

**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
Wynne Sharpe, Council Position 5



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

Robert Pennington, City Administrator
David Olson, City Attorney

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**THE CITY OF PINEY POINT VILLAGE
REGULAR COUNCIL MEETING
MONDAY, JUNE 22, 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 MONDAY, JUNE 22, 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

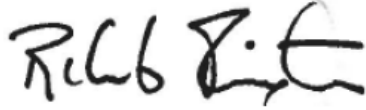
1. Consideration and possible action regarding approval of the following City Council Meeting Minutes:
 - a) May 26, 2026.
 - b) June 3, 2026.
2. Presentation by Memorial Villages Water Authority regarding utility operations, water and wastewater system performance, scheduled capital improvement projects, infrastructure rehabilitation initiatives, regulatory compliance, emergency preparedness planning, and long-range utility needs affecting Piney Point Village.
3. Consideration and possible action on the Village Fire Department.
 - a) Update on activities.
4. Consideration and possible action on the Memorial Villages Police Department.
 - a) Update on activities.
5. Consideration and possible action regarding appointments to the Board of Adjustment, including acceptance of the resignation of Zeb Nash and appointment of Carolyn Russell and Oscar Nosrati as Alternate Members (RES 2026.06-E).
6. Consideration and possible action regarding Planning and Zoning Commission membership, including the transition from Bill Ogden to Paul Hescox as a Regular

- Member and the appointment of Elias Shaheen as an Alternate Member (RES 2026.06-F).
7. Discussion and possible action regarding amendment of Resolution No. 2025.12-A to change the 2026 Independence Day holiday observance from Friday, July 3, 2026, to Monday, July 6, 2026 (RES 2026.06-G).
 8. Consideration and possible action on City Engineering.
 - a) Update on activities.
 - b) Discussion regarding artificial turf and impervious coverage regulations.
 - c) Discussion and request for direction regarding drainage ditches on Memorial Drive from Flag Tree Park to Wickwood Drive.
 - d) Discussion and possible action regarding the intersection of Piney Point Road and Beinhorn Road Warrant Study.
 9. Discussion and possible action regarding the Country Squire beautification plan, including proposed landscaping and gateway improvements within the City right-of-way, and considerations related to existing and future drainage infrastructure.
 10. Discussion and possible action regarding acquisition of easement rights associated with the Windermere Outfall Repair Project, including authorization of eminent domain proceedings if necessary.
 11. Discussion and possible action regarding a contractually authorized Consumer Price Index (CPI) adjustment and diesel fuel cost adjustment to the monthly residential solid waste collection, disposal, and recycling service rates under the agreement between the City of Piney Point Village and Waste Corporation of Texas, L.P. (GFL Environmental).
 12. Consideration and possible action regarding a resolution adopting the Harris County Multi-Jurisdictional Hazard Mitigation Plan (RES 2026.06-H).
 13. Consideration and possible action regarding the Mayor's Report.
 - a) City Council Chambers Audio/Video Improvements and Technology Upgrades.
 14. Consideration and possible action regarding the City Administrator's Report, including but not limited to:
 - a) Financial Related Items:
 - i. Financial Report – May 2026.
 - ii. Property Tax Report.
 - iii. Disbursements (>\$10,000).
 - iv. TCO Reimbursements.
 - b) Village Independence Festival (July 4th).
 - c) Municipal Advisor Engagement Letter.
 15. **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 (including easement acquisition matters).
 16. Discussion and possible action on items discussed in Executive Session.

V. ADJOURNMENT

CERTIFICATION

I hereby certify that the agenda for the June 22, 2026, meeting of the Piney Point Village City Council was posted in a location readily accessible to the public on June 16, 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: June 22, 2026

SUBJECT: Consideration and possible action regarding approval of the City Council Meeting Minutes for May 26, 2026, and June 3, 2026.

Agenda Item: 1

Informational Summary

The minutes from the May 26, 2026, Regular City Council Meeting and the June 3, 2026, Special City Council Meeting 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 FY2027 Memorial Villages Police Department Budget.
2. Approval of the FY2027 Village Fire Department Budget and FY2026 Budget Amendment No. 2026-02.
3. Appointment of Brooks Despot to the Memorial Villages Police Commission.
4. Appointment of Wynne Sharpe to fill the vacancy in City Council Position No. 5.
5. Acceptance of the FY2025 Annual Comprehensive Financial Report and Independent Audit.
6. Authorization for The Kinkaid School Traffic Study to advance into the design phase, subject to future public review.
7. Adoption of an ordinance regulating dealers in crafted precious metals.
8. Approval of the Fiscal Year 2027 Budget Calendar.
9. Approval of a temporary employee fuel stipend program through September 2026.
10. Authorization of an Interlocal Agreement with Harris County regarding the proposed Heaven's 27 Memorial within Flag Tree Park.
11. Administration and acknowledgment of the Oath of Office for Council Member Wynne Sharpe.

Recommendation

Staff recommends approval of the May 26, 2026, Regular City Council Meeting Minutes and the June 3, 2026, Special City Council Meeting Minutes as presented.

MINUTES

CITY OF PINEY POINT VILLAGE

REGULAR COUNCIL MEETING

May 26, 2026 | 6:00 P.M.

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

Councilmembers' Present:

Jonathan C. Curth (Mayor); Michael Herminghaus (Position 1); Henry Kollenberg (Position 2); Joel Bender (Position 3 / Mayor Pro Tem); and Margaret Rohde (Position 4).

Councilmembers' Absent:

Council Position 5 is vacant.

City Representatives Present:

Bobby Pennington, City Administrator; David Olson, City Attorney; Jim Huguenard, MVPD Police Commissioner; Ray Schultz, MVPD Police Chief; Blair Cerny, MVPD Police Detective; Dan Ramey, VFD Commissioner; Brian Croft, VFD Fire Chief; representatives from HDR Engineering; Gracie Moylan and John Peterson, City Engineering. Honorable guest: Tom Ramsey, Harris County Commissioner.

Call to Order:

Mayor Curth 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:

- Wynne Sharpe introduced himself and expressed interest in serving in vacant City Council Position No. 5. Mr. Sharpe discussed his professional background, prior homeowner association experience, and desire to serve the Piney Point Village community.
- Brooks Despot participated remotely and introduced himself as a candidate for the Memorial Villages Police Commission vacancy. Mr. Despot discussed his financial background, charitable involvement, and desire to contribute to the community.
- Brandt Bowden, a representative from The Kinkaid School, thanked the Memorial Villages Police Department for its response during a recent bomb threat incident and presented a donation to the Memorial Villages Police Foundation.
- No additional public comments were received.

New Business:

1. Consideration and possible action regarding approval of the City Council Meeting Minutes from April 29, 2026, and May 11, 2026.

- The City Administrator summarized key actions from the prior meetings, including budget

actions, engineering approvals, appointments, and administrative matters.

- **Motion/Action:** Herminghaus moved, and Bender seconded, to approve the April 29, 2026, and May 11, 2026, Regular City Council Meeting Minutes as presented. The motion passed unanimously.

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.

- Representatives from CenterPoint Energy presented updates on utility resiliency and infrastructure improvements, including stronger utility poles, self-healing grid technology, vegetation management, storm preparedness efforts, and enhanced coordination with local governments. Council discussed utility reliability, undergrounding opportunities, hurricane response planning, and removal of redundant utility poles.
- CenterPoint representatives are committed to coordinating field reviews with the City regarding existing utility pole conditions and future undergrounding discussions.
- No further action was taken.

→ **At 6:27 PM, and at the Mayor's request and with no objection from Council, Agenda Items Nos. 3 and 4 were postponed to accommodate the presenters.**

5. Consideration and possible action regarding appointments and reappointments to the Board of Adjustment.

- The City Administrator explained that Larry Chapman desired to continue serving on the Board of Adjustment but requested to step down as Chairman. Kevin Reesley was recommended for appointment as Chairman.
 - **Motion/Action:** Bender moved, and Kollenberg seconded, to approve Resolution 2026.05-A appointing Kevin Reesley as Chairman of the Board of Adjustment and reappointing Larry Chapman to the Board. The motion passed unanimously.
- Mayor Curth recognized Larry Chapman for more than twenty years of service to the Board of Adjustment and the City.

6. Consideration and possible action regarding the appointment of Brooks Despot to the Memorial Villages Police Commission.

- Materials related to the proposed appointment of Brooks Despot to the Memorial Villages Police Commission were presented for Council consideration.
- **Motion/Action:** Bender moved, and Rohde seconded, to approve Resolution No. 2026.05-B appointing Brooks Despot to the Memorial Villages Police Commission. The motion passed unanimously.

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.

- City Administrator presented the vacancy for City Council Position No. 5 for the remainder of the unexpired term ending May 2027.
- Councilmember Rohde commented favorably regarding Wynne Sharp's qualifications and community involvement.
- **Motion/Action:** Rohde moved, and Kollenberg seconded, 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. The motion passed, 3-1, with Herminghaus opposed.

→ **At 6:39 PM, following the Mayor's request and with no objection from Council, Agenda Item No. 8 was postponed and moved directly to Item 9.**

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.

- Commissioner Tom Ramsey of Harris County Precinct 3 addressed the Council regarding a proposed memorial honoring the "Heaven's Twenty-Seven" children lost during the July 4, 2025, flood tragedy. Commissioner Ramsey discussed the proposed memorial honoring the "Heaven's Twenty-Seven," explaining the intent to create a reflective space for remembrance while also promoting flood awareness and public education. He highlighted the significance of Flag Tree Park as the proposed location, addressed conceptual parking considerations, and outlined plans for continued coordination with the city and affected families as the memorial design progresses.
- Public comments were received from Brent Dillon and other residents regarding the significance of the memorial and its connection to the Memorial Villages community.
- Council discussed accessibility, parking, traffic considerations, the historical context of Flag Tree Park, and the importance of reviewing conceptual plans prior to final approval.
- No action was taken during the public input portion.

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.

- Council discussed procedural options regarding the development of an interlocal agreement and conceptual planning authority.
- **Motion/Action:** Kollenberg moved, and Bender seconded, to express the City's interest in continuing discussions with Harris County regarding the proposed memorial project, with final details and approvals to be considered at a later date. The motion passed unanimously.

→ **Council recessed at 7:16 PM before returning at 7:26 PM.**

11. Consideration and possible action regarding presentation and acceptance of the FY2025 Annual Comprehensive Financial Report and Independent Audit.

- Wes Carr of BrooksWatson & Co. presented the FY2025 Annual Comprehensive Financial Report and Independent Audit.
- The audit resulted in an unmodified ("clean") opinion, the highest level of assurance available. Council discussed positive budget variances, routine audit adjustments, implementation of GASB 101, internal controls, and year-end reconciliation matters. Overall, the audit reflected the City's strong fiscal position.
- **Motion/Action:** Bender moved, and Herminghaus seconded, to accept the FY2025 Annual Comprehensive Financial Report and Independent Audit as presented. The motion passed unanimously.

→ **Council returned to Agenda Items Nos. 3 and 4.**

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

- Chief Schultz presented the April 2026 activity report, highlighting several successful criminal investigations, including organized vehicle theft and mail theft cases, community scam prevention efforts, staffing challenges, and the completion of the department's ALPR Condor deployment. Discussion also included future drone operations, regional data-sharing initiatives, and recruitment efforts to remain competitive with neighboring law enforcement agencies.
- Chief Schultz presented the proposed FY2027 Memorial Villages Police Department Budget totaling \$10,362,471, including personnel and benefit adjustments, implementation of an eight-step pay plan, vehicle replacement funding, and technology enhancements. Piney Point Village's share of the proposed budget is \$3,450,703, an increase of approximately \$410,627 from the City's FY2026 assessment.
 - **Motion/Action**: Kollenberg moved, and Bender seconded, to approve the FY2027 Memorial Villages Police Department Budget as presented. The motion passed unanimously.

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

- Chief Croft presented the April 2026 report, covering staffing updates, community outreach, and budget proposals. Key points included response statistics, EMS revenues, hiring two new firefighters, and deploying a rescue boat and traffic control vehicle. Council discussed response times and fire alarm calls.
- Chief Croft presented a FY2026 budget amendment (2026-02) utilizing approximately \$164,167 in FY2025 surplus funds to purchase previously deferred equipment, including ballistic vests, after the existing equipment was determined to be uncertified.
 - **Motion/Action (1)**: Bender moved, and Kollenberg seconded, to approve the 2026-02 budget amendment for VFD as presented. The motion passed unanimously.
- Chief Croft then presented the proposed FY2027 Village Fire Department Budget in the amount of \$11,435,686, with city assessments totaling \$11,035,686. The proposed budget includes personnel adjustments, equipment replacement and maintenance funding, emergency medical service operations, training expenses, and other operational expenditures necessary to maintain current service levels and emergency response capabilities. Piney Point Village assessment is scheduled for \$2,317,494.
 - **Motion/Action (2)**: Bender moved, and Herminghaus seconded, to approve the FY2027 Village Fire Department Budget as presented. The motion passed unanimously.

→ **Council moved to Agenda Item No. 12.**

12. Consideration and possible action regarding City Engineering.

- HDR updated on key projects, including the Windermere Outfall Repair, Piney Point intersection study, Soldiers Creek requests, Memorial Drive signal improvements, and sanitary sewer rehabilitation by Memorial Villages Water Authority.
- HDR presented a proposal for the White Pillars Lane Sidewalk Extension, which will extend the Piney Point Road sidewalk to the White Pillars Lane intersection.
 - **Motion/Action (1)**: Bender moved, and Kollenberg seconded, to approve the White Pillars

Lane Sidewalk Extension project in the amount of \$2,950. The motion passed unanimously.

- HDR presented a proposal for drainage improvements at 141 Radney Road to address ditch grading and erosion concerns.
 - **Motion/Action (2)**: Bender moved, and Herminghaus seconded, to approve the 141 Radney Road Ditch Improvement project in the amount of \$3,452. The motion passed unanimously.
- The Council reviewed the Kinkaid School Traffic Study and proposed to advance the program into a design phase. They insisted that future plans include City-requested improvements, such as intersections and signal timing. Conclusive designs are to be presented at public meetings for resident input before approval.
 - **Motion/Action (3)**: Rohde moved, and Bender seconded, to authorize Kinkaid School to proceed to the design phase, subject to Council comments and future public meetings to obtain resident input on the final plan. The motion passed, 3-0, with Kollenberg abstaining.
- It was further requested that Kinkaid provide a landscaping plan within the coming months.
- No further actions were taken under Engineering.

→ **Council moved to Agenda Item No. 8 before returning to Item 13.**

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

- The Mayor thanked Ryan and the public works team for keeping the city beautiful and proclaimed May 17-23, 2026, as National Public Works Week, highlighting the importance of public works professionals.

13. Consideration and possible action regarding Chapelwood United Methodist Church lighting improvements.

- Stephen Simmons, Director of Facilities and Planning for Chapelwood United Methodist Church, presented a request to install additional lighting along the western edge of the church's driveway connecting the main parking lot to Claymore Drive. Mr. Simmons explained that the proposed lighting is intended to improve safety for church and community members utilizing the area during evening activities. He noted that a photometric study had been completed and that the proposed fixtures would be designed to minimize impacts to adjacent residential properties.
- Council discussed the necessity of the additional lighting, potential impacts on neighboring properties, compliance with existing lighting standards, fixture placement, and operating hours. Council agreed that the proposal should be reviewed through the City's public hearing process to allow for additional evaluation and resident input.
- **Motion/Action**: Bender moved, and Herminghaus seconded, to refer the proposed lighting improvements to the Planning and Zoning Commission for review and recommendation. The motion passed unanimously.

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.

- The City Administrator presented a proposed ordinance regulating dealers in crafted precious metals, including mobile gold buyers, within the City. The ordinance was developed in response to inquiries regarding mobile gold buying operations and includes provisions for annual dealer registration, transaction record-keeping, reporting requirements, holding periods for purchased items, and law enforcement inspection authority. Council discussed the purpose of the ordinance, enforcement provisions, and its application to mobile dealers operating within the City.

- **Motion/Action:** Kollenberg moved, and Herminghaus seconded, to adopt the ordinance regulating dealers in crafted precious metals as presented. The motion passed unanimously.

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

- The City Administrator presented the proposed Fiscal Year 2027 Budget Calendar and related budget workshop schedule. Council discussed statutory posting and public hearing requirements, the proposed timeline leading to budget adoption on September 28, 2026, and the potential need for scheduling adjustments to accommodate summer meeting attendance and quorum requirements.
- **Motion/Action:** Bender moved, and Herminghaus seconded, to approve the Fiscal Year 2027 Budget Calendar as presented. The motion passed unanimously.

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.

- The City Administrator presented a request from GFL Environmental for a one-time 4% equitable adjustment to the City's solid waste collection contract rates due to increased diesel fuel costs. Council discussed the request in relation to the contract's existing CPI adjustment and fuel surcharge provisions, the City's contractual obligations, the information supporting the request, and the potential operational impacts of approving or denying the adjustment.
- Council directed staff to further review the contract, obtain additional information from GFL regarding the basis for the request, and return with a recommendation for future consideration.

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

- The City Administrator presented updates regarding the City's financial position, community events, beautification projects, employee programs, and emergency preparedness activities. Financial reports indicated that general fund revenues totaled approximately \$8.9 million, or 85% of the budget, while expenditures totaled approximately \$2.8 million, or 24% of the budget.
- Staff also provided updates regarding the Memorial Villages Independence Festival, South Piney Point Road landscaping improvements, and completion of emergency management training and hurricane preparedness planning.
- Council discussed implementing a temporary employee fuel stipend modeled after a program recently adopted by Bunker Hill Village. The proposed stipend is tied to AAA Texas fuel price benchmarks and is intended to help offset increased commuting costs experienced by employees due to elevated fuel prices. Council discussed the program's temporary nature, budget impacts, and consistency with neighboring cities' personnel practices. The stipend will remain in effect through September 2026, at which time Council will reevaluate the program based on fuel prices and budget considerations.
- **Motion/Action (1):** Bender moved, and Herminghaus seconded, to approve the temporary employee fuel stipend program through September 2026. The motion passed unanimously.

- Staff presented a proposal from a resident at 601 Grecian Way to restore landscaping within the cul-de-sac and install decorative boulders to discourage vehicles from driving onto and damaging the grassed area. The resident offered to fund the landscaping and boulder installation. Council discussed adding a concrete curb as part of the resident-funded improvements.
 - Motion: Rohde moved to authorize the resident-funded landscaping and boulder improvements and the addition of a concrete curb not to exceed \$5,000 at the Grecian Way cul-de-sac. No second was offered.
 - Motion/Action (2): Herminghaus moved, and Bender seconded, to authorize the resident-funded landscaping and boulder improvements at the Grecian Way cul-de-sac. The motion passed 3-1, with Rohde opposed.

18. Executive Session.

- The Council convened in Executive Session at 10:01 PM under Chapter 551 of the Texas Government Code to consult with the City Attorney regarding Section 551.071 and to discuss real property matters under Section 551.072.
- Council reconvened into Open Session at 10:32 PM.

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

- No official action from the Executive Session was taken.

ADJOURNMENT

- Councilmember Bender moved to adjourn; Councilmember Herminghaus seconded.
- Mayor Curth adjourned the meeting at approximately 10:33 p.m.

PASSED AND APPROVED on the 22nd day of June 2026.

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

MINUTES

CITY OF PINEY POINT VILLAGE

SPECIAL COUNCIL MEETING

June 3, 2026 | 6:30 P.M.

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

Councilmembers' Present:

Jonathan C. Curth (Mayor); Michael Herminghaus (Position 1); Henry Kollenberg (Position 2); Joel Bender (Position 3 / Mayor Pro Tem); Margaret Rohde (Position 4), and Wynne Sharpe (Position 5).

City Representatives Present:

Bobby Pennington, City Administrator; David Olson, City Attorney; Ray Schultz, MVPD Police Chief; Blair Cerny, MVPD Police Detective.

Call to Order:

Mayor Curth called the meeting to order at 6:30 p.m., noting a quorum was present.

Pledge of Allegiance:

The Pledge of Allegiance was recited.

Citizens Wishing to Address Council:

- No public comments were received.

New Business:

1. Administration of Oath of Office to Council Member Wynne Sharpe for the remainder of the unexpired term for City Council Position No. 5.

- The City Administrator reported that Council Member Wynne Sharpe had previously executed the required Statement of Officer and Oath of Office and was officially sworn into office prior to the meeting by Judge Kevin Kevenhagen following his appointment by the City Council on May 26, 2026.
- Mayor Curth welcomed Council Member Sharpe and thanked him for his willingness to serve the residents of Piney Point Village.
- Council Member Sharpe took his seat on the dais and participated in the remainder of the meeting.

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

- The City Administrator presented the proposed Interlocal Agreement between the City of Piney Point Village and Harris County regarding the design, construction, installation, and maintenance of the proposed Heaven's 27 Memorial within Flag Tree Park.
- Council discussed the proposed agreement, future public engagement opportunities, conceptual planning, parking considerations, accessibility, drainage improvements, and the

respective responsibilities of Harris County and the City.

- Council discussed minor revisions to the draft agreement, including the removal of duplicate language.
- **Motion/Action:** Rohde moved, and Bender seconded, to authorize the Interlocal Agreement between the City of Piney Point Village and Harris County regarding the proposed Heaven's 27 Memorial within Flag Tree Park. The motion passed unanimously.

3. Executive Session.

- Council convened in Executive Session at 6:41 PM pursuant to Chapter 551 of the Texas Government Code to consult with the City Attorney regarding Section 551.071 and to discuss real property matters under Section 551.072.
- Council reconvened into Open Session at 7:39 PM.

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

- No official action from the Executive Session was taken.

ADJOURNMENT

- Councilmember Bender moved to adjourn; Councilmember Rohde seconded.
- Mayor Curth adjourned the meeting at 7:40 p.m.

PASSED AND APPROVED on the 22nd day of June 2026.

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Presentation by Memorial Villages Water Authority regarding utility operations, water and wastewater system performance, scheduled capital improvement projects, infrastructure rehabilitation initiatives, regulatory compliance, emergency preparedness planning, and long-range utility needs affecting Piney Point Village.

Agenda Item: 2

Informational Summary

Representatives of the Memorial Villages Water Authority (MVWA) will provide an overview of utility operations, capital improvement planning, system performance, and infrastructure investments affecting Piney Point Village.

Topics expected to be discussed include:

- The upcoming \$2.3 million Memorial Drive sewer rehabilitation project utilizes Cured-in-Place Pipe (CIPP) technology to rehabilitate an aging sewer main and reduce rainwater infiltration into the wastewater system.
- Planned traffic control, construction sequencing, temporary bypass pumping operations, and anticipated impacts associated with the Memorial Drive project scheduled to begin in July 2026.
- MVWA's long-range capital improvement program, which includes more than \$30 million in planned infrastructure investments and ongoing replacement of aging water and wastewater facilities.

Recommendation

This item is for presentation and discussion only. No action is required by the City Council.

SUPPLEMENTAL INFORMATION

Memorial Villages Water Authority Infrastructure Investments and Utility Improvements

The Memorial Villages Water Authority (MVWA) maintains and operates the regional water distribution and wastewater collection system serving Piney Point Village and neighboring communities. MVWA's FY2026 Capital Improvement Program includes approximately \$8.5 million in planned infrastructure investments designed to improve system reliability, replace aging assets, enhance operational efficiency, and support long-term utility needs.¹

Note: MVWA budgets and manages capital projects on a systemwide basis. Project costs are not allocated by municipality. The following projects either occur within Piney Point Village or provide service area benefits to all customers, including Piney Point Village residents.

Major FY2026 Capital Projects

Project	FY26 Budget	Service Area Impact
Memorial Drive Sanitary Sewer Rehabilitation	\$1,872,000	Rehabilitation of an aging sanitary sewer line along Memorial Drive using Cured-in-Place Pipe (CIPP) technology to reduce infiltration and improve system reliability. Construction is anticipated to begin in July 2026. ²
Advanced Metering Infrastructure (AMI) Program	\$1,400,000	Replacement of existing water meters with ultrasonic technology providing improved accuracy, leak detection, and customer usage monitoring capabilities. Approximately 500 meters have already been deployed throughout the service area. ²
Waterline Rehabilitation Program	\$900,000	Ongoing replacement of aging water distribution infrastructure as part of MVWA's long-term waterline replacement program. ²
2026 Sanitary Sewer Rehabilitation Program	\$900,000	Rehabilitation of aging sewer infrastructure throughout the service area to reduce infiltration, improve reliability, and extend service life. ¹
Carbon Air Filter Improvements	\$456,880	Wastewater treatment facility improvements intended to enhance treatment operations and odor control. ¹
Well No. 6 Rehabilitation	\$368,900	Improves reliability and redundancy of the regional water supply system. ¹
SCADA System Upgrade	\$350,000	Modernization of system monitoring and control infrastructure to improve operational efficiency and emergency response capabilities. ¹

Long-Range Planning

MVWA reported that approximately 30 miles of water lines remain to be replaced within its service area and maintains a ten-year capital improvement program exceeding \$30 million. Capital investments are funded through utility revenues and are intended to maintain regulatory compliance, improve resiliency, and reduce future maintenance and replacement costs.²

Sources

1. Memorial Villages Water Authority, *Fiscal Year 2026 Annual Budget, Capital Fund Budget*, adopted March 10, 2026.
2. Memorial Villages Water Authority, *Memorial Drive Sewer Line Project and Water System Improvements Meeting Summary*, June 11, 2026.

TO: Mayor and City Council

VIA: Village Fire Department Commission

MEETING DATE: June 22, 2026

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

Agenda Item: 3

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.

The Village Fire Department responded to 205 incidents during May 2026, bringing the year-to-date total to 903 incidents. The department maintained an average emergency response time of 4 minutes and 24 seconds and managed 33 overlapping calls during the month.

Department-Wide Activity Summary

<u>Category</u>	<u>May Incidents</u>	<u>% Total</u>
EMS	104	51%
Fire Alarm	33	16%
Fire	31	15%
Houston Fire Automatic Aid	22	11%
Service Calls	15	7%
Total	205	100%

Piney Point Village Activity

<u>Measure</u>	<u>May 2026</u>	<u>YTD 2026</u>
Total Incidents	20	121
Average Response Time	4:53	4:51
Residential Fire Alarms	6	27
Service Calls	6	17
Medical Alarms	5	7

Additional notable incidents during May included a bomb threat, a gas leak investigation, and a stroke response.

Recommendation

This item is for presentation and discussion only. No action is required by the City Council.



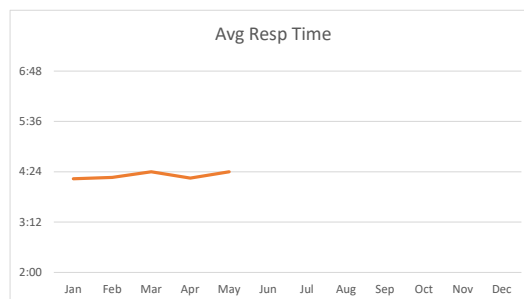
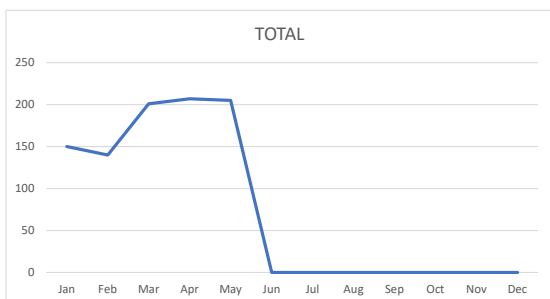
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	205	0	0	0	0	0	0	0	903
Abdominal Pain	1	1	0	0	0								2
Allergic Reaction	0	0	2	1	2								5
Animal Bite	0	0	1	0	0								1
Assault	1	0	2	0	0								3
Automatic Aid	0	0	1	0	0								1
Automatic Aid- Apartment Fire	0	0	4	9	6								19
Automatic Aid- Building Fire	0	0	3	5	4								12
Automatic Aid- Elevator Rescue	0	0	7	1	2								10
Automatic Aid- Entrapment MVC	0	0	3	0	2								5
Automatic Aid- Gas Leak	0	0	5	6	5								16
Automatic Aid- High Rise Fire	0	0	1	1	0								2
Automatic Aid- House Fire	0	0	5	4	3								12
Back Pain	0	1	0	1	0								2
Bomb Threat	0	0	0	0	1								1
Business Fire	1	0	0	0	0								1
Carbon Monoxide Alarm with Symptoms	3	1	1	0	0								5
Carbon Monoxide Detector No Symptoms	6	4	6	5	12								33
Cardiac/Respiratory Arrest	0	1	1	2	0								4
Check a Noxious Odor	0	1	0	0	0								1
Check for Fire	2	1	1	1	1								6
Check for the Smell of Natural Gas	5	2	1	3	4								15
Check for the Smell of Smoke	3	2	0	0	1								6
Chest Pain	4	8	3	5	6								26
Child Locked in a Vehicle Engine and AC running	0	0	1	0	0								1
Child Locked in a Vehicle Engine not running	0	0	1	0	0								1
Choking	0	1	1	1	1								4
Diabetic Emergency	1	2	1	2	0								6
Difficulty Breathing	9	8	7	8	6								38
Dumpster Fire Not near Structure	0	0	0	0	0								0
Electrical Fire	0	0	0	1	0								1
Elevator Rescue	1	2	1	0	1								5
Entrapment- Non MVC	0	0	0	0	0								0
Explosion	0	0	0	0	0								0
Fall Victim	11	9	10	20	10								60
Fire Alarm Business	3	5	4	3	2								17
Fire Alarm Church or School	0	4	2	5	3								14
Fire Alarm Residence	22	23	24	25	28								122
Gas Leak	2	2	1	0	3								8
Grass Fire	0	1	0	0	1								2
HAZMAT Emergency	0	0	0	0	0								0
Headache- Stroke symptoms not present	2	1	1	1	0								5
Heart Problems	2	4	10	10	4								30
Heat/Cold Exposure	0	0	0	0	0								0
Hemorrhage/Laceration	1	1	1	1	0								4
House Fire	3	0	1	1	1								6
Illegal Burning	0	1	0	0	0								1
Injured Party	1	3	1	3	5								13
Medical Alarm	3	1	4	3	10								21
Motor Vehicle Collision	13	16	21	23	12								85
Motor Vehicle Collision with Entrapment	0	1	1	0	1								3
Motor Vehicle vs Motorcycle	0	0	0	0	2								2
Motor Vehicle vs Pedestrian	0	0	1	0	2								3
Object Down in Roadway	0	0	2	4	2								8
Oven/Appliance Fire	0	0	1	0	0								1
Overdose/Poisoning	0	1	1	1	1								4
Possible D.O.S.	1	0	0	1	0								2
Powerlines Down Arcing/Burning	1	3	3	1	2								10
Pregnancy/ Childbirth	0	0	0	0	0								0
Psychiatric Emergency	3	3	2	1	2								11
Seizures	4	1	5	1	0								11
Service Call Non-emergency	18	9	11	17	13								68
Shooting/Stabbing	0	0	0	0	0								0
Sick Call	8	7	13	8	18								54
Smoke in Business	0	1	0	0	0								1
Smoke in Residence	0	1	0	0	0								1
Stroke	1	1	4	7	3								16
Transformer Fire	0	0	4	0	1								5
Trash Fire	1	0	0	1	0								2
Traumatic Injury	0	0	0	1	0								1
Unconscious Party/Syncope	8	4	12	8	15								47
Unknown Medical Emergency	3	1	0	4	4								12
Vehicle Fire	2	1	2	1	3								9

Month	# of Incidents*	Avg Resp Time
Jan	117	4:14
Feb	119	4:16
Mar	142	4:24
Apr	136	4:15
May	150	4:24
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
Total	664	4:18

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





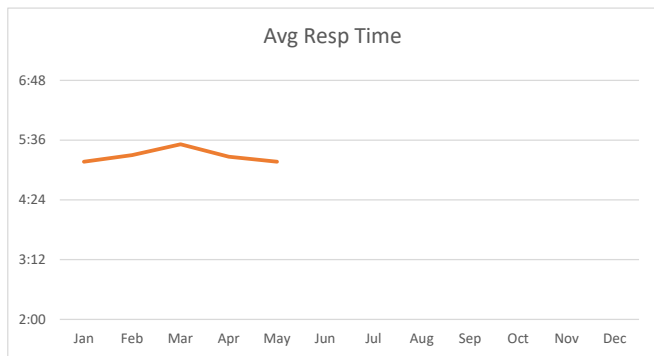
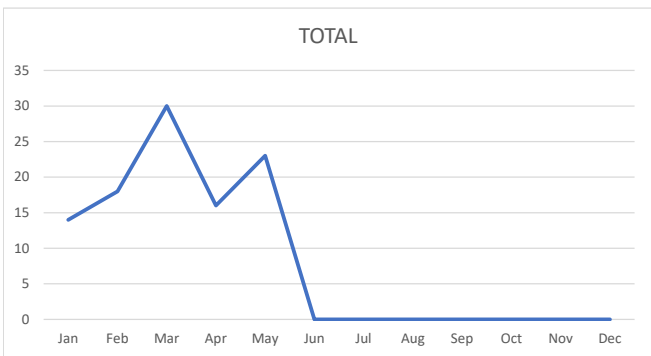
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	23	0	0	0	0	0	0	0	101
Abdominal Pain	0	1	0	0	0								1
Allergic Reaction	0	0	0	0	1								1
Animal Bite	0	0	0	0	0								0
Carbon Monoxide Detector with Symptoms	0	0	1	0	0								1
Carbon Monoxide Detector No Symptoms	1	1	1	1	3								7
Cardiac/Respiratory Arrest	0	0	0	0	0								0
Check a Noxious Odor	0	1	0	0	0								1
Check for Fire	0	0	0	0	0								0
Check for the Smell of Natural Gas	0	0	0	0	1								1
Check for the Smell of Smoke	0	1	0	0	0								1
Chest Pain	0	0	0	0	2								2
Child Locked in a Vehicle Engine and AC running	0	0	0	0	0								0
Choking	0	0	1	0	0								1
Diabetic Emergency	0	0	0	1	0								1
Difficulty Breathing	1	0	1	2	0								4
Fall Victim	2	3	2	2	0								9
Fire Alarm Church or School	0	1	0	0	0								1
Fire Alarm Residence	3	3	7	4	4								21
Gas Leak	0	0	0	0	0								0
Grass Fire	0	1	0	0	0								1
Headache- Stroke symptoms not present	1	0	1	0	0								2
Heart Problems	0	0	1	1	0								2
Heat/Cold Exposure	0	0	0	0	0								0
Hemorrhage/Laceration	0	0	0	1	0								1
House Fire	0	0	0	0	0								0
Injured Party	0	0	0	0	0								0
Medical Alarm	0	0	0	0	1								1
Motor Vehicle Collision	0	1	3	1	1								6
Motor Vehicle Collision with Entrapment	0	1	0	0	0								1
Motor Vehicle vs Motorcycle	0	0	0	0	1								1
Motor Vehicle vs Pedestrian	0	0	1	0	2								3
Object Down in Roadway	0	0	0	2	0								2
Oven/Appliance Fire	0	0	0	0	0								0
Overdose/Poisoning	0	0	0	0	0								0
Possible D.O.S.	0	0	0	0	0								0
Powerlines Down Arcing/Burning	0	0	1	0	1								2
Psychiatric Emergency	1	0	0	0	0								1
Seizures	1	0	1	0	0								2
Service Call Non-emergency	2	2	3	0	3								10
Sick Call	2	1	1	0	1								5
Smoke in Residence	0	1	0	0	0								1
Stroke	0	0	1	1	0								2
Transformer Fire	0	0	1	0	1								2
Unconscious Party/Syncope	0	0	2	0	1								3
Unknown Medical Emergency	0	0	0	0	0								0
Vehicle Fire	0	0	1	0	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	18	5:10
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	75	5:17

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





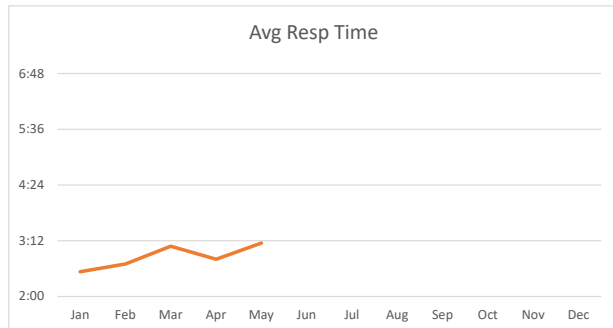
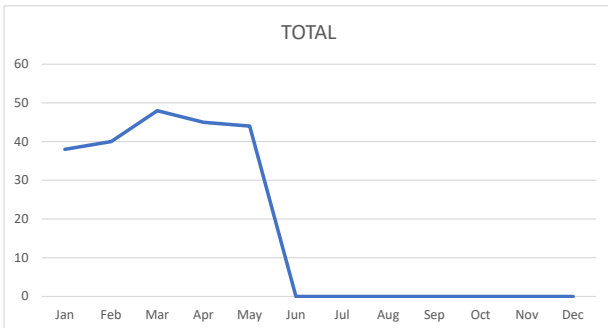
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	44	0	0	0	0	0	0	0	215
Abdominal Pain	0	0	0	0	0								0
Allergic Reaction	0	0	2	1	1								4
Assault	1	0	1	0	0								2
Automatic Aid	0	0	1	0	0								1
Automatic Aid- Building Fire	0	0	0	0	1								1
Automatic Aid- Entrapment MVC	0	0	1	0	0								1
Back Pain	0	1	0	0	0								1
Carbon Monoxide Detector No Symptoms	0	0	1	1	0								2
Cardiac/Respiratory Arrest	0	0	1	0	0								1
Check a Noxious Odor	0	0	0	0	0								0
Check for Fire	0	0	1	0	0								1
Check for the Smell of Natural Gas	0	2	1	1	0								4
Check for the Smell of Smoke	0	0	0	0	1								1
Chest Pain	2	1	2	1	4								10
Child Locked in a Vehicle Engine not running	0	0	0	0	0								0
Choking	0	1	0	0	0								1
Diabetic Emergency	0	1	1	1	0								3
Difficulty Breathing	1	3	1	3	2								10
Dumpster Fire Not near Structure	0	0	0	0	0								0
Electrical Fire	0	0	0	1	0								1
Elevator Rescue	1	2	1	0	0								4
Fall Victim	1	2	5	4	5								17
Fire Alarm Business	3	4	4	1	1								13
Fire Alarm Church or School	0	0	1	0	1								2
Fire Alarm Residence	4	5	1	1	0								11
Gas Leak	0	0	0	0	0								0
Grass Fire	0	0	0	0	0								0
HAZMAT Emergency	0	0	0	0	0								0
Headache- Stroke symptoms not present	0	0	0	1	0								1
Heart Problems	1	3	4	4	1								13
Heat/Cold Exposure	0	0	0	0	0								0
Hemorrhage/Laceration	1	1	1	0	0								3
House Fire	1	0	1	0	0								2
Injured Party	1	3	1	0	3								8
Medical Alarm	0	0	1	1	1								3
Motor Vehicle Collision	6	3	3	8	4								24
Motor Vehicle vs Motorcycle	0	0	0	0	0								0
Motor Vehicle vs Pedestrian	0	0	0	0	0								0
Object Down in Roadway	0	0	0	0	0								0
Overdose/Poisoning	0	0	0	0	0								0
Possible D.O.S	0	0	0	0	0								0
Powerlines Down Arcing/Burning	0	0	0	0	0								0
Psychiatric Emergency	0	0	1	0	0								1
Seizures	3	1	1	0	0								5
Service Call Non-emergency	5	2	1	3	3								14
Shooting/ Stabbing	0	0	0	0	0								0
Sick Call	2	2	3	4	7								18
Smoke in Residence	0	0	0	0	0								0
Stroke	0	0	2	2	0								4
Transformer Fire	0	0	1	0	0								1
Trash Fire	0	0	0	0	0								0
Traumatic Injury	0	0	0	1	0								1
Unconscious Party/Syncope	3	2	3	4	8								20
Unknown Medical Emergency	2	1	0	1	1								5
Vehicle Fire	0	0	0	1	0								1

Month	# of Incidents*	Avg Resp Time
Jan	31	2:32
Feb	35	2:42
Mar	42	3:05
Apr	41	2:48
May	40	3:09
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	189	2:51

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





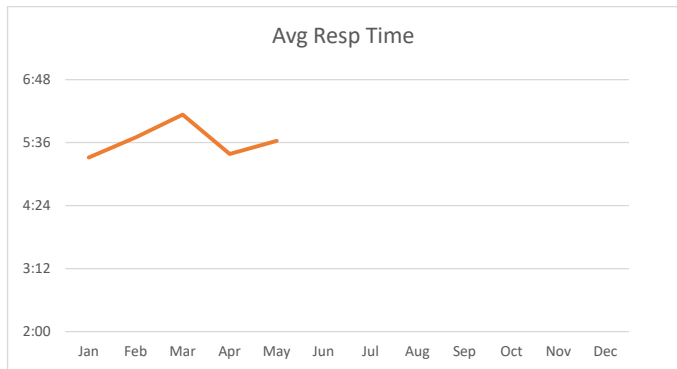
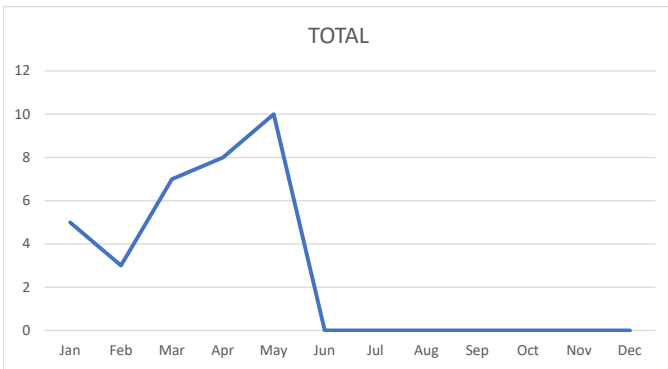
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	10	0	0	0	0	0	0	0	33
Abdominal Pain	1	0	0	0	0								1
Carbon Monoxide Alarm with Symptoms	0	1	0	0	0								1
Carbon Monoxide Detector No Symptoms	0	0	0	0	1								1
Cardiac/Respiratory Arrest	0	0	0	0	0								0
Check for the Smell of Natural Gas	0	0	0	0	0								0
Chest Pain	0	1	0	0	0								1
Choking	0	0	0	1	0								1
Diabetic Emergency	1	0	0	0	0								1
Difficulty Breathing	0	0	0	0	0								0
Dumpster Fire Not near Structure	0	0	0	0	0								0
Fall Victim	0	0	0	1	0								1
Fire Alarm Church or School	0	0	1	2	0								3
Fire Alarm Residence	2	0	1	0	4								7
Heart Problems	0	0	0	1	0								1
Hemorrhage/Laceration	0	0	0	0	0								0
House Fire	0	0	0	0	0								0
Medical Alarm	0	0	0	0	0								0
Motor Vehicle Collision	0	1	1	0	0								2
Object Down in Roadway	0	0	0	0	1								1
Overdose/Poisoning	0	0	0	0	0								0
Psychiatric Emergency	1	0	1	1	2								5
Service Call Non-emergency	0	0	0	1	0								1
Sick Call	0	0	1	1	0								2
Stroke	0	0	0	0	1								1
Trash Fire	0	0	0	0	0								0
Traumatic Injury	0	0	0	0	0								0
Unconscious Party/Syncope	0	0	1	0	0								1
Unknown Medical Emergency	0	0	0	0	0								0
Vehicle Fire	0	0	1	0	1								2

Month	# of Incidents*	Avg Resp Time
Jan	4	5:19
Feb	3	5:42
Mar	6	6:08
Apr	5	5:23
May	7	5:38
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
	<hr/> 25	<hr/> 5:38

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





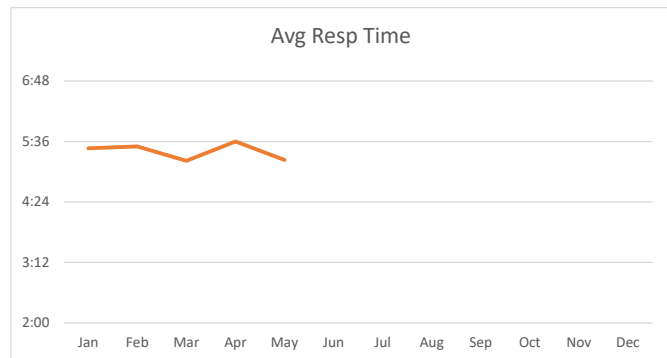
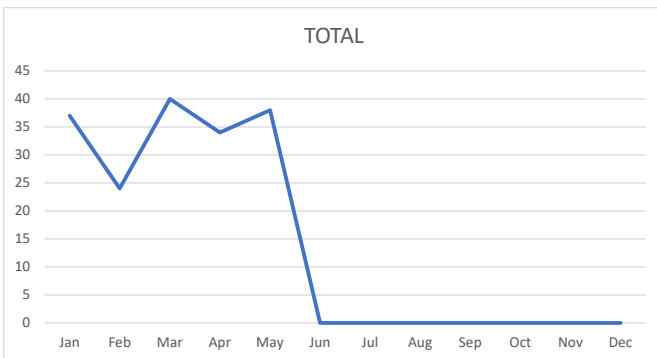
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	38	0	0	0	0	0	0	0	173
Abdominal Pain	0	0	0	0	0								0
Allergic Reaction	0	0	0	0	0								0
Animal Bite	0	0	1	0	0								1
Back Pain	0	0	0	0	0								0
Carbon Monoxide Alarm with Symptoms	3	0	0	0	0								3
Carbon Monoxide Detector No Symptoms	1	1	2	0	4								8
Cardiac/Respiratory Arrest	0	1	0	0	0								1
Check a Noxious Odor	0	0	0	0	0								0
Check for Fire	2	1	0	0	1								4
Check for the Smell of Natural Gas	2	0	0	1	2								5
Check for the Smell of Smoke	1	0	0	0	0								1
Chest Pain	0	2	1	0	0								3
Child Locked in a Vehicle Engine not running	0	0	0	0	0								0
Choking	0	0	0	0	1								1
Diabetic Emergency	0	0	0	0	0								0
Difficulty Breathing	1	1	2	1	1								6
Elevator Rescue	0	0	0	0	0								0
Entrapment- Non MVC	0	0	0	0	0								0
Fall Victim	6	0	1	5	0								12
Fire Alarm Business	0	1	0	1	0								2
Fire Alarm Church or School	0	0	0	0	0								0
Fire Alarm Residence	8	6	7	12	14								47
Gas Leak	1	0	1	0	2								4
Grass Fire	0	0	0	0	1								1
Heart Problems	0	1	2	1	0								4
Hemorrhage/Laceration	0	0	0	0	0								0
House Fire	1	0	0	1	1								3
Illegal Burning	0	1	0	0	0								1
Injured Party	0	0	0	0	1								1
Medical Alarm	1	1	0	1	1								4
Motor Vehicle Collision	3	1	7	2	3								16
Motor Vehicle Collision with Entrapment	0	0	0	0	0								0
Motor Vehicle vs Motorcycle	0	0	0	0	0								0
Motor Vehicle vs Pedestrian	0	0	0	0	0								0
Object Down in Roadway	0	0	2	0	0								2
Oven/Appliance Fire	0	0	1	0	0								1
Overdose/Poisoning	0	0	1	0	0								1
Possible D.O.S	0	0	0	1	0								1
Powerlines Down Arcing/Burning	1	0	1	0	0								2
Psychiatric Emergency	0	2	0	0	0								2
Seizures	0	0	2	0	0								2
Service Call Non-emergency	4	1	4	2	0								11
Sick Call	0	3	1	3	5								12
Stroke	0	0	1	1	0								2
Transformer Fire	0	0	0	0	0								0
Traumatic Injury	0	0	0	0	0								0
Unconscious Party/Syncope	1	1	3	2	0								7
Unknown Medical Emergency	0	0	0	0	0								0
Vehicle Fire	1	0	0	0	1								2

Month	# of Incidents*	Avg Resp Time
Jan	27	5:28
Feb	19	5:30
Mar	31	5:13
Apr	27	5:36
May	31	5:14
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
135		5:24

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





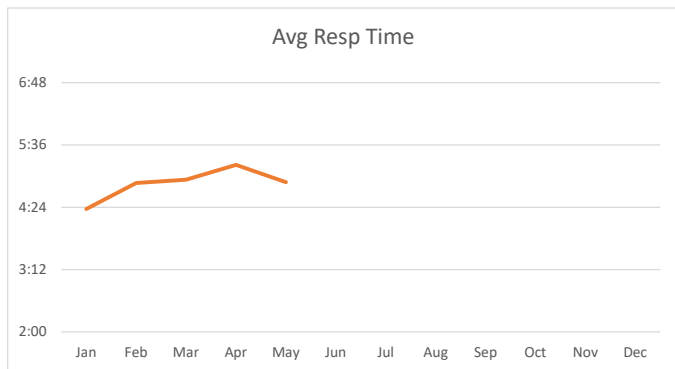
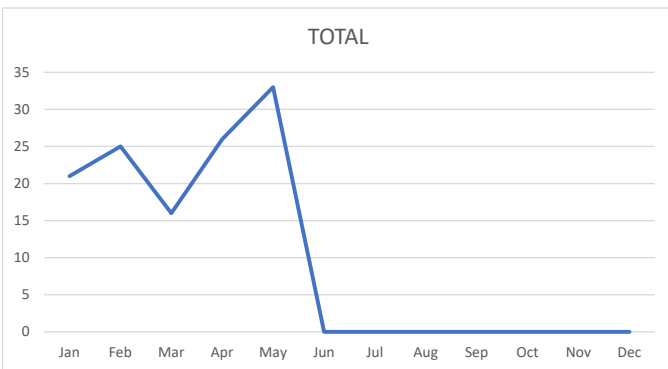
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	33	0	0	0	0	0	0	0	121
Abdominal Pain	0	0	0	0	0								0
Allergic Reaction	0	0	0	0	0								0
Bomb Threat	0	0	0	0	1								1
Carbon Monoxide Detector with Symptoms	0	0	0	0	0								0
Carbon Monoxide Detector No Symptoms	0	1	0	1	3								5
Cardiac/Respiratory Arrest	0	0	0	0	0								0
Check a Noxious Odor	0	0	0	0	0								0
Check for Fire	0	0	0	0	0								0
Check for the Smell of Natural Gas	2	0	0	0	0								2
Check for the Smell of Smoke	0	1	0	0	0								1
Chest Pain	0	0	0	0	0								0
Child lock in Vehicle Engine not running	0	0	1	0	0								1
Choking	0	0	0	0	0								0
Elevator Rescue	0	0	0	0	0								0
Difficulty Breathing	1	2	1	1	0								5
Fall Victim	1	1	1	5	2								10
Fire Alarm Business	0	0	0	1	0								1
Fire Alarm Church or School	0	3	0	1	2								6
Fire Alarm Residence	3	7	6	5	6								27
Gas Leak	1	0	0	0	1								2
Headache- Stroke symptoms not present	0	0	0	0	0								0
Heart Problems	0	0	0	0	1								1
Hemorrhage/Laceration	0	0	0	0	0								0
House Fire	1	0	0	0	0								1
Injured Party	0	0	0	1	1								2
Medical Alarm	1	0	1	0	5								7
Motor Vehicle Collision	1	3	1	1	0								6
Motor Vehicle vs Pedestrian	0	0	0	0	0								0
Object Down in Roadway	0	0	0	1	1								2
Overdose/Poisoning	0	1	0	0	1								2
Possible D.O.S.	1	0	0	0	0								1
Powerlines Down Arcing/Burning	0	2	1	1	1								5
Psychiatric Emergency	0	0	0	0	0								0
Seizures	0	0	0	0	0								0
Service Call Non-emergency	3	3	0	5	6								17
Sick Call	3	0	3	0	0								6
Smoke in Business	0	1	0	0	0								1
Smoke in Residence	0	0	0	0	0								0
Stroke	0	0	0	2	1								3
Transformer Fire	0	0	1	0	0								1
Trash Fire	0	0	0	1	0								1
Traumatic Injury	0	0	0	0	0								0
Unconscious Party/Syncope	2	0	0	0	1								3
Unknown Medical Emergency	1	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	20	4:53
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
Total	85	4:51

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





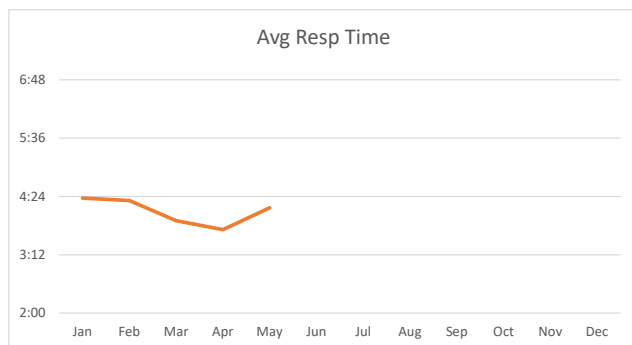
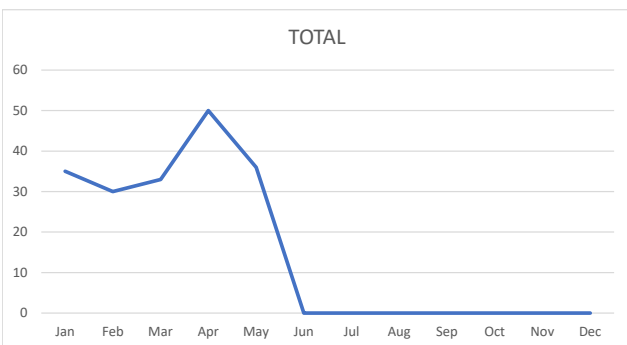
Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

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	36	0	0	0	0	0	0	0	184
Abdominal Pain	0	0	0	0	0								0
Allergic Reaction	0	0	0	0	0								0
Assault	0	0	1	0	0								1
Back Pain	0	0	0	1	0								1
Business Fire	1	0	0	0	0								1
Carbon Monoxide Detector No Symptoms	4	1	2	1	1								9
Cardiac/Respiratory Arrest	0	0	0	2	0								2
Check a Noxious Odor	0	0	0	0	0								0
Check for Fire	0	0	0	1	0								1
Check for the Smell of Natural Gas	1	0	0	1	1								3
Check for the Smell of Smoke	2	0	0	0	0								2
Chest Pain	2	4	0	4	0								10
Child Locked in Vehicle Engine and AC running	0	0	1	0	0								1
Child Locked in a Vehicle Engine not running	0	0	0	0	0								0
Choking	0	0	0	0	0								0
Diabetic Emergency	0	1	0	0	0								1
Difficulty Breathing	5	2	2	1	3								13
Elevator Rescue	0	0	0	0	1								1
Entrapment- Non MVC	0	0	0	0	0								0
Explosion	0	0	0	0	0								0
Fall Victim	1	3	1	3	3								11
Fire Alarm Business	0	0	0	0	1								1
Fire Alarm Church or School	0	0	0	2	0								2
Fire Alarm Residence	2	2	2	3	0								9
Gas Leak	0	2	0	0	0								2
Grass Fire	0	0	0	0	0								0
Headache- Stroke symptoms not present	1	1	0	0	0								2
Heart Problems	1	0	3	3	2								9
Heat/Cold Exposure	0	0	0	0	0								0
Hemorrhage/Laceration	0	0	0	0	0								0
Injured Party	0	0	0	2	0								2
Medical Alarm	1	0	2	0	2								5
Motor Vehicle Collision	3	7	6	11	4								31
Motor Vehicle Collision with Entrapment	0	0	1	0	1								2
Motor Vehicle vs Motorcycle	0	0	0	0	1								1
Motor Vehicle vs Pedestrian	0	0	0	0	0								0
Object Down in Roadway	0	0	0	1	0								1
Overdose/Poisoning	0	0	0	1	0								1
Possible D.O.S.	0	0	0	0	0								0
Powerlines Down Arcing/Burning	0	1	0	0	0								1
Pregnancy/ Childbirth	0	0	0	0	0								0
Psychiatric Emergency	1	1	0	0	0								2
Seizures	0	0	1	1	0								2
Service Call Non-emergency	4	1	3	6	1								15
Shooting/Stabbing	0	0	0	0	0								0
Sick Call	1	1	4	0	5								11
Smoke in Business	0	0	0	0	0								0
Stroke	1	1	0	1	1								4
Transformer Fire	0	0	1	0	0								1
Trash Fire	1	0	0	0	0								1
Unconscious Party/Syncope	2	1	3	2	5								13
Unknown Medical Emergency	0	0	0	3	3								6
Vehicle Fire	1	1	0	0	1								3

Month	# of Incidents*	Avg Resp Time
Jan	30	4:22
Feb	28	4:19
Mar	26	3:54
Apr	40	3:43
May	34	4:10
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	158	4:05

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



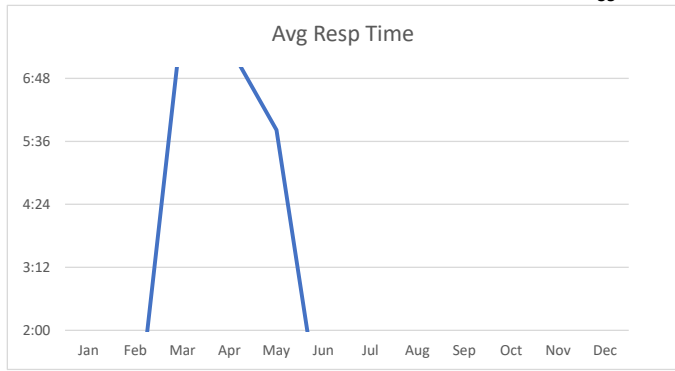
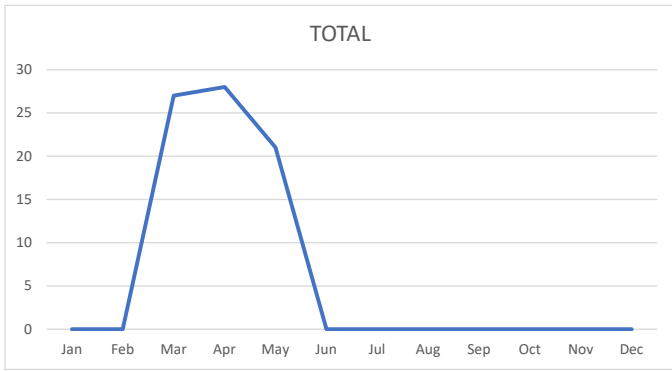


Village Fire Department
 901 Corbindale Rd
 Houston, TX, 77024
 Phone# (713) 468-7941 Fax# (713) 468-5039

2026 Summary - Houston Fire Department Automatic Aid

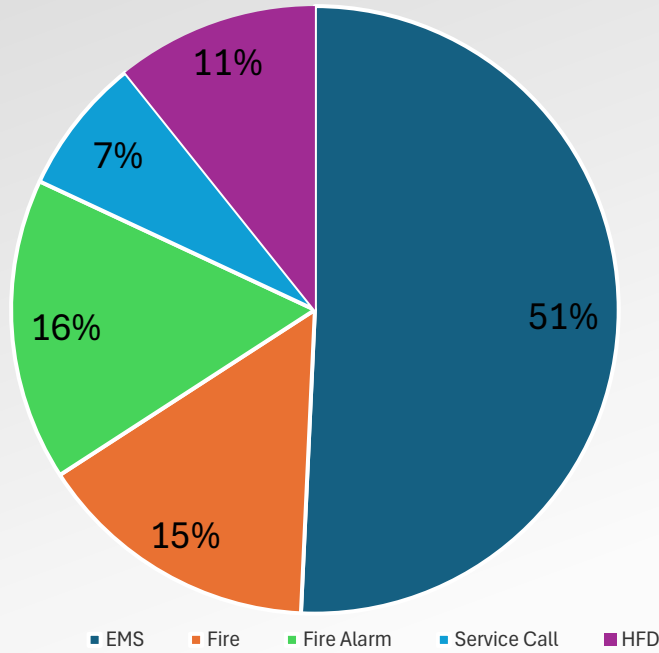
Call/Incident Type/Detail	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total YTD
TOTAL	0	0	27	28	21	0	0	0	0	0	0	0	76
Automatic Aid	0	0	0	0	0								0
Automatic Aid- Apartment Fire	0	0	4	9	6								19
Automatic Aid- Building Fire	0	0	3	5	3								11
Automatic Aid- Elevator Rescue	0	0	7	1	2								10
Automatic Aid- Entrapment MVC	0	0	2	0	2								4
Automatic Aid- Gas Leak	0	0	5	6	5								16
Automatic Aid- High Rise Fire	0	0	1	1	0								2
Automatic Aid- House Fire	0	0	5	4	3								12
Carbon Monoxide Detector No Symptoms	0	0	0	1	0								1
Medical Alarm	0	0	0	1	0								1

Month	# of Incidents*	Avg Resp Time
Jan	0	
Feb	0	
Mar	16	7:57
Apr	13	7:24
May	6	5:49
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
35		7:03

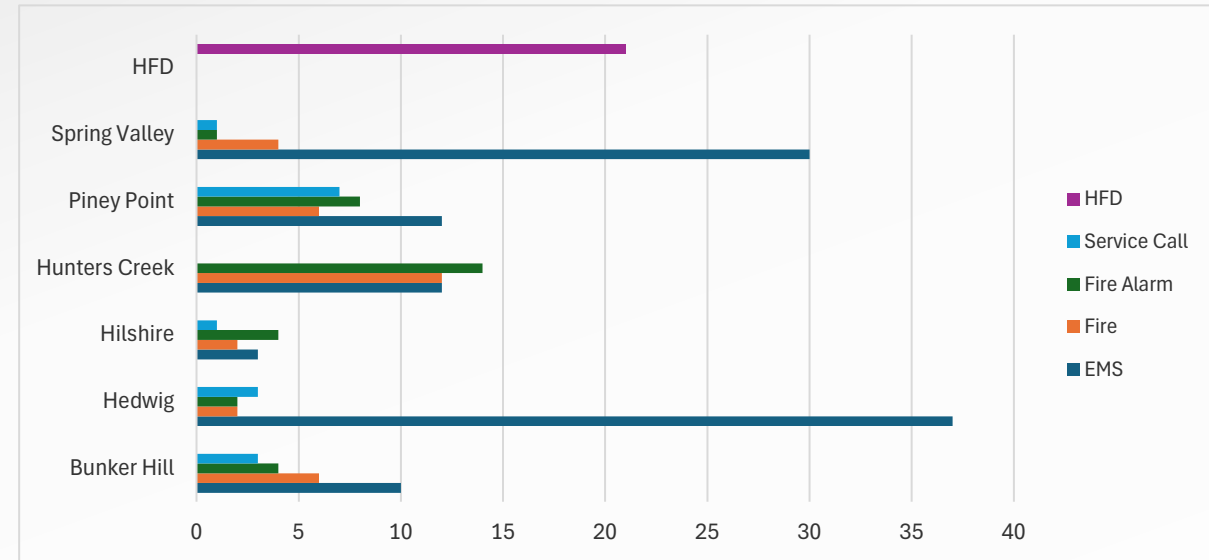


Incident Response

May 2026 ACTIVITY REPORT



Category	Total
EMS	104
Fire	31
Fire Alarm	33
Service Call	15
HFD	22
Monthly Total	205



33

Overlapping Calls (May '26)

4:24

Average Emergency Response Time (May '26)

903

YTD Total Incidents

TO: City Council

VIA: R. Schultz, Police Chief

MEETING DATE: June 22, 2026

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

Agenda Item: 4

This agenda item provides the City Council with the May 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 6,894 calls/incidents and conducted 3,762 house watch checks throughout the Memorial Villages. Officers initiated 1,027 traffic stops, resulting in 1,045 citations issued for 1,497 violations.

CALLS / EVENTS BY VILLAGE

Village	Calls / YTD	Accidents	Cit / Warn / Total	Response Time
Bunker Hill	2,480 / 10,491	2	242 / 264 / 506	2:01
Piney Point	1,859 / 7,624	5	222 / 306 / 528	3:23
Hunters Creek	2,297 / 10,313	10	234 / 226 / 460	3:22
Total	6,636 / 28,428	17	698 / 796 / 1,494	2:59

BUDGET STATUS

Category	YTD	FY26 Budget	% Utilized
Personnel Expense	\$2,715,374	\$7,392,694	36.7%
Operating Expense	\$684,965	\$1,543,196	44.4%
Total M&O	\$3,484,551	\$8,935,890	39.0%
Capital Expense	\$191,408	\$195,435	102.0%
Net Expenses	\$3,679,986	\$9,129,298	40.0%

Department Activity Highlights

- Officers handled 116 false alarms, 81 suspicious situation calls, and 18 ALPR hits.
- MVPD coordinated traffic management with CenterPoint and Hunters Creek officials regarding utility work and power disruptions.

Arrest and Criminal Activity

- MVPD made 20 arrests during the month, including 11 warrant arrests, 3 DWI arrests, 4 Class A/B arrests, and 1 Class 3 arrest.
- Detectives recovered a stolen firearm from a 2025 burglary, identified suspects in a moped theft, and arrested two individuals linked to vehicle burglaries after an ALPR alert led to a stolen check and loaded firearm.

Additional Updates

- The FY2027 MVPD Budget has been approved by all member cities.
- Officers responded to a bomb hoax at Kinkaid School.
- Community outreach included five D.A.R.E. graduations, a senior fraud prevention workshop, Bike to School Day events, scout presentations, and planning for the 2026 Village Independence Festival and Memorial High School Senior Parade.

b) FY2025 Annual Financial Report and Independent Audit: The Memorial Villages Police Department's FY2025 Annual Financial Report received an unmodified (clean) audit opinion, the highest level of assurance available. Auditors reported no material issues with financial reporting or compliance.

- Revenues exceeded expenses by approximately \$35,000.
- Fund balances increased to approximately \$249,000.
- Operating expenditures finished approximately \$417,000 under budget, allowing refunds to member cities.

Recommendation:

Staff recommends acceptance of the Memorial Villages Police Department Fiscal Year 2025 Annual Financial Report and Independent Audit as presented. Recommended Motion:

"I move to accept the Memorial Villages Police Department Fiscal Year 2025 Annual Financial Report and Independent Audit for the fiscal year ending December 31, 2025, as presented."



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

Raymond Schultz
Chief of Police

June 8, 2026

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: May 2026 Monthly Report

During the month of March, MVPD responded/handled a total of 6,894 calls/incidents. 3,762 house watch checks were conducted. 1027 traffic stops were initiated with 1045 citations being issued for 1497 violations. (Note: 36 Assists in Hedwig, 182 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:	2480/10491	1293/4755	2	242/264/506	3@2:01
Piney Point:	1859/7624	1029/3985	5	222/306/528	4@3:23
Hunters Creek:	2297/10313	1440/6046	10	234/226/460	3@3:22
				Cites/Warn/Total	10@2:59

Type and frequency of calls for service/citations include:

Call Type	#	Call Type	#	Citations	#
False Alarms:	116	E-Bike Violations	2	Speeding:	288
Animal Calls:	27	Ord. Violation	24	Exp. Registration	402
ALPR Hits:	18	Information	8	Ins	138
Assist Fire:	44	Suspicious Situation	81	No License	107
Assist EMS:	26	Loud Party	14	Stop Sign	138
Construction Checks	830	Welfare Checks	7	Fake Plate	38

*This month the department generated a total of 75 police reports.
 BH-17, PP-22, HC-33, HOU-3, HED-0, SV-0*

Crimes Against of Persons (1)

Crimes Against a Child (1)

Crimes Against Property (8)

ID Theft/Fraud	2	Auto Burglary	1
Theft	5		

Petty/Quality of Life Crimes/Events (66)

ALPR Hits (valid)	1	DWI	3
Accidents	17	UUMV	1
Warrants	11	Fake Plates	3
Towed vehicles	15	Misc	15

Arrest Summary: Individuals Arrested (20)

Warrants	11	DWI	3
Class 3 Arrests	1	Class A&B	4

Budget YTD:	Expense	Budget	%
• Personnel Expense:	2,715,374	7,392,694	36.7%
• Operating Expense:	684,965	1,543,196	44.4%
• Total M&O Expenditures:	3,484,551	8,935,890	39.0%
• Capital Expenses:	191,408	195,435	102%
• Net Expenses:	3,679,986	9,129,298	40.0%

Follow-up on Previous Month Items/Requests from Commission
2027 Budget approved by all 3 cities.

Personnel Changes/Issues/Updates

Continue with one vacancy. DARE Officer King moved to patrol for the summer.

Major/Significant Events/Updates

Detectives recovered a firearm that was stolen in a 2025 burglary. The suspect had been identified by MVPD at the time of the crime. Due to not enough probable cause, a search warrant was not approved at that time. HPD was conducting a search warrant as part of a different crime and located the firearm from the MVPD case. MVPD charges were filed.

Officers and the SET Team have been working in coordination with Center Point and Hunters Creek Officials with traffic control in the area between Voss and Chimney Rock, between I-10 and the Bayou on new power line installation and power disruptions.

Officers and detectives responded to Kinkaid School on a bomb hoax call. Detectives coordinated their investigation with Texas fusion center officials and are following up the call that has been linked to a similar incident in the Fort Worth area.

On 5/13/26, a suspect eluded officers while on a Moped. Officers were able to locate the abandoned Moped in some bushes where it had been hidden. The moped was found to be listed as stolen. Through investigation a suspect was identified. Detectives are in the process of obtaining an arrest warrant for the suspects arrest.

5/29/26 officers were alerted to a vehicle entering the area that had been previously identified as being responsible for several auto burglaries. Officers utilized the ALPR system to track and locate the suspects who were found to be in possession of a loaded firearm and a check that had been stolen from a Gessner Road auto burglary. The 2 suspects were arrested on several charges.

Community Projects

Staff attended 5 *D.A.R.E.* graduations, hosted an RAD instructor school, hosted a senior citizen fraud/scam workshop, bike to school day, the annual “Strut” down Strey event and met with several scout groups as part of our community outreach program.

Staff have been working closely with the VIF committee in coordinating the 2026 VIF parade and Festival to be held 7/4/26 in Piney Point.

On 5/16/26, MVPD coordinated the 2026 MHS Senior Parade down Piney Point Road.

V-LINC new registrations in May +11

BH – 1809 (+1)
PP – 1334 (+5)

HC – 1836 (+5)
Out of Area – 660 (+0)

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	18:23:57								2	49
BAKER, BRIAN C	*	0:00:00	2:07:02	0:56:47	0:00:00	0:12:01									
BALDWIN, BRIAN	*	5:24:20	0:00:00	0:00:00	0:31:41	6:02:26								2	
BIEHUNKO, JOHN		16:20:41	16:32:10	18:51:07	23:52:46	19:07:38									51
BOGGUS, LARRY	*	0:00:00	0:03:01	0:00:00	1:58:36	0:00:00									
BURLESON, Jason		18:54:09	10:23:42	9:47:45	10:50:00	12:28:23								4	46
BYRD, Rachied		19:29:59	26:30:57	7:41:15	18:55:58	15:03:00								4	74
CANALES, RALPH EDWARD		19:38:24	20:00:13	14:48:57	13:02:20	10:45:05								1	40
CERNY, BLAIR C.	*	0:00:00	1:41:03	1:56:26	0:00:00	0:00:30								1	1
GARCIA, CHRIS					15:31:14	15:47:56								6	60
GONZALEZ, Jose		29:48:21	12:27:13	8:03:55	17:11:17	11:16:39								5	45
HARWOOD, NICHOLAS		12:57:06	16:50:56	8:17:39	4:58:16	3:06:43									11
JARVIS, RICHARD		17:59:41	13:37:50	15:29:35	9:15:50	5:19:41								2	20
JOHNSON, JOHN		16:52:47	9:58:11	8:39:44	14:25:59	8:13:24								3	32
JONES, ERIC	*	0:02:59	0:00:00	0:00:00	0:00:00	0:00:00									
KING, JEREMY		3:46:54	0:04:30	0:55:40	6:56:37	7:55:37								2	4
KUKOWSKI, Andy		19:01:24	12:06:04	14:29:30	14:05:27	12:03:31								1	57
MCELVANY, ROBERT		7:34:39	6:14:04	15:26:42	6:43:21	5:00:21									27
MILLARD, Shaneca		18:11:21	23:05:30	12:39:07	7:41:12	20:20:29								2	31
ORTEGA, Yesenia		26:42:03	14:47:34	14:06:26	14:12:35	15:10:28								1	46
OWENS, Michelle					2:12:10	0:00:00									
OWENS, LANE	*	0:00:00	0:04:25	0:00:00	0:12:01	0:00:00									
PALOMINO, Michelle		22:07:16	17:38:36	24:19:22	19:02:45	14:45:33								4	40
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	0:00:00									
RODRIGUEZ, JOSE		19:09:35	14:55:02	7:38:57	15:02:21	28:48:00								3	60
RODRIGUEZ, REGGIE		14:43:28	7:48:55	31:24:20	12:53:47	13:10:28								3	63
SCHULTZ, RAYMOND	*	0:11:12	0:02:27	0:00:00	0:00:00	0:00:00									
SILLIMAN, ERIC		11:30:43	10:30:37	12:46:25	21:18:08	16:26:11								6	106
SPRINKLE, MICHAEL		20:54:49	24:42:01	17:02:31	14:57:44	20:04:53								4	43
TAYLOR, CRAIG		25:59:44	21:11:07	20:38:13	15:07:36	16:21:49								4	45
VALDEZ, JUAN		17:05:04	17:02:22	17:16:04	15:52:15	21:14:26								6	48
WHITE, TERRY		27:08:04	17:35:04	23:46:20	12:50:52	21:28:25								9	46
* = Admin													Total	75	1045

Dispatch Committed Time															Yr Total
911 Phone Calls		310	226	268	225	289									1318
3700 Phone Calls		3986	2415	2412	2214	2393									13420
DP General Phone Calls*		91:48:32	73:28:26	56:15:37	51:06:02	52:38:01									
Radio Transmissions		17926	11013	11958	11097	11564									

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

MVPD – VFD Monthly Response Times Report

May 2026

911/Emergency Designated Calls - EMS and Fire

Total	6@3:10
Bunker Hill	1@1:09
Piney Point	2@3:31
Hunters Creek	3@3:46

EMS Only

Total	5@3:13
Bunker Hill	1@1:09
Piney Point	2@3:31
Hunters Creek	2@4:42

Fire Only

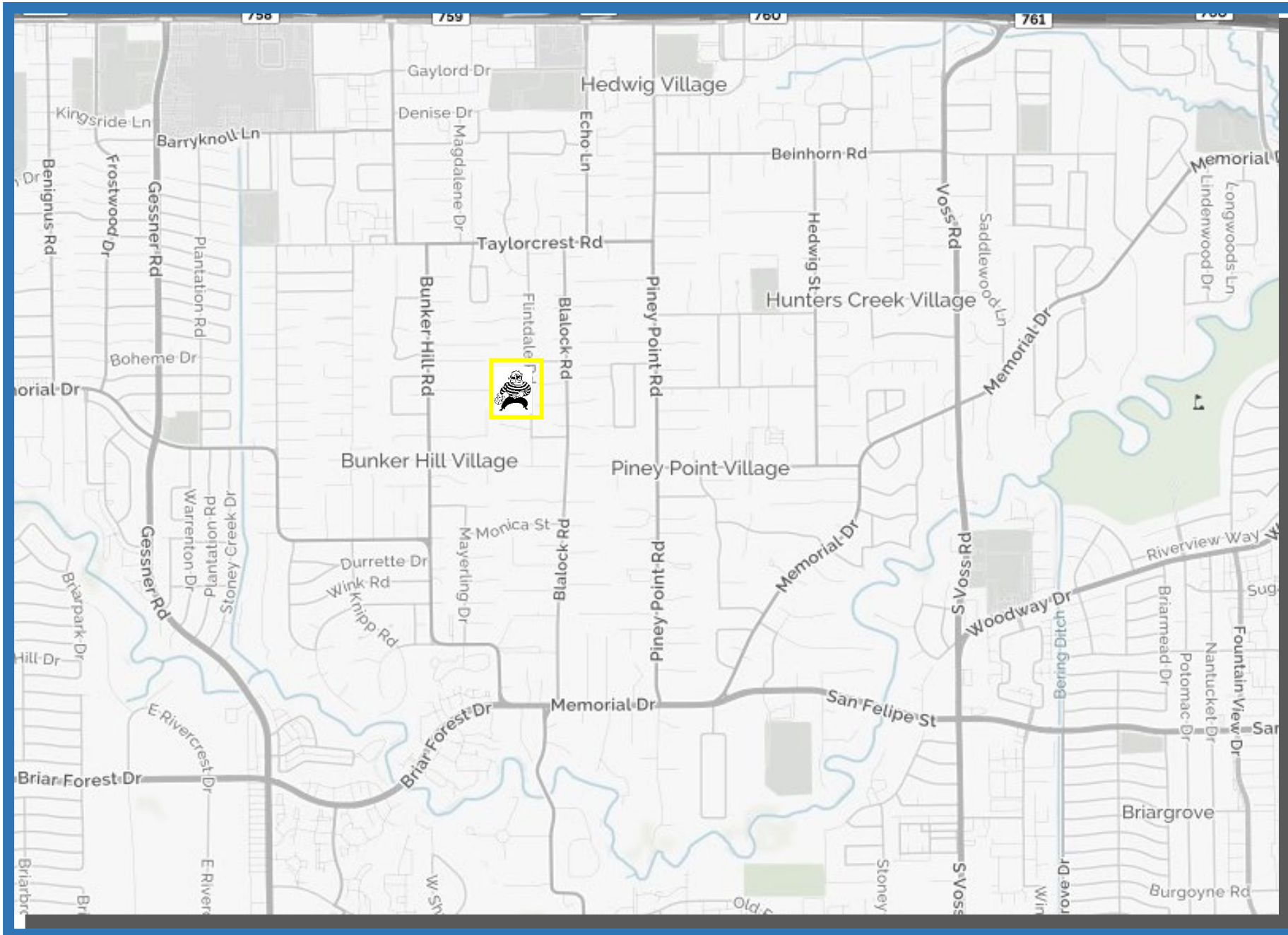
Total	1@2:54
Bunker Hill	0@0:00
Piney Point	0@0:00
Hunters Creek	1@2:54

Radio Only

Total	29@4:29
Bunker Hill	7@4:30
Piney Point	9@3:47
Hunters Creek	13@4:47

VFD All Assists, Any Phone + Radio

Total	62@4:52
Bunker Hill	15@4:37
Piney Point	23@4:57
Hunters Creek	24@4:58






2026 Burglary Map

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

2026 Robberies

Address	MO
---------	----

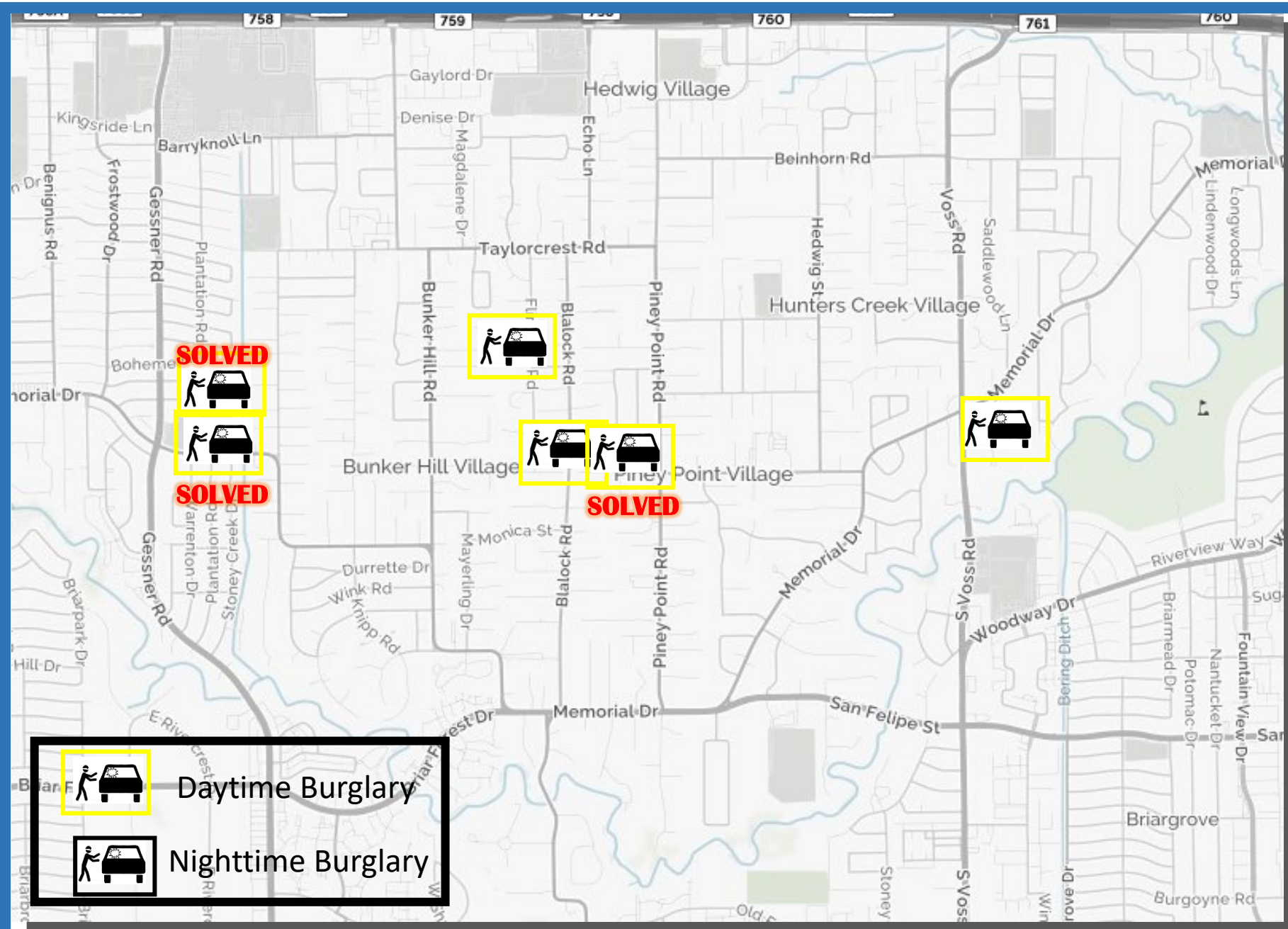
-  Daytime Burglary
-  Nighttime Burglary
-  Robbery

5/01/26

2
3

2026 Auto Burglary Map


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




Contractor

Lock/Win Punch

- Jugging
- ** unknown where occurred



Daytime Burglary


Nighttime Burglary

2

3

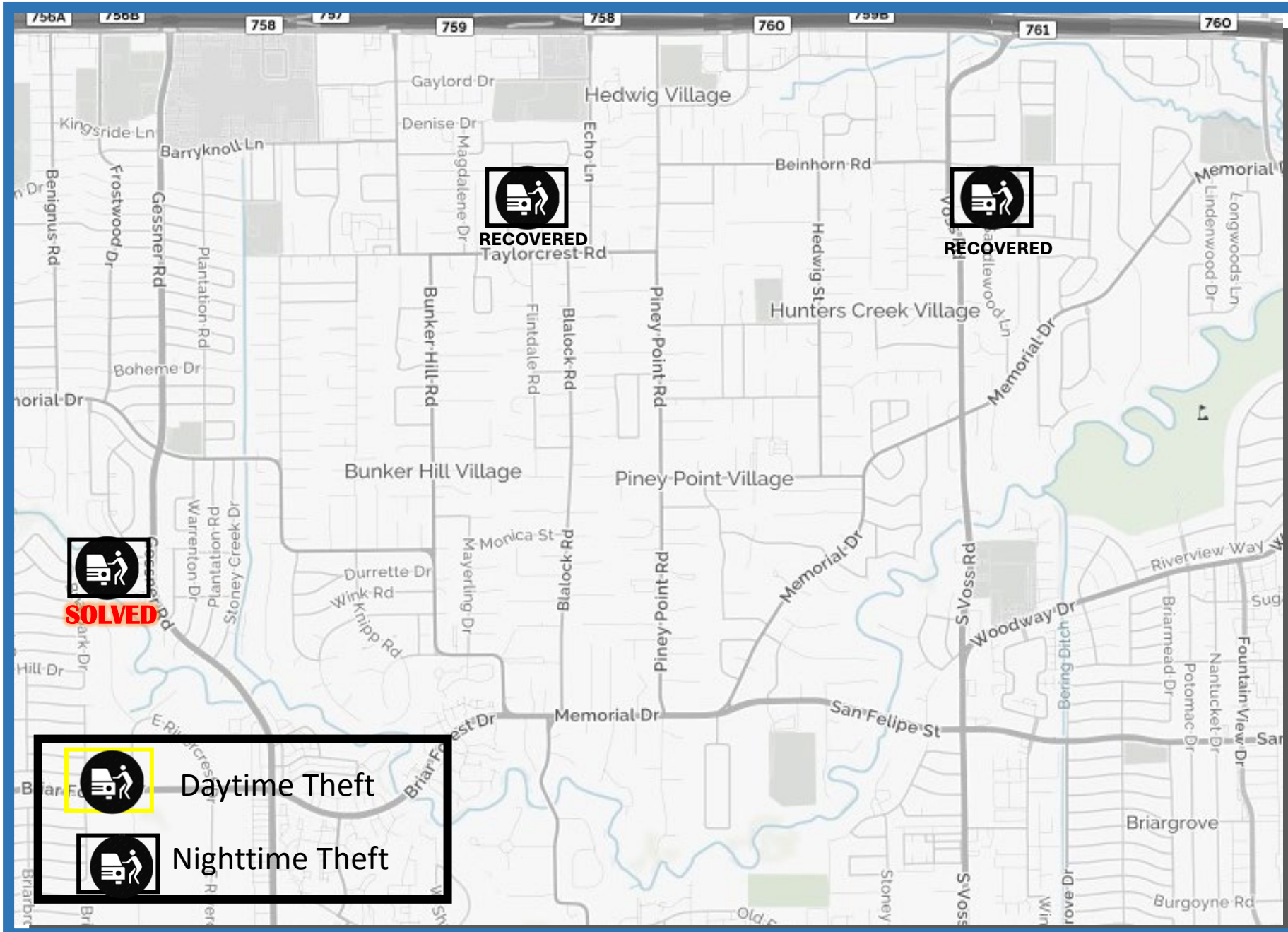
/



Blue Entry = Actual Location Unknown

SOLVED

5/01/26



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

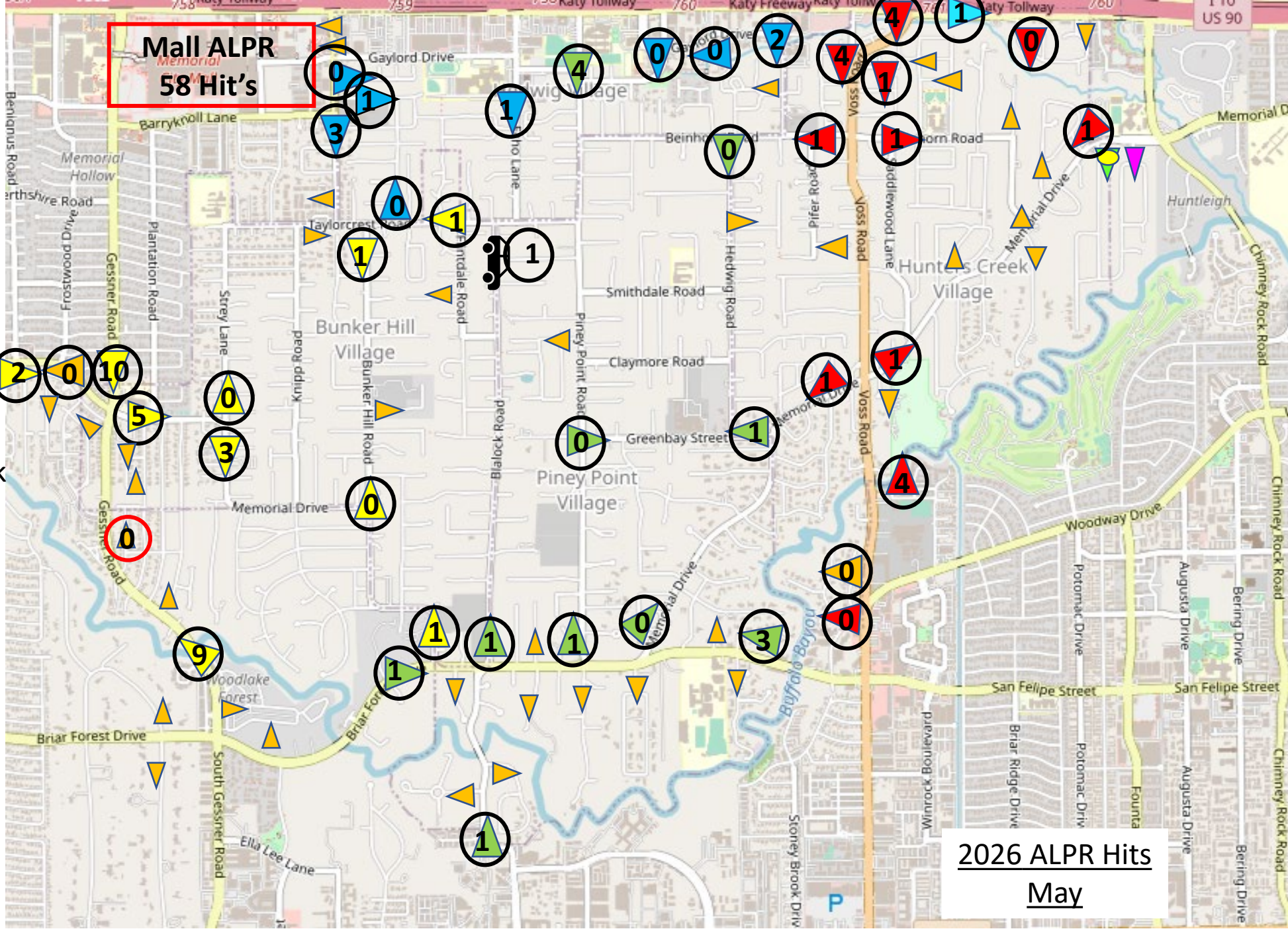
SOLVED

5/01/26


Mall ALPR
58 Hit's










- Hedwig  
- Bunker Hill 
- Piney Point 
- Hunters Creek 
- Frequent Mobile Locations 
-  Total Hits
- 

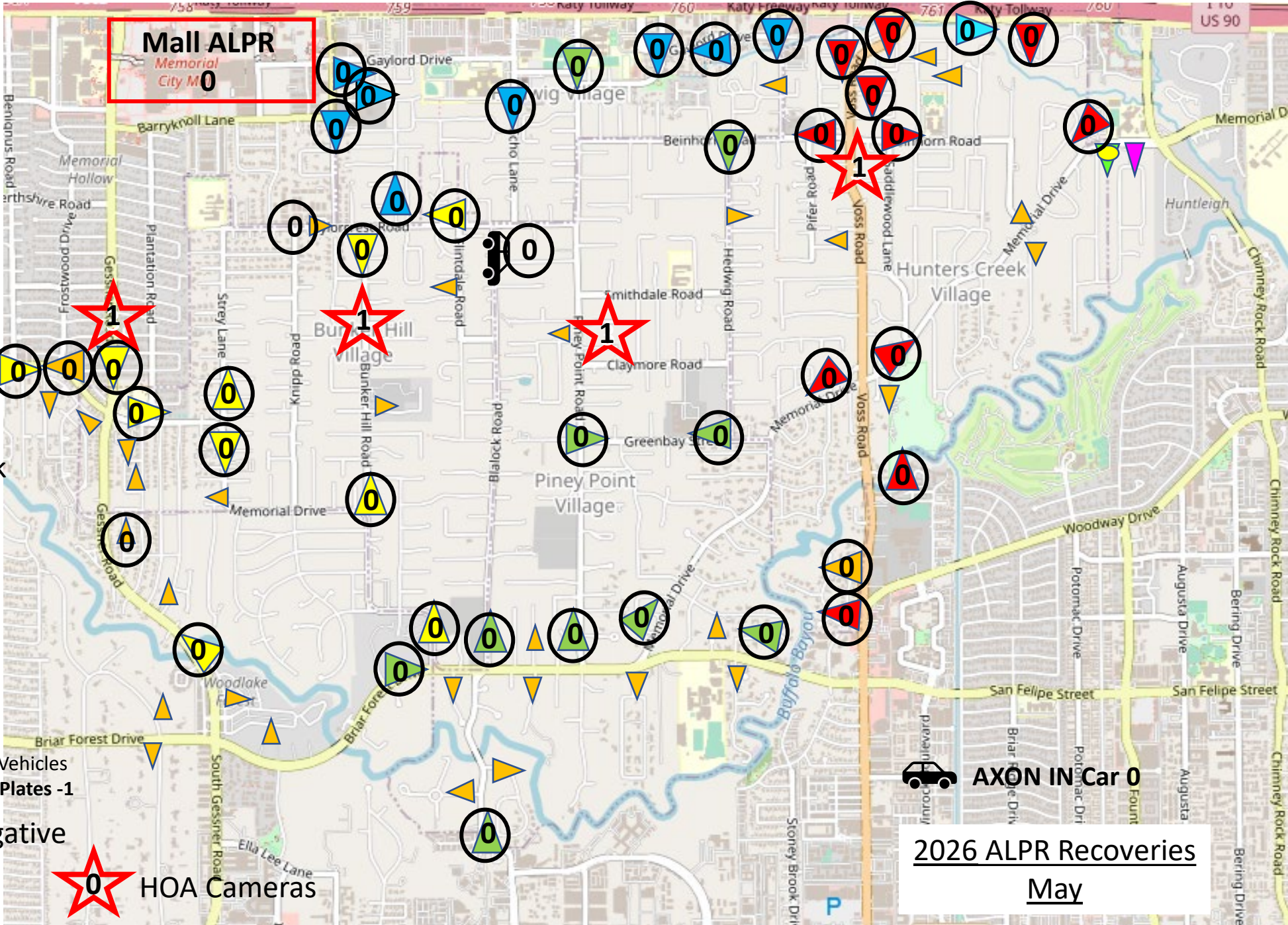
- Lindenwood HOA 
- Longwoods HOA 
- US Coins 
- HOA Systems-34 









2026 ALPR Hits
May

5/31/26 

- Hedwig  
- Bunker Hill 
- Piney Point 
- Hunters Creek 
- Frequent Mobile Locations 
-  Recovered Vehicles
Recovered Plates -1
-  Investigative Leads
-  HOA Cameras



- Lindenwood HOA 
- Longwoods HOA 
- US Coins 
- HOA Systems 
- Recovered  1
- 5/31/26 

AXON IN Car 0

2026 ALPR Recoveries
May



May 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 3,325,492

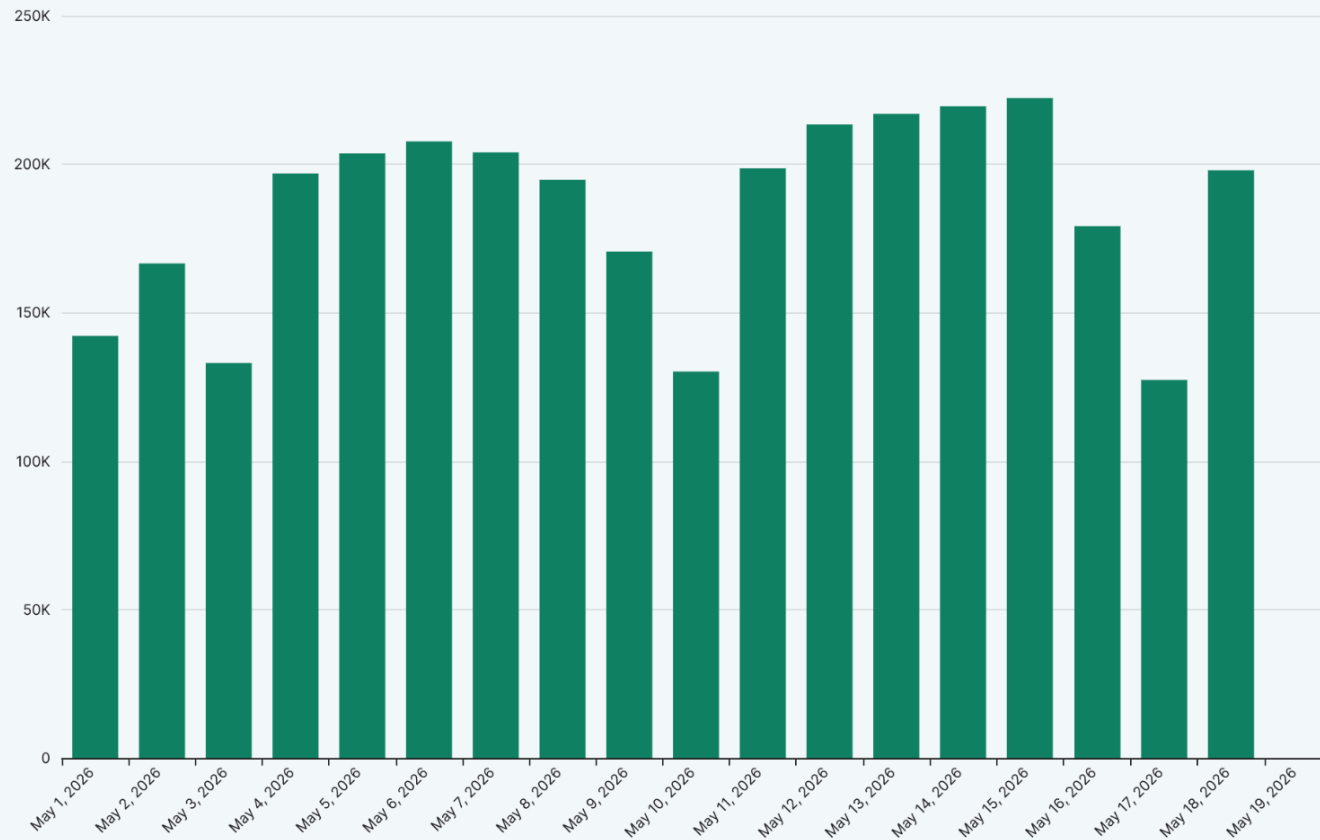
Total Vehicle Volume

3,325,492

Year to Date Volume

34,249,017

Total Vehicle Volume



Total Vehicle Volume

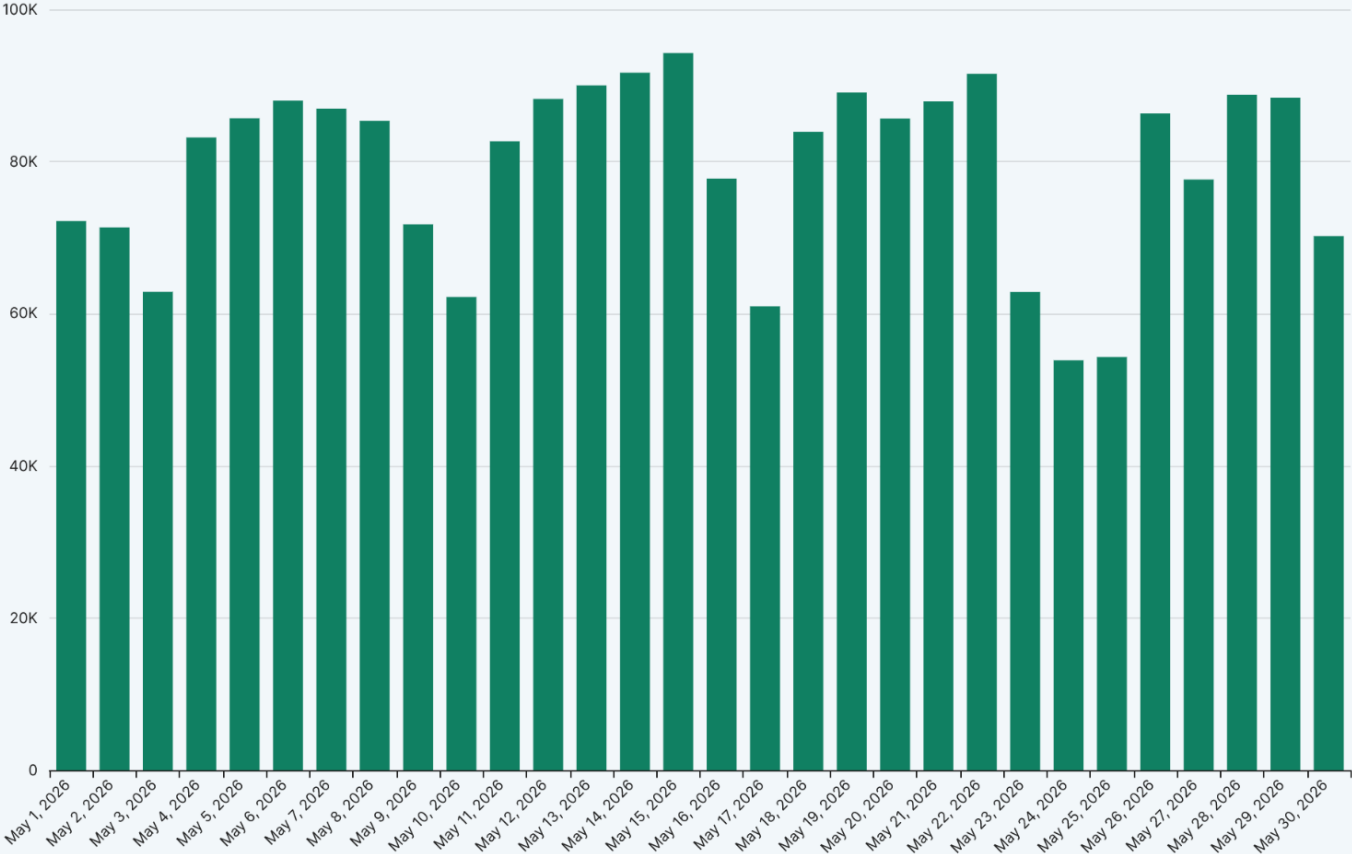
Date	Volume
May 1, 2026	142,235
May 2, 2026	166,620
May 3, 2026	133,127
May 4, 2026	196,929
May 5, 2026	203,665
May 6, 2026	207,696
May 7, 2026	204,017
May 8, 2026	194,788
May 9, 2026	170,641
May 10, 2026	130,219
May 11, 2026	198,633
May 12, 2026	213,432
May 13, 2026	217,022
May 14, 2026	219,569
May 15, 2026	222,304
May 16, 2026	179,184
May 17, 2026	127,389
May 18, 2026	198,002
May 19, 2026	20

Unique Reads 893,720

Unique Vehicle Volume

893,720

Unique Vehicle Volume



Unique Vehicle Volume

Date	Total Unique Plates
May 1, 2026	72,151
May 2, 2026	71,312
May 3, 2026	62,833
May 4, 2026	83,142
May 5, 2026	85,670
May 6, 2026	87,985
May 7, 2026	86,922
May 8, 2026	85,334
May 9, 2026	71,720
May 10, 2026	62,159
May 11, 2026	82,638
May 12, 2026	88,218
May 13, 2026	89,986
May 14, 2026	91,667
May 15, 2026	94,260
May 16, 2026	77,737
May 17, 2026	60,917
May 18, 2026	83,880
May 19, 2026	89,059
May 20, 2026	85,633
May 21, 2026	87,888
May 22, 2026	91,511
May 23, 2026	62,819
May 24, 2026	53,938

All Categories – All Hotlists

Total Hotlist Alerts

2,880

Official Hotlist Alerts

165

Your Custom Hotlist Alerts

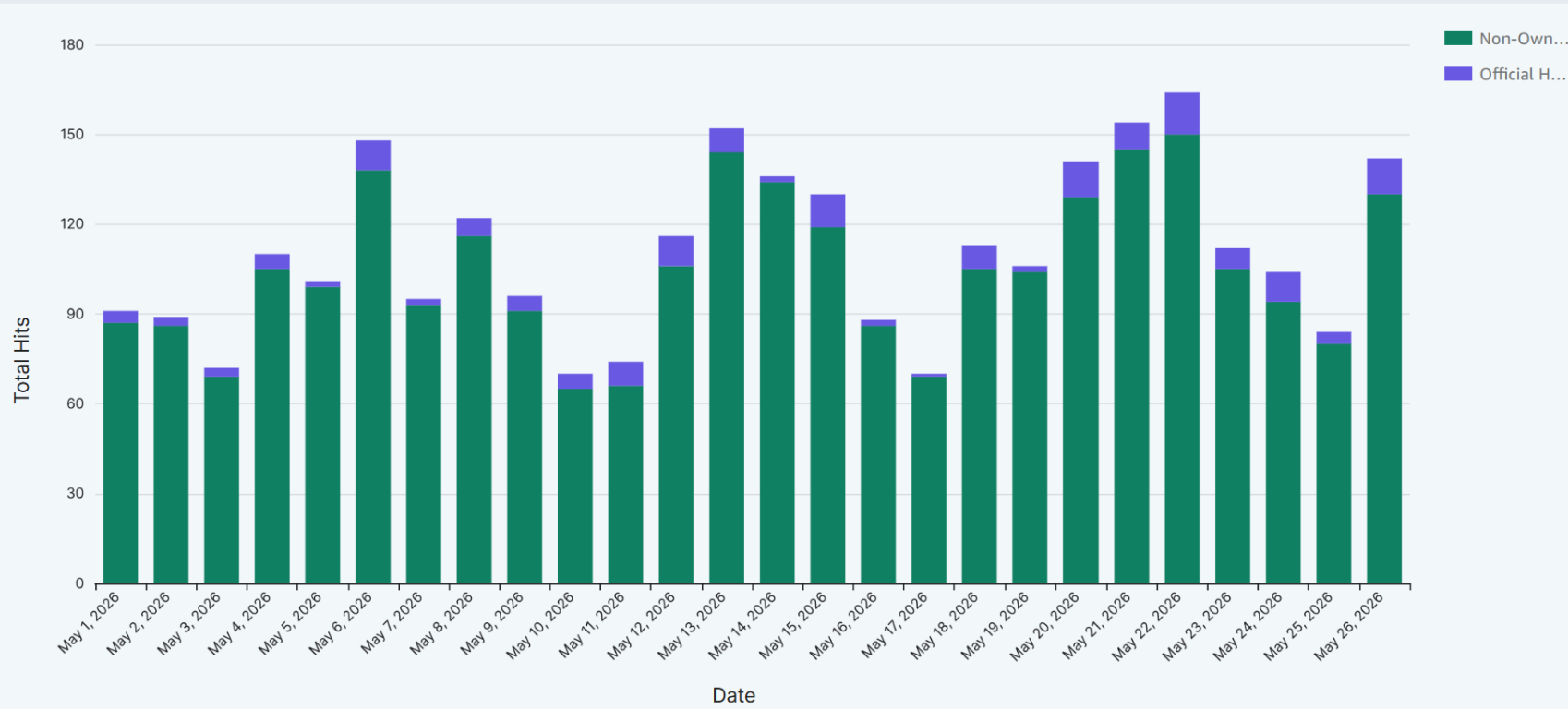
No data

Other Custom Hotlist Alerts on
Your Networks

2,715

Total Alerts by Topic

Topic	Alerts
Non Owned Custom Hotlist Alert	2,715
Protection Order	64
Sex Offender	48
Gang or Suspected Terrorist	27
Stolen Plate	9
Stolen Vehicle	8
Warrants	8
Violent Person	1



Top 6 Categories

Total Hotlist Alerts

44

Official Hotlist Alerts

44

Your Custom Hotlist Alerts

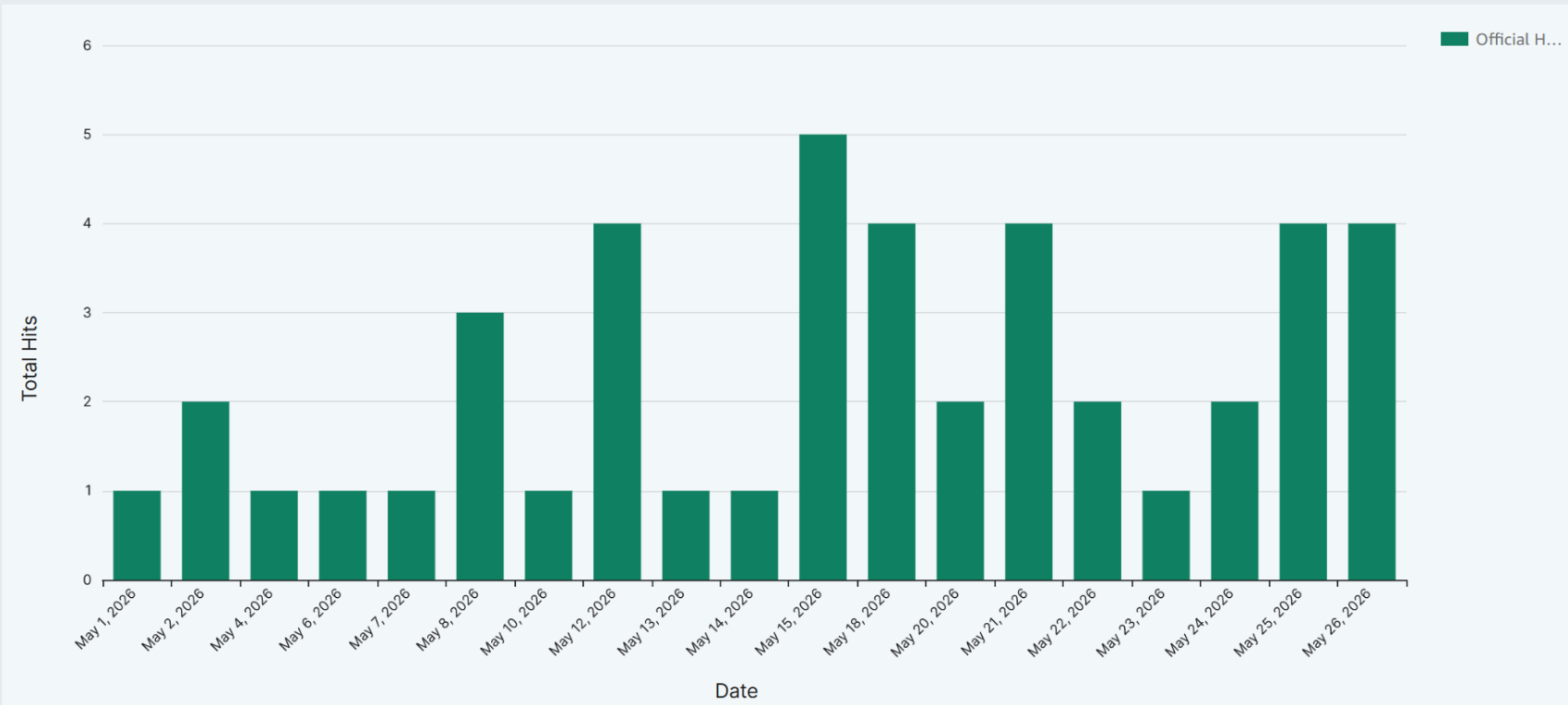
No data

Other Custom Hotlist Alerts on Your Networks

No data

Total Alerts by Topic

Topic	Alerts
Gang or Suspected Terrorist	27
Stolen Plate	9
Stolen Vehicle	8



Sex Offenders

Total Hotlist Alerts

48

Official Hotlist Alerts

48

Your Custom Hotlist Alerts

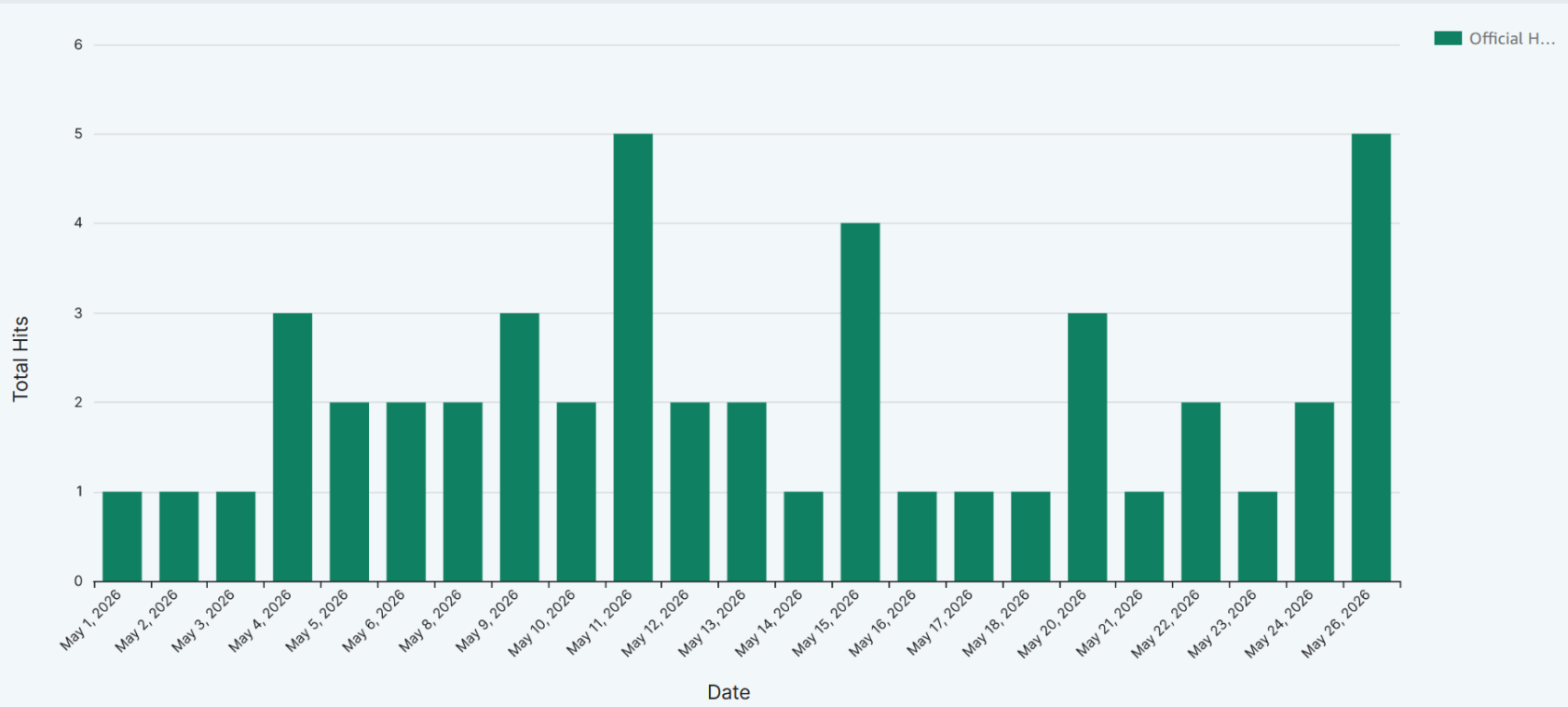
No data

Other Custom Hotlist Alerts on Your Networks

No data

Total Alerts by Topic

Topic	Alerts
Sex Offender	48

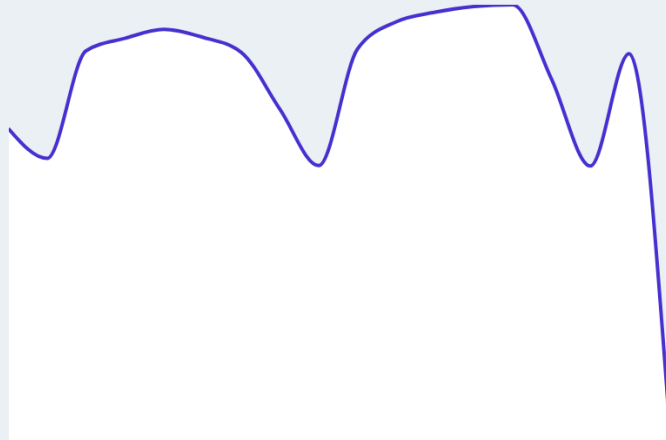


Summary Report

Vehicle Reads

[View Details](#)

3199707



Searches

[View Details](#)

Number of searches performed by users from your organizations

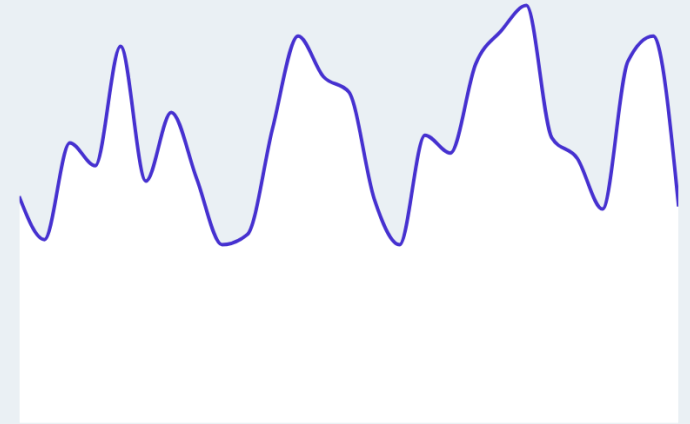
415



Hotlist Hits

[View Details](#)

3026




Device Sharing

Shared with
Lewisville TX PD,
Sansom Park TX PD,
and 486 others

Access Levels
Search
Hotlist Tool Access

Device Status

71 / 71 
Devices Online

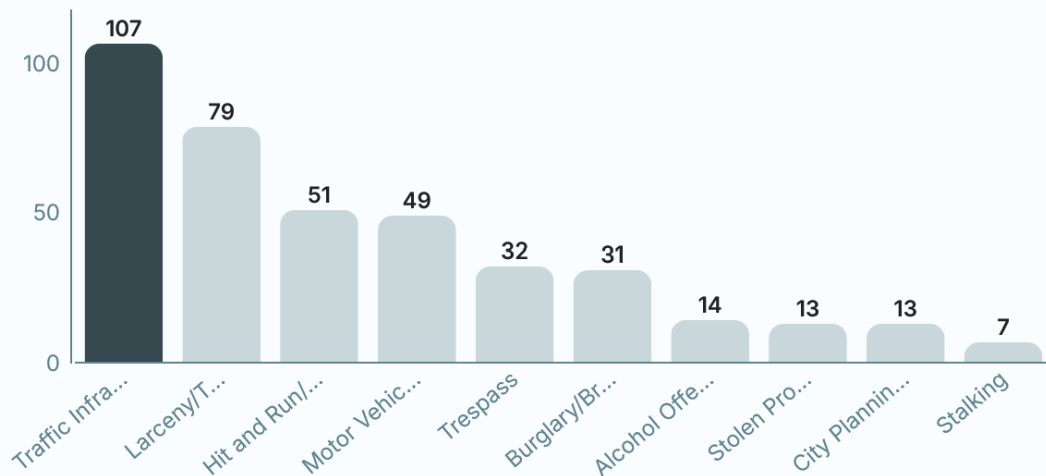
[Previous Device](#)

Device Name	Battery	Latency
Hunters Creek 1-IP Cam	—	—

[Next Device](#)

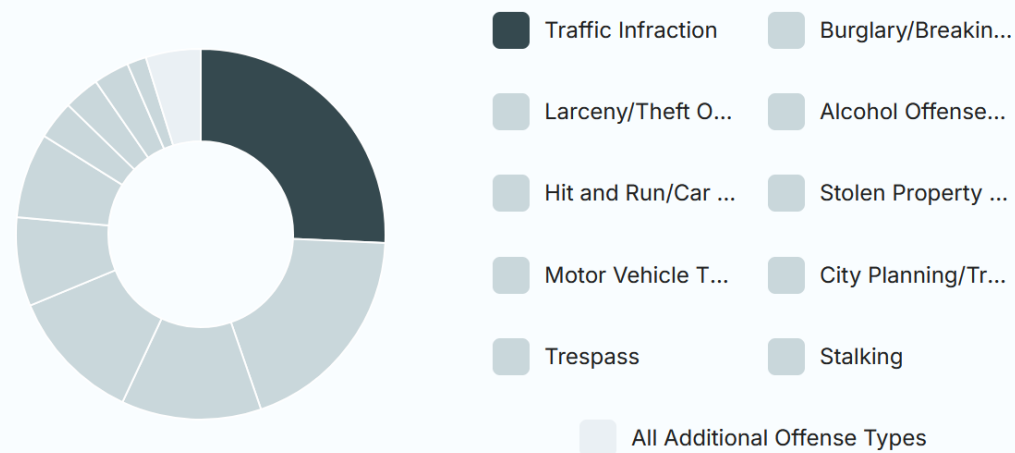
Top Offense Types by Total Number

All users over the last 30 days



Top Offense Types by Total Number

All users over the last 30 days



Offense Type Utilization Over Time

All users over the last 30 days

Traffic Infraction



Controls

Date Range

2026/05/01

2026/05/31

Law Enforcement Cameras in Your State You Can Access

5,362

Percentage of Law Enforcement Cameras in Your State You Can Access

44.41%

Cameras You Own Per Sworn Officer in Your Jurisdiction

1.1

Average Cameras Per Sworn Officer in Your State

0.51

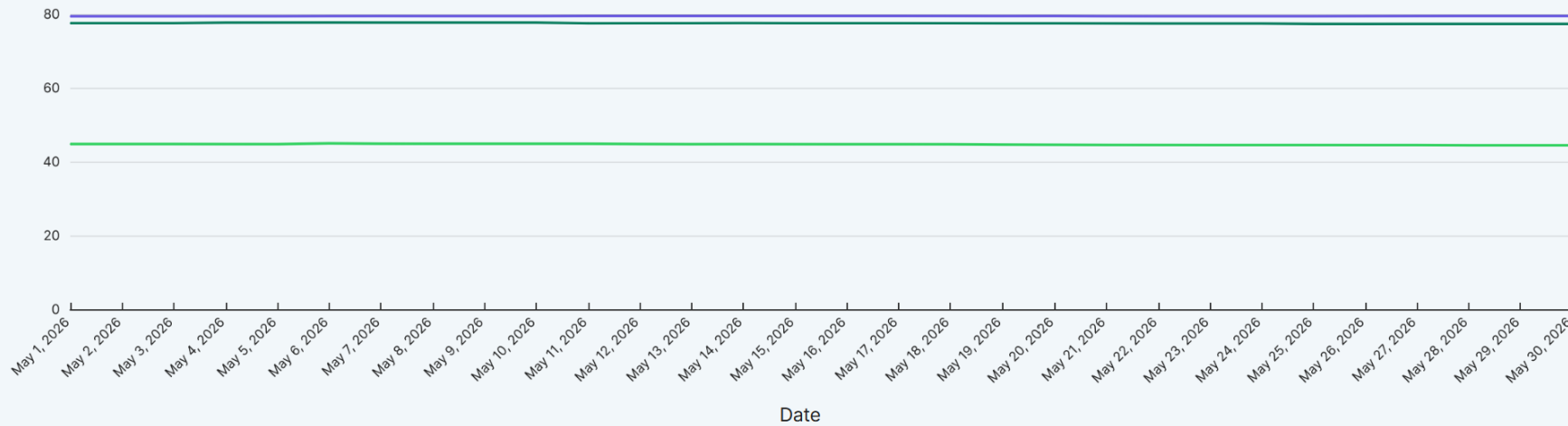
Average Cameras Per Sworn Officer at Similarly-Sized Agencies

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

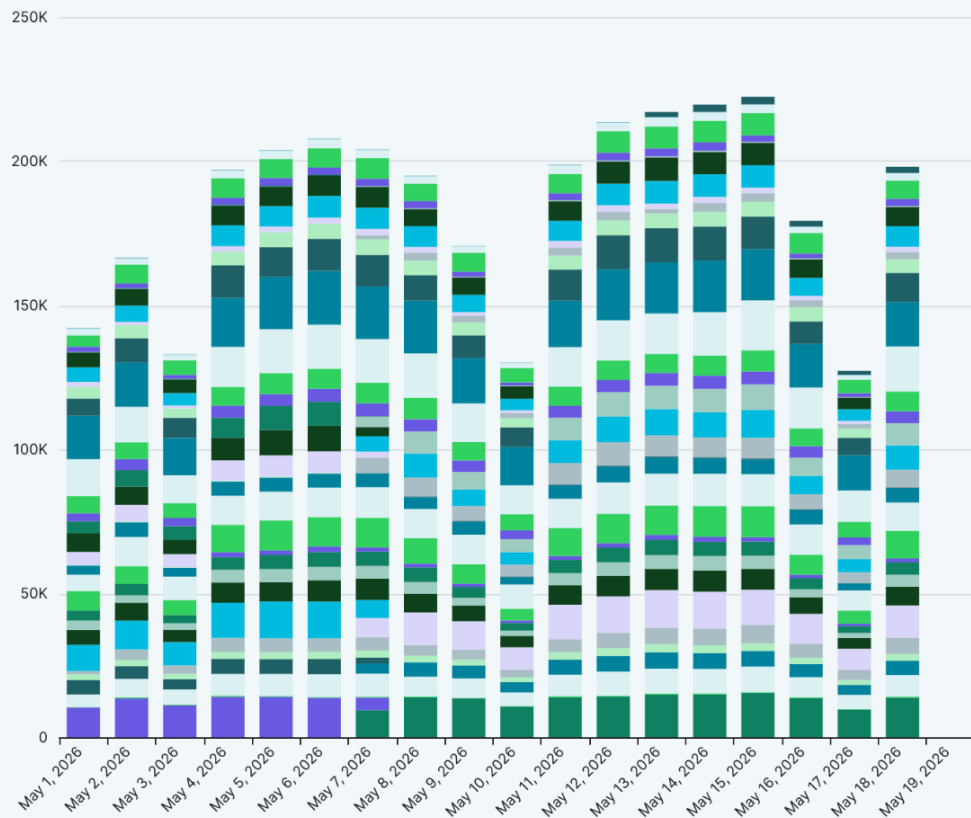
Total Vehicle Volume

3,325,492

Year to Date Volume

34,249,715

Total Vehicle Volume



Camera

- #01 Gessner SB at Frostwood Ele...
- #01 Gessner SB at Frostwood Ele...
- #01 Inbound, Riverview Way, EB
- #02 Memorial Dr EB at Gessner
- #04 Memorial Dr @ Briar Forest NB
- #04 Memorial Dr NB at Briar Fore...
- #05 Bunkerhill Rd SB at Taylorcrest
- #06 Taylorcrest Rd WB at Flintdale
- #07 Memorial Dr @ Briar Forest EB
- #07 Memorial Dr EB at Briar Fore...
- #08 2200 S Piney Point Rd NB at ...
- #09 N Piney Point Rd at Memoria...
- #10 On Memorial Dr EB from San...
- #11 Greenbay St EB at Piney Poi...
- #12 Piney Point Dr SB at Gaylord
- #13 NB Gessner Rd
- #14 Beinhorn Rd WB at Pipher
- #15 Hunters Creek Dr SB at I-10
- #15 Hunters Creek Dr SB at I-10 ⓘ
- #16 Memorial Dr @ E Creekside ...
- #16 Memorial Dr WB at E Creeksi...
- #17 Memorial Dr @ Voss WB
- #17 Memorial Dr WB at Voss WB

Total Vehicle Volume

Date	Camera	Volume
May 11, 2026	#01 Gessner SB at Frostwood Elementary	13,995
May 12, 2026	#01 Gessner SB at Frostwood Elementary	14,203
May 13, 2026	#01 Gessner SB at Frostwood Elementary	14,926
May 14, 2026	#01 Gessner SB at Frostwood Elementary	15,027
May 15, 2026	#01 Gessner SB at Frostwood Elementary	15,521
May 16, 2026	#01 Gessner SB at Frostwood Elementary	13,730
May 17, 2026	#01 Gessner SB at Frostwood Elementary	9,733
May 18, 2026	#01 Gessner SB at Frostwood Elementary	13,881
May 19, 2026	#01 Gessner SB at Frostwood Elementary	5
May 1, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	10,399
May 2, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	13,647
May 3, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	11,221
May 4, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	14,124
May 5, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	14,134
May 6, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	13,843
May 7, 2026	#01 Gessner SB at Frostwood Elementary ⓘ	4,342
May 1, 2026	#01 Inbound, Riverview Way, EB	170
May 2, 2026	#01 Inbound, Riverview Way, EB	312
May 3, 2026	#01 Inbound, Riverview Way, EB	201
May 4, 2026	#01 Inbound, Riverview Way, EB	429
May 5, 2026	#01 Inbound, Riverview Way, EB	274
May 6, 2026	#01 Inbound, Riverview Way, EB	256
May 7, 2026	#01 Inbound, Riverview Way, EB	276
May 8, 2026	#01 Inbound, Riverview Way, EB	282

Total 'Volume' by 'Camera'

Camera	Sum of Volume
#22 - NB Voss x Magnolia Bend (Lane 2)	293059
#21 - SB Voss @ Katy Fwy	248430
#13 NB Gessner Rd	175720
#23 - WB San Felipe x Buffalo Bayou	168552
#01 Gessner SB at Frostwood Elementary	158987
#12 Piney Point Dr SB at Gaylord	151005
#07 Memorial Dr @ Briar Forest EB	127692
#02 Memorial Dr EB at Gessner	127263
#20 - SB Voss x Old Voss (Lane 2)	117093
#27 Unit 181 Blalock S/B at Taylorcrest	115840
#31 EB Memorial Dr near Tealwood	115102
#28 MVPD Station S/B Memorial Drive	115089
#08 2200 S Piney Point Rd NB at City Limit	111726
#17 Memorial Dr @ Voss WB	87506
#24 - NB Blalock x Memorial	82964
#18 Memorial Dr EB at Voss	82183
#01 Gessner SB at Frostwood Elementary	81710
#14 Beinhorn Rd WB at Pipher	80434
#06 Taylorcrest Rd WB at Flintdale	77695
#10 On Memorial Dr EB from San Felipe	76496
#16 Memorial Dr @ E Creekside Dr WB	73542
#07 Memorial Dr EB at Briar Forest	71310
#19 - SB Voss x Old Voss (Lane 1)	70710
#09 N Piney Point Rd at Memorial Dr	66944
#04 Memorial Dr @ Briar Forest NB	56826
#17 Memorial Dr WB at Voss	46437
#32 WB Greenbay @ Memorial Dr	46122
#05 Bunkerhill Rd SB at Taylorcrest	41872
#16 Memorial Dr WB at E Creekside Dr	38930
#30 EB Beinhorn Rd @ Voss Rd	38890
#18 Memorial Dr EB at Voss	38502
#26 - SB Hedwig x Beinhorn	31021
#04 Memorial Dr NB at Briar Forest	30650
#25 - NB Bunker Hill x Memorial	28240
#11 Greenbay St EB at Piney Point Rd	21270
Strey Ln @ Memorial Dr NB	12055
#01 Inbound, Riverview Way, EB	4870
#29 - River Bend Dr Main IB	3838
#15 Hunters Creek Dr SB at I-10	3041
S#01 Hickory Hollow from Interstate 10	2335
#29 - Riverbend Main Entrance	1859
#15 Hunters Creek Dr SB at I-10	1682
Grand Total	3325492

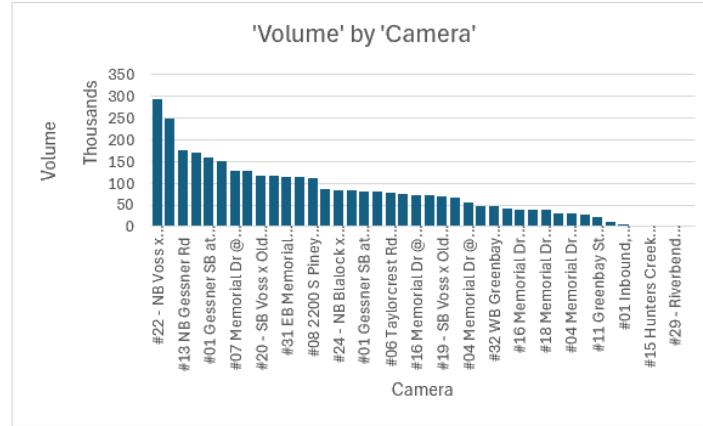


Plate Reads
By Location

Controls

Date Range ⓘ

2026/05/01 - 2026/05/31

Timeframe ⓘ

Day

Cameras ⓘ

All

Networks ⓘ

All

Category ⓘ

All

Alert Sources ⓘ

All

Hot List Reason ⓘ :

Custom Hotlist Alert, E...

Show Hits By ⓘ

Camera Name

Visual Type ⓘ

Bar Chart

Total Hotlist Alerts

44

Official Hotlist Alerts

44

Your Custom Hotlist Alerts

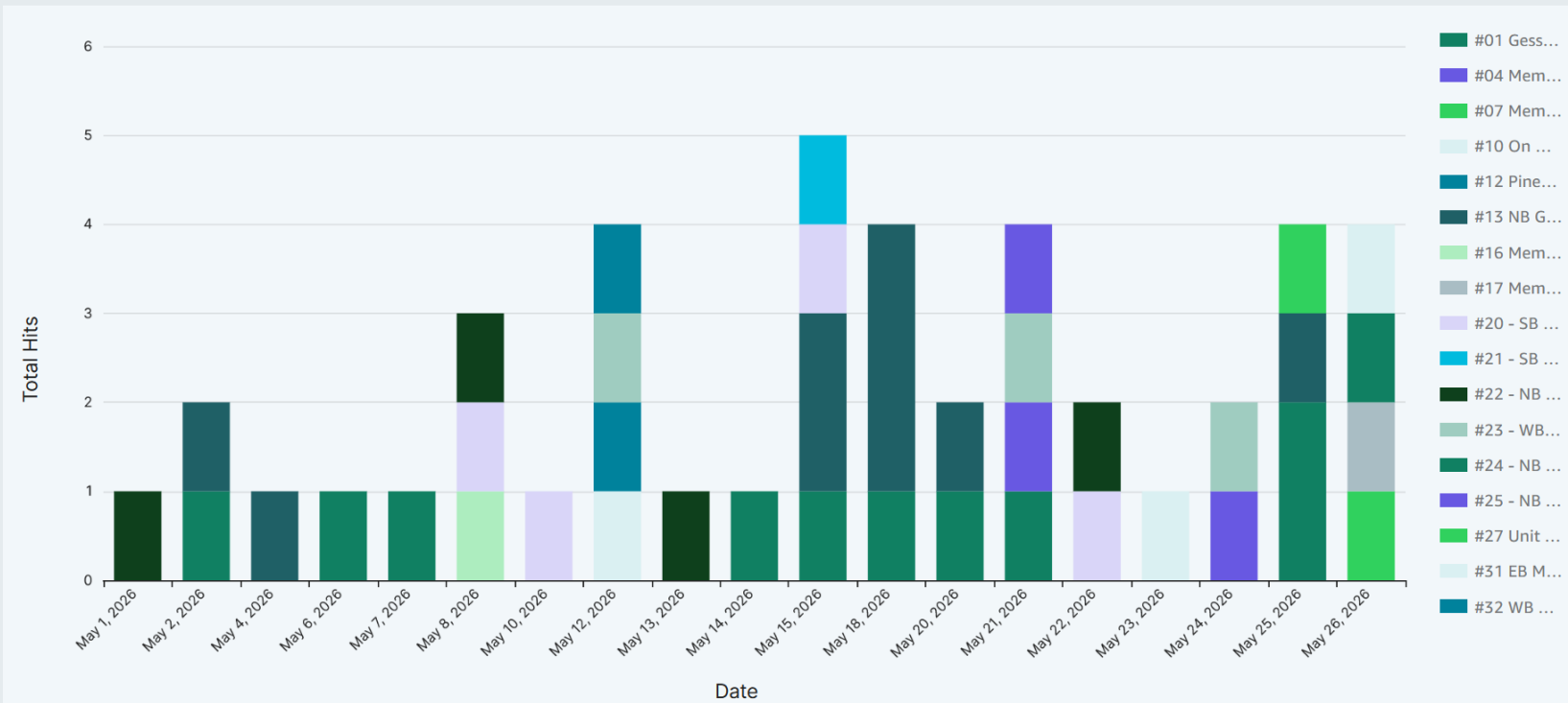
No data

Other Custom Hotlist Alerts on
Your Networks

No data

Total Alerts by Topic

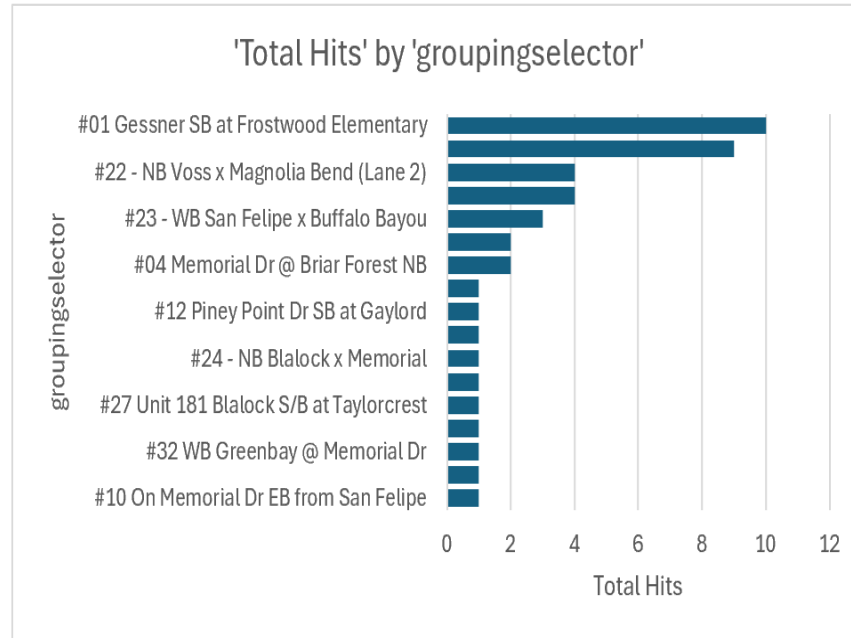
Topic	Alerts
Gang or Suspected Terrorist	27
Stolen Plate	9
Stolen Vehicle	8



Hits By Camera

Total 'Total Hits' by 'groupingselector'

groupingselector	Sum of Total Hits
#01 Gessner SB at Frostwood Elementary	10
#13 NB Gessner Rd	9
#22 - NB Voss x Magnolia Bend (Lane 2)	4
#20 - SB Voss x Old Voss (Lane 2)	4
#23 - WB San Felipe x Buffalo Bayou	3
#31 EB Memorial Dr near Tealwood	2
#04 Memorial Dr @ Briar Forest NB	2
#25 - NB Bunker Hill x Memorial	1
#12 Piney Point Dr SB at Gaylord	1
#16 Memorial Dr @ E Creekside Dr WB	1
#24 - NB Blalock x Memorial	1
#17 Memorial Dr @ Voss WB	1
#27 Unit 181 Blalock S/B at Taylorcrest	1
#07 Memorial Dr @ Briar Forest EB	1
#32 WB Greenbay @ Memorial Dr	1
#21 - SB Voss @ Katy Fwy	1
#10 On Memorial Dr EB from San Felipe	1
Grand Total	44



Total Reads – 3,325,472

Unique – 893,720

Hits- 165

6 Top Hits – 44

Hotlist – 6

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

A large, stylized graphic of the Texas state flag, featuring a white star on a blue field, a white horizontal stripe, and a red horizontal stripe. The flag is set against a dark blue background and appears to be waving.

**MEMORIAL
VILLAGES POLICE
DEPARTMENT**

**2025
ANNUAL
FINANCIAL
REPORT**

FOR FISCAL YEAR ENDED
DECEMBER 31, 2025

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ANNUAL FINANCIAL REPORT

of the

Memorial Villages Police Department

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

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Memorial Villages Police Department

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December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the
Memorial Villages Police Department:

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Memorial Villages Police Department (the "Department"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Department'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 and each major fund of Memorial Villages Police Department, 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 Memorial Villages Police Department 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 Department'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 Department'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 Department'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 Department'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes in other postemployment benefits liability and related ratios, and budgetary comparison information 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 25, 2026

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

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Memorial Villages Police Department

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

December 31, 2025

As management of the Memorial Villages Police Department (the "Department"), we offer readers of the Department's financial statements this narrative overview and analysis of the financial activities of the Department for the fiscal year ended December 31, 2025.

Financial Highlights

- The Department's total combined net position was a deficit balance of \$3,853,413 at December 31, 2025.
- At the close of the current fiscal year, the Department's governmental funds reported combined fund balances of \$249,069, an increase of \$17,194.
- As of the end of the year, the unassigned fund balance of the general fund was \$60,000 and participant assessment refunds totaled \$479,118 for the year.
- The Department had an overall increase in net position of \$35,115.
- The Department closed the year with a net pension liability of \$5,426,915.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Department's basic financial statements. The Department'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 Department's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department's assets and liabilities. The difference between the two is 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 Department is improving or deteriorating. Other non-financial factors, such as the Department's property tax base and the condition of the Department's infrastructure, need to be considered in order to assess the overall health of the Department.

The *statement of activities* presents information showing how the Department'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

Memorial Villages Police Department

MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*

December 31, 2025

and expenses 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 Department that are principally supported by charges for services (*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 Department include public safety.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Department can be divided into two categories: governmental funds and proprietary funds.

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 fiscal year. Such information may be useful in assessing a government'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 Department maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, vehicle replacement, youth services and special capital assets funds, which are considered to be major funds.

The Department adopts an annual appropriated budget for its general, vehicle replacement, and capital asset funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the budget.

Memorial Villages Police Department

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

December 31, 2025

Proprietary Funds

The Department's proprietary funds consist of an internal service fund. The Department's internal service fund is used to account for health benefit services provided to the Department's employees, as well as those of the cities of Bunker Hill Village, Texas and Piney Point Village, Texas. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, billing and collection. The Department's intent is that costs of providing the services to the individual funds on a continuing basis is financed through charges.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the health benefits fund.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund 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 required RSI includes a budgetary comparison schedule for the general fund, schedule of changes in the net pension liability and related ratios, schedule of employer contributions for the Texas Municipal Retirement System, and the schedule of changes in the OPEB liability and related ratios. 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 Department's financial position. For the Department, liabilities and deferred inflows exceed assets and deferred outflows by \$3,853,413 as of December 31, 2025, in the primary government.

The largest portion of the Department's net position, \$1,094,370, reflects its investments in capital assets (e.g., land, police station, equipment and vehicles), less any debt used to acquire those assets that are still outstanding. The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Department'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.

Memorial Villages Police Department
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		
	2025	2024	\$
	Governmental	Governmental	Variance
	Activities	Activities	
Current and other assets	\$ 988,666	\$ 1,066,385	\$ (77,719)
Capital assets, net	1,094,370	1,156,490	(62,120)
Total Assets	2,083,036	2,222,875	(139,839)
Deferred Outflows of Resources	1,252,834	1,503,443	(250,609)
Other liabilities	1,218,125	1,335,146	(117,021)
Long-term liabilities	5,727,155	6,146,166	(419,011)
Total Liabilities	6,945,280	7,481,312	(536,032)
Deferred Inflows of Resources	244,003	133,534	110,469
Net Position:			
Net investment in capital assets	1,094,370	1,156,490	(62,120)
Unrestricted	(4,947,783)	(5,045,018)	97,235
Total Net Position	\$ (3,853,413)	\$ (3,888,528)	\$ 35,115

Current and other assets decreased by \$77,719, or 7%, primarily due to receipt of prior year grant receivable in the current year. Capital assets decreased by \$62,120, or 5%, primarily due to current year depreciation outweighing new capital investments in the current year. Other liabilities decreased by \$117,021, or 9%, primarily due to prior year accrued employee benefits paid in the current year. Long-term liabilities decreased by \$419,011, or 7%, primarily due to a decrease in the Department's net pension liability when compared to the prior year. Deferred outflows decreased and deferred inflows increased by \$250,609 and \$110,469, respectively. These changes are strictly due to actuarial changes in the Department's pension inputs over the course of the year.

Memorial Villages Police Department
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
December 31, 2025

Statement of Activities:

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

	Governmental Activities		
	2025	2024	\$
	Governmental	Governmental	Variance
	Activities	Activities	
Revenues			
Program revenues:			
Charges for services	\$ 7,727,848	\$ 7,528,007	\$ 199,841
Grants and contributions	46,782	214,889	(168,107)
General revenues:			
Investment income	46,289	47,682	(1,393)
Other revenues	37,612	92,166	(54,554)
Total Revenues	<u>7,858,531</u>	<u>7,882,744</u>	<u>(24,213)</u>
Expenses			
Public safety	7,823,416	10,258,775	(2,435,359)
Total Expenses	<u>7,823,416</u>	<u>10,258,775</u>	<u>(2,435,359)</u>
Change in Net Position	35,115	(2,376,031)	2,411,146
Beginning Net Position	<u>(3,888,528)</u>	<u>(1,512,497)</u>	<u>(2,376,031)</u>
Ending Net Position	<u>\$ (3,853,413)</u>	<u>\$ (3,888,528)</u>	<u>\$ 35,115</u>

For the year ended December 31, 2025, revenues from governmental activities totaled \$7,858,531. Charges for services increased by \$199,841, or 3%, which is considered consistent with prior year. Grants and contributions decreased \$168,107, or 78%, due to greater nonrecurring grants and vehicle donations received in the prior year. Other revenues decreased by \$54,554, or 59%, primarily due to nonrecurring reimbursements related to extreme weather damage and damaged equipment claims received in the prior year.

For the year ended December 31, 2025, expenses for governmental activities totaled \$7,823,416. This represents a decrease of \$2,435,359, or 24%, from the prior year. This decrease is primarily due to nonrecurring building damage repairs in fiscal year 2024 and pension benefit costs resulting from changes in the Department's pension plan provisions adopted in the prior year.

Memorial Villages Police Department

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

December 31, 2025

FINANCIAL ANALYSIS OF THE DEPARTMENT'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 Department's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Department's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Department'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 fund balance of \$62,877. Of this, \$2,877 is considered nonspendable due to prepaid assets. Each participating entity has contributed \$20,000 in working capital which remains as unassigned fund balance at the end of the year totaling \$60,000. The general fund balance decreased \$1,258 from the prior year.

The vehicle replacement fund reflected a fund balance of \$42,186. This is an increase of \$8,837 compared to the prior year, as revenues and other financing sources were greater than current year capital outlay expenditures.

The youth services fund reflected a fund balance of \$8,286. This is a decrease of \$2,470 when compared to the prior year. The decrease is primarily due to program related expenses exceeding revenues in the current year.

The special capital assets reflected a fund balance of \$135,720 which is an increase of \$12,085. The increase is primarily attributed to the current year revenues exceeding current year expenditures.

There was an overall increase in governmental fund balance of \$17,194 from the prior year.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There was a total negative revenue variance of \$418,519 and a positive expenditure variance of \$417,261 for the year. The negative revenue variance was the result of participant refunds totaling \$479,118 for excess assessments received over final operating expenditures. There was a total positive expenditure variance of \$417,261 due to less than anticipated expenditures for all departments in the current year.

Memorial Villages Police Department

MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued

December 31, 2025

CAPITAL ASSETS

As of the end of the year, the Department's governmental activities funds had invested \$1,094,370 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 additions during the current year include the following:

- Purchased multiple Dodge vehicles totaling \$135,982.
- Purchased three vehicle upfitting's totaling \$30,313.
- DJI Mavic 3T donated with a total value of \$24,000.
- DJI M30T Drone donated with a total value of \$13,341.
- DJI Doc 3 donated with a total value of \$5,498.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Board of Police Commissioners are committed to maintaining and improving the overall wellbeing of the Department and improving services provided to their public citizens. The Department is budgeting for growth in the upcoming year.

CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Department' finances for all those with an interest in the Department's finances. Questions concerning this report or requests for additional financial information should be directed to the Chief of Police, Memorial Villages Police Department, 11981 Memorial Drive, Houston, Texas 77024; telephone (713) 365-3700.

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FINANCIAL STATEMENTS

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Memorial Villages Police Department

STATEMENT OF NET POSITION

December 31, 2025

	Primary Government Governmental Activities
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 954,234
Receivables, net	31,555
Prepays	2,877
Total Current Assets	988,666
Capital assets:	
Net depreciable capital assets	1,094,370
Total Noncurrent Assets	1,094,370
Total Assets	2,083,036
<u>Deferred Outflows of Resources</u>	
Deferred outflows-pensions	1,243,740
Deferred outflows-OPEB	9,094
Total Deferred Outflows of Resources	1,252,834
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	227,086
Due to other governments	479,118
Compensated absences, current	511,921
Total Current Liabilities	1,218,125
Noncurrent liabilities:	
Net pension liability	5,426,915
OPEB liability-SDBF	209,574
OPEB liability-Health benefits	33,786
Compensated absences, noncurrent	56,880
Total Noncurrent Liabilities	5,727,155
Total Liabilities	6,945,280
<u>Deferred Inflows of Resources</u>	
Deferred inflows-pensions	215,923
Deferred inflows-OPEB	28,080
Total Deferred Inflows of Resources	244,003
<u>Net Position</u>	
Net investment in capital assets	1,094,370
Unrestricted	(4,947,783)
Total Net Position	\$ (3,853,413)

See Notes to Financial Statements.

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Memorial Villages Police Department

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government					
Governmental Activities					
Public safety	\$ 7,823,416	\$ 7,727,848	\$ 3,943	\$ 42,839	\$ (48,786)
Total Governmental Activities	7,823,416	7,727,848	3,943	42,839	(48,786)
		General Revenues:			
					46,289
					17,836
					19,776
					Total General Revenues 83,901
					Change in Net Position 35,115
					Beginning Net Position (3,888,528)
					Ending Net Position \$ (3,853,413)

See Notes to Financial Statements.

Memorial Villages Police Department

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2025

	General	Vehicle Replacement	Youth Services	Special Capital Assets
<u>Assets</u>				
Cash and cash equivalents	\$ 761,215	\$ 42,186	\$ 8,286	\$ 135,720
Receivables, net	2,970	-	-	-
Prepays	2,877	-	-	-
Total Assets	\$ 767,062	\$ 42,186	\$ 8,286	\$ 135,720
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 225,067	\$ -	\$ -	\$ -
Due to other governments	479,118	-	-	-
Total Liabilities	704,185	-	-	-
<u>Fund Balances</u>				
Nonspendable:				
Prepays	2,877	-	-	-
Assigned for:				
Vehicle replacement	-	42,186	-	-
Youth services	-	-	8,286	-
Capital projects	-	-	-	135,720
Unassigned reported in:				
General fund	60,000	-	-	-
Total Fund Balances	62,877	42,186	8,286	135,720
Total Liabilities and Fund Balances	\$ 767,062	\$ 42,186	\$ 8,286	\$ 135,720

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 947,407
2,970
2,877

\$ 953,254

\$ 225,067
479,118

704,185

2,877

42,186

8,286

135,720

60,000

249,069

\$ 953,254

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Memorial Villages Police Department

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

December 31, 2025

Fund Balances - Total Governmental Funds	\$	249,069
 Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - net depreciable		1,094,370
 Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.		
Pension outflows		1,243,740
OPEB outflows-SDBF		9,094
 Internal service funds are used by management to charge the cost of health benefits to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Net position - governmental activities		33,393
 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.		
Pension inflows		(215,923)
OPEB inflows-SDBF		(28,080)
 Some liabilities, including bonds payable and capital leases, are not reported as liabilities in the governmental funds.		
Compensated absences		(568,801)
Net pension liability		(5,426,915)
OPEB liability-SDBF		(209,574)
OPEB liability-Health benefits		(33,786)
Net Position of Governmental Activities	\$	(3,853,413)

See Notes to Financial Statements.

Memorial Villages Police Department

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

For the Year Ended December 31, 2025

	General	Vehicle Replacement	Youth Services	Special Capital Assets
<u>Revenues</u>				
Participant assessments, net	\$ 7,557,848	\$ 144,000	\$ -	\$ 26,000
Intergovernmental	3,943	-	-	-
Investment income	40,342	2,098	264	3,585
Other revenue	16,314	-	1,522	-
Total Revenues	7,618,447	146,098	1,786	29,585
<u>Expenditures</u>				
Current:				
Public safety	7,619,705	1,766	4,256	17,500
Capital outlay	-	166,295	-	-
Total Expenditures	7,619,705	168,061	4,256	17,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,258)	(21,963)	(2,470)	12,085
<u>Other Financing Sources (Uses)</u>				
Sale of assets	-	30,800	-	-
Total Other Financing Sources (Uses)	-	30,800	-	-
Net Change in Fund Balances	(1,258)	8,837	(2,470)	12,085
Beginning fund balances	64,135	33,349	10,756	123,635
Ending Fund Balances	\$ 62,877	\$ 42,186	\$ 8,286	\$ 135,720

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 7,727,848
3,943
46,289
17,836

7,795,916

7,643,227
166,295

7,809,522

(13,606)

30,800

30,800

17,194

231,875

\$ 249,069

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Memorial Villages Police Department
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	\$	17,194
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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		166,295
Vehicle donation		42,839
Depreciation expense		(260,230)
Net effect of capital disposals and transfers		(11,024)

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		27,941
Pension expense		25,071
OPEB expense-SDBF		10,273
OPEB expense-Health benefits		19,795

Internal service funds are used by management to charge the cost of health benefits to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

(3,039)

Change in Net Position of Governmental Activities	\$	35,115
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See Notes to Financial Statements.

Memorial Villages Police Department

STATEMENT OF NET POSITION

PROPRIETARY FUND

December 31, 2025

	<u>Governmental Activities Internal Service Fund Health Benefits</u>
<u>Assets</u>	
<u>Current Assets</u>	
Cash and cash equivalents	\$ 6,827
Receivables, net	28,585
Total Current Assets	<u>35,412</u>
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable and accrued liabilities	2,019
Total Current Liabilities	<u>2,019</u>
<u>Net Position</u>	
Unrestricted	33,393
Total Net Position	<u>\$ 33,393</u>

See Notes to Financial Statements.

Memorial Villages Police Department

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUND

For the Year Ended December 31, 2025

		Governmental Activities
		<u>Internal Service Fund</u>
		<u>Health Benefits</u>
<u>Operating Revenues</u>		
Charges for services		\$ 1,125,506
Total Operating Revenues		<u>1,125,506</u>
<u>Operating Expenses</u>		
Cost of services		1,128,545
Total Operating Expenses		<u>1,128,545</u>
	Change in Net Position	(3,039)
Beginning net position		36,432
	Ending Net Position	<u>\$ 33,393</u>

See Notes to Financial Statements.

Memorial Villages Police Department

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (Page 1 of 2)
For the Year Ended December 31, 2025

	<u>Governmental Activities</u>
	<u>Internal Service Fund</u>
	<u>Health Benefits</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from customers	\$ 1,097,409
Payments to suppliers	(1,126,667)
Net Cash Provided (Used) by Operating Activities	<u>(29,258)</u>
Increase (Decrease) in Cash and Cash Equivalents	(29,258)
Beginning cash and cash equivalents	36,085
Ending Cash and Cash Equivalents	<u><u>\$ 6,827</u></u>

See Notes to Financial Statements.

Memorial Villages Police Department

STATEMENT OF CASH FLOWS
PROPRIETARY FUND (Page 2 of 2)
For the Year Ended December 31, 2025

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service Fund</u> <u>Health Benefits</u>
<u>Reconciliation of Operating Income (Loss)</u>	
<u>to Net Cash Provided by Operating Activities</u>	
Operating Income (Loss)	\$ (3,039)
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Accounts receivable	(28,097)
Increase (Decrease) in:	
Accounts payable and accrued liabilities	1,878
Net Cash Provided (Used) by Operating Activities	\$ (29,258)

See Notes to Financial Statements.

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Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS

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 activities of the primary government. 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. The Department has no business-type activities.

B. Reporting Entity

The Memorial Villages Police Department (the "Department") was created in 1977 through an interlocal agreement ("the Agreement") between the cities of Bunker Hill Village, Texas, Hunters Creek Village, Texas, and Piney Point Village, Texas (the "Participating Cities") pursuant to the terms of the Interlocal Cooperation Act of the 62nd legislature of the State of Texas, as amended. The Agreement provides for the Department to furnish all police and law enforcement activities to the Participating Cities.

The Department is an independent political subdivision of the State of Texas, governed by a board of six commissioners, and is considered a primary government. Each contracting city appoints two police commissioners and an alternate police commissioner to the Board of Police Commissioners (the "Board"). The Board governs all budgeting and financing operations as well as the affairs off the agency. 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 Department's financial reporting entity. There are no other organizations that meet the criteria for inclusion herein as part of the financial reporting entity.

The financial objective of the Department is to cover annual operating costs and actual and anticipated capital expenditure outlays.

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 Department's financial reporting entity. The Department has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the Department's reporting entity. Additionally, the Department is considered a primary government for financial reporting purposes.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the Department's financial reporting entity are based on criteria prescribed by generally

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

accepted accounting principles. These same criteria are evaluated in considering whether the Department 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 Department'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. The Department is not considered a component unit of the participating Cities, but is reported as a joint venture.

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 and internal service funds. Separate financial statements are provided for governmental funds and the proprietary 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 government. 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, including its blended component units. Separate statements for each fund category—governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is contributions from the Participating Cities. Expenditures include public safety. The general fund is always considered a major fund for reporting purposes.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Youth Services Fund

The *youth services fund* is a special revenue fund used to account for the receipt and disbursement of legally restricted funds toward Drug Abuse and Resistance Education (DARE) and Gang Resistance Education and Training programs. The youth services fund did not meet the criteria to be presented as a major fund; however, the Department has elected to present it as a major fund for reporting purposes.

Special Capital Assets Fund

The special *capital assets fund* is used to account for the expenditures of resources accumulated from participant assessments and other sources, for capital purchases and improvements. The special capital assets fund is considered a major fund for reporting purposes.

Vehicle Replacement Fund

The *vehicle replacement fund* is used to account for the purchase of new vehicles and the sale of retired vehicles every year. Due to regular use, it is necessary for the Department to retire and replace a certain number of vehicles every year in order to maintain a fleet in working order. The vehicle replacement fund is considered a major fund for reporting purposes.

Additionally, the Department reports the following fund type:

Internal Services Fund

The *health benefits fund* accounts for services provided to other departments or agencies of the primary government, or to other governments, on a cost reimbursement basis. The Department's internal service fund is used to account for health benefit services provided to the Department's employees, as well as those of the cities of Bunker Hill Village, Texas and Piney Point Village, Texas.

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 included in governmental

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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 applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured and basis of accounting refers to when transactions are recorded in the financial records and reported on the financial statements and relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

All governmental funds and component units are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department considers revenues available if they are collected within 60 days of the end of the current period. Charges for services, other revenues, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts become measurable and available when cash is received by the government and are recognized as revenue at that time.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements.

E. 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

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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

1. Deposits and Investments

The Department'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 Department 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 TexSTAR, are reported using the pools' share price.

The Department 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 Department 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

The Department 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

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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. 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). The inventories are valued at the lower of cost or market using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Capital Assets

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

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

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

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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

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<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	3 to 5 years
Machinery and equipment	5 to 10 years
Buildings and improvements	20 years
Computer equipment	5 to 7 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net 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. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumption used within the pension actuarial valuation model.

7. 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 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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

8. 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.

9. 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 Department Board 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.

Each of the three participating entities is required to maintain \$20,000 each in working capital within in fund balance. This equates to a total unassigned fund balance of \$60,000.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

10. Compensated Absences

The Department provides sick, holiday, and vacation leave based on length of employment. A n amount equal to two year's authorized vacation may be carried over from one anniversary date to another. Sick leave may be carried over from one year to the next, but is not payable upon termination of employment. Holiday pay up to ten days may be carried over to the next year. Unused vacation leave, personal leave time, or holiday time will be compensated for the unused time at their current hourly rate at the time of separation.

The estimated amounts of vacation and personal time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it upon maturity. Amounts of accrued vacation and personal time that are not expected to be liquidated with expendable available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

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

Under GASB Statement No. 101, the Department recognizes a liability for compensated absences for vacation leave that is attributable to services already rendered and for which the Department 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 Department does not record a liability for sick leave beyond amounts expected to be taken as paid absences in the future.

11. 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. The long-term debt consists primarily of accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums, discounts and similar items 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.

Assets acquired under the terms of 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, 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.

12. Participant Contributions

The Department collects operating revenues from the Participating Cities based on the approved operating budget, of which each Participating Entity contributes 33 percent.

13. 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 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.

14. Other Postemployment Benefits ("OPEB")

The Department 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) and 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,

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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.

The Department also provides medical benefits to eligible retirees through a single-employer defined benefit plan (the "Plan"). This Plan is an unfunded, pay-as-you-go plan. Information about the Department's OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by the Department's consulting actuary.

G. Revenues and Expenditures/Expenses

1. Program Revenues

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

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 compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds. Reconciling items have been presented on the balance sheet of governmental funds in the basic financial statements.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” A reconciliation has been presented in the basic financial statements.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, vehicle replacement, and capital asset funds. The original budget is adopted by the Board of Police Commissioners prior to the beginning of the year. Intra-budget transfers over \$25,000 and all nonbudgeted expenditures must be approved by the Participating Cities. Appropriations lapse at the end of the year.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial credit risk – deposits In the case of deposits, this is the risk that in the event of a bank failure, the Department’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. The Department’s investment policy requires funds on bank deposit at the depository bank to be collateralized by securities with a collective market value (market value of the principal and accrued interest) of at least 102%. As of December 31, 2025, the market values of pledged securities and FDIC exceeded bank balances.

B. Fair Value Measurement

The Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy noted above.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Department's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The Department's financial instruments consist of cash and cash equivalents, accounts receivable, accrued payables and long-term liabilities. The estimated fair value of cash and cash equivalents, accounts receivable, and accrued payables approximate their carrying amounts due to the short-term nature of these instruments.

C. Capital Assets

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

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, being depreciated:				
Buildings and improvements	\$ 2,342,651	\$ -	\$ -	\$ 2,342,651
Furniture and equipment	1,089,447	-	(226,622)	862,825
Vehicles	1,170,764	209,134	(131,520)	1,248,378
Total capital assets being depreciated	4,602,862	209,134	(358,142)	4,453,854
Less accumulated depreciation				
Buildings and improvements	(2,148,237)	(8,667)	-	(2,156,904)
Furniture and equipment	(752,886)	(49,562)	226,623	(575,825)
Vehicles	(545,249)	(202,001)	120,495	(626,755)
Total accumulated depreciation	(3,446,372)	(260,230)	347,118	(3,359,484)
Net capital assets being depreciated	1,156,490	(51,096)	(11,024)	1,094,370
Total Net Capital Assets	\$ 1,156,490	\$ (51,096)	\$ (11,024)	\$ 1,094,370

All depreciation was charged to the public safety function.

D. Receivables

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

	General	Internal Service Fund	Total
Accounts	\$ 2,970	\$ -	\$ 2,970
Due from other governments	-	28,585	28,585
	\$ 2,970	\$ 28,585	\$ 31,555

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

E. Other Long-term Liabilities

The following is a summary of changes in the Department's total other long-term liabilities for the year ended. In general, the Department uses the general fund to liquidate governmental compensated absences. A summary of changes in other long-term liabilities for the year end was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 596,742	\$ 568,801	\$ (596,742)	\$ 568,801	\$ 511,921
Total Governmental Activities	\$ 596,742	\$ 568,801	\$ (596,742)	\$ 568,801	\$ 511,921
Compensated Absences Due in More than One Year				\$ 56,880	

IV. OTHER INFORMATION

A. Risk Management

The Department 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 Department participates along with more than 2,700 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The Department has no additional risk or responsibility to the Pool outside of the payment of insurance premiums.

The Department has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

The Department uses a number of approaches to decrease risks and protect against losses to the Department, including internal practices, employee training, and a code of ethics, which all employees are required to acknowledge

The Department owns and operates motor vehicles and may provide such vehicle to employees for business use during the course and scope of their employment. The Department is insured as to its own property losses, and the liability of loss to others.

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

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

which may be disallowed by the grantor cannot be determined at this time although the Department 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.

The Department participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Department had not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

C. **Defined Benefit Pension Plans**

Texas Municipal Retirement System

1. **Plan Description**

The Memorial Villages Police Department participates as one of 938 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the Department 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 Department, within the options available in the state statutes governing TMRS.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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

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

	<u>Plan Year 2025</u>	<u>Plan Year 2024</u>
Employee deposit rate	7%	7%
Matching ratio (department 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, Any Age/20	60/5, Any Age/20
Updated service credit	100% Repeating	100% Repeating
Annuity increase (to retirees)	50% of CPI Non-retroactive Repeating	50% of CPI Non-retroactive Repeating
Supplemental Death Benefit to Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

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	49
Inactive employees entitled to but not yet receiving benefits	30
Active employees	<u>41</u>
Total	120

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the Department matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the Department. 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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Employees for the Memorial Villages Police Department were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Memorial Villages Police Department were 19.70% and 20.77% in calendar years 2024 and 2025, respectively. The Department's contributions to TMRS for the year ended December 31, 2025, were \$938,291, and equaled the required contributions.

4. Net Pension Liability

The Department's Net Pension Liability (NPL) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability 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	2.50% per year
Overall payroll growth	3.60% to 11.85% per year
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 110% of the Public Safety table used for males and 100% of 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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are 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 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 the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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, Gabriel, Roeder, Smith & Company (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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

1% Decrease 5.75%	Current Single Rate 6.75%	1% Increase 7.75%
\$ 8,068,802	\$ 5,426,915	\$ 3,218,693

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/23	\$ 20,814,329	\$ 14,995,173	\$ 5,819,156
Changes for the year:			
Service cost	791,047	-	791,047
Interest	1,392,886	-	1,392,886
Change in benefit terms	-	-	-
Difference between expected and actual experience	168,373	-	168,373
Contributions – employer	-	886,945	(886,945)
Contributions – employee	-	315,158	(315,158)
Net investment income	-	1,552,670	(1,552,670)
Change of assumptions	-	-	-
Benefit payments, including refunds of emp. contributions	(1,149,007)	(1,149,007)	-
Administrative expense	-	(9,992)	9,992
Other changes	-	(234)	234
Net changes	1,203,299	1,595,540	(392,241)
Balance at 12/31/24	\$ 22,017,628	\$ 16,590,713	\$ 5,426,915

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.

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

For the year ended December 31, 2025, the Department recognized pension expense of \$913,220.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

At December 31, 2025, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and investment earnings	\$ -	\$ (149,524)
Differences between expected and actual economic experience	305,449	-
Differences in assumptions changes	-	(66,399)
Contributions subsequent to the measurement date	938,291	-
Total	\$ 1,243,740	\$ (215,923)

The Department reported \$938,291 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	\$	120,317
2026		291,437
2027		(214,128)
2028		(108,100)
2029		-
Thereafter		-
	\$	89,526

D. Postemployment Benefits Other Than Pensions

Supplemental Death Benefits Fund (SDBF)

The Department 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 Department elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The Department may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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 Department 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	39
Inactive employees entitled to but not yet receiving benefits	13
Active employees	<u>41</u>
Total	93

The Department’s contributions to the TMRS SDBF for the fiscal years ended 2025, 2024 and 2023 were \$8,583, \$7,654, and \$7,131, which equaled the required contributions each year.

Schedule of Contribution Rates (*RETIREE-only portion of the rate*)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2023	0.17%	0.17%	100.00%
2024	0.17%	0.17%	100.00%
2025	0.19%	0.19%	100.00%

Total OPEB Liability

The Department’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.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60% 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

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 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) to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees are used 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. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.08%. The discount rate was based on the Bond Buyer "20-Bond GO Index" rate closest to, but not later than December 31, 2024.

Sensitivity of the Total OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the total OPEB liability of the Department, calculated using the discount rate of 4.08%, as well as what the Department's total OPEB liability (asset) 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:

<u>1% Decrease</u>	<u>Current Single Rate</u>	<u>1% Increase</u>
<u>3.08%</u>	<u>4.08%</u>	<u>5.08%</u>
<u>\$ 244,709</u>	<u>\$ 209,574</u>	<u>\$ 181,585</u>

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/23	\$ 213,755
Changes for the year:	
Service Cost	6,303
Interest	8,033
Difference between expected and actual experience	(841)
Changes of assumptions	(10,022)
Benefit payments	(7,654)
Net changes	(4,181)
Balance at 12/31/24	\$ 209,574

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

For the year ended December 31, 2025, the Department recognized OPEB expense of \$1,687.

At December 31, 2025, the Department 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
Differences between expected and actual economic experience	\$ 511	\$ -
Change in assumptions	-	(28,080)
Contributions subsequent to measurement date	8,583	-
Total	\$ 9,094	\$ (28,080)

The Department reported \$8,583 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 OPEB liability for the year ending December 31, 2026.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

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	\$	(19,365)
2026		(6,778)
2027		(357)
2028		(1,069)
2029		-
Thereafter		-
	\$	<u><u>(27,569)</u></u>

OPEB for Health Care Benefit Provided by Plan

Plan Description

The Memorial Villages Police Department Retiree Health Care Plan (the "Plan") is a single employer defined benefit healthcare plan administered by the Department. The Plan provides medical benefits to eligible retirees and their spouses.

Benefits

As of January 1, 2016, the Department will contribute \$430 towards the retiree only monthly premium and \$860 towards the retiree plus spouse monthly premium. Retiring employees, hired before January 1, 2015, who are 55 years of age or older with at least 20 years of service with the Department are eligible for this health/medical benefit. Coverage will continue until Medicare eligibility is reached. If the retiree turns 65 prior to the spouse turning 65, the spouse will be allowed to stay on the Plan until the spouse reaches age 65. There is no post-65 coverage offered to retirees.

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	3
Inactive employees entitled to but not yet receiving benefits	0
Active employees	<u>45</u>
Total	48

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

Funding Policy

The contribution requirements of Plan members and the Department are established and may be amended by the Department's Board. Funding is provided on a pay-as-you-go basis. No current active employees may retain Police Department coverage in retirement. Active members are included for count purposes only and are creating no liability for the Employer. There is no formal or informal funding policy that exists for the postretirement plan at this time, as the Total OPEB Liability is currently an unfunded obligation.

Actuarial assumptions:

The Total OPEB for Health Care Benefit Liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Cost Method: Individual Entry Age Normal Cost Method – Level Percentage of Projected Salary

Service Cost Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year

Discount Rate: 4.83%

The Total Payroll Increase assumption of 3.00% was based on a review of the TMRS September 28, 2023 Experience Study.

Health Care Cost Trend Level 5.00% based on the 2025 Segal Health Plan Cost Trend Survey.

Mortality rates for active members, retirees, and beneficiaries were based on the Rates from TMRS Experience Study Report dated September 28, 2023.

The adoption date for GASB 75 OPEB Accounting Standard was for the fiscal year beginning October 1, 2017. The disclosures shows the development of the Net OPEB Liability (NOL), the Total OPEB expense, the Schedule of Deferred Inflows/Outflows and the Trend and Discount Rate Sensitivity Analysis.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.83%. The discount rate was based on the Bond Buyer "20-Bond GO Index" rate selected as of December 31, 2025, and is the most recent rate available prior to the Measurement Date.

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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

The following presents the OPEB liability of the Department, calculated using the discount rate of 4.83%, as well as what the Department's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.83%) or 1-percentage-point higher (5.83%) than the current rate:

1% Decrease 3.83%	Current Discount Rate 4.83%	1% Increase 5.83%
\$ 34,000	\$ 33,786	\$ 33,581

Below is a table illustrating the sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rates assumption. The healthcare cost trend rate varies with age and gender.

Healthcare costs trend		
1% Decrease (varies)	Trend Rates (varies)	1% Increase (varies)
\$ 33,443	\$ 33,786	\$ 34,133

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/24	\$ 53,581
Changes for the year:	
Interest	1,750
Change in benefit terms	-
Difference between expected and actual experience	-
Changes of assumptions	(160)
Plan changes	-
Benefit payments	(21,385)
Net changes	(19,795)
Balance at 12/31/25	\$ 33,786

Memorial Villages Police Department

NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2025

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

For the year ended December 31, 2025, the Department recognized OPEB expense of \$1,590.

At December 31, 2025, the Department reported no deferred outflows of resources and deferred inflows of resources related to the OPEB liability.

E. Deferred Compensation Plan

The Department offers its employees a deferred compensation plan (the "Plan") created in accordance with the Internal Revenue Code Section 457. The Plan, available to all Department employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. For the year ended December 31, 2025, the employees contributed \$170,661 and the Department contributed \$99,691 to the Plan.

F. Subsequent Events

There were no material subsequent events through May 25, 2026, the date the financial statements were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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Memorial Villages Police Department
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				
Participant assessments	\$ 7,936,966	\$ 8,036,966	\$ 8,036,966	\$ -
Participant assessments refund (1)	-	-	(479,118)	(479,118)
Intergovernmental	-	-	3,943	3,943
Investment income	-	-	40,342	40,342
Other revenue	-	-	16,314	16,314
Total Revenues	7,936,966	8,036,966	7,618,447	(418,519)
Expenditures				
Current:				
Personnel	6,744,765	6,744,765	6,511,292	233,473
Insurance	84,400	84,900	73,030	11,870
Automotive	195,000	210,000	176,535	33,465
Building	73,900	78,900	45,938	32,962
Office and other expenditures	838,901	918,401	812,910	105,491
Total Expenditures	7,936,966	8,036,966	7,619,705	417,261
Net Change in Fund Balance	\$ -	\$ -	(1,258)	\$ (1,258)
Beginning fund balance			64,135	
Ending Fund Balance			\$ 62,877	

(1) Participant Assessment Refunds

Unassigned fund balance prior to participant assessment refunds	\$ 539,118
Amount held for Department operations	(60,000)
Participant assessment refunds	\$ 479,118
Net Change in Individual City Assessments (1/3) (refund)	\$ 159,706

Notes to Required Supplementary Information

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

Memorial Villages Police Department

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

December 31,

	2015	2016	2017	2018
Total pension liability				
Service cost	\$ 381,175	\$ -	\$ 437,089	\$ 419,425
Interest	896,867	900,806	942,429	973,033
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	19,619	498,688	81,319	64,280
Changes of assumptions	379,409	-	-	-
Benefit payments, including refunds of participant contributions	(862,793)	(1,044,381)	(958,428)	(1,038,784)
Net change in total pension liability	814,277	355,113	502,409	417,954
Total pension liability - beginning	13,053,190	13,867,467	14,222,580	14,724,989
Total pension liability - ending (a)	13,867,467	14,222,580	14,724,989	15,142,943
Plan fiduciary net position				
Contributions - employer	\$ 302,139	\$ 281,002	\$ 347,619	\$ 343,838
Contributions - members	213,205	211,542	224,477	217,319
Net investment income	17,176	763,199	1,593,018	(380,031)
Benefit payments, including refunds of participant contributions	(862,793)	(1,044,381)	(958,428)	(1,038,784)
Administrative expenses	(10,465)	(8,627)	(8,263)	(7,354)
Other	(517)	(465)	(419)	(384)
Net change in plan fiduciary net position	(341,255)	202,270	1,198,004	(865,396)
Plan fiduciary net position - beginning	11,643,555	11,302,300	11,504,570	12,702,574
Plan fiduciary net position - ending (b)	\$ 11,302,300	\$ 11,504,570	\$ 12,702,574	\$ 11,837,178
Fund's net pension liability (asset) - ending (a) - (b)	\$ 2,565,167	\$ 2,718,010	\$ 2,022,415	\$ 3,305,765
Plan fiduciary net position as a percentage of the total pension liability	82%	81%	86%	78%
Covered payroll	\$ 3,010,866	\$ 3,022,029	\$ 3,206,816	\$ 3,104,553
Fund's net position as a percentage of covered payroll	85%	90%	63%	106%

See Notes to Financial Statements.

2019	2020	2021	2022	2023	2024
\$ -	\$ 481,230	\$ 496,992	\$ 526,623	\$ 722,755	\$ 791,047
988,536	1,038,710	1,069,654	1,083,368	1,310,955	1,392,886
-	-	-	34,717	2,717,423	-
499,650	65,256	(241,390)	(3,937)	377,255	168,373
3,760	-	-	-	(135,206)	-
(995,917)	(982,594)	(1,286,687)	(1,056,540)	(1,043,227)	(1,149,007)
496,029	602,602	38,569	584,231	3,949,955	1,203,299
15,142,943	15,638,972	16,241,574	16,280,143	16,864,374	20,814,329
15,638,972	16,241,574	16,280,143	16,864,374	20,814,329	22,017,628
\$ 373,906	\$ 423,905	\$ 425,509	\$ 429,271	\$ 457,382	\$ 886,945
237,293	255,585	263,357	270,459	293,462	315,158
1,826,935	1,005,380	1,817,300	(1,105,010)	1,582,329	1,552,670
(995,917)	(982,594)	(1,286,687)	(1,056,540)	(1,043,227)	(1,149,007)
(10,340)	(6,517)	(8,423)	(9,586)	(10,099)	(9,992)
(311)	(254)	58	11,439	(70)	(234)
1,431,566	695,505	1,211,114	(1,459,967)	1,279,777	1,595,540
11,837,178	13,268,744	13,964,249	15,175,363	13,715,396	14,995,173
\$ 13,268,744	\$ 13,964,249	\$ 15,175,363	\$ 13,715,396	\$ 14,995,173	\$ 16,590,713
\$ 2,370,228	\$ 2,277,325	\$ 1,104,780	\$ 3,148,978	\$ 5,819,156	\$ 5,426,915
85%	86%	93%	81%	72%	75%
\$ 3,389,894	\$ 3,651,214	\$ 3,762,242	\$ 3,863,702	\$ 4,192,317	\$ 4,502,258
70%	62%	29%	82%	139%	121%

Memorial Villages Police Department

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	12/31/2016	12/31/2017	12/31/2018	12/31/2019
Actuarially determined employer contributions	\$ 281,231	\$ 347,619	\$ 343,985	\$ 373,906
Contributions in relation to the actuarially determined contribution	\$ 281,231	\$ 347,619	\$ 343,985	\$ 373,906
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 3,022,029	\$ 3,204,823	\$ 3,104,559	\$ 3,389,898
Employer contributions as a percentage of covered payroll	9.31%	10.85%	11.08%	11.03%

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	21 Years, (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	<p>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).</p> <p>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).</p>

Other Information:

Notes There were no benefit changes during the year.

See Notes to Financial Statements.

<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>12/31/2023</u>	<u>12/31/2024</u>	<u>12/31/2025</u>
\$ 423,905	\$ 425,509	\$ 428,903	\$ 457,629	\$ 886,945	\$ 938,291
<u>\$ 423,905</u>	<u>\$ 425,509</u>	<u>\$ 428,903</u>	<u>\$ 457,629</u>	<u>\$ 886,945</u>	<u>\$ 938,291</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,651,205	\$ 3,762,240	\$ 3,857,040	\$ 4,194,586	\$ 4,502,258	\$ 4,517,529
11.61%	11.31%	11.12%	10.91%	19.70%	20.77%

Memorial Villages Police Department

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM SUPPLEMENTAL DEATH BENEFITS PLAN

December 31,

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability				
Service cost	\$ 5,131	\$ 5,899	\$ 5,424	\$ 7,668
Interest	6,520	6,557	7,164	6,236
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	-	(2,179)	(11,474)	(8,620)
Changes of assumptions	15,159	(13,253)	33,552	31,551
Benefit payments, including refunds of participant contributions	(1,603)	(1,552)	(2,034)	(2,191)
Net change in total OPEB liability	<u>25,207</u>	<u>(4,528)</u>	<u>32,632</u>	<u>34,644</u>
Total OPEB liability - beginning	<u>170,718</u>	<u>195,925</u>	<u>191,397</u>	<u>224,029</u>
Total OPEB liability - ending (a)	<u>\$ 195,925</u>	<u>\$ 191,397</u>	<u>\$ 224,029</u>	<u>\$ 258,673</u>
Covered payroll	\$ 3,206,816	\$ 3,104,553	\$ 3,389,894	\$ 3,651,214
Total OPEB liability as a percentage	6.11%	6.17%	6.61%	7.08%

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.

See Notes to Financial Statements.

	<u>2021</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	¹
\$	10,158	\$ 10,818	\$ 5,450	\$ 6,303	
	5,219	5,047	7,896	8,033	
	-	-	-	-	
	(4,394)	1,150	2,480	(841)	
	7,765	(87,184)	9,243	(10,022)	
	(5,643)	(5,796)	(7,127)	(7,654)	
	<u>13,105</u>	<u>(75,965)</u>	<u>17,942</u>	<u>(4,181)</u>	
	<u>258,673</u>	<u>271,778</u>	<u>195,813</u>	<u>213,755</u>	
\$	<u>271,778</u>	<u>\$ 195,813</u>	<u>\$ 213,755</u>	<u>\$ 209,574</u>	²
\$	3,762,242	\$ 3,863,702	\$ 4,192,317	\$ 4,502,258	
	7.22%	5.07%	5.10%	4.65%	

Memorial Villages Police Department

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS

RETIREE HEALTH PLAN

December 31,

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	5,425	4,883	1,774	2,303
Changes in benefit terms	-	(21,950)	-	-
Differences between expected and actual experience	-	-	71,622	-
Changes of assumptions	(808)	429	2,245	123
Benefit payments, including refunds of participant contributions	(42,923)	(42,884)	(32,799)	(30,747)
Net change in total OPEB liability	(38,306)	(59,522)	42,842	(28,321)
Total OPEB liability - beginning	178,989	140,683	81,161	124,003
Total OPEB liability - ending (a)	\$ 140,683	\$ 81,161	\$ 124,003	\$ 95,682
Covered payroll	\$ 3,109,137	\$ 3,401,015	\$ 3,615,969	\$ 3,792,926
Total OPEB liability as a percentage	4.52%	2.39%	3.43%	2.52%

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.

See Notes to Financial Statements.

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u> ¹
\$ -	\$ -	\$ -	\$ -
1,643	2,994	2,069	1,750
30,539	-	-	-
(3,346)	-	(1,387)	-
(2,115)	468	(123)	(160)
<u>(31,846)</u>	<u>(20,121)</u>	<u>(20,876)</u>	<u>(21,385)</u>
<u>(5,125)</u>	<u>(16,659)</u>	<u>(20,317)</u>	<u>(19,795)</u>
<u>95,682</u>	<u>90,557</u>	<u>73,898</u>	<u>53,581</u>
<u>\$ 90,557</u>	<u>\$ 73,898</u>	<u>\$ 53,581</u>	<u>\$ 33,786</u> ²
\$ 3,582,595	\$ 3,690,073	\$ 4,310,284	\$ 4,521,370
2.53%	2.00%	1.24%	0.75%

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Memorial Villages Police Department



Audit Presentation

Fiscal Year Ending December 31, 2025

Presented By: Mike Brooks
June 8, 2026

BW&C

CERTIFIED PUBLIC ACCOUNTANTS



OVERVIEW OF THE AUDIT PROCESS

Audit Standards: The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS).

Department processes and controls are evaluated and examined as part of audit assessment procedures.

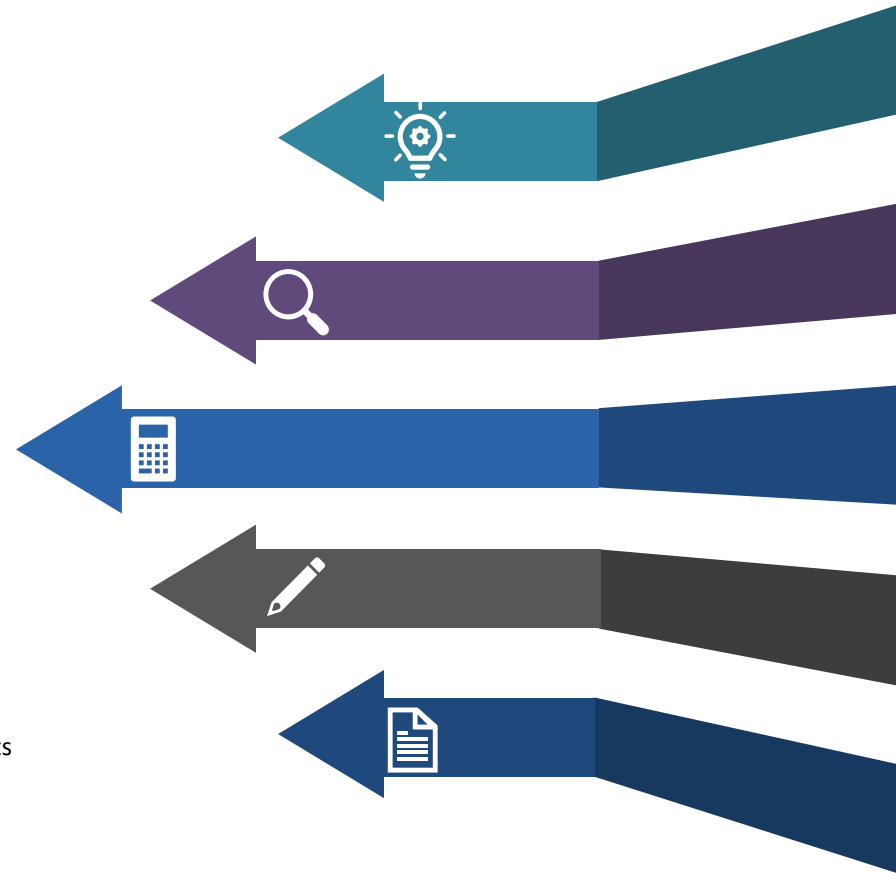
We use a risk-based approach in which we identified potential areas of risk that could lead to material misstatement of the financial statements.

Performed testing over the Department's compliance with provisions with laws, regulations, contracts and grant agreements, including items such as compliance with Public Funds Investment Act (PFIA).

Balances are agreed to underlying reports, and testing is performed to assure those balances are materially accurate.

The results of testing procedures are evaluated. The report is prepared, in addition to the required letters of communication.





- Internal Control Evaluation**
Processes and controls are evaluated
- Risk-Based Approach**
Potential areas of risk are identified
- Compliance Testing**
Test compliance with laws and regulations
- Fieldwork**
Test accuracy of financial information
- Conclusion & Reporting**
Evaluation and communication of results



COMPONENTS OF THE ANNUAL FINANCIAL REPORT

- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
 - Government-Wide Statements
 - Fund Level Statements
 - Notes to the Financial Statements
- ❖ Required Supplementary Information
 - Budget to Actual – General Fund
 - Pension and OPEB schedules

Opinion Types

-  Unmodified
-  Qualified
-  Disclaimed
-  Adverse



Unmodified/Clean
Highest level of assurance



Financial Highlights

	12/31/2025	12/31/2024	Change
Dept-wide Cash & Investments – unrestricted	\$ 954,234	\$ 987,772	(33,538)
Capital Assets, net	\$ 1,094,370	\$ 1,156,490	(62,120)
Depreciation Expense	\$ 260,230	\$ 234,808	25,422
Total Revenues – Government-wide	\$ 7,858,531	\$ 7,882,744	(24,213)
Total Expenses – Government-wide	\$ 7,823,416	\$ 10,258,775	(2,435,359)
Net Position – Department-wide	\$ (3,853,413)	\$ (3,888,528)	35,115
Governmental Fund Balances	\$ 249,069	\$ 231,875	17,194
Net Pension Liability	\$ (5,426,915)	\$ (5,819,156)	392,241
Employer Contributions to Pension Plan	\$ 938,291	\$ 886,945	51,346



General Fund Budget to Actual

- FY 2025 budget resulted in a net negative budget variance of \$1,258
- Revenues were over budget by \$60,599, before participant assessment refunds of \$479,118.
- Expenditures were under budget by \$417,261

General Fund	Final Budget	Actual	Variance
Total Revenues	\$ 8,036,966	\$ 7,618,447	(418,519)
Total Expenditures	\$ 8,036,966	\$ 7,619,705	417,261
Net Change in Fund Balance	\$ 0	\$ (1,258)	(1,258)

Participant Assessment Refunds	
Unassigned fund balance prior to participant refunds	\$ 539,118
Amount held for Department operations	\$ (60,000)
Participant assessment refunds	\$ 479,118
Net change in individual city assessments (1/3)	\$ 159,706



TMRS Pension Liability

- Department recognized pension expense of \$913,220 during the year.
- Employer Contribution Rates (2025-2023) were 20.77%, 19.70% & 10.91%
- Total Pension Funded % (FY2024-2022) was 75%, 72% & 81%.

Changes in Net Pension Liability	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/2023	20,814,329	14,995,173	5,819,156
Service cost	791,047	–	791,047
Interest	1,392,886	–	1,392,886
Difference in experience	168,373	–	168,373
Contributions – employer	–	886,945	(886,945)
Contributions – employee	–	315,158	(315,158)
Net investment income	–	1,552,670	(1,552,670)
Benefit payments / refunds	(1,149,007)	(1,149,007)	–
Administrative expense	–	(9,992)	9,992
Other	–	(234)	234
Net changes	1,203,299	1,595,540	(392,241)
Balance at 12/31/2024	22,017,628	16,590,713	5,426,915



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 in internal control to be communicated and reviewed by management.

Questions?

Contact Info:

Mike Brooks, Audit Partner

Phone 281.907.9233 | Fax 888.875.0587

14450 John F. Kennedy Blvd | Suite 240

Houston, TX 77032

MBrooks@BrooksWatsonCPA.com

BW&C

CERTIFIED PUBLIC ACCOUNTANTS

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

We remain available throughout the year.

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Consideration and possible action regarding appointments to the Board of Adjustment, including acceptance of the resignation of Zeb Nash and appointment of Carolyn Russell and Oscar Nosrati as Alternate Members.

Agenda Item: 5

Background:

The Board of Adjustment currently has vacancies among its Alternate Members. Zeb Nash has submitted his resignation from Position 6-ALT, creating a vacancy on the Board. Staff has identified Carolyn Russell and Oscar Nosrati as qualified candidates to serve as Alternate Members.

The proposed resolution would accept Zeb Nash's resignation and appoint Carolyn Russell to Position 6-ALT and Oscar Nosrati to Position 9-ALT. Following these appointments, the Board of Adjustment will consist of five regular members and three alternate members, with one alternate position remaining vacant.

Recommendation

Approve Resolution No. 2026.06-E accepting the resignation of Zeb Nash and appointing Carolyn Russell and Oscar Nosrati as Alternate Members of the Board of Adjustment.

Attachments:

- *Resolution No. 2026.06-E*

RESOLUTION NO. 2026.06-E

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, ACCEPTING THE RESIGNATION OF ZEB NASH FROM THE BOARD OF ADJUSTMENT AND APPOINTING CAROLYN RUSSELL AND OSCAR NOSRATI AS ALTERNATE MEMBERS OF THE BOARD OF ADJUSTMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a vacancy exists in Position 6-ALT of the Board of Adjustment due to the resignation of Zeb Nash; and

WHEREAS, the City Council desires to appoint qualified individuals to serve as Alternate Members of the Board of Adjustment;

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

Section 1: Board of Adjustment Membership. The Board of Adjustment shall consist of the following members:

Regular Members

- Position 1 – Kevin F. Risley, Chairman
- Position 2 – Vickie Driscoll
- Position 3 – Richard Hodge
- Position 4 – Lawrence Chapman
- Position 5 – Michael Cooper

Alternate Members

- Position 6-ALT – Carolyn Russell
- Position 7-ALT – Britton Holland
- Position 8-ALT – Vacant
- Position 9-ALT – Oscar Nosrati

Section 2: Appointment of Alternate Members. The following individuals are hereby appointed as Alternate Members of the Board of Adjustment for the remainder of the current term:

- Position 6-ALT – Carolyn Russell
- Position 9-ALT – Oscar Nosrati

Section 3: Terms of Office. The terms of office for the appointed members shall continue through December 31, 2026, unless otherwise removed for cause by the City Council.

Section 4: Powers and Duties. The Board of Adjustment shall have the powers granted by and be governed by the provisions of Texas Local Government Code § 211.0091.

Section 5: Effective Date. This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED this 22nd day of June, 2026.

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Consideration and possible action regarding Planning and Zoning Commission membership, including the transition from Bill Ogden to Paul Hescox as a Regular Member and the appointment of Elias Shaheen as an Alternate Member.

Agenda Item: 6

Background:

A vacancy currently exists on the Planning and Zoning Commission following the departure of Bill Ogden. Paul Hescox currently serves the City on the Planning and Zoning Commission and is recommended for appointment as a Regular Member. Staff also recommends the appointment of Elias Shaheen as an Alternate Member of the Commission.

These appointments will help ensure the Planning and Zoning Commission maintains adequate membership to review zoning, development, subdivision, and land-use matters and to provide recommendations to the City Council.

Recommendation

Approve the resolution appointing Paul Hescox to the Planning and Zoning Commission and appointing Elias Shaheen as an Alternate Member.

Attachments:

- *Resolution No. 2026.06-F*

RESOLUTION NO. 2026.06-F

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, APPOINTING MEMBERS TO THE PLANNING AND ZONING COMMISSION; CONFIRMING THE MEMBERSHIP OF THE COMMISSION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 2 of the Code of Ordinances establishes the Planning and Zoning Commission and provides for the appointment of its members; and

WHEREAS, Bill Ogden has concluded his service on the Planning and Zoning Commission; and

WHEREAS, the City Council desires to appoint qualified citizens to serve on the Planning and Zoning Commission;

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

Section 1. The City Council hereby confirms the membership of the Planning and Zoning Commission as follows:

1. Don Jones (Chairperson)
2. Tim Jones
3. Buck Ballas
4. Dana Gompers
5. Paul Hescoc
6. Chris DeZevallos
7. Jay Cohen
8. Elias Shaheen

Section 2. The City Council hereby appoints Paul Hescoc as a Regular Member of the Planning and Zoning Commission, replacing Bill Ogden.

Section 3. The City Council hereby appoints Elias Shaheen as an Alternate Member of the Planning and Zoning Commission.

Section 4. This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED this 22nd day of June, 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Discussion and possible action regarding amendment of Resolution No. 2025.12-A to change the 2026 Independence Day holiday observance from Friday, July 3, 2026, to Monday, July 6, 2026.

Agenda Item: 7

Background:

On December 15, 2025, the City Council adopted Resolution No. 2025.12-A establishing the City's 2026 observed holiday schedule. The approved schedule designated Friday, July 3, 2026, as the observed Independence Day holiday because July 4, 2026, falls on a Saturday.

Since adopting the holiday schedule, employees supporting the City's Independence Day Parade and related holiday activities have expressed a preference to observe the holiday on Monday, July 6, 2026, rather than on Friday, July 3, 2026. The proposed amendment would provide employees with a day off following the holiday weekend while maintaining the City's existing holiday benefit structure.

Recommendation

Staff requests Council direction regarding whether to amend Resolution No. 2025.12-A to observe Independence Day on Monday, July 6, 2026, in lieu of Friday, July 3, 2026.

Attachments:

- *Resolution No. 2025.12-A (Holiday Schedule for 2026)*
- *Proposed Amending Resolution No. 2026.06-G (if approved)*

RESOLUTION NO. 2026.06-G

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS,
AMENDING RESOLUTION NO. 2025.12-A TO CHANGE THE 2026 INDEPENDENCE DAY HOLIDAY
OBSERVANCE DATE; PROVIDING FOR PUBLIC NOTICE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, on December 15, 2025, the City Council adopted Resolution No. 2025.12-A establishing the City's schedule of observed holidays for calendar year 2026; and

WHEREAS, Resolution No. 2025.12-A designated Friday, July 3, 2026, as the observed Independence Day holiday because Independence Day falls on Saturday, July 4, 2026; and

WHEREAS, City employees involved in supporting the City's Independence Day Parade and related holiday activities have expressed a preference for observing the holiday on Monday, July 6, 2026, following the holiday weekend; and

WHEREAS, the City Council finds that changing the observed holiday from Friday, July 3, 2026, to Monday, July 6, 2026, serves the public interest and supports employee welfare while maintaining the City's existing holiday benefit structure;

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

SECTION 1. Amendment.

Section 1, Item 6 of Resolution No. 2025.12-A is hereby amended to read as follows:
"6. Independence Day (Observed) — Monday, July 6, 2026"

SECTION 2. Ratification.

Except as specifically amended herein, all provisions of Resolution No. 2025.12-A shall remain in full force and effect.

SECTION 3. Directions to Staff.

The City Secretary is directed to update and distribute the revised 2026 holiday schedule and provide appropriate public notice of the amended observance date.

SECTION 4. Effective Date.

This Resolution shall take effect immediately upon passage and approval.

PASSED AND APPROVED this 22nd day of June, 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

RESOLUTION NO. 2025.12-A

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS,
ESTABLISHING THE SCHEDULE OF OBSERVED HOLIDAYS FOR THE YEAR 2026; PROVIDING FOR
PUBLIC NOTICE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City Council of Piney Point Village is committed to promoting organizational efficiency, employee wellness, workforce stability, and high-quality public service delivery; and

WHEREAS, adopting an annual schedule of observed holidays provides clarity and predictability for residents, employees, contractors, partnering agencies, and the general public, thereby enhancing operational planning and continuity of government services; and

WHEREAS, the City Council finds that aligning municipal holiday observances with established federal, state, and regional governmental practices supports competitive recruitment and retention, strengthens employee morale, and reflects widely recognized cultural, historical, and civic observances; and

WHEREAS, establishing recognized City holidays in advance allows for proper scheduling of public notices, agenda postings, municipal court hearings, permitting and inspections, public works activities, contractor coordination, customer service expectations, and other statutory or time-sensitive governmental functions; and

WHEREAS, the City Council further finds that a clearly defined and publicly posted holiday schedule ensures transparency, accessibility, and accountability in municipal operations and promotes consistency in City Hall closures;

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

SECTION 1. Adoption of Official Holidays.

The City Council hereby adopts the following dates as official City-observed holidays for calendar year 2026:

1. New Year's Day — Thursday, January 1, 2026
2. Martin Luther King Jr. Day — Monday, January 19, 2026
3. Presidents' Day — Monday, February 16, 2026
4. Good Friday — Friday, April 3, 2026
5. Memorial Day — Monday, May 25, 2026
6. Independence Day (Observed) — Friday, July 3, 2026
7. Labor Day — Monday, September 7, 2026
8. Thanksgiving Day — Thursday, November 26, 2026
9. Day After Thanksgiving — Friday, November 27, 2026

- 10. Christmas Eve — Thursday, December 24, 2026
- 11. Christmas Day — Friday, December 25, 2026

SECTION 2. Floating Holiday.

Eligible employees shall receive one (1) floating holiday to be used in accordance with the City's Personnel Policies and subject to supervisory approval and operational requirements.

SECTION 3. City Hall Closures and Essential Services.

City Hall and all non-essential municipal administrative offices shall be closed on the dates listed in Section 1. Police, fire, emergency response, and other essential City functions shall continue uninterrupted and will maintain adequate staffing to ensure public safety and service continuity.

SECTION 4. Direction to Staff and Public Notice.

The City Secretary is hereby directed to distribute, publish, and post the approved 2026 holiday schedule at City Hall, on the official City website, and within all applicable public communication platforms to ensure resident awareness.

SECTION 5. Incorporation of Recitals.

The findings and statements contained in the recitals of this Resolution are hereby found to be true and correct and are adopted as part of this Resolution for all purposes.

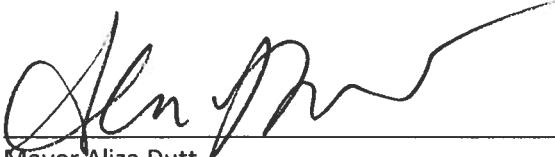
SECTION 6. Conflicts and Supersession.

This Resolution supersedes any previously adopted holiday schedules that conflict with the dates contained herein.

SECTION 7. Effective Date.

This Resolution shall take effect immediately upon passage and approval.

PASSED AND APPROVED on the 15th day of **December 2025**.



Mayor Aliza Dutt

ATTEST:



City Administrator / Designated City Secretary



TO: City Council

VIA: City Engineer

MEETING DATE: June 2026

SUBJECT: Consideration and possible action on City Engineering.

Agenda Item: 8

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 continues to advance and monitor several active City projects, including the Windermere Outfall Repair Project, Kinkaid School traffic improvements, Memorial Drive traffic signal reconstruction, Memorial Villages Water Authority sanitary sewer rehabilitation work, signal timing evaluations, drainage studies, and coordination with CenterPoint regarding the Wickwood sidewalk repair. Recent activity also included investigation of the Jeffers Court drainage complaint, where a storm sewer blockage caused by root intrusion was identified and cleared. HDR will provide a verbal update on ongoing engineering, drainage, traffic, utility, and capital improvement projects.
- B. DISCUSSION REGARDING ARTIFICIAL TURF AND IMPERVIOUS COVERAGE REGULATIONS:** At the Mayor's request, HDR/Staff are reviewing how neighboring Memorial Villages regulate artificial turf and whether it is treated as pervious or impervious coverage. The discussion stems from prior Planning and Zoning Commission consideration of whether artificial turf should be exempted from the City's existing 50% impervious coverage limitation. Council discussion will provide guidance regarding potential future ordinance amendments, referral to the Planning and Zoning Commission, or retention of existing regulations. Information is forthcoming.
- C. Discussion and Request for Direction Regarding Drainage Ditches on Memorial Drive from Flag Tree Park to Wickwood Drive:** At the City Administrator's request, HDR is evaluating the feasibility of replacing the existing roadside drainage ditch along the east side of Memorial Drive between Flag Tree Park and Wickwood Drive with an underground storm drainage system. The request was initiated in conjunction with planning efforts for the proposed Heaven's 27 Memorial and to explore opportunities for additional parking, enhanced pedestrian connectivity, expanded greenspace, improved drainage infrastructure, and overall corridor enhancements. Council direction is requested regarding whether HDR should proceed with conceptual design, cost estimating, and further evaluation of the drainage, operational, and aesthetic impacts associated with the proposed improvements.
- D. DISCUSSION AND POSSIBLE ACTION REGARDING THE INTERSECTION OF PINEY POINT ROAD AND BEINHORN ROAD WARRANT STUDY:** HDR completed a traffic engineering review of the Piney Point Road and Beinhorn Road intersection. While traffic volumes and crash history do not warrant an all-way stop, sight-distance concerns were identified. HDR recommends relocating the existing stop bar and adjusting signage to improve visibility and driver awareness. Council is

requested to discuss and provide direction on the implementation of the recommended improvements.

Recommendations:

Council is requested to provide general direction regarding:

1. Ongoing engineering projects and priorities.
2. Potential regulation of artificial turf and its treatment under impervious coverage requirements.
3. Further evaluation and conceptual design of Memorial Drive drainage, parking, green space, and pedestrian improvements between Flag Tree Park and Wickwood Drive.
4. Implementation of the recommended stop bar and signage improvements at the intersection of Piney Point Road and Beinhorn Road.

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

City Council Meeting Date: June 22, 2026

Submit to City: June 18, 2026

CURRENT PROJECTS:

1. Intersection of Piney Point Road and Beinhorn Road (Action Required)

HDR has evaluated crash history, sight distance triangles, traffic volumes, driver behavior and all-way stop control warrants. Although crash history and traffic volumes do not meet the criteria to warrant an all-way stop, the sight-distance warrant is satisfied.

HDR is requesting discussion and direction regarding the potential implementation of a stop sign at the intersection of Piney Point Road and Beinhorn Road. A copy of the warrant study is attached, for reference.

2. Harris County Traffic Signals Project – Memorial Drive (Action Required)

On June 9, 2026, HDR received an update that all long-lead materials have been ordered. At this time, the ILSN-mounted street signs have not been ordered, however, the Contractor has stated this isn't a long lead time item and will not prevent construction from proceeding forward. At the direction of Council, HDR and the Mayor have requested an anticipated construction schedule and has not received anything so far.

Iteris attended the June Council meeting to demonstrate their product as a potential option for technology and operation enhancements for the City's signals. At the request of Council, HDR has asked Iteris to provide an estimate of cost per intersection. HDR is requesting direction and possible action regarding the Iteris proposal, and whether the City would like to proceed forward.

3. Harris County Memorial Drive Asphalt Reclamation Project

The Notice to Proceed for this project was issued on February 23, 2026, with a contract duration of 122 calendar days. The Contractor has completed the work and HDR has requested to attend the final walkthrough for this project. On June 11, 2026, HDR received an update that the County was awaiting delivery and installation of signs prior to the scheduling of the final walk through. HDR will continue to follow up and monitor progress.

4. 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 and concerns. Halff is going to update the studies to ensure that the

findings and analysis reflect the most updated information. HDR has requested an update and has not received anything so far.

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

HDR received an update on June 8, 2026, that the Contractor has completed the pre-construction cleaning and televising of the sanitary sewers. The crew was preparing to start pipe-bursting along Greenvale on June 15, 2026, however, HDR has requested an update on the schedule due to the large amount of rain received this week.

6. Signal Timing at San Felipe/Piney Point Road

The Mayor has requested that HDR look into the adjustment of the sensor or timing for the left turn arrow at the corner of San Felipe and North Piney Point Road. At the request of HDR, the City pulled the timing information from the signal controller cabinet at the intersection and forwarded the data. HDR has scheduled a site visit for June 18, 2026, to observe the wait times for left turns in the field and determine whether signal coordination is causing any issues.

7. Kinkaid School Additional Left Turn Lane

During the May Council meeting, Council approved Walter P Moore/Kinkaid to proceed forward with the design phase. It was clarified that future plans were to include City-requested improvements, and that conclusive designs are to be presented at public meetings for resident input before approval.

8. Windermere Outfall Repair Project

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

Landtech delivered the Metes and Bounds for the Temporary Construction Easements on June 15, 2026. After reviewing the Metes and Bounds, HDR coordinated with the City, City Attorney, and resident at 15 Windermere Lane to arrange a meeting to discuss the metes and bounds and temporary construction easements on June 22, 2026.

9. Memorial Drive Drainage Improvements (at Country Squires Entrances)

At the request of the City, due to the proposed beautification concepts at the Country Squire gateways, HDR has looked at the possibility of the drainage improvements along Memorial Drive – beginning at the existing 12' x 6' Box Culvert at the intersection of Greenbay and Memorial and extending to South Country Squire. The approximate construction cost for this project is \$600,000.00 (not including engineering fees) and would eliminate the swale

on the West side of Memorial while also deepening the storm sewer for a future potential drainage improvements project along North and South Country Squire.

10. Memorial Drive Drainage Improvements (at Flag Tree Park)

At the request of the City, HDR has looked into the potential of filling in the ditch along Memorial, by Flag Tree Park, in anticipation of the potential ‘Heaven’s 27’ Memorial, to allow for more parking. The improvements would extend from Flag Tree Park to Wickwood, along the East side of Memorial Drive.

11. Artificial Turf

In January 2023, the Planning and Zoning Commission looked into the possibility of artificial turf being an exception to the 50% impervious coverage limit. At the request of the Mayor, HDR has looked into the way in which the other Villages treat the permeability of artificial turf.

12. Greenbay Drive/Piney Point Road and Taylorcrest/Piney Point Road Improvements

At the request of the Mayor, HDR has looked into ways to improve the safety and evaluate the intersections of Greenbay Drive and Piney Point Road and Taylorcrest and Piney Point Road. HDR has scheduled a site visit for June 18, 2026.

13. Wickwood Drive Sidewalk Repair

On June 16, 2026, Centerpoint requested that the City/HDR take over the design of the repair and acquire a Contractor to do the work, and that Centerpoint would reimburse the City for the costs. On June 18, 2026, HDR notified Centerpoint that the City would like written confirmation from CenterPoint that they will reimburse the costs necessary to restore the affected area in compliance with current applicable codes and standards, including engineering, permitting, and construction costs. Once the confirmation is received, HDR will proceed with putting together plans for the repair and acquiring quotes from Contractors.

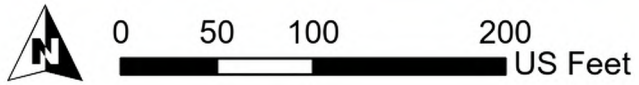
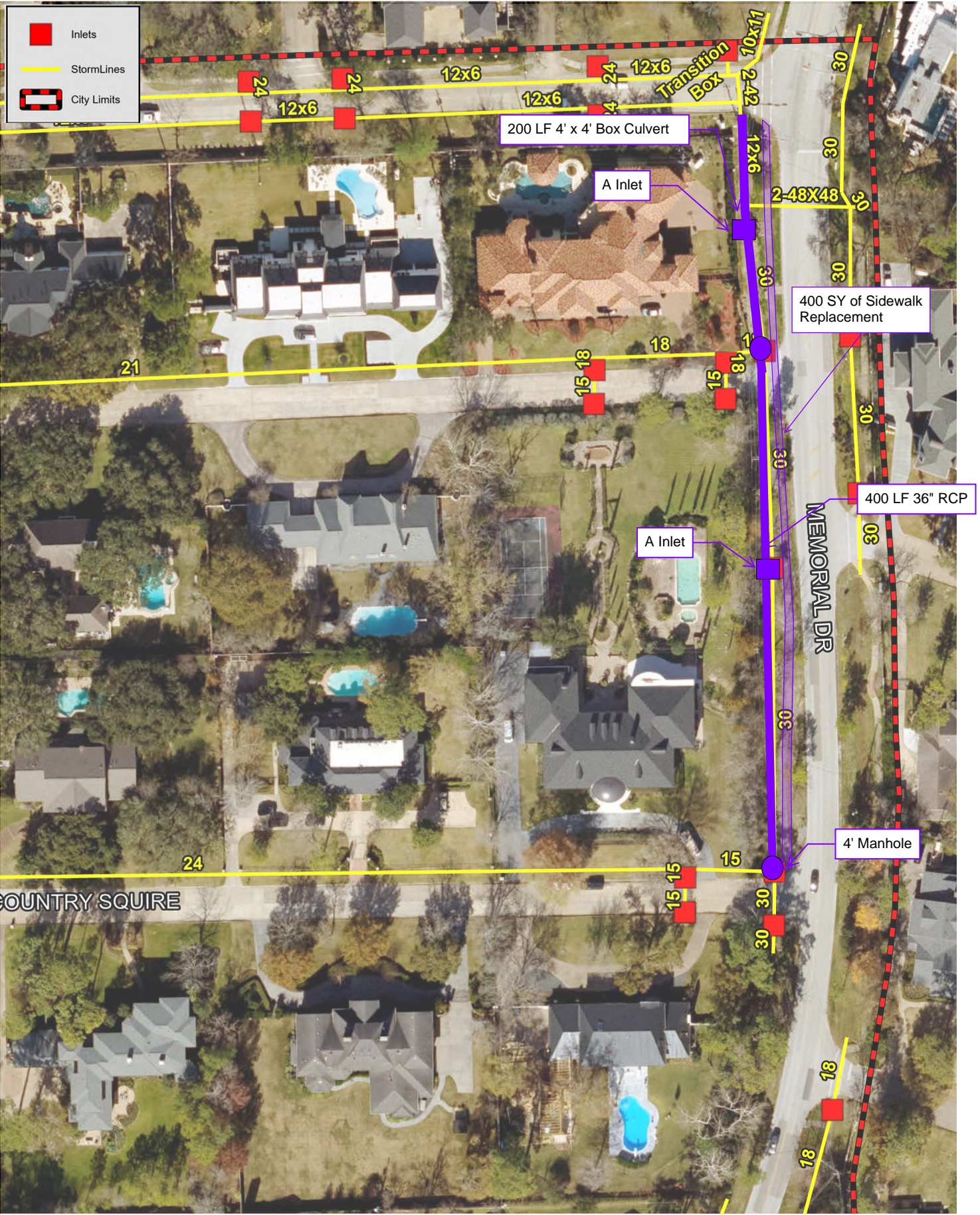
14. Jeffers Court Storm Sewer Blockage

On June 16, 2026, HDR and the City received emails from the residents at Jeffers Court reporting that the cul-de-sac was holding a significant amount of water from the previous night’s rain. After looking at the photos, HDR determined that there must be a blockage in the storm sewer and got approval from the City for AIMS to clean and televise the storm sewer for a total amount of \$3,250.00. AIMS conducted the work on June 17, 2026, and found that roots had infiltrated the pipe. They cleared the roots and are processing the field tapes and will be delivering to HDR as soon as possible.



Jeffers Court
Photos
6/15/26





Council Agenda Item Cover Memo

6/22/2026
Date of Meeting

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on Iteris Cost Proposal

SUMMARY/BACKGROUND (WHY): HDR is requesting discussion and potential approval of the proposal from Iteris regarding the signal enhancements.

STAFF RECOMMENDATION: _____

ESTIMATED COST: N/A **FUNDING SOURCE:** _____

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

PREPARED BY: John Peterson/Grace Mulloy

ATTACHMENTS: Yes

Date: 05/28/2026

Customer: CONTRR8

Expire Date: 7/31/2026

Contractor Quote - Region 8
United States

Prepared By: Holdridge, Vincent V.

RFQ #: Town of Piney Point

Description: ITERIS ClearGuide APEX

Part #	Description	Quantity	Price	Extended
APEX-RM-PAK	Apex 2U Rackmount Cabinet Interface includes CI, PI, CDP supports up to	1	\$12,165.00	\$12,165.00
APEX-VEC-48	48v Apex Vector Sensor	4	\$6,005.00	\$24,020.00
SPM-3YR	SPM-3YR is a 3-year Iteris Signal Performance Measures (SPM) hosted data	1	\$1,435.00	\$1,435.00
VCARE-3YR	VantageCare monitoring and alert service includes setup	1	\$22,500.00	\$22,500.00
VLINK-3YR	3 year of VantageLink cabinet monitoring solution	1	\$4,265.00	\$4,265.00
ITE-CAMBRKT4	Camera Mtg Bkt, Universal Pedestal	4	\$160.00	\$640.00

Sale Amount:	\$65,025.00
Sales Tax:	0.00
Misc Charges:	0.00
Total Amount:	\$65,025.00

Notes:

SHIPPING INCLUDED

ALL ITEMS ON OUR BUYBOARD CONTRACT#795-26

Terms:

THIS QUOTE IS BASED ON THE ENTIRE VALUE AND VOLUME OF ALL LINE ITEMS - Prices listed on this quote are valid only in the event of purchase of all line items in the quantities listed, in their entirety. Purchases of individual line items will require a new quote prior to acceptance of any purchase orders.

PAYMENT TERMS ARE NET 30 DAYS with prior approved credit. MoboTrex, LLC retains title to material until paid in full. A service charge of 1.5% per month (18% annual rate) will be assessed against all past due accounts. Prices and delivery quoted are firm for 30 days from the date of bid. The above quote does not include installation of the products quoted. On-Site technical assistance is available and will be quoted upon request.

Quotation does not include sales tax. Sales tax will be added at time of invoice unless a valid Sales Tax Exempt certificate has been provided. Sales tax exempt certificate should accompany customer Purchase Order.

Limited Warranty: MoboTrex, LLC only obligations shall be to replace such quantity of the product proven to be defective.

Warranty Period: The length of warranty manufacturers have conveyed to the seller and which can be passed on to the buyer.

Additional terms and conditions apply - See MoboTrex, LLC Terms & Conditions document at our website: www.mobotrex.com.

Thank you for the opportunity to provide this quote.

Customer: CONTRR8
 Contractor Quote - Region 8
 United States

Date: 05/28/2026
Expire Date: 6/27/2026
Prepared By: Holdridge, Vincent V.

RFQ #: Town of Piney Point
Description: ITERIS ClearGuide APEX

Part #	Description	Quantity	Price	Extended
APEX-RM-PAK	Apex 2U Rackmount Cabinet Interface includes CI, PI, CDP supports up to	3	\$12,165.00	\$36,495.00
APEX-VEC-48	48v Apex Vector Sensor	12	\$6,005.00	\$72,060.00
SPM-3YR	SPM-3YR is a 3-year Iteris Signal Performance Measures (SPM) hosted data	3	\$1,435.00	\$4,305.00
VCARE-3YR	VantageCare monitoring and alert service includes setup	1	\$22,500.00	\$22,500.00
VLINK-3YR	3 year of VantageLink cabinet monitoring solution per intersection, incl	3	\$4,265.00	\$12,795.00

Sale Amount:	\$148,155.00
Sales Tax:	0.00
Misc Charges:	0.00
Total Amount:	\$148,155.00

Notes:

SHIPPING INCLUDED

ALL ITEMS ON OUR BUYBOARD CONTRACT#795-26

Terms:

THIS QUOTE IS BASED ON THE ENTIRE VALUE AND VOLUME OF ALL LINE ITEMS - Prices listed on this quote are valid only in the event of purchase of all line items in the quantities listed, in their entirety. Purchases of individual line items will require a new quote prior to acceptance of any purchase orders.

PAYMENT TERMS ARE NET 30 DAYS with prior approved credit. MoboTrex, LLC retains title to material until paid in full. A service charge of 1.5% per month (18% annual rate) will be assessed against all past due accounts. Prices and delivery quoted are firm for 30 days from the date of bid. The above quote does not include installation of the products quoted. On-Site technical assistance is available and will be quoted upon request.

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Warranty Period: The length of warranty manufacturers have conveyed to the seller and which can be passed on to the buyer.

Additional terms and conditions apply - See MoboTrex, LLC Terms & Conditions document at our website: www.mobotrex.com.

Thank you for the opportunity to provide this quote.

Council Agenda Item Cover Memo

**6/22/2026
Date of Meeting**

To: Mayor and City Council

Agenda Item:

Discuss and take possible action on Piney Point Road and Beinhorn Road Stop Sign Warrant Study

SUMMARY/BACKGROUND (WHY): HDR is requesting discussion and potential action regarding the Piney Point Road and Beinhorn Road Stop Sign Warrant Study.

STAFF RECOMMENDATION: _____

ESTIMATED COST: N/A **FUNDING SOURCE:** _____

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

PREPARED BY: John Peterson/Grace Mulloy

ATTACHMENTS: Yes

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Discussion and possible action regarding the Country Squire beautification plan, including proposed landscaping and gateway improvements within the City right-of-way, and considerations related to existing and future drainage infrastructure.

Agenda Item: 9

Background:

The Country Squire Homeowners Association has developed conceptual plans for landscape and gateway enhancements at the neighborhood entrances. Portions of the proposed improvements may be located within or adjacent to the City's right-of-way and areas containing existing drainage infrastructure.

The purpose of this agenda item is to provide the City Council with an overview of the proposed improvements, discuss potential impacts to public right-of-way, drainage facilities, maintenance responsibilities, and future capital projects, and receive direction regarding the City's participation, support, or authorization of any improvements within public property.

Staff recommends that any landscaping, signage, walls, irrigation systems, or other beautification features located within the public right-of-way be reviewed for compatibility with existing utilities, drainage facilities, sight-distance requirements, and future infrastructure needs. Council may also wish to discuss maintenance obligations, ownership considerations, and any agreements that may be required between the City and the HOA.

No final design approval is requested at this time unless otherwise directed by the City Council. Staff seeks Council direction regarding the proposed concept and any next steps.

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Discussion and possible action regarding acquisition of easement rights associated with the Windermere Outfall Repair Project, including authorization of eminent domain proceedings if necessary.

Agenda Item: 10

Background:

The Windermere Outfall Repair Project requires drainage easement rights across private property to construct and maintain the proposed improvements. Staff and HDR have been working with the affected property owner to secure the necessary easement through voluntary negotiations.

To avoid further delays to this critical drainage project, the City Council may consider authorizing the acquisition of the required easement rights. If a voluntary agreement cannot be reached, the city may need to pursue eminent domain proceedings as authorized by Texas law.

Approval of this item would authorize the City Attorney and City Administrator to continue negotiations and, if necessary, take the actions required to acquire the easement rights needed for completion of the Windermere Outfall Repair Project.

Recommendation

Authorize staff and the City Attorney to acquire the necessary easement rights and, if required, proceed with eminent domain proceedings in accordance with applicable law.

Windermere Outfall Repair Project – Easement Acquisition Next Steps

The Windermere Outfall Repair Project requires the acquisition of drainage easement rights across private property to construct and maintain the proposed improvements. The City's objective remains to secure the required easement through voluntary negotiations while preserving its ability to complete this critical public infrastructure project if an agreement cannot be reached.

Proposed Next Steps

1. Obtain Appraisal and Valuation Support
 - a. Complete any appraisal or valuation analysis necessary to establish fair market value for the required easement rights.
 - b. Coordinate with the City's legal and engineering teams to confirm the easement area and property interests required for construction and future maintenance.
2. Prepare and Deliver Initial Offer
 - a. Prepare the written offer package in accordance with Texas Property Code Chapter 21.
 - b. Provide all required landowner disclosures, notices, and supporting documentation.
 - c. Continue good-faith negotiations with the property owner.
3. Comply with Statutory Requirements
 - a. Observe all applicable notice requirements and waiting periods established under Texas eminent domain law.
 - b. Maintain documentation of negotiations and communications throughout the acquisition process.
4. Advance Project Readiness
 - a. Finalize easement exhibits, legal descriptions, and supporting engineering documents.
 - b. Continue project design and permitting activities to the extent practical.
 - c. Prepare acquisition and condemnation materials so the project can proceed without unnecessary delay if negotiations are unsuccessful.
5. Preserve Condemnation Authority
 - a. If a voluntary agreement cannot be reached, authorize the City Attorney to initiate condemnation proceedings as permitted by Texas law.
 - b. Ensure all statutory prerequisites have been satisfied before filing a petition.

Texas Eminent Domain Process Overview

Under Chapter 21 of the Texas Property Code, a governmental entity must make a bona fide offer to acquire the property interest, provide required landowner rights information, and engage in good-faith negotiations before initiating condemnation proceedings. If negotiations fail, the condemning authority may file a condemnation petition in district court. The court appoints three special commissioners to determine adequate compensation, after which either party may object and seek a trial on the issue of value. The City may obtain possession of the easement upon payment of the commissioners' award and compliance with applicable legal requirements.

TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Discussion and possible action regarding a contractually authorized Consumer Price Index (CPI) adjustment and diesel fuel cost adjustment to the monthly residential solid waste collection, disposal, and recycling service rates under the agreement between the City of Piney Point Village and Waste Corporation of Texas, L.P. (GFL Environmental).

Agenda Item: 11

Background:

The City's residential solid waste and recycling agreement with Waste Corporation of Texas, L.P. (GFL Environmental) authorizes annual adjustments to service rates based on changes in the Consumer Price Index (CPI) and diesel fuel costs. GFL has submitted its annual adjustment request, effective October 1, 2026.

GFL's request is based on a reported 4.71% increase in the CPI index for water, sewer, and trash collection services. NOTE: Supporting documentation regarding the separate diesel fuel adjustment was not included with the request, as in the past.

Service	Current	Proposed	Increase
Trash	\$33.67	\$35.26	\$1.59
Recycling	\$12.40	\$12.98	\$0.58
Total	\$46.07	\$48.24	\$2.17

Recommendation

Staff recommends approval of the CPI adjustment as submitted by GFL Environmental. Any future diesel fuel adjustment authorized under the agreement should be supported by documentation demonstrating compliance with the contract provisions.

Attachments:

- *Letter*
- *Contract*

CURRENT REQUEST
LETTER



May 18, 2026

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

Notice: Requested Price Adjustment for Trash and Recycling Services

Dear Bobby,

Based on the current contract, GFL Environmental is requesting a price update for solid waste and recycling services. These updates are scheduled to begin on **October 1, 2026**.

The current service agreement allows for a yearly price change based on the Consumer Price Index (CPI), which tracks the cost of services such as water, sewer and trash collection. This year, the CPI has increased by **4.71%**.

New Monthly Rates

The table below shows the current rates and the new proposed rates for each household:

1. Current Total Rate: \$46.07
($\$33.67$ for trash + $\$12.40$ for recycling)
2. **Proposed New Total: \$48.24**
($\$35.26$ for trash + $\$12.98$ for recycling)

We value our long-standing partnership with the City of Piney Point Village. Please review and approve these updates. Supporting documents are attached.

Please feel free to contact me directly if you have any questions. Thank you.

Best regards,
Suzanne Haboush
Government Contracts Manager
GFL Environmental



Comparative Statement – Index

Series Id: CUUR0000SEHG,CUUS0000SEHG

Not Seasonally Adjusted

Series Title: Water and sewer and trash collection services in U.S. city

Area: U.S. city average

Item: Water and sewer and trash collection services

Base Period: DECEMBER 1997=100

Download:  [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul
2016	218.370	219.036	219.649	220.506	221.360	221.396	221.358
2017	226.411	227.277	227.553	228.133	228.396	228.599	229.008
2018	232.977	233.858	234.215	235.141	235.878	236.493	237.186
2019	241.606	242.011	242.611	243.490	243.774	244.322	244.943
2020	248.846	249.751	250.359	250.673	250.921	251.435	252.401
2021	257.722	258.763	259.204	259.581	259.542	260.400	261.706
2022	268.128	269.521	269.621	270.419	270.844	271.925	273.097
2023	281.461	283.663	284.166	285.052	286.322	287.457	289.005
2024	297.079	298.751	299.183	300.178	299.987	300.652	302.106
2025	310.239	313.344	313.925	314.820	315.585	316.851	318.244
2026	324.919	327.181	328.792	329.651			

ORIGINAL CONTRACT

VF -> GFL

CONTRACT FOR
SOLID WASTE COLLECTION AND DISPOSAL SERVICES AND RECYCLING SERVICES
CITY OF PINEY POINT VILLAGE

THIS CONTRACT is made and entered into this 28th day of August, 2017, by and between the City of Piney Point Village, a Type A general law municipality located in Harris County, Texas (hereinafter called "City") and VF Waste Services, Inc., (hereinafter called "Contractor").


For and in consideration of the mutual obligations, covenants, and benefits to be derived Hereunder; City and Contractor do hereby agree as follows:

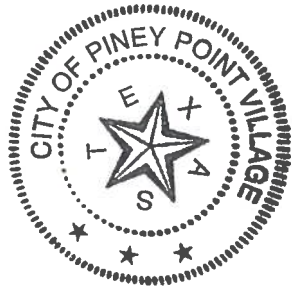
1. Contractor agrees to furnish all labor and supervision, equipment, trucks, and all other items or services necessary to provide refuse collection, removal and disposal services as specified and to perform all of the work called for and described in the contract documents.
2. As consideration for the services to be performed hereunder by Contractor, the City agrees to pay Contractor, in Harris County, Texas, on or before the fifteenth day of each month immediately following the month in which services are performed by Contractor. Contractor shall be paid the rate(s) set forth in the General Conditions for the services outlined within this Agreement.
3. The contract documents shall include the following documents, and this contract does hereby expressly incorporate same herein as fully as if set forth verbatim in this contract.
 - (a) This instrument;
 - (b) The General Conditions attached hereto; and
 - (c) Any addenda or changes to the foregoing documents agreed to by the parties hereto.
4. All provisions of the contract documents shall be strictly complied with and conformed to by the Contractor, and no amendment to this contract shall be made except upon the express written approval of the parties. No amendment shall be construed to release either party from any obligation of the contract documents except as specifically provided for in such amendment.
5. This contract is entered into subject to the following conditions:
 - (a) Contractor shall procure and keep in full force and effect throughout the term of this contract all of the insurance policies specified in, and required by, the contract documents.
 - (b) Neither the Contractor, nor the City, shall be liable for the failure to perform their duties if such failure is caused by a catastrophe, riot, war, governmental order or regulation, strike, fire, accident, act of God or other similar or different contingency beyond the reasonable control of the parties.
 - (c) Any addenda or changes to the foregoing documents agreed to in writing and signed by the parties hereto.

IN WITNESS WHEREOF, we, the contracting parties, by and through our duly authorized representatives, hereto affix our signatures this

THE CITY OF PINEY POINT VILLAGE

By 
Mark Kobelan
Mayor

ATTEST:
By: 
Karen Farris
City Secretary



VF WASTE SERVICES, INC.
By: _____
Name: _____
Title: _____

**SOLID WASTE COLLECTION
AND DISPOSAL GENERAL CONDITIONS**

1.0 DEFINITIONS

- 1.1 Bags
- 1.2 Bulky Waste
- 1.3 Bundle
- 1.4 City
- 1.5 City Related Parties
- 1.6 Construction Debris
- 1.7 Container
- 1.8 Contract
- 1.9 Contract Documents
- 1.10 Contractor
- 1.11 Contractor Related Parties
- 1.12 Dead Animals
- 1.13 Disposal Site
- 1.14 Garbage
- 1.15 General Conditions
- 1.16 Hazardous Waste
- 1.17 Producer
- 1.18 Refuse
- 1.19 Residential Refuse
- 1.20 Residential Unit
- 1.21 Rubbish
- 1.22 Stable Matter

2.0 SCOPE OF WORK

3.0 TYPE OF COLLECTION

- 3.1 Service Provided
- 3.2 Location of Containers, Bags and Bundles for Collection
- 3.3 Bulky Waste

4.0 OPERATION

- 4.1 Hours of Operation
- 4.2 Routes of Collection
- 4.3 Holidays
- 4.4 Complaints
- 4.5 Collection Equipment
- 4.6 Office
- 4.7 Hauling
- 4.8 Disposal
- 4.9 Notification
- 4.10 Point of Contact

- 5.0 COMPLIANCE WITH LAWS**
- 6.0 EFFECTIVE DATE**
- 7.0 NONDISCRIMINATION**
- 8.0 INDEMNITY**
- 9.0 LICENSES**
- 10.0 TERM**
- 11.0 INSURANCE**
- 12.0 BASIS AND METHOD OF PAYMENT**
 - 12.1 Rates
 - 12.2 Modification to Rates
 - 12.3 Service Adjustments
 - 12.4 Contractors Invoice
- 13.0 FORCE MAJEURE**
- 14.0 OWNERSHIP**
- 15.0 EVENT OF DEFAULT**
- 16.0 RIGHT OF ASSIGNMENT**
- 17.0 CHANGE IN OWNERSHIP OF CONTRACTOR**
- 18.0 NOTICES**

1.00 DEFINITIONS

- 1.1 Bags - Plastic sacks designed to store Refuse, with sufficient wall strength to maintain physical integrity when lifted by the top. Total weight of a bag and its contents shall not exceed fifty (50) pounds.
- 1.2 Bulky Waste - Stove, refrigerators, water tanks, washing machines , furniture, mattresses, wood doors, fence boards, televisions, lightweight bath tubs, appliances and small amounts of Producer generated construction materials which construction materials shall not to exceed 1 cubic yard or sixty-five (65) pounds per Container) other than Construction Debris, Dead Animals , Hazardous Waste or Stable Matter. Appliances containing refrigerants must have a tag attached to it certifying that a qualified technician has removed the refrigerant.
- 1.3 Bundle - Tree, shrub and brush trimmings or newspapers and magazines generated by a Residential Unit in the normal course of maintenance and securely tied together forming an easily handled package not exceeding five (5) feet in length or fifty (50) lbs in weight or eighteen inches (18") in diameter. Tree trunks must be split into quarter sections.
- 1.4 City - The City of Piney Point Village, a Type "A" general law municipality located in Harris County, Texas.
- 1.5 City Related Parties- The City, its employees, agents, officials, and representatives.
- 1.6 Construction Debris - Waste building materials resulting from construction, remodeling, repair, installation or demolition operations performed by contractors or Producers to include, without limitation , rocks, bricks concrete, dirt, roofing, lumber, carpet, and commercial landscape debris.
- 1.7 Container - A receptacle with a capacity of up to forty-five (45) gallons constructed of plastic, metal or fiberglass, having handles of adequate strength for lifting and having a tight fitting lid capable of preventing entrance into the container by vectors. The mouth of a container shall have a diameter greater than or equal to that of the base. The weight of a Container and its contents shall not exceed sixty-five (65) pound s.
- 1.8 Contract - Contract for Solid Waste Collection and Disposal Services for the City of Piney Point Village by and between the City and Contractor.
- 1.9 Contract Documents - The Contract, General Conditions and any schedules, exhibits, attachments, or addenda attached thereto or changes to the foregoing documents agreed to by the City and the Contractor.
- 1.10 Contractor - The person, corporation or partnership performing Refuse collection and disposal named under the Contract with the City.

- 1.11 Contractor Related Parties - Contractor, its officers, directors, agents, contractors, subcontractors, and each of their respective employees.
- 1.12 Dead Animals - Animals or portions thereof equal to or greater than 10 lbs. in weight that have expired from any cause, except those slaughtered or killed for human use or consumption.
- 1.13 Disposal Site - A Refuse depository including but not limited to sanitary landfills, transfer stations, incinerators, and waste processing/separation centers licensed, permitted or approved by all governmental authorities and agencies having jurisdiction and requiring such licenses, permits, or approvals to receive Refuse and Dead Animals for processing or final disposal.
- 1.14 Garbage - Any and all dead animals of less than 10 lbs in weight except those slaughtered for human consumption; every accumulation of waste (animal, vegetable, and/or other matter) that results from the handling, packing, canning, storage, transportation, decay or decomposition of meats, fish, fowl, birds, fruits, grains or other animal or vegetable matter (including, but not by way of limitation, used tin cans and other food containers; and all putrescible or easily decomposable animal or vegetable waste matter which is likely to attract flies or rodents); except (in all cases) any matter included in the definition of Bulky Waste, Construction Debris, Dead Animals, Hazardous Waste, Rubbish or Stable Matter.
- 1.15 General Conditions - These Solid Waste Collection and Disposal General Conditions.
- 1.16 Hazardous Waste - Waste, in any amount, which is defined, characterized or designated as hazardous by the United States Environmental Protection Agency or appropriate State agency by or pursuant to Federal or State law, or waste, in any amount, which is regulated under Federal or State law. For purposes of this Contract, the term Hazardous Waste shall also include motor oil, gasoline, antifreeze, batteries, tires, paint, and paint cans.
- 1.17 Producer - An occupant of a Residential Unit who generates Refuse and Residential Refuse.
- 1.18 Refuse - This term shall refer to Residential Refuse, Bulky Waste, and Stable Matter generated at a Residential Unit unless the context otherwise requires.
- 1.19 Residential Refuse - All Garbage and Rubbish generated by a Producer at a Residential Unit.
- 1.20 Residential Unit - A dwelling within the geographical limits of the City occupied by a person or group of persons comprising not more than four families. A Residential Unit shall be deemed occupied when either water or domestic light and power services are being supplied thereto. A condominium dwelling, whether of single or multi-level

construction, consisting of four or less contiguous or separate single-family dwelling within any such Residential Unit shall be billed separately as a Residential Unit.

- 1.21 Rubbish - All waste wood, wood products, tree trimmings, grass cuttings, dead plants, weeds, leaves, dead trees or branches thereof, chips, shavings, sawdust, printed matter, paper, pasteboard, rags, straw, used and discarded mattresses, used and discarded clothing, used and discarded shoes and boots, combustible waste pulp and other products such as are used for packaging, or wrapping crockery and glass, ashes, cinders, floor sweepings, glass, mineral or metallic substances, and any and all other waste materials not included in the definition of Bulky Waste, Construction Debris, Dead Animals, Garbage, or Stable Matter, but excluding Hazardous Waste.
- 1.22 Stable Matter - All manure and other waste matter normally accumulated in or about a stable, or any animal, livestock or poultry enclosure, and resulting from the keeping of animals, poultry or livestock.

2.0 SCOPE OF WORK

The work under this Contract shall include all the supervision, materials, equipment, labor and all other items necessary to complete said work in accordance with the Contract Documents.

3.0 TYPE OF COLLECTION

3.1 Service Provided

3.1.1 Contractor shall pick up, twice each week for Municipal Solid Waste (MSW), and once each week for Recycle, from each Residential Unit in the City. Residents are allowed to set out up to twelve (12) items for MSW. These items may be any combination of Bags, Bundles, Containers or items of Bulky Waste, provided, however, that in no event shall Contractor be required to collect more than twelve (12) items per visit, per Residential Unit. The weekly schedule for trash and recycle collection services shall be that one-half (1/2) of the Residential Units in the City will be serviced on Mondays and Thursdays, and the other one-half (1/2) of the Residential Units in the City will be serviced on Tuesdays and Fridays.

3.1.2 Except as otherwise provided in Section 3.1.6 below, Contractor shall utilize standard garbage trucks twenty (20), to twenty five (25), cubic yards in size for the traditional "backdoor" collection of Garbage and Recyclables from each Residential Unit.

3.1.3 Recycle Materials Included/Excluded in Program –

Current items being collected are paper (including newspaper, magazines, phone books, catalogs, junk mail, envelopes, file folders, computer paper, construction paper, colored paper, corrugated cardboard boxes (flattened and bundled), cereal and soda/beer boxes, gift boxes, wrapping paper), containers including aluminum

cans, aluminum foil, plastic bottles/jugs/buckets #1 through #7 (excluding Styrofoam) metal food cans, metal pots and pans, scrap metal like nails, screws and gutters and copper. In the event that the market price for any one (1) or all of the commodities designated to be collected drop to the point that such materials can no longer be sold or processed, WCA will remove that item(s) from the list of those items to be recycled and notify the residents of such changes. Glass bottles and jars will be accepted until which time the recycle facility no longer deems this commodity as recyclable or no longer accepts these items. Contractor will provide 30 days' notice for removing glass from the recycle stream.

- 3.1.4 Collection Schedule – Collection of recyclable materials from each Residential Unit that elects to participate in the recycling program will be performed by Contractor once each week on Wednesday.
- 3.1.5 Recycling Containers - Contractor will, at Contractor's expense, provide each participating Residential Unit with one (1) 35-gallon blue recycling cart.
- 3.1.6 Routes of Collection – Collection routes for the Contractor are established by the attached maps (Exhibits C & D) designating the collection routes for the 25 yard trucks and the mini pick-up trucks for both garbage and recycling. The City has agreed to publish route information on its website at its expense. The Contractor may from time to time request from the City written approval from Council for changes in routes. That approval shall not be unreasonably withheld. Upon the City's approval of the proposed changes, the City shall promptly give appropriate published notice to the affected Residential Units.

In addition to the other requirements of this agreement, Contractor shall in all cases utilize the mini pick-up truck(s) for the traditional "backdoor" collection of Garbage and Recycle for Residential Unit that are located on a street (a) at the end of which a standard garbage truck cannot safely turn around, or (b) on which a garbage truck cannot otherwise be safely operated for any reason.

- 3.1.7 Disposal - Title to all recyclable materials will pass to Contractor when placed in Contractor's collection vehicle. All recyclable materials collected by the Contractor shall be hauled to a processing center. The charge for disposal shall be included in the rate set forth in the Contract for each Residential Unit serviced by the Contractor.

3.2 Location of Containers, Bags and Bundles for Collection

Items to be collected by Contractor shall be located at any suitable "backdoor" location with respect to each Residential Unit that is accessible to Contractor's collection crews during normal business hours. Containers will be returned to their point of origin and all gates and doors, where applicable, will be restored to their original condition by Contractor's collection crews (i.e. close gate if they were closed when the employee arrived); provided, however, that Contractor's collection crews shall not be responsible

for the pick up of Containers that are located behind locked gates, and Contractor's collection crews will not enter inside car garages or homes to collect Containers.

3.3 Bulky Waste

Bulky Waste shall be collected on the second regularly scheduled collection day of each week as set forth under Section 4.02 below. Bulky Waste must be broken down and/or disassembled when possible.

4.0 OPERATION

4.1 Hours of Operation - Collection of Refuse shall not start before 7:00 AM or continue after 6:00 P.M. on the same day. Exceptions to collection hours shall be effected only upon the mutual agreement of the City and Contractor, or when Contractor reasonably determines that an exception is necessary in order to complete collection on an existing collection route due to unusual circumstances.

4.2 Holidays - The following shall be holidays for purposes of this Contract ("Holidays"):

Memorial Day
Independence Day

Thanksgiving Day
Labor Day

If the scheduled collection day falls on any of the above holidays normal service will be rendered on that service day.

If the scheduled collection day falls on any of the below holidays normal service will be suspended for that day and resumed the next regularly scheduled service day.

New Year's Day

Christmas Day

4.3 Complaints - All complaints shall be made directly to the Contractor and shall be given prompt and courteous attention. In the case of alleged missed scheduled collections, the Contractor shall investigate and, if such allegations are verified, Contractor shall arrange for the collection of the Refuse that was missed no later than the business day following the date on which the complaint is received.

4.4 Collection Equipment - The Contractor shall provide an adequate number of vehicles for regular collection services. All vehicles and other equipment shall be kept in good repair, appearance, and in a sanitary condition at all times, in accordance with industry standard. Each vehicle shall have clearly visible on each side the identity and telephone number of the Contractor.

4.5 Office - The Contractor shall maintain an office or such other facilities through which it can be contacted. It shall be equipped with sufficient telephones and shall have a responsible person in charge from 8:00 A.M. to 5:00 P.M. on regular collection days.

- 4.6 Hauling - All Refuse hauled by the Contractor shall be so contained, tied or enclosed so that leaking, spilling or blowing are reasonably prevented.
- 4.7 Disposal - All Refuse collected for disposal by the Contractor shall be hauled to a Disposal Site. The charge for disposal shall be included in the rate set forth in the Contract for each Residential Unit serviced by the Contractor.
- 4.8 Notification - The City shall notify all Producers about complaint procedures, rates, regulations and day(s) for scheduled Refuse collection.
- 4.9 Point of Contact - All dealings, contacts, etc., between the Contractor and the City shall be directed by the Contractor to the City Secretary or other representative designated by the City and by the City to the Contractor's representative.

5.0 **COMPLIANCE WITH LAWS**

The Contractor shall conduct operations under this Contract in compliance with all applicable laws.

6.0 **EFFECTIVE DATE**

This Contract shall be effective as of the date of execution hereof.

7.0 **NONDISCRIMINATION**

The Contractor shall not discriminate against any person because of race, sex, age, creed, color, religion or national origin.

8.0 **INDEMNITY**

CONTRACTOR HEREBY ASSUMES ALL LIABILITY FOR, AND AGREES TO DEFEND, INDEMNIFY AND HOLD THE CITY RELATED PARTIES HARMLESS FROM ALL CLAIMS, FINES, DAMAGES, LIABILITIES, LOSSES, COSTS, EXPENSES (INCLUDING WITHOUT LIMITATION REASONABLE ATTORNEYS' FEES AND COURT COSTS), PENALTIES, ASSESSMENTS, ENVIRONMENTAL RESPONSE COSTS, AND/OR INJUNCTIVE OBLIGATIONS, WHICH MAY BE SUFFERED OR INCURRED AT ANY TIME BY ANY OF THE CITY RELATED PARTIES, ON ACCOUNT OF INJURIES TO OR DEATH OF ANY PERSONS, DAMAGE TO OR DESTRUCTION OF ANY PROPERTY, AND/OR ANY VIOLATION OF ANY APPLICABLE LAW, RULE, REGULATION, OR ORDER OF ANY GOVERNMENTAL ENTITY, CAUSED BY, ARISING OR RESULTING FROM, OR IN ANY WAY RELATED TO THE AWARDING OR ENTERING INTO OF THIS CONTRACT, ANY BREACH OF THIS CONTRACT BY CONTRACTOR, OR ANY ACT OR OMISSION OF ANY OF THE CONTRACTOR RELATED PARTIES IN THE PERFORMANCE OF THIS CONTRACT.

IT IS THE INTENTION OF THE CITY AND CONTRACTOR THAT THE INDEMNITY OBLIGATIONS OF CONTRACTOR ARE WITHOUT REGARD TO WHETHER THE STRICT LIABILITY, FAULT, CONCURRENT OR CONTRIBUTORY NEGLIGENCE OF ANY OF THE CITY RELATED PARTIES IS A FACTOR AND CONTRACTOR'S OBLIGATIONS ARE INTENDED TO PROTECT THE CITY RELATED PARTIES AGAINST THE CONSEQUENCES OF THEIR OWN STRICT LIABILITY, FAULT, CONCURRENT OR CONTRIBUTORY NEGLIGENCE. Only those matters determined to have been the result of the sole negligence of the City, not caused or contributed to by the negligence or fault of any of the Contractor Related Parties or other third parties, shall be excluded from Contractor's obligations to indemnify. The obligations of this Section 8.00 shall survive the cancellation, expiration, or termination of this Contract and shall be binding upon Contractor, its successors and assigns.

9.0 **LICENSES**

The Contractor shall, at Contractor's expense, obtain all licenses and permits (other than the license and permits granted by the Contract) necessary for the performance of Contractor's services.

10.0 **TERM**

The initial term of this Contract shall begin on the September 1, 2017 and end on August 31, 2020 (the "Initial Term"). Thereafter, this Contract will automatically renew and be extended for up to two (2) successive terms of one (1) year each (the "First Renewal Term" and the "Second Renewal Term", respectively, and collectively referred to herein as the "Renewal Terms"), upon the terms and conditions set forth herein, unless the City provides written notice of non-renewal to Contractor no less than thirty (30) days prior to expiration of the Initial Term or the then existing Renewal Term, as applicable. The Initial Term, together with all properly exercised Renewal Terms, are hereafter collectively referred to as the "Term" of this Contract.

11.0 **INSURANCE**

- (a) Contractor, at Contractor's expense, will procure and maintain the following insurance at all times during the Term of this Contract: (i) Commercial general liability insurance, including contractual liability for duties assumed by Contractor under this Contract, covering claims for personal injury, death and property damage, with limits of no less than \$2,000,000.00 combined single limit each occurrence for bodily injury and property damage, subject to a \$2,000,000.00 general aggregate limit, and providing a deductible not to exceed \$25,000.00 unless otherwise approved by the City in writing; (ii) Business Automobile Liability insurance, including coverage for all owned, non-owned and hired vehicles, with limits of no less than \$1,000,000.00 combined single limit for each accident; (iii) Workers' compensation insurance with limits required by the Workers' Compensation Laws of the State of Texas; (iv) Employer's liability insurance with limits of no less than \$1,000,000.00; (v) Umbrella or Excess Liability insurance with limits of \$3,000,000.00 per occurrence and annual aggregate, except automobile liability, which is not subject to an aggregate, to apply in excess of the

insurance provided for in clauses (i), (ii) and (iv) above; and (vi) Collision, casualty and property damage insurance, providing coverage against collision, fire and such other risks as are from time to time included in standard all-risk insurance policies (including coverage against vandalism and malicious mischief, as applicable), in such amounts as Contractor deems necessary, for all equipment and all items of personal property owned or otherwise used by Contractor in the performance of its obligations under this Contract.

- (b) On or before the date upon which Contractor begins performance of the work provided for under this Contract, Contractor will deliver to the City certificates of the required insurance or such other proof of insurance as the City may require. All such policies of insurance must (i) name the City as an additional insured (other than Workers' Compensation and Employer's Liability Insurance), (ii) provide that the policy will not be cancelled or reduced in coverage unless the City is given 30 days prior written notice, (iii) Insure performance of the indemnities of Contractor contained in this Contract, and (iv) be primary coverage, so that any insurance coverage obtained by the City will be in excess thereto. Contractor will deliver to the City certificates of renewal no less than ten (10) days prior to the expiration date of each such policy and will deliver copies of new policies prior to terminating any such policies. All policies of insurance required to be maintained by Contractor will be subject to the approval of the City as to terms, coverage, deductibles and issuer, which approval will not be unreasonably withheld. All insurance policies required by the terms hereof must be issued by insurance companies that are approved and qualified to do business in the State of Texas.
- (c) Contractor hereby waives and releases the City Related Parties of and from any and all right of recovery, claim, action or cause of action for any loss or damage that may occur to the personal property or equipment of Contractor by reason of fire or the elements, regardless of cause or origin, including negligence of any of the City Related Parties. In the event that Contractor sustains a loss by reason of collision, fire, explosion or other casualty that is covered (or could have been covered) by a collision, fire and extended coverage insurance policy or any other type of insurance policy or rider thereto, and such collision, fire, explosion or other casualty is caused in whole or in part by acts or omissions of any of the City Related Parties, then (i) Contractor agrees to look solely to its insurance proceeds (if any), (ii) Contractor will have no claim or right of recovery against the City or any of the other City Related Parties, and (iii) no third party will have any claim or right of recovery by way of subrogation or assignment or otherwise. To the extent that Contractor fails to take out or maintain adequate insurance covering losses from any and all casualties, such failure will be a defense to any claim asserted by Contractor against the City for reason of any loss sustained by Contractor due to collision, fire, explosion or other casualty notwithstanding that such loss might have been proximately caused solely by the negligence of any of the City Related Parties. Contractor agrees to immediately give the insurance companies that have issued policies of insurance covering all risk of direct physical loss, written notice of the terms of the waivers contained in this Section, and to have the insurance policies properly endorsed, if necessary, to prevent the invalidation of the insurance coverage by reason of such waivers.

- (d) If Contractor fails to procure and maintain the insurance required by this Section 11, at the times and for the duration specified in herein, the City shall have the right, but not the obligation, at any time and from time to time, and without notice, to procure such insurance at Contractor's expense, and Contractor will and does hereby agree to reimburse the City upon demand for all reasonable and necessary expenses incurred by the City in performing such obligations, together with interest thereon at the rate of 1% per month. In addition, the City will have the right to offset any amounts paid on behalf of Contractor as provided herein against any amounts thereafter coming due to Contractor under the Contract, without prejudice to any other rights and remedies of the City under the Contract. Contractor's failure to obtain and maintain the required insurance shall constitute a material default under this Contract.

12.0 **BASIS AND METHOD OF PAYMENT**

12.1 **Rates – Shown as Exhibit A**

The prices to be paid by the City for the collection and disposal of Waste Material from all Residential Units and Municipal Facilities shall be as shown on Exhibit A, as adjusted in accordance with Section 12.1 and 12.2 herein, and shall be computed based upon the actual number of Residential Units to which Contractor provided such services during each month of this Contract.

Pass Through Tax/Cost Increases. Contractor may pass through certain cost increases directly to the City to adjust for increases in cost to Contractor due to the disposal facility being used, changes in local, state, or federal rules, ordinances or regulations, and changes in taxes, fees or other governmental charges (other than income or real property taxes).

Except as provided expressly herein, the charges for Contractor's service with respect to this work shall include all transportation costs and disposal fees.

12.2 **Modification to Rates**

Except as otherwise provided by this Contract, the rate of compensation shall remain effective for a period of one (1) year from the Effective Date. The rate of compensation shall thereafter be adjusted once each year on the anniversary of the Contract Effective Date, upon thirty (30) days' prior written notice to the Customer and approval by the Customer, which notice shall include evidence of the increase in the CPI for the relevant period, by the percentage as the Consumer Price Index for All Urban Consumers (published by the United States Bureau of Labor Statistics, Consumer Price Index, U.S. City Average, All Urban Consumers, Water, Sewer and Trash Collection Services, Series # CUUR0000SEHG. Not Seasonally Adjusted, Base Period December 1997 = 100) (the "CPI") shall have increased during the preceding twelve (12) months. The percentage increase of the CPI during the prior twelve (12) month period shall be calculated by determining the percentage difference between (a) the average CPI for the most recent twelve (12) months for which data is available (the "Most Recent Year"),

and (b) the average CPI for the twelve (12) month period immediately prior to the Most Recent Year. In the event that the United States Bureau of Labor Statistics ceases to publish the CPI, the Customer and WCA agree to substitute another equally authoritative measure of change in the purchasing power of the U.S. dollar as may then be available so as to carry out the intent of this provision.

In addition to the above, the Contractor may petition the City at any time for additional rate and price adjustments at reasonable times on the basis of unusual changes in its cost of operations, such as revised laws, ordinances, or regulations; changes in location of disposal sites, an increase in the number of Residential Units such as City growth or annexation; and for other reasons such as an increase in fuel or environmental charges. Such rate adjustments shall be subject to the review and consent of the City.

Contractor may charge an additional fuel surcharge fee (the "Fuel Surcharge") as set forth on Exhibit B attached hereto:

12.3 Service Adjustments

During the Term of this Contract, the City will have the right, upon no less than ten (10) days' prior written notice, to add Residential Units to or (upon demolition or vacancy of a Residential Unit) to eliminate Residential Units from the Listed Units. Compensation to Contractor will be based on the rate schedule then in effect (as set forth in Section 12.01 (a) above) times the number of Listed Units as of the first (1st) day of each calendar month.

12.4 Contractor's Invoices

Contractor shall invoice City for all the work performed hereunder on a monthly basis, on or before the fifteenth (15th) day of the calendar month immediately following the month in which the services were provided. Contractor's invoices shall equal the approved monthly rate multiplied by the number of Listed Units in the City. The City shall pay the amount due within thirty (30) days following the date of receipt of such invoice.

Amounts properly due and owing that have not been paid within ten (10) days following the due date for payment may, at Contractor's option, bear interest at a fluctuating per annum rate equal to the "Prime Rate" for the U.S. (the base rate on corporate loans at large U.S. money center commercial banks) as reported in the Wall Street Journal.

13.0 FORCE MAJEURE

The performance of this Contract may be suspended and the obligations hereunder excused in the event and during the period that such performance is prevented by a cause or causes beyond reasonable control of a party. Such causes shall include, but not be limited to, acts of God, acts of war, riot, fire, explosion, accident, flood or sabotage; fuel shortages, lack of power or raw materials; judicial or governmental laws, regulations (provided that neither party shall be required to settle a labor dispute against its own best judgment). Collection of debris and waste generated by a force majeure (such as a hurricane or major weather event) is not included under the terms and conditions of this Contract. In the event of such circumstance, V.F. WASTE SERVICES and the Customer may negotiate collection and rates for such debris and waste.

Disaster Recovery Services (At City's Request) – WCA shall provide debris collection and disposal services which may be required due to damage or destruction from flood, tornado, hurricane, windstorm or any other local disaster. Disaster recovery rates are as follows:

- a. \$125.00 per operating hour for the required crew.
- b. \$275.00 per hour for related equipment.
- c. Disposal is the posted gate rate at local landfill.
- d. Third party services billed to the District as charged by Third Party with 15% mark-up.

14.0 **OWNERSHIP**

Title to Refuse and Dead Animals shall pass to the Contractor when placed in Contractor's collection vehicle, removed by Contractor from a Container, or removed by Contractor from the Residential Unit, whichever last occurs.

15.0 **EVENT OF DEFAULT**

- 15.1 An "Event of Default by Contractor" means Contractor's failure to perform a material obligation hereunder which (a) Contractor does not cure within thirty (30) days after receipt of written notice thereof from the City, or (b) Contractor does not commence to cure within such thirty (30) day period and thereafter diligently complete same if such failure to perform is of a nature that it cannot be reasonably cured within thirty (30) day period.
- 15.2 Except as provided in Section 15.3 below, the City may not terminate this Contract prior to its expiration unless due to an Event of Default by Contractor, provided that the City must give written notice of termination to Contractor within thirty (30) days after the occurrence of such Event of Default by Contractor. Such termination shall be effective on the date specified in such notice but shall be no less than ten and no more than thirty (30) days from the date such notice is given. If the City so terminates this Contract, the City, as its exclusive remedy for damages, may recover liquidated damages from Contractor equal to the charges by Contractor for service hereunder for the month immediately preceding the notice of termination.
- 15.3 Notwithstanding anything to the contrary set forth herein, the City will have the right to terminate the Contract at any time (for any reason or for no reason, at the sole discretion of the City) upon no less than ninety (90) days prior written notice to Contractor.

16.0 **ASSIGNMENT**

Contractor shall not assign this Contract, in whole or in part, or subcontract any material portion of the work provided for hereunder, without the prior written consent of the City. Contractor shall not assign any monies due, or to become due to Contractor hereunder, without the prior written consent of the City. No assignment of this Contract will relieve Contractor of its obligations hereunder unless the City expressly agrees in writing to the release of Contractor

from further liability following such assignment. Any assignment or subcontracting of this Contract by Contractor without the prior written consent of the City shall be void and of no force and effect. This Contract shall inure to and be binding upon the respective successors and permitted assigns of the parties hereto.

17.0 **CHANGE IN OWNERSHIP OF CONTRACTOR**

In the event of a change in ownership of Contractor or its affiliated parent corporation or its major shareholders and/or proprietors, the City shall have the right to cancel this Contract with thirty (30) days written notice to Contractor.

18.0 **NOTICES**

Any notice provided or permitted to be given under this Agreement (other than complaints under Section 4.4) must be in writing and may be served by (a) depositing the same in the United States mail, addressed to the party to be notified, postage prepaid, and certified with return receipt requested; (b) delivering the same by recognized overnight delivery service; (c) delivering the same in person to such party; (d) by facsimile copy transmission with confirmation of receipt; or (e) by electronic transmission. Notice given in accordance with (a) above will be effective when mailed.

Notice given in accordance with (b), (c), or (d) above will be effective upon receipt at the address of the addressee. For purposes of notice, the addresses of the parties will be as follows:

**City of Piney Point Village
Attn: City Administrator
7676 Woodway, Suite 300
Houston Texas 77063
Email: cityadmin@pineypt.org**

**V.F. Waste Services, Inc.
Attn: Matt Graham, Region II VP
8621 Pagewood Lane
Houston, Texas 77063**

Either party hereto may change its address for notice by written notice to the other party given in accordance with the provisions hereof no less than thirty (30) days prior to the effective date of the change.

EXHIBIT A – PRICING

OPTION 1 (CURRENT SERVICE)

BACKDOOR COLLECTION OF SOLID WASTE \$31.00 per home, per month
Twice-weekly backdoor solid waste collection

BACKDOOR COLLECTION OF RECYCLABLES \$7.00 per month
Every –other-week backdoor recycle collection

BULK WASTE COLLECTION: (Included in rate above)

ANNUAL CLEAN-UP EVENT: \$1,000.00
Third Party Document Shredding
Third Party E-Waste/Recycle

OPTION 2

BACKDOOR COLLECTION OF SOLID WASTE \$31.00 per home, per month
Twice-weekly backdoor solid waste collection

BACKDOOR COLLECTION OF RECYCLABLES \$10.00 per month
Once-weekly backdoor recycle collection

BULK WASTE COLLECTION: (Included in rate above)

ANNUAL CLEAN-UP EVENT: \$1,000.00
Third Party Document Shredding
Third Party E-Waste/Recycle

*Contract is subject to fuel (Exhibit B) and applicable taxes

EXHIBIT B – FUEL SURCHARGE TABLE

V.F. Waste Services, Inc. Fuel Surcharge Table			
When the DOE Fuel Price Per Gallon Reported on the First Monday of the Month is:			Your Surcharge will Be:
Min	<	Max	
0 <	<	\$ 0.99	None
\$ 1.00	<	\$ 1.49	None
\$ 1.50	<	\$ 1.99	1%
\$ 2.00	<	\$ 2.49	2%
\$ 2.50	<	\$ 2.99	
\$ 3.00	<	\$ 3.49	
\$ 3.50	<	\$ 3.99	
\$ 4.00	<	\$ 4.49	3%
\$ 4.50	<	\$ 4.99	4%
\$ 5.00	<	\$ 5.49	5%
\$ 5.50	<	\$ 5.99	6%
\$ 6.00	<	\$ 6.49	7%
\$ 6.50	<	\$ 6.99	8%
\$ 7.00	<	\$ 7.49	9%
\$ 7.50	<	\$ 7.99	10%
\$ 8.00	<	\$ 8.49	11%
\$ 8.50	<	\$ 8.99	12%
\$ 9.00	<	\$ 9.49	13%
\$ 9.50	<	\$ 9.99	14%
\$ 10.00	<	\$ 10.49	15%

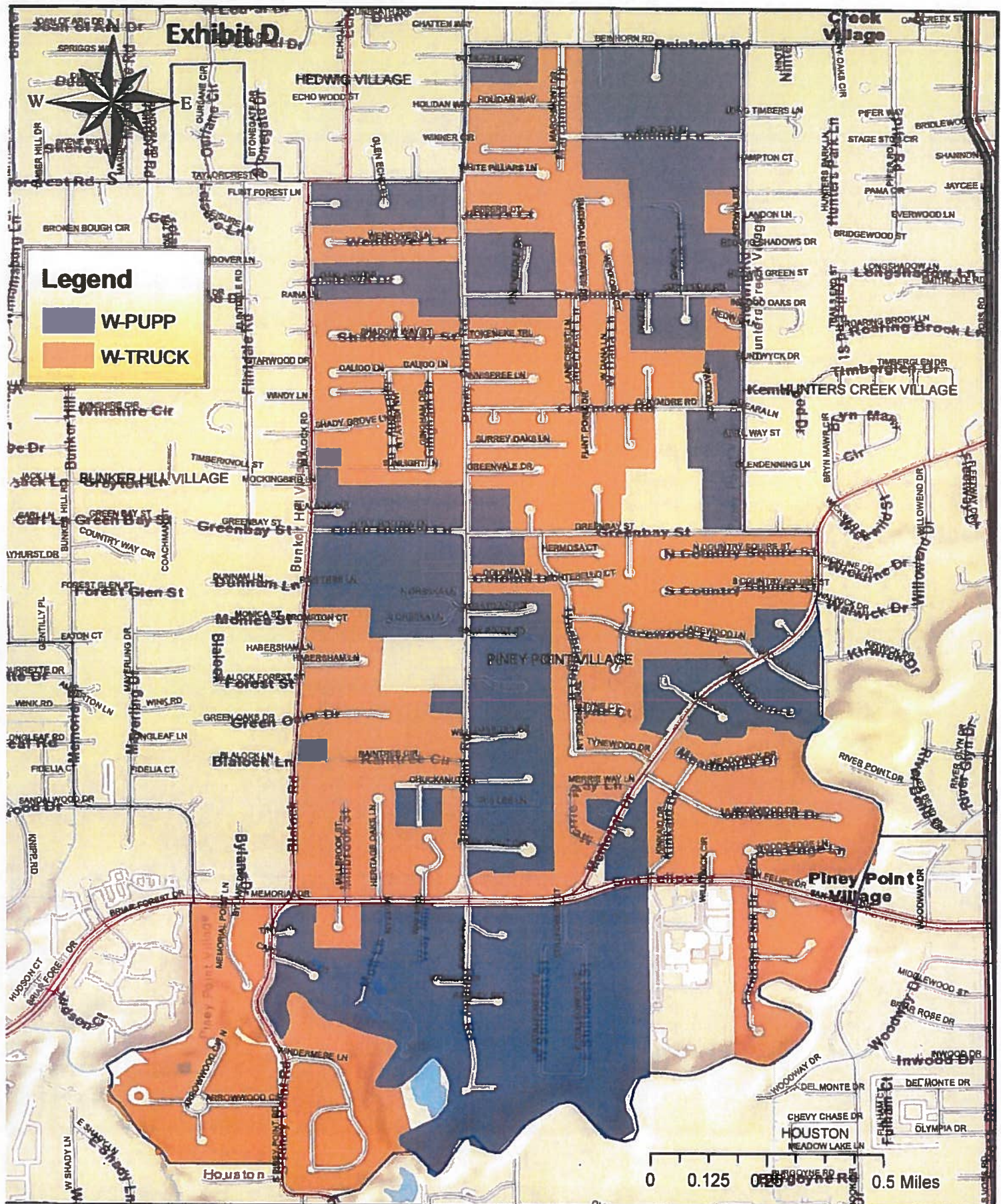
Note: The fuel surcharge fee references the U.S. Department of Energy diesel price U.S. average index for the Gulf Coast Region, which is based on data from the U.S. Energy Information. You can obtain more information by going to <http://tonto.eia.doe.gov>

Exhibit D



Legend

- W-PUPP
- W-TRUCK



PINEY POINT VILLAGE WCA RECYCLE SERVICE AREAS



TO: City Council

MEETING DATE: June 22, 2026

SUBJECT: Consideration and possible action regarding a resolution adopting the Harris County Multi-Jurisdictional Hazard Mitigation Plan.

Agenda Item: 12

Background:

The City of Piney Point Village participated in the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan update alongside Harris County and other local jurisdictions. The plan has been approved by FEMA and the Texas Division of Emergency Management and identifies strategies to reduce risks associated with flooding, hurricanes, severe weather, utility failures, and other hazards.

Federal regulations require participating jurisdictions to formally adopt the plan to remain eligible for FEMA hazard mitigation grant funding. Adoption does not obligate the City to undertake any specific projects or expenditures but preserves future funding opportunities.

Recommendation

Staff recommends approval of Resolution No. 2026.06-H adopting the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan.

Attachments:

- *Proposed Resolution No. 2026.06-H*

RESOLUTION 2026.06-H

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS,
ADOPTING THE 2025 HARRIS COUNTY MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN.**

WHEREAS, the City Council of the City of Piney Point Village recognizes the threat that natural hazards pose to people and property within the City; and

WHEREAS, the City of Piney Point Village participated in the preparation of a multi-hazard mitigation plan, known as the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan, in accordance with the Disaster Mitigation Act of 2000; and

WHEREAS, the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan has been approved by the Federal Emergency Management Agency (FEMA) and the Texas Division of Emergency Management (TDEM); and

WHEREAS, the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Piney Point Village from the impacts of future hazards and disasters; and

WHEREAS, adoption of the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan demonstrates the City's commitment to hazard mitigation and achieving the goals outlined therein.

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

Section 1. In accordance with the Charter and laws of the State of Texas, the City Council hereby adopts the 2025 Harris County Multi-Jurisdictional Hazard Mitigation Plan. This plan may be edited or amended after submission for review without requiring the City to re-adopt subsequent iterations of this specific plan. This provision does not relieve the City of its obligation to participate in future plan updates as required by applicable law.

PASSED AND APPROVED this 22nd day of June, 2026.

CITY OF PINEY POINT VILLAGE, TEXAS

Jonathan C. Curth
Mayor

Robert Pennington
City Administrator / Authorized City Secretary

2025

Harris County

Multi-Jurisdictional Hazard Mitigation Plan



EXECUTIVE SUMMARY

The purpose of this document is to familiarize you with the Harris County Multi-Jurisdictional Hazard Mitigation Plan that was recently updated so the necessary actions can be taken to adopt the plan. Each jurisdiction participating in the plan must formally adopt it in order to maintain eligibility for funding under Federal Emergency Management Agency (FEMA) hazard mitigation grant programs.

Hazard mitigation is the use of long-term and short-term policies, programs, projects, and other activities to minimize the loss of life, injury, and property damage that can result from a disaster. Hazard mitigation is the first step in reducing risk and is the most effective way to reduce costs associated with hazards. This hazard mitigation plan examines Harris County's vulnerability to identified hazards and outlines actions that Harris County and participating entities can take to mitigate those hazards. This 2025 update to the plan was coordinated with 42 planning partners in the County:

- Harris County
- Harris County Flood Control District
- Harris County Office of County Administration
- City of Bellaire
- City of Bunker Hill Village
- City of Deer Park
- City of El Lago
- City of Friendswood
- City of Galena Park
- City of Hedwig Village
- City of Hilshire Village
- City of Humble
- City of Hunters Creek Village
- City of Jacinto City
- City of Jersey Village
- City of Katy
- City of La Porte
- City of Missouri City
- City of Morgan's Point
- City of Nassau Bay
- City of Pasadena
- City of Piney Point Village
- City of Seabrook
- City of Shoreacres
- City of Southside Place
- City of Spring Valley Village
- City of Stafford
- City of Taylor Lake Village
- City of Tomball
- City of Waller
- City of Webster
- City of West University Place
- Cypress Creek Drainage District
- Cypress Fairbanks Independent School District
- Goose Creek Independent School District
- Gulf Coast Authority
- Harris Health System
- Houston Community College
- Lee College
- San Jacinto College
- Spring Independent School District
- University of Houston
- Varnett Public School

This coordination in planning facilitated a more efficient planning process than would be accomplished by each jurisdiction developing its own plan. It allowed these planning partners to pool resources and eliminate redundant activities.

In updating the hazard mitigation plan, the participating jurisdictions fully coordinated with and solicited participation from county and local governments, relevant organizations and groups, state and federal agencies, and the public. This coordination ensured that stakeholders had established communication channels and relationships to support mitigation planning and mitigation actions included in the plan.

The hazards examined in the plan include the following:

- Coastal erosion
- Dam/levee failure
- Drought
- Earthquake
- Energy pipeline failure
- Extreme cold
- Extreme heat
- Flood
- Hurricane/coastal storms
- Mass movement
- Public health emergency
- Severe weather
- Technology failure
- Toxic release/hazardous materials incident
- Tsunami
- Utility failure
- Wildfire

The risk and vulnerability associated with each of these hazards were determined for each participating jurisdiction, based on past events, past and predicted future losses, and the expected probability of future occurrence. From these evaluations, hazards were ranked as high, medium, or low risk to each jurisdiction. The hazard rankings were used to focus and prioritize individual jurisdictional mitigation strategies.

The planning process included a review and update of mitigation goals and objectives that were previously established. The updated goals and objectives guide the selection of mitigation actions to address risk from the identified hazards. Mitigation goals were updated based on the updated risk assessment, discussions, research, and input from plan participants and stakeholders. The goal development process considered the goals outlined in the 2023 Texas State Hazard Mitigation Plan, as well as other relevant county and local planning documents. The following goals were established for the 2025 hazard mitigation plan update:

1. Improve and coordinate data collection efforts to fully maximize mitigation capabilities.
2. Enhance public outreach strategies to improve information sharing regarding hazards, including risk reduction strategies.
3. Reduce the impacts of hazards on people and property and protect natural and cultural resources.
4. Work to improve and coordinate existing local plans, policies, codes, and regulations to reduce hazard impacts.
5. Implement property protection measures to reduce or eliminate repetitive loss occurrences.

6. Investigate and implement a range of structural projects that will reduce the effects of hazards on public and private property throughout the County.
7. Investigate and implement a range of nature-based solutions that utilize, enhance, and protect natural resources and their ability to reduce hazard impacts.
8. Advance hazard analysis and mitigation strategies to reflect interdependencies across infrastructure and community lifelines.
9. Prioritize mitigation investments to inform and support efforts to seek funding.

Maintenance of the plan includes a schedule for monitoring and evaluating the plan annually and producing an updated plan every five years. The plan will be available online at ReadyHarris.org.

TO: City Council

FROM: Jonathan Curth, Mayor

MEETING DATE: June 22, 2026

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

Agenda Item: 13

Summary:

This agenda item includes reports from the mayor.

Discussion and possible action regarding City Council Chambers Audio/Video Improvements and Technology Upgrades.

Staff has been looking into possible upgrades to the City Council Chambers' audio/video systems and related technology to help improve the overall meeting experience.

As part of that effort, staff is reviewing the existing equipment, identifying any operational challenges, and exploring opportunities to improve audio quality, video presentation capabilities, meeting recordings, remote participation options, and overall system reliability.

Potential upgrades may include microphones, audio processing equipment, video conferencing technology, display systems, and other supporting infrastructure. The goal is to ensure the Council Chambers technology continues to meet the needs of the Council, staff, and residents while providing a more reliable and user-friendly experience.

This item is being brought forward for Council discussion and direction regarding potential improvements and next steps.

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: June 22, 2026

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

Agenda Item: 14

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:

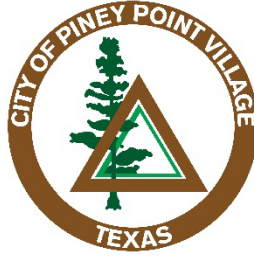
- I. **Financial Report** - The preliminary May 2026 financials reflect the City's position through the fifth month of FY2026. General Fund revenues total \$9,203,937, representing approximately 88.1% of the adopted budget, primarily driven by strong property tax collections, continued permit activity, and stable court revenues. Expenditures total \$3,619,928, or 31.3% of the total budget, with operating expenditures at 42.1% of budget and capital spending remaining limited as several engineering, drainage, and infrastructure projects continue in design, permitting, and coordination phases. Overall, revenues currently exceed expenditures by \$5,584,009, with revenues continuing to outpace expenditures through the fifth month of FY2026.
 - II. **Property Tax Report** - The May 2026 Tax Office Report reflects a certified taxable value of approximately \$3.445 billion and an adjusted current levy of approximately \$8.79 million. Year-to-date base tax collections total approximately \$8.48 million, representing 96.9% of the adjusted levy. The remaining receivable balance is approximately \$423,518, including approximately \$122,360 in prior-year delinquent taxes. Current month collections totaled approximately \$78,445 in base tax collections, excluding penalty, interest, and other fee allocations. Minor negative delinquent collection amounts reflect routine prior-year corrections and account adjustments. Overall collection performance remains strong and continues to exceed expectations for this stage of the collection cycle.
 - III. **Disbursements (greater than \$10,000).**
 - Ratification of a \$17,999.44 payment to All Traffic Solutions for the purchase of a portable radar message sign and related traffic safety equipment, as budgeted.
 - 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 coordinating with the participating villages, Ecclesia Church, volunteers, vendors, and public safety partners. Event logistics, site preparation, sponsorships, and operational planning are progressing, and each city's contribution will support the shared festival budget and event-related expenses.
- C. Municipal Advisor Engagement Letter** - The proposed engagement letter with Masterson Advisors LLC would designate the firm as the City's municipal advisor for debt issuance and financing matters.

Services include financial analysis, debt structuring, bond issuance support, credit rating coordination, market evaluation, and related financing advice. Compensation is generally contingent upon the successful issuance of bonds, with a minimum fee of \$15,000 and additional services billed separately if requested. The agreement has an initial five-year term and may be terminated by either party with 30 days' notice.

Recommendation:

Staff recommends that the City Council:

1. Ratify the \$17,999.44 payment to All Traffic Solutions for the purchase of a portable radar message sign and related traffic safety equipment, as budgeted.
2. Authorize execution of the Municipal Advisor Engagement Letter with Masterson Advisors LLC, substantially in the form presented.



CITY OF PINEY POINT VILLAGE FINANCIAL REPORT

MAY 2026 FINANCIALS (PRELIMINARY)

This report provides a preliminary overview of the City’s financial activities through May 2026, representing the fifth month of FY 2026. The beginning balances have been audited. The budgeted figures presented in this report reflect the originally adopted budget for the fiscal year.

GENERAL FUND

	Prior YTD	Budget	Month	YTD
Total Revenues	\$8,522,002	\$10,452,697	\$279,711	\$9,203,937
Total Expenditures	\$4,033,890	\$11,560,295	\$860,863	\$3,619,928
Over/(Under)	\$4,488,111	(\$1,107,598)	(\$581,152)	\$5,584,009

	Prior YTD	Budget	Month	YTD
Operating Revenues	\$8,297,864	\$10,424,697	\$277,625	\$9,161,638
Operating Expenditures	\$3,367,713	\$8,560,295	\$860,863	\$3,604,620
Over/(Under)	\$4,930,151	\$1,864,402	(\$583,238)	\$5,557,018

1. **GF REVENUES:** Total revenues are reported at \$9,203,937, representing 88.1% of the allocated adopted budget and indicating an 8% increase relative to the same period in the preceding fiscal year. The increase can mainly be attributed to the timing of property tax collections and strong revenue from court fees and permits.
 - a. **Property tax collections (M&O – General Fund):** As of year-to-date, total property tax revenue stands at \$8,205,169, accounting for 99.3% of the adopted property tax budget. This figure is \$1,126,512 higher than the year-to-date collection from the previous year. The City projects an additional \$55,578 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:** Sales tax collections have reached \$203,889 year-to-date, accounting for 40.8% of the projected annual budget of \$500,000. Collections in May amounted to \$37,142. So far this year, collections are \$18,423 (8.3%) less than the same period in FY2025, when total collections were \$222,312. Despite this dip, we are still on target with the budget. The projected annual sales tax revenue accounts for approximately 4.78% of the General Fund's overall revenue.
- c. Franchise Tax:** Franchise revenue totaled \$130,268 through April, representing 34.8% of the annual budget of \$374,283. Collections to date include \$113,512 from the electric franchise, \$16,741 from cable franchise fees, and \$15 from wireless franchise fees. No gas or telephone franchise revenues have been received yet this fiscal year. Franchise revenues are received at varying times throughout the year, and staff anticipate that a substantial portion of the remaining budgeted revenue will be collected during the latter part of the fiscal year as additional franchise payments are remitted.
- d. Court Revenue:** Municipal Court revenue totaled \$74,221 through May, representing 51.7% of the annual budget. Collections include \$67,478 in court fines and approximately \$6,743 in court-related fees and restricted funds established under Texas law. Revenue levels remain generally consistent with recent years, though collections can fluctuate throughout the year based on citation activity, court schedules, and case dispositions. For comparison, total Municipal Court revenue in FY2025 was approximately \$190,000.
- e. Licenses & Permits:** Permit and inspection revenues totaled \$270,530 through May, representing 51.1% of the annual budget of \$529,100. Revenue is 43.6% below the prior fiscal year, primarily due to the completion of significant capital improvement projects at Kinkaid School that generated substantial one-time permit revenue during FY2025. The FY2026 budget anticipated this reduction, and permit activity is generally tracking with current budget expectations. Permit and inspection fees account for approximately 79.6% of total revenues within this category. While relatively small revenue sources, contractor registration revenues have reached 98.5% of budget, drainage review revenues are at 71.4% of budget, and both plat review and Board of Adjustment fee revenues have exceeded budget projections due to higher-than-anticipated activity levels.
- f. Interest Revenue:** Interest earnings totaled \$170,561 through May, representing 45.7% of the annual budget and \$14,715 below prior year-to-date collections. The decrease is primarily attributable to lower interest rates following Federal Reserve rate reductions during 2025, which reduced yields across the City's investment portfolio. Looking ahead, investment earnings will continue to be influenced by Federal Reserve policy and broader market conditions. The Federal Reserve has maintained its benchmark rate throughout 2026, and recent economic data has led some analysts to shift from expecting additional rate cuts to anticipating rates may remain elevated for an extended period. As a result,

investment earnings are expected to remain relatively stable for the remainder of the fiscal year, absent a significant change in economic conditions or monetary policy.

- g. Other Non-Operating Proceeds:** Non-Operating Proceeds total \$42,299, representing 151.1% of the annual budget. This amount reflects a decrease of \$181,839 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 the VFD, \$1,215.65 from opioid settlement proceeds, \$311 in miscellaneous income, and \$8,484 in credit card processing fees.

- 2. GF EXPENDITURES:** The City has adopted an operating budget of \$8,560,295 and a capital program budget of \$3,000,000, resulting in a total FY2026 appropriation of \$11,560,295. Through May, total expenditures were \$3,619,928, representing 31.3% of the overall budget. Total expenditures are 10.3% lower than the same period in FY2025, primarily due to the timing of capital project expenditures. Operating expenditures total \$3,604,620, representing 42.1% of the operating budget and a 7.0% increase compared to the same period last year. Several capital projects remain in design, permitting, review, or coordination phases and are expected to advance later in FY2026, with some potentially carrying forward into FY2027. As these projects move into construction, capital expenditures are expected to increase significantly. Divisions and categories that are currently trending higher in expenditures are as follows:

 - a. Police Services:** The MVPD allocation stands at \$1,437,416, representing 50.3% 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:** Fire Services expenditures total \$858,749, representing 38.6% of the annual budget 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.
 - c. Other Public Services:** Expenditures for Other Public Services totaled \$23,824, representing 56.7% of the total annual budget. The increase was primarily attributable to a one-time capital equipment purchase of a radar speed display sign to help reduce speeding and improve traffic safety within the City.

- 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	\$893,259	\$332,757	\$4,914	\$318,960
Total Expenditures	\$864,425	\$449,425	\$0	\$437,900
Over/(Under)	\$28,834	(\$116,668)	\$4,914	(\$118,940)

- Revenues total \$318,960, representing 95.9% of the projected budget, with \$310,156 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.*

- 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: May 31, 2026

GENERAL FUND SUMMARY

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	7,078,657	8,260,747	80,334	8,205,169	99.3%	55,578
SALES TAXES	222,312	500,000	37,142	203,889	40.8%	296,111
FRANCHISE TAXES	128,216	374,283	36,523	130,268	34.8%	244,015
COURT REVENUE	77,377	143,562	15,099	74,221	51.7%	69,341
PERMITS & INSPECTIONS	479,274	529,100	73,920	270,530	51.1%	258,570
ALARM REGISTRATIONS	19,250	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	185,277	373,505	34,607	170,561	45.7%	202,944
TOTAL OPERATING	8,297,864	10,424,697	277,625	9,161,638	87.9%	1,263,059
OTHER NON-OPERATING PROCEEDS	224,138	28,000	2,086	42,299	151.1%	(14,299)
TOTAL NON-OPERATING	224,138	28,000	2,086	42,299	151.1%	(14,299)
TOTAL REVENUES	\$8,522,002	\$10,452,697	\$279,711	\$9,203,937	88.1%	\$1,248,760
EXPENDITURES						
<u>PUBLIC SERVICE DIVISION</u>						
POLICE SERVICES	1,334,210	2,860,161	237,125	1,437,416	50.3%	1,422,745
FIRE SERVICES	969,807	2,223,438	185,287	858,749	38.6%	1,364,689
SANITATION COLLECTION	203,397	649,591	106,670	266,676	41.1%	382,914
OTHER PUBLIC SERVICES	9,784	42,000	14,003	23,824	56.7%	18,176
PUBLIC SERVICE DIVISION	2,517,198	5,775,190	543,085	2,586,666	44.8%	3,188,524
<u>OPERATIONS</u>						
CONTRACT SERVICES	142,350	527,000	89,825	214,076	40.6%	312,924
BUILDING SERVICES	109,502	368,700	48,464	123,921	33.6%	244,779
GENERAL GOVERNMENT	458,488	1,455,938	127,742	530,045	36.4%	925,892
MUNICIPAL COURT	18,401	46,137	2,245	14,828	32.1%	31,309
PUBLIC WORKS	121,774	387,330	49,503	135,084	34.9%	252,246
OPERATION DIVISIONS	850,514	2,785,105	317,778	1,017,955	36.5%	1,767,150
TOTAL PUBLIC & OPERATING	\$3,367,713	\$8,560,295	\$860,863	\$3,604,620	42.1%	\$4,955,674
<u>NON-OPERATING</u>						
CAPITAL PROGRAMS	666,178	3,000,000	0	15,308	0.5%	2,984,692
TOTAL NON-OPERATING	666,178	3,000,000	0	15,308	0.5%	2,984,692
TOTAL EXPENDITURES	\$4,033,890	\$11,560,295	\$860,863	\$3,619,928	31.3%	\$7,940,366
REVENUE OVER/(UNDER) EXPENDITURES	4,488,111	(1,107,598)	(581,152)	5,584,009		



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: May 31, 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>	7,078,657	8,260,747	80,334	8,205,169	99.3%	55,578
<i>Total Property Tax :</i>	<i>7,078,657</i>	<i>8,260,747</i>	<i>80,334</i>	<i>8,205,169</i>	<i>99.3%</i>	<i>55,578</i>
10-4150 Sales Tax	222,312	500,000	37,142	203,889	40.8%	296,111
Total Tax Collection:	7,300,970	8,760,747	117,476	8,409,059	96.0%	351,688
<u>Permits & Inspections</u>						
10-4203 Plat Reviews	0	1,000	0	3,750	375.0%	(2,750)
10-4205 Contractor Registration	5,610	9,750	1,800	9,600	98.5%	150
10-4206 Drainage Reviews	30,400	57,850	4,625	41,325	71.4%	16,525
10-4207 Permits & Inspection Fees	443,014	460,000	67,495	215,255	46.8%	244,745
10-4208 Board of Adjustment Fees	250	500	0	600	120.0%	(100)
Total Permits & Inspections:	479,274	529,100	73,920	270,530	51.1%	258,570
<u>Municipal Court</u>						
10-4300 Court Fines	70,801	130,000	13,700	67,478	51.9%	62,522
10-4301 Building Security Fund	2,297	3,500			0.0%	3,500
10-4302 Truancy Prevention	2,349	50	500	2,409	4817.0%	(2,359)
10-4303 Local Municipal Tech Fund	1,875	0				0
10-4304 Local Municipal Jury Fund	47	0	10	48		(48)
10-4305 Consolidated Court Cost	0	10,012				10,012
10-4311 Local Municipal Court BLDG	9		889	4,287		(4,287)
Total Municipal Court:	77,377	143,562	15,099	74,221	51.7%	69,341
<u>Investment Income</u>						
10-4400 Interest Revenue	185,277	373,505	34,607	170,561	45.7%	202,944
Total Investment Income:	185,277	373,505	34,607	170,561	45.7%	202,944
<u>Agencies & Alarms</u>						
10-4508 SEC-Registration	19,250	0	0	0		0
Total Agencies & Alarms:	19,250	0	0	0		0
<u>Franchise Revenue</u>						
10-4602 Cable Franchise	14,635	58,559	13,820	16,741	28.6%	41,818
10-4605 Power/Electric Franchise	113,510	272,424	22,702	113,512	41.7%	158,912
10-4606 Gas Franchise	0	30,000	0	0	0.0%	30,000
10-4607 Telephone Franchise	66	3,300	0	0	0.0%	3,300
10-4608 Wireless Franchise	6	10,000	0	15	0.1%	9,985
Total Franchise Revenue:	128,216	374,283	36,523	130,268	34.8%	244,015
<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	7,842	5,000	0	26,527	530.5%	(21,527)
10-4803 CIP Cost Share	178,310	0	0	0		0
10-4804 Credit Card Fees	10,973	23,000	2,086	8,484		14,516
Total Donations & In Lieu:	331,638	271,500	2,086	149,299	55.0%	122,201
Total Revenue Received	8,522,002	10,452,697	279,711	9,203,937	88.1%	1,248,760
TOTAL REVENUES:	\$8,522,002	\$10,452,697	279,711	9,203,937	88.1%	\$1,248,760



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: May 31, 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	3,545	10,000	8,956	14,331	0	(4,331)
10-510-5002	Public Relations		15,000	1,753	1,753	11.7%	13,247
	Community Events:	3,545	25,000	10,709	16,083	64.3%	8,917
<u>Police Services</u>							
10-510-5010	MVPD Operations	1,277,544	2,845,494	237,125	1,422,749	50.0%	1,422,745
10-510-5011	MVPD Auto Replacement	48,000	14,667	0	14,667	100.0%	0
10-510-5012	MVPD Capital Expenditure	8,667	0	0	0	n/a	0
	Police Services:	1,334,210	2,860,161	237,125	1,437,416	50.3%	1,422,745
<u>Miscellaneous</u>							
10-510-5020	Miscellaneous		0	0	0	n/a	0
	Total Miscellaneous:	0	0	0	0	n/a	0
<u>Sanitation Collection</u>							
10-510-5030	Sanitation Collection	199,408	639,620	104,579	261,447	40.9%	378,172
10-510-5031	Sanitation Fuel Charge	3,988	9,971	2,092	5,229	52.4%	4,742
	Sanitation Collection:	203,397	649,591	106,670	266,676	41.1%	382,914
<u>Library Services</u>							
10-510-5040	Spring Branch Library		0	0	0		0
	Library Services:	0	0	0	0		0
<u>Street Lighting Services</u>							
10-510-5050	Street Lighting	6,239	17,000	3,294	7,741	45.5%	9,259
	Street Lighting Services:	6,239	17,000	3,294	7,741	45.5%	9,259
<u>Fire Services</u>							
10-510-5060	Villages Fire Department	969,807	2,223,438	185,287	858,749	38.6%	1,364,689
	Fire Services:	969,807	2,223,438	185,287	858,749	38.6%	1,364,689
	TOTAL PUBLIC SERVICE:	\$2,517,198	5,775,190	\$543,085	\$2,586,666	44.8%	\$3,188,524

		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	0	11,570	46.3%	13,430
10-520-5103	Engineering	90,952	270,000	53,296	115,561	42.8%	154,439
10-520-5104	Legal	20,779	100,000	17,684	28,690	28.7%	71,310
10-520-5105	Tax Appraisal-HCAD	17,892	75,000	17,236	41,534	55.4%	33,467
10-520-5107	Animal Control	1,754	5,000	0	5,224	104.5%	(224)
10-520-5108	IT Hardware/Software & Support	2,359	26,000	394	10,282	39.5%	15,718
10-520-5110	Mosquito Control	615	26,000	1,215	1,215	4.7%	24,785
TOTAL CONTRACT SERVICE DIVISION:		\$142,350	\$527,000	\$89,825	\$214,076	40.6%	\$312,924
<u>BUILDING SERVICE DIVISION</u>							
<u>Building & Inspection Services</u>							
10-530-5108	Information Technology	0					
10-530-5152	Drainage Reviews	28,783	124,000	17,146	40,962	33.0%	83,038
10-530-5153	Electrical Inspections	12,915	30,000	3,850	8,910	29.7%	21,090
10-530-5154	Plat Reviews	0	0	0	0		0
10-530-5155	Plan Reviews	16,000	48,000	8,000	20,000	41.7%	28,000
10-530-5156	Plumbing Inspections	10,485	32,000	3,685	10,230	32.0%	21,770
10-530-5157	Structural Inspections	13,950	43,000	6,215	15,675	36.5%	27,325
10-530-5158	Urban Forester	13,880	50,000	6,795	17,525	35.1%	32,475
10-530-5160	Mechanical Inspections	2,475	10,000	1,265	3,080	30.8%	6,920
Building and Inspection Services:		98,488	337,000	46,956	116,382	34.5%	220,618
<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	10,984	29,000	1,508	7,539	26.0%	21,461
Insurance:		10,984	29,000	1,508	7,539	26.0%	21,461
TOTAL BUILDING SERVICE DIVISION:		\$109,502	\$368,700	\$48,464	\$123,921	33.6%	\$244,779

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE	
<u>GENERAL GOVERNMENT DIVISION</u>							
<u>Administrative Expenditures</u>							
10-540-5108	Information Technology	20,016	45,000	1,438	6,085	13.5%	38,915
10-540-5201	Administrative/Professional Fe	10,138	5,000	0	0	0.0%	5,000
10-540-5202	Auto Allowance/Mileage	2,827	7,800	687	3,133	40.2%	4,667
10-540-5203	Bank Fees	569	1,500	91	578	38.6%	922
10-540-5204	Dues/Seminars/Subscriptions	1,984	7,600	0	2,460	32.4%	5,140
10-540-5205	Elections	78	3,000	225	372	12.4%	2,628
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	2,607	9,000	1,118	3,292	36.6%	5,708
10-540-5210	Postage	0	1,000	0	0	0.0%	1,000
10-540-5211	Meeting Supplies	4,164	10,000	1,043	2,690	26.9%	7,310
10-540-5212	Rent/Leasehold/Furniture	39,860	160,684	13,882	56,536	35.2%	104,148
10-540-5213	Supplies/Storage	8,956	20,000	5,841	12,299	61.5%	7,701
10-540-5214	Telecommunications	4,595	15,000	2,160	5,009	33.4%	9,991
10-540-5215	Travel & Training	408	2,500	0	225	9.0%	2,275
10-540-5216	Statutory Legal Notices	0	0	0	0	#DIV/0!	0
	Administrative Expenditures:	100,854	304,084	26,485	92,679	30.5%	211,405
<u>Wages & Benefits</u>							
10-540-5301	Gross Wages	257,794	774,683	58,867	287,217	37.1%	487,466
10-540-5302	Overtime/Severance	357	10,000	505	677	6.8%	9,323
10-540-5303	Temporary Personnel	0	0	0	0		0
10-540-5306	FICA/Med/FUTA Payroll Tax Exp	19,165	62,439	4,549	22,057	35.3%	40,382
10-540-5310	TMRS (City Responsibility)	39,674	196,552	29,345	72,576	36.9%	123,976
10-540-5311	Payroll Process Exp-Paychex	1,536	4,500	311	1,783	39.6%	2,717
	Wages & Benefits:	318,525	1,048,174	93,576	384,309	36.7%	663,865
<u>Insurance</u>							
10-540-5353	Employee Insurance	39,109	91,027	7,680	52,188	57.3%	38,839
10-540-5354	General Liability		10,000	0	870	8.7%	9,130
10-540-5356	Workman's Compensation		2,653	0	0	0.0%	2,653
	Insurance:	39,109	103,680	7,680	53,058	51.2%	50,622
<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:	\$458,488	\$1,455,938	\$127,742	\$530,045	36.4%	\$925,892

		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	3,026	7,387	595	2,488	33.7%	4,899
10-550-5404	Judge/Prosecutor/Interpreter	15,525	37,000	1,650	12,275	33.2%	24,725
	Court Operations:	18,551	44,387	2,245	14,763	33.3%	29,624
	TOTAL MUNICIPAL COURT DIVISION:	\$18,401	\$46,137	\$2,245	\$14,828	32.1%	\$31,309
<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	151	500	0	104	n/a	396
10-560-5213	Office Supplies		5,000	366	1,345	n/a	3,655
10-560-5215	Travel & Training		1,000	0	0	n/a	1,000
	Supplies and Office Expenditures:	\$ 151	\$ 9,000	\$ 366	\$ 1,448	16.1%	7,552
<u>Insurance</u>							
10-560-5353	Employee Insurance		0			n/a	0
	Insurance:	0	0	0	0	n/a	0
<u>Maintenance & Repair</u>							
							0
10-560-5501	TCEQ & Harris CO Permits	509	1,850	25	1,781	96.3%	69
10-560-5504	Landscaping Maintenance	61,752	144,280	19,115	69,156	47.9%	75,124
10-560-5505	Fuel & Maintenance	972	3,200	1,225	2,336	73.0%	864
10-560-5507	Traffic Control	4,504	20,000	0	3,643	18.2%	16,357
10-560-5508	Water Utilities	2,493	9,000	950	1,902	21.1%	7,098
10-560-5509	Tree Care/Removal	10,425	40,000	7,100	18,000	45.0%	22,000
10-560-5510	Road/Drainage Maintenance	172	2,000	0	1,510	75.5%	490
10-560-5515	Community Beautification	769	100,000	1,965	10,935	10.9%	89,065
10-560-5516	Equipment Maintenance	43	3,000	0	938	31.3%	2,062
10-560-5517	Street Maintenance	7,550	15,000	759	5,437	36.2%	9,563
	Maintenance and Repair:	89,190	338,330	31,137	115,637	34.2%	222,693
<u>Capital Equipment</u>							
10-560-5600	Capital Equipment	32,433	40,000	17,999	17,999		22,001
	Capital Equipment:	32,433	40,000	17,999	17,999	45.0%	22,001
	TOTAL PUBLIC WORKS DIVISION:	\$121,774	\$387,330	\$49,503	\$135,084	34.9%	\$252,246

	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	666,178	3,000,000	0	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				
	666,178	3,000,000	0	15,308	0.5%	2,984,692
TOTAL CAPITAL OUTLAY PROGRAMS:	\$666,178	\$3,000,000	\$0	\$15,308	0.5%	\$2,984,692
TOTAL EXPENDITURES:	\$4,033,890	\$11,560,295	\$860,863	\$3,619,928	31.3%	\$7,940,366



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: May 31, 2026

DEBT SERVICE FUND

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	875,207	322,757	2,983	310,156	96.1%	12,601
<i>Unearned/Adjusted</i>	<i>0</i>	<i>0</i>		<i>0</i>		<i>0</i>
<i>Total Property Tax :</i>	<i>875,207</i>	<i>322,757</i>	<i>2,983</i>	<i>310,156</i>	<i>96.1%</i>	<i>12,601</i>
INTEREST	18,052	10,000	1,931	8,804		1,196
TOTAL OPERATING	893,259	332,757	4,914	318,960	95.9%	13,797
TOTAL REVENUES	\$893,259	\$332,757	\$4,914	\$318,960	95.9%	\$13,797
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	28,834	(116,668)	4,914	(118,940)		

Property Tax Revenue Reconciliation
Period Ending May 2026

Property Tax Collected from SBISD:	
Current Tax:	\$ 8,488,065.58
Delinquent Tax and Penalty & Interest	\$ (5,889.07)
Penalty & Interest:	\$ 31,364.33
Other Fees:	\$ 1,784.02
Total Collections:	\$ 8,515,324.86
GL Account Balance:	
Property Tax Revenue In GF:	\$ 8,205,169.14
Property Tax Revenue In DS:	\$ 310,155.72
Total	\$ 8,515,324.86
Difference:	\$ -

* Attorney Fees from the collection report totaled \$284.88. These fees are retained by the attorney and are not revenue to the City.

City of Piney Point Village
Monthly Tax Office Report
May 31, 2026

Prepared by: J Matelske, Tax Assessor/Collector

A. Current Taxable Value \$ 3,444,863,002

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	317,013.17	(7,049.23)	309,963.94
Adjusted Levy	8,789,223.62	116,470.43	8,905,694.05
Less Collections Y-T-D	8,488,065.58	(5,889.07)	8,482,176.51
Receivable Balance	<u>\$ 301,158.04</u>	<u>\$ 122,359.50</u>	<u>\$ 423,517.54</u>

C. COLLECTION RECAP:

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Current Month:			
Base Tax	\$ 78,705.75	\$ (261.05)	\$ 78,444.70
Penalty & Interest	3,668.12	55.62	3,723.74
Attorney Fees	-	83.53	83.53
Other Fees	1,148.13	-	1,148.13
Total Collections	<u>\$ 83,522.00</u>	<u>\$ (121.90)</u>	<u>\$ 83,400.10</u>

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Year-To-Date:			
Base Tax:	\$ 8,488,065.58	\$ (5,889.07)	\$ 8,482,176.51
Penalty & Interest	31,127.22	237.11	31,364.33
Attorney Fees	16.96	267.92	284.88
Other Fees	1,784.02	-	1,784.02
Total Collections	<u>\$ 8,520,993.78</u>	<u>\$ (5,384.04)</u>	<u>\$ 8,515,609.74</u>

Percent of Adjusted Levy	<u>96.95%</u>		<u>96.89%</u>
--------------------------	---------------	--	---------------

City of Piney Point Village
Tax A/R Summary by Year
May 31, 2026

YEAR	BEGINNING BALANCE AS OF 12/31/2025	ADJUSTMENTS	COLLECTIONS	ENDING BALANCE AS OF 5/31/2026
2024	\$ 44,534.78	\$ (4,355.70)	\$ (3,307.14)	\$ 43,486.22
23	19,100.36	(1,557.65)	(1,544.45)	\$ 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>\$ (7,049.23)</u>	<u>\$ (5,889.07)</u>	<u>\$ 122,359.50</u>



A TAPCO BRAND

5100 West Brown Deer Rd
Brown Deer, WI 53223
United States of America
Phone No.:800-236-0112
E-Mail: Tapcosales@tapconet.com

For ACH Delivery
Account Name: Traffic and Parking Control Co., LLC
Account Number: 706908665
Bank Routing No.: 075000019
Remittance Address:
PO Box 736881, Chicago, IL 60673-6881

SALES INVOICE

DATE
4/14/2026
INVOICE NO.
I823097
CUSTOMER NO.
C121450

Page: 1

[Click Here to Pay Online](#)

BILL TO

Memorial Villages Police Department-TX
Brian Baker
11981 Memorial Drive
Houston, TX 77024
United States of America

SHIP TO

Memorial Villages PD-TX
Brian Baker
11981 Memorial Drive
Houston, TX 77024
United States of America

P.O. NO.	SHIP VIA	Order Number	SALESPERSON	DUE DATE	TERMS
NONE	QUOTE COMP PUTR, STANDARD	SO-049149	Chris Smith	5/14/2026	Net 30 DAYS

Item/Description	U/M	Order Qty	Quantity	Unit Price	Total Price
3200-0000 Freight Sales		1	1	1,700.00	1,700.00
4000745 SpeedAlert 24 Radar Message Sign (RMS); base unit (select mount separately) 049149 Serial No. : 24971126010364	Each	1	1	9,777.72	9,777.72
4001299 3 Year Warranty 049149	Each	1	1		
4000874 All Options Activation: Bluetooth, Traffic Data, Violator Alert, Camera/Pictures, (\$3000 Value, requ 049149	Each	1	1		
4000647 App, Traffic Suite (12mo); Equip Mgmt, Reporting, Image Mgmt, Alerts, Mapping and PremierCare 049149	Each	1	1	1,500.00	1,500.00
4001626 VZW communications prep 049149	Each	1	1		
4001622 ATS-5 Trailer for IA/SA24 includes: 470Ah Batteries & Trailer Certificate of Origin 049149 Serial No. : 1B9AF511XTP825330	Each	1	1	5,733.24	5,733.24
4000977 Solar panel, 100W: includes bracket for ATS-5 trailer and harness 049149	Each	1	1	1,125.00	1,125.00

Payment Applied 0.00
Remaining Amount 17,999.44



A TAPCO BRAND

5100 West Brown Deer Rd
Brown Deer, WI 53223
United States of America
Phone No.:800-236-0112
E-Mail: Tapcosales@tapconet.com

For ACH Delivery
Account Name: Traffic and Parking Control Co., LLC
Account Number: 706908665
Bank Routing No.: 075000019
Remittance Address:
PO Box 736881, Chicago, IL 60673-6881

SALES INVOICE

DATE

4/14/2026

INVOICE NO.

1823097

CUSTOMER NO.

C121450

Page: 2

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BILL TO

Memorial Villages Police Department-TX
Brian Baker
11981 Memorial Drive
Houston, TX 77024
United States of America

SHIP TO

Memorial Villages PD-TX
Brian Baker
11981 Memorial Drive
Houston, TX 77024
United States of America

P.O. NO.	SHIP VIA	Order Number	SALESPERSON	DUE DATE	TERMS
NONE	QUOTE COMP PUTR, STANDARD	SO-049149	Chris Smith	5/14/2026	Net 30 DAYS

Item/Description	U/M	Order Qty	Quantity	Unit Price	Total Price
4000879 Violator Strobe, Red and Blue for ATS-5 for use with SA24 049149	Each	1	1	840.48	840.48
4001192 Discount - Promotion	Each	1	1	-2,677.00	-2,677.00

Subtotal: 17,999.44
 Invoice Discount: 0.00
 Total Sales Tax: 0.00

Total USD: 17,999.44
Payment Applied: 0.00
Remaining Amount: 17,999.44

All prices are listed in US Dollar (USD)
For terms and conditions, please visit <https://www.tapconet.com/terms-conditions>



Safe travels.

5100 West Brown Deer Road, Brown Deer, WI 53223
Phone 800.236.0112 / 262.649.5125 · Fax 262.649.5142
Email: tapco@tapconet.com · www.tapconet.com

Certificate of Conformance

The TAPCO product(s) listed on this invoice was produced or procured in accordance with TAPCO's standard manufacturing and/or procurement processes which were in effect at the time of the processing. TAPCO hereby certifies that the material(s) described were inspected under the general supervision of authorized departmental individuals prior to being placed in stock or released for shipment and was found to comply TAPCO's required specifications and procedures. This includes those specifications and procedures accompanying the original purchase order; amendments related thereto, and additional specifications & procedures mutually agreed upon in writing.

Signed:

Paul Schmidbauer

Compliance Manager
Office: 262-649-5256
paul.schmidbauer@tapconet.com
[Visit us at TAPCO.net](http://www.tapconet.com)



Limitation of Liability: Except where prohibited by law, TAPCO, Inc. will not be liable for any loss of damage arising from the TAPCO product, whether direct, indirect, incidental or consequential, regardless of legal theory asserted, including warranty, contract, negligence or strict liability.

This certificate or any information contained in it does not amend or change any applicable TAPCO terms and conditions of sale.

MUNICIPAL ADVISOR ENGAGEMENT LETTER

CITY OF PINEY POINT VILLAGE, TEXAS

MASTERTON ADVISORS LLC ("Municipal Advisor") appreciates the opportunity to serve as municipal advisor to **CITY OF PINEY POINT VILLAGE, TEXAS** ("Client"). Upon your acceptance, this engagement letter (the "Agreement") will serve as our mutual agreement with respect to the terms and conditions of our engagement as your municipal advisor, effective on the date this Agreement is executed by Client (the "Effective Date").

1. Scope of Services.

(a) **Services to be provided.** Municipal Advisor is engaged by Client as its municipal advisor to provide the services with respect to the issuances of municipal securities ("Issues") set forth in **Appendix A** (the "Scope of Services").

(b) **Limitations on Scope of Services.** The Scope of Services is subject to the following limitations:

(i) The Scope of Services is limited solely to the services described therein and is subject to any limitations set forth within the description of the Scope of Services.

(ii) Unless otherwise provided in the Scope of Services described herein, Municipal Advisor is not responsible for certifying as to the accuracy or completeness of any preliminary or final official statement, other than with respect to any information about Municipal Advisor provided by Municipal Advisor for inclusion in such documents.

(iii) The Scope of Services does not include tax, legal, or accounting advice with respect to any Issue or in connection with any opinion or certificate rendered by counsel or any other person at closing and does not include review or advice on any feasibility study.

(iv) If Client has designated Municipal Advisor as its independent registered municipal advisor ("IRMA") for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA exemption") with respect to the activities and aspects described in the Scope of Services, the Scope of Services as they relate to such designation as IRMA shall be subject to any limitations with respect to Municipal Advisor's activities as IRMA as may be provided in the Scope of Services described herein. Municipal Advisor is not responsible for verifying that it is independent (within the meaning of the IRMA exemption as interpreted by the SEC) from another party wishing to rely on the exemption from the definition of municipal advisor afforded under the IRMA exemption. Any reference to Municipal Advisor, its personnel and its role as IRMA in the written representation of Client contemplated under SEC Rule 15Ba1-1(d)(3)(vi)(B) is subject to prior approval by Municipal Advisor, and Client agrees not to represent, publicly or to any specific person, that Municipal Advisor is Client's IRMA with respect to any aspect of municipal financial products or the issuance of municipal securities, or with respect to any specific municipal financial product or any specific issuance of municipal securities, outside the Scope of Services without Municipal Advisor's prior written consent.

(c) **Amendment to Scope of Services.** The Scope of Services may be changed only by written amendment or supplement to the Scope of Services described herein. The parties agree to amend or supplement the Scope of Services described herein promptly to reflect any material changes or additions to the Scope of Services.

2. Municipal Advisor's Regulatory Duties When Servicing Client.

MSRB Rule G-42 requires that Municipal Advisor make a reasonable inquiry as to the facts that are relevant to Client's determination whether to proceed with a course of action with a course of action or that form the basis for and advice provided by Municipal Advisor to Client. The rule also requires that Municipal Advisor undertake a reasonable investigation to determine that it is not basing any recommendation on materially inaccurate or incomplete information. Municipal Advisor is also required under the rule to use reasonable diligence to know the essential facts about Client and the authority of each person acting on Client's behalf.

Client agrees to cooperate, and to cause its agents to cooperate, with Municipal Advisor in carrying out these regulatory duties, including providing to Municipal Advisor accurate and complete information and reasonable access to relevant documents, other information and personnel needed to fulfill such duties. In addition, Client agrees that, to the extent Client seeks to have Municipal Advisor provide advice with regard to any recommendation made by a third party, Client will provide to Municipal Advisor written direction to do so as well as any information it has received from such third party relating to its recommendation.

3 Fiduciary Duty

Municipal Advisor is registered as a Municipal Advisor with the SEC and Municipal Securities Rulemaking Board ("MSRB"). As such, Municipal Advisor has a Fiduciary duty to Client and must provide both a Duty of Care and a Duty of Loyalty that entails the following.

Duty of Care:

- a) exercise due care in performing its municipal advisory activities;
- b) possess the degree of knowledge and expertise needed to provide Client with informed advice;
- c) make a reasonable inquiry as to the facts that are relevant to Client's determination as to whether to proceed with a course of action or that form the basis for any advice provided to Client; and
- d) undertake a reasonable investigation to determine that Municipal Advisor is not forming any recommendation on materially inaccurate or incomplete information; Municipal Advisor must have a reasonable basis for:
 - i. any advice provided to or on behalf of Client;
 - ii. any representations made in a certificate that it signs that will be reasonably foreseeably relied upon by Client, any other party involved in the municipal securities transaction or municipal financial product, or investors in Client securities; and
 - iii. any information provided to Client or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

Duty of Loyalty:

Municipal Advisor must deal honestly and with the utmost good faith with Client and act in Client's best interests without regard to the financial or other interests of Municipal Advisor. Municipal Advisor will eliminate or provide full and fair disclosure (included herein) to Issuer about each material conflict of interest (as applicable). Municipal Advisor will not engage in municipal advisory activities with Client as a municipal entity, if it cannot manage or mitigate its conflicts in a manner that will permit it to act in Client's best interests.

4. Term of this Engagement.

This Agreement shall become effective on the date executed by the Client, and unless terminated by either party, this Agreement will remain in effect for a period of five (5) years from the effective date. Unless Municipal Advisor or Client notify the other party in writing at least thirty (30) days in advance of the applicable anniversary date that this Agreement will not be renewed, this Agreement will be automatically renewed on the fifth anniversary of the effective date for an additional one (1) year period and thereafter will be automatically renewed on each anniversary date for successive one (1) year periods. This Agreement may be terminated with or without cause by either party upon the giving of at least thirty (30) days' prior written notice to the other party of its intention to terminate, specifying in such notice the effective date of such termination.

5. Compensation.

(a) ***Fees and expenses.*** The fees due to Municipal Advisor hereunder shall be, and expenses incurred by Municipal Advisor in connection with any services provided hereunder shall be reimbursed, as set forth in **Appendix B** hereto.

(b) ***Limitation of liability.*** In the absence of willful misconduct, bad faith, gross negligence or reckless disregard of obligations or duties hereunder on the part of Municipal Advisor or any of its associated persons, Municipal Advisor and its associated persons shall have no liability to Client for any act or omission in the course of, or connected with, rendering services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other investment, or for any financial or other damages resulting from Client's election to act or not to act, as the case may be, contrary to

any advice or recommendation provided by Municipal Advisor to Client. No recourse shall be had against Municipal Advisor for loss, damage, liability, cost or expense (whether direct, indirect or consequential) of Client arising out of or in defending, prosecuting, negotiating or responding to any inquiry, questionnaire, audit, suit, action, or other proceeding brought or received from the Internal Revenue Service in connection with any Issue or otherwise relating to the tax treatment of any Issue, or in connection with any opinion or certificate rendered by counsel or any other party. Notwithstanding the foregoing, nothing contained in this paragraph or elsewhere in this Agreement shall constitute a waiver by Client of any of its legal rights under applicable U.S. federal securities laws or any other laws whose applicability is not permitted to be contractually waived, nor shall it constitute a waiver or diminution of Municipal Advisor's fiduciary duty to Client under Section 15B(c)(1) of the Securities Exchange Act of 1934, as amended, and the rules thereunder.

(c) Municipal Advisor will inform the client in writing as soon as possible but no later than one month before fees and expenses under the agreement are expected to exceed \$5,000.

6. Required Disclosures.

MSRB Rule G-42 requires that Municipal Advisor provide you with disclosures of material conflicts of interest and of information regarding certain legal events and disciplinary history. Such disclosures are provided in Municipal Advisor's Disclosure Statement delivered to Client together with this Agreement.

Municipal Advisor, represent that, to the extent this Agreement constitutes a contract for goods or services within the meaning of Section 2270.002 of the Texas Government Code, as amended, solely for purposes of compliance with Chapter 2270 of the Texas Government Code, and subject to applicable Federal law including without limitation, 50 U.S.C. Section 4607, none of the Municipal Advisor, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the Municipal Advisor (i) boycotts Israel or (ii) will boycott Israel through the term of this Agreement. The terms "boycotts Israel" and "boycott Israel" as used in this paragraph have the meanings assigned to the term "boycott Israel" in Section 808.001 of the Texas Government Code, as amended.

Pursuant to Texas Government Code, Chapter 2252, as amended, Municipal Advisor represents and verifies that at the time of execution and delivery of this Agreement and for the term of this Agreement, neither Municipal Advisor, its parent companies, nor its common-control affiliates (i) engage in business with Iran, Sudan, or any foreign terrorist organization as described in Chapters 806 or 807 of the Texas Government Code, or Subchapter F of Chapter 2252 of the Texas Government Code, or (ii) is a company listed by the Texas Comptroller of Public Accounts under Sections 806.051, 807.051, or 2252.153 of the Texas Government Code. The term "foreign terrorist organization" in this paragraph the meaning assigned to such term in Section 2252.151 of the Texas Government Code.

7. Recommendations

If Municipal Advisor makes a recommendation of a municipal securities transaction or municipal financial product or if the review of a recommendation of another party is requested in writing by Client and is within the scope of the engagement, Municipal Advisor will determine, based on the information obtained through reasonable diligence of Municipal Advisor whether a municipal securities transaction or municipal financial product is suitable for Client. In addition, Municipal Advisor will inform Client of:

- the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- the basis upon which Municipal Advisor reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for Client; and
- whether Municipal Advisor has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the Client objectives.

If Client elects a course of action that is independent of or contrary to the advice provided by Municipal Advisor, Municipal Advisor is not required on that basis to disengage from Client.

8. Record Retention

Effective July 1, 2014, pursuant to the Securities and Exchange Commission (SEC) record retention regulations, Municipal Advisor is required to maintain in writing, all communication and created documents between Municipal Advisor and Client for 5 years.

9. Waiver of Jury Trial.

EACH PARTY AGREES TO WAIVE ANY RIGHT TO A TRIAL BY JURY WITH RESPECT TO ANY CLAIM, COUNTERCLAIM OR ACTION ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THE RELATIONSHIP BETWEEN THE PARTIES. PARTIES AGREE TO WAIVE CONSEQUENTIAL AND PUNITIVE DAMAGES.

10. Choice of Law.

This Agreement shall be construed and given effect in accordance with the laws of Texas.

11. Binding Effect; Assignment.

This Agreement shall be binding upon and inure to the benefit of Client and Municipal Advisor, their respective successors and permitted assigns; provided however, neither party may assign or transfer any of its rights or obligations hereunder without the prior written consent of the other party.

12. Entire Agreement.

This instrument, including all appendices hereto, contains the entire agreement between the parties relating to the rights herein granted and obligations herein assumed. This Agreement may not be amended, supplemented or modified except by means of a written instrument executed by both parties.

13. Severability.

If any provision of this Agreement is, or is held or deemed to be, invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions because it conflicts with any provisions of any constitution, statute, rule or public policy, or for any other reason, such circumstances shall not make the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or make any other provision or provisions of this Agreement invalid, inoperative or unenforceable to any extent whatever.

14. No Third Party Beneficiary.

This Agreement is made solely for the benefit of the parties and their respective successors and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any person, other than the parties and their respective successors and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

15. Authority.

The undersigned represents and warrants that (s)he has full legal authority to execute this Agreement on behalf of Client. The following individual has the authority to direct Municipal Advisor's performance of its activities under this Agreement:

KRISTIN GARCIA BLOMQUIST, SENIOR VICE PRESIDENT, MASTERSON ADVISORS LLC

16. Counterparts.

This Agreement may be executed in counterparts, each of which shall be an original, but which taken together, shall constitute one and the same instrument.

17. Municipal Securities Rulemaking Board Rule G-10 Disclosure

Pursuant to Municipal Securities Rulemaking Board Rule G-10, on Investor and Municipal Advisory Client Education and Protection, Municipal Advisors are required to provide certain written information to their municipal entity and obligated person clients which include the following:

- Municipal Advisor is currently registered as a Municipal Advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board.
- Within the Municipal Securities Rulemaking Board ("MSRB") website at www.msrb.org, Client may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

MASTERSON ADVISORS LLC

By: _____
Kristin Blomquist
Senior Vice President

Date: _____

ACCEPTED AND AGREED:

CITY OF PINEY POINT VILLAGE, TEXAS

By: _____

Title: _____

Date: _____

APPENDIX A SCOPE OF SERVICES

The Scope of Services to be provided under this Agreement shall consist of the activities described below with respect to Client's new and outstanding issues of bonds issued or outstanding during the term of this Agreement (the "Issue(s)"). The Scope of Services shall also include activities during the term of this Agreement. In addition, Municipal Advisor is designated as Client's independent registered municipal advisor ("IRMA") for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA exemption") with respect to the aspects of the Issue(s) described in this Appendix A.

Activities

Municipal Advisor shall or may undertake some or all of the following activities for or on behalf of Client with respect to the Issue(s) in carrying out this engagement, as directed by Client

- A. **New Issues.** Provide some or all of the following services with respect to Client's new Issue(s):
1. Evaluate options or alternatives with respect to the proposed new Issue
 2. Review recommendations made by other parties to Client with respect to the new Issue
 3. Review financial and other information regarding Client, the proposed Issue and any source of repayment of or security for the Issue
 4. Consult with and/or advise Client on actual or potential changes in market place practices, market conditions, regulatory requirements or other matters that may have an impact on Client and its financing plans
 5. Assist Client in establishing a plan of financing
 6. Assist Client in establishing the structure, timing, terms and other similar matters concerning the Issue
 7. Prepare the financing schedule
 8. Provide assistance as to scheduling, coordinating and meeting procedural requirements relating to any required bond referendum, other than through cash or in-kind contributions with respect to such referendum
 9. Consult and meet with representatives of Client and its agents or consultants with respect to the Issue
 10. Attend meetings of Client's governing body, as requested
 11. Advise Client on the manner of sale of the Issue
 12. Assist in the gathering of information with respect to financial, statistical and factual information relating to Client in connection with the preparation of the preliminary and final official statement
 13. If the Issue is to be sold on a competitive bid basis and Client has not engaged disclosure counsel to prepare the preliminary and final official statement, prepare the preliminary and final official statement and the bid package, obtain CUSIP numbers and provide an electronic version of the official statement to the winning underwriter
 14. If the Issue is to be sold on a negotiated basis, assist in the preparation and/or review the preliminary and final official statement
 15. Make arrangements for printing, advertising and other vendor services necessary or appropriate in connection with the Issue
 16. In a competitive bid sale, assist Client in collecting and analyzing bids submitted by underwriters and in connection with Client's selection of a winning bidder
 17. In a negotiated sale, assist Client in the selection of underwriters
 18. At the time of sale, provide Client with relevant data on comparable issues recently or currently being sold nationally and by comparable Clients
 19. In a negotiated sale, coordinate pre-pricing discussions, supervise the sale process, advise Client on matters relating to retail or other order periods and syndicate priorities, review the order book, advise on the acceptability of the underwriter's pricing and offer to purchase
 20. Advise Client with respect to recommendations made by the underwriters and other interactions between Client and the underwriters
 21. Review required underwriter disclosures to Client
 22. Assist Client in selecting legal and other professionals (such as trustee, escrow agent, accountant, feasibility consultant, etc.) to work on the Issue
 23. Respond to questions from bidders, underwriters or potential investors
 24. Arrange and facilitate visits to, prepare materials for, and make recommendations to Client in connection with credit ratings agencies, insurers and other credit or liquidity providers
 25. Work with bond counsel and other transaction participants to prepare and/or review necessary authorizing documentation of Client and other documents necessary to finalize and close the Issue

26. Coordinate working group sessions, closing, delivery of the new Issue and transfer of funds
27. Prepare a closing memorandum or transaction summary, together with general guidance for Client with respect to post-closing requirements relating to the use and investment of bond proceeds and the payment of debt service
28. Provide such other usual and customary Municipal Advisory services as may be requested by Client

B. **Outstanding or Potential Issues.** Provide some or all of the following services with respect to Client's outstanding Issue(s):

1. Advise Client on potential exercise of optional or other call rights, or potential tender offers, for outstanding Issue(s)
2. Advise Client on potential refunding or other refinancing opportunities of its outstanding Issue(s)
3. Review recommendations made by other parties to Client with respect to outstanding Issue(s)
4. Evaluate options or alternatives for Client with respect to, and assist in identifying, financing opportunities, including recommendations by other parties to Client for potential financings
5. Consult with and/or advise Client on actual or potential changes in market place practices, market conditions, regulatory requirements or other matters that may have an impact on Client's outstanding Issue(s)
6. Advise Client on post-issuance disclosure compliance matters, including specific issues that may arise from time to time and the preparation, review and revision of applicable policies and procedures, relating to outstanding Issue(s)
7. Advise Client on matters relating to compliance with, including testing and/or reporting on compliance with, bond or other covenants relating to outstanding Issue(s)
8. Review documentation of outstanding Issue(s) with Client personnel and with Client's bond counsel and other consultants
9. Assist Client in responding to inquiries from investors or other market participants in connection with Client's outstanding Issue(s)

C. **Products.** Provide some or all of the following services with respect to Client's Product(s) relating to its Issue(s):

1. Advise Client on the investment of proceeds of Client's Issue(s) or on municipal escrow investments relating to such Issue(s), including but not limited to advice on or brokerage of guaranteed investment contracts for the investment of proceeds of the Issue or for municipal escrow investments, or the recommendation and brokerage of municipal escrow investments in connection with the Issue(s)
2. Advise Client on municipal derivatives

APPENDIX B COMPENSATION

The fees due to Municipal Advisor will not exceed those contained in our customary fee schedule as listed below:

\$15,000	for the first	\$ 500,000 of bonds issued
plus \$4.00 per \$1,000	for the next	\$ 1,500,000 of bonds issued
plus \$2.00 per \$1,000	for the next	\$ 3,000,000 of bonds issued
plus \$1.75 per \$1,000	thereafter	

Minimum fee \$15,000. The above charges shall be multiplied by 1.25 times for the completion of an application to federal or state government agency or for the issuance of revenue bonds or refunding bonds, reflecting the additional services required.

The payment of charges for municipal advisory services described in the foregoing Agreement shall be contingent upon the delivery of bonds and shall be due at the time that bonds are delivered.

If we are requested to perform additional municipal advisory services for the Issuer other than in connection with the issuance and sale of the securities, such additional services will be billed at the hourly rates shown below based on the time spent by the personnel who work on the matter. Prior to Municipal Advisor performing any such additional municipal advisory services, the Issuer and Municipal Advisor must first agree in writing as to a scope of work and budget for such services.

The fees due Municipal Advisor during interim financing shall be calculated on an hourly basis in accordance with the fee schedule set forth below:

Position	Rate per Hour
Managing Director/Director	\$475.00
Senior Vice President	\$425.00
Vice President	\$375.00
Assistant Vice President	\$275.00
Associate	\$225.00
Analyst	\$200.00
Clerical/Administrative	\$100.00

Municipal Advisor bills in quarter-hour increments. Maximum Fee for municipal advisory services will not exceed \$5,000 unless agreed to by both parties.

The Issuer shall be responsible for the following expenses, if and when applicable, whether they are charged to the Issuer directly as expenses or charged to the Issuer by Municipal Advisor as reimbursable expenses:

- Bond counsel
- Bond printing
- Bond ratings
- Computer structuring
- Credit enhancement
- CPA fees for refunding
- Official statement preparation and printing
- Paying agent/registrar/trustee
- PSF application fees
- Travel expenses
- Underwriter and underwriters counsel
- Miscellaneous, including copy, delivery, and phone charges

The payment of reimbursable expenses that Municipal Advisor has assumed on behalf of the Client shall NOT be contingent upon the delivery of the bonds and shall be due at the time that services are rendered and payable upon receipt of an invoice submitted by Municipal Advisor.

APPENDIX C
DISCLOSURE STATEMENT OF MUNICIPAL ADVISOR

This Disclosure Statement is provided by **MASTERTON ADVISORS LLC** (the "**Municipal Advisor**") to you (the "**Client**") in connection with our current municipal advisory agreement, (the "**Agreement**"). This Disclosure Statement provides information regarding conflicts of interest and legal or disciplinary events of Municipal Advisor that are required to be disclosed to Client pursuant to MSRB Rule G- 42(b) and (c)(ii).

PART A - Conflicts of Interest and Other Matters Requiring Disclosures

Pursuant to Municipal Securities Rulemaking Board ("MSRB") Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Municipal Advisor and its associated persons.

As of the date of the Agreement, there are no actual or potential material conflicts of interest that Municipal Advisor is aware of that might impair its ability to render unbiased and competent advice or to fulfill its fiduciary duty. If Municipal Advisor becomes aware of any material potential conflict of interest that arise after this disclosure, Municipal Advisor will disclose the detailed information in writing to Client in a timely manner.

The following are potential conflicts of interest to be considered.

- Municipal Advisor represents that in connection with the issuance of municipal securities, Municipal Advisor may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Municipal Advisor hereby discloses, that such contingent and/or transactional compensation may present a potential conflict of interest regarding Municipal Advisor's ability to provide unbiased advice to enter into such transaction. The contingent fee arrangement creates an incentive for Municipal Advisor to recommend unnecessary financings or financings that are disadvantageous to the Client, or to advise Client to increase the size of the issue. This potential conflict of interest will not impair Municipal Advisor's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Client.
- Municipal Advisor's fees under this agreement may be based on hourly fees of Municipal Advisor's personnel, with the aggregate amount equaling the number of hours worked by such personnel times an agreed-upon hourly billing rate. This form of compensation presents a potential conflict of interest because it could create an incentive for Municipal Advisor to recommend alternatives that would result in more hours worked. This conflict of interest will not impair Municipal Advisor's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Client.
- Municipal Advisor's fees under this agreement, may be a fixed amount established at the outset of the Agreement. The amount is usually based upon an analysis by the Municipal Advisor and Client of, among other things, the expected duration and complexity of the transaction and the Scope of Services to be performed by the Municipal Advisor. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, Municipal Advisor may suffer a loss. Thus, Municipal Advisor may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives. This conflict of interest will not impair Municipal Advisor's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Client.
- The fee paid to Municipal Advisor increases the cost of investment to the Client. The increased cost occurs from compensating Municipal Advisor for municipal advisory services provided.
- Municipal Advisor serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another Municipal Advisor client. For example, Municipal Advisor serves as municipal advisor to other municipal advisory clients and, in such cases, owes a regulatory duty to such other clients just as it does to the Client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, Municipal Advisor could potentially face a conflict of interest arising from these competing client interests. Municipal Advisor fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with the Client.

- We would like to disclose that Municipal Advisor is the Municipal Advisor to both Harris County and the City of Houston. In acting in the interests of its various clients, Municipal Advisor could potentially face a conflict of interest arising from these competing client interests. Municipal Advisor fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with the Client.
- Municipal Advisor does not have any affiliate that provides any advice, service, or product to or on behalf of the client that is directly or indirectly related to the municipal advisory activities to be performed by Municipal Advisor;
- Municipal Advisor has not made any payments directly or indirectly to obtain or retain the Client's municipal advisory business;
- Municipal Advisor has not received any payments from third parties to enlist Municipal Advisor's recommendation to the Client of its services, any municipal securities transaction or any municipal finance product;
- Municipal Advisor has not engaged in any fee-splitting arrangements involving Municipal Advisor and any provider of investments or services to the Client;
- Municipal Advisor does not have any legal or disciplinary event that is material to the Client's evaluation of the municipal advisory or the integrity of its management or advisory personnel.
- Municipal Advisor does not act as principal in any of the transaction(s) related to this Agreement.

PART B - Disclosures of Information Regarding Legal Events and Disciplinary History

MSRB Rule G-42 requires 'that municipal advisors provide to their clients certain disclosures of legal or disciplinary events material to its client's evaluation of the municipal advisor or the integrity of the municipal advisor' s management or advisory personnel.

Masterson Advisors LLC does not have any legal events and disciplinary history on its Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. Client may electronically access Municipal Advisor's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

PART C - Future Supplemental Disclosures

As required by MSRB Rule G-42, this Municipal Advisor Disclosure Statement may be supplemented or amended, from time to time as needed, to reflect changed circumstances resulting in new conflicts of interest or changes in the conflicts of interest described above, or to provide updated information with regard to any legal or disciplinary events of the Municipal Advisor. The Municipal Advisor will provide Client with any such supplement or amendment as it becomes available throughout the term of the Agreement.