

**CITY OF PINEY POINT VILLAGE
CITY COUNCIL**

Jonathan C. Curth, Mayor
Michael Herminghaus, Council Position 1
Henry Kollenberg, Council Position 2
Joel Bender, Council Position 3, Mayor Pro Tem
Margaret Rohde, Council Position 4
Council Position 5 - Vacant



**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 26, 2026
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 26, 2026, 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. PUBLIC COMMENTS – *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 respond only by providing specific factual information or reciting existing policy. The City Council may not deliberate or vote on the non-agenda matter.*

IV. NEW BUSINESS

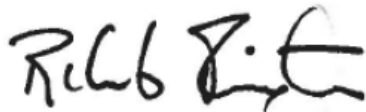
1. Consideration and possible action regarding approval of the following City Council Meeting Minutes:
 - a) April 29, 2026.
 - b) May 11, 2026.
2. Presentation by CenterPoint Energy regarding regional resiliency initiatives, utility infrastructure and grid reliability improvements, emergency preparedness coordination, hurricane response planning, and utility infrastructure needs within Piney Point Village.
3. Consideration and possible action on the Memorial Villages Police Department.
 - a) Update on activities.
 - b) Fiscal Year 2027 MVPD Budget.
4. Consideration and possible action on the Village Fire Department.
 - a) Update on activities.
 - b) Budget Amendment 2026-02 to the Fiscal Year 2026 Budget.
 - c) Fiscal Year 2027 VFD Budget.
5. Consideration and possible action regarding appointments/reappointments to the Board of Adjustment, specifically the appointment of Kevin Risley as Chairman and the reappointment of Larry Chapman to the Board of Adjustment (*RES 2026.05-A*).

6. Consideration and possible action regarding the appointment of Brooks Despot to the Memorial Villages Police Commission (*RES 2026.05-B*).
7. Consideration and possible action regarding the appointment of Wynne Sharpe to fill the vacancy in City Council Position No. 5 for the remainder of the unexpired term (*RES 2026.05-C*).
8. Consideration and possible action regarding the Mayor's Report.
9. Hear Public input regarding an interlocal agreement with Harris County for the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as "Heaven's 27" lost during the July 4, 2025, flood tragedy.
10. Consideration and possible action authorizing an interlocal agreement with Harris County for the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as "Heaven's 27" lost during the July 4, 2025, flood tragedy.
11. Consideration and possible action regarding presentation and acceptance of the Fiscal Year 2025 Annual Comprehensive Financial Report and independent audit by BrooksWatson & Co., PLLC.
12. Consideration and possible action on City Engineering.
 - a) Update on activities.
 - b) Approval of quote for 141 Radney Road Ditch Improvements.
 - c) Approval of quote for White Pillars Lane Sidewalk Extension.
 - d) Kinkaid Traffic Signal.
13. Consideration and possible action regarding referral of a proposed Special Use Permit amendment request by Chapelwood United Methodist Church to the Planning and Zoning Commission for review and recommendation related to parking lot lighting improvements on the Greenbay campus.
14. Consideration and possible action regarding an ordinance regulating dealers in crafted precious metals, including mobile gold buyers, within the City of Piney Point Village.
15. Consideration and possible action regarding approval of the proposed Fiscal Year 2027 Budget Calendar and related budget workshop scheduling.
16. Consideration and possible action regarding a request from GFL Environmental for a one-time equitable adjustment to the City's solid waste collection contract rates due to increased diesel fuel costs.
17. Consideration and possible action regarding the City Administrator's Report, including but not limited to:
 - a) Financial Related Items:
 - i. Financial Report – April 2026.
 - ii. Property Tax Report.
 - iii. Disbursements (>\$10,000).
 - iv. TCO Reimbursements.
 - b) Village Independence Festival (July 4th).
 - c) Grecian Way Cul-de-Sac Landscape Proposal.
 - d) South Piney Point Road Landscaping Proposal.
 - e) Employee Fuel Stipend.
 - f) Emergency Management
18. EXECUTIVE SESSION: The City Council may 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- Consultation with City Attorney.
 - b) Section 551.072 - Deliberation Regarding Real Property.
19. Discussion and possible action on items discussed in Executive Session.

V. ADJOURNMENT

CERTIFICATION

I hereby certify that the agenda for the May 26, 2026, meeting of the Piney Point Village City Council was posted in a location readily accessible to the public on May 19, 2026, in accordance with Chapter 551 of the Texas Government Code.



Robert Pennington
City Administrator / Designated 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, please submit your requests at least 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: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding approval of the City Council Meeting Minutes: for April 29, 2026, and May 11, 2026.

Agenda Item: 1

Informational Summary

The minutes from the April 29, 2026, and May 11, 2026, Regular City Council Meetings are presented for Council review and approval. Approval of the minutes affirms the accuracy of the City's official legislative record and supports compliance with applicable transparency and recordkeeping requirements.

Key actions include:

1. Approval of the MVPD FY2026 Budget Amendment and Ordinance No. 2026.04.
2. Approval of the 2026 Drainage Criteria.
3. Acceptance of Solace Kirkland Southwick's resignation from the Police Commission.
4. Appointment of Eddie R. Calderon as Municipal Court Prosecutor.
5. Administration of the Oath of Office to newly elected officials.
6. Adoption of Resolution No. 2026.05 appointing Joel A. Bender as Mayor Pro Tempore.
7. Approval of authorized signatories for City financial accounts.
8. Approval of Landtech, Inc. for survey services related to the Windermere Outfall Project easements.

Recommendation

Staff recommends approval of the April 29, 2026, and May 11, 2026, Regular City Council Meeting Minutes as presented.

MINUTES

CITY OF PINEY POINT VILLAGE

REGULAR COUNCIL MEETING

April 29, 2026 | 6:00 P.M.

City Hall – 7660 Woodway Drive, Suite 460, Houston, Texas

Councilmembers Present:

Mayor Aliza Dutt; Michael Herminghaus (Position 1); Henry Kollenberg (Position 2); Joel Bender (Position 3 / Mayor Pro Tem); Margaret Rohde (Position 4– via Zoom); Jonathan C. Curth (Position 5).

City Representatives Present:

Robert Pennington, City Administrator; David Olson, City Attorney; Jim Huguenard, MVPD Commissioner; Solace Southwick, MVPD Commissioner; Ray Schultz, MVPD Chief; Brian Baker, MVPD Commander; Blair Cerny, MVPD Detective; Dan Ramey, VFD Commissioner; Brian Croft, VFD Chief; Gracie Mulloy and John Peterson, City Engineering.

Call to Order

Mayor Dutt called the meeting to order at 6:00 p.m., noting a quorum was present.

Pledge of Allegiance

The Pledge of Allegiance was led by the Council.

Citizens Wishing to Address Council

- Mr. Craig Beasley, 14 Windermere Lane, addressed Council regarding the proposed outfall project. He expressed concerns regarding construction access, the safety impacts on his property, and the overall fairness of the current alignment. He suggested potential alternatives, including a shared easement approach, arbitration, or use of the original easement alignment.
- Chief Ray Schultz, Memorial Villages Police Commission, recognized Solace Kirkland Southwick for her service (2018–2026) and presented a commemorative plaque. Council thanked Ms. Southwick for her service.

NEW BUSINESS

1. Consideration and possible action on approval of the Regular City Council Meeting

Minutes held on March 23, 2026.

- Motion: Bender moved to approve the minutes as presented. Kollenberg seconded.
- Vote: AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), and Curth | NAYS: None.
- Action: Motion approved.

2. Consideration and possible action regarding the Memorial Villages Police Department.

- Chief Schultz presented the March 2026 activity report, noting the department remains on budget and continues proactive enforcement efforts. He highlighted ongoing multi-agency investigations into mail theft and fraud, as well as increasing recruitment challenges driven by regional compensation pressures.

- Chief Schultz also presented the proposed FY2026 Budget Amendment (MVPD Amendment 2026-01) to address increased personnel and insurance costs, including recognition of grant funding and implementation of initial compensation adjustments. Discussion was held, with formal action carried forward to Agenda Item No. 3.

3. Consideration and possible action to adopt Ordinance No. 2026.04 amending the City of Piney Point Village Fiscal Year 2026 Budget.

- Council clarified that Ordinance No. 2026.04 pertains solely to the Memorial Villages Police Department (MVPD) FY2026 Budget Amendment. No transfer of City funds is required, as the amendment will be funded through available surplus carryover. Accordingly, no amendment to the City of Piney Point Village's adopted FY2026 Budget is necessary.
 - **Motion:** Bender moved to approve the Budget Amendment for MVPD. Herminghaus seconded.
 - **Vote:** AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), and Curth | NAYS: None.
 - **Action:** Ordinance No. 2026.04 was amended to apply only to MVPD and adopted.

4. Consideration and possible action regarding the Village Fire Department.

- Chief Croft presented the quarterly operational and financial update for the Village Fire Department, noting personnel expenditures at approximately 21% and operating expenditures at approximately 16% of the budget. EMS revenue remains on pace with prior years. Updates were provided regarding staffing, training, community outreach, response statistics, and equipment projects, including the rescue boat and blocker truck.
- Commissioner Ramey provided updates regarding the FY2025 audit, FY2027 budget adoption, and anticipated FY2026 budget amendment.
- No formal action taken.

5. Consideration and possible action on City Engineering.

- The City Engineer provided updates on several ongoing projects, including the Memorial Drive Asphalt Reclamation project, the Soldiers Creek Study, sanitary sewer rehabilitation activities, and evaluation of repair options for the Radney Road ditch depression.
- HDR also discussed ongoing coordination regarding the Windermere outfall temporary construction easements, including resident concerns related to property access and survey accuracy. Further discussion regarding easement matters was deferred to Executive Session.
- Council approved the 2026 Drainage Criteria updates, including expanded hardscaping setback requirements.
 - **Motion:** Bender moved to approve the City's drainage criteria as presented. Herminghaus seconded the motion.
 - **Vote:** AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), and Curth | NAYS: None.
 - **Action:** Motion approved.
- Council reviewed and selected the preferred design option for the Memorial Drive ILSN street signs and directed staff to proceed with coordination with Harris County.
- HDR announced that a future engineering meeting would include presentations regarding traffic technology vendors and the Kincaid School Traffic Study.
- Council discussed the Landtech proposal for preparation of a metes and bounds description for the Windermere TCE, including its role in advancing project options.

- No further action was taken.

6. Consideration and possible action regarding the resignation of Solace Kirkland Southwick from the Memorial Villages Police Commission.

- The City Council addressed the resignation of Police Commissioner Solace Kirkland Southwick and discussed the potential appointment of a replacement.
 - Motion: Kollenberg moved to table the item. Bender seconded.
 - Vote: AYES: Kollenberg, Curth | NAYS: Herminghaus, Bender, Rohde (Zoom).
 - **Action (1)**: Motion failed.
 - Motion: Bender moved to appoint Mayor Dutt to the Memorial Villages Police Commission. Rohde (Zoom) seconded.
 - Note: During further discussion, council members debated the difficulty of hearing Councilmember Rohde.
 - Vote: AYES: Bender, Rohde (Zoom) | NAYS: Herminghaus, Kollenberg, Curth
 - **Action (2)**: Motion failed.
- The Council then discussed accepting Commissioner Southwick's resignation, with the understanding that she would continue in her role until a successor is officially appointed.
 - Motion: Bender moved to accept the resignation of Solace Kirkland Southwick. Herminghaus seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), and Curth | NAYS: None.
 - **Action (3)**: Motion approved.

7. Consideration and possible action regarding the resignation of Chris Gore as Municipal Court Prosecutor.

- Staff recommended the acceptance of the resignation of Christopher T. Gore and appointment of Eddie R. Calderon as Municipal Court Prosecutor for the City of Piney Point Village.
 - Motion: Kollenberg moved to accept the resignation of Chris Gore. Bender seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), Curth | NAYS: None.
 - **Action (1)**: Motion approved.
 - Motion: Kollenberg moved to appoint Eddie Calderon as Municipal Court Prosecutor. Bender seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), Curth | NAYS: None.
 - **Action (2)**: Motion approved.

8. Consideration and possible action regarding appointments and leadership updates to City boards and commissions, including the Board of Adjustment and Planning & Zoning Commission

- Motion: Kollenberg moved to table the item. Curth seconded.
- Vote: AYES: Herminghaus, Kollenberg, Bender, Rohde (Zoom), Curth | NAYS: None.
- **Action**: Motion approved to table.

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

- Mayor Dutt provided updates on Memorial Drive construction progress and noted temporary signal timing issues.
- No formal action taken.

10. Consideration and possible action regarding the City Administrator's Monthly Report.

- The City Administrator presented the preliminary March 2026 financial report. General Fund revenues were approximately \$8.7 million, representing 83% of the adopted budget, primarily due to property tax collections. Expenditures totaled just over \$2 million, or approximately 17% of the budget, with lower capital expenditures attributed primarily to delays in the Windermere Outfall project. The Q1 2026 Investment Report reflected interest income totaling approximately \$105,408.20. Staff also noted that no temporary certificates of occupancy were issued during the reporting period.
- The Administrator provided updates regarding planning for the Village Independence Festival (July 4th), including multi-city participation, event logistics, banners, and related preparations.
- Reported that METRO intends to defer platform improvements within the city while continuing coordination regarding sidewalk and ADA accessibility improvements.
- Council discussed a landscaping proposal for the Grecian Way cul-de-sac and potential irrigation improvements at South Piney Point. The plan will be sent to the Beautification Committee.
- Staff also discussed the possibility of a future City newsletter.
- Council was notified of an inquiry regarding a potential telecommunications tower at the Chapelwood property. The city will gather additional information from Chapelwood.
- The City Administrator presented the March 2026 financial report, investment report, and operational updates, including festival planning, METRO coordination, and capital projects.
 - Motion: Bender moved to approve the investment report. Herminghaus seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, (Zoom) Rohde, and Curth | NAYS: None.
 - **Action (1)**: Motion approved.
 - Motion: Bender moved to approve disbursements to Brooks and Watson in the amount of \$11,570 and Tree Service and Design in the amount of \$7,910. Herminghaus seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, (Zoom) Rohde, and Curth | NAYS: None.
 - **Action (2)**: Motion approved.
- No further action was taken.

11. Discussion regarding potential ordinance regulating dealers in crafted precious metals.

- Council discussed a potential ordinance regulating dealers in crafted precious metals, including mobile gold buyers, following concerns raised by the Chief of Police regarding transaction tracking, crime prevention, and recovery of stolen property. Discussion included the lack of existing regulations within the City, practices used in neighboring jurisdictions, and concerns regarding mobile operations targeting residential areas.
- Council expressed general support for the development of a preventative ordinance and directed staff to refine the draft ordinance for future consideration.

12. Discussion of potential amendments to noise regulations related to landscaping equipment.

- The council addressed noise complaints related to landscaping equipment, particularly from two-stroke backpack blowers. Council reviewed the option of regulating noise by limiting it to 70 dBA at 50 feet, based on a nearby city's standard. However, due to the low number of complaints, they decided to postpone further discussion unless more issues arise.

13. Discussion regarding Right-of-Way delineation and barriers.

- Council discussed right-of-way barriers installed by residents, including bollards, rocks, and decorative items, particularly on Dana Lane, raising concerns about legality, aesthetics, and potential impacts to emergency access on narrow streets without curbs. Existing ordinances prohibit such items, except for limited gravel parking. Council also considered consistency with

City-installed landscaping features.

- Council reaffirmed a complaint-based enforcement approach, directing the removal of non-compliant barriers upon complaint while maintaining the existing gravel parking allowance. No new policies or standardization measures were pursued.

14. Executive Session – Legal Consultation and Deliberation Regarding Real Property.

- Council convened into Executive Session at 8:14 p.m.
- Council reconvened into Open Session at 8:56 p.m.

15. Discussion and possible action on items discussed in executive session.

- Councilmember Rohde disconnected from Zoom and subsequently participated by telephone for the remainder of the meeting; however, she did not participate in voting thereafter.
 - Motion: Bender moved to authorize the City Attorney and City Administrator to issue an offer letter regarding property at 15 Windermere. Herminghaus seconded.
 - Vote: AYES: Herminghaus, Kollenberg, Bender, and Curth | NAYS: None.
 - Action: Motion approved.

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

- The Council has discussed the upcoming meetings, and the next Regular Council Meetings are set to take place on May 11 and May 26.
- CenterPoint is requested to attend and present a report of activity on May 26.
- No formal action taken.

ADJOURNMENT

- Councilmember Bender moved to adjourn; Councilmember Herminghaus seconded.
- Mayor Dutt adjourned the meeting at 9:00 p.m.

PASSED AND APPROVED on the 26th day of May 2026.

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

MINUTES

CITY OF PINEY POINT VILLAGE

REGULAR COUNCIL MEETING

May 11, 2026 | 6:00 P.M.

City Hall – 7660 Woodway Drive, Suite 460, Houston, Texas

Councilmembers' Present:

Mayor Aliza Dutt (concluding term); Jonathan C. Curth (Mayor-Elect /Position 5); Michael Herminghaus (Position 1); Henry Kollenberg (Position 2); Joel Bender (Position 3 / Mayor Pro Tem); and Margaret Rohde (Position 4).

City Representatives Present:

Bobby Pennington, City Administrator; John J. Klevenhagen, Municipal Judge; Eric Jones, MVPD Commander; Blair Cerny, MVPD Detective; Brian Croft, VFD Chief; Gracie Mulloy and John Peterson, City Engineering.

Call to Order:

Mayor Dutt called the meeting to order at 6:00 p.m., noting a quorum was present.

Pledge of Allegiance:

The Pledge of Allegiance was recited.

Citizens Wishing to Address Council:

- Resident Donna Freeman addressed the Council about concerns regarding unpermitted construction at a neighboring property, stating her intention to keep raising the issue if needed. Mayor Dutt reminded her of her speaking time, and City Administrator Robert Pennington confirmed that legal counsel would follow up with her. She concluded by congratulating incoming officials and thanking City staff and emergency responders for their support after a recent injury.

New Business:

1. Consideration and possible action regarding formal recognition of service for outgoing City officials.

- City Administrator presented formal remarks recognizing the service of Mayor Aliza Dutt and highlighted her leadership during severe weather events, hurricane recovery, emergency preparedness initiatives, beautification efforts, infrastructure projects, public safety coordination, and community engagement activities. A commemorative plaque was presented in appreciation of her service to the city.
- Mayor Dutt thanked Council, staff, public safety personnel, and residents for their support and reflected on her experience serving the community. She stated it had been an honor to represent the residents of Piney Point Village and noted the accomplishments achieved during her term alongside the City Council and staff.

2. Recognition of duly elected unopposed candidates and administration of the oath of office for the Mayor and City Council Positions 3 and 4.

- Mayor Aliza Dutt called for Agenda Item No. 2 before concluding her term. The City Administrator introduced the item, noting that the municipal election had been canceled due to the certification of unopposed candidates, as stated in Ordinance No. 2026.03.
- Judge Klevenhagen administered the Oath of Office to the following elected officials:
 - Jonathan C. Curth, Mayor
 - Joel A. Bender, Councilmember Position 3
 - Margaret Rohde, Councilmember Position 4
- Certificates of Election were presented following the administration of the oaths. Family photographs and commemorative photographs were taken.
- Mayor Curth presided over the remainder of the meeting.

✧ **Special Recognition – SBMSA Girls Storm Basketball Team (as an extension of Citizens Wishing to Address Council).**

- Mayor Curth recognized the third-grade SBMSA Girls Storm Basketball Team for winning back-to-back Gold Bracket Championships during the undefeated 2025 and 2026 seasons. Mayor Curth noted that the team had advanced to the finals for three consecutive years and had completed the three-year period with a combined 39-1 record. Certificates of Recognition and commemorative City challenge coins were presented to the players. Parents and family members participated in commemorative photographs following the presentation.
- Mayor Curth also recognized Thomas Oliver, League Commissioner of SBMSA, and thanked the organization for more than sixty-five years of service supporting youth athletics throughout the Memorial Villages and Spring Branch area.

3. Consideration and possible action regarding Resolution No. 2026.05, the selection of Mayor Pro Tempore.

- Mayor Curth introduced Agenda Item No. 3 regarding the appointment of Mayor Pro Tempore for the 2026–2027 term.
- Councilmember Herminghaus made a motion to nominate and appoint Councilmember Joel Bender to continue serving as Mayor Pro Tempore. The motion was seconded by Rohde.
 - Vote: AYES: Unanimous | NAYS: None.
 - Action: Resolution No. 2026.05 appointing Joel A. Bender as Mayor Pro Tempore for the 2026–2027 term was approved.

4. Consideration and possible action regarding authorized signatories for City accounts and documents.

- City Administrator presented Agenda Item No. 4 and explained that financial institutions and investment pools require updated signatory authorizations following municipal elections and leadership changes. The proposed resolutions updated authorized signatories for Amegy Bank, TexPool, and Texas CLASS accounts.
- Councilmember Kollenberg moved to approve Resolution Nos. 2026.06-A, 2026.06-B, and 2026.06-C. The motion received a second from Rohde.
 - Vote: AYES: Unanimous | NAYS: None.
 - Action: Resolution Nos. 2026.06-A, 2026.06-B, and 2026.06-C were approved, authorizing

updated signatories for City depository and investment accounts.

5. Consideration and possible action to perform a Metes and Bounds Survey of the Temporary Construction Easements at 14, 15, and 16 Windermere Lane by Landtech, Inc. for a not-to-exceed amount of \$10,800.00.

- HDR presented the proposal from Landtech, Inc. regarding the preparation of metes and bounds descriptions and survey exhibits associated with proposed temporary construction easements for the Windermere Outfall Project. Staff explained that the work would clarify easement boundaries and support ongoing discussions with affected residents.
- Council discussed the proposal amount and anticipated timeline for completion. Staff indicated the surveyor was aware of the City's desire to expedite the work.
- Councilmember Bender moved to approve the proposal from Landtech, Inc. for an amount not to exceed \$10,800.00. The motion received a second from Councilmember Herminghaus.
 - Vote: AYES: Unanimous | NAYS: None.
 - Action: The proposal from Landtech, Inc. for metes and bounds survey services related to temporary construction easements at 14, 15, and 16 Windermere Lane was approved in an amount not to exceed \$10,800.00.

6. Executive Session.

- City Administrator advised Council that an Executive Session was not necessary.

7. Discussion and possible action on items discussed in executive session.

- No Executive Session was held.

ADJOURNMENT

- Councilmember Bender moved to adjourn; Councilmember Rohde seconded.
- Mayor Curth adjourned the meeting at approximately 6:29 p.m.

PASSED AND APPROVED on the 26th day of May 2026.

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 26, 2026

SUBJECT: Presentation by CenterPoint Energy regarding regional resiliency initiatives, utility infrastructure and grid reliability improvements, emergency preparedness coordination, hurricane response planning, and utility infrastructure needs within Piney Point Village.

Agenda Item: 2

Summary:

Representatives from CenterPoint Energy will present updates on resiliency and infrastructure improvements in the Greater Houston region, with a focus on the Memorial Villages area. Topics include the Greater Houston Resiliency Initiative (GHRI), grid hardening, utility pole replacements, underground projects, vegetation management, outage communication, and emergency preparedness for the 2026 hurricane season.

They will highlight ongoing efforts such as installing storm-resistant poles, implementing self-healing automation, and enhancing vegetation management. The presentation will also cover emergency response coordination, FEMA training, collaboration with local governments and first responders, and customer preparedness programs for severe weather events.

Additionally, the item will provide an opportunity for Council and staff to discuss utility infrastructure concerns and ongoing utility work needs within the City of Piney Point Village, including reliability improvements, vegetation management, undergrounding opportunities, pole replacement coordination, and areas identified for future resiliency enhancements.

Conclusion:

This presentation will inform the Council and residents about CenterPoint Energy's resiliency investments, storm preparedness, and coordination efforts impacting Piney Point Village and the surrounding area. It will also facilitate discussions on local utility infrastructure priorities.

Recommendation:

No action is required. This item is presented for informational and discussion purposes.

Attachment(s):

CenterPoint Energy 2026 Hurricane Season Preparedness Presentation.



Preparing for the 2026 Hurricane Season

LaTanya Joubert & Joseph Kubeczka

Spring Branch Service Area

May 7, 2026



Safety Moment



Stay Clear! Never allow materials, tools or your body to come within 10 feet of power lines



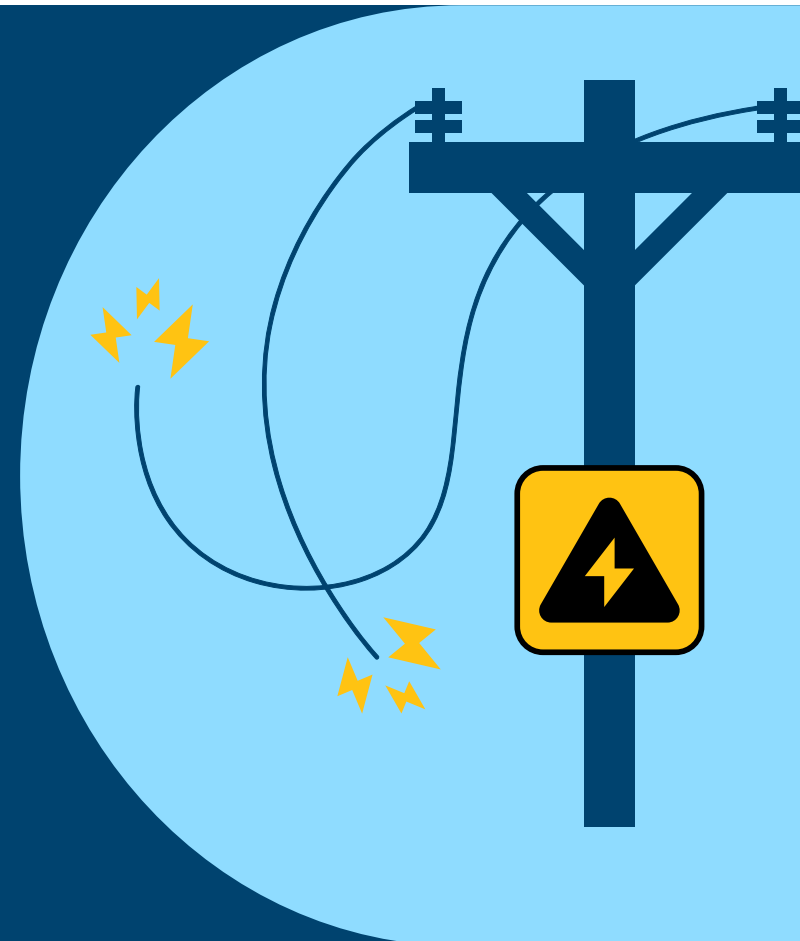
Be aware of power line locations. Always check for the location of power lines above and below the ground before starting construction



Work Safely. It's the Law. Know state and federal laws and your responsibilities concerning working around power lines

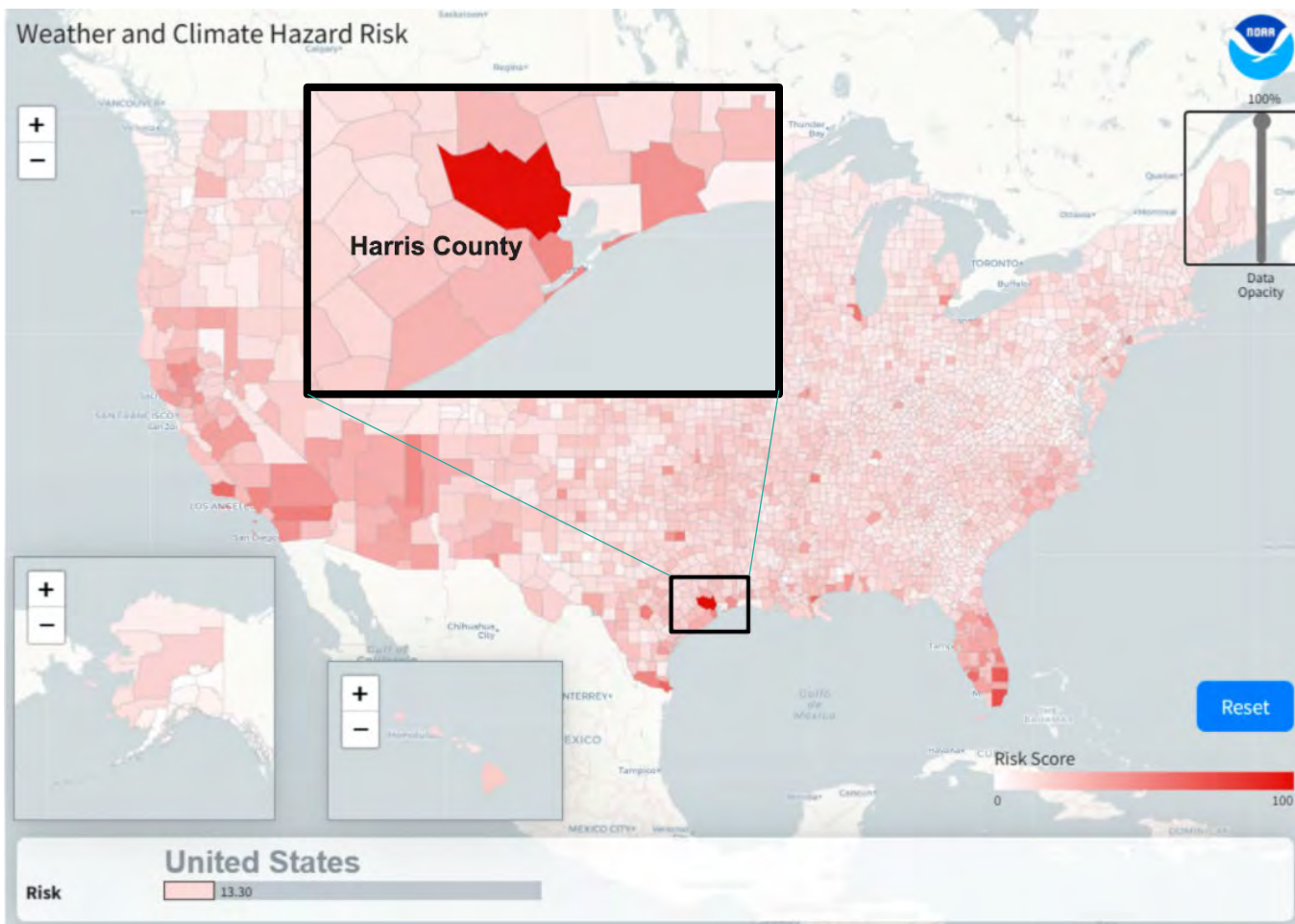


Before any digging project—big or small call 811 to have underground utilities marked—it's the law!



**Our commitment to Greater
Houston: Building the most
resilient coastal grid
in the country.**

Extreme Weather Threats: High Risk



National Oceanic and Atmospheric Administration

- ➔ Greater Houston has the highest weather/climate hazard risk in the country
- ➔ Harris County has more high-risk zones than any other county (per FEMA)
- ➔ Densest population with densest urban vegetation along the coast

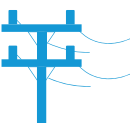



Greater Houston Resiliency Initiative

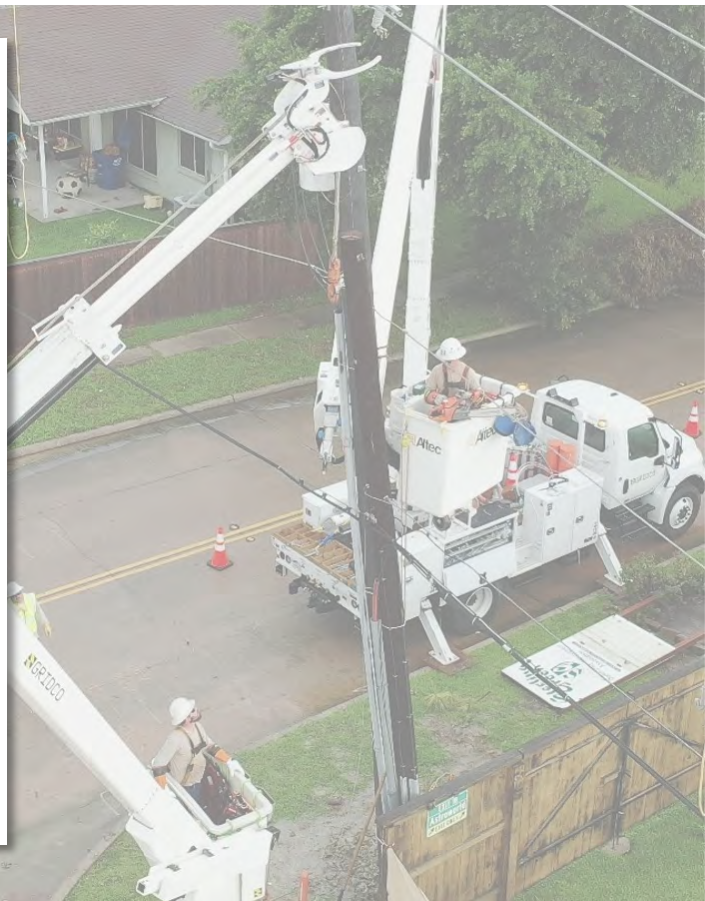
To address extreme weather risk, we are building the most resilient coastal grid in the country.



Greater Houston Resiliency Initiative

Since launching GHRI in 2024, we've completed important resiliency actions focused on strengthening the electric grid for our customers. Throughout 2026, we will continue to make critical improvements as we work to build the most resilient coastal grid in the nation.

RESILIENCY ACTIONS		Completed to Date Aug. 2024 – Present
	Installing stronger, more storm-resilient poles	55,000+ POLES
	Installing automation devices capable of self-healing	500+ DEVICES
	Clearing hazardous vegetation near power lines	8,000+ MILES
	Undergrounding power lines	430+ MILES



2026-2028 Resiliency Plan

Building the stronger, more resilient, self-healing grid of the future.

➔ Proposing **\$3.2 billion** investment in targeted, cost-effective systemwide resiliency actions

➔ Key benefits:

- Reducing outages by **900M minutes** into 2029
- Strengthening resiliency by **30%**
- Expanding system capacity
- Saving **~\$50M** per year in storm costs
- Avoiding **500K+** outages in a Beryl-like storm

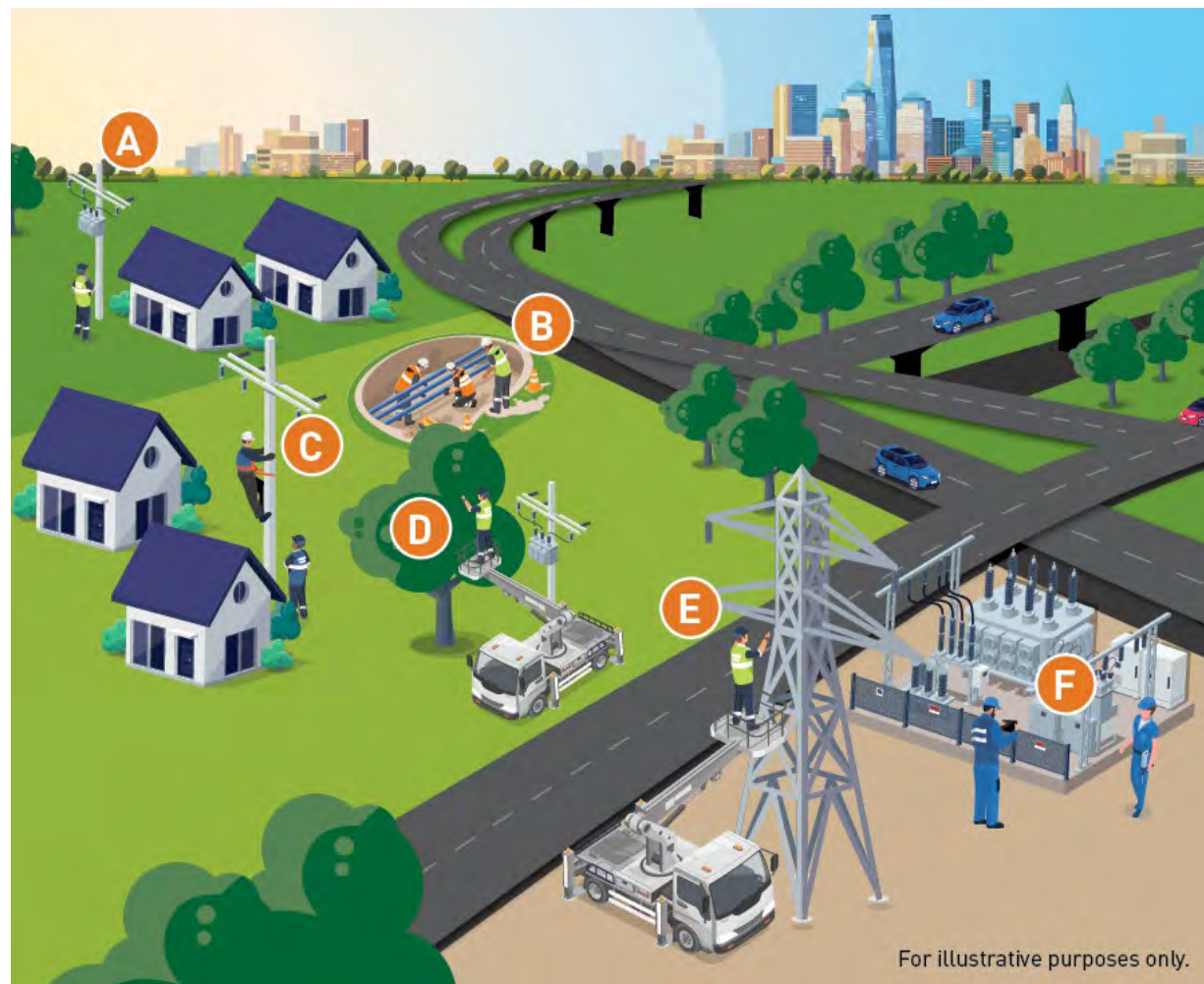
Plan strengthens resiliency against a wide range of extreme weather:



- ✓ Storms and hurricanes
- ✓ Wind events, like derechos
- ✓ Flooding
- ✓ Extreme temperatures
- ✓ Tornadoes
- ✓ Wildfires
- ✓ Winter Storms

Resiliency Improvements by 2029

- A** **Automation Devices** capable of self-healing on 100% of lines serving the most customers
- B** **Undergrounding** over 50% of the system and modernizing 34,500 underground spans
- C** **130,000 Stronger Distribution Poles** to withstand stronger storms and winds
- D** **Clearing Hazardous Vegetation** across 100% of power lines on an industry-leading, three-year cycle
- E** **2,200+ Stronger Transmission Towers** upgraded to withstand extreme weather
- F** **99% of Substations raised** above the 500-year flood plain



Community Outreach

It's important our customers and communities are informed of this work. Ahead of work in a community, we will:

- Send postcards to inform residents of upcoming work
- Send text message, phone call, and email if planned outages are needed to safely complete the work
- Share information on social media
- Post construction signage around the work area
- Send thank you postcards to residents after work is complete with a survey

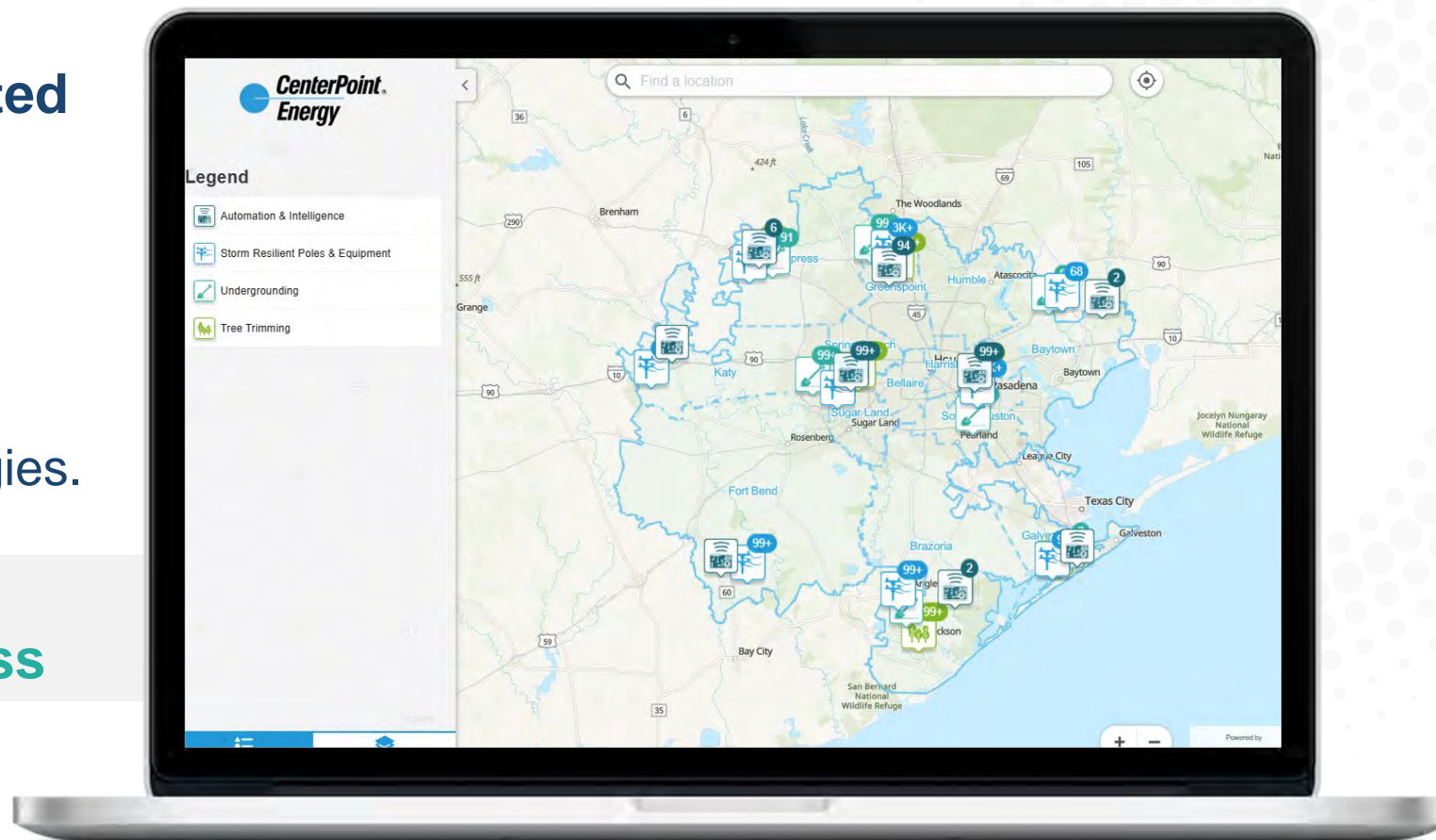


Community Progress Tracker

The new tool provides location-specific details on work completed to date as part of GHRI.

This includes the installation of new storm-resilient poles and equipment, undergrounded power lines, enhanced vegetation and tree trimming and advanced grid technologies.

See Completed Work:
[CenterPointEnergy.com/Progress](https://www.CenterPointEnergy.com/Progress)



CenterPoint Emergency Preparedness



Emergency Preparedness

We are taking action to prepare for the 2026 hurricane season and enhance how we respond to extreme weather events.

150 **Weather stations** installed to enhance situational awareness and storm preparation

750+ **Employees** completed Federal Emergency Management Agency (FEMA) trainings

14+ **Meetings and exercises** with local officials and emergency response partners to strengthen coordination and test our emergency response plans

21 **Emergency backup generators** being donated and installed in strategic community locations



Preparing the Incident Management Team

Establish fully trained and qualified Incident Management Team to manage all emergencies in Command, Control and Coordination.

1

Introductory Level Online FEMA Courses

- ICS 100 – 2 hours
- ICS 200 – 4 hours
- ICS 700 – 3.5 hours
- ICS 800 – 3 hours
- CNP EP&R Intro – 1 hour



2

In-person FEMA Courses and Bootcamp

- ICS 300 – 3 days
- Position specific – 2 days
- Roles & Responsibilities
Seminars – 1 day
- Concepts Workshop – 1
day



3

Experienced Level In-person Participation Evaluation and Testing

- Functional Exercise (T-5)
- Full Scale Exercise
(All Clear +48)



Training provided and delivered by FEMA and emergency experts, including Hagerty and URTA

Full Scale Exercise

This exercise is part of a series of emergency preparedness actions we're completing ahead of the 2026 Hurricane Season.

SCENARIO

Simulating Category 3 Hurricane event to strengthen coordination and improve our emergency plans

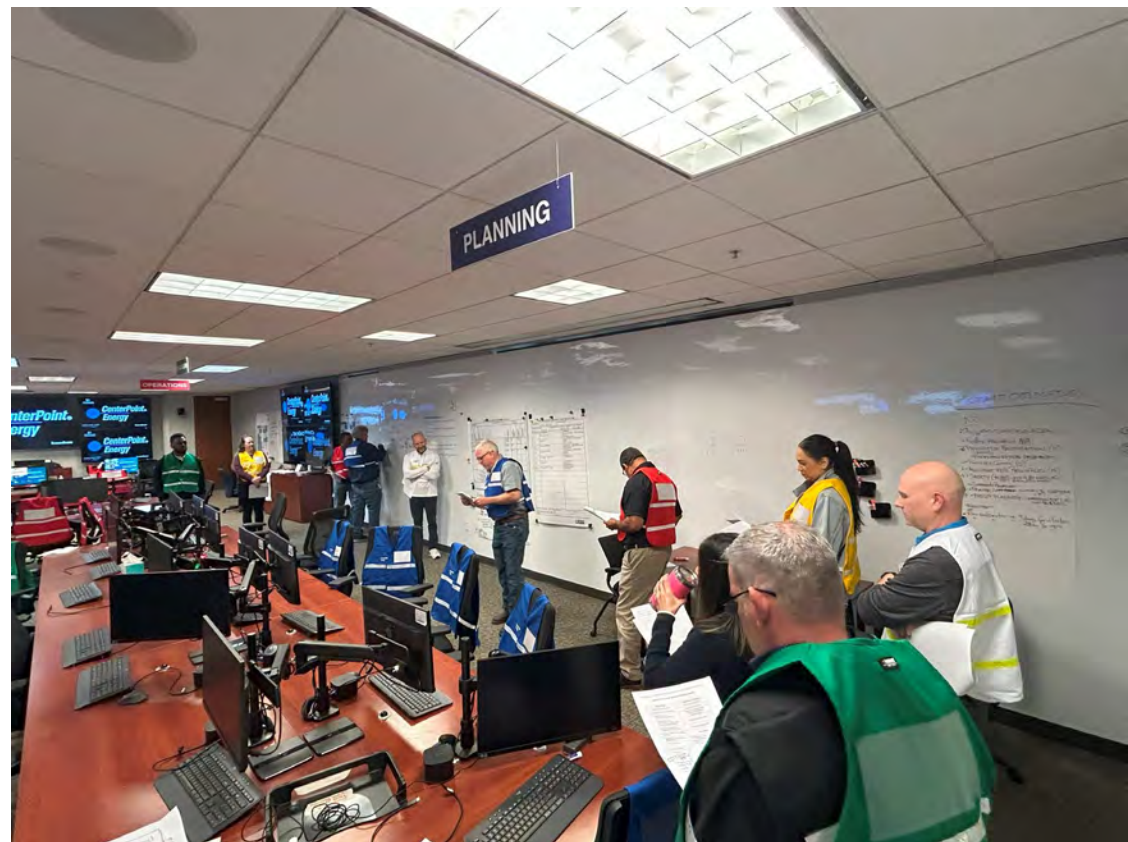
PARTICIPANTS

200+ CenterPoint team members participating in exercise

STAKEHOLDERS

50 state and local officials, and community partners joining us at our Emergency Operations Center

6 external stakeholders participating independently:
HEB, Memorial Hermann Health System, Harris County, Fort Bend County, University of Houston, and TX Division of Emergency Management



Pre-Staging Key Resources

Strategically positioning key equipment, materials and mutual assistance resources to be able to respond as safely and as quickly as possible.

20k+ Mutual assistance frontline workers available to support

46+ Pre-identified areas throughout service area to stage frontline workers

22+ Wind-resistant containers to store key materials to quickly repair weather-related damage

16 Command Trailer to support field command posts



Leveraging AI and New Technologies



Data aggregation & visualization



High-resolution & damage assessment modeling



Weather sensors



High-resolution cameras



Resource & crew management software



Restoration & Response: What to Expect During an Extreme Weather Event



Responding and Restoring Power

Our emergency response plan focuses on preparing ahead of time, making necessary repairs following extreme weather and restoring power for all customers as quickly and as safely as possible.

STAGE 1:

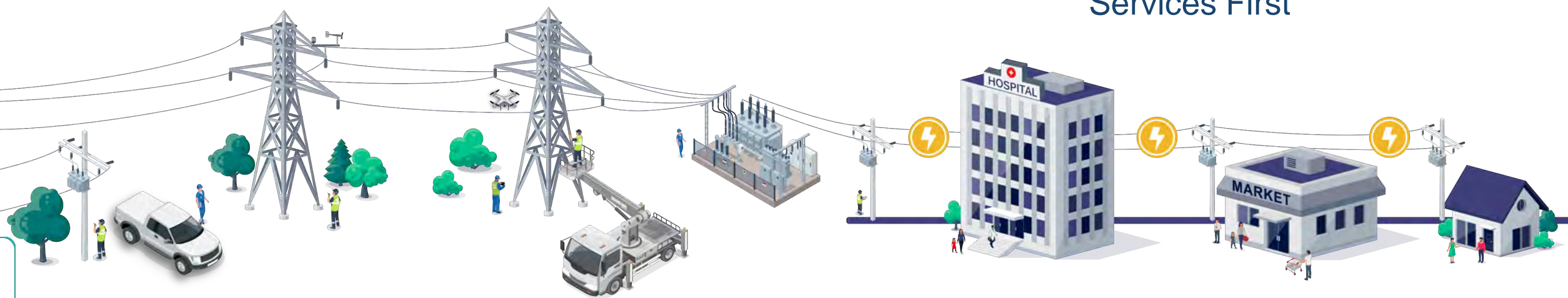
Pre-Stage Crews and Monitor Weather

STAGE 2:

Inspect and Repair Weather-Related Damage

STAGE 3:

Restore Power, Prioritizing Critical Facilities and Key Services First



**For illustrative purposes only. Graphic is not to scale.*

How We Communicate



Outage Tracker

[CenterPointEnergy.com/OutageTracker](https://www.CenterPointEnergy.com/OutageTracker)



Dedicated Emergency Event Website

[CenterPointEnergy.com/ActionCenter](https://www.CenterPointEnergy.com/ActionCenter)

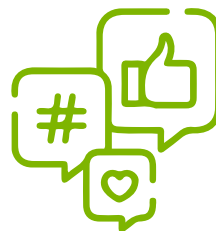


Daily Calls, Texts, or Emails about Event Status

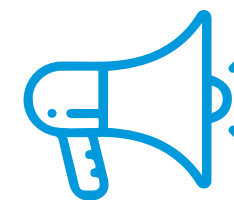
[CenterPointEnergy.com/PowerAlertService](https://www.CenterPointEnergy.com/PowerAlertService)



Daily Operational Briefings





Social Media Channels




Radio and Local News

How We Communicate: Outage Tracker

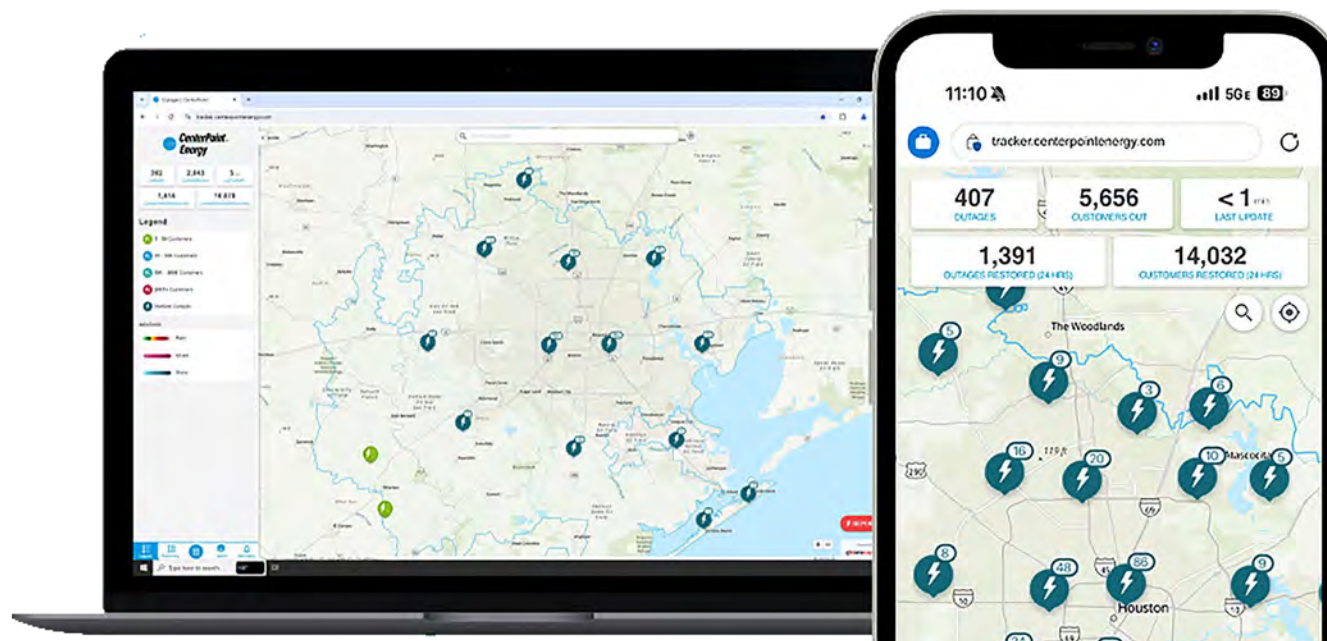
 **Timely, consistent outage information**, updated every 5 minutes

 **Cloud-based technology scales capacity** during periods of high demand

 **Mobile-friendly and easy to read** on a phone or tablet

 **Includes new Spanish language feature**


 **Report outage and hazards**



Scan the QR code to view the **Outage Tracker** or visit [CenterPointEnergy.com/OutageTracker](https://www.centerpointenergy.com/OutageTracker)

How We Communicate: Power Alert Service®

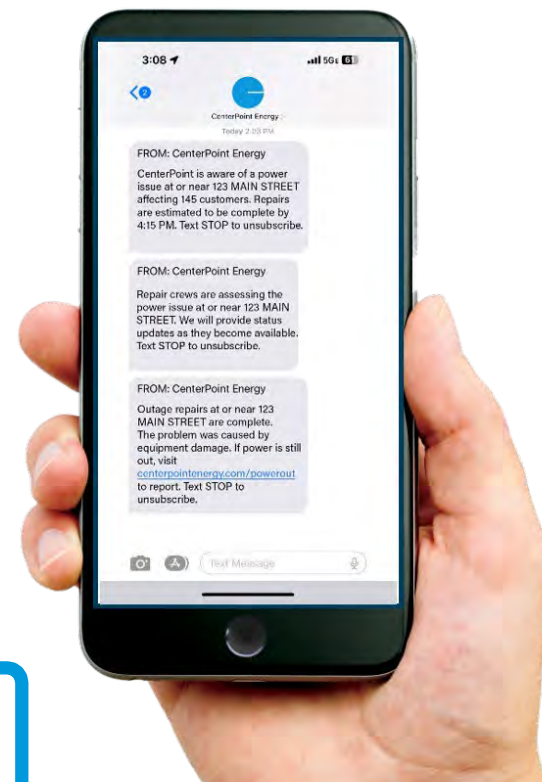
Sign up today to receive timely, specific updates about your power.

 **Get alerted within minutes of a power outage** by phone call, text* or email.

 **Receive daily updates** before, during and after weather events.

 **You can add family and friends** to receive alerts for your location.

*There is no fee for Power Alert Service®, but if you select SMS/text messaging notifications, standard text messaging fees charged by your carrier may apply



Scan the QR code to sign up for **Power Alert Service®** or visit **CenterPointEnergy.com/PowerAlertService**

Customer Support Programs



211 Texas/United Way Helpline:

Dial 2-1-1 for a free, confidential service, available 24/7 in multiple languages, that can help your family prepare for and during emergencies.



State of Texas Emergency Assistance Registry Program:

Sign up to let local emergency responders know if you or a loved one require extra assistance in an emergency.



Disability Rights Texas: For those with a disability, you can get assistance preparing for and recovering from disasters and emergencies.



To learn more about important resources, visit:

[CenterPointEnergy.com/ActionCenter](https://www.CenterPointEnergy.com/ActionCenter)

Readiness at Home: Pre- and Post-storm Preparedness Tips



How Customers Can Prepare

- Create a plan and prepare an emergency kit
- Charge your everyday devices
- Cover windows and secure doors and outdoor items
- Ensure generators are working properly
- Make a plan for your pets
- Sign up for PowerAlertService® for updates
- Keep gas service on at the meter to maintain proper pressure

If you smell gas, leave the area immediately.
Call 1-888-876-5786 and we will send a trained technician.



To create a personalized
preparedness plan, visit
ready.gov

Pre-storm: Electric service tips

- If someone in your home depends on electricity for life-sustaining equipment, you need to make other arrangements.
- Turn off your electricity at the circuit breaker if you evacuate or expect flood water to approach your home.
- Unplug sensitive electrical appliances, such as your computer.
- Sign up for Power Alert Service® to receive alerts by email, text and/or phone call. Enroll at [CenterPointEnergy.com/PowerAlertService](https://www.CenterPointEnergy.com/PowerAlertService).



Pre-storm: Natural gas service tips

- Customers should NOT turn off their natural gas at the meter. The natural gas meter should be left on to maintain proper pressure in the natural gas piping within the house and to prevent water from entering the lines should flooding occur.
- If a customer wishes to discontinue natural gas service, the natural gas can be turned off at each appliance. Later, to restore natural gas service to an appliance, you may follow the written instructions located on the appliance for re-lighting. If unable to locate instructions or you don't feel comfortable re-lighting, call a qualified plumber/technician.



Post-storm: Electric safety tips

Every day, equipment from CenterPoint brings you power safely. During a major storm, damage is often caused to our electrical equipment. It is important that our customers realize that damaged electrical equipment and downed power lines could be life threatening. Remember, all CenterPoint electric equipment should be handled only by our trained personnel and authorized CenterPoint contractors.

- Stay away from low-hanging, downed power lines or lines that could be submerged in standing water. Treat all downed power lines as if they are energized. Report any low-hanging or downed power lines by calling **713-207-2222**.

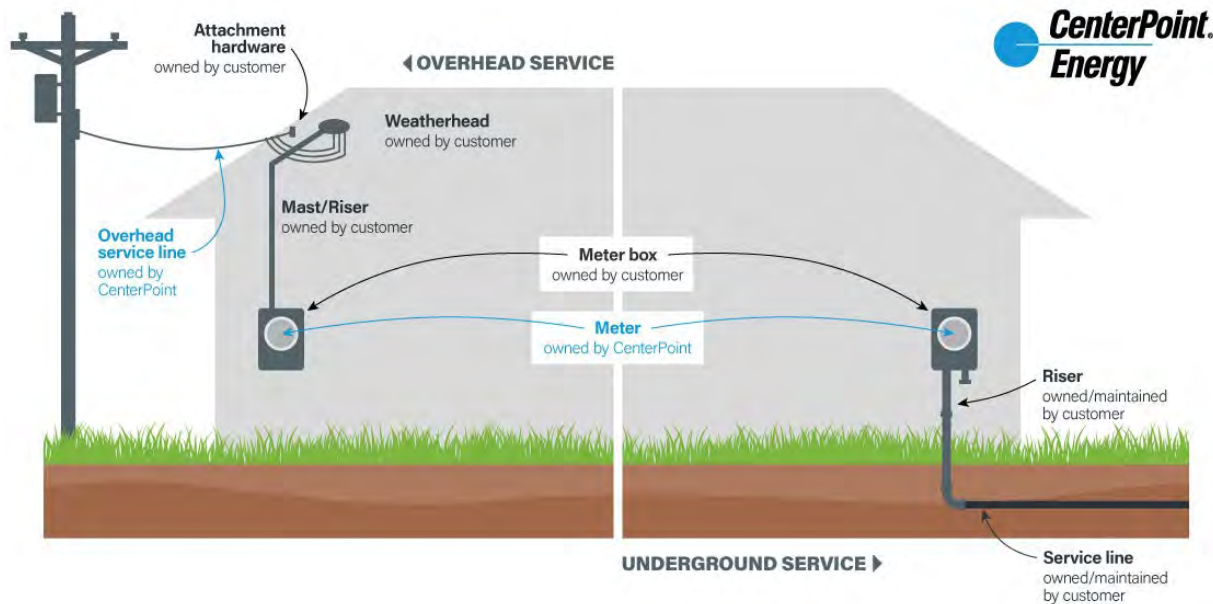


Post-storm: Electric safety tips

- Because it's a good conductor, water poses a potential electric safety threat – always be careful not to touch water, or anything in contact with it, near a downed power line. Any amount of water, including a puddle, can become energized. If you see a downed power line near water, retreat to a safe distance, then call CenterPoint immediately at **713-207-2222** to report it.
- Flood waters can be hazardous. Always use extreme care when stepping into flooded areas. Submerged outlets or electrical cords can energize water, even from a distance. Any submerged appliances or equipment will need to dry for at least one week and be checked by a qualified repair person prior to being turned on.
- If water has risen above the electrical outlets, contact a licensed electrician before turning on the main circuit breaker.
- Boats or other vehicles being used in high water can expose you to danger from power lines at their normal height. Be aware and stay away.

Post-storm: Electric safety tips

In addition to damaging CenterPoint's electric infrastructure and equipment, severe weather may have caused damage to your equipment. Visually check your **weatherhead** (the point where power enters the home through an electric service drop, often a pipe on the side of the residence). If it's damaged, you'll need to contact a qualified electrician to make repairs before CenterPoint can restore service.



Post-storm: Electric safety tips

- We understand that an emergency standby generator can be a convenient source of power for your home. However, it is very important that a generator be properly installed and used safely.
- If you do plan to temporarily connect a generator during an outage, please ensure the generator is properly connected and does not **backfeed** into the electrical system.
 - Backfeeding is the tying of a portable generator directly to your home's electrical panel instead of using a transfer switch.
- A backfeed can re-energize the power lines after an area has been isolated from the normal supply of power, thus creating a hazardous situation for your household, neighboring properties, our crews and other first responders.
- Only use a portable generator in a well-ventilated area and never run it inside or in a garage to avoid carbon monoxide fumes, which can be deadly.

Post-storm: Natural gas safety tips

- As you return to your home or business, please be alert for leaking natural gas.
- If you smell natural gas – which has a distinctive, strong odor, often compared to rotten eggs or sulfur – leave the area immediately on foot, and tell others to leave, too.
 - Do not turn the lights on or off, smoke, use a phone or operate anything that might cause a spark, including a flashlight or a generator.
 - Do not attempt to turn natural gas valves on or off.
- Once safely away from the area, call **911** and CenterPoint (800-752-8036 or 713-659-2111), and we will send a trained service technician immediately.



Post-storm: Natural gas safety tips

- Locate your natural gas meter. When placing debris for heavy trash pickup, ensure it is kept away from the meter. In some locations, the meter might be near the curb.
 - Trash collectors use mechanized equipment to handle heavy debris, and if debris is too close to the natural gas meter, the equipment could dislodge and damage the meter, creating a potentially dangerous situation.
 - If this occurs, leave the area immediately and contact CenterPoint.
- If your home experienced flooding, have a licensed plumber or natural gas appliance technician inspect your appliances before requesting service reconnection.
- Remember to examine outdoor appliances like pool heaters and gas grills.
- During cleanup, call **811** to have buried or underground utility lines located before digging on your property.

Q&A

TO: City Council

VIA: R. Schultz, Police Chief

MEETING DATE: May 26, 2026

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

Agenda Item: 3

This agenda item provides the City Council with the April 2026 operational report from the Memorial Villages Police Department. The following quick summary is provided by the City Administrator based on information submitted by MVPD. The attached binder includes detailed information regarding calls for service, enforcement activity, arrests, crime trends, ALPR analytics, staffing updates, and budget performance.

- a) **Monthly Report Summary – April 2026:** During the month, MVPD responded to 5,645 calls/incidents and 2,567 house watch checks throughout the Memorial Villages. Officers initiated 1,012 traffic stops, resulting in 1,033 citations issued for 1,487 violations.

CALLS / EVENTS BY VILLAGE

Village	Calls / YTD	Accidents	Cit / Warn / Total	Response Time
Bunker Hill	1,943 / 8,011	3	244 / 274 / 518	3:49
Piney Point	1,547 / 5,765	2	208 / 299 / 507	2:41
Hunters Creek	1,855 / 8,016	2	206 / 255 / 461	5:14
Total	5,345 / 21,792	7	658 / 828 / 1,486	3:49

BUDGET STATUS

Category	YTD	FY2026	% Utilized
Personnel Expense	\$2,112,107	\$7,392,694	28.6%
Operating Expense	\$684,965	\$1,543,196	44.4%
Total M&O	\$2,797,072	\$8,935,890	31.3%
Capital Expense	\$182,239	\$144,000	95.2%
Net Expenses	\$2,979,311	\$9,129,298	33.0%

Department Activity Highlights

- Construction checks were significant, 850 completed.
- Officers handled 115 false alarms, 76 suspicious situations, and 28 valid ALPR hits.

Arrest and Criminal Activity

- MVPD made 23 arrests this month: 12 for warrants, 5 felonies, 5 Class 3 offenses, and 1 DWI.
- Key investigations focused on luxury vehicle theft, collaborative efforts with U.S. Postal Inspectors regarding mail theft, and a \$170,000 scam that targeted a resident of Hunters Creek.

Additional Updates

- FY2027 MVPD budget draft is ready for review.
- Texas accepted MVPD’s SB224 grant application.
- Flock Condor cameras are operational; more will be added along I-10 and South Piney Point Road.
- MVPD and the Foundation hosted the 7th Annual Food Truck Rodeo, attracting several hundred attendees.

b) **Fiscal Year 2027 MVPD Budget:** The proposed FY2027 MVPD budget totals approximately **\$10.36 million**, representing an increase of approximately **13.5%** over the amended FY2026 budget. The increase is primarily driven by personnel costs, officer compensation adjustments, and vehicle replacement funding.

- Personnel and benefits increased approximately **17%** due to the proposed 4% COLA, 1% step adjustment, revised sworn officer pay plan, retirement contributions, and retention initiatives.
- The budget includes funding for 3 replacement police vehicles, fleet maintenance, building maintenance, and security upgrades.
- Funding for technology and contractual services includes body cameras, license plate readers, software licensing, IT support, and communications infrastructure.
- The proposed budget to prioritize officer retention, fleet reliability, technology upgrades, and regional law enforcement operations.
- PPV share of the proposed FY2027 MVPD budget would increase by approximately **\$410,627** based on the allocation formula.

Category	FY26 Budget	FY27 Budget	\$ Change	% Change	FY26 PPV Share	FY27 PPV Share
Maintenance & Operations	\$8,935,890	\$10,107,471	\$1,171,581	13.0%	\$2,975,651	\$3,365,788
Vehicle Replacement	\$193,408	\$255,000	\$61,592	31.85%	\$64,425	\$84,915
Capital Projects	\$0	\$0	\$0	0%	\$0	\$0
Total Budget Request	\$9,129,298	\$10,362,471	\$1,233,173	13.51%	\$3,040,076	\$3,450,703

Recommendation:

Staff recommends approval of the proposed FY2027 MVPD Budget as presented to support personnel retention, fleet replacement, technology upgrades, and continued regional law enforcement operations. Recommended Motion:

“I move to approve the Fiscal Year 2027 Memorial Villages Police Department Budget as presented.”



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

Raymond Schultz
Chief of Police

May 11, 2026

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: April 2026 Monthly Report

During the month of March, MVPD responded/handled a total of 5,645 calls/incidents. 2,567 house watch checks were conducted. 1012 traffic stops were initiated with 1033 citations being issued for 1487 violations. (Note: 35 Assists in Hedwig, 159 in Houston, 2 in Spring Valley and 0 in Hillshire)

Calls/Events by Village were:

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	1943/8011	777/3462	3	244/274/518	2@3:49
Piney Point:	1547/5765	812/2906	2	208/299/507	3@2:41
Hunters Creek:	1855/8016	978/4606	2	206/255/461	3@5:14
				Cites/Warn/Total	8@3:49

Type and frequency of calls for service/citations include:

Call Type	#	Call Type	#	Citations	#
False Alarms:	115	E-Bike Violations	7	Speeding:	247
Animal Calls:	20	Ord. Violation	12	Exp. Registration	403
ALPR Hits:	28	Information	11	Ins	129
Assist Fire:	34	Suspicious Situation	76	No License	88
Assist EMS:	35	Loud Party	13	Stop Sign	104
Construction Checks	850	Welfare Checks	12	Fake Plate	18

*This month the department generated a total of 64 police reports.
 BH-27, PP-20, HC-31, HOU-6, HED-0, SV-0*

Crimes Against of Persons (0)

Crimes Against Property (5)

ID Theft/Fraud	4	Auto Theft	1
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Petty/Quality of Life Crimes/Events (59)

ALPR Hits (valid)	2	DWI	1
Accidents	7	UUMV	2
Warrants	12	Fake Plates	5
Towed vehicles	28	Misc	2

Arrest Summary: Individuals Arrested (23)

Warrants	12	DWI	1
Class 3 Arrests	5	Felony	5

<u>Budget YTD:</u>	<u>Expense</u>	<u>Budget</u>	<u>%</u>
• Personnel Expense:	2,112,107	7,392,694	28.6%
• Operating Expense:	684,965	1,543,196	44.4%
• Total M&O Expenditures:	2,797,072	8,935,890	31.3%
• Capital Expenses:	182,239	144,000	95.2%
• Net Expenses:	2,979,311	9,129,298	33.0%

Follow-up on Previous Month Items/Requests from Commission

The final draft of the 2027 budget was completed for the Finance Committee.

The SB224 catalytic converter grant application was submitted and accepted by the State of Texas Motor Vehicle Crime Prevention Authority.

Personnel Changes/Issues/Updates

Communications Supervisor Sachs is out of the office on medical leave.

Major/Significant Events/Updates

On 4/7/26 a Cadillac Escalade was stolen from a Bunker Hill home. The vehicle was tracked to the area of I-45 and the Hardy Toll Road where the tracker appears to have been disabled. Detectives began working with HPD as this case matches several other cases with the same MO. Four suspects have been arrested in the case thus far. The investigation is on-going.

A Hunters Creek resident was a victim of a scam where she suffered losses of \$170,000. The victim asked if the MVPD would put together a video her telling of her situation/crime and use it to help educate the community. The video has been created and is being edited.

MVPD detectives worked a joint operation with US Postal Inspectors that resulted in the arrests of two men suspected in the theft of numerous pieces of mail from area residents including SBISD tax payment checks.

The final Flock Condor camera has been installed, and all systems are now operational including Hunters Creek City Hall IP cameras. Additional Live-View cameras are being scheduled for installation along I-10, S. Piney Point and Beinhorn.

A call of solicitors in the River Bend Community found one of the men soliciting to be a wanted fugitive out of Wise, Texas. The man was arrested.

This past month we investigated two dog bite calls. One in Bunker Hill and one in Hunters Creek. Both dogs were located by officers, quarantined and turned over to city officials.

Community Projects

On 4/18/26 the Department and the Foundation held the 7th Annual Food Truck Rodeo at Chapelwood UMC. Several hundred people stopped by the 4-hour event to enjoy lunch and to meet with first responders from the police and fire department.

MVPD telecommunicators were celebrated as part of National Telecommunicator Month with a proclamation being issued by the City of Bunker Hill.

V-LINC new registrations in April +15

BH – 1808(+2)
PP – 1329 (+5)

HC – 1831 (+5)
Out of Area – 660 (+3)

2026 Officer Committed Time to Service Report

Employee Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Reports	Cites
ALSALMANI, ALI		29:59:28	17:43:36	17:17:59	23:58:46									5	85
BAKER, BRIAN C	*	0:00:00	2:07:02	0:56:47	0:00:00										
BALDWIN, BRIAN	*	5:24:20	0:00:00	0:00:00	0:31:41										
BIEHUNKO, JOHN		16:20:41	16:32:10	18:51:07	23:52:46									3	53
BOGGUS, LARRY	*	0:00:00	0:03:01	0:00:00	1:58:36										
BURLESON, Jason		18:54:09	10:23:42	9:47:45	10:50:00									2	46
BYRD, Rachied		19:29:59	26:30:57	7:41:15	18:55:58									2	51
CANALES, RALPH EDWARD		19:38:24	20:00:13	14:48:57	13:02:20									1	53
CERNY, BLAIR C.	*	0:00:00	1:41:03	1:56:26	0:00:00									1	
GARCIA, CHRIS					15:31:14									5	63
GONZALEZ, Jose		29:48:21	12:27:13	8:03:55	17:11:17									4	47
HARWOOD, NICHOLAS		12:57:06	16:50:56	8:17:39	4:58:16									2	16
JARVIS, RICHARD		17:59:41	13:37:50	15:29:35	9:15:50									3	34
JOHNSON, JOHN		16:52:47	9:58:11	8:39:44	14:25:59									2	33
JONES, ERIC	*	0:02:59	0:00:00	0:00:00	0:00:00										
KING, JEREMY		3:46:54	0:04:30	0:55:40	6:56:37										
KUKOWSKI, Andy		19:01:24	12:06:04	14:29:30	14:05:27									6	50
MCELVANY, ROBERT		7:34:39	6:14:04	15:26:42	6:43:21										26
MILLARD, Shaneca		18:11:21	23:05:30	12:39:07	7:41:12									2	26
ORTEGA, Yesenia		26:42:03	14:47:34	14:06:26	14:12:35									3	45
OWENS, Michelle					2:12:10										
OWENS, LANE	*	0:00:00	0:04:25	0:00:00	0:12:01										
PALOMINO, Michelle		22:07:16	17:38:36	24:19:22	19:02:45									4	42
PAVLOCK, JAMES ADAM		17:28:44	11:29:51	12:53:30	0:01:56										
RODRIGUEZ, CHRISTOPHER	*	2:19:56	0:00:00	3:10:11	4:33:51										
RODRIGUEZ, JOSE		19:09:35	14:55:02	7:38:57	15:02:21									2	36
RODRIGUEZ, REGGIE		14:43:28	7:48:55	31:24:20	12:53:47									2	55
SCHULTZ, RAYMOND	*	0:11:12	0:02:27	0:00:00	0:00:00										
SILLIMAN, ERIC		11:30:43	10:30:37	12:46:25	21:18:08									3	83
SPRINKLE, MICHAEL		20:54:49	24:42:01	17:02:31	14:57:44									3	45
TAYLOR, CRAIG		25:59:44	21:11:07	20:38:13	15:07:36									4	48
VALDEZ, JUAN		17:05:04	17:02:22	17:16:04	15:52:15									4	47
WHITE, TERRY		27:08:04	17:35:04	23:46:20	12:50:52									1	49
* = Admin													Total	64	1033

Dispatch Committed Time															Yr Total
911 Phone Calls		310	226	268	225										1029
3700 Phone Calls		3986	2415	2412	2214										11027
DP General Phone Calls*		91:48:32	73:28:26	56:15:37	51:06:02										
Radio Transmissions		17926	11013	11958	11097										

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

MVPD – VFD Monthly Response Times Report

April 2026

911/Emergency Designated Calls - EMS and Fire

Total	5@3:59
Bunker Hill	1@2:08
Piney Point	1@1:10
Hunters Creek	3@5:14 * officers on a dog bite call

EMS Only

Total	4@4:20
Bunker Hill	1@2:08
Piney Point	1@1:10
Hunters Creek	2@6:35* officers on a dog bite call

Fire Only

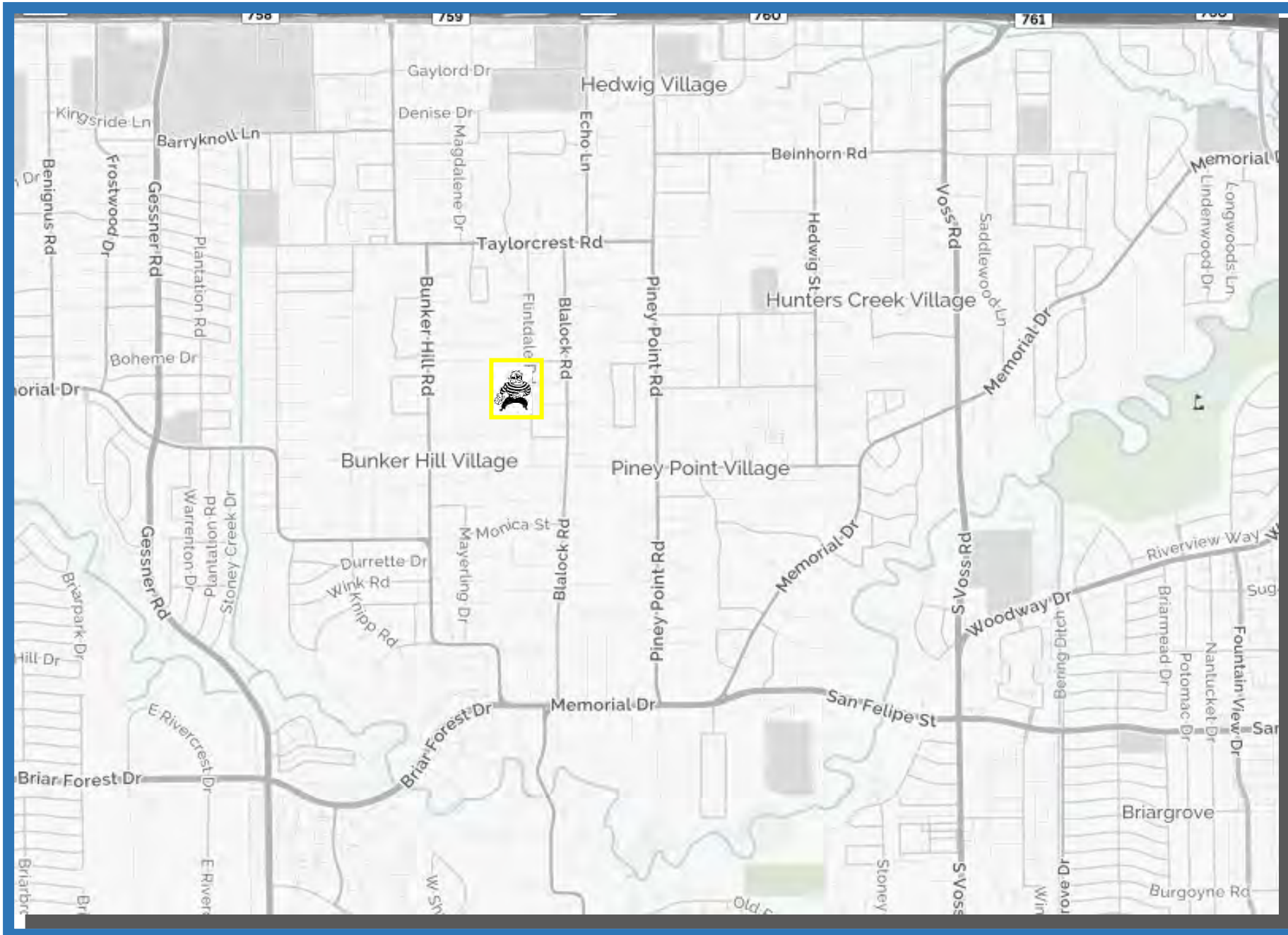
Total	1@2:43
Bunker Hill	0@0:00
Piney Point	0@0:00
Hunters Creek	1@2:43

Radio Only

Total	29@5:02
Bunker Hill	6@3:29
Piney Point	11@4:45
Hunters Creek	12@6:07 (fire alarms)

VFD All Assists, Any Phone + Radio

Total	63@5:24
Bunker Hill	14@4:36
Piney Point	20@5:45
Hunters Creek	29@5:34






2026 Burglary Map

Address	Alarm	POE
3 Liberty Bell Circle	N/A	Rear Door

2026 Robberies

Address	MO
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-  Daytime Burglary
-  Nighttime Burglary
-  Robbery



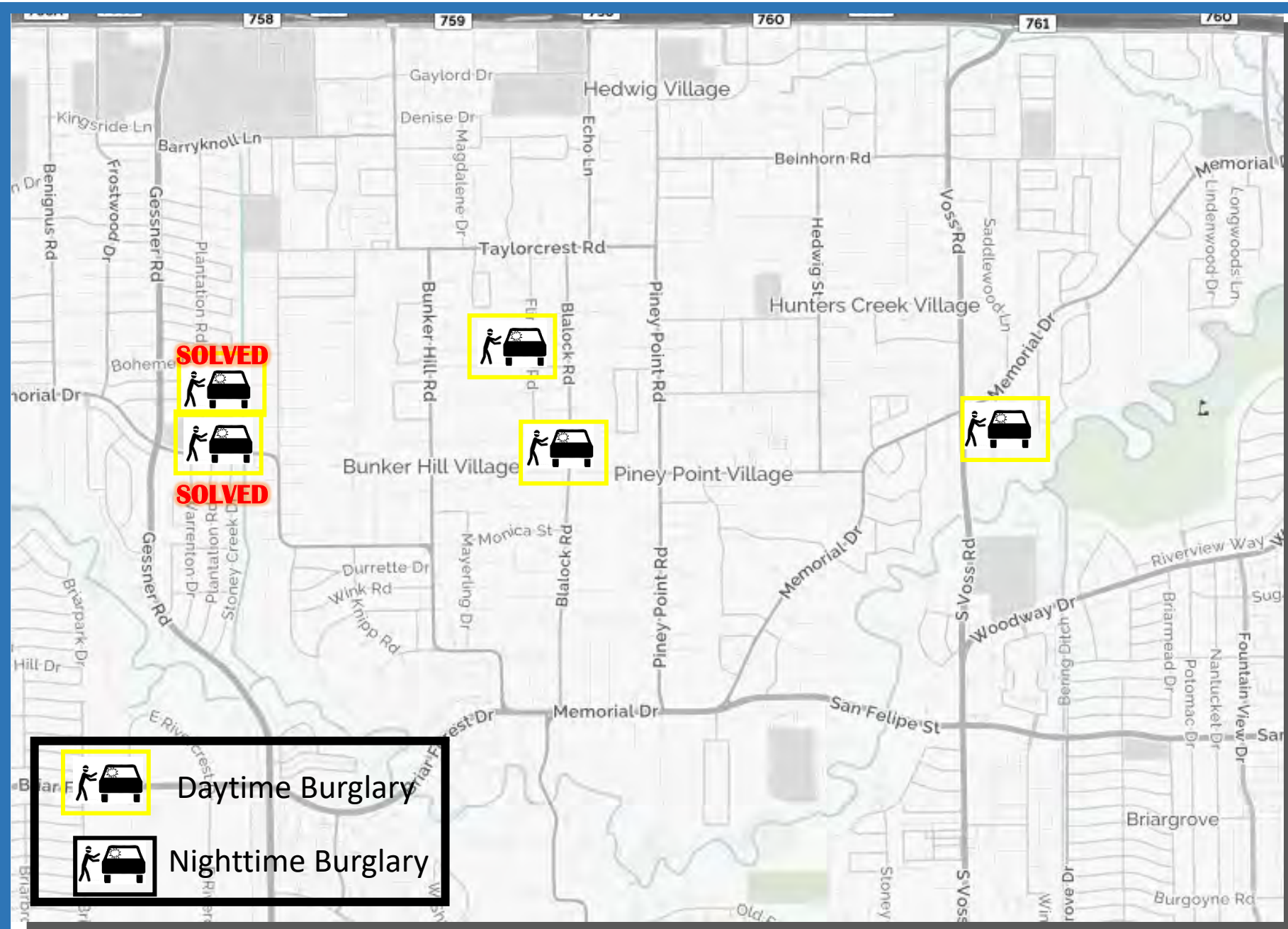
2

3

4/30/26

2026 Auto Burglary Map

Address	POE
12122 Tara Dr.	UNL
12131 Rhett	UNL
409 Ripplecreek	UNL**
11600 Mockingbird	UNL
11700 Flintwood	UNL



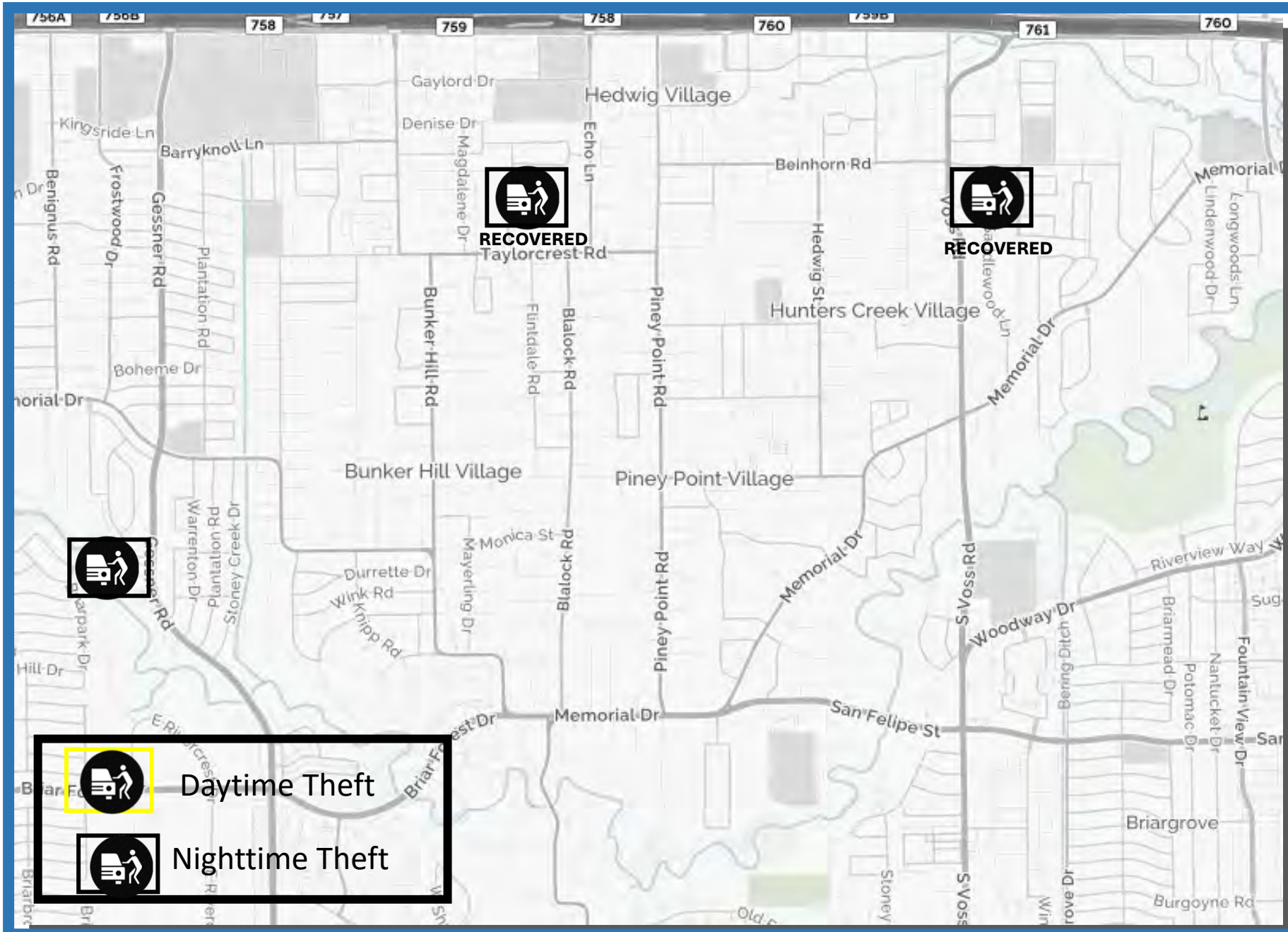
Contractor

Lock/Win Punch

- Jugging
- ** unknown where occurred

Blue Entry = Actual Location Unknown

SOLVED



2026 Auto Theft Map

Address	POE
825b Saddlewood Ln	UNL
800 Ourlane Cir	UNL
400 Tealmeadow	LCK'D

Burglary

Daytime Theft

Nighttime Theft

2

3

Blue Entry = Actual Location Unknown

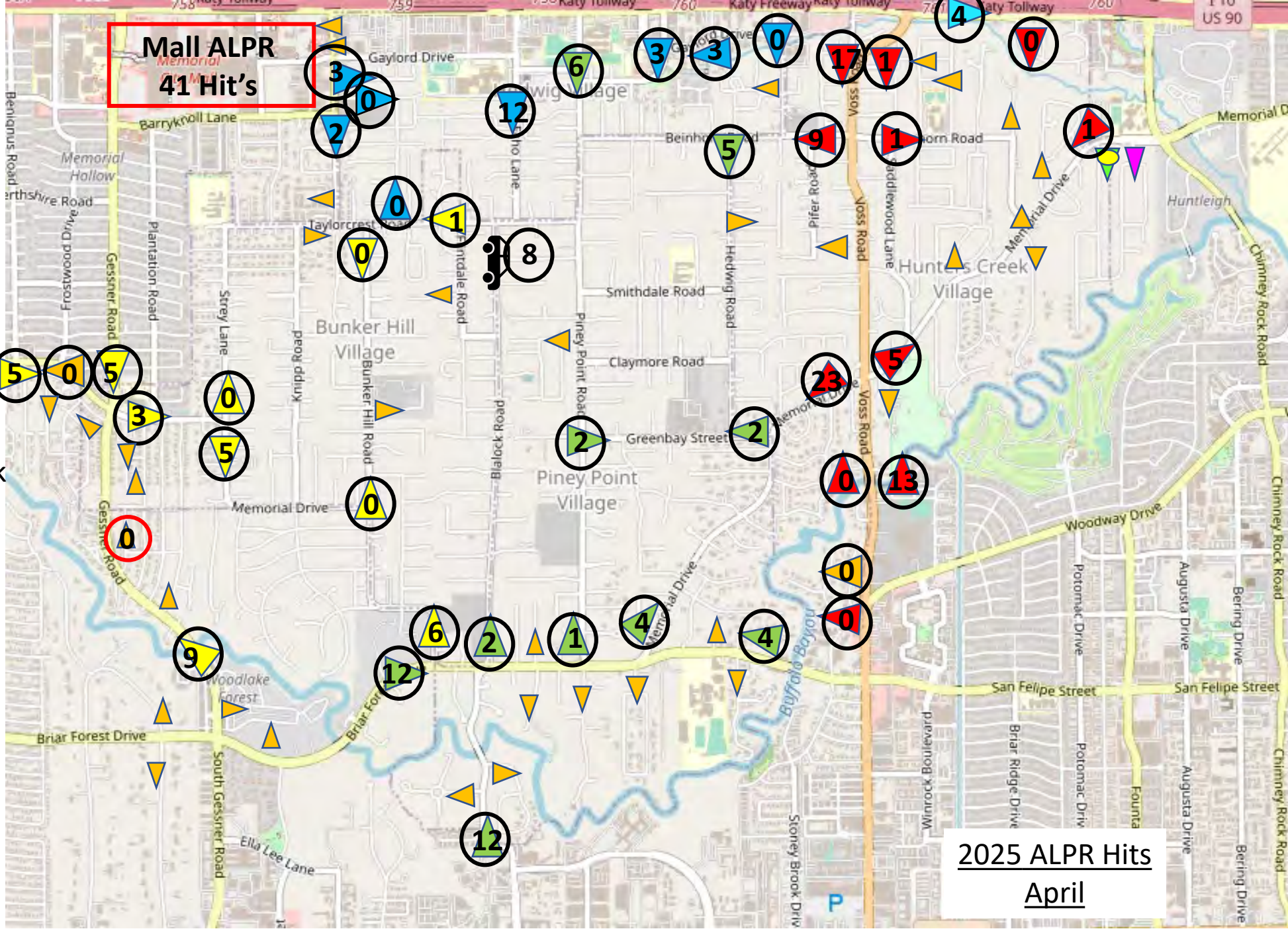
SOLVED

4/30/26


Mall ALPR
41 Hit's

- Hedwig  (23)
- Bunker Hill 
- Piney Point 
- Hunters Creek 
- Frequent Mobile Locations 
- 162** Total Hits 

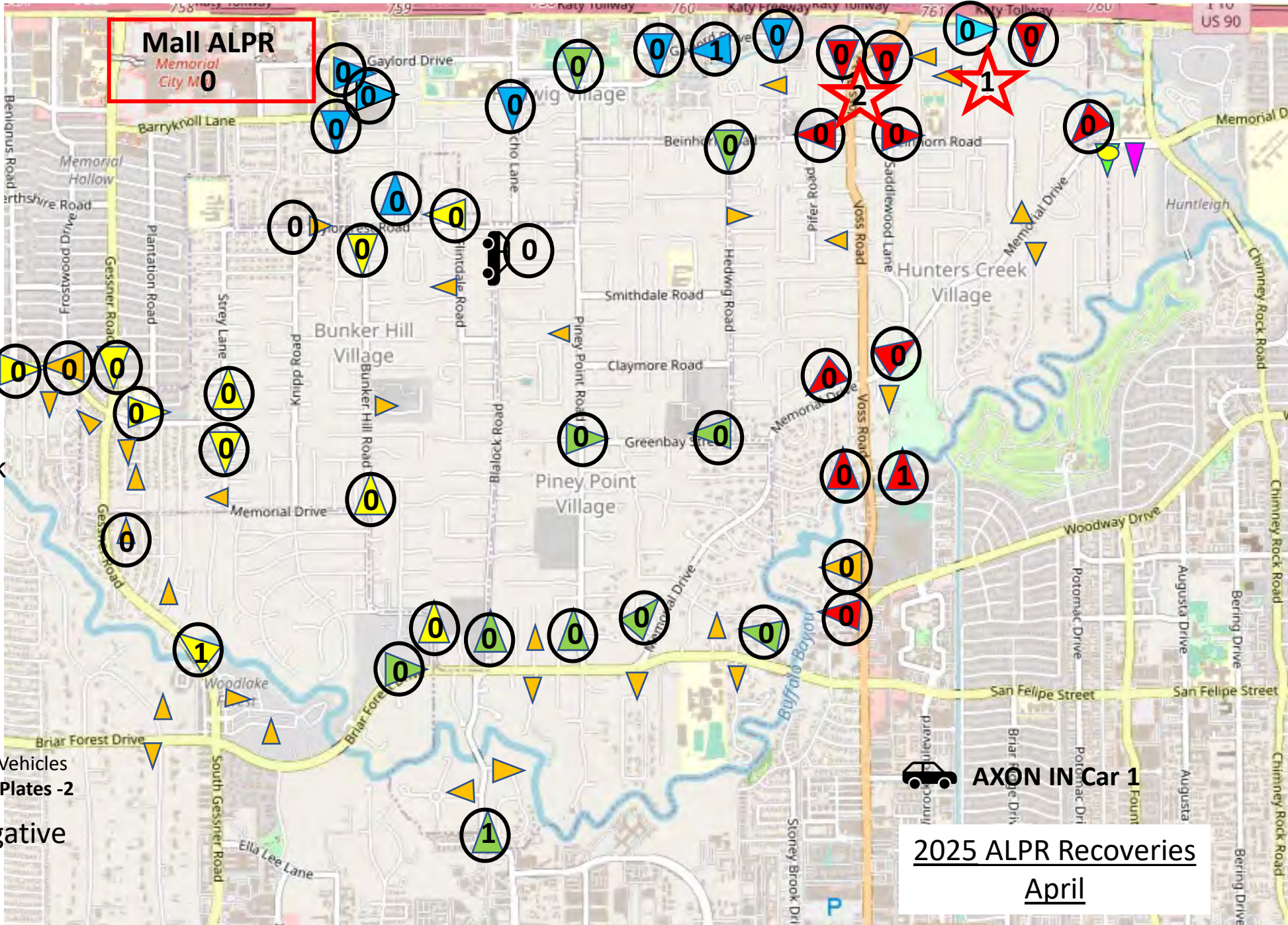
- Lindenwood HOA 
- Longwoods HOA 
- US Coins 
- HOA Systems-34 



2025 ALPR Hits
April

4/30/25 

- Hedwig
- Bunker Hill
- Piney Point
- Hunters Creek
- Frequent Mobile Locations
- Recovered Vehicles
Recovered Plates - 2
- Investigative Leads



- Lindenwood HOA
- Longwoods HOA
- US Coins
- HOA Systems
- Recovered
- 2
- 4/30/25

AXON IN Car 1

2025 ALPR Recoveries
April



APRIL 2026 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 5,190,328

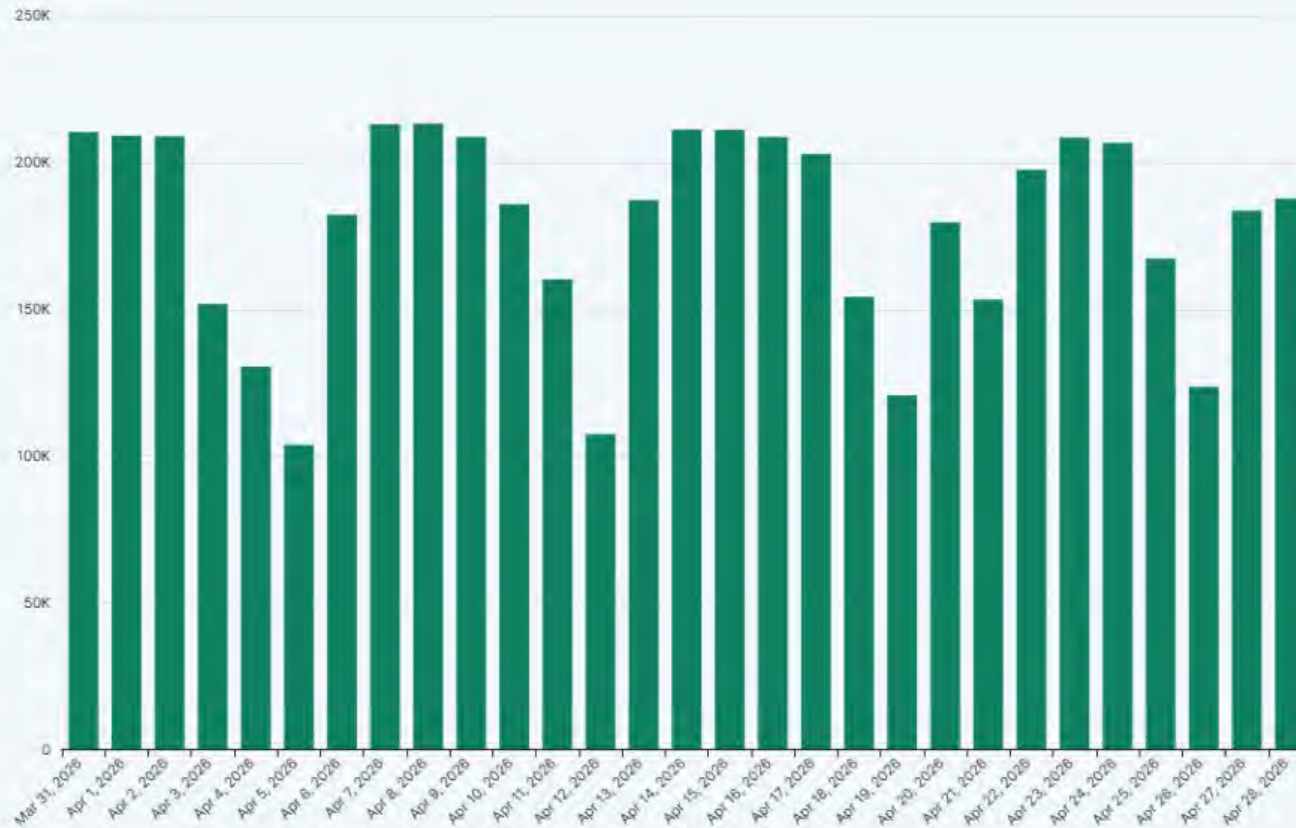
Total Vehicle Volume

5,190,328

Year to Date Volume

26,808,969

Total Vehicle Volume



Total Vehicle Volume

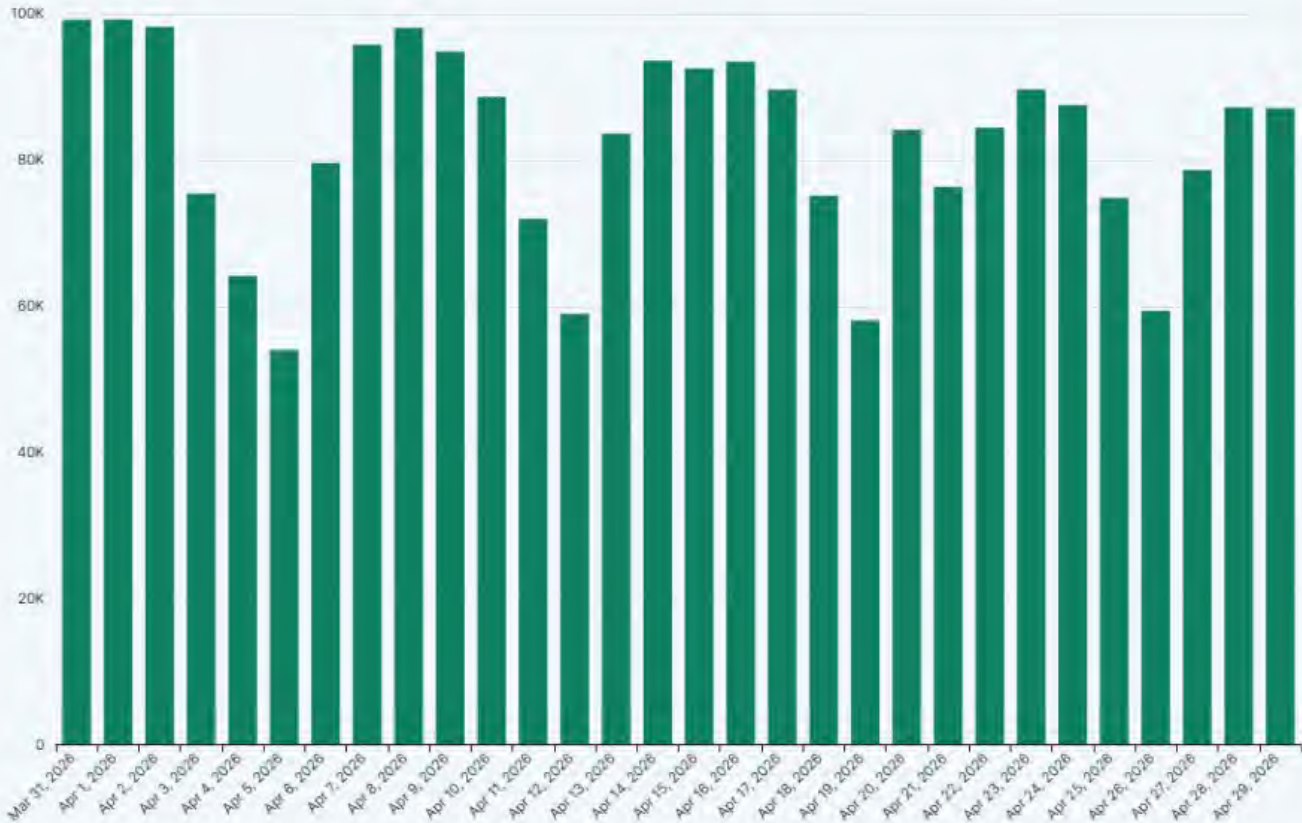
Date	Volume
Apr 1, 2026	209,207
Apr 2, 2026	208,994
Apr 3, 2026	151,831
Apr 4, 2026	130,470
Apr 5, 2026	103,878
Apr 6, 2026	182,221
Apr 7, 2026	213,051
Apr 8, 2026	213,301
Apr 9, 2026	208,756
Apr 10, 2026	185,847
Apr 11, 2026	160,261
Apr 12, 2026	107,481
Apr 13, 2026	187,237
Apr 14, 2026	211,304
Apr 15, 2026	211,216
Apr 16, 2026	208,740
Apr 17, 2026	202,912
Apr 18, 2026	154,288
Apr 19, 2026	120,718
Apr 20, 2026	179,687
Apr 21, 2026	153,343
Apr 22, 2026	197,567
Apr 23, 2026	208,543
Apr 24, 2026	206,698

Unique Reads 976,760

Unique Vehicle Volume

976,760

Unique Vehicle Volume



Unique Vehicle Volume

Date	Total Unique Plates
Apr 1, 2026	99,235
Apr 2, 2026	98,230
Apr 3, 2026	75,419
Apr 4, 2026	64,159
Apr 5, 2026	54,010
Apr 6, 2026	79,590
Apr 7, 2026	95,773
Apr 8, 2026	98,083
Apr 9, 2026	94,839
Apr 10, 2026	88,655
Apr 11, 2026	71,953
Apr 12, 2026	58,961
Apr 13, 2026	83,630
Apr 14, 2026	93,583
Apr 15, 2026	92,542
Apr 16, 2026	93,451
Apr 17, 2026	89,647
Apr 18, 2026	75,121
Apr 19, 2026	58,067
Apr 20, 2026	84,149
Apr 21, 2026	76,341
Apr 22, 2026	84,426
Apr 23, 2026	89,660
Apr 24, 2026	87,519

All Categories – All Hotlists

Total Hotlist Alerts

2,791

Official Hotlist Alerts

166

Your Custom Hotlist Alerts

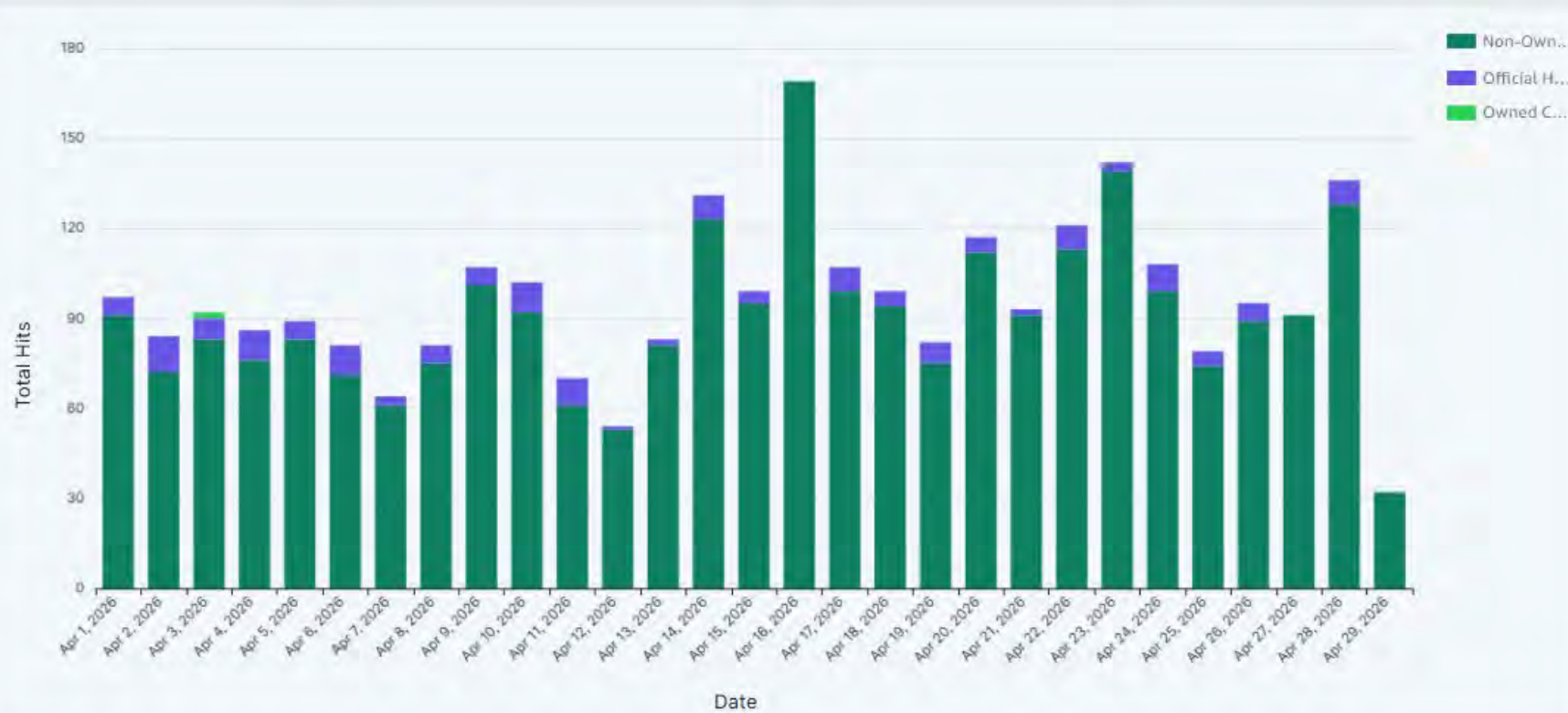
2

Other Custom Hotlist Alerts on
Your Networks

2,623

Total Alerts by Topic

Topic	Alerts
Non Owned Custom Hotlist Alert	2,623
Sex Offender	62
Protection Order	38
Gang or Suspected Terrorist	25
Stolen Plate	25
Stolen Vehicle	10
Missing Person	5
Custom Hotlist Alert	2
Violent Person	1



Top 6 Categories



Sex Offenders

Total Hotlist Alerts

62

Official Hotlist Alerts

62

Your Custom Hotlist Alerts

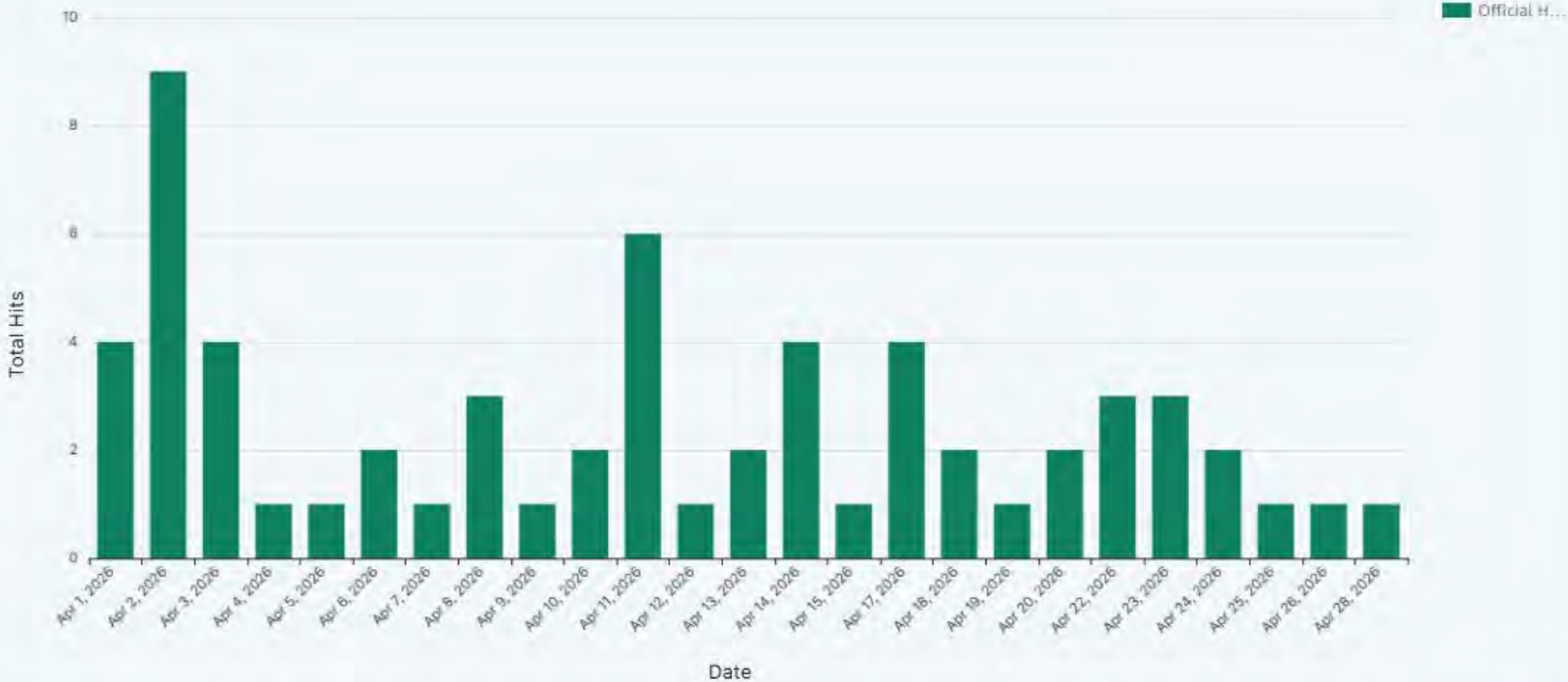
No data

Other Custom Hotlist Alerts on Your Networks

No data

Total Alerts by Topic

Topic	Alerts
Sex Offender	62



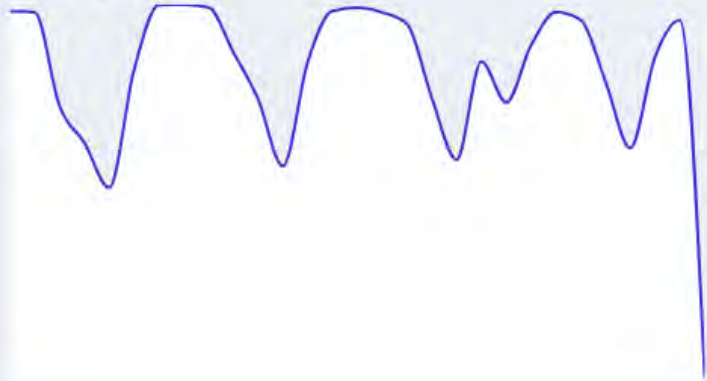
Summary Report

Insights Dashboard

Vehicle Reads

[View Details](#)

5000924

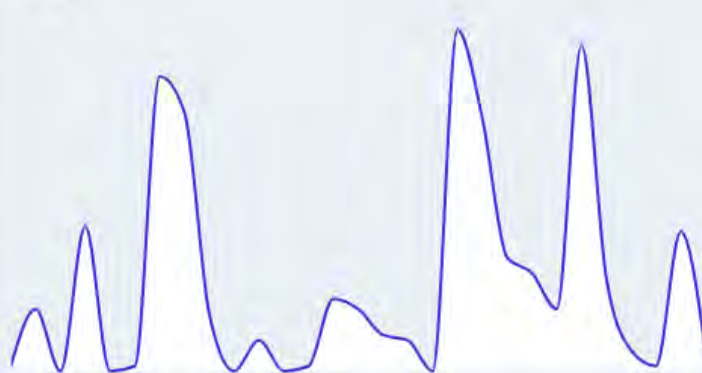


Searches

[View Details](#)

Number of searches performed by users from your organizations

491



Hotlist Hits

[View Details](#)

2791



Device Sharing

Shared with
Lewisville TX PD,
Sansom Park TX PD,
and 480 others

Access Levels
Search
Hotlist Tool Access

Device Status

70 / 70 
Devices Online

[← Previous Device](#)

Device Name

#27 Unit 181 Blalock S/B at Taylorcrest

Battery

—

Latency

14.69 s

[Next Device >](#)

Controls

Date Range

2025/04/30

2026/04/30

Law Enforcement Cameras in Your State You Can Access

5,172

Percentage of Law Enforcement Cameras in Your State You Can Access

44.28%

Cameras You Own Per Sworn Officer in Your Jurisdiction

1.1

Average Cameras Per Sworn Officer in Your State

0.5

Average Cameras Per Sworn Officer at Similarly-Sized Agencies

0.36

Agencies with Discoverable Networks in Your State Not Sharing with You

0

Percentage of In-State Flock Cameras Accessible over Time with Benchmarks



List of Agencies in Your State with Discoverable Networks Not Presently Shared with You

#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

Cameras ⓘ

All

Networks ⓘ

All

Show Volume By ⓘ

Camera

Total Vehicle Volume

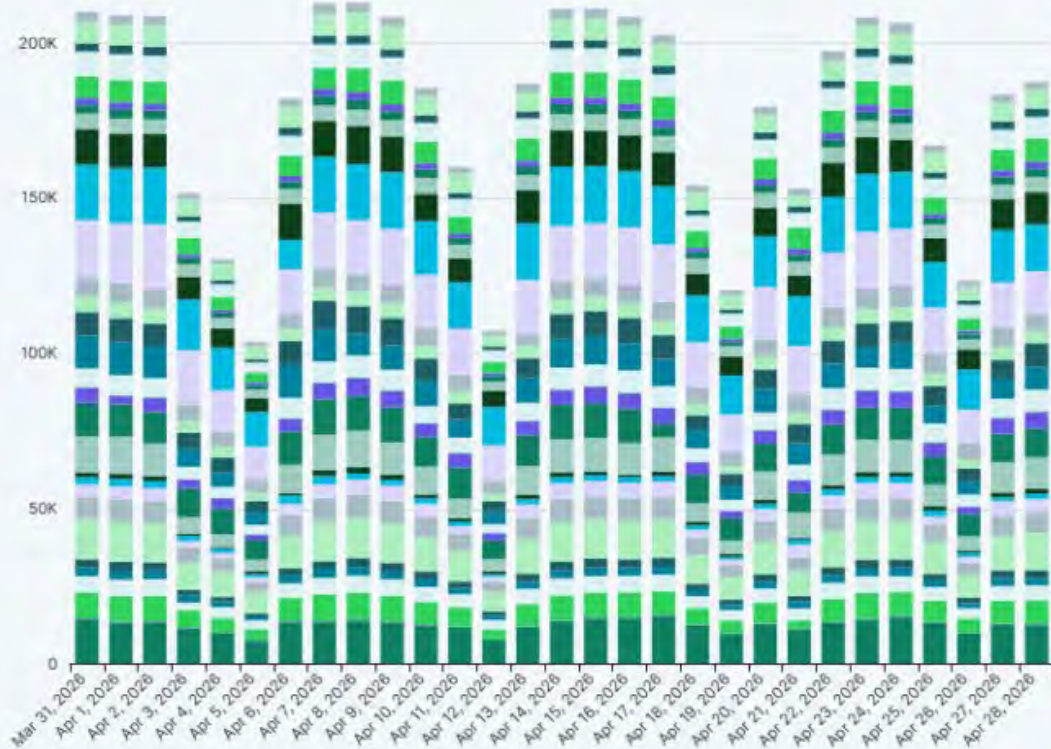
5,190,328

Year to Date Volume

26,811,958

Total Vehicle Volume

250K



Total Vehicle Volume

Date	Camera	Volume
Mar 31, 2026	#01 Gessner SB at Frostwood Elementary	14,612
Apr 1, 2026	#01 Gessner SB at Frostwood Elementary	13,250
Apr 2, 2026	#01 Gessner SB at Frostwood Elementary	13,576
Apr 3, 2026	#01 Gessner SB at Frostwood Elementary	11,558
Apr 4, 2026	#01 Gessner SB at Frostwood Elementary	9,960
Apr 5, 2026	#01 Gessner SB at Frostwood Elementary	7,583
Apr 6, 2026	#01 Gessner SB at Frostwood Elementary	13,381
Apr 7, 2026	#01 Gessner SB at Frostwood Elementary	13,663
Apr 8, 2026	#01 Gessner SB at Frostwood Elementary	13,933
Apr 9, 2026	#01 Gessner SB at Frostwood Elementary	13,424
Apr 10, 2026	#01 Gessner SB at Frostwood Elementary	12,520
Apr 11, 2026	#01 Gessner SB at Frostwood Elementary	11,826
Apr 12, 2026	#01 Gessner SB at Frostwood Elementary	7,790
Apr 13, 2026	#01 Gessner SB at Frostwood Elementary	11,957
Apr 14, 2026	#01 Gessner SB at Frostwood Elementary	13,880
Apr 15, 2026	#01 Gessner SB at Frostwood Elementary	14,698
Apr 16, 2026	#01 Gessner SB at Frostwood Elementary	14,783
Apr 17, 2026	#01 Gessner SB at Frostwood Elementary	15,487
Apr 18, 2026	#01 Gessner SB at Frostwood Elementary	12,377
Apr 19, 2026	#01 Gessner SB at Frostwood Elementary	9,751
Apr 20, 2026	#01 Gessner SB at Frostwood Elementary	12,835
Apr 21, 2026	#01 Gessner SB at Frostwood Elementary	11,080
Apr 22, 2026	#01 Gessner SB at Frostwood Elementary	13,372
Apr 23, 2026	#01 Gessner SB at Frostwood Elementary	14,182

Total 'Volume' by 'groupbysummary'

groupbysummary	Sum of Volume
#22 - NB Voss x Magnolia Bend (Lane 2)	469921
#21 - SB Voss @ Katy Fwy	468985
#01 Gessner SB at Frostwood Elementary	365223
#07 Memorial Dr EB at Briar Forest	313584
#23 - WB San Felipe x Buffalo Bayou	274071
#13 NB Gessner Rd	269874
#12 Piney Point Dr SB at Gaylord	251006
#17 Memorial Dr WB at Voss	214537
#02 Memorial Dr EB at Gessner	196540
#18 Memorial Dr EB at Voss	192772
#27 Unit 181 Blalock S/B at Taylorcrest	187085
#28 MVPD Station S/B Memorial Drive	182069
#31 EB Memorial Dr near Tealwood	179692
#08 2200 S Piney Point Rd NB at City Limit	176913
#16 Memorial Dr WB at E Creekside Dr	164075
#20 - SB Voss x Old Voss (Lane 2)	163914
#04 Memorial Dr NB at Briar Forest	133123
#24 - NB Blalock x Memorial	132514
#14 Beinhorn Rd WB at Pipher	123324
#19 - SB Voss x Old Voss (Lane 1)	118183
#09 N Piney Point Rd at Memorial Dr	109939
#32 WB Greenbay @ Memorial Dr	72107
#25 - NB Bunker Hill x Memorial	71826
#06 Taylorcrest Rd WB at Flintdale	68116
#05 Bunkerhill Rd SB at Taylorcrest	66824
#30 EB Beinhorn Rd @ Voss Rd	59963
#26 - SB Hedwig x Beinhorn	52124
#10 On Memorial Dr EB from San Felipe	51017
#11 Greenbay St EB at Piney Point Rd	36157
#29 - Riverbend Main Entrance	7904
#15 Hunters Creek Dr SB at I-10	6907
#01 Inbound, Riverview Way, EB	6448
S#01 Hickory Hollow from Interstate 10	3591
Grand Total	5190328

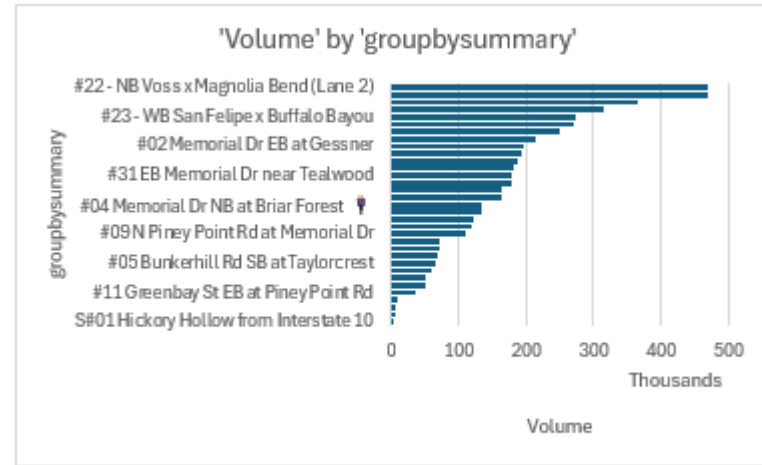


Plate Reads
By Location

Date Range

2026/04/01

2026/04/30

Timeframe

Day

Cameras

All

Networks

All

Category

All

Alert Sources

All

Hot List Reason

Stolen Vehicle, Stolen Plate, P...

Show Hits By

Camera Name

Visual Type

Bar Chart

Total Hotlist Alerts

105

Official Hotlist Alerts

103

Your Custom Hotlist Alerts

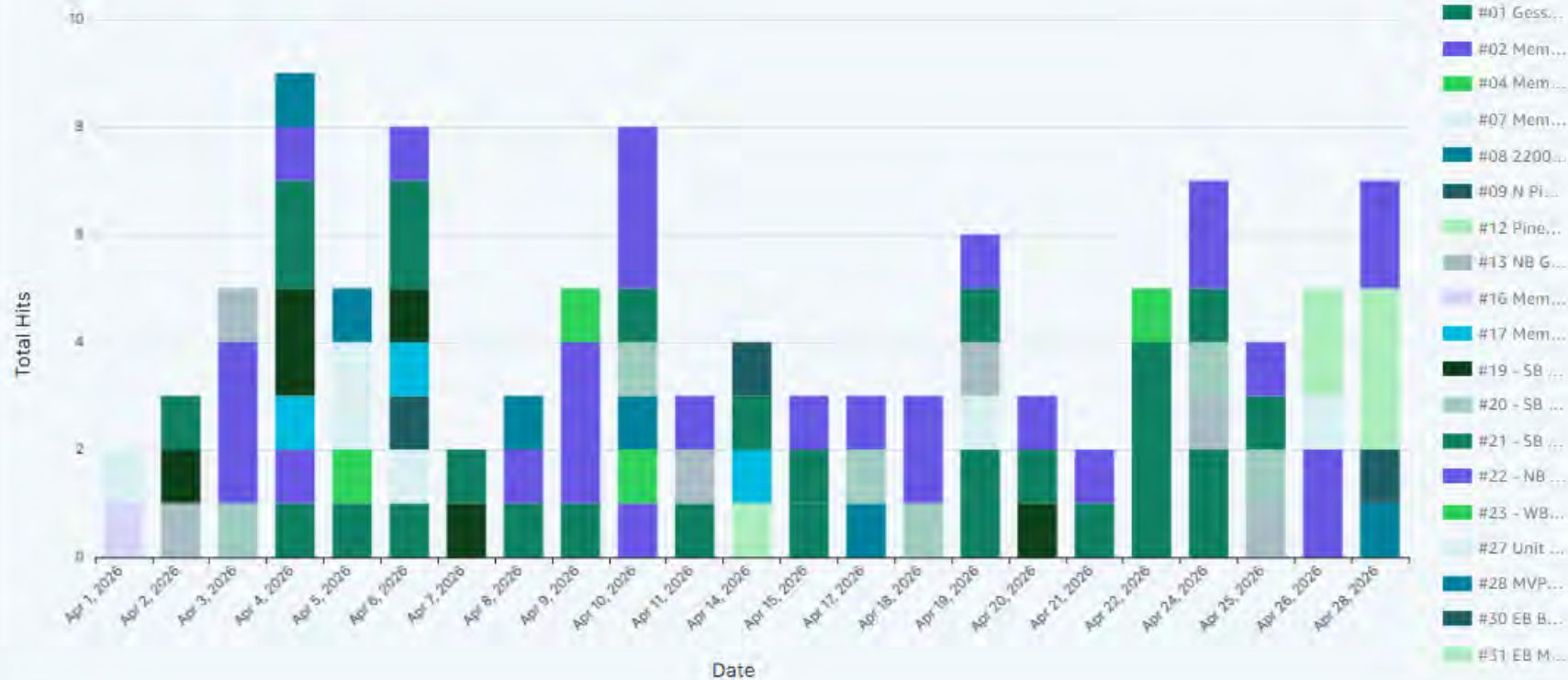
2

Other Custom Hotlist Alerts on Your Networks

No data

Total Alerts by Topic

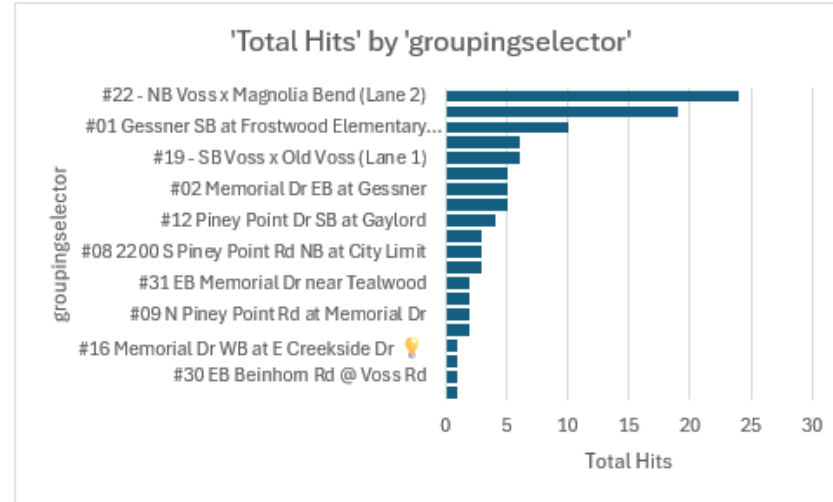
Topic	Alerts
Protection Order	38
Gang or Suspected Terrorist	25
Stolen Plate	25
Stolen Vehicle	10
Missing Person	5
Custom Hotlist Alert	2



Hits By Camera

Total 'Total Hits' by 'groupingselector'

groupingselector	Sum of Total Hits
#22 - NB Voss x Magnolia Bend (Lane 2)	24
#21 - SB Voss @ Katy Fwy	19
#01 Gessner SB at Frostwood Elementary	10
#20 - SB Voss x Old Voss (Lane 2)	6
#19 - SB Voss x Old Voss (Lane 1)	6
#07 Memorial Dr EB at Briar Forest	5
#02 Memorial Dr EB at Gessner	5
#13 NB Gessner Rd	5
#12 Piney Point Dr SB at Gaylord	4
#28 MVPD Station S/B Memorial Drive	3
#08 2200 S Piney Point Rd NB at City Limit	3
#17 Memorial Dr WB at Voss	3
#31 EB Memorial Dr near Tealwood	2
#23 - WB San Felipe x Buffalo Bayou	2
#09 N Piney Point Rd at Memorial Dr	2
#04 Memorial Dr NB at Briar Forest	2
#16 Memorial Dr WB at E Creekside Dr	1
#32 WB Greenbay @ Memorial Dr	1
#30 EB Beinhorn Rd @ Voss Rd	1
#27 Unit 181 Blalock S/B at Taylorcrest	1
Grand Total	105



Total Reads – 5,190,328

Unique – 976,760

Hits-166

6 Top Hits – 67

Hotlist – 2

- Stolen Vehicle
- Stolen Plate
- Gang Member
- Missing
- Hot List
- Priority Restraining Order

MVPD BUDGET
Fiscal Year 2027



Memorial Villages Police Department Summary

FY2027 Budget Proposal

FY27 Proposed Budget Summary

The Memorial Villages Police Commission has recommended adoption of the FY27 Budget proposal and is submitting that for approval by member cities. **The overall proposed budget is \$10,362,471**, which is an additional \$1,233,173 or 13.51 % increase over the FY26 **amended budget**.

A comparative view and breakdown of the proposed budget is as follows:

Category	2026 Amended Budget	2027 Requested Budget	Variance	% Change
MAINTENANCE AND OPERATIONS (M&O)	8,935,890	10,107,471	1,171,581	13%
VEHICLE REPLACEMENT	193,408	255,000	61,592	31.85%
CAPITAL PROJECTS	0	0	0	0
TOTAL BUDGET REQUEST	9,129,298	10,362,471	1,233,173	13.51%

The total cost to each city would equate to \$3,436,657:

- M&O \$3,369,157
- Vehicles \$67,500

The Department is requesting the following assessments from each city in January 2026:

- Maintenance & Operations **\$561,527**
- **Vehicle Replacement \$67,500**

***The Department is requesting to utilize \$52,500 of fund balance anticipated to be available in the vehicle replacement fund to decrease the amount due from the Villages.**

February 2026 through November 2026 assessments for each city will be invoiced as follows:

- Maintenance & Operations **\$280,763**

No invoice will be generated in December 2027

FY27 Budget Highlights

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
100	PERSONNEL/BENEFITS	6,744,765	7,392,694	8,644,345	1,251,651	17%

100 PERSONNEL/BENEFITS:

MVPD currently has forty-four full-time (FTEs) and two part-time employees. There are thirty-three sworn personnel (including one part time officer), ten full-time telecommunications officers, two administrative personnel, and one custodian of records. The Department also utilizes two former telecommunications officers on an as needed basis, along with a video/media intern.

This category includes salary, overtime, court/bailiff costs, TMRS allocation (estimated at 22% of gross earnings), 2.5% employer contributions to 457b accounts for full time employees, and the health benefits costs. The proposed budget continues to support the salary and retention plan specifically created to attract, hire, and retain the best and most qualified employees.

Retention Incentives:

The Chief along with the Board of Police Commissioners is recommending a 3% base salary adjustment on January first, along with a 1% step increase, awarded on employment anniversary date for the dispatch personnel. The Office/Human Resources Manager and Finance Manager will receive a 4% adjustment on January 1st.

Additionally, the proposal seeks to implement phase 2 of a strategic pay initiative to maintain a competitive compensation structure for our sworn personnel. Effective July 1, 2026, council approved Phase 1, which changed the TCOLE and language incentives to set amounts vs percentages. The longevity and education rates were also adjusted, and the Department eliminated the emergency care attendant incentive.

If approved the Department seeks to implement an 8-step pay plan for sworn personnel. All hourly sorn personnel will move one step every other year, peaking at 16 years (time in rank). The hourly rates will be adjusted based on an approved COLA.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
200	INSURANCE	84,900	86,800	83,235	(3,565)	-4%

200 INSURANCES:

The insurance category represents our auto, general, public official bond, professional, and real property insurance coverage through the Texas Municipal League. Rates are determined by TML. The amount requested reflects adjustments based on prior year rates.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
300	FLEET MAINTENANCE	210,000	215,000	220,000	5,000	2%

300 FLEET MAINTENANCES:

The fleet maintenance category includes the annual fuel costs, vehicle maintenance, damage repair, and tire replacement costs.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
400	BUILDING MAINTENANCE	78,900	72,450	94,550	22,100	31%

400 BUILDING

The building maintenance category includes the annual janitorial services contract, building refresh i.e., filing cabinets, lockers, and chairs. This category covers any repair costs associated with the upkeep of the building. This request reflects a \$10,000 request to upgrade building security and anticipated increases in maintenance and landscaping costs.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
500	OFFICE	75,000	78,800	76,900	(1,900)	-2%

500 OFFICE

The office category includes funding requests for computer purchases & replacement, postage machine & supplies, office supplies, bank service charges, and payroll contract expenditures.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
600	UTILITES	74,040	79,300	79,200	(100)	0%

600 UTILITIES

The utilities category includes expenditures related to monthly telephone, electric, water & sewer, and natural gas services.

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
700	CONTRACT/SERVICES	477,402	742,887	703,445	(39,442)	-5%

700 CONTRACT/SERVICES

The contract/services category includes MVPD’s equipment, software maintenance contracts, annual SETCIC fees, legal & professional service fees, and IT contracts.

Major contracts supported by this category:

FLOCK SAFETY – License plate reader cameras - this technology can help law enforcement identify vehicles by make, color, and decals. Condor cameras - once alerted and activated - allow officers to receive real time situational awareness before they approach the scene.

FLOCK OS PREMIUM – A platform that unifies video, license plate readers, sensors and other data streams to deliver real time intelligence and coordinated response capabilities.

AXON – Supports the body worn camera, fleet video camera, and evidence.com.

IOSO – Managed Services contract for the Department’s information technology service provider.

PALADIN – Enhanced drone software

Category		2025 Amended	2026 Amended	2027 Requested Budget	Variance	% Change
800	OPERATIONS	291,959	267,959	205,796	(62,163)	-23%

800 OPERATIONS

The operations category includes line items that support accreditation, uniforms, training, travel, recruiting costs, criminal investigations, tasers, small equipment, and contingency funding requests.

Category		2025 Amended	2026 Amended	20267Requested Budget	Variance	% Change
1000	AUTO REPLACEMENT	169,900	193,408	255,000	61,592	32%

1000 –AUTO REPLACEMENT

Line items in this category support our vehicle replacement plan. **The FY27 request is for three vehicles.**

NOTE: All vehicle purchased must be approved by the Police Commission prior to ordering.

Memorial Villages Police Department

FY27

BUDGET PROPOSAL

GENERAL FUND						
Acct. No	Category	2025 Amended	2026 Amended	2027 Requested	\$ Increase/ 2026-2027	% Increase
100						
100	Salaries	4,504,858	4,868,467	5,693,245	824,778	17%
110	Overtime	160,000	160,000	190,000	30,000	19%
115	Court/Bailiff	5,000	5,000	6,000	1,000	20%
120	Retirement	981,981	1,070,477	1,297,006	226,529	21%
125	457b contribution	102,290	106,853	126,967	20,114	19%
130	Health Insurance	807,980	989,008	1,124,170	135,162	14%
140	Workers Compensation - TML	86,400	91,400	91,400	0	0%
150	Life/LTD	25,877	26,036	27,624	1,588	6%
160	Medicare	67,803	73,110	85,485	12,375	17%
170	Social Security	2,576	2,343	2,448	105	4%
	TOTAL PERSONNEL/BENEFITS	6,744,765	7,392,694	8,644,345	1,251,651	17%
200						
	TML INTERGOVERNMENTAL RISK POOL					
200	Auto	40,000	40,000	42,000	2,000	5%
210	General Liability	1,400	1,400	735	(665)	-48%
220	Public Official Bond	1,000	1,000	1,000	0	0%
230	Professional Liability	30,000	30,000	26,000	(4,000)	-13%
240	Real & Personal Property	12,500	14,400	13,500	(900)	-6%
	TOTAL OTHER INSURANCE	84,900	86,800	83,235	(3,565)	-4%
300						
300	Gas and Oil	120,000	130,000	130,000	0	0%
310	Fleet maintenance	70,000	55,000	70,000	15,000	27%
320	Tires	10,000	10,000	10,000	0	0%
330	Damage Repair	10,000	20,000	10,000	(10,000)	-50%
	TOTAL FLEET MAINTENANCE	210,000	215,000	220,000	5,000	2%
400						
400	General/Building Maintenance	45,100	38,650	57,150	18,500	48%
410	Janitorial Services	22,800	22,800	26,400	3,600	16%
420	Jail	1,000	1,000	1,000	0	0%
430	Building Furnishings	10,000	10,000	10,000	0	0%
	TOTAL BUILDING	78,900	72,450	94,550	22,100	31%
500						
500	Computers	16,000	17,600	16,000	(1,600)	-9%
510	Postage/postage machine	1,300	1,100	800	(300)	-27%
520	Office Supplies	35,300	35,800	35,800	0	0%
530	Bank/Finance Service Chgs	400	300	300	0	0%
540	Payroll Services	22,000	24,000	24,000	0	0%
	TOTAL OFFICE	75,000	78,800	76,900	(1,900)	-2%
600						
600	Telephone	45,540	49,400	50,200	800	2%
610	Electric	20,000	20,000	20,000	0	0%
620	Water/Sewer	7,500	7,500	7,500	0	0%
630	Natural Gas	1,000	2,400	1,500	(900)	-38%
	TOTAL UTILITIES	74,040	79,300	79,200	(100)	0%
700						
700	Equipment Maint. Contracts	179,858	277,845	287,115	9,270	3%
710	SETCIC fees	3,600	3,600	3,600	0	0%
720	Legal/Professional	56,300	59,730	49,250	(10,480)	-18%
730	IT Services	137,944	182,612	173,060	(9,552)	-5%
740	Software Maintenance Contracts	99,700	219,100	190,420	(28,680)	-13%
	TOTAL CONTRACTS/SERVICES	477,402	742,887	703,445	(39,442)	-5%
800						
800	Accreditation	1,440	1,440	2,000	560	39%
810	Uniforms	41,000	40,000	40,000	0	0%
820	Radio parts and labor	33,504	34,504	34,504	0	0%
830	Firearms Trng and Ammo	7,000	7,000	8,800	1,800	26%
835	Tasers	20,000	10,000	6,000	(4,000)	-40%

Memorial Villages Police Department

FY27

BUDGET PROPOSAL

GENERAL FUND CONTINUED						
Acct. No	Category	2025 Amended	2026 Amended	2027 Requested	\$ Increase/ 2026-2027	% Increase
840	Training & Prof. Dues	69,375	69,375	54,000	(15,375)	-22%
850	Travel	9,500	9,500	9,500	0	0%
860	Recruiting Costs	13,000	13,500	13,500	0	0%
870	Criminal Investigations (CID)	3,500	7,640	7,492	(148)	-2%
880	Contingency - Miscellaneous	30,000	30,000	30,000	0	0%
892	Small Equipment	63,640	45,000	0	(45,000)	-100%
	TOTAL OPERATIONS	291,959	267,959	205,796	(62,163)	-23%
	TOTAL M&O	8,036,966	8,935,890	10,107,471	1,171,581	13.11%
OTHER FUNDS						
Acct. No	Category	2025 Amended	2026 Amended	2027 Requested	\$ Increase/ 2026-2027	% Increase
1000						
1000	Auto Replacement	169,000	193,408	255,000	61,592	32%
	TOTAL VEHICLE REPLACEMENT	169,000	193,408	255,000	61,592	31.85%
2000						
	CAPER conversion	26,000	0	0	0	
	TOTAL SPECIALCAPITAL ASSETS	26,000	0	0	0	
	TOTAL OTHER FUNDS	195,000	193,408	255,000	61,592	32%
Category	2025 Amended	2026 Amended	2027 Requested	\$ Increase/ 2026-2027	% Increase	
GENERAL FUND	8,036,966	8,935,890	10,107,471	1,171,581	13%	
VEHICLE REPLACEMENT	169,000	193,408	255,000	61,592	31.85%	
SPECIAL CAPITAL ASSETS	26,000	0	0	0		
COMBINED TOTALS	8,231,966	9,129,298	10,362,471	1,233,173	13.51%	

TOTAL FUNDS REQUIRED FOR GENERAL FUND \$ 10,107,471

TOTAL FUNDS REQUIRED FOR VEHICLE FUND \$ 255,000

NO FY27 CAPITAL PROJECT \$ -

TOTAL PROPOSED EXPENDITURES BY MVPD IN FY26 FOR OPERATIONS AND VEHICLE PURCHASES (13.51%) \$ 10,362,471

TO: Mayor and City Council

VIA: Village Fire Department Commission

MEETING DATE: May 26, 2026

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

Agenda Item: 4

Summary:

This agenda item provides the monthly operational update from the Village Fire Department, including incident activity, response metrics, and financial status. A summary below was prepared by the City Administrator based on materials provided by the Village Fire Department.

a) UPDATE ON ACTIVITIES.

The Village Fire Department responded to 207 incidents in April 2026, bringing the year-to-date total to 698, with an average emergency response time of 4 minutes and 15 seconds. EMS-related incidents continued to account for the majority of responses, at approximately 55% of all calls.

Village	April Calls	YTD Calls	Response Time (AVG.)
Bunker Hill	16	78	5:16
Hedwig	45	171	2:48
Hilshire	8	23	5:23
Hunters Creek	34	135	5:36
Piney Point	26	88	5:13
Spring Valley	50	148	3:43
Houston Automatic Aid	28	55	7:24
VFD TOTAL / AVG	207	698	4:15

The chart below summarizes the most common emergency and service call types responded to by the Village Fire Department within Piney Point Village during April 2026:

<u>Piney Point – Top Call Types (April 2026)</u>	<u>Total Calls</u>
Fire Alarm Responses	6
Motor Vehicle Collisions	6
Falls / Lift Assists	5
Difficulty Breathing / Respiratory Calls	5
Service Calls (Non-Emergency)	5

b) BUDGET AMENDMENT 2026-02 TO THE FISCAL YEAR 2026 BUDGET.

This item proposes Budget Amendment No. 2026-02 for the VFD for FY2026, reallocating \$164,167 from the FY2025 surplus to cover operational, personnel, and safety needs without raising assessments for member cities. Key expenditures include protective gear, gas detectors, thermal imagers, winter jackets, a Lucas device, cancer screenings as per the Wade Cannon Act, and payouts for frozen sick leave. The amendment also provides for personnel costs and safety initiatives to alleviate future budget pressures. Approximately \$258,545 in surplus funds will be returned to member cities based on their allocation percentages. The VFD Commissioners recommend approval.

Budget Category	FY26 Adopted	FY26 Amended	Amendment 2026-02
Capital Expenditures	\$176,210	\$256,210	\$80,000
Payroll	\$7,291,517	\$7,319,246	\$27,729
Benefits	\$1,762,089	\$1,790,527	\$28,438
Red Trucks & Saving Lives Program	\$336,434	\$364,434	\$28,000
Total Budget Amendment Increase:			\$164,167

c) FISCAL YEAR 2027 VFD BUDGET.

The City Council is presented with the proposed Fiscal Year 2027 Budget for the VFD, which includes a 4.23% increase in member city assessments while maintaining current fire and EMS service levels. Key components are personnel costs, operational expenses, facility maintenance, bunker gear replacement, AED purchases, and the Equipment Replacement Fund for long-term planning. The total proposed budget is **\$11,435,686**, including EMS revenue, with city assessments totaling **\$11,035,686**. Piney Point Village’s assessment is **\$2,317,494**. The Village Fire Department Board of Commissioners recommends approval of the FY2027 Budget.

CITY	ASSESSMENT (%)	ASSESSMENT (\$)
Bunker Hill Village	19.00%	\$2,096,780
Hedwig Village	18.50%	\$2,041,602
Hilshire Village	3.00%	\$331,071
Hunters Creek Village	22.25%	\$2,455,440
Piney Point Village	21.00%	\$2,317,494
Spring Valley Village	16.25%	\$1,793,299
TOTAL	100%	\$11,035,686

The VFD FY2026 adopted assessment for PPV was \$2,223,438. The VFD FY2027 proposed assessment of \$2,317,494 is **\$94,056 (4.23%)** greater than the FY2026 adopted amount.

	FY 2026	FY 2027	(%) Change	(\$) Change
PPV Assessment	\$2,223,438	\$2,317,494	4.23%	\$94,056

Recommendation:

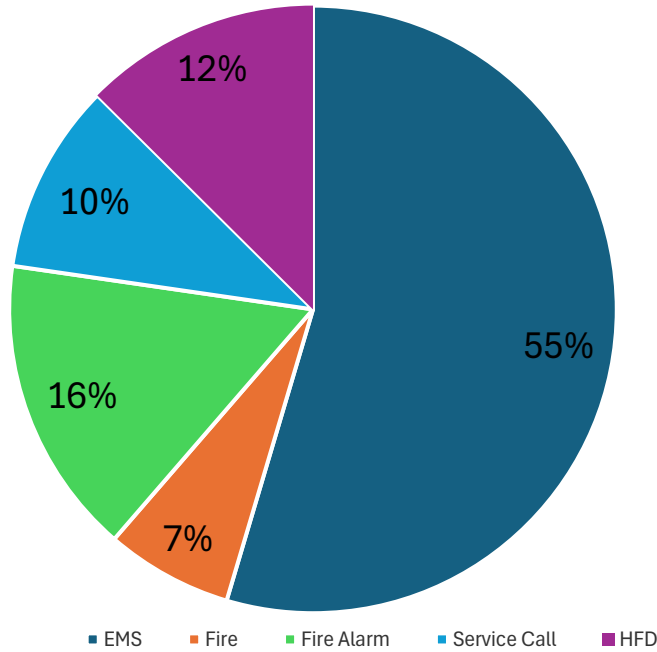
- 1) Staff recommends approval of Village Fire Department Budget Amendment No. 2026-02 as approved and recommended by the Village Fire Department Board of Commissioners. Motion:
"I move to approve Village Fire Department Budget Amendment No. 2026-02 as presented."

- 2) Staff recommends approval of the Village Fire Department Fiscal Year 2027 Budget as approved and recommended by the Village Fire Department Board of Commissioners. Motion:
"I move to approve the Village Fire Department Fiscal Year 2027 Budget as presented."

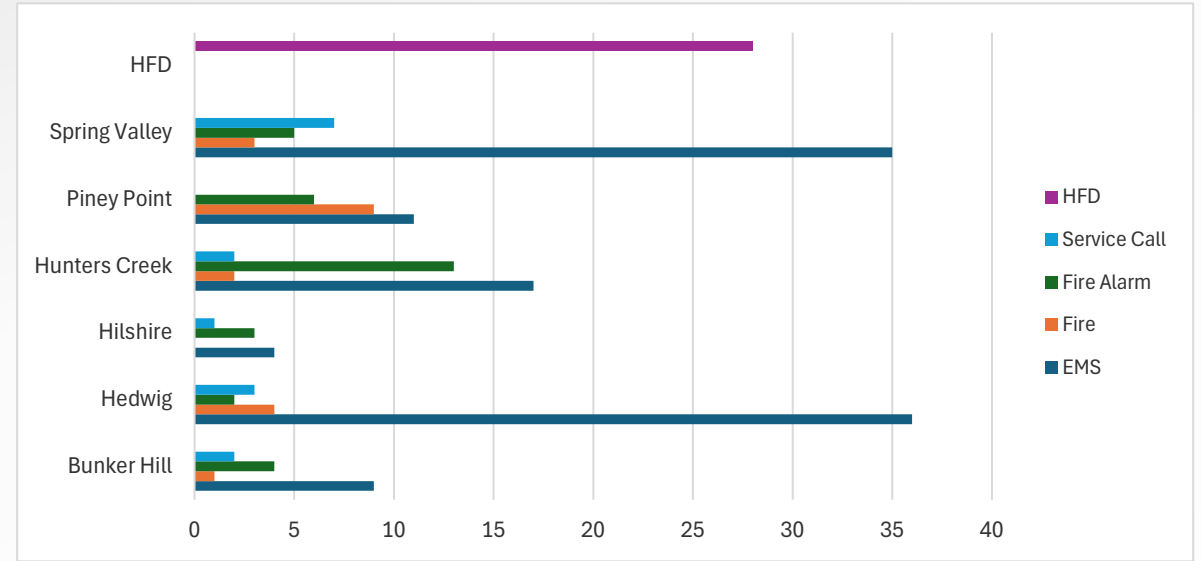
**VFD MONTHLY ACTIVITY
ITEM A**

Incident Response

April 2026 ACTIVITY REPORT



Category	Total
EMS	113
Fire	14
Fire Alarm	33
Service Call	21
HFD	26
Monthly Total	207



38

Overlapping Calls (Apr '26)

4:15

Average Emergency
Response Time (Apr '26)

698

YTD Total Incidents



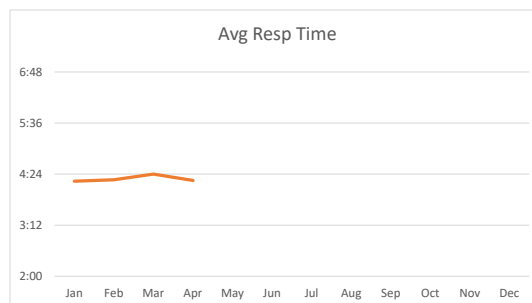
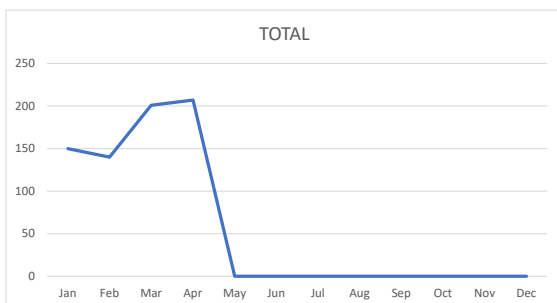
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - All Cities

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	150	140	201	207	0	0	0	0	0	0	0	0	698
Abdominal Pain	1	1	0	0	0								2
Allergic Reaction	0	0	2	1									3
Animal Bite	0	0	1	0									1
Assault	1	0	2	0									3
Automatic Aid	0	0	1	0									1
Automatic Aid- Apartment Fire	0	0	4	9									13
Automatic Aid- Building Fire	0	0	3	5									8
Automatic Aid- Elevator Rescue	0	0	7	1									8
Automatic Aid- Entrapment MVC	0	0	3	0									3
Automatic Aid- Gas Leak	0	0	5	6									11
Automatic Aid- High Rise Fire	0	0	1	1									2
Automatic Aid- House Fire	0	0	5	4									9
Back Pain	0	1	0	1									2
Business Fire	1	0	0	0									1
Carbon Monoxide Alarm with Symptoms	3	1	1	0									5
Carbon Monoxide Detector No Symptoms	6	4	6	5									21
Cardiac/Respiratory Arrest	0	1	1	2									4
Check a Noxious Odor	0	1	0	0									1
Check for Fire	2	1	1	1									5
Check for the Smell of Natural Gas	5	2	1	3									11
Check for the Smell of Smoke	3	2	0	0									5
Chest Pain	4	8	3	5									20
Child Locked in a Vehicle Engine and AC running	0	0	1	0									1
Child Locked in a Vehicle Engine not running	0	0	1	0									1
Choking	0	1	1	1									3
Diabetic Emergency	1	2	1	2									6
Difficulty Breathing	9	8	7	8									32
Dumpster Fire Not near Structure	0	0	0	0									0
Elevator Rescue	1	2	1	0									4
Electrical Fire	0	0	0	1									1
Entrapment- Non MVC	0	0	0	0									0
Explosion	0	0	0	0									0
Fall Victim	11	9	10	20									50
Fire Alarm Business	3	5	4	3									15
Fire Alarm Church or School	0	4	2	5									11
Fire Alarm Residence	22	23	24	25									94
Gas Leak	2	2	1	0									5
Grass Fire	0	1	0	0									1
HAZMAT Emergency	0	0	0	0									0
Headache- Stroke symptoms not present	2	1	1	1									5
Heart Problems	2	4	10	10									26
Heat/Cold Exposure	0	0	0	0									0
Hemorrhage/Laceration	1	1	1	1									4
House Fire	3	0	1	1									5
Illegal Burning	0	1	0	0									1
Injured Party	1	3	1	3									8
Medical Alarm	3	1	4	3									11
Motor Vehicle Collision	13	16	21	23									73
Motor Vehicle Collision with Entrapment	0	1	1	0									2
Motor Vehicle vs Motorcycle	0	0	0	0									0
Motor Vehicle vs Pedestrian	0	0	1	0									1
Object Down in Roadway	0	0	2	4									6
Oven/Appliance Fire	0	0	1	0									1
Overdose/Poisoning	0	1	1	1									3
Possible D.O.S.	1	0	0	1									2
Powerlines Down Arcing/Burning	1	3	3	1									8
Pregnancy/ Childbirth	0	0	0	0									0
Psychiatric Emergency	3	3	2	1									9
Seizures	4	1	5	1									11
Service Call Non-emergency	18	9	11	17									55
Shooting/Stabbing	0	0	0	0									0
Sick Call	8	7	13	8									36
Smoke in Business	0	1	0	0									1
Smoke in Residence	0	1	0	0									1
Stroke	1	1	4	7									13
Transformer Fire	0	0	4	0									4
Trash Fire	1	0	0	1									2
Traumatic Injury	0	0	0	1									1
Unconscious Party/Syncope	8	4	12	8									32
Unknown Medical Emergency	3	1	0	4									8
Vehicle Fire	2	1	2	1									6

Month	# of Incidents*	Avg Resp Time
Jan	117	4:14
Feb	119	4:16
Mar	142	4:24
Apr	136	4:15
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	514	4:17

Does not include HFD, Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls
 Note: Nat'l Std Fire Response Time: 6:50
 Note: Nat'l Std Fire EMS Time: 6:30





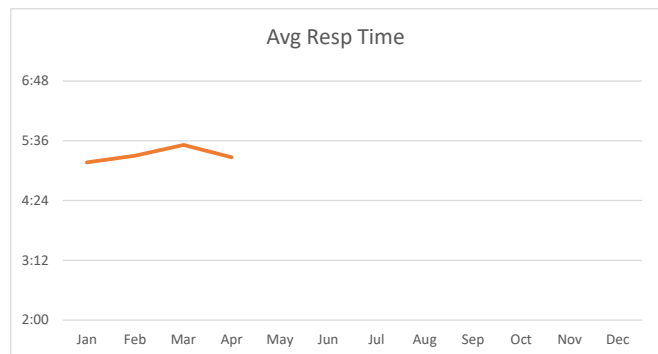
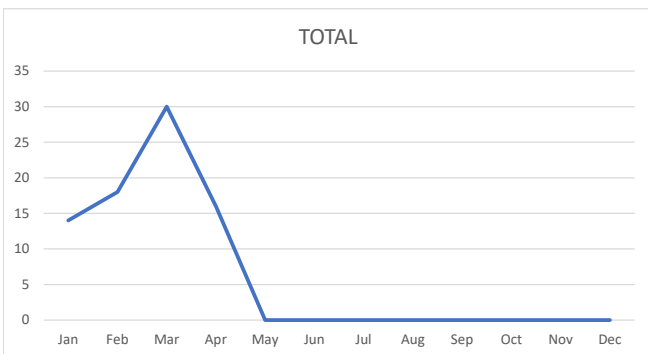
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Bunker Hill

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	14	18	30	16	0	0	0	0	0	0	0	0	78
Abdominal Pain	0	1	0	0									1
Allergic Reaction	0	0	0	0									0
Animal Bite	0	0	0	0									0
Carbon Monoxide Detector with Symptoms	0	0	1	0									1
Carbon Monoxide Detector No Symptoms	1	1	1	1									4
Cardiac/Respiratory Arrest	0	0	0	0									0
Check a Noxious Odor	0	1	0	0									1
Check for Fire	0	0	0	0									0
Check for the Smell of Natural Gas	0	0	0	0									0
Check for the Smell of Smoke	0	1	0	0									1
Chest Pain	0	0	0	0									0
Child Locked in a Vehicle Engine and AC running	0	0	0	0									0
Choking	0	0	1	0									1
Diabetic Emergency	0	0	0	1									1
Difficulty Breathing	1	0	1	2									4
Fall Victim	2	3	2	2									9
Fire Alarm Church or School	0	1	0	0									1
Fire Alarm Residence	3	3	7	4									17
Gas Leak	0	0	0	0									0
Grass Fire	0	1	0	0									1
Headache- Stroke symptoms not present	1	0	1	0									2
Heart Problems	0	0	1	1									2
Heat/Cold Exposure	0	0	0	0									0
Hemorrhage/Laceration	0	0	0	1									1
House Fire	0	0	0	0									0
Injured Party	0	0	0	0									0
Medical Alarm	0	0	0	0									0
Motor Vehicle Collision	0	1	3	1									5
Motor Vehicle vs Pedestrian	0	0	1	0									1
Motor Vehicle Collision with Entrapment	0	1	0	0									1
Object Down in Roadway	0	0	0	2									2
Oven/Appliance Fire	0	0	0	0									0
Overdose/Poisoning	0	0	0	0									0
Possible D.O.S.	0	0	0	0									0
Powerlines Down Arcing/Burning	0	0	1	0									1
Psychiatric Emergency	1	0	0	0									1
Seizures	1	0	1	0									2
Service Call Non-emergency	2	2	3	0									7
Sick Call	2	1	1	0									4
Smoke in Residence	0	1	0	0									1
Stroke	0	0	1	1									2
Transformer Fire	0	0	1	0									1
Unconscious Party/Syncope	0	0	2	0									2
Unknown Medical Emergency	0	0	0	0									0
Vehicle Fire	0	0	1	0									1

Month	# of Incidents*	Avg Resp Time
Jan	9	5:10
Feb	14	5:18
Mar	23	5:31
Apr	11	5:16
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	57	5:18

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls





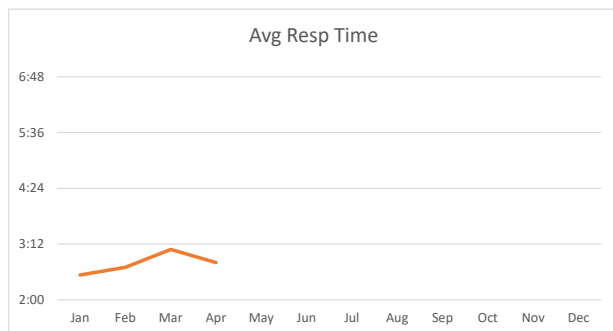
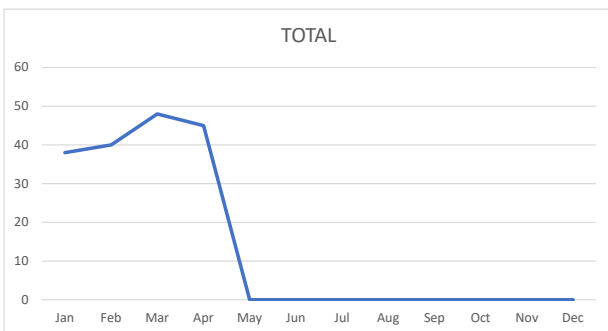
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Hedwig

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	38	40	48	45	0	0	0	0	0	0	0	0	171
Abdominal Pain	0	0	0	0									0
Allergic Reaction	0	0	2	1									3
Assault	1	0	1	0									2
Automatic Aid	0	0	1	0									1
Automatic Aid- Entrapment MVC	0	0	1	0									1
Back Pain	0	1	0	0									1
Carbon Monoxide Detector No Symptoms	0	0	1	1									2
Cardiac/Respiratory Arrest	0	0	1	0									1
Check a Noxious Odor	0	0	0	0									0
Check for Fire	0	0	1	0									1
Check for the Smell of Natural Gas	0	2	1	1									4
Check for the Smell of Smoke	0	0	0	0									0
Chest Pain	2	1	2	1									6
Child Locked in a Vehicle Engine not running	0	0	0	0									0
Choking	0	1	0	0									1
Diabetic Emergency	0	1	1	1									3
Difficulty Breathing	1	3	1	3									8
Dumpster Fire Not near Structure	0	0	0	0									0
Electrical Fire	0	0	0	1									1
Elevator Rescue	1	2	1	0									4
Fall Victim	1	2	5	4									12
Fire Alarm Business	3	4	4	1									12
Fire Alarm Church or School	0	0	1	0									1
Fire Alarm Residence	4	5	1	1									11
Gas Leak	0	0	0	0									0
Grass Fire	0	0	0	0									0
HAZMAT Emergency	0	0	0	0									0
Headache- Stroke symptoms not present	0	0	0	1									1
Heart Problems	1	3	4	4									12
Heat/Cold Exposure	0	0	0	0									0
Hemorrhage/Laceration	1	1	1	0									3
House Fire	1	0	1	0									2
Injured Party	1	3	1	0									5
Medical Alarm	0	0	1	1									2
Motor Vehicle Collision	6	3	3	8									20
Motor Vehicle vs Motorcycle	0	0	0	0									0
Motor Vehicle vs Pedestrian	0	0	0	0									0
Object Down in Roadway	0	0	0	0									0
Overdose/Poisoning	0	0	0	0									0
Possible D.O.S	0	0	0	0									0
Powerlines Down Arcing/Burning	0	0	0	0									0
Psychiatric Emergency	0	0	1	0									1
Seizures	3	1	1	0									5
Service Call Non-emergency	5	2	1	3									11
Shooting/ Stabbing	0	0	0	0									0
Sick Call	2	2	3	4									11
Smoke in Residence	0	0	0	0									0
Stroke	0	0	2	2									4
Transformer Fire	0	0	1	0									1
Trash Fire	0	0	0	0									0
Traumatic Injury	0	0	0	1									1
Unconscious Party/Syncope	3	2	3	4									12
Unknown Medical Emergency	2	1	0	1									4
Vehicle Fire	0	0	0	1									1

Month	# of Incidents*	Avg Resp Time
Jan	31	2:32
Feb	35	2:42
Mar	42	3:05
Apr	41	2:48
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	149	2:46

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls





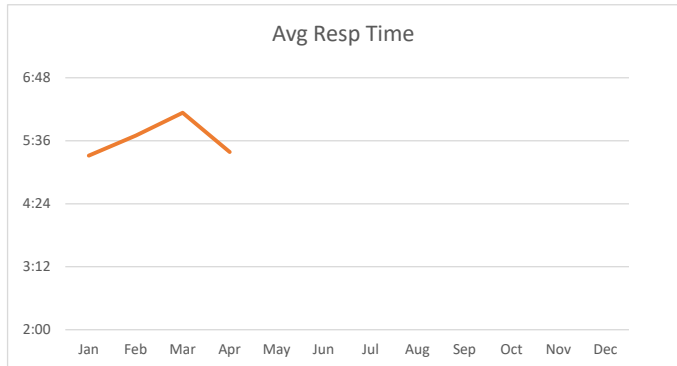
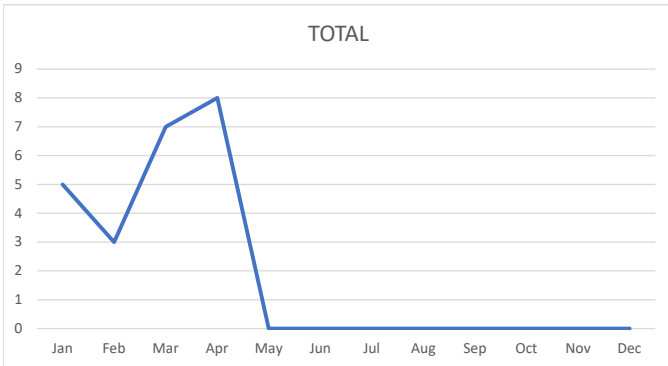
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Hilshire

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	5	3	7	8	0	0	0	0	0	0	0	0	23
Abdominal Pain	1	0	0	0									1
Carbon Monoxide Alarm with Symptoms	0	1	0	0									1
Cardiac/Respiratory Arrest	0	0	0	0									0
Chest Pain	0	1	0	0									1
Check for the Smell of Natural Gas	0	0	0	0									0
Choking	0	0	0	1									1
Diabetic Emergency	1	0	0	0									1
Difficulty Breathing	0	0	0	0									0
Dumpster Fire Not near Structure	0	0	0	0									0
Fall Victim	0	0	0	1									1
Fire Alarm Church or School	0	0	1	2									3
Fire Alarm Residence	2	0	1	0									3
Heart Problems	0	0	0	1									1
Hemorrhage/Laceration	0	0	0	0									0
House Fire	0	0	0	0									0
Medical Alarm	0	0	0	0									0
Motor Vehicle Collision	0	1	1	0									2
Overdose/Poisoning	0	0	0	0									0
Psychiatric Emergency	1	0	1	1									3
Service Call Non-emergency	0	0	0	1									1
Sick Call	0	0	1	1									2
Trash Fire	0	0	0	0									0
Traumatic Injury	0	0	0	0									0
Unconscious Party/Syncope	0	0	1	0									1
Unknown Medical Emergency	0	0	0	0									0
Vehicle Fire	0	0	1	0									1

Month	# of Incidents*	Avg Resp Time
Jan	4	5:19
Feb	3	5:42
Mar	6	6:08
Apr	5	5:23
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
	<hr/>	<hr/>
	18	5:38

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls





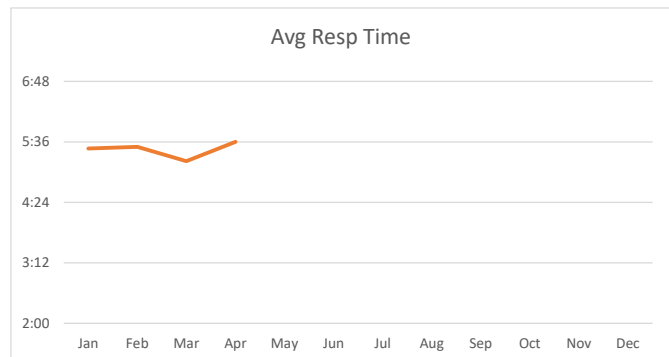
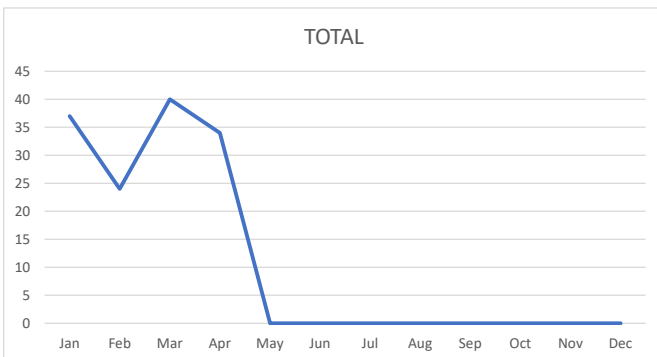
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Hunters Creek

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	37	24	40	34	0	0	0	0	0	0	0	0	135
Abdominal Pain	0	0	0	0									0
Allergic Reaction	0	0	0	0									0
Animal Bite	0	0	1	0									1
Back Pain	0	0	0	0									0
Carbon Monoxide Alarm with Symptoms	3	0	0	0									3
Carbon Monoxide Detector No Symptoms	1	1	2	0									4
Cardiac/Respiratory Arrest	0	1	0	0									1
Check a Noxious Odor	0	0	0	0									0
Check for Fire	2	1	0	0									3
Check for the Smell of Natural Gas	2	0	0	1									3
Check for the Smell of Smoke	1	0	0	0									1
Chest Pain	0	2	1	0									3
Child Locked in a Vehicle Engine not running	0	0	0	0									0
Choking	0	0	0	0									0
Diabetic Emergency	0	0	0	0									0
Difficulty Breathing	1	1	2	1									5
Elevator Rescue	0	0	0	0									0
Entrapment- Non MVC	0	0	0	0									0
Fall Victim	6	0	1	5									12
Fire Alarm Business	0	1	0	1									2
Fire Alarm Church or School	0	0	0	0									0
Fire Alarm Residence	8	6	7	12									33
Gas Leak	1	0	1	0									2
Heart Problems	0	1	2	1									4
Hemorrhage/Laceration	0	0	0	0									0
House Fire	1	0	0	1									2
Illegal Burning	0	1	0	0									1
Injured Party	0	0	0	0									0
Medical Alarm	1	1	0	1									3
Motor Vehicle Collision	3	1	7	2									13
Motor Vehicle Collision with Entrapment	0	0	0	0									0
Motor Vehicle vs Motorcycle	0	0	0	0									0
Motor Vehicle vs Pedestrian	0	0	0	0									0
Object Down in Roadway	0	0	2	0									2
Oven/Appliance Fire	0	0	1	0									1
Overdose/Poisoning	0	0	1	0									1
Possible D.O.S	0	0	0	1									1
Powerlines Down Arcing/Burning	1	0	1	0									2
Psychiatric Emergency	0	2	0	0									2
Seizures	0	0	2	0									2
Service Call Non-emergency	4	1	4	2									11
Sick Call	0	3	1	3									7
Stroke	0	0	1	1									2
Transformer Fire	0	0	0	0									0
Traumatic Injury	0	0	0	0									0
Unconscious Party/Syncope	1	1	3	2									7
Unknown Medical Emergency	0	0	0	0									0
Vehicle Fire	1	0	0	0									1

Month	# of Incidents*	Avg Resp Time
Jan	27	5:28
Feb	19	5:30
Mar	31	5:13
Apr	27	5:36
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	104	5:26

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls





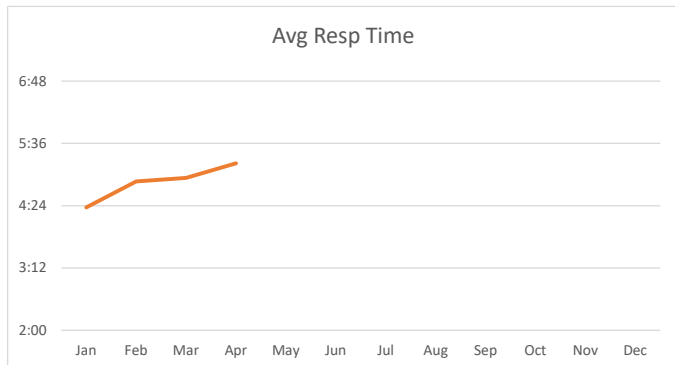
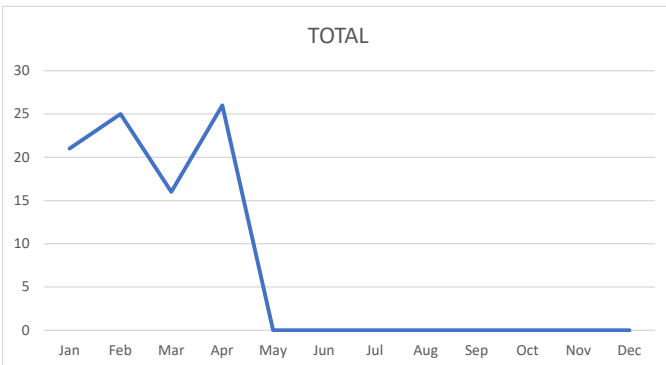
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Piney Point

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	21	25	16	26	0	0	0	0	0	0	0	0	88
Abdominal Pain	0	0	0	0	0	0	0	0	0	0	0	0	0
Carbon Monoxide Detector with Symptoms	0	0	0	0	0	0	0	0	0	0	0	0	0
Carbon Monoxide Detector No Symptoms	0	1	0	1	0	0	0	0	0	0	0	0	2
Cardiac/Respiratory Arrest	0	0	0	0	0	0	0	0	0	0	0	0	0
Check a Noxious Odor	0	0	0	0	0	0	0	0	0	0	0	0	0
Check for Fire	0	0	0	0	0	0	0	0	0	0	0	0	0
Check for the Smell of Natural Gas	2	0	0	0	0	0	0	0	0	0	0	0	2
Check for the Smell of Smoke	0	1	0	0	0	0	0	0	0	0	0	0	1
Chest Pain	0	0	0	0	0	0	0	0	0	0	0	0	0
Child lock in Vehicle Engine not running	0	0	1	0	0	0	0	0	0	0	0	0	1
Choking	0	0	0	0	0	0	0	0	0	0	0	0	0
Elevator Rescue	0	0	0	0	0	0	0	0	0	0	0	0	0
Difficulty Breathing	1	2	1	1	0	0	0	0	0	0	0	0	5
Fall Victim	1	1	1	5	0	0	0	0	0	0	0	0	8
Fire Alarm Business	0	0	0	1	0	0	0	0	0	0	0	0	1
Fire Alarm Church or School	0	3	0	1	0	0	0	0	0	0	0	0	4
Fire Alarm Residence	3	7	6	5	0	0	0	0	0	0	0	0	21
Gas Leak	1	0	0	0	0	0	0	0	0	0	0	0	1
Headache- Stroke symptoms not present	0	0	0	0	0	0	0	0	0	0	0	0	0
Heart Problems	0	0	0	0	0	0	0	0	0	0	0	0	0
Hemorrhage/Laceration	0	0	0	0	0	0	0	0	0	0	0	0	0
House Fire	1	0	0	0	0	0	0	0	0	0	0	0	1
Injured Party	0	0	0	1	0	0	0	0	0	0	0	0	1
Medical Alarm	1	0	1	0	0	0	0	0	0	0	0	0	2
Motor Vehicle Collision	1	3	1	1	0	0	0	0	0	0	0	0	6
Motor Vehicle vs Pedestrian	0	0	0	0	0	0	0	0	0	0	0	0	0
Object Down in Roadway	0	0	0	1	0	0	0	0	0	0	0	0	1
Overdose/Poisoning	0	1	0	0	0	0	0	0	0	0	0	0	1
Possible D.O.S.	1	0	0	0	0	0	0	0	0	0	0	0	1
Powerlines Down Arcing/Burning	0	2	1	1	0	0	0	0	0	0	0	0	4
Psychiatric Emergency	0	0	0	0	0	0	0	0	0	0	0	0	0
Seizures	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Call Non-emergency	3	3	0	5	0	0	0	0	0	0	0	0	11
Sick Call	3	0	3	0	0	0	0	0	0	0	0	0	6
Smoke in Business	0	1	0	0	0	0	0	0	0	0	0	0	1
Smoke in Residence	0	0	0	0	0	0	0	0	0	0	0	0	0
Stroke	0	0	0	2	0	0	0	0	0	0	0	0	2
Transformer Fire	0	0	1	0	0	0	0	0	0	0	0	0	1
Trash Fire	0	0	0	1	0	0	0	0	0	0	0	0	1
Traumatic Injury	0	0	0	0	0	0	0	0	0	0	0	0	0
Unconscious Party/Syncope	2	0	0	0	0	0	0	0	0	0	0	0	2
Unknown Medical Emergency	1	0	0	0	0	0	0	0	0	0	0	0	1

Month	# of Incidents*	Avg Resp Time
Jan	16	4:22
Feb	20	4:52
Mar	14	4:56
Apr	15	5:13
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
Total	65	4:50

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls





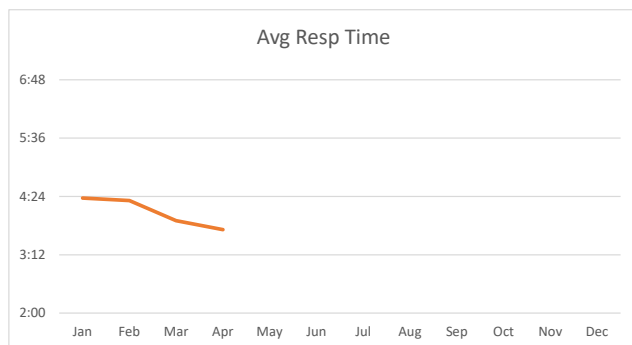
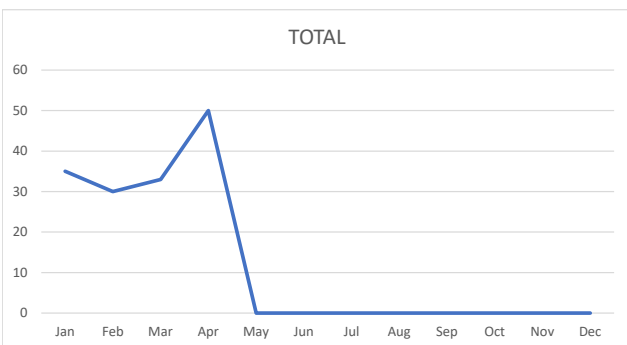
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Spring Valley

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	35	30	33	50	0	0	0	0	0	0	0	0	148
Abdominal Pain	0	0	0	0									0
Allergic Reaction	0	0	0	0									0
Assault	0	0	1	0									1
Back Pain	0	0	0	1									1
Business Fire	1	0	0	0									1
Carbon Monoxide Detector No Symptoms	4	1	2	1									8
Cardiac/Respiratory Arrest	0	0	0	2									2
Check a Noxious Odor	0	0	0	0									0
Check for Fire	0	0	0	1									1
Check for the Smell of Natural Gas	1	0	0	1									2
Check for the Smell of Smoke	2	0	0	0									2
Chest Pain	2	4	0	4									10
Child Locked in Vehicle Engine and AC running	0	0	1	0									1
Child Locked in a Vehicle Engine not running	0	0	0	0									0
Choking	0	0	0	0									0
Diabetic Emergency	0	1	0	0									1
Difficulty Breathing	5	2	2	1									10
Elevator Rescue	0	0	0	0									0
Entrapment- Non MVC	0	0	0	0									0
Explosion	0	0	0	0									0
Fall Victim	1	3	1	3									8
Fire Alarm Business	0	0	0	0									0
Fire Alarm Church or School	0	0	0	2									2
Fire Alarm Residence	2	2	2	3									9
Gas Leak	0	2	0	0									2
Grass Fire	0	0	0	0									0
Headache- Stroke symptoms not present	1	1	0	0									2
Heart Problems	1	0	3	3									7
Heat/Cold Exposure	0	0	0	0									0
Hemorrhage/Laceration	0	0	0	0									0
Injured Party	0	0	0	2									2
Medical Alarm	1	0	2	0									3
Motor Vehicle Collision	3	7	6	11									27
Motor Vehicle Collision with Entrapment	0	0	1	0									1
Motor Vehicle vs Motorcycle	0	0	0	0									0
Motor Vehicle vs Pedestrian	0	0	0	0									0
Object Down in Roadway	0	0	0	1									1
Overdose/Poisoning	0	0	0	1									1
Possible D.O.S.	0	0	0	0									0
Powerlines Down Arcing/Burning	0	1	0	0									1
Pregnancy/ Childbirth	0	0	0	0									0
Psychiatric Emergency	1	1	0	0									2
Seizures	0	0	1	1									2
Service Call Non-emergency	4	1	3	6									14
Shooting/Stabbing	0	0	0	0									0
Sick Call	1	1	4	0									6
Smoke in Business	0	0	0	0									0
Stroke	1	1	0	1									3
Transformer Fire	0	0	1	0									1
Trash Fire	1	0	0	0									1
Unconscious Party/Syncope	2	1	3	2									8
Unknown Medical Emergency	0	0	0	3									3
Vehicle Fire	1	1	0	0									2

Month	# of Incidents*	Avg Resp Time
Jan	30	4:22
Feb	28	4:19
Mar	26	3:54
Apr	40	3:43
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
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	124	4:04

Does not include Cancelled, Disregard Enroute, Objects Down, and Nonemergency Service Calls



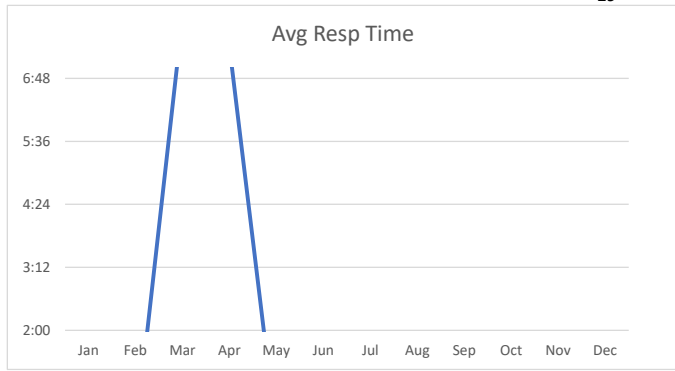
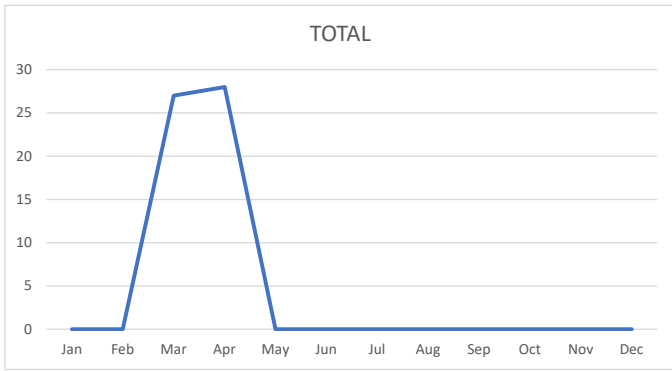


Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Houston Fire Department Automatic Aid

Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	0	0	27	28	0	0	0	0	0	0	0	0	55
Automatic Aid	0	0	0	0									0
Automatic Aid- Apartment Fire	0	0	4	9									13
Automatic Aid- Building Fire	0	0	3	5									8
Automatic Aid- Elevator Rescue	0	0	7	1									8
Automatic Aid- Entrapment MVC	0	0	2	0									2
Automatic Aid- Gas Leak	0	0	5	6									11
Automatic Aid- High Rise Fire	0	0	1	1									2
Automatic Aid- House Fire	0	0	5	4									9
Carbon Monoxide Detector No Symptoms	0	0	0	1									1
Medical Alarm	0	0	0	1									1

Month	# of Incidents*	Avg Resp Time
Jan	0	
Feb	0	
Mar	16	7:57
Apr	13	7:24
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
29		7:40



**VFD BUDGET AMENDMENT
ITEM B**



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

To: Gerardo Barrera
Wendy Baimbridge
Cassie Stephens
Tom Fullen
Bobby Pennington
John McDonald

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

Cc: Board of Commissioners, Alternates,
& Fire Chief Brian Croft

Village Fire Department

From: Amy Buckert

Village Fire Department

Date: April 24, 2026

Re: Budget Amendment 2026-02

During the March 25, 2026, regular meeting, the Village Fire Department Board of Commissioners reviewed the department’s financial position, operational needs, capital replacement planning, and anticipated future budget pressures.

In conjunction with the FY 2025 audit, the Board evaluated the Department’s fund balance and will approve the return of the following funds to the member cities upon acceptance of the FY 2025 Audit:

- 2025 General Fund Surplus: \$ 477,712*

These funds will be distributed proportionally to the member cities and do not require further action. Additionally, due to previously deferred expenditures and current operational needs, the Board approved the use of a portion of the FY 2025 Surplus to fund select items through Budget Amendment 2026-02.

Capital Expenditures

This item provides for the purchase of essential equipment to support firefighter safety and operational readiness. The proposed expenditures are as follows:

- Bulletproof vests: \$15,000
- Gas detectors: \$15,000
- Thermal imagers: \$20,000
- Total \$50,000**

The cost is allocated among the member Cities based on the established funding percentages:

Bunker Hill	19.00%	\$9,500
Hedwig	18.50%	\$9,250
Hilshire	3.00%	\$1,500
Hunters Creek	22.25%	\$11,125
Piney Point	21.00%	\$10,500
Spring Valley	16.25%	\$8,125
Total	100%	\$50,000



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

Capital Expenditures (Donation Funds)

This item accounts for the purchase of a Lucas Device in the amount of **\$30,000**.

At the February 25, 2026, Board meeting, the Board approved the use of previously **donated funds** for this purchase. Because these funds were not included in the original FY 2026 budget, the expenditure must be formally recognized through a budget amendment. This item does not result in any cost allocation to the member Cities.

Payroll

This item provides for the payout of frozen sick leave.

- Frozen sick payout base pay: \$25,675
 - Frozen sick payout FICA: \$ 2,054
- Total** **\$27,729**

Bunker Hill	19.00%	\$5,269
Hedwig	18.50%	\$5,130
Hilshire	3.00%	\$831
Hunters Creek	22.25%	\$6,170
Piney Point	21.00%	\$5,823
Spring Valley	16.25%	\$4,506
Total	100%	\$27,729

This liability has remained on the Department’s books for more than 15 years. Frozen sick leave originated when the Department discontinued its prior practice of reimbursing unused sick leave upon termination. Eligible employees accrued sick leave between September 2, 1996, and March 31, 2011, with payment permitted only upon a “payable event,” such as retirement, disability, death, or reduction in workforce. This one-time payment will satisfy the remaining balance owed to eligible employees (10 employees) and eliminate this long-standing liability. For clarification, regular sick leave has not been eligible for payout, other than normal use, since 2011.

Benefits

This item establishes funding for required firefighter cancer screenings.

- Cancer Screenings: \$27,000
 - Frozen sick payout TMRS: \$ 1,438
- Total** **\$28,438**

Bunker Hill	19.00%	\$5,404
Hedwig	18.50%	\$5,261
Hilshire	3.00%	\$853
Hunters Creek	22.25%	\$6,327
Piney Point	21.00%	\$5,972
Spring Valley	16.25%	\$4,621
Total	100%	\$28,438

The Wade Cannon Act (Texas House Bill 198), effective June 1, 2026, mandates that political subdivisions employing firefighters in Texas provide free, confidential annual occupational cancer screenings to their full-time firefighters. The estimated cost is \$500 per employee. Based on 54 Village Fire Department employees, the total projected expenditure is \$27,000. This represents a new budget line item that is not currently included in the FY 2026 budget.



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

Red Trucks & Saving Lives

This item provides for the purchase of winter safety jackets to support firefighter safety and operational readiness. The proposed expenditures are as follows:

- Winter jackets: \$28,000
- Total** **\$28,000**

The cost is allocated among the member Cities based on the established funding percentages:

Bunker Hill	19.00%	\$5,320
Hedwig	18.50%	\$5,180
Hilshire	3.00%	\$840
Hunters Creek	22.25%	\$6,230
Piney Point	21.00%	\$5,880
Spring Valley	16.25%	\$4,550
Total	100%	\$28,000

Summary

Budget Amendment 2026-02 totals \$164,167. Of this amount, \$134,167 will be funded from the FY 2025 Surplus, and \$30,000 will be funded from previously donated funds.

Use of donated funds is restricted to specific equipment purchases (life safety equipment) and does not reduce the FY 2025 Surplus or the amount available for return to the member Cities.

Budget Amendment 2026-02 will not result in additional assessments to the member Cities. Pursuant to the Interlocal Agreement, formal approval of the member Cities is required prior to implementation.

At the January meeting, the Board also presented Budget Amendment 2026-01 in the amount of \$85,000, funded from the FY 2025 Surplus.

Total impact to FY 2025 Surplus:

- BA 2026-01: \$85,000
- BA 2026-02 (Surplus portion only): \$134,167
- **Total from Surplus:** \$219,167

Additional funding (not from surplus):

- Donated Funds: \$30,000

Total Budget Amendments (All Sources): \$249,167

After these amendments, the estimated remaining FY 2025 Surplus to be returned is **\$258,545***.

*draft audit number, audit to be finalized May 2026



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

2026 Budget Line Items for Budget Amendment 2026-02	FY 2026 Current Approved	FY 2026 BA 2026-02	FY 2026 Proposed Amended
CAPITAL EXPENDITURES	\$176,210	\$80,000	\$256,210
PAYROLL	\$7,291,517	\$27,729	\$7,319,246
BENEFITS	\$1,762,089	\$28,438	\$1,790,527
RED TRUCKS & SAVING LIVES	\$336,434	\$28,000	\$364,434
TOTAL INCREASE		\$164,167	

The chart above reflects the 13-line item budget as approved by the Cities. The chart below reflects the detailed accounts within each category.

2026 Detail Budget Line Items for Budget Amendment 2026-02	FY 2026 Current Approved	FY 2026 BA 2026-02	FY 2026 Proposed Amended
CAPITAL EXPENDITURES			
Misc Tools & Equip - FIRE	\$10,000	\$35,000	\$45,000
Misc Tools & Equip - EMS	\$60,210	\$30,000	\$90,210
Protective Gear	\$45,000	\$15,000	\$60,000
PAYROLL			
Base Pay (Frozen Sick Payout)	\$6,002,800	\$25,675	\$6,028,475
FICA (Frozen Sick Payout)	\$544,612	\$2,054	\$546,666
BENEFITS			
Cancer Screenings	\$0	\$27,000	\$27,000
TMRS (Frozen Sick Payout)	\$423,937	\$1,438	\$425,375
RED TRUCKS & SAVING LIVES			
Uniforms	\$40,000	\$28,000	\$68,000
TOTAL INCREASE		\$164,167	

Funding these items in FY 2026, rather than deferring to FY 2027, has reduced the FY 2027 budget request by approximately 0.74%.

Please place Budget Amendment 2026-02 on your earliest agenda for consideration and advise us of your council's action in writing.

**VFD FY 2027 BUDGET
ITEM C**



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

To: Gerardo Barrera
Wendy Baimbridge
Cassie Stephens
Tom Fullen
Bobby Pennington
John McDonald
City of Bunker Hill Village
City of Hedwig Village
City of Hilshire Village
City of Hunters Creek Village
City of Piney Point Village
City of Spring Valley Village

Cc: Board of Commissioners,
Alternates, & Fire Chief Brian Croft
Village Fire Department

From: Amy Buckert
Village Fire Department

Date: April 22, 2026

Re: Village Fire Department FY 2027 Budget Highlights

In accordance with the Interlocal Agreement, the Village Fire Department's FY 2027 Budget is submitted for consideration and approval by the contracting Cities pursuant to Section 5.02. The Fire Commission has reviewed, approved, and recommends this budget for adoption. Each City is requested to place this item on its Council agenda within the required timeframe and advise the Department of its action.

Overview of FY 2027 Budget

The FY 2027 budget reflects a continued commitment to operational readiness, personnel support, and long-term financial stability. A key component of this year's budget is the establishment of a structured funding approach through the Equipment Replacement Fund (ERF), designed to stabilize costs and reduce volatility in City assessments over time.

With increasing constraints related to property tax limitations, the Department has prioritized a more predictable and sustainable financial model that allows for necessary investment in equipment, facilities, and personnel while minimizing year-to-year fluctuations.

Establishment of the Equipment Replacement Fund (ERF)

A central feature of the FY 2027 budget is the creation of the Equipment Replacement Fund (ERF). The ERF is designed to:

- Provide a dedicated and structured funding mechanism for the replacement of critical equipment over \$20,000
- Reduce the need for large, one-time expenditures within the General Fund Capital budget
- Improve long-term financial planning and transparency
- Stabilize City assessments by smoothing capital costs over time

While no expenditures are planned from the ERF in FY 2027, its establishment provides the framework for more consistent and predictable capital funding in future years.



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

Key Budget Drivers for FY 2027

The FY 2027 budget is driven by specific capital purchases, equipment replacement needs, and personnel-related costs reflected in the **General Fund** detailed budget worksheet:

- **Capital**
 - Facility maintenance, including exterior wall repair and related building work – \$38,000
 - AED purchases (5 units) – \$20,000
 - Bunker gear replacement – \$84,000
 - Fitness and station equipment replacement – \$9,000
 - Tools and Equipment- Fire – \$40,000
- **Personnel**
 - Salaries, including a 3.5% adjustment and step increases – \$6,171,325
 - Longevity adjustments – \$53,400
 - Certification pay – \$109,003
 - Health insurance, retirement, and other benefit costs
- **Operations**
 - Routine operating expenses, including maintenance, fuel, and supplies necessary to support daily response
 - Public Education and Relations – \$10,000

Capital Replacement Fund (CRF)

In 2027, the Department plans to fund the replacement of one pumper truck and one chief's vehicle through the Capital Replacement Fund (CRF). This planned investment aligns with the Department's long-term capital planning efforts and supports the continued delivery of high-quality emergency services.

Financial Strategy and Cost Stabilization

The FY 2027 budget reflects a shift toward long-term cost stabilization through:

- Establishment of the ERF to support future equipment purchases
- Improved forecasting of equipment replacement needs
- Reduced reliance on reactive or unplanned expenditures
- Alignment of budget growth with property tax limitations

This budget is contingent upon the Department retaining ambulance revenues in FY 2027.

Recommendation

The FY 2027 Budget reflects a balanced approach to maintaining current service levels while addressing identified equipment, facility, and personnel needs. The proposed budget supports continued operational reliability and positions the Department to meet service demands in a consistent and responsible manner. The Village Fire Department Board of Commissioners recommends approval of the FY 2027 Budget as presented.



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

April 28, 2026

Dear Mayors:

In accordance with the terms of the Interlocal Agreement, the Village Fire Commission has unanimously approved and is forwarding for the consideration and approval of each City the following:

- Proposed FY 2027 Budget. The budget is explained in detail in the attached materials. It is presented in summary form for ease of review, with the full worksheet available for detailed line-item analysis.

The FY 2027 Budget reflects an overall assessment increase of 4.23% from the prior year, maintains current service levels through targeted investments in personnel, equipment, and facilities, and improves long-term cost stability.

A key component of this year's budget is the establishment of the Equipment Replacement Fund (ERF), which provides a structured approach to funding the replacement of major equipment. While no expenditures are planned from the ERF in FY 2027, its creation establishes a framework for more predictable and consistent (equipment > \$20,000) capital planning in future years.

The budget includes targeted investments in equipment replacement, facility maintenance, and personnel compensation, including a 3.5% salary adjustment, step increases, and enhancements to certification and longevity pay. These investments are intended to maintain service levels, support personnel retention, and ensure the Department remains equipped to meet operational demands.

The Commission will continue to evaluate long-term capital needs, including apparatus and equipment replacement cycles, to ensure appropriate planning and financial stability in future years.

Throughout this process, the Fire Commission's goal has been to present a budget that is transparent, practical, and sustainable, while maintaining the high level of service expected by the residents of the Memorial Villages.

We ask that you place this item on your Council's agenda for consideration within the time and manner specified in the Interlocal Agreement and advise the Department of your Council's action in writing.

Respectfully submitted,

Dan Ramey, Chair
Village Fire Department Board of Commissioners

Attachments:

FY 2027 Proposed Budget

CC: Village Fire Department Commissioners and Alternates
City Administrators / City Secretaries

**Village Fire Department
2027 Proposed Budget**

CAPITAL EXPENDITURES:

Capital Expenditures TOTAL

210,000

PERSONNEL EXPENDITURES:

Payroll 7,606,703

Benefit 1,873,817

Personnel Expenditures TOTAL

9,480,520

OPERATIONAL EXPENDITURES

Red Trucks & Saving Lives 349,076

Dispatch 12,997

Fire Prevention - Fire Marshal's Office 10,000

Fire Station 270,410

Office 68,662

Professional Services 200,622

Training 99,500

Maintenance 286,800

Events & Other 47,100

Operating Expenditures TOTAL

1,345,166

Subtotal

11,035,686

CAPITAL REPLACEMENT ASSESSMENT

0

0

TOTAL BUDGET TO BE ASSESSED

11,035,686

EMS Revenue Contribution

400,000

Total Budget for Village Fire Department

11,435,686

2027 Proposed Budget: BOTTOM LINE SUMMARY			2023 Actual	2024 Actual	2025 Actual (Unaudited)	2026 Adopted	2026 Amended	2027 Proposed	\$ Increase Base/ 2026-2027	% Increase	Memo Item
		GENERAL FUND (CITY ASSESS.)	\$9,061,049	\$9,090,611	\$9,258,039	\$10,587,801	\$10,587,800	\$11,035,686	\$447,886	4.23%	
		CRF CONTRIBUTION (CITY ASSESS.)	\$200,000	\$400,000	\$200,000	\$0	\$0	\$0	\$0	0.00%	
		CRF CONTRIBUTION (EMS REVENUE)	\$0	\$0	\$450,000	\$400,000	\$400,000	\$400,000	\$0	0.00%	
		TOTAL BUDGET	\$9,261,049	\$9,490,611	\$9,908,039	\$10,987,801	\$10,987,800	\$11,435,686	\$447,886	4.08%	
		TOTAL ASSESSED TO CITIES	\$9,261,049	\$9,490,611	\$9,458,039	\$10,587,800	\$10,587,800	\$11,035,686	\$447,886	4.23%	

Memo Item	Budget Category	Account Number	Line Item Detail	2023 Actual	2024 Actual	2025 Actual (Unaudited)	2026 Adopted	2026 Amended	2027 Proposed	\$ Increase Base/ 2026-2027	% Increase	Memo Item
GENERAL FUND												
CAPITAL												
Capital												
D #1		15015	Physical Plant/Facility	190,315	8,380	208,822	0	0	38,000	38,000	100%	D #1
D #2		15020	Misc. Tools & Equipment - FIRE	66,898	30,339	85,550	10,000	10,000	40,000	30,000	300%	D #2
		15025	Misc. Tools & Equipment - EMS		27,308	6,276	60,210	60,210	20,000	(40,210)	-67%	
D #3		15030	Protective Gear	126,727	33,492	30,284	45,000	45,000	84,000	39,000	87%	D #3
D #4		15065	Gym Equipment		0	1,424	0	0	9,000	9,000	100%	D #4
		15050	Office Computers	6,882	12,791	8,816	4,000	4,000	10,000	6,000	150%	
		15035	Apparatus Computers + Ipads	22,117	0	0	12,000	12,000	4,000	(8,000)	-67%	
		15055	Radios	70,649	61,646	38	45,000	45,000	5,000	(40,000)	-89%	
			TOTAL CAPITAL	483,588	173,955	341,210	176,210	176,210	210,000	33,790	19%	
PERSONNEL												
Payroll												
		16010	Base Pay	5,054,985	5,458,111	5,471,704	6,062,300	6,002,800	6,171,325	168,525	3%	
		16020	457 Plan Compensation	98,401	94,251	106,093	242,492	242,492	246,853	4,361	2%	
P #2		16015	Longevity		23,734	23,850	25,100	25,100	53,400	28,300	113%	P #2
		16016	Higher Class		29,917	41,092	28,111	28,111	35,000	6,889	25%	
		16011	Overtime	483,164	330,292	232,684	372,000	372,000	372,000	0	0%	
P #1		16018	Professional Cert, Degree, & Bilingual Pay	57,269	63,758	62,933	21,402	76,402	164,666	88,264	116%	P #1
		16030	FICA	425,470	407,359	503,297	540,112	544,612	563,459	18,847	3%	
			TOTAL PAYROLL	6,119,290	6,407,422	6,441,653	7,291,517	7,291,517	7,606,703	315,186	4.3%	
Benefits												
		16050	Retirement - TMRS	371,849	332,356	373,455	419,937	423,937	394,422	(29,515)	-7%	
		16060	Health Insurance	1,034,529	891,593	942,077	1,163,050	1,081,050	1,222,315	141,265	13%	
		16040	Basic Life, ADD, & LTD Insurance	29,649	28,792	20,807	25,540	25,540	26,080	540	2%	
		16070	Worker's Comp. Insurance	65,372	74,963	108,510	107,562	185,562	185,000	(562)	0%	
		16090	Unemployment Claim		8,671							
		16100	Meal Allowance	40,000	46,500	46,187	46,000	46,000	46,000	0	0%	
			TOTAL BENEFITS	1,541,399	1,382,875	1,491,036	1,762,089	1,762,089	1,873,817	111,728	6%	
			TOTAL PERSONNEL	7,660,690	7,790,297	7,932,689	9,053,606	9,053,606	9,480,520	426,914	5%	

Memo Item	Budget Category	Account Number	Line Item Detail	2023 Actual	2024 Actual	2025 Actual (Unaudited)	2026 Adopted	2026 Amended	2027 Proposed	\$ Increase Base/ 2026-2027	% Increase	Memo Item
	OPERATING											
	Red Trucks & Saving Lives											
		17010	Ambulance Medical Supplies	47,303	69,358	49,138	70,000	70,000	75,000	5,000	7%	
		17040	IP Address VPN - PS Lightwave		6,611	12,211	13,000	13,000	15,000	2,000	15%	
		17041	Internet, Phones, & TV - Comcast		22,155	10,165	10,000	10,000	12,000	2,000	20%	
		17042	Mobile Device Services		9,092	6,429	6,600	6,600	6,600	0	0%	
		17043	City of Houston Radio System		15,165	22,970	19,680	19,680	25,000	5,320	27%	
		17044	Communications - Motorola 47 & NICE		40,819	42,109	45,000	45,000	45,000	0	0%	
		17045	Incident Records & CAD - Propheonix		25,297	25,838	28,810	28,810	28,000	(810)	-3%	
		17047	EMS Protocol App - Handtevy		5,234	4,819	6,300	6,300	5,100	(1,200)	-19%	
		17046	Training Software & Vehicle Checks - Vector Solutions		8,078	8,308	8,600	8,600	8,600	0	0%	
		17048	EMS Equipment Maintenance - ProCare/Stryker		21,286	20,545	23,594	23,594	23,594	0	0%	
D #5		17190	Uniforms	6,638	11,208	34,769	40,000	40,000	40,000	0	0%	D #5
		17085	Fuel	47,491	147,910	336	55,000	55,000	55,000	0	0%	
		17136	Vehicle Licenses & Permits		94	87	5,000	5,000	5,000	0	0%	
		17020	Dues & Subscriptions	4,895	3,868	3,401	4,850	4,850	5,182	332	7%	
			TOTAL RED TRUCKS & SAVING LIVES	106,329	386,176	241,125	336,434	336,434	349,076	12,642	3.8%	
	Dispatch											
		17230	Dispatch Alerting System - US Designs (Samant	17,637	12,528	20,699	12,500	12,500	12,500	0	0%	
		17240	Electronic Protocol Cards - Pro QA		309	53	350	350	297	(53)	-15%	
		17250	Translation Service - Language Line		20	25	100	100	200	100	100%	
			TOTAL DISPATCH	17,637	12,857	20,777	12,950	12,950	12,997	47	0.4%	
	Fire Prevention - FM's Office											
		17070	Public Education & Relations & Promotional	5,210	0	3,131	5,000	5,000	10,000	5,000	100%	
			Inspections		0	0	0	0	0	0	0	
		17072	Fire Investigations		577	0	0	0	0	0	0	
		17073	Law Enforcement Equipment		3,070	97	0	0	0	0	0	
			TOTAL FIRE PREVENTION - FM'S OFFICE	5,210	3,647	3,228	5,000	5,000	10,000	5,000	100.0%	
	Fire Station											
		17030	Building Maintenance	41,279	20,044	25,701	52,300	52,300	52,400	100	0%	
		17035	Station Supplies		18,828	15,464	18,000	18,000	18,000	0	0%	
		17140	Utilities	62,179	52,044	42,463	55,000	55,000	55,000	0	0%	
		17086	Rent	10	10	10	10	10	10	0	0%	
		17090	Property & Casualty Insurance	85,418	84,955	141,806	130,000	130,000	145,000	15,000	12%	
			TOTAL FIRE STATION	188,885	175,882	225,444	255,310	255,310	270,410	15,100	5.9%	
	Office											
		17129	Other Office Expenses		2,253							
		17205	Office Supplies		8,026	6,322	32,900	32,900	8,000	(24,900)	-76%	
		17225	Office Software	0	25,236	26,987	63,300	63,300	58,662	(4,638)	-7%	
		17207	Bank Service Charges		211	132	2,000	2,000	2,000	0	0%	
			TOTAL OFFICE	51,158	35,726	33,441	98,200	98,200	68,662	(29,538)	-30.1%	

Memo Item	Budget Category	Account Number	Line Item Detail	2023 Actual	2024 Actual	2025 Actual (Unaudited)	2026 Adopted	2026 Amended	2027 Proposed	\$ Increase Base/ 2026-2027	% Increase	Memo Item
	Professional Services											
		17304	Accounting Services		53,700	45,338	20,000	20,000	35,000	15,000	75%	
		17302	Legal Services		30,362	28,393	36,000	36,000	40,000	4,000	11%	
		17306	IT Services		31,085	36,789	44,000	44,000	44,000	0	0%	
		17308	Health Insurance Consulting Services		10,186	10,400	13,622	13,622	13,622	0	0%	
		17309	Medical Director Services		17,077	19,154	25,000	25,000	25,000	0	0%	
		17311	Legal Notices & Advertising		3,573	0	10,000	10,000	10,000	0	0%	
		17310	Salary/Benefit Survey Services*	0	0	4,000	0	0	5,000	5,000	0	
		17313	Other Professional Services (Audit)		18,986	29,448	24,000	24,000	28,000	4,000	17%	
			TOTAL PROFESSIONAL SERVICES	163,601	164,969	173,522	172,622	172,622	200,622	28,000	16.2%	
	Training											
		17170	Fire Training	41,723	14,348	33,764	29,830	29,830	41,000	11,170	37%	
		17160	Fire Certification Fees	2,817	8,856	2,450	6,539	6,539	6,400	(139)	-2%	
		17171	EMS Training		3,363	17,442	18,000	18,000	18,000	0	0%	
		17173	EMS Certification Fees		6,617	801	6,000	6,000	6,000	0	0%	
		17174	Other Training Expenses		1,674							
		17175	Emergency Management Training - (TDEM)		4,913	4,155	6,000	6,000	5,000	(1,000)	-17%	
		17176	Training Exams (deleted)		606							
		17177	Fire Marshal Training & Certification Fees		5,033	3,653	8,600	8,600	8,600	0	0%	
		17183	Dispatch Training & Certification Fees		1,549	662	9,000	9,000	5,000	(4,000)	-44%	
		17185	Admin Training & Certification Fees		1,971	2,003	9,500	9,500	9,500	0	0%	
		17187	General Supplies for Training		0	134	0	0	0			
			TOTAL TRAINING	44,540	48,930	65,064	93,469	93,469	99,500	6,031	6.5%	
	Maintenance											
		17100	Vehicle Maintenance	271,853	213,666	155,224	250,000	250,000	200,000	(50,000)	-20%	
		17111	Main - Contracts			4,291						
		17123	Equipment & Supplies Maintenance		18,584							
		17099	Maintenance of Equipment		849	9,438	40,000	40,000	40,000	0	0%	
		17110	Main - Other		13,978	1,701						
		17131	Bunker Gear Maintenance		14,365	15,652	28,600	28,600	28,000	(600)	-2%	
		17133	SCBA Maintenance		7,417	14,157	15,000	15,000	15,000	0	0%	
		17127	Knox Contracts		4,625	721	800	800	800	0	0%	
		17135	Fuel System	0	6,378	665	5,000	5,000	3,000	(2,000)	-40%	
			TOTAL MAINTENANCE	271,853	279,862	201,849	339,400	339,400	286,800	(52,600)	-15.5%	
	Events & Other											
		17401	VFD Fire Commission & Meeting Expenses	6,790	3,010	2,902	7,500	7,500	7,500	0	0%	
		17403	VFD Employee Appreciation & Events	21,084	8,594	10,166	10,000	10,000	12,500	2,500	25%	
		17405	CPR Supplies, Cards, & Equipment	39,685	6,800	4,122	7,100	7,100	7,100	0	0%	
		17407	Emergency Contingency		0	2,500	20,000	20,000	20,000	0	0%	
			TOTAL EVENTS & OTHER	67,559	18,404	19,690	44,600	44,600	47,100	2,500	6%	
			TOTAL OPERATIONS	916,771	1,126,358	984,140	1,357,984	1,357,984	1,345,166	(12,818)	-0.9%	

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 Marshal's Vehicle	10					110,000
2020 Utility Vehicle	10					
2023 Medic 1	10					
2023 Medic 2	10					
2014 Medic 3	10				410,000	
2017 Fire Chief Vehicle	10			110,000		
2002 Blocker Truck	10		85,000			
2026 Boat 1			15,000			
SCBA			225,000			
Interest Earnings Used for Lease			135,000			
Total to be spent for Vehicles		150,000	2,581,000	1,710,000	410,000	110,000

Balance	2025	2026	2027	2028	2029
Beginning Cash - AP	1,299,538	3,777,799	1,740,799	490,985	656,205
Planned Budgeted Annual Contribution	0	0	0	200,000	200,000
Additional Contributions	0	0	0	0	0
EMS Revenue	450,000	400,000	320,000	320,000	320,000
Interest Income	178,261	144,000	55,186	20,220	23,524
Revenue from sale or trade-in	2,000,000	0	85,000	35,000	5,000
Disbursements	-150,000	-2,581,000	-1,710,000	-410,000	-110,000
Ending Cash	3,777,799	1,740,799	490,985	656,205	1,094,729

Interest Assumption Cell: 2.00%
 (average of highest and lowest rates)

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 Marshal's Vehicle						
2020 Utility Vehicle						
2023 Medic 1				425,000		
2023 Medic 2				425,000		
2014 Medic 3						
2017 Fire Chief Vehicle						
2002 Blocker Truck						
2026 Boat 1			8,000			
SCBA						
Interest Earnings Used for Lease						
Total to be spent for Vehicles	0	0	8,000	850,000	0	2,150,000

Balance

	2030	2031	2032	2033	2034	2035
Beginning Cash - AP	1,094,729	1,647,023	2,210,364	2,776,971	2,512,911	3,093,569
Planned Budgeted Annual Contribution	200,000	200,000	200,000	200,000	200,000	200,000
Additional Contributions	0	0	0	0	0	0
EMS Revenue	320,000	320,000	320,000	320,000	320,000	320,000
Interest Income	32,295	43,340	54,607	65,939	60,658	72,271
Revenue from sale or trade-in	0	0	0	0	0	0
Disbursements	0	0	-8,000	-850,000	0	-2,150,000
Ending Cash	1,647,023	2,210,364	2,776,971	2,512,911	3,093,569	1,535,840

Interest Assumption Cell:
 (average of highest and lowest rates)

Capital Replacement Fund Schedule

Vehicles	2036	2037	2038	2039
2026 Aerial				
2020 Pumper 1				
2008 Pumper 2				
2014 Deputy Chief's Vehicle				
2019 Fire Marshal's Vehicle				125,000
2020 Utility Vehicle				
2023 Medic 1				
2023 Medic 2				
2014 Medic 3			500,000	
2017 Fire Chief Vehicle		125,000		
2002 Blocker Truck	85,000			
2026 Boat 1			9,000	
SCBA				
Interest Earnings Used for Lease				
Total to be spent for Vehicles	85,000	125,000	509,000	125,000

Balance

	2036	2037	2038	2039
Beginning Cash - AP	1,535,840	2,011,958	2,457,597	2,528,149
Planned Budgeted Annual Contribution	200,000	200,000	200,000	200,000
Additional Contributions	0	0	0	0
EMS Revenue	320,000	320,000	320,000	320,000
Interest Income	41,117	50,639	59,552	60,963
Revenue from sale or trade-in	1	0	0	0
Disbursements	-85,000	-125,000	-509,000	-125,000
Ending Cash	2,011,958	2,457,597	2,528,149	2,984,112

Interest Assumption Cell:
(average of highest and lowest rates)

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 Marshal's Vehicle						
2020 Utility Vehicle						
2023 Medic 1				500,000		
2023 Medic 2				500,000		
2014 Medic 3						
2017 Fire Chief Vehicle						
2002 Blocker Truck						
2026 Boat 1					10,000	
SCBA						
Interest Earnings Used for Lease						
Total to be spent for Vehicles	0	4,400,000	2,000,000	1,000,000	10,000	150,000

Balance

	2040	2041	2042	2043	2044	2045
Beginning Cash - AP	2,984,112	3,574,194	-223,922	-1,698,000	-2,201,560	-1,725,192
Planned Budgeted Annual Contribution	200,000	200,000	200,000	200,000	200,000	200,000
Additional Contributions	0	0	0	0	0	0
EMS Revenue	320,000	320,000	320,000	320,000	320,000	320,000
Interest Income	70,082	81,884	5,922	(23,560)	(33,631)	(24,104)
Revenue from sale or trade-in	0	0	0	0	0	0
Disbursements	0	-4,400,000	-2,000,000	-1,000,000	-10,000	-150,000
Ending Cash	3,574,194	-223,922	-1,698,000	-2,201,560	-1,725,192	-1,379,295

Interest Assumption Cell:
(average of highest and lowest rates)

Capital Replacement Fund Schedule

Vehicles	2046	2047	2048
2026 Aerial			
2020 Pumper 1			
2008 Pumper 2			
2014 Deputy Chief's Vehicle			
2019 Fire Marshal's Vehicle			
2020 Utility Vehicle			
2023 Medic 1			
2023 Medic 2			
2014 Medic 3			
2017 Fire Chief Vehicle		140,000	
2002 Blocker Truck			
2026 Boat 1 SCBA			
Interest Earnings Used for Lease			
Total to be spent for Vehicles	0	140,000	0

Balance

	2046	2047	2048
Beginning Cash - AP	-1,379,295	-876,481	-503,611
Planned Budgeted Annual Contribution	200,000	200,000	200,000
Additional Contributions	0	0	0
EMS Revenue	320,000	320,000	320,000
Interest Income	(17,186)	(7,130)	328
Revenue from sale or trade-in	0	0	0
Disbursements	0	-140,000	0
Ending Cash	-876,481	-503,611	16,717

Interest Assumption Cell:
(average of highest and lowest rates)

Equipment Replacement Fund Schedule

Equipment				2026	2027	2028	2029	2030	2031
M1	Lifepak 35	8				70,000			
M2	Lifepak 35	8					70,000		
M3	Lucas 3.0	10						32,000	
E1	Lifepak 35	8						70,000	
M3	Power Pro XT Ambulance Cot	7							35,000
L1	Lifepak 35	8							70,000
M1	Power Load	7							
M2	Power Load	7							
M2	Power Pro XT Ambulance Cot	7							
M1	Power Pro 2 Ambulance Cot	7							
E1	Fire Hose	10							
L1	Fire Hose	10			20,000		20,000		
E2	Fire Hose	10						20,000	20,000
Personnel	Protective Gear	10			60,000		65,000	72,000	79,000
	SCBA Equipment	10							
Total to be spent for Equipment				0	0	150,000	155,000	194,000	204,000

Balance		2026	2027	2028	2029	2030	2031
	Beginning Cash -AP	0	81,600	164,832	99,729	28,323	16,490
	Planned Budgeted Annual Contribution	0	0	0	0	100,000	75,000
	Additional Contributions	0	0	0	0	0	0
	EMS Revenue	80,000	80,000	80,000	80,000	80,000	80,000
	Interest Income	1,600	3,232	4,897	3,595	2,166	1,930
	Revenue from sale or trade-in	0	0	0	0	0	0
	Disbursements	0	0	-150,000	-155,000	-194,000	-204,000
	Ending Cash	81,600	164,832	99,729	28,323	16,490	-30,581

Interest Assumption Cell: 2.00%

Equipment Replacement Fund Schedule

Equipment		2032	2033	2034	2035	2036	2037
M1	Lifepak 35					80,000	
M2	Lifepak 35						80,000
M3	Lucas 3.0						
E1	Lifepak 35						
M3	Power Pro XT Ambulance Cot						
L1	Lifepak 35						
M1	Power Load	50,000					
M2	Power Load		50,000				
M2	Power Pro XT Ambulance Cot	35,000					
M1	Power Pro 2 Ambulance Cot		35,000				
E1	Fire Hose						50,000
L1	Fire Hose						
E2	Fire Hose						
Personnel	Protective Gear	87,000	95,000	100,000	105,000	110,000	115,000
	SCBA Equipment					225,000	
Total to be spent for Equipment		172,000	180,000	100,000	105,000	415,000	245,000

Balance		2032	2033	2034	2035	2036	2037
	Beginning Cash -AP	-30,581	-46,592	-70,924	-15,742	35,543	-222,146
	Planned Budgeted Annual Contribution	75,000	75,000	75,000	75,000	75,000	75,000
	Additional Contributions	0	0	0	0	0	0
	EMS Revenue	80,000	80,000	80,000	80,000	80,000	80,000
	Interest Income	988	668	182	1,285	2,311	-2,843
	Revenue from sale or trade-in	0	0	0	0	0	0
	Disbursements	-172,000	-180,000	-100,000	-105,000	-415,000	-245,000
	Ending Cash	-46,592	-70,924	-15,742	35,543	-222,146	-314,989

Interest Assumption Cell:

Equipment Replacement Fund Schedule

Equipment		2038	2039
M1	Lifepak 35		
M2	Lifepak 35		
M3	Lucas 3.0		
E1	Lifepak 35	80,000	
M3	Power Pro XT Ambulance Cot		
L1	Lifepak 35		80,000
M1	Power Load		
M2	Power Load		50,000
M2	Power Pro XT Ambulance Cot		45,000
M1	Power Pro 2 Ambulance Cot		
E1	Fire Hose		
L1	Fire Hose	50,000	
E2	Fire Hose		50,000
Personnel	Protective Gear	120,000	125,000
	SCBA Equipment		
	Total to be spent for Equipment	250,000	350,000

Balance

	2038	2039
Beginning Cash -AP	-314,989	-414,689
Planned Budgeted Annual Contribution	75,000	75,000
Additional Contributions	0	0
EMS Revenue	80,000	80,000
Interest Income	-4,700	-6,694
Revenue from sale or trade-in	0	0
Disbursements	-250,000	-350,000
Ending Cash	-414,689	-616,383

Interest Assumption Cell:

Equipment Replacement Fund Schedule

Equipment		2040	2041	2042	2043	2044	2045
M1	Lifepak 35					90,000	
M2	Lifepak 35						90,000
M3	Lucas 3.0	36,000					
E1	Lifepak 35						
M3	Power Pro XT Ambulance Cot						35,000
L1	Lifepak 35						
M1	Power Load	50,000					
M2	Power Load						
M2	Power Pro XT Ambulance Cot						
M1	Power Pro 2 Ambulance Cot	45,000					
E1	Fire Hose						
L1	Fire Hose						
E2	Fire Hose						
Personnel	Protective Gear	130,000					
	SCBA Equipment						
Total to be spent for Equipment		261,000	0	0	0	90,000	125,000

Balance		2040	2041	2042	2043	2044	2045
	Beginning Cash -AP	-616,383	-733,111	-591,173	-446,396	-298,724	-238,099
	Planned Budgeted Annual Contribution	75,000	75,000	75,000	75,000	75,000	75,000
	Additional Contributions	0	0	0	0	0	0
	EMS Revenue	80,000	80,000	80,000	80,000	80,000	80,000
	Interest Income	-10,728	-13,062	-10,223	-7,328	-4,374	-3,162
	Revenue from sale or trade-in	0	0	0	0	0	0
	Disbursements	-261,000	0	0	0	-90,000	-125,000
	Ending Cash	-733,111	-591,173	-446,396	-298,724	-238,099	-211,261

Interest Assumption Cell:

Equipment Replacement Fund Schedule

Equipment		2046	2047	2048
M1	Lifepak 35			
M2	Lifepak 35			
M3	Lucas 3.0			
E1	Lifepak 35	90,000		
M3	Power Pro XT Ambulance Cot			
L1	Lifepak 35		90,000	
M1	Power Load			50,000
M2	Power Load		50,000	
M2	Power Pro XT Ambulance Cot		30,000	
M1	Power Pro 2 Ambulance Cot		35,000	
E1	Fire Hose			
L1	Fire Hose			
E2	Fire Hose			
Personnel	Protective Gear			
	SCBA Equipment	225,000		
Total to be spent for Equipment		315,000	205,000	50,000

Balance

	2046	2047	2048
Beginning Cash -AP	-211,261	-373,886	-429,764
Planned Budgeted Annual Contribution	75,000	75,000	75,000
Additional Contributions	0	0	0
EMS Revenue	80,000	80,000	80,000
Interest Income	-2,625	-5,878	-6,995
Revenue from sale or trade-in	0	0	0
Disbursements	-315,000	-205,000	-50,000
Ending Cash	-373,886	-429,764	-331,759

Interest Assumption Cell:

2027 Assessments

	Total City Assessment		Jan Payment	Feb-Nov	Dec Payment
Bunker Hill	19%	\$2,096,780	\$262,098	\$174,732	\$87,366
Hedwig Village	18.50%	\$2,041,602	\$255,200	\$170,133	\$85,067
Hilshire Village	3%	\$331,071	\$41,384	\$27,589	\$13,795
Hunters Creek Village	22.25%	\$2,455,440	\$306,930	\$204,620	\$102,310
Piney Point Village	21%	\$2,317,494	\$289,687	\$193,125	\$96,562
Spring Valley Village	16.25%	\$1,793,299	\$224,162	\$149,442	\$74,721
	100%	\$11,035,686	\$1,379,461	\$919,640	\$459,820

**VFD
FINANCIAL INFORMATION**

Village Fire Department

Budget vs. Actuals: Budget 2026-01 Approved - FY26 P&L

January - April, 2026

			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
14000 City Assessments General Fund					
14010 Bunker Hill Village	670,561	2,011,682	-1,341,121	1,341,121	33.00 %
14020 Hedwig Village	652,914	1,958,743	-1,305,829	1,305,829	33.00 %
14030 Hilshire Village	105,879	317,634	-211,755	211,755	33.00 %
14040 Hunter's Creek Village	785,262	2,355,786	-1,570,524	1,570,524	33.00 %
14050 Piney Point Village	741,146	2,223,438	-1,482,292	1,482,292	33.00 %
14060 Spring Valley Village	573,506	1,720,518	-1,147,012	1,147,012	33.00 %
Total 14000 City Assessments General Fund	3,529,268	10,587,801	-7,058,533	7,058,533	33.00 %
14200 Fuel Cost Reimbursements	16,671		16,671	-16,671	
14275 Fuel Admin Fee	183		183	-183	
14400 Medical Standby Event Income	1,875		1,875	-1,875	
14500 CPR Income	4,747		4,747	-4,747	
14600 COBRA Income	5,218		5,218	-5,218	
14910 Interest Income	19,771		19,771	-19,771	
14930 Miscellaneous Income	802		802	-802	
24910 Interest Income (CRF)	39,100		39,100	-39,100	
34000 Emergency Medical Services Revenue (ABF)	134,782		134,782	-134,782	
34910 Interest Income (ABF)	5,747		5,747	-5,747	
54910 Interest/Dividend Income (FF)	154		154	-154	
99410 Insurance Premiums Collected	959,995		959,995	-959,995	
Total Income	\$4,718,312	\$10,587,801	\$ -5,869,489	\$5,869,489	45.00 %
GROSS PROFIT	\$4,718,312	\$10,587,801	\$ -5,869,489	\$5,869,489	45.00 %
Expenses					
15000 Capital					
15015 Contingency - Physical Plant	10,815	0	10,815	-10,815	
15020 Misc. Tools & Equip. - Fire	167	10,000	-9,833	9,833	2.00 %
15025 Misc. Tools & Equip. - EMS	83,742	60,210	23,532	-23,532	139.00 %
15030 Protective & Bunker Gear	21,071	45,000	-23,929	23,929	47.00 %
15035 Apparatus Computers	325	12,000	-11,675	11,675	3.00 %
15045 SCBA		0	0	0	
15050 Office Computers		4,000	-4,000	4,000	
15055 Radios	35	45,000	-44,965	44,965	0.00 %
15065 Gym Equipment		0	0	0	
Total 15000 Capital	116,156	176,210	-60,054	60,054	66.00 %
16000 Personnel					
16001 PAYROLL					
16002 OVERTIME					
16011 Overtime - Regular	103,178	372,000	-268,822	268,822	28.00 %
16012 Overtime - Medical Standby Events	214	0	214	-214	
16013 Overtime - Training		0	0	0	
16014 Overtime - CPR	1,354	0	1,354	-1,354	

Village Fire Department

Budget vs. Actuals: Budget 2026-01 Approved - FY26 P&L

January - April, 2026

	ACTUAL	BUDGET	TOTAL OVER BUDGET	REMAINING	% OF BUDGET
Total 16002 OVERTIME	104,745	372,000	-267,255	267,255	28.00 %
16010 Base Pay	1,777,101	6,002,800	-4,225,699	4,225,699	30.00 %
16015 Longevity Pay	7,942	25,100	-17,158	17,158	32.00 %
16016 Higher Class Pay	13,534	28,111	-14,577	14,577	48.00 %
16018 Professional Certification Pay	20,918	76,402	-55,484	55,484	27.00 %
16020 457 Plan Contribution (Nationwide)		242,492	-242,492	242,492	
16030 FICA Tax	143,608	544,612	-401,005	401,005	26.00 %
Total 16001 PAYROLL	2,067,848	7,291,517	-5,223,669	5,223,669	28.00 %
16003 BENEFITS					
16040 Basic Life, ADD, LTD Insurance	6,933	25,540	-18,607	18,607	27.00 %
16050 Employee Retirement (TMRS)	115,057	423,937	-308,880	308,880	27.00 %
16060 Health Insurance	277,711	1,081,050	-803,339	803,339	26.00 %
16070 Worker's Compensation Insurance	58,840	185,562	-126,722	126,722	32.00 %
16090 Unemployment Claim Payment	1,064	0	1,064	-1,064	
16100 Meal Allowance	17,405	46,000	-28,595	28,595	38.00 %
Total 16003 BENEFITS	477,011	1,762,089	-1,285,078	1,285,078	27.00 %
Total 16000 Personnel	2,544,859	9,053,606	-6,508,747	6,508,747	28.00 %
17000 Operating					
17005 RED TRUCKS & SAVING LIVES					
17010 Ambulance Medical Supplies	16,921	70,000	-53,079	53,079	24.00 %
17020 Dues & Subscriptions	450	4,850	-4,400	4,400	9.00 %
17040 IP Address VPN (PS Lightwave)	4,062	13,000	-8,938	8,938	31.00 %
17041 Internet & TV (Comcast & Starlink)	2,411	10,000	-7,589	7,589	24.00 %
17042 Mobile Device Services	1,517	6,600	-5,083	5,083	23.00 %
17043 City of Houston Radio System		19,680	-19,680	19,680	
17044 Communications (Motorola 47 & NICE)	44,241	45,000	-759	759	98.00 %
17045 Incident Records & CAD (Propheonix)		28,810	-28,810	28,810	
17046 Training Software & Vehicle Checks (Vector Solutions)	5,130	8,600	-3,470	3,470	60.00 %
17047 EMS Protocol App (Handtevy)	599	6,300	-5,701	5,701	10.00 %
17048 EMS Equipment Maintenance (ProCare/Stryker)	6,760	23,594	-16,834	16,834	29.00 %
17085 Fuel (for VFD vehicles - Fuelman, Gas Stations)	53	55,000	-54,947	54,947	0.00 %
17136 Vehicle Licenses & Permits	56	5,000	-4,944	4,944	1.00 %
17190 Uniforms	11,926	40,000	-28,074	28,074	30.00 %
Total 17005 RED TRUCKS & SAVING LIVES	94,127	336,434	-242,307	242,307	28.00 %
17025 FIRE STATION					
17030 Building Maintenance	5,624	52,300	-46,676	46,676	11.00 %
17035 Station Supplies	5,569	18,000	-12,431	12,431	31.00 %
17086 Rent		10	-10	10	
17090 Property & Casualty Insurance	44,333	130,000	-85,667	85,667	34.00 %
17140 Utilities	11,466	55,000	-43,534	43,534	21.00 %

Village Fire Department

Budget vs. Actuals: Budget 2026-01 Approved - FY26 P&L

January - April, 2026

			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Total 17025 FIRE STATION	66,992	255,310	-188,318	188,318	26.00 %
17069 FIRE PREVENTION - FIRE MARSHAL'S OFFICE					
17070 Public Education, Relations, Promotions	1,000	5,000	-4,000	4,000	20.00 %
17072 Fire Investigations		0	0	0	
17073 Law Enforcement Equipment		0	0	0	
Total 17069 FIRE PREVENTION - FIRE MARSHAL'S OFFICE	1,000	5,000	-4,000	4,000	20.00 %
17098 MAINTENANCE					
17100 VEHICLE MAINTENANCE	38		38	-38	
17101 Maint. - Chief's Truck	183	25,000	-24,817	24,817	1.00 %
17102 Maint. - Fire Marshal's Car	789	25,000	-24,211	24,211	3.00 %
17103 Maint. - Utility Truck	166	25,000	-24,834	24,834	1.00 %
17105 Maint. - Pumper (E1)	7,908	25,000	-17,092	17,092	32.00 %
17107 Maint. - Ladder (L1)	5,250	25,000	-19,750	19,750	21.00 %
17108 Maint. - Ambulance (M1)	1,693	25,000	-23,307	23,307	7.00 %
17109 Maint. - Ambulance (M2)	857	25,000	-24,143	24,143	3.00 %
17112 Maint. - Pumper (E2)	32,514	25,000	7,514	-7,514	130.00 %
17113 Maint. - Ambulance (M3)		25,000	-25,000	25,000	
17115 Maint. - Deputy Chief's Car (D1)	18	25,000	-24,982	24,982	0.00 %
Total 17100 VEHICLE MAINTENANCE	49,416	250,000	-200,584	200,584	20.00 %
17123 EQUIPMENT & SUPPLIES MAINTENANCE					
17099 Maintenance of Equipment	2,374	40,000	-37,626	37,626	6.00 %
17110 Maint. - Other	724	0	724	-724	
17111 Maint. - Contracts	3,572	0	3,572	-3,572	
Total 17123 EQUIPMENT & SUPPLIES MAINTENANCE	6,669	40,000	-33,331	33,331	17.00 %
17127 Knox Contract		267	-267	267	
17131 Bunker Gear Maintenance		28,600	-28,600	28,600	
17133 SCBA Maintenance	2,547	15,000	-12,453	12,453	17.00 %
17135 Fuel System Maintenance		5,000	-5,000	5,000	
Total 17098 MAINTENANCE	58,633	338,867	-280,234	280,234	17.00 %
17155 TRAINING					
17160 Fire Certification Fees	707	6,539	-5,832	5,832	11.00 %
17170 Fire Training	3,005	29,830	-26,825	26,825	10.00 %
17171 EMS Training	559	18,000	-17,441	17,441	3.00 %
17173 EMS Certification Fees	1,012	6,000	-4,988	4,988	17.00 %
17175 Emergency Management Training (TDEM)	2,108	6,000	-3,892	3,892	35.00 %
17177 Fire Marshal Training & Certification Fees	3,829	8,600	-4,771	4,771	45.00 %
17183 Dispatch Training & Certification Fees	-824	9,000	-9,824	9,824	-9.00 %
17185 Admin. Training & Certification Fees	718	9,500	-8,782	8,782	8.00 %
17187 General Supplies for Training	81	0	81	-81	
Total 17155 TRAINING	11,195	93,469	-82,274	82,274	12.00 %
17200 OFFICE					

Village Fire Department

Budget vs. Actuals: Budget 2026-01 Approved - FY26 P&L

January - April, 2026

			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
17202 OFFICE SOFTWARE					
17211 Adobe	446	0	446	-446	
17219 Office Phones (8x8)	1,352	0	1,352	-1,352	
17221 HRIS (UKG Workforce Ready/Americhex)	3,936	0	3,936	-3,936	
17223 Accounting (QuickBooks)	1,173	0	1,173	-1,173	
17224 AP & Payment Automation (Tipalti)	538	0	538	-538	
17225 Office Software	758	63,300	-62,542	62,542	1.00 %
Total 17202 OFFICE SOFTWARE	8,201	63,300	-55,099	55,099	13.00 %
17204 OFFICE SUPPLIES					
17203 Shipping		0	0	0	
17205 Office Supplies	2,175	32,900	-30,726	30,726	7.00 %
17213 Postage Meter Rental	265	0	265	-265	
17217 VFD Branded Stationary	284	0	284	-284	
Total 17204 OFFICE SUPPLIES	2,723	32,900	-30,177	30,177	8.00 %
17207 Bank Service Charges		2,000	-2,000	2,000	
Total 17200 OFFICE	10,925	98,200	-87,275	87,275	11.00 %
17229 DISPATCH					
17230 Dispatch Alerting System (US Designs)		12,500	-12,500	12,500	
17240 Electronic Protocol Cards (Pro QA)		350	-350	350	
17250 Translation Service (Language Line)		100	-100	100	
Total 17229 DISPATCH		12,950	-12,950	12,950	
17300 PROFESSIONAL SERVICES					
17302 Legal Services	6,147	36,000	-29,853	29,853	17.00 %
17304 Accounting Services	6,945	20,000	-13,055	13,055	35.00 %
17306 IT Services	9,568	44,000	-34,432	34,432	22.00 %
17308 Health Insurance Consulting Services	10,496	13,622	-3,127	3,127	77.00 %
17309 Medical Director Services	10,954	25,000	-14,046	14,046	44.00 %
17310 Salary/Benefit Survey Services		0	0	0	
17311 Legal Notices & Advertising		10,000	-10,000	10,000	
17313 Other Professional and/or Miscellaneous Services	11,171	24,000	-12,829	12,829	47.00 %
Total 17300 PROFESSIONAL SERVICES	55,280	172,622	-117,342	117,342	32.00 %
17400 EVENTS & OTHER					
17401 VFD Fire Commission & Meeting Expenses	1,325	7,500	-6,175	6,175	18.00 %
17403 VFD Employee Appreciation & Events	2,121	10,000	-7,879	7,879	21.00 %
17405 CPR Supplies, Cards, & Equipment	4,200	7,100	-2,900	2,900	59.00 %
17407 Emergency Contingency		20,000	-20,000	20,000	
Total 17400 EVENTS & OTHER	7,646	44,600	-36,954	36,954	17.00 %
Total 17000 Operating	305,799	1,357,452	-1,051,653	1,051,653	23.00 %
17080 Gas & Oil Inventory	31,921		31,921	-31,921	
27140 CR - Capital Expenditure (CRF)	85,680	85,000	680	-680	101.00 %
99510 Insurance Premium Distributed	830,030		830,030	-830,030	

Village Fire Department

Budget vs. Actuals: Budget 2026-01 Approved - FY26 P&L

January - April, 2026

	ACTUAL	BUDGET	TOTAL OVER BUDGET	REMAINING	% OF BUDGET
Total Expenses	\$3,914,444	\$10,672,268	\$ -6,757,824	\$6,757,824	37.00 %
NET OPERATING INCOME	\$803,868	\$ -84,467	\$888,334	\$ -888,334	-952.00 %
NET INCOME	\$803,868	\$ -84,467	\$888,334	\$ -888,334	-952.00 %

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding appointments and reappointments to the Board of Adjustment, specifically the appointment of Kevin Risley as Chairman and the reappointment of Larry Chapman to the Board of Adjustment (*RES 2026.05-A*).

Agenda Item: 5

Background:

The City Council is reviewing appointments and reappointments to the Board of Adjustment, based on the City's Code of Ordinances and state law. The Board handles variances, appeals, and other zoning matters. The agenda includes reappointing Larry Chapman to the Board of Adjustment and appointing Kevin Risley as Chairman.

Current BOA Roster:

Person	Position
Lawrence Chapman	Chairman
Kevin F. Risley	Member
Michael Cooper	Member
Richard Hodge	Member
Vickie Driscoll	Member
Britton Holland	Alternate Member
Zeb Nash	Alternate Member

Consideration:

- Larry Chapman has served as Chairman of the Board of Adjustment for several years and has expressed his desire to continue serving on the Board without continuing in the Chairman role.
- Kevin Risley, who currently serves as a member of the Board of Adjustment, is being considered for appointment as Chairman of the Board.

Recommendation:

Staff forwards the matter to the City Council for consideration and direction. The proposed motion is as follows:

"I move to approve, under Resolution No. 2026.05-A, the reappointment of Larry Chapman to the Board of Adjustment and the appointment of Kevin Risley as Chairman of the Board of Adjustment."

RESOLUTION NO. 2026.05-A

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, REAPPOINTING LARRY CHAPMAN TO THE BOARD OF ADJUSTMENT AND APPOINTING KEVIN RISLEY AS CHAIRMAN OF THE BOARD OF ADJUSTMENT; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the City Council of the City of Piney Point Village appoints members to the Board of Adjustment in accordance with the City's Code of Ordinances and applicable state law; and

WHEREAS, the Board of Adjustment serves as a quasi-judicial body responsible for hearing and deciding variances, appeals, and other matters authorized under the City's zoning regulations; and

WHEREAS, Larry Chapman has served as Chairman of the Board of Adjustment for several years and has expressed his desire to continue serving on the Board without continuing in the Chairman role; and

WHEREAS, Kevin Risley currently serves as a member of the Board of Adjustment and is being considered for appointment as Chairman of the Board; and

WHEREAS, the City Council finds it to be in the best interest of the City to reappoint Larry Chapman to the Board of Adjustment and appoint Kevin Risley as Chairman of the Board of Adjustment;

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

Section 1. Larry Chapman is hereby reappointed to serve on the Board of Adjustment for the City of Piney Point Village.

Section 2. Kevin Risley is hereby appointed to serve as Chairman of the Board of Adjustment for the City of Piney Point Village.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED, APPROVED, AND RESOLVED this 26th day of May, 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth, Mayor

ATTEST:

Robert Pennington,
Authorized City Secretary

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding the appointment of Brooks Despot to the Memorial Villages Police Commission (*RES 2026.05-B*).

Agenda Item: 6

Background:

A vacancy currently exists on the Memorial Villages Police Commission representing the City of Piney Point Village. The City Council is being asked to consider the appointment of Brooks Despot to serve as the City's representative on the Commission.

Summary:

Brooks Despot is a Piney Point Village resident with an extensive background in finance, corporate governance, and board leadership. Mr. Despot currently serves as an investment professional at EnCap Investments L.P. and previously held executive financial leadership roles, including as Chief Financial Officer of Escondido Resources II. Mr. Despot has significant experience serving on corporate, nonprofit, and civic boards, including oversight responsibilities involving finance, strategic planning, budgeting, and governance. His prior service includes leadership roles with the Houston Racquet Club, The Children's Fund, Small Steps Nurturing Center, and the Memorial Drive Elementary Campus Improvement Team.

Attachments:

- *RES 2026.05-B - Appointing Brooks Despot to the Memorial Villages Police Department Board of Commissioners.*
- *Brooks Despot Biography and Qualifications*

Recommendation:

Staff forwards the matter to the City Council for consideration and direction. The proposed motion is as follows:

"I move to appoint Brooks Despot under Resolution 2026.to serve on the Memorial Villages Police Commission representing the City of Piney Point Village."

RESOLUTION NO. 2026.05-B

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, APPOINTING BROOKS DESPOT AS A COMMISSIONER TO THE MEMORIAL VILLAGES POLICE DEPARTMENT BOARD OF COMMISSIONERS; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the Memorial Villages Police Department was established pursuant to an Interlocal Cooperation Agreement between the Cities of Bunker Hill Village, Hunters Creek Village, and Piney Point Village under the Texas Interlocal Cooperation Act; and

WHEREAS, the contracting cities jointly own and operate the Memorial Villages Police Department; and

WHEREAS, the Board of Commissioners supervises and administers the provisions of the Interlocal Agreement and the affairs of the Memorial Villages Police Department; and

WHEREAS, each contracting city appoints representatives to serve on the Memorial Villages Police Department Board of Commissioners by formal action of its governing body; and

WHEREAS, the City Council of the City of Piney Point Village desires to appoint Brooks Despot to serve as a Commissioner representing the City of Piney Point Village;

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

Section 1. Brooks Despot is hereby designated as a Commissioner to the Memorial Villages Police Department Board of Commissioners representing the City of Piney Point Village.

Section 2. Brooks Despot is hereby appointed to serve as a Commissioner for the Memorial Villages Police Department, effective May 26, 2026.

PASSED, APPROVED, AND RESOLVED this 26th day of May 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth, Mayor

ATTEST:

Robert Pennington,
Authorized City Secretary

Brooks Despot

11205 Beinhorn Road, Piney Point Village, Texas

Education

Brooks Despot holds a Master of Business Administration in Corporate Finance from Vanderbilt University's Owen Graduate School of Management, as well as a Bachelor of Business Administration in Management from Louisiana State University, where he graduated Cum Laude.

Professional Career

Mr. Despot is a seasoned energy finance executive currently serving as an investment professional at EnCap Investments L.P., one of the nation's leading private equity firms focused on the upstream oil and gas sector. He rejoined EnCap's investment staff in September 2014 after previously serving as Vice President of Finance and Chief Financial Officer of Escondido Resources II, an EnCap backed portfolio company. In that CFO role, Mr. Despot played an integral part in the strategic merger of Escondido Resources II with another EnCap backed portfolio company, demonstrating his ability to lead complex financial transactions and corporate restructurings. He first joined EnCap as an Associate in 2009, serving in that capacity through 2013.

Throughout his career, Mr. Despot has built deep expertise in financial analysis, capital allocation, budget oversight, and corporate governance across the full lifecycle of energy companies from formation and initial acquisition through growth phases and ultimate exit, predominantly to publicly traded companies. His professional background is defined by rigorous financial discipline and a strong command of the investment decision making process at scale.

Board & Civic Service

Mr. Despot has served on the boards of directors of numerous EnCap portfolio companies, the vast majority of which carried enterprise values exceeding \$1 billion. In these roles, he has actively overseen company formation, strategic acquisitions, operational growth, and successful exits, bringing a fiduciary and financially focused perspective to every board engagement.

Mr. Despot has also served on the Finance Committee and Board of Directors of the Houston Racquet Club, including a term as Club President. During his tenure, he prioritized guiding the organization through the financial challenges posed by COVID-19 and the subsequent inflationary environment, stabilizing and strengthening the Club's financial position.

In the nonprofit sector, Mr. Despot served on the Board of Directors of The Children's Fund, including a two-year term as Treasurer, during which he held full responsibility for the organization's finances. He also dedicated seven years to the Board of Small Steps Nurturing Center, a Houston nonprofit providing education to at risk children, three of which were served as an Executive Board Member in the role of Secretary. Additionally, he served three years as a member of the Memorial Drive Elementary Campus Improvement Team, working directly with Principal Thayer Hutcheson on strategic school initiatives.

Mr. Despot is also a member of the Houston Producers' Forum and the Independent Petroleum Association of America.

Family & Community

Brooks and his wife Amy have been married for 17 years and have resided in Piney Point Village since 2022. Together they are the proud parents of four children: Brooks Jr. (age 15), Parker (age 12), Kollins (age 10), and Hayes (age 8). The Despot family is deeply committed to their community and to the institutions that serve the children and families of Piney Point Village.

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding the appointment of Wynne Sharpe to fill the vacancy in City Council Position No. 5 for the remainder of the unexpired term (*RES 2026.05-C*).

Agenda Item: 7

Background:

A vacancy currently exists in City Council Position No. 5. Pursuant to the City Charter and applicable Texas law, the City Council may appoint a qualified individual to serve the remainder of the unexpired term. The City Council is being asked to consider the appointment of Wynne Sharpe to fill the vacancy in Council Position No. 5 through the remainder of the current term.

Discussion:

The appointment would fill the current vacancy on the City Council and restore the Council to its full five-member composition. If approved, the appointed councilmember would serve for the remainder of the unexpired term and would be required to complete the Statement of Officer and Oath of Office in accordance with state law prior to assuming office.

Recommendation:

Staff forwards the matter to the City Council for consideration and direction. Proposed Motion is as follows:

“I move to approve Resolution No. 2026.05-C appointing Wynne Sharpe to fill the vacancy in City Council Position No. 5 for the remainder of the unexpired term.”

Attachments:

- *RES 2026.05-C – Appointment of Wynne Sharpe to City Council Position No. 5*

RESOLUTION NO. 2026.05-C

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, APPOINTING WYNNE SHARPE TO FILL THE VACANCY IN CITY COUNCIL POSITION NO. 5 FOR THE REMAINDER OF THE UNEXPIRED TERM; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, a vacancy currently exists in City Council Position No. 5 for the City of Piney Point Village; and

WHEREAS, the City Council is authorized under the City Charter and applicable Texas law to appoint a qualified individual to fill a vacancy on the City Council for the remainder of the unexpired term; and

WHEREAS, the City Council finds it to be in the best interest of the City to appoint Wynne Sharpe to serve in City Council Position No. 5;

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

Section 1. Wynne Sharpe is hereby appointed to serve in City Council Position No. 5 for the City of Piney Point Village for the remainder of the unexpired term.

Section 2. Prior to assuming office, Wynne Sharpe shall execute the Statement of Officer and take the Oath of Office as required by the Texas Constitution and applicable state law.

Section 3. This Resolution shall take effect immediately upon adoption; provided, however, that Wynne Sharpe shall not assume the duties or authority of office until the required Statement of Officer and Oath of Office have been duly executed and administered in accordance with Texas law.

PASSED, APPROVED, AND RESOLVED this 26th day of May 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth, Mayor

ATTEST:

Robert Pennington,
Authorized City Secretary

TO: City Council

FROM: Jonathan Curth, Mayor

MEETING DATE: May 26, 2026

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

Agenda Item: 8

Summary:

This agenda item includes reports from the mayor.

American Public Works Association (APWA)

2026 National Public Works Week

Mayor Jonathan Curth would like to recognize and thank the City's Public Works team during National Public Works Week, observed May 17–23, 2026, for their continued hard work, dedication, and service to the residents of Piney Point Village. This year's theme, "Rooted in Service, Powered by Community," reflects the important role Public Works staff play in maintaining the appearance, safety, and daily operations of the City. Their efforts are greatly appreciated by the City Council and residents alike.

City of Piney Point Village Public Works Team:

- Ryan Smith, Public Works Manager
- Edinson Mazariegos, Crew Member
- Theo Brown, Crew Member (P/T)



National Public Works Week Proclamation

May 17–23, 2026

“Rooted in Service, Powered by Community”

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of **City of Piney Point Village**; and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in **City of Piney Point Village** to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association, be it now,

RESOLVED, I, **Jonathan Curth, Mayor of Piney Point Village**, do hereby designate the week of May 17–23, 2026, as National Public Works Week. I urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees, and to recognize the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the City of Piney Point Village to be affixed this 26th day of May 2026.

Jonathan Curth, Mayor
City of Piney Point Village, Texas

Attest:

Robert Pennington, City Administrator

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Hear public input regarding an interlocal agreement with Harris County for the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as “Heaven’s 27” lost during the July 4, 2025, flood tragedy.

Agenda Item: 9

Background:

The City Council will receive public input regarding a proposed interlocal agreement with Harris County related to the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as “Heaven’s 27” who lost their lives during the July 4, 2025, flood tragedy.

The proposed memorial is intended to serve as a place of reflection, remembrance, and compassion for the families and communities impacted by the tragedy. Many local families, residents, and neighboring communities were deeply affected by the loss of life and the lasting emotional impact of the flooding event.

Discussion:

This agenda item is intended to provide residents and members of the public to respectfully offer comments, input, and feedback regarding the proposed memorial and associated interlocal agreement framework with Harris County.

In accordance with the Texas Open Meetings Act, the City Council may receive public comments and provide limited responses consisting of factual information or existing policy, but may not deliberate or take action on matters not otherwise posted on the agenda.

Recommendation:

This item is presented for public input and discussion purposes.

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action authorizing an interlocal agreement with Harris County for the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as "Heaven's 27" lost during the July 4, 2025, flood tragedy.

Agenda Item: 10

Background:

This item requests City Council consideration and possible authorization of an interlocal agreement with Harris County for the placement of a memorial within Flag Tree Park honoring the Camp Mystic children known as "Heaven's 27," who lost their lives during the July 4, 2025 flood tragedy. The proposed memorial is intended to provide a respectful place of remembrance for the children and families impacted by the disaster, many of whom have connections to the Memorial Villages community.

The formal interlocal agreement is anticipated to be a standard agreement prepared at a later date and reviewed by the City Attorney. The requested action would authorize the Mayor and City Administrator to finalize, approve, and execute the agreement with Harris County, provided it remains substantially consistent with Council direction regarding the general parameters, responsibilities, maintenance, and placement of the memorial.

Recommendation:

Staff accepts Council direction regarding the proposed memorial and, if agreed, recommends authorizing the Mayor and City Administrator to finalize and execute a standard interlocal agreement with Harris County, subject to City Attorney review and consistent with the parameters discussed by Council.

TO: City Council

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

MEETING DATE: May 26, 2026

SUBJECT: Presentation by BrooksWatson & Co. of Fiscal Year 2025 Financial Audit and consideration of acceptance as presented.

Agenda Item: 11

Summary:

As required by Chapter 103 of the Texas Local Government Code, an independent audit of the City's financial records has been completed by the certified public accounting firm of BrooksWatson & Co., PLLC, for the fiscal year ending December 31, 2025. The Annual Financial Report (AFR) includes the independent auditor's report, management discussion and analysis, government-wide financial statements, fund financial statements, and required supplementary information.

The auditors issued an unmodified opinion stating that the financial statements present fairly, in all material respects, the financial position of the City in accordance with generally accepted accounting principles.

The report reflects a total net position of approximately \$41.9 million, governmental fund balances of approximately \$6.1 million, and continued financial stability supported primarily by property tax revenues and strong fund reserves.

Conclusion:

The Fiscal Year 2025 Annual Financial Report is hereby presented to the Mayor and City Council for review and acceptance.

Recommendation:

Accept the City's Fiscal Year 2025 Annual Financial Report as presented.

Attachment(s):

Piney Point Village 2025 AFR (draft)

Piney Point Village, Texas

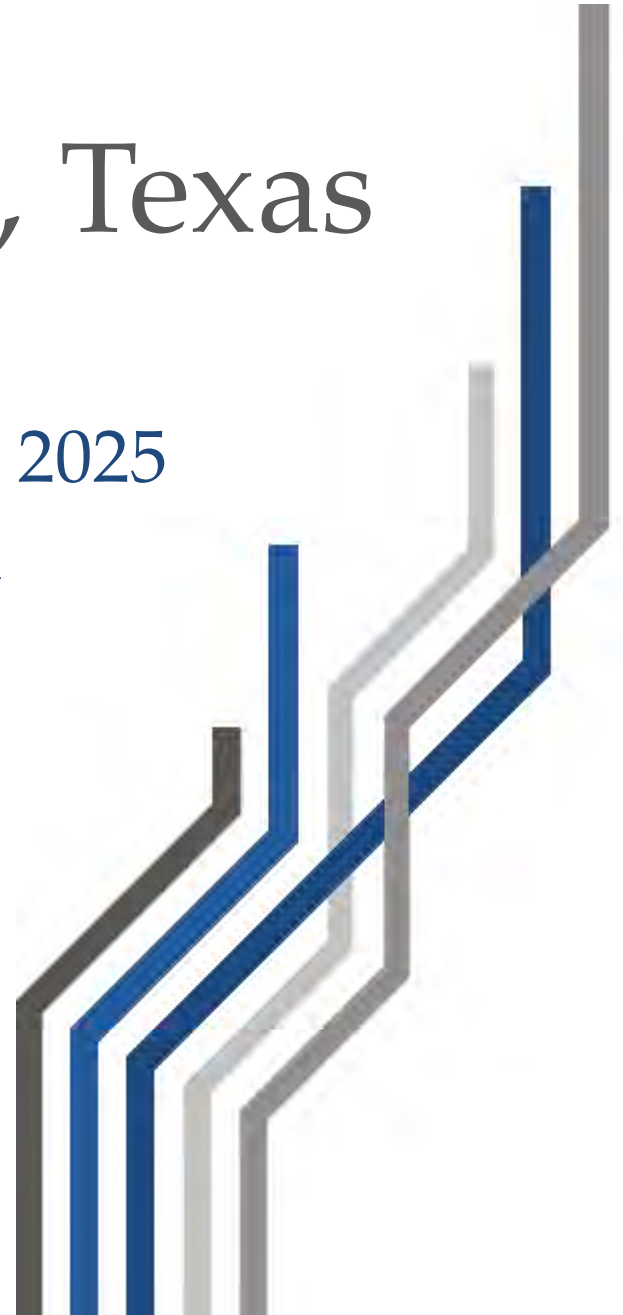
Audit Presentation

Fiscal Year Ending December 31, 2025

Presented By: Wesley Carr, Audit Manager

BW&C

CERTIFIED PUBLIC ACCOUNTANTS





Auditor's Opinion

- ❖ The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS).
- ❖ The financial statements are fairly presented, in all material respects.

Opinion Types

-  Unmodified
-  Qualified
-  Disclaimed
-  Adverse



Unmodified/Clean
Highest level of assurance



General Fund Budget

- FY 2025 Budget resulted in a net positive budget variance:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Total Revenues	\$ 9,337,577	\$ 10,078,991	\$ 741,414
Total Expenditures	<u>12,046,847</u>	<u>11,488,367</u>	<u>558,480</u>
Revenues Over (Under)			
Expenditures	<u>(2,709,270)</u>	<u>(1,409,376)</u>	<u>1,299,894</u>
Total Other Financing			
Sources (Uses)	<u>960,638</u>	<u>960,638</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,748,632)</u>	<u>\$ (448,738)</u>	<u>\$ 1,299,894</u>

See details budget report on Page 61



Communication Letters

- **Communication with Those Charged with Governance**
 - Audit was conducted in compliance with all ethics requirements regarding independence
 - No difficulties were encountered in dealing with management
 - Audit Adjustments were identified and corrected by management.

- **Communication Regarding Internal Controls**
 - Recommendations were identified and reviewed by management.
 - No material deficiencies in internal control were identified.

Questions?

Contact Info:

Wesley Carr, Audit Manager

Phone 281.907.8788

WCarr@BrooksWatsonCPA.com

The logo for BW&C is rendered in a large, dark grey serif font. The letters 'B', 'W', and 'C' are bold and blocky, while the ampersand is more decorative and elegant. The logo is centered horizontally in the upper right portion of the slide.

CERTIFIED PUBLIC ACCOUNTANTS

We know your questions don't end when the audit does.

We remain available throughout the year.



CITY OF
PINEY POINT
VILLAGE, TEXAS

2025
ANNUAL
FINANCIAL
REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2025



ANNUAL FINANCIAL REPORT

of the

City of Piney Point Village, Texas

**For the Year Ended
December 31, 2025**



City of Piney Point Village, Texas

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December 31, 2025

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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, 2025, 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, 2025, 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). 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.

Emphasis of Matters

The City restated beginning net position for governmental activities to implement GASB 101, *Compensated Absences*. More details can be found in note V.G. of the footnotes. Our opinion is not modified with respect to these matters.

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.



BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
May 22, 2026



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



City of Piney Point Village, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

December 31, 2025

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, 2025.

Financial Highlights

- The City's total combined net position is \$41,925,540 at December 31, 2025. Of this, \$5,748,168 (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 \$6,125,927, a decrease of \$409,449.
- As of the end of the year, the unassigned fund balance of the general fund was \$5,773,376 or 50% of total general fund expenditures.
- The City had an overall increase in net position of \$2,020,310. 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, 2025

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 the nonmajor fund, 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, 2025

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 Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions to Pension Plan, and Schedule of Changes in OPEB Liability and Related Ratios 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 \$41,925,540 as of December 31, 2025, in the primary government.

The largest portion of the City's net position, \$35,840,324, 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, 2025

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		
	2025	2024	Variance
Current and other assets	\$ 15,667,894	\$ 15,482,243	\$ 185,651
Long-term assets	37,674,626	35,308,313	2,366,313
Total Assets	53,342,520	50,790,556	2,551,964
Deferred Outflows of Resources	157,651	151,493	6,158
Other liabilities	1,185,257	1,651,920	(466,663)
Long-term liabilities	1,553,907	1,309,331	244,576
Total Liabilities	2,739,164	2,961,251	(222,087)
Deferred Inflows of Resources	8,835,467	8,048,918	786,549
Net Position:			
Net investment in capital assets	35,840,324	33,460,641	2,379,683
Restricted	337,048	297,759	39,289
Unrestricted	5,748,168	6,173,480	(425,312)
Total Net Position	\$ 41,925,540	\$ 39,931,880	\$ 1,993,660

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

Statement of Activities:

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

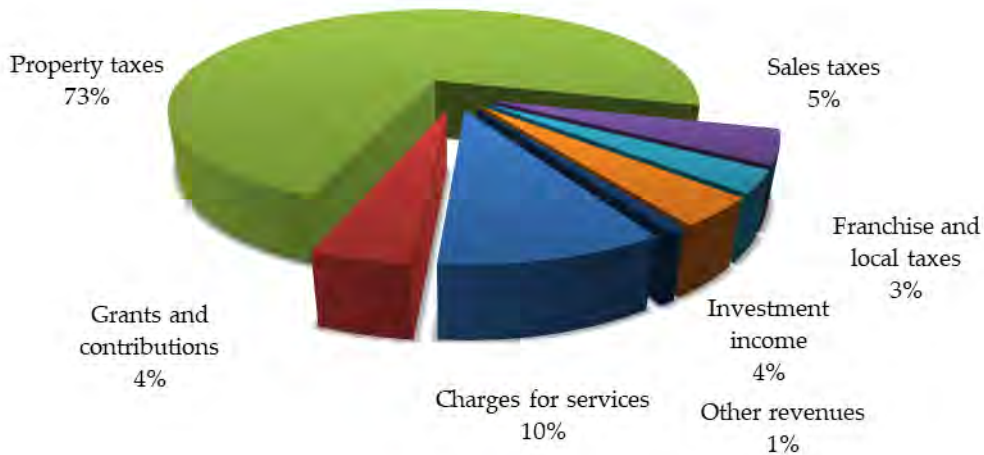
	Governmental Activities		
	2025	2024	Variance
Revenues			
Program revenues:			
Charges for services	\$ 1,052,299	\$ 701,392	\$ 350,907
Grants and contributions	466,649	136,000	330,649
General revenues:			
Property taxes	8,051,404	7,854,904	196,500
Sales taxes	534,440	502,390	32,050
Franchise and local taxes	334,155	378,925	(44,770)
Investment income	429,722	492,664	(62,942)
Other revenues	86,029	242,630	(156,601)
Total Revenues	10,954,698	10,308,905	645,793
Expenses			
General government	1,645,655	1,901,001	(255,346)
Police	2,574,561	2,585,060	(10,499)
Fire	2,115,943	2,081,832	34,111
Sanitation	620,134	587,114	33,020
Municipal court	41,540	25,167	16,373
Public works	1,922,913	2,038,230	(115,317)
Interest and fiscal charges	13,642	2,289	11,353
Total Expenses	8,934,388	9,220,693	(286,305)
Change in Net Position	2,020,310	1,088,212	932,098
Beginning Net Position	39,905,230 *	38,843,668	1,061,562
Ending Net Position	\$ 41,925,540	\$ 39,931,880	\$ 1,993,660

*Implementation of GASB 101, *compensated absences*

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

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, 2025, revenues from governmental activities totaled \$10,954,698. Property tax is the City's largest revenue source at \$8,051,404. Charges for services increased \$350,907, or 50%, which is primarily a result of more permit fees during the year compared to last. Grants and contributions increased \$330,649, or 71%, due to contributions received in the current year from Kinkaid and capital project participants for street improvements. Property taxes increased by \$196,500, or 3%, due to the increase in appraisal values. Franchise taxes decreased \$44,770, or 12%, due to a reduction in cable related franchise tax activity. In addition, investment income decreased \$62,942, or 13%, primarily due to a change in interest rates caused by changing market conditions and change in interest bearing account balances. Other revenues decreased by \$156,601, or 65%, primarily due to nonrecurring reimbursements and recoveries received during the previous 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, 2025

This graph shows the governmental function expenses of the City:



For the year ended December 31, 2025, expenses for governmental activities totaled \$8,934,388. This represents a decrease of \$286,305 from the prior year. The City's largest functional expense is police in the amount of \$2,574,561, which remained relatively consistent with the previous year with only a decrease of \$10,499. General government expenses decreased \$255,346, or 13%, primarily due to the reduction in professional costs and non-recurring information and technology services that occurred in the previous year. Fire expenses remained relatively consistent with the previous year with a 2% increase totaling \$34,111. Municipal court experienced an increase of \$16,373 compared to the previous year as a result of additional citation collections. Public works expenses reduced from the previous year by \$115,317, or 6%, due primarily to a reduction in repairs and maintenance related costs. Interest expense increased by \$11,353, consistent with the debt service terms of preexisting long term debt and the new building lease. 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 \$5,773,376. The general fund decreased by \$448,738 primarily due to revenues exceeded the budgeted revenues and capital expenditures staying below budget.

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

The debt service fund reflected a total balance of \$252,065, an increase of \$38,702. The change was due to revenues exceeding the cost of service debt.

There was a decrease in governmental fund balance of \$409,449 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 \$6,125,927. Of this, \$84,983 is restricted for municipal court and \$252,065 is restricted for debt service.

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total positive budget variance of \$1,299,894 in the general fund. This is a combination of a positive revenue variance of \$741,414 and a positive expenditures variance of \$558,480. Expenditures exceeded appropriations for municipal court by \$2,643.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$37,674,626 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 \$2,651,158, \$30,433 in equipment, and the right of use asset of \$960,638 due to the new building lease. 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 debt outstanding, excluding premiums, of \$1,716,210. During the year, the City entered into a lease agreement in the amount of \$960,638 and made principal payments totaling \$944,428. 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 2025 tax rate for 2026.

The City adopted a budget similar to last year's budget, 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 2026 budget will continue to provide necessary services. Long-term funds,

City of Piney Point Village, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

including new debt funds that will be used to continue improving drainage and maintaining streets while holding tax rates level.

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, 2025

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 9,558,737
Receivables, net	6,093,654
Prepaid item	15,503
Total Current Assets	<u>15,667,894</u>
Capital assets:	
Non-depreciable	72,828
Net depreciable capital assets	37,601,798
Total Noncurrent Assets	<u>37,674,626</u>
Total Assets	<u>53,342,520</u>
 <u>Deferred Outflows of Resources</u>	
Deferred outflows - pension	155,880
Deferred outflows - OPEB	1,771
Total Deferred Outflows of Resources	<u>\$ 157,651</u>

City of Piney Point Village, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

December 31, 2025

	<u>Primary Governmental Activities</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 359,073
Customer deposits	241,485
Accrued interest payable	9,890
Compensated absences due within one year	42,083
Long-term debt due within one year	532,726
Total Current Liabilities	1,185,257
Noncurrent liabilities:	
Compensated absences due in more than one year	26,290
Long-term debt due in more than one year	1,199,591
Net pension liability	292,740
OPEB liability	35,286
Total Noncurrent Liabilities	1,553,907
Total Liabilities	2,739,164
 <u>Deferred Inflows of Resources</u>	
Deferred inflows - pension	14,952
Deferred inflows - OPEB	2,625
Unavailable revenue - property taxes	8,817,890
Total Deferred Inflows of Resources	8,835,467
 <u>Net Position</u>	
Net investment in capital assets	35,840,324
Restricted for:	
Municipal court	84,983
Debt service	252,065
Unrestricted	5,748,168
Total Net Position	\$ 41,925,540

See Notes to Financial Statements.



City of Piney Point Village, Texas

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary
					Government
					Governmental
					Activities
Primary Government					
Governmental Activities					
General government	\$ 1,645,655	\$ -	\$ 107,500	\$ -	\$ (1,538,155)
Police	2,574,561	-	-	-	(2,574,561)
Fire	2,115,943	-	-	-	(2,115,943)
Sanitation	620,134	-	-	-	(620,134)
Municipal court	41,540	194,258	-	-	152,718
Public works	1,922,913	858,041	136,000	223,149	(705,723)
Interest and fiscal charges	13,642	-	-	-	(13,642)
Total Governmental Activities	8,934,388	1,052,299	243,500	223,149	(7,415,440)

General Revenues:

Taxes	
Property taxes	8,051,404
Sales taxes	534,440
Franchise and local taxes	334,155
Investment income	429,722
Other revenues	86,029
Total General Revenues	9,435,750
Change in Net Position	
Beginning Net Position, as reported	39,931,880
GASB 101 Implementation	(26,650)
Beginning Net Position, restated	39,905,230
Ending Net Position	\$ 41,925,540

See Notes to Financial Statements.

City of Piney Point Village, Texas

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2025

	General	Debt Service	Nonmajor Special Revenue	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 9,054,485	\$ 419,172	\$ 85,080	\$ 9,558,737
Receivables, net	5,870,598	223,056	-	6,093,654
Due from other funds	54,171	-	-	54,171
Prepaid items	15,503	-	-	15,503
Total Assets	\$ 14,994,757	\$ 642,228	\$ 85,080	\$ 15,722,065
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 358,976	\$ -	\$ 97	\$ 359,073
Customer deposits	241,485	-	-	241,485
Due to other funds	-	54,171	-	54,171
Total Liabilities	600,461	54,171	97	654,729
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,605,417	335,992	-	8,941,409
Total Deferred Inflows of Resources	8,605,417	335,992	-	8,941,409
<u>Fund Balances</u>				
Nonspendable:				
Prepaid items	15,503	-	-	15,503
Restricted:				
Municipal court	-	-	84,983	84,983
Debt service	-	252,065	-	252,065
Unassigned:	5,773,376	-	-	5,773,376
Total Fund Balances	5,788,879	252,065	84,983	6,125,927
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,994,757	\$ 642,228	\$ 85,080	\$ 15,722,065

See Notes to Financial Statements.

City of Piney Point Village, Texas

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

December 31, 2025

Fund Balances - Total Governmental Funds		\$ 6,125,927
 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		72,828
Capital assets - net depreciable		37,601,798
 Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
Property tax receivables		123,519
 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		155,880
Pension difference in earnings		(12,423)
Pension difference in experience		(2,529)
OPEB contributions		1,051
OPEB difference in experience		720
OPEB change in assumptions		(2,625)
 Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Accrued interest		(9,890)
Compensated absences		(68,373)
Bond premium		(16,107)
Long-term debt		(1,716,210)
Net pension liability		(292,740)
OPEB liability		(35,286)
Net Position of Governmental Activities	\$	<u><u>41,925,540</u></u>

See Notes to Financial Statements.

City of Piney Point Village, Texas

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

For the Year Ended December 31, 2025

	General	Debt Service	Nonmajor Special Revenue	Total Governmental Funds
Revenues				
Property tax	\$ 7,205,570	\$ 892,454	\$ -	\$ 8,098,024
Sales tax	534,440	-	-	534,440
Franchise and local taxes	334,155	-	-	334,155
License and permits	858,041	-	-	858,041
Intergovernmental	136,000	-	-	136,000
Fines and forfeitures	190,284	-	3,974	194,258
Investment income	403,823	25,899	-	429,722
Other revenue	416,678	-	-	416,678
Total Revenues	10,078,991	918,353	3,974	11,001,318
Expenditures				
Current:				
General government	1,686,381	-	-	1,686,381
Police	2,574,561	-	-	2,574,561
Fire	2,115,943	-	-	2,115,943
Sanitation	620,134	-	-	620,134
Municipal court	38,153	-	3,387	41,540
Public works	579,675	-	-	579,675
Capital outlay	3,731,307	-	-	3,731,307
Debt Service:				
Principal	104,428	840,000	-	944,428
Interest and fiscal charges	37,785	39,651	-	77,436
Total Expenditures	11,488,367	879,651	3,387	12,371,405
Excess of Revenues Over (Under) Expenditures	(1,409,376)	38,702	587	(1,370,087)
Other Financing Sources (Uses)				
Leases issued (as lessee)	960,638	-	-	960,638
Total Other Financing Sources (Uses)	960,638	-	-	960,638
Net Change in Fund Balances	(448,738)	38,702	587	(409,449)
Beginning fund balances	6,237,617	213,363	84,396	6,535,376
Ending Fund Balances	\$ 5,788,879	\$ 252,065	\$ 84,983	\$ 6,125,927

See Notes to Financial Statements.

City of Piney Point Village, Texas

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

For the Year Ended December 31, 2025

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

Net changes in fund balances - total governmental funds	\$ (409,449)
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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	3,642,229
Depreciation expense	(1,275,916)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(46,620)
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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	8,836

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	54,958
Lease issued	(960,638)
Principal payments	944,428
Pension expense	69,341
OPEB expense	1,552

Change in Net Position of Governmental Activities	\$ 2,020,310
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See Notes to Financial Statements.



City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

The City accounts for vacation and sick leave in accordance with the provisions of GASB Statement No. 101, *Compensated Absences*.

Under GASB Statement No. 101, the City recognizes a liability for compensated absences for vacation leave that is attributable to services already rendered and for which the City has a present obligation to provide compensation through paid time off or cash settlement. Vacation leave is reported as a liability regardless of whether it is expected to be paid within one year.

Sick leave is considered a non-separation benefit and is recognized as a liability only to the extent it is probable that the leave will be used for qualifying absences and the amount can be reasonably estimated. Because unused sick leave is not paid upon separation from employment, the City does not record a liability for sick leave beyond amounts expected to be taken as paid absences in the future.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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 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.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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 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.,

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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 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. Supplemental budget appropriations were made during the year. For the year ended December 31, 2025, expenditures exceeded appropriations at the legal level of control within the general fund for municipal court in the amount of \$2,643.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2025, the primary government had the following investments:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Weighted Average Maturity (Years)</u>
External investment pools		
Texas CLASS	\$ 6,305,754	0.12
TexPool	3,088,078	0.12
Total carrying value	<u>\$ 9,393,832</u>	
Portfolio weighted average maturity		0.12

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

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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.

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, 2025, 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.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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 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:

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property taxes	\$ 5,591,110	\$ 223,056	\$ 5,814,166
Sales tax	104,610	-	104,610
Franchise & local taxes	36,596	-	36,596
Metro	136,000	-	136,000
Other	2,282	-	2,282
	<u>\$ 5,870,598</u>	<u>\$ 223,056</u>	<u>\$ 6,093,654</u>

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

C. Capital Assets

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 193,843	\$ 1,735,660	\$ (1,856,675)	\$ 72,828
Total capital assets not being depreciated	<u>193,843</u>	<u>1,735,660</u>	<u>(1,856,675)</u>	<u>72,828</u>
Capital assets, being depreciated:				
Infrastructure	47,670,340	915,498	1,856,675	50,442,513
Equipment	107,137	30,433	-	137,570
Right of Use Asset	340,337	960,638	(340,337)	960,638
Total capital assets being depreciated	<u>48,117,814</u>	<u>1,906,569</u>	<u>1,516,338</u>	<u>51,540,721</u>
Less accumulated depreciation				
Infrastructure	12,575,262	1,254,160	-	13,829,422
Equipment	87,745	10,714	-	98,459
Right of Use Asset	340,337	11,042	(340,337)	11,042
Total accumulated depreciation	<u>13,003,344</u>	<u>1,275,916</u>	<u>(340,337)</u>	<u>13,938,923</u>
Net capital assets being depreciated	<u>35,114,470</u>	<u>630,653</u>	<u>1,856,675</u>	<u>37,601,798</u>
Total Capital Assets	<u><u>\$ 35,308,313</u></u>	<u><u>\$ 2,366,313</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 37,674,626</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 21,756
Public works	<u>1,254,160</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,275,916</u></u>

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

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	\$ 1,700,000	\$ -	\$ (840,000)	\$ 860,000	\$ 425,000
Premium	71,065	-	(54,958)	16,107	-
Lease	-	960,638	(104,428)	856,210	107,726
Total Governmental Activities	\$ 1,771,065	\$ 960,638	\$ (999,386)	\$ 1,732,317	\$ 532,726
Long-term liabilities due in more than one year				\$ 1,199,591	

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:

\$3,735,000 General Obligation Bond, Series 2017, due in installments through 2027, interest of 2-4%	\$ 860,000
Total General Obligation bonds	\$ 860,000

Deferred Amounts:

Premiums	\$ 16,107
Total Deferred Amounts	\$ 16,107

Leases:

Leases, due in monthly installments through 2024, interest of 5%	856,210
Total Leases	\$ 856,210
Total Debt	\$ 1,732,317

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

Year ending December 31,	General Obligation Bonds	
	Principal	Interest
2026	\$ 425,000	19,425
2027	435,000	6,525
Total	\$ 860,000	\$ 25,950

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.

Year ending December 31,	Lease	
	Principal	Interest
2026	\$ 107,726	37,023
2027	115,352	\$ 31,932
2028	123,335	26,483
2029	144,061	22,235
2030	154,544	14,794
2031	165,563	6,817
2032	45,629	403
Total	\$ 856,210	\$ 139,687

The City's lease liability is for the use of office space to house City Hall. Lease payments are payable monthly in advance commencing on the commencement date of February 1, 2025 and continuing throughout the term and shall be accompanied by all applicable state and local sales or use taxes. Payments are payable on the first day of each month beginning on the first day of the second full calendar month of the term. The City paid principal of \$104,428 and interest of \$37,785, totaling \$142,213 during the year.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

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	\$ 59,962	\$ 8,411	\$ -	\$ 68,373	\$ 42,083
Total Governmental Activities	\$ 59,962	\$ 8,411	\$ -	\$ 68,373	\$ 42,083
Other long-term liabilities due in more than one year				\$ 26,290	

F. Customer Deposits

The City had customer deposits of \$241,485 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.

G. Interfund Transactions

The composition of internal balances as of the year ended December 31, 2025 is as follows:

	Due from:	
Due to:	Debt	Total
	Service	
General Fund	\$ 54,171	\$ 54,171
Total	\$ 54,171	\$ 54,171

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

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	* \$ 84,983
Debt service	252,065
Total	\$ 337,048

*Restricted by enabling legislation.

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.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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.

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.tmr.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

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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 2023</u>	<u>Plan Year 2024</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	50% Repeating Transfers	50% Repeating Transfers
Annuity increase (to retirees)	30% of CPI	30% of CPI

Employees covered by benefit terms

At the December 31, 2024 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	6
Active employees	<u>6</u>
Total	<u>20</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.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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 21.59% and 23.72% in calendar years 2024 and 2025, respectively. The City's contributions to TMRS for the year ended December 31, 2025, were \$125,676 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, 2024, 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, 2024 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

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, 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 2025 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

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

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%
\$ 491,518	\$ 292,740	\$ 126,742

Changes in the Net Pension (Asset) Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a) – (b)
Balance at 12/31/2023	\$ 1,327,758	\$ 988,254	\$ 339,504
Changes for the year:			
Service cost	133,301	-	133,301
Interest	92,870	-	92,870
Change in benefit terms	-	-	-
Difference between expected and actual experience	(4,159)	-	(4,159)
Changes of assumptions	-	-	-
Contributions – employer	-	125,676	(125,676)
Contributions – employee	-	40,747	(40,747)
Net investment income	-	103,026	(103,026)
Benefit payments, including refunds of emp. contributions	(37,101)	(37,101)	-
Administrative expense	-	(659)	659
Other changes	-	(14)	14
Net changes	184,911	231,675	(46,764)
Balance at 12/31/2024	\$ 1,512,669	\$ 1,219,929	\$ 292,740

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

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

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

For the year ended December 31, 2025, the City recognized pension expense of \$86,541.

At December 31, 2025, 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	\$ -	\$ (12,423)
Differences between expected and actual economic experience	-	(2,529)
Contributions subsequent to the measurement date	155,880	-
Total	\$ 155,880	\$ (14,952)

The City reported \$155,880 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, 2026. 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:	
2025	\$ (1,394)
2026	9,402
2027	(15,694)
2028	(7,266)
2029	-
Thereafter	-
Total	\$ (14,952)

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

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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, 2024 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 2025, 2024, and 2023 were \$1,051, \$1,106, and \$995, respectively, which equaled the required contributions each year.

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2023	0.17%	0.17%	100.0%
2024	0.19%	0.19%	100.0%
2025	0.16%	0.16%	100.0%

Total OPEB Liability

The City’s Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2024, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2024 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	4.08%
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 4.08%. 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 4.08%, 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 (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

1% Decrease 3.08%	Current Single Rate Assumption 4.08%	1% Increase 5.08%
\$ 41,208	\$ 35,286	\$ 30,504

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

For the Year Ended December 31, 2025

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/2023	\$ 35,431
Changes for the year:	
Service Cost	990
Interest	1,334
Change in benefit terms	-
Difference between expected and actual experience	345
Changes of assumptions	(1,708)
Benefit payments	(1,106)
Net changes	(145)
Balance at 12/31/2024	\$ 35,286

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

For the year ended December 31, 2025, the City recognized OPEB expense of \$435.

At December 31, 2025, 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	\$ 720	\$ -
Change in assumption	-	(2,625)
Contributions subsequent to measurement date	1,051	-
Total	\$ 1,771	\$ (2,625)

The City reported \$1,051 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, 2026.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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

Year ended December 31:	
2025	\$ (1,337)
2026	(391)
2027	(177)
2028	-
2029	-
Thereafter	-
	\$ (1,905)

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, 2024 and 2025 the amounts the City paid to the VFD were \$2,081,832 and \$2,115,943, respectively.

Consolidated financial information of the VFD extracted from the audited financial statements for the year ended December 31, 2025, on which VFD's auditors expressed an unmodified opinion, are as follows:

	Net Position
Total assets	\$ 12,798,254
Total deferred outflows of resources	366,250
Total liabilities	2,447,584
Total deferred inflows of resources	478,921
Total Net Position	\$ 10,237,999
	Change in Net Position
Total revenues	\$ 12,799,021
Total expenses	10,183,789
Change in Net Position	2,615,232
Beginning net position	7,622,767
Ending Net Position	\$ 10,237,999

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

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, 2024 and 2025 the amount paid to the MVPD were \$2,585,060 and \$2,574,561, respectively.

Consolidated financial information of the MVPD extracted from the MVPD's audited financial statements for the year ended December 31, 2025, on which the MVPD's auditors expressed an unmodified opinion, are as follows:

	<u>Net Position</u>
Total assets	\$ 2,083,036
Total deferred outflows of resources	1,252,834
Total liabilities	6,945,280
Total deferred inflows of resources	244,003
Total Net Position	\$ (3,853,413)
	<u>Change in</u>
	<u>Net Position</u>
Total revenues	\$ 7,858,531
Total expenditures/expenses	7,823,416
Change in Net Position	35,115
Beginning net position	(3,888,528)
Ending Net Position	\$ (3,853,413)

F. Subsequent Events

There are no material subsequent events through May 22, 2026, the date the financial statements were issued.

City of Piney Point Village, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

For the Year Ended December 31, 2025

G. Restatements

The City restated beginning net position for governmental activities, to implement the new accounting standard GASB 101, *Compensated Absences*. The restatements are summarized below:

	<u>Governmental Activities</u>
Prior year ending net position, as reported	\$ 39,931,880
Implementation of GASB 101	<u>(26,650)</u>
Restated beginning net position	<u>\$ 39,905,230</u>

H. New Accounting Pronouncements

The City adopted GASB 101, *Compensated Absences* during the year. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new guidance introduces three criteria for recording a liability in financial statements prepared using the economic resources measurement focus (often referred to as a “full accrual” basis). A liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered.
- The leave accumulates
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (likelihood of more than 50 percent).

This standard was applied retroactively and resulted in a sick leave liability of \$26,650 as of December 31, 2024.



REQUIRED SUPPLEMENTARY INFORMATION



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

For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 7,112,732	\$ 7,112,732	\$ 7,205,570	\$ 92,838
Sales tax	460,725	460,725	534,440	73,715
Franchise and local taxes	385,872	385,872	334,155	(51,717)
License and permits	519,800	519,800	858,041	338,241
Intergovernmental	136,000	136,000	136,000	-
Fines and forfeitures	126,500	126,500	190,284	63,784
Investment income	403,000	403,000	403,823	823
Other revenue	192,948	192,948	416,678	223,730
Total Revenues	9,337,577	9,337,577	10,078,991	741,414
Expenditures				
Current:				
General government	1,675,795	1,774,037	1,686,381	87,656
Police	2,688,123	2,688,123	2,574,561	113,562
Fire	2,115,943	2,115,943	2,115,943	-
Sanitation	621,596	621,596	620,134	1,462
Municipal court	35,510	35,510	38,153	(2,643) *
Public works	610,630	610,630	579,675	30,955
Capital outlay	3,098,157	4,058,795	3,731,307	327,488
Debt Service:				
Principal	104,428	104,428	104,428	-
Interest and fiscal charges	37,785	37,785	37,785	-
Total Expenditures	10,987,967	12,046,847	11,488,367	558,480
Revenues Over (Under) Expenditures	(1,650,390)	(2,709,270)	(1,409,376)	1,299,894
Other Financing Sources (Uses)				
Leases issued (as lessee)	-	960,638	960,638	-
Total Other Financing (Uses)	-	960,638	960,638	-
Net Change in Fund Balance	(1,650,390)	\$ (1,748,632)	(448,738)	\$ 1,299,894
Beginning fund balance			6,237,617	
Ending Fund Balance			\$ 5,788,879	

Notes to Required Supplementary Information

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

* Expenditures exceeded appropriations at legal level of control.

City of Piney Point Village, Texas

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

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
Total pension liability										
Service cost	\$ 133,301	\$ 125,898	\$ 76,203	\$ 59,486	\$ 60,242	\$ 54,795	\$ 58,644	53,851	\$ 44,402	\$ 44,331
Interest	92,870	85,769	60,263	54,248	48,618	43,255	38,860	34,623	32,502	29,095
Changes in benefit terms	-	285,704	12,865	-	-	-	-	-	-	-
Differences between expected and actual experience	(4,159)	(52,794)	(11,416)	103	8,225	(3,007)	(6,997)	(8,987)	(21,689)	8,742
Changes of assumptions	-	(6,550)	-	-	-	8,547	-	-	-	13,192
Benefit payments, including refunds of participant contributions	(37,101)	(64,529)	(50,934)	(40,991)	(25,587)	(28,151)	(18,787)	(19,429)	(37,623)	(21,424)
Net change in total pension liability	184,911	373,498	86,981	72,846	91,498	75,439	71,720	60,058	17,592	73,936
Total pension liability - beginning	1,327,758	954,260	867,279	794,433	702,935	627,496	555,776	495,718	478,126	404,190
Total pension liability - ending (a)	1,512,669	1,327,758	954,260	867,279	794,433	702,935	627,496	555,776	495,718	478,126
Plan fiduciary net position										
Contributions - employer	\$ 125,676	\$ 45,344	\$ 34,216	\$ 37,200	\$ 36,826	\$ 32,745	\$ 36,410	36,304	\$ 25,738	\$ 24,090
Contributions - members	40,747	41,009	26,984	27,514	26,609	23,557	25,497	23,977	19,238	20,041
Net investment income	103,026	100,634	(67,624)	104,089	53,652	90,902	(16,820)	63,354	28,490	588
Benefit payments, including refunds of participant contributions	(37,101)	(64,529)	(50,934)	(40,991)	(25,587)	(28,151)	(18,787)	(19,429)	(37,623)	(21,424)
Administrative expenses	(659)	(638)	(583)	(480)	(346)	(513)	(325)	(328)	(322)	(358)
Other	(14)	(3)	695	2	(14)	(14)	(16)	(17)	(17)	(18)
Net change in plan fiduciary net position	231,675	121,817	(57,246)	127,334	91,140	118,526	25,959	103,861	35,504	22,919
Plan fiduciary net position - beginning	988,254	866,437	923,683	796,349	705,209	586,683	560,724	456,863	421,359	398,440
Plan fiduciary net position - ending (b)	\$ 1,219,929	\$ 988,254	\$ 866,437	\$ 923,683	\$ 796,349	\$ 705,209	\$ 586,683	560,724	\$ 456,863	\$ 421,359
Fund's net pension liability (asset) - ending (a) - (b)	\$ 292,740	\$ 339,504	\$ 87,823	\$ (56,404)	\$ (1,916)	\$ (2,274)	\$ 40,813	(4,948)	\$ 38,855	\$ 56,767
Plan fiduciary net position as a percentage of the total pension liability	80.65%	74.43%	90.80%	106.50%	100.24%	100.32%	93.50%	100.89%	92.16%	88.13%
Covered payroll	\$ 582,102	\$ 585,844	\$ 539,678	\$ 550,289	\$ 532,171	\$ 471,149	\$ 509,946	479,531	\$ 384,769	\$ 400,824
Fund's net position as a percentage of covered payroll	50.29%	57.95%	16.27%	-10.25%	-0.36%	-0.48%	8.00%	-1.03%	10.10%	14.16%

City of Piney Point Village, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>
Actuarially determined employer contributions	\$ 156,311	\$ 125,676	\$ 45,575	\$ 34,185	\$ 37,598	\$ 36,882	\$ 32,778	\$ 36,328	\$ 36,300	\$ 25,738
Contributions in relation to the actuarially determined contribution	<u>\$ 156,311</u>	<u>\$ 125,676</u>	<u>\$ 45,575</u>	<u>\$ 34,185</u>	<u>\$ 37,598</u>	<u>\$ 36,882</u>	<u>\$ 32,778</u>	<u>\$ 36,328</u>	<u>\$ 36,300</u>	<u>\$ 25,738</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 657,165	\$ 582,104	\$ 585,843	\$ 539,677	\$ 550,289	\$ 532,172	\$ 471,149	\$ 509,947	\$ 479,531	\$ 384,770
Employer contributions as a percentage of covered payroll	23.79%	21.59%	7.78%	6.33%	6.83%	6.93%	6.96%	7.12%	7.57%	6.69%

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	19 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 2023 valuation pursuant to an experience study of the period 2022.
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes There were no benefit changes during the year.



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:

	<u>12/31/2024</u>	<u>12/31/2023</u>	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	¹
Total OPEB liability									
Service cost	\$ 990	\$ 937	\$ 2,483	\$ 2,641	\$ 5,694	\$ 1,743	\$ 2,142	\$ 1,774	
Interest	1,334	1,306	793	739	899	997	858	814	
Changes in benefit terms	-	-	-	-	-	-	-	-	
Differences between expected and actual experience	345	344	2,868	2,057	(4,901)	(2,874)	147	-	
Changes of assumptions	(1,708)	1,560	(15,424)	1,289	4,494	4,167	(1,877)	1,959	
refunds of participant contributions	(1,106)	(996)	(540)	(550)	(213)	(141)	(153)	(480)	
Net change in total OPEB liability	(145)	3,151	(9,820)	6,176	5,973	3,892	1,117	4,067	
Total OPEB liability - beginning	\$ 35,431	\$ 32,280	\$ 42,100	\$ 35,924	\$ 29,951	\$ 26,059	\$ 24,942	\$ 20,875	
Total OPEB liability - ending	\$ 35,286	\$ 35,431	\$ 32,280	\$ 42,100	\$ 35,924	\$ 29,951	\$ 26,059	\$ 24,942	²
Covered payroll	\$ 582,102	\$ 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	6.06%	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.



TO: City Council

VIA: City Engineer

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action on City Engineering.

Agenda Item: 12

Summary:

This item provides an updated report on current engineering activities and requests Council discussion and possible action on specific project components. The update reflects ongoing coordination with HDR and project stakeholders:

- A. UPDATE ON ACTIVITIES:** HDR Engineering continues advancing multiple active projects citywide, including drainage improvements, roadway coordination, utility restoration efforts, and traffic operations planning. Staff continues coordinating with residents, Harris County, MVWA, CenterPoint, and regional partners regarding ongoing construction activities and future capital improvements. Key updates include:
- Windermere 24-Inch Outfall Repair: Plans have received approval from Harris County Flood Control. HDR issued a Notice to Proceed to Landtech Survey for metes and bounds work associated with temporary construction easements at 14, 15, and 16 Windermere Lane. Field work is expected to begin following weather-related delays.
 - Piney Point Rd / Beinhorn Traffic Intersection: HDR completed review coordination regarding the Piney Point Road and Beinhorn Road intersection traffic counts. HDR has begun evaluating the collected data and will return to Council with findings and recommendations upon completion of the analysis.
 - Soldiers Creek: Halff continues revising the Soldiers Creek Sub-Watershed Feasibility Study to incorporate updated comments and analysis. HDR is awaiting the revised study for further review and future Council discussion.
 - Water Authority: MVWA's 2026 Sanitary Sewer Rehabilitation Project continues progressing, although recent CCTV activities experienced delays due to weather conditions.
 - Wickwood / Memorial Dr. Sidewalk & Drainage: HDR and City staff reached out to CenterPoint regarding the restoration of the Wickwood Drive sidewalk after the emergency gas line repair. We requested that CP expedite the ADA restoration with required drainage functionality as quickly as possible.
- B. 141 RADNEY ROAD DITCH IMPROVEMENTS:** At the request of Council, HDR solicited three quotes for ditch improvements at 141 Radney Road. Experts Underground Solutions, LLC submitted the lowest apparent quote of \$3,452.00. Proposed improvements include reestablishing ditch grading and slopes, as well as limited asphalt point repairs to stabilize the area and address localized drainage concerns.
- C. WHITE PILLARS LANE SIDEWALK EXTENSION:** At the request of Council, HDR solicited three quotes for the White Pillars Lane sidewalk extension project. Experts Underground Solutions,

LLC submitted the lowest apparent quote in the amount of \$3,950.00 for installation of approximately 150 square feet of reinforced concrete sidewalk, ADA-compliant curb ramp improvements, and removal of existing landscaping as necessary.

D. **KINKAID TRAFFIC SIGNAL:** HDR met with the City, Walter P Moore, and The Kinkaid School regarding the proposed additional left-turn lane at Kinkaid Drive and San Felipe. Following review of the updated traffic study and Council comments, the project team anticipates advancing final design following study approval, with construction currently projected to begin in June 2027. Recent coordination focused on balancing pedestrian safety, traffic flow, and neighborhood impacts during peak school traffic periods. Current concepts moving forward include:

- Leading Pedestrian Interval (LPI) improvements to provide pedestrians with additional crossing visibility and reduce vehicle conflicts.
- Adjusted pedestrian crossing timing to improve safety for children and slower pedestrians.
- Ongoing evaluation of lane configurations, medians, and signal timing to improve traffic flow and reduce queuing.
- Additional conceptual exhibits showing roadway geometry, operational movements, and potential easement impacts.
- Continued review of campus circulation and queue management to minimize neighborhood traffic impacts.

Additional coordination is still needed regarding traffic control operations, funding participation, landscaping responsibilities, construction timing, long-term coordination with Harris County and The Kinkaid School, and potential future Phase 2 signal improvements.

Recommendations:

1. **Approve** the 141 Radney Road Ditch Improvements quote from Experts Underground Solutions, LLC in the amount of \$3,452.00 and authorize staff to proceed.
 2. **Approve** White Pillars Lane Sidewalk Extension quote from Experts Underground Solutions, LLC in the amount of \$3,950.00 and authorize staff to proceed (*recognizing that an adjacent resident has expressed past concerns regarding yard impact*).
- ▶ **Provide General Direction** on the Kinkaid School Traffic Study and allow for HDR to continue coordination and final design efforts.

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

City Council Meeting Date: May 26, 2026
Submit to City: May 21, 2026

CURRENT PROJECTS:

1. White Pillars Lane Sidewalk Extension (Action Required)

At the request of Council, HDR has solicited three (3) quotes for the extension of the Piney Point Road to White Pillars Lane. Experts Underground Solution, LLC was the lowest apparent bidder with a quote of \$3,950.00. HDR is requesting discussion and potential approval of the quote from Experts US, LLC.

2. 141 Radney Road Ditch Improvements (Action Required)

At the request of Council, HDR has solicited three (3) quotes for the ditch improvements at 141 Radney Road. Experts Underground Solutions, LLC was the lowest apparent bidder with a quote of \$3,452.00. HDR is requesting discussion and potential approval of the quote from Experts Underground Solutions, LLC.

3. Kinkaid School Additional Left Turn Lane (Action Required)

On May 19, 2026, HDR met with the City, Walter P Moore, and Kinkaid School to discuss the traffic study, as well as Council's questions and concerns. Per Kinkaid School and Walter P Moore, upon approval of the traffic study, the project team will begin finalizing the design plans. The current schedule anticipates construction beginning in June 2027. HDR is requesting discussion and potential approval of the Kinkaid School Additional Left Turn Lane Traffic Study.

4. Windermere Outfall Repair Project

On May 18, 2026, HDR received approval from Harris County Flood Control on the Windermere 24-Inch Outfall Repair Plans.

As directed by Council during the May 11, 2026, Council Meeting, HDR issued the Notice to Proceed to Landtech Survey on May 12, 2026. HDR coordinated with the residents at 14, 15, and 16 Windermere Lane and obtained right-of-entry approvals. Landtech was originally scheduled to begin field work on May 20, 2026; however, due to weather and site ground conditions, the start date was delayed to May 26, 2026.

5. Intersection of Piney Point Road and Beinhorn Road

As previously reported, GRAM Traffic Counting performed an 8-hour turning movement count at the intersection on May 13, 2026, for a total cost of \$780.00. On May 21, 2026, HDR received the traffic counts and approval from the City to proceed evaluation of the

counts for the total cost of \$4,900.00. Once the evaluation is complete, HDR will present the findings to Council.

6. Harris County Traffic Signals Project – Memorial Drive

Following the March Council meeting, HDR sent Council's comments on the signs to the County and their Engineer. However, on April 7, 2026, HDR received an update that the comments could not be accommodated. HDR has designed the attached signs and will provide them with the County, if approved by Council.

HDR and the City met with two companies, Paradigm and Iteris, to evaluate potential technology and operational enhancements for the traffic signal system. Following discussion with Council, HDR contacted Iteris to request a cost estimate and discuss potential dates for a presentation to Council.

7. Harris County Memorial Drive Asphalt Reclamation Project

The Notice to Proceed for this project was issued on February 23, 2025, with a contract duration of 122 calendar days. To date, the Contractor has completed the asphalt reclamation and roadway striping.

During the May 11, 2026, Council Meeting, HDR received concerns from Wickwood Drive residents regarding construction clean-up, as the Contractor has left construction materials on site and have not removed the SWPPP fencing in the ditch. HDR received an update from the County on May 19, 2026, that the County had the intersection on its schedule for remediation. HDR has requested a schedule that can be provided to the residents.

8. Soldiers Creek Sub Watershed Feasibility Study Project

HDR and the City held a meeting with Halff on May 11, 2026, to discuss the study and the comments. Halff is going to update the studies to ensure the findings and analysis to reflect the most updated information. To date, HDR has not received an updated study.

9. Memorial Villages Water Authority – 2026 Sanitary Sewer Rehabilitation Project

On May 19, 2026, HDR requested an update regarding the project. The last update received was on May 13, 2026, and stated that the CCTV work was unable to be completed due to weather conditions.

10. CenterPoint Gas Line Repair – Wickwood Drive

HDR and the City met with CenterPoint on May 20, 2026, to discuss the sidewalk repairs at Wickwood Drive following the emergency gas line repair completed in March 2026. HDR is currently coordinating with CenterPoint regarding the resubmittal of their plans to ensure the sidewalk is restored in compliance with ADA requirements and that the existing drainage issue is adequately addressed.

Council Agenda Item Cover Memo

5/26/26
Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and possibly approve quote for 141 Radney Road Ditch Improvements

SUMMARY/BACKGROUND (WHY): Discussion and possible approval for the 141 Radney Road Ditch Improvements from Experts Underground Solutions.

STAFF RECOMMENDATION: _____

ESTIMATED COST: \$3,452.00 **FUNDING SOURCE:** _____

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

PREPARED BY: John Peterson/Grace Mulloy

ATTACHMENTS: Yes

141 Radney Road Ditch Improvements

City of Piney Point Village

Company	Quote
Experts Underground Solutions, LLC	\$3,452.00
Infrastructure Construction Services	\$5,700.00
J Rivas Construction, LLC	\$7,650.00

141 Radney Road Ditch Improvements

Quote Sheet

City of Piney Point Village

Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Reestablishment of ditch grade through sanding low spots of the ditch, complete in place, the sum of:	LF	20	54. ⁰⁰	1,080. ⁰⁰
2	Reestablishment of ditch slopes through installation of cement stabilized sand, complete in place, the sum of:	LF	40	48. ⁰⁰	1,920. ⁰⁰
3	Asphalt Point Repair including full depth saw cut, removal and proper disposal of material, 2-inch thick Type D HMA overlay, 8-inch thick stabilized rock, complete in place the sum of:	SY	3	150. ⁰⁰	450. ⁰⁰
TOTAL COST:					\$ 3,452. ⁰⁰

Experts Underground Solutions
LLC

Yovim Villones
5/20/2026

* Infrastructure Construction Services

141 Radney Road Ditch Improvements					
Quote Sheet					
City of Piney Point Village					
Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Reestablishment of ditch grade through sanding low spots of the ditch, complete in place, the sum of:	LF	20	30.00	\$ 600.00
2	Reestablishment of ditch slopes through installation of cement stabilized sand, complete in place, the sum of:	LF	40	75.00	\$ 3,000.00
3	Asphalt Point Repair including full depth saw cut, removal and proper disposal of material, 2-inch thick Type D HMA overlay, 8-inch thick stabilized rock, complete in place the sum of:	SY	3	700.00	\$ 2,100.00
TOTAL COST:					\$ 5,700.00

141 Radney Road Ditch Improvements					
Quote Sheet					
City of Piney Point Village					
Item	Item Description	Unit	Quantity	Unit Price	Cost
1	Reestablishment of ditch grade through sanding low spots of the ditch, complete in place, the sum of:	LF	20	\$90.00	\$1,800.00
2	Reestablishment of ditch slopes through installation of cement stabilized sand, complete in place, the sum of:	LF	40	\$90.00	\$3,600.00
3	Asphalt Point Repair including full depth saw cut, removal and proper disposal of material, 2-inch thick Type D HMA overlay, 8-inch thick stabilized rock, complete in place the sum of:	SY	3	\$750.00	\$2,250.00
TOTAL COST:					\$ 7,650.00

Council Agenda Item Cover Memo

5/26/26
Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and possibly approve quote for White Pillars Lane Sidewalk Extension

SUMMARY/BACKGROUND (WHY): Discussion and possible approval for the White Pillars Lane Sidewalk Extension Quote from Experts Underground Solutions.

STAFF RECOMMENDATION: _____

ESTIMATED COST: \$3,950.00 **FUNDING SOURCE:** _____

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

PREPARED BY: John Peterson/Grace Mulloy

ATTACHMENTS: Yes

White Pillars Lane Sidewalk Extension

City of Piney Point Village

Company	Quote
Experts Underground Solutions, LLC	\$3,950.00
J Rivas Construction, LLC	\$6,800.00
Infrastructure Construction Services	\$7,055.00

White Pillars Lane Sidewalk Extension					
Quote Sheet					
City of Piney Point Village					
Item	Item Description	Unit	Quantity	Unit Price	Cost
1	5-foot wide, 4 1/2" thick, reinforced concrete sidewalk, including compacted sand bedding, complete in place, the sum of:	SF	150	12. ⁰⁰	1,800. ⁰⁰
2	Curb ramp with truncated domes, in conformance with ADA requirements, complete in place, the sum of:	EA	1	1,950. ⁰⁰	1,950. ⁰⁰
3	Remove and dispose of existing Sago Palm Trees, complete in place, the sum of:	EA	2	100. ⁰⁰	200. ⁰⁰
TOTAL COST:					\$3,950. ⁰⁰

*Please note that resodding with St Augustine is incidental to this project.

Experts Undergrands Solutions
 Youim Villenas
 5/20/2026

***J Rivas Construction, LLC**

White Pillars Lane Sidewalk Extension					
Quote Sheet					
City of Piney Point Village					
Item	Item Description	Unit	Quantity	Unit Price	Cost
1	5-foot wide, 4 1/2" thick, reinforced concrete sidewalk, including compacted sand bedding, complete in place, the sum of:	SF	150	\$14.00	\$2,100.00
2	Curb ramp with truncated domes, in conformance with ADA requirements, complete in place, the sum of:	EA	1	\$2,800.00	\$ 2,800.00
3	Remove and dispose of existing Sago Palm Trees, complete in place, the sum of:	EA	2	\$950.00	\$1,900.00
TOTAL COST:					\$6,800.00

*Please note that resodding with St Augustine is incidental to this project.

*** Infrastructure Construction Services**

White Pillars Lane Sidewalk Extension					
Quote Sheet					
City of Piney Point Village					
Item	Item Description	Unit	Quantity	Unit Price	Cost
1	5-foot wide, 4 1/2" thick, reinforced concrete sidewalk, including compacted sand bedding, complete in place, the sum of:	SF	150	16.50	\$ 2,475.00
2	Curb ramp with truncated domes, in conformance with ADA requirements, complete in place, the sum of:	EA	1	3,850.00	\$ 3,850.00
3	Remove and dispose of existing Sago Palm Trees, complete in place, the sum of:	EA	2	365.00	\$ 730.00
TOTAL COST:					\$ 7,055.00

*Please note that resodding with St Augustine is incidental to this project.

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding referral of a proposed Special Use Permit amendment request by Chapelwood United Methodist Church to the Planning and Zoning Commission for review and recommendation related to parking lot lighting improvements on the Greenbay campus.

Agenda Item: 13

Summary:

Chapelwood United Methodist Church has requested a review of a Specific Use Permit (SUP) amendment for parking lot lighting improvements at its Greenbay campus. This request will be sent to the Planning and Zoning Commission as part of the City's SUP review process.

SUPs are reviewed by the Planning and Zoning Commission before City Council takes formal action. Similar procedures have been used for other institutional campus improvement projects in the city.

Project Description:

According to the applicant's submittal, the proposed project generally includes:

- Installation of six (6) new pole-mounted LED light fixtures along the west side of the Claymore parking lot driveway;
- Installation of two (2) ground-mounted spotlights directed toward the Lot B entrance monument sign;
- Connection of the new lighting system to the existing parking lot electrical infrastructure;
- Boring beneath the driveway and adjacent green space to minimize disturbance to existing pavement and landscaping; and
- Improvements intended to enhance visibility and safety within an area currently experiencing limited lighting conditions during evening hours.

The applicant has indicated the project is intended to improve campus safety and visibility while minimizing impacts to surrounding landscaping and existing site conditions.

Recommendation:

Staff recommends referral of the proposed Specific Use Permit amendment request to the Planning and Zoning Commission for review and recommendation, including any public hearing process required by the City's zoning regulations. The proposed motion is as follows:

"I move to refer the proposed Specific Use Permit amendment request submitted by Chapelwood United Methodist Church regarding parking lot lighting improvements on the Greenbay campus to the Planning and Zoning Commission for review and recommendation."

Attachment(s):

Chapelwood Introductory Project Request Letter dated May 14, 2026.



May 14, 2026

City of Piney Point Village Planning & Zoning Commission
City of Piney Point Village
7660 Woodway, Suite 460
Houston, Texas 77063

RE: Claymore Driveway Parking Lot Lighting Project

Dear Planning & Zoning Commission Members,

On behalf of Chapelwood United Methodist Church, we respectfully submit this introductory project request for the proposed "Claymore Driveway Parking Lot Lighting" project located on the Greenbay campus.

The proposed project includes the installation of six (6) new pole-mounted LED light fixtures along the west side of the Claymore parking lot driveway, as well as two (2) small ground-mounted spotlights directed toward the Lot B entrance monument sign located at the north end of the driveway. The intent of the project is to improve visibility and safety within this portion of the campus, which is currently very dark during evening hours. The new lighting will tie into the existing parking lot lighting electrical system, and installation will require boring beneath the driveway and through adjacent green space in order to provide power to the new fixtures while minimizing disturbance to existing pavement and landscaping.

We appreciate the Commission's consideration of this request and look forward to working collaboratively through the review process. Please feel free to contact me should any additional information, drawings, or supporting documentation be required.

Respectfully,

Stephen Simmons
Director of Facilities & Planning
Chapelwood United Methodist Church
ssimmons@chapelwood.org
713-465-3467, ext. 151 office
713-858-7976 mobile

April 16, 2026

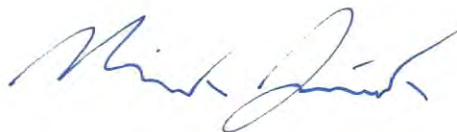
Annette R. Arriaga
Director of Planning, Development, & Permits
City of Piney Point Village
7660 Woodway Dr, Suite 460
Houston, TX 77063

**Regarding: Chapelwood United Methodist Church
Restroom Renovation**

Ms. Arriaga,

Chapelwood United Methodist Church intends to convert an existing interior storage room into a single-user restroom. The conversion will require interior renovation and expansion of the existing space to accommodate accessibility requirements. The expansion will be confined to the interior of the existing building and will reallocate space from an adjoining office to create a larger area for the single-user restroom. The existing storage closet measures approx. 32 sf; the enlarged space for the restroom will measure approx. 52 sf. The project will not make any changes to the exterior of the building, will not increase the size of the existing building, nor will it alter the appearance of the exterior of the building. The project will not include changes to drainage and will not include removal of existing trees or landscaping.

Sincerely,



Studio RED Architects, LP
Micah Simecek, Partner

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding an ordinance regulating dealers in crafted precious metals, including mobile gold buyers, within the City of Piney Point Village.

Agenda Item: 14

Summary:

During the April 29, 2026, Regular City Council Meeting, Council discussed the potential regulation of dealers in crafted precious metals, including mobile gold buyers operating within residential areas. The discussion followed concerns raised by the Memorial Villages Police Department regarding transaction tracking, crime prevention, and the recovery of stolen property.

The proposed ordinance would require businesses purchasing gold, jewelry, silver, coins, and similar items within the City to register with the City, maintain transaction records, submit reports, and comply with inspection requirements. The ordinance also establishes operational standards for mobile dealers and provides enforcement authority for violations.

Council expressed general support for developing a preventive ordinance and directed staff to refine the draft for future consideration.

Key Provisions

- Annual dealer registration requirements
- Transaction recordkeeping and next-business-day reporting
- Eleven (11) day holding period for purchased items
- Police inspection authority and temporary police hold provisions (up to 60 days)
- Mobile dealers limited to appointment-only operations
- Misdemeanor penalties and enforcement provisions for violations

Recommendation and Direction:

- **Option 1** - Staff recommends Council review the refined draft ordinance and provide any final direction prior to formal adoption.
- **Option 2** - Staff recommends approval of the proposed ordinance regulating dealers in crafted precious metals as presented.

ORDINANCE NO. 2026-__

AN ORDINANCE OF THE CITY OF PINEY POINT VILLAGE, TEXAS, AMENDING THE CODE OF ORDINANCES BY ADDING ARTICLE IV, "DEALERS IN CRAFTED PRECIOUS METALS," TO CHAPTER 18, "BUSINESSES"; ESTABLISHING REGISTRATION, REPORTING, RECORDKEEPING, INSPECTION, AND HOLD REQUIREMENTS; PROVIDING PENALTIES; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council finds that the purchase and resale of crafted precious metals may facilitate the concealment and disposition of stolen property; and

WHEREAS, the City Council finds that reasonable registration, reporting, inspection, and temporary hold requirements promote public safety and assist law enforcement in the investigation and recovery of stolen property; and

WHEREAS, the City Council desires to adopt reasonable regulations applicable to dealers purchasing crafted precious metals within the City; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:

Section 1. Findings Incorporated.

The findings set forth above are incorporated herein for all purposes.

Section 2. Code Amendment.

The Code of Ordinances of the City of Piney Point Village is hereby amended as set forth in Exhibit "A" attached hereto and incorporated herein for all purposes.

Section 3. Incorporation of Exhibit "A".

Exhibit "A," titled "Article IV. Dealers in Crafted Precious Metals," is attached to this Ordinance and incorporated herein as if fully set forth in the body of this Ordinance. In the event of any conflict between the text of this Ordinance and Exhibit "A," Exhibit "A" shall control with respect to the amended Code provisions.

Section 4. Savings Clause.

All rights and remedies of the City are expressly saved as to any violations existing at the time this Ordinance becomes effective.

Section 5. Severability.

If any section, subsection, sentence, clause, or phrase of this Ordinance is held invalid, such holding shall not affect the remaining portions of the Ordinance.

Section 6. Effective Date.

This Ordinance shall become effective immediately upon passage and adoption.

PASSED, APPROVED, AND ADOPTED on this ___ day of _____, 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth
Mayor

ATTEST:

Robert Pennington
City Administrator / City Secretary

EXHIBIT "A"
CHAPTER 18 — BUSINESSES
ARTICLE IV. DEALERS IN CRAFTED PRECIOUS METALS

Sec. 18-101. Purpose.

The purpose of this article is to regulate the purchase of crafted precious metals within the City to deter trafficking in stolen property and protect the public health, safety, and welfare.

Sec. 18-102. Definitions.

Crafted precious metals means jewelry, coins, watches, flatware, or similar items made in whole or in part of gold, silver, platinum, palladium, or similar precious metals.

Dealer means any person engaged in the business of purchasing crafted precious metals for resale, refining, melting, or other disposition, including mobile dealers.

Mobile dealer means a dealer operating from a temporary location, vehicle, hotel, residence, or other non-permanent commercial location.

Sec. 18-103. Registration Required.

- a) A dealer shall not purchase crafted precious metals within the City without first registering with the City.
- b) Registration shall be renewed annually and shall include information required by the Chief of Police.

Sec. 18-104. Transaction Records and Reporting.

- a) Dealers shall maintain transaction records for all crafted precious metal purchases made within the City.
- b) Dealers shall submit transaction reports to the Chief of Police or approved reporting system no later than the next business day.
- c) Records shall be retained for a minimum of three (3) years.
- d) The Chief of Police may establish administrative reporting procedures and forms.

Sec. 18-105. Inspection and Hold Authority.

- a) Dealers shall make required records and acquired property available for inspection by a peace officer upon request.
- b) A dealer shall not sell, transfer, alter, melt, or dispose of crafted precious metals acquired within the City for eleven (11) days after the transaction is reported.
- c) A peace officer may place a temporary hold on property reasonably suspected to be stolen for up to sixty (60) days unless otherwise released or ordered by a court.

Sec. 18-106. Mobile Dealer Restrictions.

- a) Mobile dealers may operate within the City only by appointment with a resident or lawful occupant.
- b) Walk-up, roadside, or temporary event purchasing activity is prohibited unless otherwise authorized by the City.

Sec. 18-107. Prohibited Acts.

It shall be unlawful for a dealer to:

- 1. Operate without registration;
- 2. Purchase from a person under eighteen (18) years of age;
- 3. Maintain false or incomplete records;
- 4. Fail to report transactions;
- 5. Refuse inspection; or

6. Dispose of property during a required hold period.

Sec. 18-108. Penalty.

A violation of this article shall constitute a misdemeanor punishable by a fine in accordance with the general penalty provisions of the City Code. Each day a violation continues shall constitute a separate offense.

TO: City Council

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding approval of the proposed Fiscal Year 2027 Budget Calendar and related budget workshop scheduling.

Agenda Item: 15

Summary:

The proposed FY2027 Budget Calendar is intended to provide a structured timeline for the preparation, review, public notice, and adoption of the City's annual operating budget and tax rate in compliance with Texas Local Government Code and Texas Tax Code requirements. Establishing the calendar early allows staff and Council adequate time to review financial projections, certified property values, departmental requests, and proposed tax rate information prior to adoption. The schedule also coordinates required public hearing notices with the newspaper's Wednesday publication schedule and aligns all statutory deadlines with the planned September 28, 2026, budget and tax rate adoption meeting.

Date	Item
May 26, 2026	Budget calendar discussion/approval
June 22, 2026	Preliminary budget discussion
July 17, 2026	Budget officer files proposed budget with City Secretary
July 25, 2026	Certified appraisal roll/estimate due
July 27, 2026	Budget Workshop #1
August 7, 2026	NNR and voter-approval tax rates submitted to Council, or as soon as practicable
August 24, 2026	Budget Workshop #2 / authorize notices
September 9, 2026	Send budget and tax hearing notices to the newspaper
September 16, 2026	Publish budget hearing and tax rate hearing notices
September 28, 2026	Hold budget hearing, adopt FY27 budget, hold tax rate hearing, and adopt tax rate
January 1, 2027	FY27 begins

Recommendation:

Staff recommends approval of the proposed FY2027 Budget Calendar to establish a clear schedule for budget preparation, public notice requirements, Council review, and timely adoption of the FY2027 Budget and tax rate in accordance with applicable state law.

FY2027 BUDGET CALENDAR

May 2026

Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26 [1]	27	28	29	30	31

June 2026

Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22 [2]	23	24	25	26	27	28
29	30					

July 2026

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17 [3]	18	19
20	21	22	23	24	25 [4]	26
27 [5]	28	29	30	31		

August 2026

Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7 [6]	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24 [7]	25	26	27	28	29	30
31						

September 2026

Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9 [8]	10	11	12	13
14	15	16 [9]	17	18	19	20
21	22	23	24	25	26	27
28 [10]	29	30				

BUDGET CALENDAR NOTES

[1] City Council meeting to review and approve the FY2027 Budget Calendar and overall budget preparation schedule.

[2] Initial budget discussion with Council regarding projected revenues, expenditures, and major FY2027 considerations.

[3] Budget Officer files the proposed FY2027 Budget with the City Secretary/City Clerk.

[4] Chief Appraiser deadline to deliver certified appraisal roll or taxable value estimate.

[5] Budget Workshop #1 during the regular City Council meeting.

[6] Submission of No-New-Revenue and Voter-Approval Tax Rates to City Council.

[7] Budget Workshop #2 and authorization to proceed with required public notices.

[8] Transmit budget and tax hearing notices to the newspaper for publication.

[9] Publish required notices for budget hearing and tax rate hearing.

[10] Conduct public hearings and adopt the FY2027 Budget and property tax rate.

TO: City Council

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

MEETING DATE: May 26, 2026

SUBJECT: Consideration and possible action regarding a request from GFL Environmental for a one-time equitable adjustment to the City's solid waste collection contract rates due to increased diesel fuel costs.

Agenda Item: 16

Summary:

The City contracts with GFL Environmental for residential solid waste collection and disposal services. GFL has submitted a request for a one-time equitable adjustment to the contract rates associated with increased diesel fuel costs impacting operational expenses. According to the request, the adjustment is intended to address sustained fuel price increases and is proposed as a temporary accommodation rather than a permanent modification to the contract's rate structure.

Discussion:

Council may consider the operational and financial impacts associated with the request, including the current terms of the City's solid waste collection agreement, historical fuel cost fluctuations, service continuity considerations, and the potential budgetary effect of any proposed adjustment.

Many municipalities do not automatically approve requests for equitable adjustments related to fuel cost increases, particularly where the underlying contract already includes annual CPI escalators, fuel surcharge provisions, or operational risk assumptions within the negotiated rate structure. Council and staff may therefore wish to evaluate whether the request represents an extraordinary increase beyond what was reasonably contemplated under the existing agreement.

At the same time, municipalities commonly acknowledge changing market conditions and the importance of maintaining stable, uninterrupted sanitation services while balancing responsible stewardship of public funds.

Recommendation:

Staff appreciates GFL Environmental's continued service to the City and acknowledges the operational challenges associated with rising fuel costs. GFL has consistently been a responsive and valued community partner.

However, staff does not currently recommend approval of the request as submitted, as the City's existing contract already includes annual CPI escalation provisions intended to address inflationary and operational cost increases over time. Staff believes the upcoming annual adjustment cycle will substantially address the fuel-related cost impacts identified in the request.

The upcoming October 2026 adjustment will be based on the April 2026 CPI index period, which reflected elevated fuel and transportation costs during that timeframe.

Attachment(s):

- ▶ *GFL Environmental Request Letter*
- ▶ *Reference: 2025 CPI Adjustment and Fuel Surcharge Letter*



April 27, 2026

City of Piney Point Village
Bobby Pennington, City Administrator
7676 Woodway, Suite 300
Houston, TX 77063

RE: Formal Request for Equitable Adjustment - Fuel Cost Increase

Dear Bobby,

At GFL, we value the long-standing partnership we have built with your City. We take great pride in delivering reliable, high-quality services and have always aimed to absorb market fluctuations to keep our rates stable.

However, we are currently facing a sustained and significant rise in diesel fuel costs. These increases were not foreseeable when we executed our agreement and are unfortunately beyond our control.

This shift in the economic landscape has placed a considerable burden on our ongoing cost of operations. To continue providing the high level of service and performance standards that your City deserves, we would like to address the sustainability of our current rate structure.

With this in mind, pursuant to the terms and conditions of our contract, GFL Environmental respectfully submits this request for a one-time 4% equitable adjustment to our contract rates. This modest adjustment will help partially offset these extraordinary fuel costs, ensuring we can maintain the continuity and quality of service you expect from us.

We remain committed to transparency and would welcome the opportunity to discuss this request with you further. Our goal is to work collaboratively toward a solution that works for both your City and GFL.

We appreciate your consideration and continued partnership.

Sincerely,

Suzanne Haboush
Government Contracts Manager

8515 Highway 6 South, Houston, TX 77083
Tel: 281-368-8397 | Email: GFLCSHouston@gflenv.com

2025 CPI INFORMATION



May 30, 2025

City of Piney Point Village
Attn: Bobby Pennington
City Administrator
7676 Woodway, Suite 300
Houston, TX 77063

RE: Contract for Solid Waste Collection and Disposal Services and Recycling Services – Request for Modification of Monthly Unit Rate per Household

Dear Bobby,

In accordance with Section 12.2 of the current Contract for Solid Waste Collection and Disposal Services and Recycling Services between the City of Piney Point Village, Texas, and GFL Environmental, we respectfully submit this letter as our formal request for a rate adjustment to become effective **October 1, 2025**.

Section 12.2 of the agreement allows for an annual rate adjustment based on changes in the Consumer Price Index (CPI) for All Urban Consumers, Series #CUUR0000SEHG, Water, Sewer, and Trash Collection Services, as published by the U.S. Department of Labor, Bureau of Labor Statistics. This adjustment reflects changes in the average CPI over the preceding twelve months.

Please find below the rate adjustment calculation:

CPI Calculation Details:

1. **CPI Index Value for April 2025:** 314.820
2. **CPI Index Value for April 2024:** 300.178

Net Percentage Change:

$$(314.820-300.178)/300.178 *100 = 4.88\%$$

Rate Adjustment:

- **Current Residential Rate per Household:**
 - Trash: \$32.10
 - Recycling: \$11.82
 - **Total:** \$43.92



- **New Rate Increase (4.88%):**
 - **Trash:** \$33.67
 - **Recycling:** \$12.40
 - **New Total Monthly Rate:** \$46.07

Fuel Surcharge Update:

As permitted under Section 12.2 and outlined in Exhibit B of the contract, GFL may apply a fuel surcharge. Due to current diesel pricing:

- **Current Fuel Surcharge:** 3%
- **Proposed Fuel Surcharge:** 2%

GFL Environmental has proudly served the City of Piney Point Village for many years and looks forward to continuing our strong partnership. We respectfully request the City's review and approval of this proposed rate adjustment. All supporting documentation used in the calculation is attached for your reference.

Please feel free to contact me directly should you wish to discuss this request in further detail.

Thank you for your time and consideration.

Best regards,
Suzanne Haboush
Government Contracts Manager
GFL Environmental



Comparative Statement – Index

Consumer Price Index for All Urban Consumers (CPI-U)											
Original Data Value											
Series Id:	CUSR0000SEHG										
Seasonally Adjusted											
Series Title:	Water and sewer and trash collection services in										
Area:	U.S. city average										
Item:	Water and sewer and trash collection services										
Base Period:	DECEMBER 1997=100										
Years:	2015 to 2025										
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
2015	210.090	210.981	211.468	211.987	212.729	213.299	213.986	215.560	216.143	216.550	
2016	218.191	218.681	219.417	220.319	221.497	221.680	221.530	222.383	223.102	223.631	
2017	226.235	227.001	227.360	227.883	228.445	228.803	229.186	229.664	230.179	230.838	
2018	232.771	233.609	234.041	234.873	235.894	236.642	237.301	238.261	238.605	239.276	
2019	241.276	241.538	242.397	243.288	243.924	244.538	245.073	245.294	245.965	247.032	
2020	248.846	249.751	250.359	250.673	250.921	251.435	252.401	253.974	254.266	254.781	
2021	257.722	258.763	259.204	259.581	259.542	260.400	261.706	262.810	263.747	264.278	
2022	268.128	269.521	269.621	270.419	270.844	271.925	273.097	274.984	276.759	276.892	
2023	281.461	283.663	284.166	285.052	286.322	287.457	289.005	290.975	291.279	291.683	
2024	297.079	298.751	299.183	300.178	299.987	300.652	302.106	303.311	305.117	306.336	
2025	310.239	313.344	313.925	314.820							

Comparative Statement – Index Continued

Back to Contents	Data 2: Regions					
Sourcekey	EMD_EPD2D_PTE_R1 0_DPG	EMD_EPD2D_PTE_R2 0_DPG	EMD_EPD2D_PTE_R3 0_DPG	EMD_EPD2D_PTE_R4 0_DPG	EMD_EPD2D_PTE_R5 0_DPG	EMD_EPD2D_PTE_R5 XCA_DPG
Date	Weekly East Coast No 2 Diesel Retail Prices (Dollars per Gallon)	Weekly Midwest No 2 Diesel Retail Prices (Dollars per Gallon)	Weekly Gulf Coast No 2 Diesel Retail Prices (Dollars per Gallon)	Weekly Rocky Mountain No 2 Diesel Retail Prices (Dollars per Gallon)	Weekly West Coast No 2 Diesel Retail Prices (Dollars per Gallon)	Weekly West Coast (PADD 5) Except California No 2 Diesel Retail Prices (Dollars per Gallon)
Feb 10, 2025	3.761	3.582	3.393	3.528	4.307	3.883
Feb 17, 2025	3.791	3.602	3.382	3.51	4.316	3.863
Feb 24, 2025	3.795	3.615	3.42	3.495	4.358	3.908
Mar 03, 2025	3.742	3.551	3.343	3.478	4.303	3.829
Mar 10, 2025	3.699	3.497	3.284	3.414	4.25	3.768
Mar 17, 2025	3.679	3.463	3.245	3.376	4.203	3.715
Mar 24, 2025	3.675	3.491	3.265	3.415	4.229	3.754
Mar 31, 2025	3.695	3.519	3.282	3.472	4.259	3.811
Apr 07, 2025	3.713	3.579	3.338	3.499	4.318	3.876
Apr 14, 2025	3.66	3.51	3.267	3.48	4.281	3.833
Apr 21, 2025	3.614	3.475	3.195	3.477	4.25	3.813
Apr 28, 2025	3.585	3.456	3.183	3.47	4.224	3.777
May 05, 2025	3.567	3.432	3.174	3.46	4.204	3.75
May 12, 2025	3.534	3.416	3.143	3.463	4.211	3.735
May 19, 2025	3.58	3.481	3.201	3.512	4.296	3.828
May 26, 2025	3.555	3.428	3.136	3.445	4.248	3.763

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: May 26, 2026

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

Agenda Item: 17

The City Administrator will provide the Council and the community with updates on key City initiatives, financial conditions, and intergovernmental coordination. Some items below may call for Council direction or acknowledgment.

A. Financial Related Items:

- I. **Financial Report** - The preliminary April 2026 financials reflect the City's position through the fourth month of FY2026. General Fund revenues total \$8,921,291, representing approximately 85.3% of the adopted budget, primarily driven by strong property tax collections, while sales tax and permit revenues continue to trend below prior year levels. Expenditures total \$2,759,741, or 23.9% of the total budget, with operating expenditures at 32.1% and capital spending remaining limited as several engineering and infrastructure projects continue in design and coordination phases. Overall, revenues currently exceed expenditures by \$6,161,550, with revenues continuing to outpace expenditures through the fourth month of FY2026.
 - II. **Property Tax Report** - The April 2026 Tax Office Report reflects a certified taxable value of approximately \$3.447 billion and an adjusted levy of approximately \$8.91 million. Year-to-date collections total approximately \$8.40 million in base tax collections, representing approximately 95.9% of the adjusted levy. The remaining receivable balance is approximately \$507,832, including approximately \$122,688 in prior-year delinquencies. Current month collections totaled approximately \$81,390, excluding penalty and interest allocations. Minor negative delinquent amounts reflect routine prior-year corrections and adjustments. Overall collection performance remains strong and consistent with expectations for this stage of the collection cycle.
 - III. **Disbursements (greater than \$10,000).**
 - Retaining the item in anticipation of any potential approvals needed at the time of the meeting.
 - IV. **Temporary Certificates of Occupancy (TCO) Reimbursements:**
 - Retaining the item in anticipation of any potential approvals needed at the time of the meeting.
- B. **Village Independence Festival (July 4th)** - Staff continues coordination with partner cities on the joint July 4th event, including logistics, donations, and volunteer participation. Each city's \$5,000 contribution will support the shared Villages event fund.
- C. **Grecian Way Cul-de-Sac Landscape Proposal**. A resident at 601 Grecian Way has expressed interest in restoring the cul-de-sac grass circle, which has been damaged by construction activity, at no cost to the city. The proposal includes re-sodding with Bermuda grass, installing landscape stones to

deter vehicle encroachment, and providing ongoing maintenance with support from neighbors. Staff supports the concept and is evaluating the addition of a reinforced concrete curb (estimated \$3,000–\$5,000) to enhance durability. The proposal was submitted to the Beautification Committee, which approved it.

- D. **South Piney Point Road Landscaping Proposal**. Efforts are underway, and the Beautification Committee has agreed on the gateway bed design and irrigation plan.
- E. **Employee Fuel Stipend** - The City of Bunker Hill Village recently implemented a temporary fuel reimbursement policy for employees tied to fuel price benchmarks published by AAA Texas. Depending on average gasoline prices, eligible employees may receive a fuel reimbursement per pay period at varying levels. The policy is currently intended to remain in effect through mid-2027. This item was requested by members of the Council for discussion purposes. For context, the City of Piney Point Village currently evaluates employee compensation annually as part of the regular budget process. Staff reviews economic conditions, including CPI and other market indicators, and may provide compensation recommendations to Council during the annual budget process for consideration and possible approval. At this time, staff is not aware of other Memorial Villages currently implementing a separate fuel reimbursement program like the one adopted by Bunker Hill Village.
- F. **Emergency Management** - All VFD member villages completed annual emergency management and hurricane preparedness training this week in coordination with regional emergency management requirements and TDEM guidance. The training included emergency response coordination, communication procedures, continuity planning, and hurricane preparedness operations. Police, fire, public works, and administrative staff across the villages continue coordinating ahead of the 2026 hurricane season and remain prepared to respond as needed.

FINANCIAL-RELATED ITEMS

ITEM A



CITY OF PINEY POINT VILLAGE FINANCIAL REPORT

APRIL 2026 FINANCIALS (PRELIMINARY)

This report provides a preliminary overview of the City’s financial activities through April 2026, representing the fourth month of FY 2026. The City is currently completing the year-end closeout process for Fiscal Year 2025, and the audited financial report is scheduled to be presented to the Council in May 2026. The budgeted figures presented in this report reflect the originally adopted budget for the fiscal year.

GENERAL FUND

	<u>Prior YTD</u>	<u>Budget</u>	<u>Month</u>	<u>YTD</u>
Total Revenues	\$8,132,806	\$10,452,697	\$244,596	\$8,921,291
Total Expenditures	\$3,341,639	\$11,560,295	\$736,876	\$2,759,741
Over/(Under)	\$4,791,167	(\$1,107,598)	(\$492,280)	\$6,161,550

	<u>Prior YTD</u>	<u>Budget</u>	<u>Month</u>	<u>YTD</u>
Operating Revenues	\$7,981,147	\$10,424,697	\$243,130	\$8,881,078
Operating Expenditures	\$2,749,601	\$8,560,295	\$736,311	\$2,744,433
Over/(Under)	\$5,231,546	\$1,864,402	(\$493,182)	\$6,136,645

1. **GF REVENUES:** Total revenues are reported at \$8,921,291, representing 85.3% of the allocated adopted budget and indicating a 9.7% increase relative to the same period in the preceding fiscal year. This growth can primarily be attributed to the timing of reported property tax collections.
 - a. **Property tax collections (M&O – General Fund):** As of year-to-date, total property tax revenue stands at \$8,124,835, accounting for 98.4% of the adopted property tax budget. This figure is \$1,156,176 higher than the year-to-date collection from the previous year. The City projects an additional \$135,912 in Maintenance and Operations (M&O) revenue. The adopted tax rate is \$0.255140 per \$100 of assessed valuation, split into \$0.245830 for M&O and \$0.009310 for Interest and Sinking (I&S), dedicated to debt service. Tax payments were due on January 31, 2026, with delinquencies commencing on February 1, 2026. Spring Branch Independent School District is designated as the City’s tax assessor-

collector. The FY2026 financial forecast anticipates a collection rate of 99%. For ongoing updates and any adjustments to taxable values, please consult the monthly tax report.

NOTE (1): *SBISD and MVPD have reported multiple instances of taxpayer fraud related to check washing and check theft. Authorities have recently apprehended the suspect involved in these offenses.*

- b. Sales Tax:** April sales tax collections totaled \$166,748, representing 33.3% of the projected annual budget of \$500,000. Collections decreased by \$11,556 (6.5%) compared to April 2025, when collections totaled \$178,304. Additionally, the projected annual sales tax revenue accounts for approximately 4.78% of the overall General Fund revenue.
- c. Franchise Tax:** Franchise tax revenue shows no significant change in remittance patterns from the prior year. To date, the city has received \$90,809 from the electric franchise (CenterPoint). Total franchise revenue is projected at approximately \$374,000 for the fiscal year, with the majority of collections expected in the second half.
- d. Court Revenue:** Court collections amount to \$59,122, representing 41.2% of the total budget and aligning closely with the prior fiscal year. This figure encompasses \$53,777 in court fines, with \$5,345 allocated for specific restricted purposes as mandated by Texas law. In FY2025, total court revenue was approximately \$190,000.
- e. Licenses & Permits:** Revenues total \$196,609, representing 37.2% of the annual budget of \$529,100 and a 51.7% decrease compared to the prior fiscal year, primarily due to reduced capital improvements at Kinkaid School. Permit and inspection fees account for approximately 66.1% of total revenue within this category. Plat reviews revenues have reached 375% of budgeted amount, while drainage reviews and contractor registrations are currently at 63.4% and 80% of budget, respectively.
- f. Interest Revenue:** Interest earnings total \$135,954, representing 36.4% of the annual budget and \$12,378 below prior year-to-date collections. The decrease is primarily attributable to lower federal interest rates during 2025, which reduced yields across the City's investment portfolio. Looking ahead, interest income performance will continue to depend on changes in Federal Reserve monetary policy and market conditions. If interest rates remain stable, earnings are expected to level off; however, additional rate reductions could further moderate investment returns in the coming months. As of April, the Federal Reserve maintained its current interest rate policy, while the timing and extent of any future rate adjustments remain uncertain and subject to economic conditions.
- g. Other Non-Operating Proceeds:** Non-Operating Proceeds total \$40,213, representing 143.6% of the annual budget. This amount reflects a decrease of \$111,445 compared to prior year-to-date collections, primarily due to lower CIP cost-sharing revenue recognized in FY2025. The total consists of \$25,000 in non-refundable TCO proceeds, \$7,288 in ambulance fees collected from VFD, \$1,215.65 from opioid settlement proceeds, and \$6,399 in credit card processing fees.

2. GF EXPENDITURES: The city has approved an operating budget totaling \$8,560,295, alongside an additional \$3,000,000 earmarked for capital programming projects. This results in a comprehensive appropriation of \$11,560,295. As of the current fiscal year, expenditures have reached \$2,759,741, accounting for 23.9% of the total budget. This figure reflects a 17.4% reduction compared to expenditures over the same period last year. Operating expenditures total \$2,744,433, representing 32.1% of the overall operating budget. This figure reflects a decrease of 0.2% compared to the corresponding period in the previous fiscal year. Several capital projects remain in design, review, or coordination phases and are expected to accelerate later in FY2026, or possibly carry forward to 2027. Expenditures are expected to increase as capital projects advance. Divisions and categories that are currently trending higher in expenditures are as follows:

- a. Police Services:** The MVPD allocation stands at \$1,200,291, representing 42% of total expenditures. This allocation reflects the strategy of advancing two months of service payments at the start of the fiscal year, which ensures sufficient operational cash flow for MVPD activities as previously stipulated.
- b. Fire Services:** The VFD amount is \$673,462, which represents 30.3% and corresponds to 1.5 months of service payments at the beginning of the year. This is intended to ensure adequate operational cash flow for the VFD. Expenditures are not increasing beyond the usual levels, as the City received a return of funds amounting to \$160,327 from the VFD for fiscal year 2024.

3. GF FUND BALANCE: The FY2026 budget includes an allocation of \$1,107,598 from the reserved fund balance, designated primarily to finance a segment of the \$3,000,000 capital program. As of the end of FY2025, the General Fund reflected an unassigned fund balance of \$5,773,376. The decrease of \$448,738 from the prior year was primarily attributable to the planned use of fund balance for capital expenditures, partially offset by revenues exceeding projections.

DEBT SERVICE FUND

	Prior YTD	Budget	Month	YTD
Total Revenues	\$875,625	\$332,757	\$4,703	\$314,046
Total Expenditures	\$864,425	\$449,425	\$0	\$437,900
Over/(Under)	\$11,200	(\$116,668)	\$4,703	(\$123,854)

4. Revenues total \$314,046, representing 94.4% of the projected budget, with \$307,173 derived from property tax collections. The adopted interest and sinking fund rate is set at \$0.009310, which is necessary to service the annual bond debt. The budgetary framework accounts for a 99% collection rate, informed by historical trends in tax collection performance.

Note (2): *The budget strategy aims to utilize retained cash reserves earmarked for debt service, as the city approaches the conclusion of all outstanding debt obligations.*

5. Expenditures total \$437,900 (97.4% of budget), reflecting the front-loaded structure of the City's semiannual debt service schedule, under which principal payments are prioritized. The remaining obligation for the fiscal year consists solely of interest on approximately \$435,000 in outstanding principal, payable later in the year. The City is scheduled to fully retire this debt in FY2027, after which no further debt service obligations will remain at this time.

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 the city administration at 713-230-8703.



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2026

GENERAL FUND SUMMARY

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	6,968,659	8,260,747	78,543	8,124,835	98.4%	135,912
SALES TAXES	178,304	500,000	28,362	166,748	33.3%	333,252
FRANCHISE TAXES	90,808	374,283	22,702	90,809	24.3%	283,474
COURT REVENUE	61,542	143,562	18,438	59,122	41.2%	84,440
PERMITS & INSPECTIONS	406,902	529,100	59,538	196,609	37.2%	332,491
ALARM REGISTRATIONS	19,100	0	0	0	0.0%	0
GOVERNMENTAL CONT. (METRO)	0	136,000	0	0	0.0%	136,000
PILOT FEES (KINKAID)	107,500	107,500	0	107,000	99.5%	500
INTEREST	148,332	373,505	35,547	135,954	36.4%	237,551
TOTAL OPERATING	7,981,147	10,424,697	243,130	8,881,078	85.2%	1,543,619
OTHER NON-OPERATING PROCEEDS	151,659	28,000	1,466	40,213	143.6%	(12,213)
TOTAL NON-OPERATING	151,659	28,000	1,466	40,213	143.6%	(12,213)
TOTAL REVENUES	\$8,132,806	\$10,452,697	\$244,596	\$8,921,291	85.3%	\$1,531,406
EXPENDITURES						
<u>PUBLIC SERVICE DIVISION</u>						
POLICE SERVICES	1,159,023	2,860,161	237,125	1,200,291	42.0%	1,659,870
FIRE SERVICES	793,479	2,223,438	185,287	673,462	30.3%	1,549,976
SANITATION COLLECTION	152,547	649,591	106,670	160,006	24.6%	489,585
OTHER PUBLIC SERVICES	4,298	42,000	4,110	9,822	23.4%	32,178
PUBLIC SERVICE DIVISION	2,109,347	5,775,190	533,192	2,043,581	35.4%	3,731,609
<u>OPERATIONS</u>						
CONTRACT SERVICES	108,426	527,000	41,554	124,251	23.6%	402,749
BUILDING SERVICES	74,953	368,700	19,890	75,457	20.5%	293,243
GENERAL GOVERNMENT	335,237	1,455,938	108,869	402,980	27.7%	1,052,958
MUNICIPAL COURT	15,479	46,137	2,072	12,583	27.3%	33,554
PUBLIC WORKS	106,158	387,330	30,735	85,581	22.1%	301,749
OPERATION DIVISIONS	640,254	2,785,105	203,120	700,852	25.2%	2,084,253
TOTAL PUBLIC & OPERATING	\$2,749,601	\$8,560,295	\$736,311	\$2,744,433	32.1%	\$5,815,862
<u>NON-OPERATING</u>						
CAPITAL PROGRAMS	592,037	3,000,000	565	15,308	0.5%	2,984,692
TOTAL NON-OPERATING	592,037	3,000,000	565	15,308	0.5%	2,984,692
TOTAL EXPENDITURES	\$3,341,639	\$11,560,295	\$736,876	\$2,759,741	23.9%	\$8,800,554
REVENUE OVER/(UNDER) EXPENDITURES	4,791,167	(1,107,598)	(492,280)	6,161,550		



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2026

GENERAL FUND REVENUES

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>Tax Collection</u>						
10-4101 Property Tax (M&O) <i>Unearned/Adjusted</i>	6,968,659	8,260,747	78,543	8,124,835	98.4%	135,912
<i>Total Property Tax :</i>	<i>6,968,659</i>	<i>8,260,747</i>	<i>78,543</i>	<i>8,124,835</i>	<i>98.4%</i>	<i>135,912</i>
10-4150 Sales Tax	178,304	500,000	28,362	166,748	33.3%	333,252
Total Tax Collection:	7,146,963	8,760,747	106,905	8,291,583	94.6%	469,164
<u>Permits & Inspections</u>						
10-4203 Plat Reviews	0	1,000	0	3,750	375.0%	(2,750)
10-4205 Contractor Registration	4,380	9,750	2,400	7,800	80.0%	1,950
10-4206 Drainage Reviews	24,100	57,850	11,500	36,700	63.4%	21,150
10-4207 Permits & Inspection Fees	378,172	460,000	45,638	147,759	32.1%	312,241
10-4208 Board of Adjustment Fees	250	500	0	600	120.0%	(100)
Total Permits & Inspections:	406,902	529,100	59,538	196,609	37.2%	332,491
<u>Municipal Court</u>						
10-4300 Court Fines	56,396	130,000	17,020	53,777	41.4%	76,223
10-4301 Building Security Fund	1,796	3,500			0.0%	3,500
10-4302 Truancy Prevention	1,838	50	506	1,909	3817.7%	(1,859)
10-4303 Local Municipal Tech Fund	1,466	0				0
10-4304 Local Municipal Jury Fund	37	0	10	38		(38)
10-4305 Consolidated Court Cost	0	10,012				10,012
10-4311 Local Municipal Court BLDG	9		901	3,398		(3,398)
Total Municipal Court:	61,542	143,562	18,438	59,122	41.2%	84,440
<u>Investment Income</u>						
10-4400 Interest Revenue	148,332	373,505	35,547	135,954	36.4%	237,551
Total Investment Income:	148,332	373,505	35,547	135,954	36.4%	237,551
<u>Agencies & Alarms</u>						
10-4508 SEC-Registration	19,100	0	0	0		0
Total Agencies & Alarms:	19,100	0	0	0		0
<u>Franchise Revenue</u>						
10-4602 Cable Franchise	0	58,559	0	0	0.0%	58,559
10-4605 Power/Electric Franchise	90,808	272,424	22,702	90,809	33.3%	181,615
10-4606 Gas Franchise	0	30,000	0	0	0.0%	30,000
10-4607 Telephone Franchise	0	3,300	0	0	0.0%	3,300
10-4608 Wireless Franchise	0	10,000	0	0	0.0%	10,000
Total Franchise Revenue:	90,808	374,283	22,702	90,809	24.3%	283,474
<u>Donations & In Lieu</u>						
10-4702 Kinkaid School Contribution	107,500	107,500	0	107,000	99.5%	500
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	27,013	0	0	7,288		(7,288)
10-4800 Misc Income	7,797	5,000	0	26,527	530.5%	(21,527)
10-4803 CIP Cost Share	107,290	0				0
10-4804 Credit Card Fees	9,559	23,000	1,466	6,399		16,601
Total Donations & In Lieu:	259,159	271,500	1,466	147,213	54.2%	124,287
Total Revenue Received	8,132,806	10,452,697	244,596	8,921,291	85.3%	1,531,406
TOTAL REVENUES:	\$8,132,806	\$10,452,697	244,596	8,921,291	85.3%	\$1,531,406



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2026

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	10,000	3,974	5,375	0	4,625
10-510-5002	Public Relations	15,000	0	0	0.0%	15,000
	Community Events:	0	3,974	5,375	21.5%	19,625
<u>Police Services</u>						
10-510-5010	MVPD Operations	1,102,356	237,125	1,185,624	41.7%	1,659,870
10-510-5011	MVPD Auto Replacement	48,000	0	14,667	100.0%	0
10-510-5012	MVPD Capital Expenditure	8,667	0	0	n/a	0
	Police Services:	1,159,023	237,125	1,200,291	42.0%	1,659,870
<u>Miscellaneous</u>						
10-510-5020	Miscellaneous	0	0	0	n/a	0
	Total Miscellaneous:	0	0	0	n/a	0
<u>Sanitation Collection</u>						
10-510-5030	Sanitation Collection	149,556	104,579	156,868	24.5%	482,751
10-510-5031	Sanitation Fuel Charge	2,991	2,092	3,137	31.5%	6,834
	Sanitation Collection:	152,547	106,670	160,006	24.6%	489,585
<u>Library Services</u>						
10-510-5040	Spring Branch Library	0	0	0		0
	Library Services:	0	0	0		0
<u>Street Lighting Services</u>						
10-510-5050	Street Lighting	4,298	136	4,447	26.2%	12,553
	Street Lighting Services:	4,298	136	4,447	26.2%	12,553
<u>Fire Services</u>						
10-510-5060	Villages Fire Department	793,479	185,287	673,462	30.3%	1,549,976
	Fire Services:	793,479	185,287	673,462	30.3%	1,549,976
	TOTAL PUBLIC SERVICE:	\$2,109,347	\$533,192	\$2,043,581	35.4%	\$3,731,609

		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	8,000	25,000	11,570	11,570	46.3%	13,430
10-520-5103	Engineering	63,837	270,000	17,524	62,265	23.1%	207,735
10-520-5104	Legal	14,886	100,000	0	11,006	11.0%	88,994
10-520-5105	Tax Appraisal-HCAD	17,892	75,000	7,222	24,298	32.4%	50,703
10-520-5107	Animal Control	1,696	5,000	1,304	5,224	104.5%	(224)
10-520-5108	IT Hardware/Software & Support	2,115	26,000	3,935	9,888	38.0%	16,112
10-520-5110	Mosquito Control	0	26,000	0	0	0.0%	26,000
TOTAL CONTRACT SERVICE DIVISION:		\$108,426	\$527,000	\$41,554	\$124,251	23.6%	\$402,749
<u>BUILDING SERVICE DIVISION</u>							
<u>Building & Inspection Services</u>							
10-530-5108	Information Technology	0					
10-530-5152	Drainage Reviews	16,507	124,000	0	23,816	19.2%	100,184
10-530-5153	Electrical Inspections	9,630	30,000	2,420	5,060	16.9%	24,940
10-530-5154	Plat Reviews	0	0	0	0		0
10-530-5155	Plan Reviews	12,000	48,000	4,000	12,000	25.0%	36,000
10-530-5156	Plumbing Inspections	7,875	32,000	2,090	6,545	20.5%	25,455
10-530-5157	Structural Inspections	10,035	43,000	3,520	9,460	22.0%	33,540
10-530-5158	Urban Forester	10,160	50,000	4,680	10,730	21.5%	39,270
10-530-5160	Mechanical Inspections	1,710	10,000	990	1,815	18.2%	8,185
Building and Inspection Services:		67,917	337,000	17,700	69,426	20.6%	267,574
<u>Supplies and Office Expenditures</u>							
10-530-5204	Dues & Subscriptions	0	0	0	0	n/a	0
10-530-5207	Misc Supplies	30	1,000	0	0	n/a	1,000
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:		30	2,700	0	0	n/a	2,700
<u>Insurance</u>							
10-530-5403	Credit Card Charges	7,007	29,000	2,190	6,031	20.8%	22,969
Insurance:		7,007	29,000	2,190	6,031	20.8%	22,969
TOTAL BUILDING SERVICE DIVISION:		\$74,953	\$368,700	\$19,890	\$75,457	20.5%	\$293,243

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE	
GENERAL GOVERNMENT DIVISION							
<u>Administrative Expenditures</u>							
10-540-5108	Information Technology	13,105	45,000	997	4,647	10.3%	40,353
10-540-5201	Administrative/Professional Fe	10,138	5,000	0	0	0.0%	5,000
10-540-5202	Auto Allowance/Mileage	2,215	7,800	612	2,446	31.4%	5,354
10-540-5203	Bank Fees	379	1,500	181	487	32.5%	1,013
10-540-5204	Dues/Seminars/Subscriptions	1,512	7,600	585	2,460	32.4%	5,140
10-540-5205	Elections	0	3,000	147	147	4.9%	2,853
10-540-5206	Legal Notices	715	8,000	0	0	0.0%	8,000
10-540-5207	Miscellaneous	129	1,000	0	0	0.0%	1,000
10-540-5208	Citizen Communication	3,808	7,000	0	0	0.0%	7,000
10-540-5209	Office Equipment & Maintenance	1,886	9,000	831	2,174	24.2%	6,826
10-540-5210	Postage	0	1,000	0	0	0.0%	1,000
10-540-5211	Meeting Supplies	1,954	10,000	192	1,647	16.5%	8,353
10-540-5212	Rent/Leasehold/Furniture	22,495	160,684	29,725	42,654	26.5%	118,030
10-540-5213	Supplies/Storage	7,782	20,000	3,210	6,458	32.3%	13,542
10-540-5214	Telecommunications	3,935	15,000	898	3,525	23.5%	11,475
10-540-5215	Travel & Training	0	2,500	0	225	9.0%	2,275
10-540-5216	Statutory Legal Notices	0	0	0	0	#DIV/0!	0
	Administrative Expenditures:	70,053	304,084	37,378	66,870	22.0%	237,214
<u>Wages & Benefits</u>							
10-540-5301	Gross Wages	205,084	774,683	58,565	228,349	29.5%	546,334
10-540-5302	Overtime/Severance	293	10,000	0	172	1.7%	9,828
10-540-5303	Temporary Personnel	0	0	0	0		0
10-540-5306	FICA/Med/FUTA Payroll Tax Exp	15,121	62,439	4,481	17,508	28.0%	44,931
10-540-5310	TMRS (City Responsibility)	27,590	196,552	0	43,231	22.0%	153,321
10-540-5311	Payroll Process Exp-Paychex	1,253	4,500	311	1,472	32.7%	3,028
	Wages & Benefits:	249,340	1,048,174	63,357	290,733	27.7%	757,441
<u>Insurance</u>							
10-540-5353	Employee Insurance	15,843	91,027	7,265	44,507	48.9%	46,519
10-540-5354	General Liability		10,000	870	870	8.7%	9,130
10-540-5356	Workman's Compensation		2,653	0	0	0.0%	2,653
	Insurance:	15,843	103,680	8,135	45,377	43.8%	58,302
<u>Other</u>							
10-540-5403	Credit Card Charges (Adm)	0	0	0	0	n/a	0
10-540-5710	Intergovernmental Expenditure		0				
	Intergovernmental:	0	0	0	0	n/a	0
	TOTAL GENERAL GOVERNMENT DIVISION:	\$335,237	\$1,455,938	\$108,869	\$402,980	27.7%	\$1,052,958

		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		0	0	0	n/a	0
10-550-5211	Meeting Supplies		0	0	0	n/a	0
10-550-5215	Travel & Training	(150)	1,750	0	65	3.7%	1,685
	Supplies and Office Expenditures:	(150)	1,750	0	65	n/a	1,685
<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	2,304	7,387	422	1,893	25.6%	5,494
10-550-5404	Judge/Prosecutor/Interpreter	13,325	37,000	1,650	10,625	28.7%	26,375
	Court Operations:	15,629	44,387	2,072	12,518	28.2%	31,869
	TOTAL MUNICIPAL COURT DIVISION:	\$15,479	\$46,137	\$2,072	\$12,583	27.3%	\$33,554
<u>PUBLIC WORKS MAINTENANCE DIVISION</u>							
<u>Supplies & Office Expenditures</u>							
10-560-5108	Information Technology	0	2,500	0	0		2,500
10-560-5207	Misc Supplies		500	0	104	n/a	396
10-560-5213	Office Supplies		5,000	225	979	n/a	4,021
10-560-5215	Travel & Training		1,000	0	0	n/a	1,000
	Supplies and Office Expenditures:	\$ -	\$ 9,000	\$ 225	\$ 1,082	12.0%	7,918
<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	TCEQ & Harris CO Permits	509	1,850	100	1,756	94.9%	94
10-560-5504	Landscaping Maintenance	50,132	144,280	13,585	38,276	26.5%	106,004
10-560-5505	Fuel & Maintenance	570	3,200	275	1,112	34.7%	2,088
10-560-5507	Traffic Control	4,504	20,000	861	3,643	18.2%	16,357
10-560-5508	Water Utilities	1,953	9,000	151	951	10.6%	8,049
10-560-5509	Tree Care/Removal	7,705	40,000	8,200	10,900	27.3%	29,100
10-560-5510	Road/Drainage Maintenance	0	2,000	0	1,510	75.5%	490
10-560-5515	Community Beautification	769	100,000	2,970	20,735	20.7%	79,265
10-560-5516	Equipment Maintenance	33	3,000	10	938	31.3%	2,062
10-560-5517	Street Maintenance	7,550	15,000	4,357	4,678	31.2%	10,322
	Maintenance and Repair:	73,725	338,330	30,510	84,498	25.0%	253,832
<u>Capital Equipment</u>							
10-560-5600	Capital Equipment	32,433	40,000				40,000
	Capital Equipment:	32,433	40,000	0	0	0.0%	40,000
	TOTAL PUBLIC WORKS DIVISION:	\$106,158	\$387,330	\$30,735	\$85,581	22.1%	\$301,749

	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		0				0
10-570-5606		0			n/a	0
10-570-5701		0			n/a	0
10-570-5702		0			n/a	0
10-570-5703		0			n/a	0
10-570-5806		0			n/a	0
	0	0	0	0	n/a	0
<u>Major Capital / Maintenance Programs</u>						
		0			n/a	0
10-570-5808	0	0			n/a	0
10-580-5809		0			n/a	0
10-580-5810		0				
10-580-5811	592,037	3,000,000	565	15,308	0.5%	2,984,692
10-580-5821		0				
10-580-5822		0				
10-580-5823		0				
10-580-5824		0				
10-580-5825		0				
10-580-5826		0				
	592,037	3,000,000	565	15,308	0.5%	2,984,692
TOTAL CAPITAL OUTLAY PROGRAMS:	\$592,037	\$3,000,000	\$565	\$15,308	0.5%	\$2,984,692
TOTAL EXPENDITURES:	\$3,341,639	\$11,560,295	\$736,876	\$2,759,741	23.9%	\$8,800,554



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: April 30, 2026

DEBT SERVICE FUND

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	861,726	322,757	2,831	307,173	95.2%	15,584
<i>Unearned/Adjusted</i>	<i>0</i>	<i>0</i>		<i>0</i>		<i>0</i>
<i>Total Property Tax :</i>	<i>861,726</i>	<i>322,757</i>	<i>2,831</i>	<i>307,173</i>	<i>95.2%</i>	<i>15,584</i>
INTEREST	13,899	10,000	1,872	6,873		3,127
TOTAL OPERATING	875,625	332,757	4,703	314,046	94.4%	18,711
TOTAL REVENUES	\$875,625	\$332,757	\$4,703	\$314,046	94.4%	\$18,711
EXPENDITURES						
TAX BOND PRINCIPAL	840,000	425,000	0	425,000	100.0%	0
TAX BOND INTEREST	24,425	19,425	0	12,900	66.4%	6,525
FISCAL AGENT FEES	0	5,000	0	0	0.0%	5,000
OPERATING EXPENDITURES	864,425	449,425	0	437,900	97.4%	11,525
TOTAL EXPENDITURES	\$864,425	\$449,425	\$0	\$437,900	97.4%	\$11,525
REVENUE OVER/(UNDER) EXPENDITURES	11,200	(116,668)	4,703	(123,854)		

Property Tax Revenue Reconciliation
Period Ending April 2026

Property Tax Collected from SBISD:

Current Tax:	\$ 8,409,359.83
Delinquent Tax and Penalty & Interest	\$ (5,446.53)
Current Penalty & Interest:	\$ 27,459.10
Other Fees:	\$ 635.89

Total Collections: **\$ 8,432,008.29**

GL Account Balance:

Property Tax Revenue In GF:	\$ 8,124,835.14
Property Tax Revenue In DS:	\$ 307,173.15

Total **\$ 8,432,008.29**

Difference: **\$ -**

City of Piney Point Village
Monthly Tax Office Report
April 30, 2026

Prepared by: J Matelske, Tax Assessor/Collector

A. Current Taxable Value \$ 3,446,932,327

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Original Levy 0.25514	\$ 8,472,210.45		\$ 8,472,210.45
Carryover Balance	-	123,519.66	123,519.66
Adjustments	322,292.84	(6,459.32)	315,833.52
Adjusted Levy	8,794,503.29	117,060.34	8,911,563.63
Less Collections Y-T-D	8,409,359.83	(5,628.02)	8,403,731.81
Receivable Balance	\$ 385,143.46	\$ 122,688.36	\$ 507,831.82

C. COLLECTION RECAP:

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Current Month:			
Base Tax	\$ 77,228.05	\$ (1,904.03)	\$ 75,324.02
Penalty & Interest	6,049.27	-	6,049.27
Attorney Fees	16.96	-	16.96
Other Fees	-	-	-
Total Collections	\$ 83,294.28	\$ (1,904.03)	\$ 81,390.25

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Year-To-Date:			
Base Tax:	\$ 8,409,359.83	\$ (5,628.02)	\$ 8,403,731.81
Penalty & Interest	27,459.10	181.49	27,640.59
Attorney Fees	16.96	184.39	201.35
Other Fees	635.89	-	635.89
Total Collections	\$ 8,437,471.78	\$ (5,262.14)	\$ 8,432,209.64

Percent of Adjusted Levy	95.94%		95.88%
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**City of Piney Point Village
Tax A/R Summary by Year
April 30, 2026**

YEAR	BEGINNING BALANCE AS OF 12/31/2025	ADJUSTMENTS	COLLECTIONS	ENDING BALANCE AS OF 4/30/2026
2024	\$ 44,534.78	\$ (4,020.93)	\$ (3,301.23)	\$ 43,815.08
23	19,100.36	(1,302.51)	(1,289.31)	\$ 19,087.16
22	18,353.32	(13.20)	-	\$ 18,340.12
21	18,310.49	(118.83)	(105.63)	18,297.29
20	12,146.72	(932.30)	(932.30)	12,146.72
19	7,975.33	-	-	7,975.33
18	2,846.58	-	-	2,846.58
17	126.34	-	-	126.34
16	53.74	-	-	53.74
15	72.00	(71.55)	0.45	0.00
	<u>\$ 123,519.66</u>	<u>\$ (6,459.32)</u>	<u>\$ (5,628.02)</u>	<u>\$ 122,688.36</u>

GRECIAN WAY CUL-DE-SAC LANDSCAPE PROPOSAL

ITEM C

&

SOUTH PINEY POINT ROAD LANDSCAPING PROPOSAL

ITEM D

601 GRECIAN WAY CUL-DE-SAC IMPROVEMENTS

IMPROVEMENT OVERVIEW

Simple, clean improvement using Bermuda grass and natural Texas moss rock boulders for a low-maintenance, welcoming cul-de-sac.

FEATURES

- Bermuda grass sod
- Texas moss rock boulders (approx. 18" x 32")

MATERIALS



Texas Moss Rock Boulders
(Approx. 18" x 32")



Bermuda Grass
(Sod)

OPTION B CURB DETAIL



Conceptual plans based on sketches provided. Final plant selections, layout, and materials may be refined during implementation.



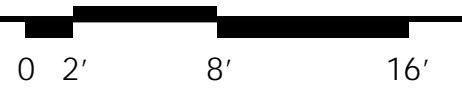
OPTION A
NO CURB
(Existing Condition)



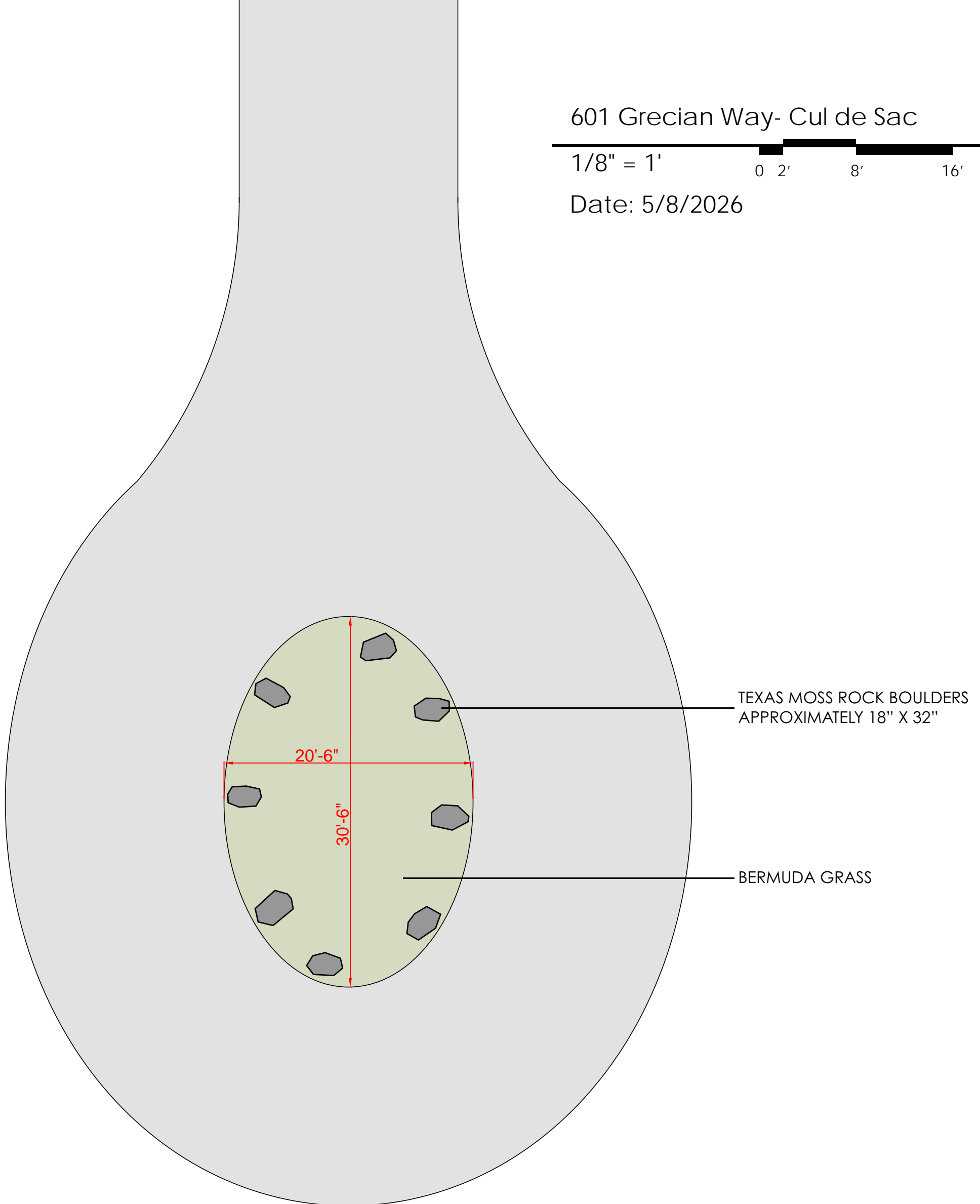
OPTION B
WITH STANDARD
SUBURBAN CONCRETE CURB
(Asphalt Road Maintained)

601 Grecian Way- Cul de Sac

1/8" = 1'



Date: 5/8/2026

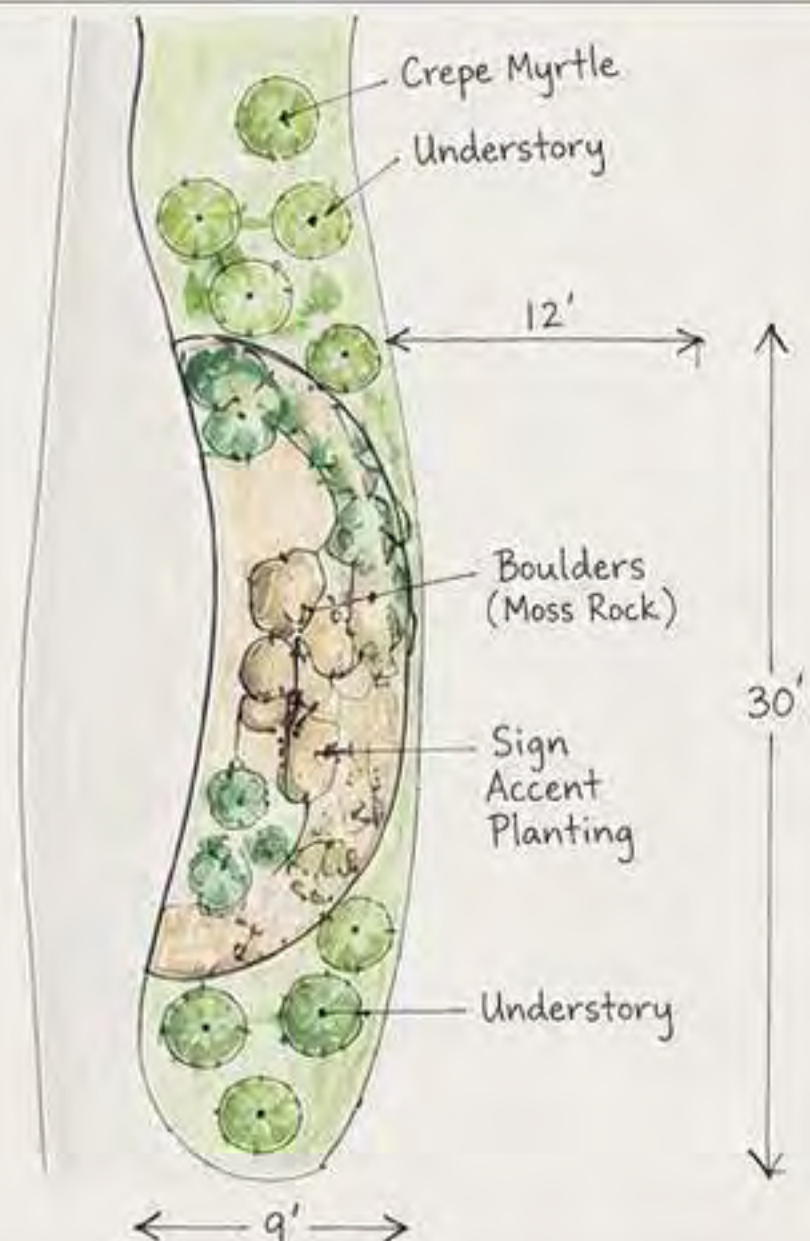


TEXAS MOSS ROCK BOULDERS
APPROXIMATELY 18" X 32"

BERMUDA GRASS

SOUTH PINEY POINT ROAD GATEWAY LANDSCAPE CONCEPT

Enhanced Entry & Irrigation Supported Landscape



DESIGN INTENT

Create an inviting gateway that reflects the character of Piney Point Village through layered plantings, natural stone, and irrigation-supported landscapes.

KEY FEATURES

- Enhanced entry plantings with structure and seasonal color
- Texas moss rock boulders for natural texture and visual interest
- City / Village identification sign with accent lighting
- Solar lighting for visibility and ambiance
- Irrigation system (approved) to support long-term plant health and sustainability

PLANT PALETTE (EXAMPLES)

- Crepe Myrtle (Tree Accent)
- Ornamental Grasses
- Dwarf Yaupon Holly / Podocarpus
- Liriope / Muhly Grass
- Seasonal Color / Perennials

MATERIALS




Texas Moss Rock Boulders
(Approx. 18" x 32")



Bermuda Grass
(Sod)

Conceptual plans based on sketches provided. Final plant selections, layout, and irrigation design will be refined during implementation.

A landscape photograph showing a grassy field with several trees. The sun is low in the sky, creating a bright lens flare and casting long shadows. The grass is a mix of green and yellow, suggesting it might be late summer or early autumn. The trees are mostly deciduous with green leaves, though some show slight yellowing. The overall scene is peaceful and scenic.

New Landscaped City Gateway Bed

Variegated Dianella



Loropetalum



Society Garlic



Asian Jasmine



Eagleston Holly



Updated Signage



Giant Liriope



Bull Rock



Up Lighting



EMPLOYEE FUEL STIPEND

ITEM E

MEMORANDUM

TO: All City Employees
FROM: Mayor Keith Brown
SUBJECT: Fuel Reimbursement
DATE: May 15, 2026

Effective May 4, 2026, the City of Bunker Hill Village implemented a fuel reimbursement given to employees of the City. The benchmark for implementation is determined by using the AAA Texas Avg, gasoline average prices.

If the fuel benchmark is above \$3.00 per gallon of regular gasoline, then each employee will receive \$150 per full-time employee. Employees considered parttime (non-seasonal) will receive \$75 if they commute to the office 2 days or more per week. This amount is per pay period.

If the benchmark is under \$3.00 but above \$2.50 for three consecutive days, the fuel reimbursement will be made at \$100 full-time employee. Employees considered part-time (non-seasonal) will receive \$50 if they commute to the office 2 days or more per week. This amount is per pay period.

Should the benchmark be under \$2.50 for three consecutive days, the fuel reimbursement will be further evaluated.

The fuel reimbursement will be extended until the middle of the 2027 year.

I hope this reimbursement will be helpful to each of you during this time.

Thank You