TEXAS

Robert Pennington
City Secretary

Aliza Dutt
Mayor

Approved by Spring Branch ISD Board on _____, 2025

ATTEST:

SPRING BRANCH INDEPENDENT
SCHOOL DISTRICT

Secretary
Board of Trustees

President
Board of Trustees

TO: City Council

FROM: Aliza Dutt, Mayor

MEETING DATE: May 27, 2025

SUBJECT: Consideration and possible action regarding the Mayor's Monthly Report.

Agenda Item: 10

Summary:

This agenda item includes reports from the mayor.

TO: City Council

FROM: R. Pennington; City Administrator

MEETING DATE: May 27, 2025

SUBJECT: Discuss and take possible action on the City Administrator's Monthly Report, including selected items.

Agenda Item: 11

The City Administrator will provide information for the Council and the community that contains updates on important city initiatives that are not generally included on a city council agenda for action. Some items listed may call for Council approval and/or delegate authorization under the direction of the Council. Note the following items:

A. Financial Related Items:

- i. Financial Report: Total GF revenues are \$8,129,502 or 87.1% of the budget. Total current expenditures are \$3,344,575, 30.5% of the budget. Operating expenditure is \$2,749,331, which is 34.5% of the budget and shows a similar trend to last year's YTD. Municipal Court is \$15,532 or 43.7% due to the resignation of the previous court clerk, necessitating additional contract services. The increase included costs for an outside consultant, prosecutor services, and translation services. The recent budget amendment will offset this increase. Public Works is \$106,158, or 38.8%, slightly above the project amount due to the purchase timing of a new vehicle. Capital expenditures are \$595,243 through April, which is well within the allocated budget of \$3,009,490. The city has designated \$1,650,390 from reserved cash to fund a portion of these programs, ensuring efficient use of resources without exceeding the budget.
- ii. Property Tax Report: Attached is the latest report from our tax assessor-collector regarding tax collection. The document summarizes the monthly tax report, with a taxable value of \$3,137,413,159. The original 2024 tax levy is set at 0.25514, totaling \$7,743,623, with adjustments bringing the total to \$8,004,796. YTD collections amount to \$7,700,789, resulting in a receivable balance of \$304,007, while delinquent taxes from previous years bring the total to \$403,216. In April, the current month collections were \$36,620, contributing to a year-to-date total of \$7,832,016, achieving 97.84% of the adjusted levy.
- iii. 2025 Certified Estimates: The Chief Appraiser outlines the 2025 certified estimates of taxable value for Piney Point Village, with an estimated total of \$3,297,489,426. This estimate is based on current data, though some information is still pending, and protests or late-filed applications may impact final values. The overall projected taxable value range for 2025 is between \$3,132,614,954 and \$3,462,363,897, with an accuracy margin of +/- 5%.
- iv. Budget Calendar: On July 25, 2025, the Chief Appraiser must deliver the certified appraisal roll or a certified estimate of taxable value to the assessor. On September 24, 2025, there will be a hearing on the budget, followed by the adoption of the budget. The city council

must take a separate vote to ratify and adopt any budget that increases total property tax revenue. Also, on September 24, 2025, a tax rate hearing will be held, and the tax rate will be adopted. The municipality must finalize and adopt the tax rate no later than September 30, 2025.

v. Disbursements (greater than \$10,000).

(1) AAA Asphalt Paving Inc. – Pay Estimate No. 5 for \$56,814.41 for the 2023 Paving Improvements Project.

B. Updates regarding SUP, including status information or discussion of Ecclesia and Kinkaid.

- i. Ecclesia: Proposed improvements for ORD 2018.12.17A include asbestos abatement and minor repairs to the Fellowship Hall; a utility shed; a wood deck incorporating new trees; a water feature with 30-40 spray heads, adding 636 square feet of impervious area; and an updated playground with realigned layout, new equipment, and a permeable surface. The Frisbee golf likely existed before this SUP and the current property ownership.
- ii. Kinkaid: Any additional information on progress will be shared at the meeting.

C. Update Regarding Legislative Bills and Actions: Any additional information on progress will be shared at the meeting.

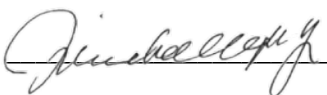
Recommendation:

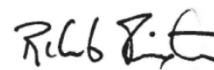
- 1. Approve disbursements greater than \$10,000.00



CITY OF PINEY POINT VILLAGE, TEXAS
FINANCIAL REPORT
(UNAUDITED)
AS OF APRIL 30, 2025

The Finance Director and City Administrator confirm that the Financial Statement for the month presented has been reviewed. To the best of our knowledge and belief, this statement accurately reflects the city's current financial position.

Finance Director Signature:  Date: 05/20/2025

City Administrator Signature:  Date: 05/20/2025

For more information, contact:
The City of Piney Point Village
7660 Woodway Dr., Suite 460
Houston, TX 77063
713-230-8703
www.cityofpineypoint.com



CITY OF PINEY POINT VILLAGE FINANCIAL REPORT

APRIL 2025 FINANCIALS (PRELIMINARY)

This report provides a general overview of the city's financial operations through April 2025, the fourth month of the fiscal year. Beginning balances have been audited. Budgeted numbers reflect the original amounts adopted for the fiscal year.

General Fund

| | Prior YTD | Budget | Month | YTD |
|---------------------------|-------------|---------------|-------------|-------------|
| Total Revenues | \$7,468,901 | \$9,337,577 | \$535,932 | \$8,129,502 |
| Total Expenditures | \$2,975,139 | \$10,971,277 | \$687,258 | \$3,344,575 |
| Over/(Under) | \$4,493,761 | (\$1,633,700) | (\$151,326) | \$4,784,927 |

| | Prior YTD | Budget | Month | YTD |
|-------------------------------|-------------|-------------|-------------|-------------|
| Operating Revenues | \$7,415,063 | \$9,299,629 | \$420,495 | \$7,980,929 |
| Operating Expenditures | \$2,829,908 | \$7,961,787 | \$594,901 | \$2,749,331 |
| Over/(Under) | \$4,585,155 | \$1,337,842 | (\$174,405) | \$5,231,598 |

1. Total revenues are \$8,129,502 or 87.1% of the budget and 8.8% above last YTD, mainly due to the timing of property tax collection, permit revenue, and Kinkaid contribution.
 - a. Property tax received to date for the M&O or the general fund portion totals \$6,968,659, or 98% of the budget. The current YTD amount collected represents 85.5% of the total general fund revenue. Property Tax is \$244,590 more than the last YTD, trending higher to last year's collection. The city anticipates collecting an additional \$144,000 for maintenance and operation. The adopted rate is \$0.255140, with \$0.227262 designated as M&O and the remaining \$0.027878 as the I&S requirement to finance the annual bond debt. Payments of property taxes are due by January 31, 2025, and are delinquent as of February 1, 2025. The City currently contracts with Spring Branch ISD as the tax assessor-collector. The budget incorporates a 99% collection rate on the total taxable value. Please review the monthly tax office report for additional details and adjustments to current taxable values.

- b. Sales Tax collection for April totals \$178,304 or 38.7% of the total annual \$460,725 projection. April represents the fourth month of collection with a increase of \$3,915 or 4.93% higher April 2025 collection of \$174,389. The budget projection on sales collection represents 4.93% of all general fund revenue.
 - c. Franchise tax collections are minimal due to the timing of collections. The only collection booked at this time is \$90,808 from Electric Franchise (CenterPoint). The city anticipates collecting over \$400 thousand in franchise tax.
 - d. Court revenue is \$61,324, 47.5% of budget and \$11,803 higher than last year. Court fines total \$56,192 and the remaining \$5,132 is primarily restricted for special use such as court security or technology. The city collected \$132 thousand in court revenue for 2024. Current trends suggest higher collections for 2025.
 - e. License and permits total \$406,902 or 78.2% of the budget and 138.6% higher the last YTD. Permits and inspection fees alone account for 92.9% of the category's revenue. Drainage reviews are currently at \$24,100. The city received Kinkaid SUP project permit for Phase 2.5 and Phase III for The Kinkaid School permit fees. The City anticipated to collect more permit fee related to this project from sub-contractors. This project was not incorporated into the budget calculations and is anticipated to provide an unexpected surplus for fund balance.
 - f. Alarm registrations are \$19,100, 81.3% of the annual budget projection. This represents \$2,200 lower than the last YTD. Annual alarm registrations are beneficial in maintaining up-to-date emergency information for individual properties.
 - g. Interest revenue is \$148,332, 37.1% of the budget, and \$26,171 less than last year. This decline is primarily attributable to reduced interest rates.
 - h. Other Non-Operating Revenue totaled \$148,573, representing 391.5% of the budget and an increase of 176.0% compared to the same period last year. This amount includes \$107,290 received from residents as cost share contributions for the Chuckanut Drainage Project. As of May 21, 2025, the City has received the full amount of \$178,310 in contributions from all participating residents.
Additional revenues in this category include \$27,013 in ambulance revenue from the Fire Department and \$4,719 in miscellaneous revenue, which includes \$4,688.93 from a state opioid settlement and other minor receipts. Also included is \$9,551 in credit card processing fees recovered, classified under this category.
2. The city allocated \$7,961,787 as operating with an additional \$3,009,490 as capital programing proving a total budget of \$10,971,277. Total current expenditures are \$3,344,575, 30.5% of budget and 12.4% more than last YTD. Operating expenditures are \$2,749,331, at 34.5% of the budget and showing a similar trend to last YTD.

3. Divisions and categories that are currently trending higher in expenditures are as follows:
 - a. Police Services at \$1,159,023 or 43.2% due to the practice of providing two months of service payments at the beginning of the year as agreed for adequate MVPD operational cash flow.
 - b. Fire Services at \$793,479 or 37.5% representing 1.5 months of service payments at the beginning of the year for adequate VFD operational cash flow.
 - c. Municipal Court is at \$15,532 or 43.7% due to the resignation of the previous court clerk, necessitating additional contract services. The increase included costs for an outside consultant, prosecutor services, and translation services. The recent budget amendment will offset this increase.
 - d. Public Works is \$106,158, or 38.8%, slightly above the project amount due to the timing of a new vehicle purchase.
4. Capital expenditures at \$595,243 through April.
5. The budget has designated the utilization of \$1,650,390 from reserved cash to fund a portion of the \$3,009,490 allocated for capital programs. As of the 2023 audit, the general fund had an ending balance of \$5,650,147. In 2024, audited financials reported revenues exceeding expenditures by \$587,470, resulting in an increase to the fund balance, bringing it to just over \$6.2 million.

Debt Service Fund

| | Prior YTD | Budget | Month | YTD |
|---------------------------|------------------|---------------|--------------|------------|
| Total Revenues | \$862,846 | \$902,719 | \$7,873 | \$875,625 |
| Total Expenditures | \$857,450 | \$881,325 | \$0 | \$864,425 |
| Over/(Under) | \$5,396 | \$21,394 | \$7,873 | \$11,200 |

6. Revenues are \$875,625, 97% of the budget, with \$861,726 from property tax collections. The adopted rate designated for interest and sinking is \$0.027878 as the requirement to finance the annual bond debt. The budget incorporates a 99% collection rate based on trends from past collection years.
7. Expenditures are \$864,425, 98.1% of the budget, as debt service principal payments are semiannual.
 - a. Two Principal payments were disbursed, \$430,000 for GO Series 2015 and \$410,000 for GO Series 2017.
 - b. In addition, payments of interest due include \$5,375 for GO Series 2015 and \$19,050 for GO Series 2017. The city is obligated to pay the remaining \$12,900 in interest by August. Current debt obligations are scheduled through 2027.

FOR MORE INFORMATION: This summary report is based on detailed information generated by the City's Administration. If you have any questions or would like additional information on this report, please contact city administration at 713-230-8703.



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2025

GENERAL FUND SUMMARY

| | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|-------------------------------------|--------------------|---------------------|-------------------|--------------------|---------------|--------------------|
| REVENUES | | | | | | |
| PROPERTY TAXES | 6,724,069 | 7,112,732 | 31,845 | 6,968,659 | 98.0% | 144,073 |
| SALES TAXES | 174,389 | 460,725 | 35,804 | 178,304 | 38.7% | 282,421 |
| FRANCHISE TAXES | 100,770 | 409,872 | 22,702 | 90,808 | 22.2% | 319,064 |
| COURT REVENUE | 49,521 | 129,000 | 21,313 | 61,324 | 47.5% | 67,676 |
| PERMITS & INSPECTIONS | 170,511 | 520,300 | 271,152 | 406,902 | 78.2% | 113,398 |
| ALARM REGISTRATIONS | 21,300 | 23,500 | 850 | 19,100 | 81.3% | 4,400 |
| GOVERNMENTAL CONT. (METRO) | 0 | 136,000 | 0 | 0 | 0.0% | 136,000 |
| PILOT FEES (KINKAID) | 0 | 107,500 | 0 | 107,500 | 100.0% | 0 |
| INTEREST | 174,503 | 400,000 | 36,831 | 148,332 | 37.1% | 251,668 |
| TOTAL OPERATING | 7,415,063 | 9,299,629 | 420,495 | 7,980,929 | 85.8% | 1,318,700 |
| OTHER NON-OPERATING PROCEEDS | 53,838 | 37,948 | 115,437 | 148,573 | 391.5% | (110,625) |
| TOTAL NON-OPERATING | 53,838 | 37,948 | 115,437 | 148,573 | 391.5% | (110,625) |
| TOTAL REVENUES | \$7,468,901 | \$9,337,577 | \$535,932 | \$8,129,502 | 87.1% | \$1,208,075 |
| | | | | | | |
| | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
| EXPENDITURES | | | | | | |
| PUBLIC SERVICE DIVISION | | | | | | |
| POLICE SERVICES | 1,148,942 | 2,681,790 | 220,471 | 1,159,023 | 43.2% | 1,522,767 |
| FIRE SERVICES | 780,687 | 2,115,943 | 176,329 | 793,479 | 37.5% | 1,322,464 |
| SANITATION COLLECTION | 144,856 | 621,596 | 50,849 | 152,547 | 24.5% | 469,049 |
| OTHER PUBLIC SERVICES | 4,170 | 36,900 | 1,421 | 3,976 | 10.8% | 32,924 |
| PUBLIC SERVICE DIVISION | 2,078,654 | 5,456,229 | 449,070 | 2,109,025 | 38.7% | 3,347,204 |
| OPERATIONS | | | | | | |
| CONTRACT SERVICES | 124,200 | 476,500 | 8,161 | 108,426 | 22.8% | 368,074 |
| BUILDING SERVICES | 95,575 | 302,200 | 15,485 | 74,953 | 24.8% | 227,247 |
| GENERAL GOVERNMENT | 420,954 | 1,417,850 | 100,733 | 335,237 | 23.6% | 1,082,613 |
| MUNICIPAL COURT | 6,647 | 35,510 | 3,232 | 15,532 | 43.7% | 19,978 |
| PUBLIC WORKS | 103,878 | 273,498 | 18,219 | 106,158 | 38.8% | 167,340 |
| OPERATION DIVISIONS | 751,254 | 2,505,558 | 145,831 | 640,307 | 25.6% | 1,865,252 |
| TOTAL PUBLIC & OPERATING | \$2,829,908 | \$7,961,787 | \$594,901 | \$2,749,331 | 34.5% | \$5,212,456 |
| NON-OPERATING | | | | | | |
| CAPITAL PROGRAMS | 145,232 | 3,009,490 | 92,357 | 595,243 | 19.8% | 2,414,247 |
| TOTAL NON-OPERATING | 145,232 | 3,009,490 | 92,357 | 595,243 | 19.8% | 2,414,247 |
| TOTAL EXPENDITURES | \$2,975,139 | \$10,971,277 | \$687,258 | \$3,344,575 | 30.5% | \$7,626,703 |
| | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 4,493,761 | (1,633,700) | (151,326) | 4,784,927 | | |



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2025

GENERAL FUND REVENUES

| | | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|----------------------------------|---|--------------------|--------------------|-------------------|------------------|--------------|--------------------|
| <u>Tax Collection</u> | | | | | | | |
| 10-4101 | Property Tax (M&O) | 6,724,069 | 7,112,732 | 31,845 | 6,968,659 | 98.0% | 144,073 |
| | Unearned/Adjusted | 0 | 0 | 0 | | | 0 |
| | Total Property Tax : | 6,724,069 | 7,112,732 | 31,845 | 6,968,659 | 98.0% | 144,073 |
| 10-4150 | Sales Tax | 174,389 | 460,725 | 35,804 | 178,304 | 38.7% | 282,421 |
| | Total Tax Collection: | 6,898,458 | 7,573,457 | 67,648 | 7,146,963 | 94.4% | 426,494 |
| <u>Permits & Inspections</u> | | | | | | | |
| 10-4203 | Plat Reviews | 0 | 1,000 | 0 | 0 | 0.0% | 1,000 |
| 10-4205 | Contractor Registration | 2,850 | 8,800 | 1,260 | 4,380 | 49.8% | 4,420 |
| 10-4206 | Drainage Reviews | 19,000 | 50,000 | 5,100 | 24,100 | 48.2% | 25,900 |
| 10-4207 | Permits & Inspection Fees | 148,161 | 460,000 | 264,542 | 378,172 | 82.2% | 81,828 |
| 10-4208 | Board of Adjustment Fees | 500 | 500 | 250 | 250 | 50.0% | 250 |
| | Total Permits & Inspections: | 170,511 | 520,300 | 271,152 | 406,902 | 78.2% | 113,398 |
| <u>Municipal Court</u> | | | | | | | |
| 10-4300 | Court Fines | 45,825 | 120,000 | 19,411 | 56,192 | 46.8% | 63,808 |
| 10-4301 | Building Security Fund | 1,294 | 3,000 | 665 | 1,796 | 59.9% | 1,204 |
| 10-4302 | Truancy Prevention | 1,320 | 3,000 | 679 | 1,833 | 61.1% | 1,167 |
| 10-4303 | Local Municipal Tech Fund | 1,056 | 2,950 | 543 | 1,466 | 49.7% | 1,484 |
| 10-4304 | Local Municipal Jury Fund | 26 | 50 | 14 | 37 | 73.3% | 13 |
| | Total Municipal Court: | 49,521 | 129,000 | 21,313 | 61,324 | 47.5% | 67,676 |
| <u>Investment Income</u> | | | | | | | |
| 10-4400 | Interest Revenue | 174,503 | 400,000 | 36,831 | 148,332 | 37.1% | 251,668 |
| | Total Investment Income: | 174,503 | 400,000 | 36,831 | 148,332 | 37.1% | 251,668 |
| <u>Agencies & Alarms</u> | | | | | | | |
| 10-4508 | SEC-Registration | 21,300 | 23,500 | 850 | 19,100 | 81.3% | 4,400 |
| | Total Agencies & Alarms: | 21,300 | 23,500 | 850 | 19,100 | 81.3% | 4,400 |
| <u>Franchise Revenue</u> | | | | | | | |
| 10-4602 | Cable Franchise | 0 | 85,153 | 0 | 0 | 0.0% | 85,153 |
| 10-4605 | Power/Electric Franchise | 90,808 | 272,419 | 22,702 | 90,808 | 33.3% | 181,611 |
| 10-4606 | Gas Franchise | 0 | 25,000 | 0 | 0 | 0.0% | 25,000 |
| 10-4607 | Telephone Franchise | 0 | 3,300 | 0 | 0 | 0.0% | 3,300 |
| 10-4608 | Wireless Franchise | 9,962 | 24,000 | 0 | 0 | 0.0% | 24,000 |
| | Total Franchise Revenue: | 100,770 | 409,872 | 22,702 | 90,808 | 22.2% | 319,064 |
| <u>Donations & In Lieu</u> | | | | | | | |
| 10-4702 | Kinkaid School Contribution | 0 | 107,500 | 0 | 107,500 | 100.0% | 0 |
| 10-4703 | Metro Congested Mitigation | 0 | 136,000 | 0 | 0 | 0.0% | 136,000 |
| 10-4704 | Intergovernmental Revenues | 0 | 0 | 0 | 0 | | 0 |
| 10-4705 | Ambulance | 31,744 | 0 | 0 | 27,013 | | (27,013) |
| 10-4800 | Misc Income | 6,020 | 9,000 | 4,689 | 4,719 | 52.4% | 4,281 |
| 10-4803 | CIP Cost Share | 8,948 | 8,948 | 107,290 | 107,290 | | (98,342) |
| 10-4804 | Credit Card Fees | 7,126 | 20,000 | 3,458 | 9,551 | | 10,449 |
| | Total Donations & In Lieu: | 53,838 | 281,448 | 115,437 | 256,073 | 91.0% | 25,375 |
| | Total Revenue Received | 7,468,901 | 9,337,577 | 535,932 | 8,129,502 | 87.1% | 1,208,075 |
| | TOTAL REVENUES: | \$7,468,901 | \$9,337,577 | 535,932 | 8,129,502 | 87.1% | \$1,208,075 |



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2025

GENERAL FUND EXPENDITURES

| | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|--|--------------------|--------------------|-------------------|--------------------|--------------|--------------------|
| <u>PUBLIC SERVICE DIVISION</u> | | | | | | |
| <u>Community Events</u> | | | | | | |
| 10-510-5001 Community Celebrations | (74) | 6,000 | 0 | 0 | 0 | 5,000 |
| 10-510-5002 Public Relations | | 15,000 | 0 | 0 | 0.0% | 15,000 |
| Community Events: | (74) | 21,000 | 0 | 0 | 0.0% | 15,000 |
| <u>Police Services</u> | | | | | | |
| 10-510-5010 MVPD Operations | 1,052,375 | 2,625,123 | 220,471 | 1,102,356 | 42.0% | 1,522,767 |
| 10-510-5011 MVPD Auto Replacement | 46,667 | 48,000 | 0 | 48,000 | 100.0% | 0 |
| 10-510-5012 MVPD Capital Expenditure | 49,900 | 8,667 | 0 | 8,667 | n/a | 0 |
| Police Services: | 1,148,942 | 2,681,790 | 220,471 | 1,159,023 | 43.2% | 1,522,767 |
| <u>Miscellaneous</u> | | | | | | |
| 10-510-5020 Miscellaneous | | 0 | 0 | 0 | n/a | 0 |
| Total Miscellaneous: | 0 | 0 | 0 | 0 | n/a | 0 |
| <u>Sanitation Collection</u> | | | | | | |
| 10-510-5030 Sanitation Collection | 142,962 | 604,553 | 49,852 | 149,556 | 24.7% | 454,997 |
| 10-510-5031 Sanitation Fuel Charge | 1,894 | 17,043 | 997 | 2,991 | 17.6% | 14,052 |
| Sanitation Collection: | 144,856 | 621,596 | 50,849 | 152,547 | 24.5% | 469,049 |
| <u>Library Services</u> | | | | | | |
| 10-510-5040 Spring Branch Library | | 1,500 | | | 0.0% | 1,500 |
| Library Services: | 0 | 1,500 | 0 | 0 | 0.0% | 1,500 |
| <u>Street Lighting Services</u> | | | | | | |
| 10-510-5050 Street Lighting | 4,244 | 14,400 | 1,421 | 3,976 | 27.6% | 10,424 |
| Street Lighting Services: | 4,244 | 14,400 | 1,421 | 3,976 | 27.6% | 10,424 |
| <u>Fire Services</u> | | | | | | |
| 10-510-5060 Villages Fire Department | 780,687 | 2,115,943 | 176,329 | 793,479 | 37.5% | 1,322,464 |
| Fire Services: | 780,687 | 2,115,943 | 176,329 | 793,479 | 37.5% | 1,322,464 |
| TOTAL PUBLIC SERVICE: | \$2,078,654 | \$5,456,229 | \$449,070 | \$2,109,025 | 38.7% | \$3,341,204 |

| | | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|---|--------------------------------|------------------|-------------------|-------------------|------------------|--------------|-------------------|
| <u>CONTRACT SERVICE DIVISION</u> | | | | | | | |
| 10-520-5101 | Grant Administration | 0 | 0 | | | n/a | 0 |
| 10-520-5102 | Accounting/Audit | 0 | 25,000 | 8,000 | 8,000 | 32.0% | 17,000 |
| 10-520-5103 | Engineering | 75,369 | 220,000 | 0 | 63,837 | 29.0% | 156,163 |
| 10-520-5104 | Legal | 17,609 | 100,000 | 0 | 14,886 | 14.9% | 85,115 |
| 10-520-5105 | Tax Appraisal-HCAD | 23,607 | 64,000 | 0 | 17,892 | 28.0% | 46,108 |
| 10-520-5107 | Animal Control | 3,420 | 2,300 | 0 | 1,696 | 73.7% | 604 |
| 10-520-5108 | IT Hardware/Software & Support | 0 | 41,200 | 161 | 2,115 | 5.1% | 39,085 |
| 10-520-5110 | Mosquito Control | 4,195 | 24,000 | 0 | 0 | 0.0% | 24,000 |
| TOTAL CONTRACT SERVICE DIVISION: | | \$124,200 | \$476,500 | \$8,161 | \$108,426 | 22.8% | \$368,074 |
| <u>BUILDING SERVICE DIVISION</u> | | | | | | | |
| <u>Building & Inspection Services</u> | | | | | | | |
| 10-530-5108 | Information Technology | 0 | | | | | |
| 10-530-5152 | Drainage Reviews | 37,257 | 103,000 | 0 | 16,507 | 16.0% | 86,493 |
| 10-530-5153 | Electrical Inspections | 5,985 | 15,000 | 3,690 | 9,630 | 64.2% | 5,370 |
| 10-530-5154 | Plat Reviews | 0 | 500 | 0 | 0 | 0.0% | 500 |
| 10-530-5155 | Plan Reviews | 12,000 | 50,000 | 4,000 | 12,000 | 24.0% | 38,000 |
| 10-530-5156 | Plumbing Inspections | 8,370 | 18,000 | 1,755 | 7,875 | 43.8% | 10,125 |
| 10-530-5157 | Structural Inspections | 10,890 | 30,000 | 3,555 | 10,035 | 33.5% | 19,965 |
| 10-530-5158 | Urban Forester | 11,920 | 45,000 | 0 | 10,160 | 22.6% | 34,840 |
| 10-530-5160 | Mechanical Inspections | 2,790 | 8,500 | 630 | 1,710 | 20.1% | 6,790 |
| Building and Inspection Services: | | 89,212 | 270,000 | 13,630 | 67,917 | 25.2% | 202,083 |
| <u>Supplies and Office Expenditures</u> | | | | | | | |
| 10-530-5204 | Dues & Subscriptions | 0 | 500 | 0 | 0 | n/a | 500 |
| 10-530-5207 | Misc Supplies | 350 | 1,000 | 0 | 30 | n/a | 970 |
| 10-530-5209 | Office Equipment & Maintenance | | 500 | 0 | 0 | n/a | 500 |
| 10-530-5210 | Postage | | 900 | 0 | 0 | n/a | 900 |
| 10-530-5215 | Travel & Training | | 300 | 0 | 0 | n/a | 300 |
| Supplies and Office Expenditures: | | 350 | 3,200 | 0 | 30 | n/a | 3,170 |
| <u>Insurance</u> | | | | | | | |
| 10-530-5403 | Credit Card Charges | 6,012 | 29,000 | 1,855 | 7,007 | 24.2% | 21,993 |
| Insurance: | | 6,012 | 29,000 | 1,855 | 7,007 | 24.2% | 21,993 |
| TOTAL BUILDING SERVICE DIVISION: | | \$95,575 | \$302,200 | \$15,485 | \$74,953 | 24.8% | \$227,247 |

| | | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|---|--------------------------------|------------------|--------------------|-------------------|------------------|--------------|--------------------|
| GENERAL GOVERNMENT DIVISION | | | | | | | |
| <u>Administrative Expenditures</u> | | | | | | | |
| 10-540-5108 | Information Technology | 14,108 | 47,000 | 2,645 | 13,105 | 27.9% | 33,895 |
| 10-540-5201 | Administrative/Professional Fe | 3,905 | 16,505 | 3,263 | 10,138 | 61.4% | 6,368 |
| 10-540-5202 | Auto Allowance/Mileage | 2,821 | 7,200 | 612 | 2,215 | 30.8% | 4,985 |
| 10-540-5203 | Bank Fees | 281 | 2,200 | 143 | 379 | 17.2% | 1,821 |
| 10-540-5204 | Dues/Seminars/Subscriptions | 334 | 3,600 | 1,200 | 1,512 | 42.0% | 2,088 |
| 10-540-5205 | Elections | 379 | 750 | 0 | 0 | 0.0% | 750 |
| 10-540-5206 | Legal Notices | 4,047 | 8,000 | 715 | 715 | 8.9% | 7,285 |
| 10-540-5207 | Miscellaneous | 633 | 5,000 | 129 | 129 | 2.6% | 4,871 |
| 10-540-5208 | Citizen Communication | 4,486 | 8,000 | 0 | 3,808 | 47.6% | 4,192 |
| 10-540-5209 | Office Equipment & Maintenance | 929 | 10,000 | 670 | 1,886 | 18.9% | 8,114 |
| 10-540-5210 | Postage | 232 | 2,000 | 0 | 0 | 0.0% | 2,000 |
| 10-540-5211 | Meeting Supplies | 1,737 | 7,500 | 311 | 1,954 | 26.1% | 5,546 |
| 10-540-5212 | Rent/Leasehold/Furniture | 92,407 | 155,142 | 15,754 | 22,495 | 14.5% | 132,647 |
| 10-540-5213 | Supplies/Storage | 7,934 | 30,000 | 3,327 | 7,782 | 25.9% | 22,218 |
| 10-540-5214 | Telecommunications | 4,067 | 16,000 | 1,657 | 3,935 | 24.6% | 12,065 |
| 10-540-5215 | Travel & Training | 0 | 2,500 | 0 | 0 | 0.0% | 2,500 |
| 10-540-5216 | Statutory Legal Notices | 0 | 1,500 | 0 | 0 | 0.0% | 1,500 |
| Administrative Expenditures: | | 138,300 | 322,897 | 30,424 | 70,054 | 21.7% | 252,843 |
| <u>Wages & Benefits</u> | | | | | | | |
| 10-540-5301 | Gross Wages | 186,687 | 741,125 | 52,642 | 205,084 | 27.7% | 536,041 |
| 10-540-5302 | Overtime/Severance | 1,325 | 10,000 | 11 | 293 | 2.9% | 9,707 |
| 10-540-5303 | Temporary Personnel | 0 | 0 | 0 | 0 | | 0 |
| 10-540-5306 | FICA/Med/FUTA Payroll Tax Exp | 15,603 | 54,203 | 3,917 | 15,121 | 27.9% | 39,082 |
| 10-540-5310 | TMRS (City Responsibility) | 38,073 | 156,114 | 4,267 | 27,590 | 17.7% | 128,524 |
| 10-540-5311 | Payroll Process Exp-Paychex | 1,332 | 4,000 | 259 | 1,253 | 31.3% | 2,747 |
| Wages & Benefits: | | 243,020 | 965,442 | 61,097 | 249,340 | 25.8% | 716,102 |
| <u>Insurance</u> | | | | | | | |
| 10-540-5353 | Employee Insurance | 39,610 | 113,811 | 9,213 | 15,843 | 13.9% | 97,968 |
| 10-540-5354 | General Liability | | 10,000 | 0 | 0 | 0.0% | 10,000 |
| 10-540-5356 | Workman's Compensation | 24 | 4,500 | 0 | 0 | 0.0% | 4,500 |
| Insurance: | | 39,634 | 128,311 | 9,213 | 15,843 | 12.3% | 112,468 |
| <u>Other</u> | | | | | | | |
| 10-540-5403 | Credit Card Charges (Adm) | 0 | 1,200 | 0 | 0 | n/a | 1,200 |
| 10-540-5710 | Intergovernmental Expenditure | | 0 | | | | |
| Intergovernmental: | | 0 | 1,200 | 0 | 0 | n/a | 1,200 |
| TOTAL GENERAL GOVERNMENT DIVISION: | | \$420,954 | \$1,417,850 | \$100,733 | \$335,237 | 23.6% | \$1,082,613 |

| | | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|---|--|------------------|-------------------|-------------------|------------------|--------------|-------------------|
| <u>MUNICIPAL COURT DIVISION</u> | | | | | | | |
| <u>Supplies & Office Expenditures</u> | | | | | | | |
| 10-550-5207 | Misc Supplies | | 250 | 0 | 0 | n/a | 250 |
| 10-550-5211 | Meeting Supplies | | 2,000 | 0 | 0 | n/a | 2,000 |
| 10-550-5215 | Travel & Training | 500 | 1,750 | 0 | (150) | n/a | 1,900 |
| | Supplies and Office Expenditures: | 500 | 4,000 | 0 | (150) | n/a | 4,150 |
| <u>Insurance</u> | | | | | | | |
| 10-550-5353 | Employee Insurance | | 0 | | | n/a | 0 |
| | Insurance: | 0 | 0 | 0 | 0 | n/a | 0 |
| <u>Court Operations</u> | | | | | | | |
| 10-550-5403 | Credit Card Charges | 2,347 | 6,510 | 532 | 2,357 | 36.2% | 4,153 |
| 10-550-5404 | Judge/Prosecutor/Interpreter | 3,800 | 25,000 | 2,700 | 13,325 | 53.3% | 11,675 |
| | Court Operations: | 6,147 | 31,510 | 3,232 | 15,682 | 49.8% | 15,828 |
| | TOTAL MUNICIPAL COURT DIVISION: | \$6,647 | \$35,510 | \$3,232 | \$15,532 | 43.7% | \$19,978 |
| <u>PUBLIC WORKS MAINTENANCE DIVISION</u> | | | | | | | |
| <u>Supplies & Office Expenditures</u> | | | | | | | |
| 10-560-5108 | Information Technology | 765 | 2,500 | 0 | 0 | | 2,500 |
| 10-560-5207 | Misc Supplies | | 500 | 0 | 0 | n/a | 500 |
| 10-560-5213 | Office Supplies | | 0 | | | n/a | 0 |
| 10-560-5215 | Travel & Training | | 1,000 | 0 | 0 | n/a | 1,000 |
| | Supplies and Office Expenditures: | \$ 765 | \$ 4,000 | \$ - | \$ - | 0.0% | 4,000 |
| <u>Insurance</u> | | | | | | | |
| 10-560-5353 | Employee Insurance | | 0 | | | n/a | 0 |
| | Insurance: | 0 | 0 | 0 | 0 | n/a | 0 |
| <u>Maintenance & Repair</u> | | | | | | | |
| 10-560-5501 | Public Works Maintenance | 0 | 0 | | | n/a | 0 |
| 10-560-5501 | TCEQ & Harris CO Permits | 1,766 | 1,850 | 0 | 509 | 27.5% | 1,341 |
| 10-560-5504 | Landscaping Maintenance | 24,763 | 134,280 | 11,190 | 34,282 | 25.5% | 99,998 |
| 10-560-5505 | Gator Fuel & Maintenance | 367 | 1,000 | 0 | 570 | 57.0% | 430 |
| 10-560-5506 | Right of Way Mowing | 22,380 | 22,380 | 0 | 15,850 | 70.8% | 6,530 |
| 10-560-5507 | Traffic Control | 11,888 | 11,888 | 3,755 | 4,504 | 37.9% | 7,384 |
| 10-560-5508 | Water Utilities | 1,164 | 673 | 904 | 1,953 | 290.0% | (1,280) |
| 10-560-5509 | Tree Care/Removal | 13,740 | 13,060 | 0 | 7,705 | 59.0% | 5,355 |
| 10-560-5510 | Road/Drainage Maintenance | 3,245 | 485 | 0 | 0 | 0.0% | 485 |
| 10-560-5515 | Community Beautification | 18,552 | 10,975 | 0 | 769 | 7.0% | 10,206 |
| 10-560-5516 | Equipment Maintenance | 131 | 131 | 33 | 33 | 24.7% | 99 |
| 10-560-5517 | Street Maintenance | 5,117 | 2,776 | 338 | 7,550 | 272.0% | (4,775) |
| | Maintenance and Repair: | 103,113 | 199,498 | 16,219 | 73,725 | 37.0% | 125,773 |
| <u>Capital Equipment</u> | | | | | | | |
| 10-560-5600 | Capital Equipment | | 70,000 | 2,000 | 32,433 | | 37,567 |
| | Capital Equipment: | 0 | 70,000 | 2,000 | 32,433 | 46.3% | 37,567 |
| | TOTAL PUBLIC WORKS DIVISION: | \$103,878 | \$273,498 | \$18,219 | \$106,158 | 38.8% | \$167,340 |

| | | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|--|---------------------------------|--------------------|---------------------|-------------------|--------------------|--------------|--------------------|
| <u>CAPITAL OUTLAY PROGRAMS</u> | | | | | | | |
| <u>General Capital / Maintenance Programs</u> | | | | | | | |
| 10-570-5602 | Drainage Ditch Maintenance | | 0 | | | | 0 |
| 10-570-5606 | Road/Drainage Projects | | 0 | | n/a | | 0 |
| 10-570-5701 | 2019 Maintenance Projects | | 0 | | n/a | | 0 |
| 10-570-5702 | 2020 Paving Improvements | | 0 | | n/a | | 0 |
| 10-570-5703 | 2021 Paving Improvements | | 0 | | n/a | | 0 |
| 10-570-5806 | Drainage and Sidewalks | | 0 | | n/a | | 0 |
| | | 0 | 0 | 0 | 0 | n/a | 0 |
| <u>Major Capital / Maintenance Programs</u> | | | | | | | |
| | Surrey Oaks | | 0 | | | n/a | 0 |
| 10-570-5808 | Wilding Lane | 0 | 0 | | | n/a | 0 |
| 10-580-5809 | 96" Stormwater Replacement | 4,334 | 0 | | | n/a | 0 |
| 10-580-5810 | Tokeneke - Country Squire | | 0 | | | | |
| 10-580-5811 | Capital Programming | 134,004 | 3,009,490 | 92,357 | 595,243 | 19.8% | |
| 10-580-5821 | Williamsburg | | 0 | | | | |
| 10-580-5822 | Bothwell Way | | 0 | | | | |
| 10-580-5823 | Windermere Outfall Project | | 0 | | | | |
| 10-580-5824 | Smithdale Landscape/Sidewalk | | 0 | | | | |
| 10-580-5825 | Community Beautification | 6,894 | 0 | | | | |
| 10-580-5826 | Harris Co. Signal Participation | | 0 | | | | |
| | Capital Programming | | 0 | | | | |
| | | 145,232 | 3,009,490 | 92,357 | 595,243 | n/a | 0 |
| TOTAL CAPITAL OUTLAY PROGRAMS: | | \$145,232 | \$3,009,490 | \$92,357 | \$595,243 | 19.8% | \$0 |
| TOTAL EXPENDITURES: | | \$2,975,139 | \$10,971,277 | \$687,258 | \$3,344,575 | 30.5% | \$5,206,456 |



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2025

DEBT SERVICE FUND

| | PRIOR YTD | CURRENT BUDGET | MONTHLY ACTUAL | YTD ACTUAL | % BUDGET | BUDGET BALANCE |
|-----------------------------------|------------------|-------------------|-------------------|------------------|--------------|-------------------|
| REVENUES | | | | | | |
| PROPERTY TAXES | 849,862 | 877,325 | 3,861 | 861,726 | 98.2% | 15,599 |
| Unearned/Adjusted | 0 | 0 | | 0 | | 0 |
| Total Property Tax : | 849,862 | 877,325 | 3,861 | 861,726 | 98.2% | 15,599 |
| INTEREST | 12,984 | 25,394 | 4,011 | 13,899 | | 11,495 |
| TOTAL OPERATING | 862,846 | 902,719 | 7,873 | 875,625 | 97.0% | 27,094 |
| TOTAL REVENUES | \$862,846 | \$902,719 | \$7,873 | \$875,625 | 97.0% | \$27,094 |
| EXPENDITURES | | | | | | |
| TAX BOND PRINCIPAL | 820,000 | 840,000 | 0 | 840,000 | 100.0% | 0 |
| TAX BOND INTEREST | 36,625 | 37,325 | 0 | 24,425 | 65.4% | 12,900 |
| FISCAL AGENT FEES | 825 | 4,000 | 0 | 0 | 0.0% | 4,000 |
| OPERATING EXPENDITURES | 857,450 | 881,325 | 0 | 864,425 | 98.1% | 16,900 |
| TOTAL EXPENDITURES | \$857,450 | \$881,325 | \$0 | \$864,425 | 98.1% | \$16,900 |
| REVENUE OVER/(UNDER) EXPENDITURES | 5,396 | 21,394 | 7,873 | 11,200 | | |

City of Piney Point Village
Monthly Tax Office Report
April 30, 2025

Prepared by: J Matelske, Tax Assessor/Collector

A. Current Taxable Value \$ 3,137,413,159

B. Summary Status of Tax Levy and Current Receivable Balance:

| | Current 2024 Tax Year | Delinquent 2023 & Prior Tax Years | Total |
|------------------------|-----------------------------|---|----------------------|
| Original Levy 0.25514 | \$ 7,743,622.72 | \$ - | \$ 7,743,622.72 |
| Carryover Balance | - | 170,140.21 | 170,140.21 |
| Adjustments | 261,173.41 | (4,245.17) | 256,928.24 |
| Adjusted Levy | 8,004,796.13 | 165,895.04 | 8,170,691.17 |
| Less Collections Y-T-D | 7,700,788.73 | 66,686.80 | 7,767,475.53 |
| Receivable Balance | <u>\$ 304,007.40</u> | <u>\$ 99,208.24</u> | <u>\$ 403,215.64</u> |

C. COLLECTION RECAP:

| Current Month: | Current 2024 Tax Year | Delinquent 2023 & Prior Tax Years | Total |
|--------------------|-----------------------------|---|---------------------|
| Base Tax | \$ 29,560.96 | \$ 2,289.89 | \$ 31,850.85 |
| Penalty & Interest | 2,872.14 | 980.59 | 3,852.73 |
| Attorney Fees | 50.81 | 863.24 | 914.05 |
| Other Fees | 2.34 | - | 2.34 |
| Total Collections | <u>\$ 32,486.25</u> | <u>\$ 4,133.72</u> | <u>\$ 36,619.97</u> |

| Year-To-Date: | Current 2024 Tax Year | Delinquent 2023 & Prior Tax Years | Total |
|--------------------|-----------------------------|---|------------------------|
| Base Tax: | \$ 7,700,788.73 | \$ 66,686.80 | \$ 7,767,475.53 |
| Penalty & Interest | 28,297.78 | 34,293.65 | 62,591.43 |
| Attorney Fees | 50.81 | 1,565.29 | 1,616.10 |
| Other Fees | 332.60 | - | 332.60 |
| Total Collections | <u>\$ 7,729,469.92</u> | <u>\$ 102,545.74</u> | <u>\$ 7,832,015.66</u> |

| | | |
|--------------------------|---------------|---------------|
| Percent of Adjusted Levy | <u>96.56%</u> | <u>97.84%</u> |
|--------------------------|---------------|---------------|

City of Piney Point Village
Tax A/R Summary by Year
April 30, 2025

| YEAR | BEGINNING BALANCE AS OF 12/31/2024 | ADJUSTMENTS | COLLECTIONS | ENDING BALANCE AS OF 4/30/2025 |
|------|--|----------------------|---------------------|--------------------------------------|
| 2023 | \$ 36,127.12 | \$ (2,824.47) | \$ 8,031.43 | \$ 25,271.22 |
| 22 | 26,920.69 | (50.94) | 4,013.94 | \$ 22,855.81 |
| 21 | 25,303.50 | (1,369.76) | 2,936.68 | 20,997.06 |
| 20 | 16,377.43 | - | 4,230.71 | 12,146.72 |
| 19 | 16,337.88 | - | 4,469.39 | 11,868.49 |
| 18 | 10,155.62 | - | 4,473.16 | 5,682.46 |
| 17 | 4,614.68 | - | 4,473.16 | 141.52 |
| 16 | 4,544.66 | - | 4,473.16 | 71.50 |
| 15 | 4,153.00 | - | 4,061.71 | 91.29 |
| 14 | 3,769.77 | - | 3,687.60 | 82.17 |
| 13 | 3,385.74 | - | 3,385.74 | - |
| 12 | 2,670.93 | - | 2,670.93 | - |
| 11 | 3,102.36 | - | 3,102.36 | - |
| 10 | 2,929.15 | - | 2,929.15 | - |
| 09 | 2,658.75 | - | 2,658.75 | - |
| 08 | 2,412.94 | - | 2,412.94 | - |
| 07 | 2,385.09 | - | 2,385.09 | - |
| 06 | 2,290.90 | - | 2,290.90 | - |
| | <u>\$ 170,140.21</u> | <u>\$ (4,245.17)</u> | <u>\$ 66,686.80</u> | <u>\$ 99,208.24</u> |



Harris Central Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

Honorable Aliza Dutt
Mayor
City of Piney Point Village
7676 Woodway, Suite 300
Houston, TX 77063-1629

April 30, 2025

Re: 2025 Certified Estimates

Board of Directors

Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCutcheon, Assistant Secretary
Cassandra Auzenne Bandy, Director
Kathy Blueford-Daniels, Director
Melissa Noriega, Director
Annette Ramirez, Director, *Tax Assessor-Collector*
Kyle Scott, Director
Mike Sullivan, Director

Roland Altinger, Chief Appraiser
Jason Cunningham, Deputy Chief Appraiser
Clarette Walker, Deputy Chief Appraiser
Adam Bogard, Deputy Chief Appraiser
Teresa S. Terry, Taxpayer Liaison Officer

Dear Mayor Dutt:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2025. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing an additional 15 days for good cause.

While we have taken our best estimate of potential hearing loss into account, protests for 2025 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2025 taxable value for the taxing unit identified above is:

\$3,297,489,426

The enclosed summary report gives a breakdown of this estimate by property category.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger
Chief Appraiser

Piney Point Village
2025 Certified Estimate of Taxable Value



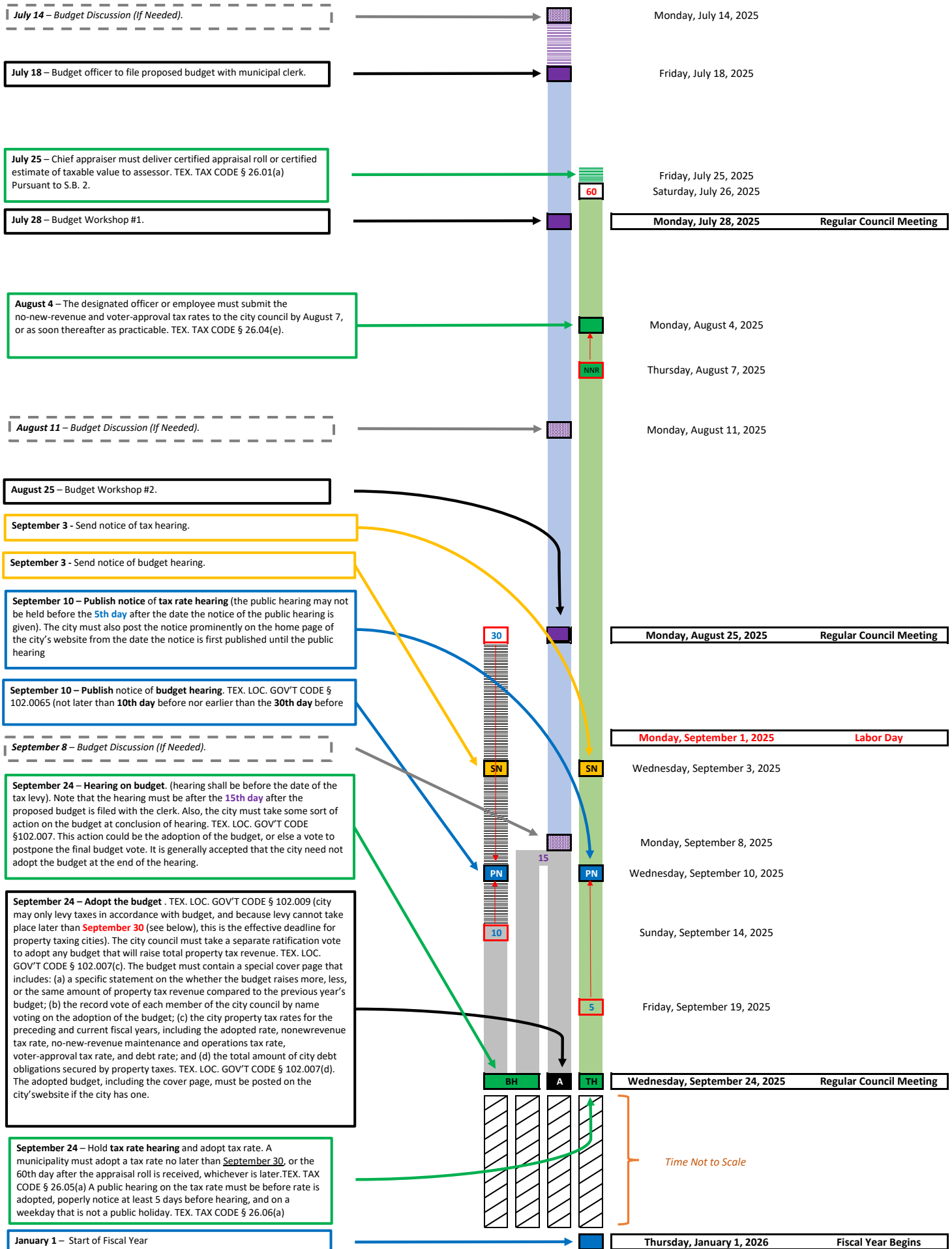
| Major Property Category | 2024 Taxable Value | Percent Change | Projected 2025 Taxable Value |
|------------------------------|-----------------------|-------------------|------------------------------------|
| Residential & Rural Improved | 3,068,635,454 | 4.72% | 3,213,395,263 |
| Apartments | 0 | 0.00% | 0 |
| Commercial | 0 | 0.00% | 0 |
| Vacant Land | 64,101,483 | 21.14% | 77,653,917 |
| Industrial | 0 | 0.00% | 0 |
| Utility | 4,615,240 | 3.01% | 4,753,928 |
| Commercial Personal | 1,587,372 | -1.79% | 1,558,888 |
| Industrial Personal | 132,810 | -4.05% | 127,430 |
| All Other Property | 0 | 0.00% | 0 |

| | | | |
|-------------------------------------|----------------------|--------------|----------------------|
| Projected 2025 Taxable Value | 3,139,072,359 | 5.05% | 3,297,489,426 |
|-------------------------------------|----------------------|--------------|----------------------|

Projected 2025 Taxable Value Range

| | | | |
|------------------------|----------------------|-----------|----------------------|
| Accuracy +/- 5% | 3,132,614,954 | To | 3,462,363,897 |
|------------------------|----------------------|-----------|----------------------|

BUDGET CALENDAR TIMELINE - FISCAL YEAR 2026





May 20, 2025

Mr. Bobby Pennington
City of Piney Point Village
7660 Woodway, Suite 460
Houston, TX 77063

Re: 2023 Paving Improvements Project
City of Piney Point Village
HDR Job No. 10387175

Dear Mr. Pennington:

Enclosed please find one copy of the following items for the above referenced project:

1. AAA Asphalt Paving, Inc. - Pay Estimate No. 5.

The amount of the Pay Estimate No. 5 is **\$56,814.41**. The total billing for the project represents 100.00% of the contract amount. As of April 30, 2025 the contract time expended was 100.00%.

HDR Engineering, Inc. has reviewed this application and recommends payment of said application.

If you have any questions, please call me.

Sincerely,

HDR ENGINEERING, INC.

Aaron Croley, P.E., CFM
Project Manager

cc: Mr. Ty Krolicki – AAA Asphalt Paving, Inc.
Ms. Lisa Yeppez – AAA Asphalt Paving, Inc.

APPLICATION FOR PAYMENT NUMBER: 5

PROJECT: PPV 2023 Paving Improvements

CONTRACTOR: AAA Asphalt Paving, Inc., 19155 Circle Lake Dr., Pinehurst, TX 77362

OWNER: City of Piney Point Village, 7660 Woodway, Suite 460, Houston, Texas 77063

OWNERS PROJECT NO: _____ **ENGINEERS PROJECT NO:** 10387175

PAY PERIOD FROM: April 1, 2025 TO: April 30, 2025

| | |
|-------------------------------------|----------------------------|
| ORIGINAL CONTRACT SUM: | <u>\$ 777,514.50</u> |
| NET CHANGE BY CHANGE ORDER: | <u>\$ (225,397.64)</u> |
| CONTRACT SUM TO DATE: | <u>\$ 552,166.87</u> |
| INSTALLATIONS: | <u>\$ 552,116.87</u> |
| LESS 10% RETAINAGE: | <u>\$ -</u> |
| LESS PREVIOUS PAYMENTS: | <u>\$ 495,302.46</u> |
| AMOUNT DUE THIS APPLICATION: | <u>\$ 56,814.41</u> |

ACCOMPANYING DOCUMENTATION:

Engineer's Estimate No. 5

ENGINEER'S CERTIFICATION:

PAYMENT OF THE ABOVE AMOUNT DUE THIS APPLICATION IS RECOMMENDED

DATE: 5/20/25

HDR Engineering, Inc.



Aaron Croley, P.E.
Project Manager



| ITEM NO. | ITEM DESCRIPTION | UNIT | QUAN. | UNIT PRICE | TOTAL | QUAN. THIS PERIOD | TOTAL THIS PERIOD | QUAN. PREVIOUS PERIOD | TOTAL PREVIOUS PERIOD | TOTAL QUAN. TO DATE | TOTAL AMOUNT TO DATE |
|-----------------------------|--|------|-------|--------------|---------------------|-------------------|-------------------|-----------------------|-----------------------|---------------------|----------------------|
| BASE BID ITEMS | | | | | | | | | | | |
| 1 | Traffic Control, complete in place, the sum of: | L.S. | 1 | \$ 10,000.00 | \$10,000.00 | 0.00 | \$0.00 | 1.00 | \$10,000.00 | 1.00 | \$10,000.00 |
| 2 | SWP3 Plan, complete in place, the sum of: | L.S. | 1 | \$ 15,000.00 | \$15,000.00 | 0.00 | \$0.00 | 1.00 | \$15,000.00 | 1.00 | \$15,000.00 |
| 3 | Recycled Cement Stabilized Base Course, 6" minimum depth, including the removal of any excess material and Microcracking of stabilized base, complete in place, the sum of: | SY | 16000 | \$ 13.50 | \$216,000.00 | 0.00 | \$0.00 | 7896.19 | \$106,598.57 | 7896.19 | \$106,598.57 |
| 4 | Cement for Base Course (7.5% by weight), complete in place, the sum of: | TON | 325 | \$ 345.00 | \$112,125.00 | 0.00 | \$0.00 | 84.00 | \$28,980.00 | 84.00 | \$28,980.00 |
| 5 | 2" Type D HMAC overlay, including tack coat, complete in place, the sum of: | SY | 7700 | \$ 22.00 | \$169,400.00 | 0.00 | \$0.00 | 7305.21 | \$160,714.62 | 7305.21 | \$160,714.62 |
| 6 | Prime Coat, complete in place, the sum of: | GAL | 5600 | \$ 5.00 | \$28,000.00 | 0.00 | \$0.00 | 1917.44 | \$9,587.20 | 1917.44 | \$9,587.20 |
| 7 | Full depth concrete point repair including 7-inch thick concrete pavement, 12-inch cement stabilized sand subgrade, pavement header with undercut, expansion joint, dowels, as per details, complete in place, the sum of: | S.Y. | 210 | \$ 155.00 | \$32,550.00 | 0.00 | \$0.00 | 240.42 | \$37,265.10 | 240.42 | \$37,265.10 |
| 8 | Remove and replace existing 6-inch concrete driveway, complete in place, the sum of: | S.Y. | 135 | \$ 175.00 | \$23,625.00 | 0.00 | \$0.00 | 102.16 | \$17,878.00 | 102.16 | \$17,878.00 |
| 9 | Proposed 6-inch concrete curb, complete in place, the sum of: | L.F. | 50 | \$ 25.00 | \$1,250.00 | 0.00 | \$0.00 | 66.50 | \$1,662.50 | 66.50 | \$1,662.50 |
| 10 | Remove, store, and reinstall post mailbox, complete in place, the sum of: | EA. | 3 | \$ 500.00 | \$1,500.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| 11 | Temporary driveways, complete in place the sum of: | EA. | 5 | \$ 250.00 | \$1,250.00 | 0.00 | \$0.00 | 1.00 | \$250.00 | 1.00 | \$250.00 |
| 12 | Remove and dispose of existing storm sewer, complete in place, the sum of: | L.F. | 450 | \$ 28.00 | \$12,600.00 | 0.00 | \$0.00 | 412.00 | \$11,536.00 | 412.00 | \$11,536.00 |
| 13 | Remove and dispose of existing storm sewer inlet or manhole, complete in place, the sum of: | EA. | 8 | \$ 950.00 | \$7,600.00 | 0.00 | \$0.00 | 6.00 | \$5,700.00 | 6.00 | \$5,700.00 |
| 14 | Grout fill existing storm sewer including plugs, complete in place, the sum of: | C.Y. | 4 | \$ 350.00 | \$1,400.00 | 0.00 | \$0.00 | 4.00 | \$1,400.00 | 4.00 | \$1,400.00 |
| 15 | Abandon existing storm sewer inlet in place, including removal and disposal of grate, complete in place, the sum of: | EA. | 2 | \$ 750.00 | \$1,500.00 | 0.00 | \$0.00 | 1.00 | \$750.00 | 1.00 | \$750.00 |
| 16 | Proposed 15" SDR26 PVC storm sewer including bedding and backfill, complete in place, the sum of: | L.F. | 110 | \$ 80.00 | \$8,800.00 | 0.00 | \$0.00 | 104.00 | \$8,320.00 | 104.00 | \$8,320.00 |
| 17 | Proposed 18" RCP storm sewer, complete in place, the sum of: | L.F. | 108 | \$ 120.00 | \$12,960.00 | 0.00 | \$0.00 | 80.00 | \$9,600.00 | 80.00 | \$9,600.00 |
| 18 | Proposed 18" HDPE storm sewer including bedding and backfill, complete in place, the sum of: | L.F. | 30 | \$ 80.00 | \$2,400.00 | 0.00 | \$0.00 | 30.00 | \$2,400.00 | 30.00 | \$2,400.00 |
| 19 | Proposed 24" HDPE storm sewer including bedding and backfill, complete in place, the sum of: | L.F. | 85 | \$ 95.00 | \$8,075.00 | 0.00 | \$0.00 | 85.00 | \$8,075.00 | 85.00 | \$8,075.00 |
| 20 | Proposed Type A Inlet, complete in place, the sum of: | EA. | 6 | \$ 3,800.00 | \$22,800.00 | 0.00 | \$0.00 | 6.00 | \$22,800.00 | 6.00 | \$22,800.00 |
| 21 | Proposed Flat Top Storm Sewer Manhole, including bedding and backfill, complete in place, the sum of: | EA. | 1 | \$ 7,500.00 | \$7,500.00 | 0.00 | \$0.00 | 1.00 | \$7,500.00 | 1.00 | \$7,500.00 |
| 22 | Tie-in proposed storm sewer to existing inlet, complete in place, the sum of: | EA. | 2 | \$ 1,800.00 | \$3,600.00 | 0.00 | \$0.00 | 3.00 | \$5,400.00 | 3.00 | \$5,400.00 |
| 23 | Proposed concrete collar storm sewer connection to existing storm sewer, complete in place, the sum of: | EA. | 1 | \$ 2,000.00 | \$2,000.00 | 0.00 | \$0.00 | 1.00 | \$2,000.00 | 1.00 | \$2,000.00 |
| 24 | Yard Drain Connections, complete in place, the sum of: | EA. | 8 | \$ 675.00 | \$5,400.00 | 0.00 | \$0.00 | 9.00 | \$6,075.00 | 9.00 | \$6,075.00 |
| 25 | Proposed 8" SDR26 PVC yard drain, complete in place, the sum of: | L.F. | 50 | \$ 55.00 | \$2,750.00 | 0.00 | \$0.00 | 20.62 | \$1,134.10 | 20.62 | \$1,134.10 |
| 26 | Tree protection fencing, complete in place, the sum of: | L.F. | 310 | \$ 5.00 | \$1,550.00 | 0.00 | \$0.00 | 310.00 | \$1,550.00 | 310.00 | \$1,550.00 |
| 27 | Root pruning trench for tree protection, complete in place, the sum of: | L.F. | 225 | \$ 14.00 | \$3,150.00 | 0.00 | \$0.00 | 225.00 | \$3,150.00 | 225.00 | \$3,150.00 |
| 28 | Clearance prune, complete in place, the sum of: | EA. | 35 | \$ 475.00 | \$16,625.00 | 0.00 | \$0.00 | 35.00 | \$16,625.00 | 35.00 | \$16,625.00 |
| 29 | Trench Safety, complete in place, the sum of: | L.F. | 333 | \$ 6.50 | \$2,164.50 | 0.00 | \$0.00 | 198.00 | \$1,287.00 | 198.00 | \$1,287.00 |
| General Items Total: | | | | | \$733,574.50 | | \$0.00 | | \$503,238.09 | | \$503,238.09 |



| ITEM NO. | ITEM DESCRIPTION | UNIT | QUAN. | UNIT PRICE | TOTAL | QUAN. THIS PERIOD | TOTAL THIS PERIOD | QUAN. PREVIOUS PERIOD | TOTAL PREVIOUS PERIOD | TOTAL QUAN. TO DATE | TOTAL AMOUNT TO DATE |
|----------------------------------|--|------|-------|-------------|----------------------|-------------------|-------------------|-----------------------|-----------------------|---------------------|---|
| SUPPLEMENTAL ITEMS | | | | | | | | | | | |
| 30 | Install long side sewer service, complete in place, the sum of: | EA. | 1 | \$ 1,500.00 | \$1,500.00 | 0.00 | \$0.00 | 1.00 | \$1,500.00 | 1.00 | \$1,500.00 |
| 31 | Install short side sewer service, complete in place, the sum of: | EA. | 1 | \$ 1,100.00 | \$1,100.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| 32 | Install long side water service, complete in place, the sum of: | EA. | 1 | \$ 1,500.00 | \$1,500.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| 33 | Install short side water service, complete in place, the sum of: | EA. | 2 | \$ 1,100.00 | \$2,200.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| 34 | 2" Type D HMAC overlay, including tack coat, complete in place, the sum of: | S.Y. | 120 | \$ 22.00 | \$2,640.00 | 0.00 | \$0.00 | 64.00 | \$1,408.00 | 64.00 | \$1,408.00 |
| 35 | 8" Type A HMAC black base, complete in place, the sum of: | S.Y. | 150 | \$ 79.00 | \$11,850.00 | 0.00 | \$0.00 | 166.22 | \$13,131.38 | 166.22 | \$13,131.38 |
| 36 | Additional 1-1/2" aggregate per TxDOT Item 247, Type A, complete in place, the sum of: | C.Y. | 100 | \$ 95.00 | \$9,500.00 | 0.00 | \$0.00 | 185.88 | \$17,658.60 | 185.88 | \$17,658.60 |
| 37 | Additional 1" aggregate per TxDOT Item 247, Type A, complete in place, the sum of: | C.Y. | 100 | \$ 99.00 | \$9,900.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| 38 | Cement Stabilized Sand, complete in place, the sum of: | C.Y. | 50 | \$ 75.00 | \$3,750.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| Supplemental Items Total: | | | | | \$43,940.00 | | \$0.00 | | \$33,697.98 | | \$33,697.98 |
| CHANGE ORDER ITEMS | | | | | | | | | | | |
| CO1-1 | Bid Item No. 3 - Recycled Cement Stabilized Base Course, 6" minimum depth, including the removal of any excess material and Microcracking of stabilized base, complete in place, the sum of: | SY | -7500 | \$ 13.50 | -\$101,250.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| CO1-2 | Bid Item No. 4 - Cement for Base Course (7.5% by weight), complete in place, the sum of: | TON | -152 | \$ 345.00 | -\$52,440.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| CO1-3 | Bid Item No. 6 - Prime Coat, complete in place, the sum of: | GAL | -2600 | \$ 5.00 | -\$13,000.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 |
| CO1-4 | Bid Item No. 18 - Proposed 18" HDPE storm sewer including bedding and backfill, complete in place, the sum of: | LF | 40 | \$ 80.00 | \$3,200.00 | 0.00 | \$0.00 | 38.00 | \$3,040.00 | 38.00 | \$3,040.00 |
| CO1-5 | Bid item No.19 - Proposed 24" HDPE storm sewer including bedding and backfill, complete in place, the sum of: | LF | 35 | \$ 95.00 | \$3,325.00 | 0.00 | \$0.00 | 33.00 | \$3,135.00 | 33.00 | \$3,135.00 |
| CO1-6 | Bid item No.20 - Proposed Type A inlet, complete in place, the sum of: | EA. | 1 | \$ 3,800.00 | \$3,800.00 | 0.00 | \$0.00 | 1.00 | \$3,800.00 | 1.00 | \$3,800.00 |
| CO2-1 | Proposed 12"x12" precast concrete storm sewer catch basin including bedding and backfill, complete in place, the sum of: | EA. | 1 | \$ 3,200.00 | \$3,200.00 | 0.00 | \$0.00 | 1.00 | \$3,200.00 | 1.00 | \$3,200.00 |
| CO2-2 | Proposed 4" HDPE storm sewer including bedding and backfill, complete in place, the sum of: | L.F. | 3 | \$ 75.00 | \$225.00 | 0.00 | \$0.00 | 3.00 | \$225.00 | 3.00 | \$225.00 |
| CO3-1 | Remove and dispose of existing asphalt surface and base material, complete in place, the sum of: | L.F. | 42.4 | \$ 42.00 | \$1,780.80 | 42.40 | \$1,780.80 | 0.00 | \$0.00 | 42.40 | \$1,780.80 |
| Change Order Items Total: | | | | | -\$151,159.20 | | \$1,780.80 | | \$13,400.00 | 0.00 | \$15,180.80 |
| | | | | | | | | | | | BASE BID ITEMS TO DATE: \$503,238.09 |
| | | | | | | | | | | | SUPPLEMENTAL ITEMS TO DATE: \$33,697.98 |
| | | | | | | | | | | | CHANGE ORDER ITEMS TO DATE: \$15,180.80 |
| | | | | | | | | | | | TOTAL INSTALLATIONS TO DATE: \$552,116.87 |
| | | | | | | | | | | | 10% RETAINAGE TO DATE: \$0.00 |
| | | | | | | | | | | | LESS PREVIOUS PAY ESTIMATES: \$495,302.46 |
| | | | | | | | | | | | TOTAL AMOUNT DUE PAY ESTIMATE NO. 5: \$56,814.41 |

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

TO OWNER:
City of Piney Point
7660 Woodway Dr.
Houston, TX 77063
FROM CONTRACTOR:
AAA Asphalt Paving, Inc.
19155 Circle Lake Dr.
Pinehurst, TX 77362
CONTRACT FOR:

PROJECT: 2023 Paving Improvements APPLICATION NO Five (5)

Distribution to:

| | |
|--------------------------|------------|
| <input type="checkbox"/> | OWNER |
| <input type="checkbox"/> | ARCHITECT |
| <input type="checkbox"/> | CONTRACTOR |
| <input type="checkbox"/> | |
| <input type="checkbox"/> | |

PERIOD TO: April 2025

VIA ARCHITECT:
PROJECT NOS: 10387175

CONTRACT DATE 1-2025

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

| | | |
|---|----|--------------|
| 1. ORIGINAL CONTRACT SUM | \$ | 777,514.50 |
| 2. Net change by Change Orders | \$ | (225,397.64) |
| 3. CONTRACT SUM TO DATE (Line 1 ± 2) | \$ | 624,574.50 |
| 4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) | \$ | 552,116.87 |
| 5. RETAINAGE: | | |
| a. 10 % of Completed Work (Column D + E on G703) | \$ | |
| b. % of Stored Material (Column F on G703) | \$ | |
| Total Retainage (Lines 5a + 5b or Total in Column I of G703) | \$ | 0.00 |
| 6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total) | \$ | 552,116.87 |
| 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate) | \$ | 495,302.46 |
| 8. CURRENT PAYMENT DUE | \$ | 56,814.41 |
| 9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6) | \$ | |

| CHANGE ORDER SUMMARY | ADDITIONS | DEDUCTIONS |
|--|--------------|----------------|
| Total changes approved in previous months by Owner | \$3,425.00 | (\$156,365.00) |
| Total approved this Month | | (\$72,457.64) |
| TOTALS | \$3,425.00 | (\$228,822.64) |
| NET CHANGES by Change Order | \$225,397.64 | |

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: AAA Asphalt Paving, Inc.

By: Michael D. Hoffman Date: 5-19-25
Michael D. Hoffman, President
State of: TEXAS County of: Montgomery
Subscribed and sworn to before me this
Notary Public: Tyler Krolicki
My Commission expires: 03-09-2027 X

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated; the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)
ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



CONTINUATION SHEET

AIA DOCUMENT G703

ALA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

APPLICATION NO: Five (5)
APPLICATION DATE: 05/13/25

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: Apr-25

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: 0

[illegible]

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

Monthly Qtys.
City of Piney Point
2023 Paving Improvements

| Item # | Description | Qty | Unit | Unit Price | Bid Amount | Qty | Dec S | Qty | Jan S | Qty | Feb S | Qty | Mar S | Qty | April S |
|------------------------------|---|-------|------|------------|-------------------|--------|-----------------------------------|---------------------|----------------------|---------|----------------------|---------|---------------------|----------|-------------------|
| 1 | Traffic Control | 1 | LS | 10,000.00 | 10,000.00 | 0.50 | 5,000.00 | 0.00 | 0.00 | | 0.00 | 0.5 | 5,000.00 | | 0.00 |
| 2 | SWP3 Plan | 1 | LS | 15,000.00 | 15,000.00 | 0.50 | 7,500.00 | 0.00 | 0.00 | | 0.00 | 0.5 | 7,500.00 | | 0.00 |
| 3 | Stabilized base | 8,500 | SY | 13.50 | 114,750.00 | | 0.00 | 3685.36 | 49,752.36 | 4210.83 | 56,846.21 | | 0.00 | -603.81 | -8,151.44 |
| 4 | Cement for Base Course | 173 | Ton | 345.00 | 59,685.00 | | 0.00 | 40.00 | 13,800.00 | 44 | 15,180.00 | | 0.00 | -89 | -30,705.00 |
| 5 | Type D 2" HMAC | 7,700 | SY | 22.00 | 169,400.00 | | 0.00 | 1732.20 | 38,108.40 | 3823.12 | 84,108.64 | 1749.89 | 38,497.58 | -394.79 | -8,685.38 |
| 6 | Prime Coat | 3,000 | Gal | 5.00 | 15,000.00 | | 0.00 | 484.82 | 2,424.10 | 1432.62 | 7,163.10 | | 0.00 | -1082.56 | -5,412.80 |
| 7 | Concrete Point Repair | 210 | SY | 155.00 | 32,550.00 | | 0.00 | 224.88 | 34,856.40 | 14.88 | 2,306.40 | 0.66 | 102.30 | 30.42 | 4,715.10 |
| 8 | Remove and Replace Concrete Driveway 6" | 135 | SY | 175.00 | 23,625.00 | | 0.00 | 98.31 | 17,204.25 | 3.85 | 673.75 | | 0.00 | -32.84 | -5,747.00 |
| 9 | Concretet Curb 6" | 50 | LF | 25.00 | 1,250.00 | | 0.00 | 54.50 | 1,362.50 | | 0.00 | 12 | 300.00 | 16.5 | 412.50 |
| 10 | Remove Reinstall Port Mail Boxes | 3 | EA | 500.00 | 1,500.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -3 | -1,500.00 |
| 11 | Temporary Driveways | 5 | EA | 250.00 | 1,250.00 | | 0.00 | 1.00 | 250.00 | | 0.00 | | 0.00 | -4 | -1,000.00 |
| 12 | Remove and dispose storm sewer | 450 | LF | 28.00 | 12,600.00 | | 0.00 | 412.00 | 11,536.00 | | 0.00 | | 0.00 | -38 | -1,064.00 |
| 13 | Remove and dispose storm sewer inlet | 8 | EA | 950.00 | 7,600.00 | | 0.00 | 6.00 | 5,700.00 | | 0.00 | | 0.00 | -2 | -1,900.00 |
| 14 | Grout fill existing Storm Sewer | 4 | CY | 350.00 | 1,400.00 | | 0.00 | 4.00 | 1,400.00 | | 0.00 | | 0.00 | | 0.00 |
| 15 | Remove storm sewer incl grate | 2 | EA | 750.00 | 1,500.00 | | 0.00 | 1.00 | 750.00 | | 0.00 | | 0.00 | -1 | -750.00 |
| 16 | 15" SDR26 PVC | 110 | LF | 80.00 | 8,800.00 | | 0.00 | 104.00 | 8,320.00 | | 0.00 | | 0.00 | -6 | -480.00 |
| 17 | 18" RCP Storm Sewer | 108 | LF | 120.00 | 12,960.00 | | 0.00 | 80.00 | 9,600.00 | | 0.00 | | 0.00 | -28 | -3,360.00 |
| 18 | 18" HDPE Storm Sewer | 70 | LF | 80.00 | 5,600.00 | | 0.00 | 68.00 | 5,440.00 | | 0.00 | | 0.00 | -2 | -160.00 |
| 19 | 24" HDPE Storm Sewer | 120 | LF | 95.00 | 11,400.00 | | 0.00 | 118.00 | 11,210.00 | | 0.00 | | 0.00 | -2 | -190.00 |
| 20 | Type A Inlet | 7 | EA | 3,800.00 | 26,600.00 | | 0.00 | 7.00 | 26,600.00 | | 0.00 | | 0.00 | | 0.00 |
| 21 | Flat Top Storm Sewer Manhole | 1 | EA | 7,500.00 | 7,500.00 | | 0.00 | 1.00 | 7,500.00 | | 0.00 | | 0.00 | | 0.00 |
| 22 | Tie-In Storm Sewer to Inlet | 2 | EA | 1,800.00 | 3,600.00 | | 0.00 | 4.00 | 7,200.00 | -1 | -1,800.00 | | 0.00 | 1 | 1,800.00 |
| 23 | Concrete Collar Storm Sewer Connection | 1 | EA | 2,000.00 | 2,000.00 | | 0.00 | 1.00 | 2,000.00 | | 0.00 | | 0.00 | | 0.00 |
| 24 | Yard Drain Connections | 8 | EA | 675.00 | 5,400.00 | | 0.00 | 9.00 | 6,075.00 | | 0.00 | | 0.00 | 1 | 675.00 |
| 25 | 8" SDR26 PVC Yard Drain | 50 | LF | 55.00 | 2,750.00 | | 0.00 | 20.62 | 1,134.10 | | 0.00 | | 0.00 | -29.38 | -1,615.90 |
| 26 | Tree Protection | 310 | LF | 5.00 | 1,550.00 | 310.00 | 1,550.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| 27 | Root Pruning | 225 | LF | 14.00 | 3,150.00 | 225.00 | 3,150.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| 28 | Clearance Prune | 35 | EA | 475.00 | 16,625.00 | 35.00 | 16,625.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| 29 | Trench Safety | 3,633 | LF | 6.50 | 2,164.50 | | 0.00 | 198.00 | 1,287.00 | | 0.00 | | 0.00 | -135 | -877.50 |
| 30 | Install long side sewer service | 1 | EA | 1,500.00 | 1,500.00 | | 0.00 | 1.00 | 1,500.00 | | 0.00 | | 0.00 | | 0.00 |
| 31 | Install short side sewer service | 1 | EA | 1,100.00 | 1,100.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -1 | -1,100.00 |
| 32 | Install long side water service | 1 | EA | 1,500.00 | 1,500.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -1 | -1,500.00 |
| 33 | Install short side of water service | 2 | EA | 1,100.00 | 2,200.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -2 | -2,200.00 |
| 34 | Type D 2" HMAC | 120 | SY | 22.00 | 2,640.00 | | 0.00 | | 0.00 | | 0.00 | 64 | 1,408.00 | -56 | -1,232.00 |
| 35 | Type A HMAC 8" | 150 | SY | 79.00 | 11,850.00 | | 0.00 | | 0.00 | | 0.00 | 166.22 | 13,131.38 | 16.22 | 1,281.38 |
| 36 | Additional 1.5" aggregate | 100 | CY | 95.00 | 9,500.00 | | 0.00 | 69.93 | 6,643.35 | 115.95 | 11,015.25 | | 0.00 | 85.88 | 8,158.60 |
| 37 | Additional 1" aggregate | 100 | CY | 99.00 | 9,900.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -100 | -9,900.00 |
| 38 | Cement Stabilized Sand | 50 | CY | 75.00 | 3,750.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | -50 | -3,750.00 |
| C.O. 2 | 12 x 12 catch basin | 1 | EA | 3,200.00 | 3,200.00 | | 0.00 | | 0.00 | | 0.00 | 1 | 3,200.00 | | 0.00 |
| C.O. 2 | HDPE 4" Storm Sewer | 3 | LF | 75.00 | 225.00 | | 0.00 | | 0.00 | | 0.00 | 3 | 225.00 | | 0.00 |
| C.O. 3 | Remove and dispose asphalt surface and base | 42.40 | EA | 42.00 | 42.40 | | 0.00 | | 0.00 | | 0.00 | | | 42.4 | 1,780.80 |
| Total Contract Price: | | | | | 624,616.90 | | 33,825.00 | | 271,653.46 | | 175,493.35 | | 69,364.26 | | -72,457.64 |
| | | | | | | | 10% Retainage (\$3,382.50) | | (\$27,165.35) | | (\$17,549.33) | | (\$6,936.43) | | \$7,245.76 |
| | | | | | | | Total Due This Period | \$ 30,442.50 | 298,818.81 | | 157,944.01 | | 62,427.83 | | -65,211.87 |

ORDINANCE NO. 2018.12.17A

AN ORDINANCE OF THE CITY OF PINEY POINT VILLAGE, TEXAS, IN ACCORDANCE WITH DIVISION 4 OF ARTICLE II OF CHAPTER 74 OF THE CITY'S CODE OF ORDINANCES, ESTABLISHING AND APPROVING ISSUANCE OF A SPECIFIC USE PERMIT FOR THE INSTALLATION OF CERTAIN IMPROVEMENTS ON THE ECCLESIA TRACT; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; PROVIDING FOR A PENALTY OF AN AMOUNT NOT TO EXCEED \$2,000 FOR EACH DAY OF VIOLATION OF ANY PROVISION HEREOF; AND PROVIDING FOR SEVERABILITY.

* * * * *

WHEREAS, the City of Piney Point Village (the "City") finds it to be in the best interest of the health, safety, and welfare of its citizens to approve the following improvements on the Ecclesia Tract subject to certain conditions; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby adopted.

Section 2. The City hereby establishes and approves issuance of a specific use permit, as outlined by the terms of this Ordinance, to permit the installation of the following improvements on the Ecclesia Tract. Such improvements are further identified in a site plan and related specifications, as provided for in Exhibit "A," attached hereto and made a part of this Ordinance. City Council approval of the proposed improvements provided for in this Ordinance is subject to adherence to the site plan and related specifications provided for in Exhibit "A," and other stipulations as stated below:

1. Existing Fellowship Hall Patch and Repair

- a. The existing 1 story 4,616 SF Fellowship Hall will undergo asbestos abatement with minor demolition and patch and repair.
- b. Drop ceiling removed and insulation added to underside of roof.
- c. Diffuser panels and branch lines for HVAC system in drop ceiling removed and new diffusers installed in trunk line.
- d. No work to electrical or plumbing systems. No change to loads on systems.
- e. No work to exterior of building.
- f. Work to commence upon issuance of demo permit, following SUP approval.

2. New 400 SF Utility Shed

- a. Plumbing for work sink and hose bib. Electrical service for lighting and outlets.
- b. Work to commence upon issuance of building permit, following SUP approval.

3. New Wood Deck

- a. New 20' x 140' wood deck at grade in courtyard between Nursery and Fellowship Hall.
- b. Ipe deck on steel frame and pier piles.
- c. Lower existing courtyard grade, below decking, and slope to area drains.
- d. Green vine walls at west end of courtyard to screen parking.

- e. Demo sidewalk along fellowship and pour new concrete surface flush with deck surface.
- f. Six new deciduous trees planted in courtyard, as approved by the City Urban Forester.
- g. Existing tree in this scope will be preserved, following guidelines provided by the City Urban Forester.
- h. Work will begin in early 2019.

4. New Water Feature

- a. Demo existing planting beds and paving in front of entrance to the Sanctuary and install 30-40 water spray heads with integrated drains, flush with new concrete paving surface. The water feature adds 636 SF of impervious area to the site.
- b. Pumps located in existing brick screen walls.
- c. Existing crepe myrtles will be removed.
- d. Work will begin in Summer 2019.

5. Playground Update

- a. Realign playground enclosure with the new storage shed.
- b. Replace existing playground surface with new permeable material.
- c. Relocate existing playground equipment to fit within the updated enclosure, replace old or damaged equipment on a case by case basis with similar new equipment.

6. Drainage


- a. Prior to the issuance of any building permit, a drainage plan for such improvements must be reviewed and approved by the City; provided, however, if no future improvements are made, Ecclesia will still be required to complete all drainage improvements as provided for in Exhibit "A."
- b. All above stated improvements will be included with any future improvements as part of the overall drainage study related to any such development.

Section 3. Any person who intentionally, knowingly, recklessly, or with criminal negligence violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed (i) \$2,000.00 for violation of any provision that governs fire safety, zoning or public health or sanitation, including dumping of refuse, or (ii) \$500.00 for all other violations. No penalty shall be greater or less than the penalty provided for the same or similar offense under the laws of the State of Texas. Each day of any violation shall constitute a separate offense.

Section 4. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Piney Point Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.


Section 5. All ordinances or parts of ordinances inconsistent or in conflict herewith, are,
to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED this 17 day of December 2018.



Mark Kobelan
Mayor

ATTEST:

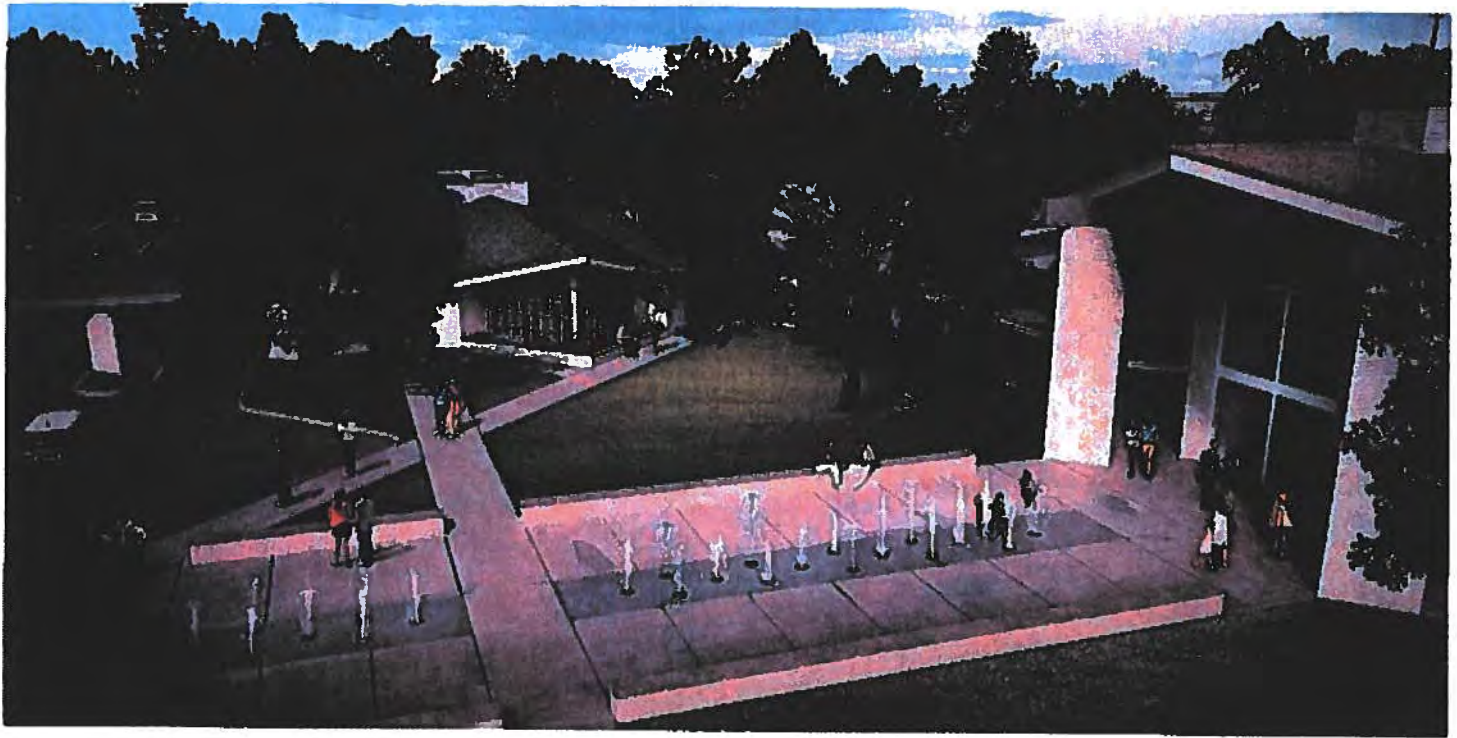


Karen Farris
City Secretary



EXHIBIT “A”

Site Plan and Related Specifications for Proposed Improvements to Ecclesia Tract



ECCLESIA PINEY POINT CAMPUS

NOVEMBER 15 2018

INDEX

LETTER TO THE PLANNING AND ZONING COMMISSION

SURVEY

PROPOSED SITE PLAN

DRAINAGE PLAN & CALCULATIONS

NEIGHBOR NOTIFICATION SAMPLE LETTER

NEIGHBOR NOTIFICATION RECIPIENTS

CERTIFIED RECEIPT SCAN

OWNER

**Ecclesia Piney Point Campus
325 Piney Point Road
Houston, TX 77024**

ARCHITECT

**Metalab Studio
20 N. Sampson Street
Houston, TX 77003**

CIVIL ENGINEER

**Jones Carter
6330 West Loop South, Suite 150
Bellaire, TX 77401**



houston's holistic missional christian community

November 15, 2018
Planning and Zoning Commission
City of Piney Point Village
7676 Woodway, Suite 300
Houston, TX 77063

Dear Planning and Zoning Commission Members,

Ecclesia Houston is requesting approval from the Planning and Zoning Commission in accordance with the Piney Point Village Code of Ordinance: Chapter 74-121.-124. This requires that a Specific Use Permit is issued for Churches and other places of worship.

This is the second request Ecclesia will make for the items contained within this SUP. Based on feedback received at the first Planning and Zoning Commission meeting that campus improvement proposals were presented at, on September 27, a few items that have been excluded from the scope, these exclusions include the following: Additional parking, a third driveway, expanded storm water detention, and tree removals due to the additional flatworks.

Ecclesia will submit those excluded items in a future SUP request after further investigation regarding replat, flatwork, drainage design, and landscape design, and addressing related comments from the September meeting.

The Specific Use Permit will include the following:

1. Existing Fellowship Hall Patch and Repair
 - a. The existing 1 story 4,616 SF Fellowship Hall will undergo Asbestos Abatement with minor demolition and patch & repair.
 - b. Drop ceiling removed and insulation added to underside of roof.
 - c. Diffuser panels and branch lines for HVAC system in drop ceiling removed and new diffusers installed in trunk line.
 - d. No work to, electrical, or plumbing systems. No change to loads on systems
 - e. No work to exterior of building.
 - f. Work to commence upon issuance of demo permit, following SUP approval.
2. New 400sf Utility Shed
 - a. Plumbing for work sink and hose bib. Electrical service for lighting and outlets.
 - b. Work to commence upon issuance of building permit, following SUP approval.
3. New Wood Deck
 - a. New 20' x 140' wood deck at grade in courtyard between Nursery and Fellowship Hall.
 - b. Ipe deck on steel frame and pier piles
 - c. Lower existing courtyard grade, below decking, and slope to area drains

ecclesia

houston's

holistic

missional

christian

community

- d. Green vine walls at west end of courtyard to screen parking
 - e. Demo sidewalk along fellowship and pour new concrete surface flush with deck surface
 - f. Six new deciduous trees planted in courtyard.
 - g. Existing tree in this scope will be preserved, following guidelines provided by arborist.
 - h. Begin work in early 2019
4. New Water Feature
- a. Demo existing planting beds and paving in front of entrance to the Sanctuary and install 30-40 water spray heads with integrated drains, flush with new concrete paving surface. The water feature adds 636 sqft of impervious area to the site.
 - b. Pumps located in existing brick screen walls.
 - c. Existing crepe myrtles to be removed
 - d. Begin work in summer 2019
5. Playground Update
- a. Realign playground enclosure with the new storage shed
 - b. Replace existing playground surface with new permeable material
 - c. Relocate existing playground equipment to fit within the updated enclosure, replace old or damaged equipment on a case by case basis with similar new equipment.

A land survey and a proposed site plan illustrating the locations of these proposed items are included with this letter. The neighbors have been notified with registered and 1st class mail. The notice letter, the list of notice recipients, and the scans of registered return receipts are also included with this letter in the project packet.

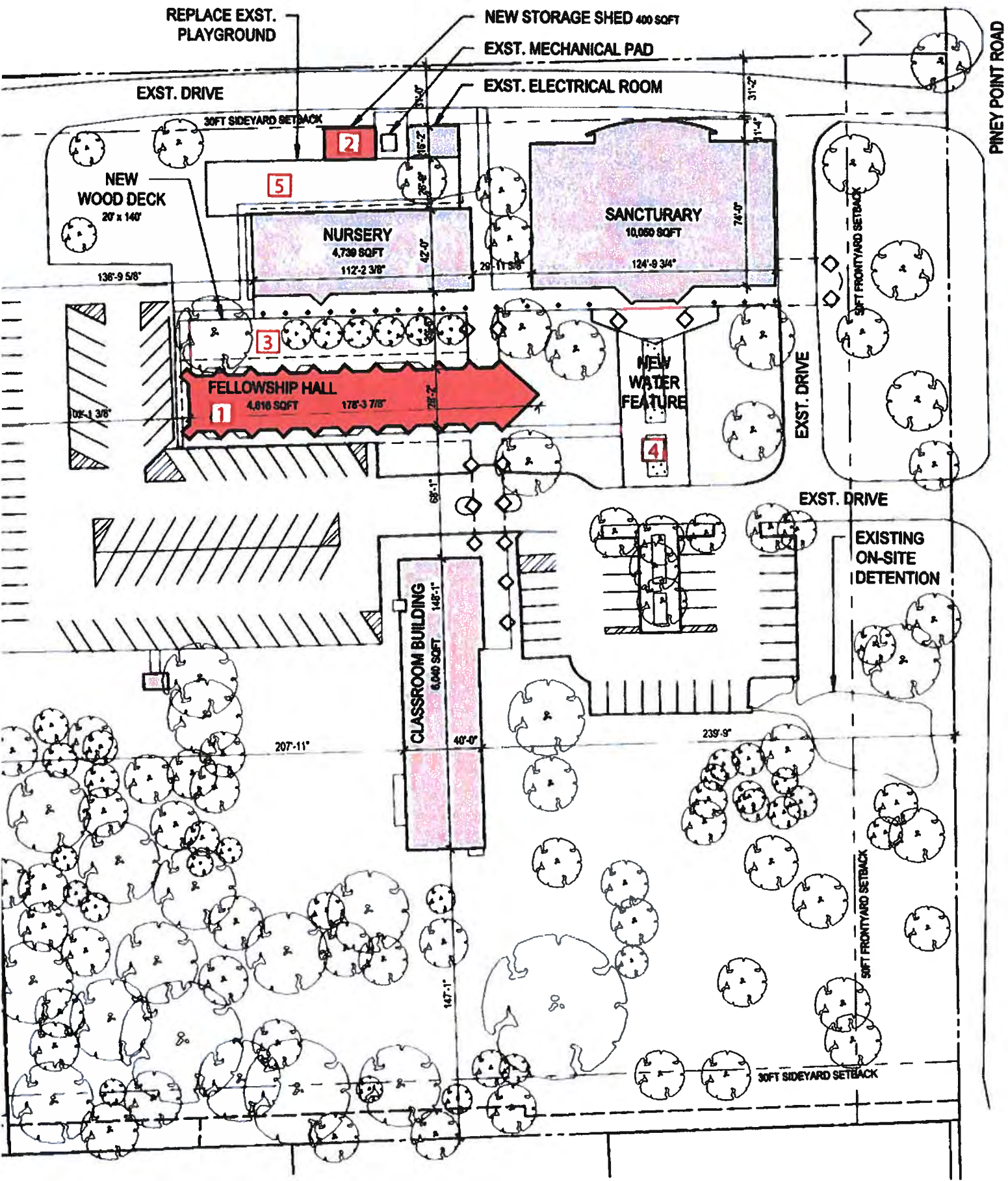
A civil engineering drainage plan is included and addresses the additional 3,836 sqft impervious area created by the new utility shed, wood deck, and water feature only. Civil engineering drawings are subject to the approval of City of Piney Point.

Ecclesia has notified the neighbors within 200 feet with registered and 1st class mail as required. There was no meet-and-greet hosted for this round of request.

Questions or concerns please contact Emily Ries, emilyries@ecclesiahouston.org



[illegible]



IMPERVIOUS

| | |
|----------------------------|-----------------|
| OVERALL PROPERTY: | 288,721 SQ. FT. |
| EXISTING IMPERVIOUS AREA: | 103,413 SQ. FT. |
| PROPOSED IMPERVIOUS AREA: | 107,249 SQ. FT. |
| EXISTING IMPERVIOUS COVER: | 38.77% |
| PROPOSED IMPERVIOUS COVER: | 40.24% |

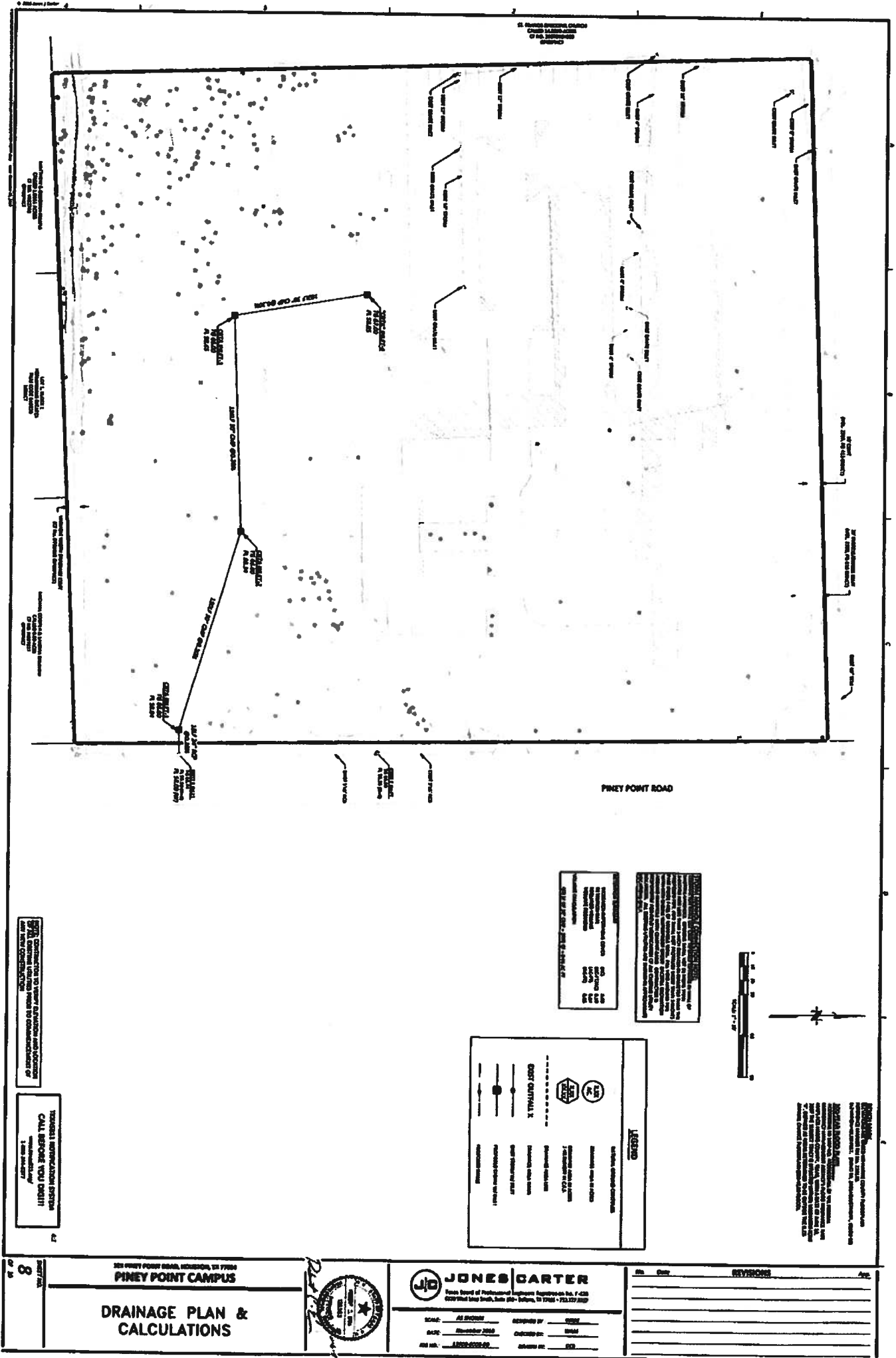
NOTE

ALL PARKING AND TREE CONDITION REMAIN AS EXISTING WITH THIS SCOPE OF WORK

[METALAB]

PROPOSED SITE PLAN

SCALE: 1/8" = 1'-0"



301 PINEY POINT ROAD, HOUSTON, TX 77060
PINEY POINT CAMPUS

DRAINAGE PLAN & CALCULATIONS



JONES & CARTER
 State Board of Professional Engineers Registration No. 7-428
 6200 West Loop South, Suite 400 - Fort Worth, TX 76102 - 723-7777

SCALE: AS SHOWN DESIGNED BY: JCC
 DATE: November 2004 CHECKED BY: JCC
 FILE NO.: J-2004-0008-00 APPROVED BY: JCC

REVISIONS

| No. | Date | Revisions |
|-----|------|-----------|
| | | |
| | | |
| | | |
| | | |
| | | |

PROJECT NO. **8**

301 PINEY POINT ROAD, HOUSTON, TX 77060
PINEY POINT CAMPUS

DATE: **11/11/04**



houston's holistic missional christian community

Ecclesia Westside
325 Piney Point
Houston, TX 77024

October 30, 2018

Dorothy Sumner
342 Piney Point Road
Houston, TX 77024

Dear Dorothy Sumner,

Ecclesia Houston is requesting approval from the Planning and Zoning Commission in accordance with the **Piney Point Village Code of Ordinance: Chapter 74-121.-124**. This requires that a Specific Use Permit is issued for Churches and other places of worship.

This is the second request Ecclesia will make for the items contained within this SUP. Based on feedback received at the first Planning and Zoning Commission meeting that campus improvement proposals were presented at, on September 27th, a few items that have been excluded from the scope, these exclusions include the following: Additional parking, a third driveway, expanded storm water detention, and tree removals due to the additional flatworks.

Ecclesia will submit those excluded items in a future SUP request after further investigation regarding replat, flatwork, drainage design, and landscape design, and addressing related comments from the September meeting.

This Specific Use Permit will only include the following:

1. Existing Fellowship Hall Patch and Repair

- a. The existing 1 story 4,616 SF Fellowship Hall will undergo Asbestos Abatement with minor demolition and patch & repair.
- b. Drop ceiling removed and insulation added to underside of roof.

2. New 400sf Utility Shed

- a. The edge of the shed aligns with the existing electrical room, which sits 31' from the property line, outside of the 30' side yard setback.

3. New Wood Deck

- a. New 20' x 140' wood deck built in courtyard between Nursery and Fellowship Hall.
- b. Six new deciduous trees planted in courtyard.
- c. Existing tree in this scope will be preserved, following guidelines provided by arborist.
- d. Begin work in early 2019

4. New Water Feature

- a. Demo existing planting beds and paving in front of Sanctuary and install 30-40 water spray heads with integrated drains, flush with new concrete paving surface.
- b. Pumps located in existing brick screen walls.
- c. Existing crepe myrtles to be removed
- d. Begin work in summer 2019

5. Playground Update

- a. Realign playground enclosure with the new storage shed
- b. Replace existing playground surface with new permeable material
- c. Relocate existing playground equipment to fit within the updated enclosure, replace old or damaged equipment on a case by case basis with similar new equipment.

6. Drainage

- a. The drainage plan design by civil engineer will only need to address the additional 3,836 sqft of impervious area created by the new utility shed, wood deck, and water feature. Additional drainage is minimum, and can be integrated into existing drainage system without additional detention.

A site plan illustrating the locations of these proposed items is included with this letter.

The only plants being removed at this phase are four Crepe Myrtles that fall into the extent of the new water feature, which is located toward the center of the campus and away from the edge of the street. Crepe Myrtles are not counted as a qualifying tree species per City of Piney Point requirement. They are not included in an official tree survey and therefore their removal does not tally against the qualified tree count or density requirement.

You are invited to attend the hearing on the Special Use Permit before the Planning and Zoning Commission Thursday, November 15, 2018, at 7:00pm at the following address:

Piney Point City Hall
7676 Woodway Drive, Suite 300
Houston, TX 77063

A Compliant Board Packet will be available for review at Piney Point City Hall during normal business hours, as well as online (www.cityofpineypoint.com) in the Planning and Zoning Section, from Monday-Thursday, November 12-15, 2018.

Questions or concerns please contact Emily Ries at, emilyries@ecclesiahouston.org



ECCLESIA PINEY POINT NEIGHBOR NOTIFICATION
November 2018

| Name | Street | City | State | Zip | |
|------------------------------------|--------------------------|---------|-------|-------|-------------------------------------|
| Dorothy Sumner | 342 Piney Point Road | Houston | TX | 77024 | Sent certified and 1st class letter |
| George Carmichael | 11319 Williamsburg Drive | Houston | TX | 77024 | Sent certified and 1st class letter |
| Lawrence & Mary Whalley | 5 Carsey Lane | Houston | TX | 77024 | Sent certified and 1st class letter |
| Matthew & Deborah Kemple | 11510 Raintree Circle | Houston | TX | 77024 | Sent certified and 1st class letter |
| Michael & Sandra Cooper | 11502 Raintree Circle | Houston | TX | 77024 | Sent certified and 1st class letter |
| Michael Herminhaus & Sabine Linden | 11506 Raintree Circle | Houston | TX | 77024 | Sent certified and 1st class letter |
| Pawan & Alka Agarwal | 11318 Williamsburg Drive | Houston | TX | 77024 | Sent certified and 1st class letter |
| Ron & Leanne Coben | 11520 Raintree Circle | Houston | TX | 77024 | Sent certified and 1st class letter |
| St. Francis Episcopal Church | 335 Piney Point Road | Houston | TX | 77024 | Sent certified and 1st class letter |