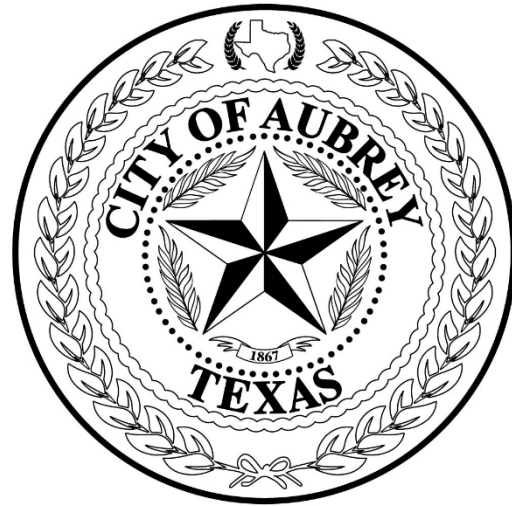


City Council and TIRZ No 1 Board Meeting

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
August 28, 2025
6:00 PM



**(Notice of Potential Quorum for Planning & Zoning Commission, Board of Adjustment, Library Board, Municipal Development District, and Parks and Recreation Board - even though a quorum of the members of these boards may or may not be present, no official action will be taken by their members.)*

Notice Regarding Remote Participation of Council Members

Pursuant to Section 551.127, Texas Government Code, one or more Council Members may attend this meeting remotely using videoconferencing technology. A quorum of the board will be physically present at the location provided above.

Call to Order - Determine if a Quorum is Present:

Invocation & Pledge of Allegiance: Pledge of Allegiance to the Texas Flag - "Honor the Texas flag; I pledge allegiance to thee, Texas, one state, under God, one, and indivisible."

Community Announcements: Items of community interest may include recognizing Citizens and Staff for outstanding contributions to the community, a reminder about an upcoming event that is organized or sponsored by the governing body, and announcements of an imminent threat to public safety that has arisen after the posting of this agenda.

1. - Aubrey Cares - Concert benefiting Kerr County Relief Fund - will be held September 19th beginning at 5:30 pm at Veterans Memorial Park
- The 39th Annual Aubrey Peanut Festival will be October 4th in Downtown Aubrey beginning at 9:00 AM.
- The Aubrey Haunted Harvest will be held October 25th at 1817 Springhill Rd.
- United Way Proclamation

- Park Donation Proclamation
- Police New Hires - Officers Charles Sinclair, Ryan Lingerfelt and Kara Davidson
- Fire Department New Hires - Noah Strickland and Russell Reeves

Citizen Input: Any person may address the City Council. If your comments are concerning an agenda item, you may wait until the discussion on that item if you prefer. Once recognized by the Mayor, please step forward to the speaker's podium, state your name and address and speak directly into the microphone so that people in the room can hear comments and see presentations. Citizen comments are limited to three (3) minutes per individual unless additional time is otherwise required by law. No discussion or action may be taken at this meeting on any item not listed on the agenda, other than to make statements of factual information or recite existing policy in response to a citizen's inquiry.

Consent Items: Items placed on the Consent Agenda are considered routine in nature and non-controversial. The Consent Agenda can be acted upon in one motion. Items may be removed from the Consent Agenda by the request of Council, board members or staff. Consideration and action on the following:

2. Approve minutes of the July 24, July 31 and August 21, 2025 meetings.
3. Approve Monthly Staff Reports
4. Approve Monthly Financial Report.
5. Approve Resolution No. 1008-25 ratifying an expenditure of \$21,931.71 paid to Pierce Construction for the emergency repair of water damage at city hall; and providing an effective date.
6. Approve Resolution No. 1010-25 ratifying an expenditure of \$65,042.69 paid to Firehouse Roofing for the emergency repair of roof damage at the library; and providing an effective date.
7. Approve an Interlocal Agreement between the City of Aubrey and the Denton Independent School District for Aubrey to provide Police/School Liaison services with two (2) School Resource Officers assigned to serve Providence Elementary School and Sandbrock Ranch Elementary School; and authorize the Mayor to execute necessary documents.
8. Approve Ordinance No. 923-25 approving a settlement between the Atmos Cities Steering Committee ("ACSC") and Atmos Energy Corp., Mid-Tex Division, regarding the company's 2025 rate review mechanism filings, and adopting tariffs that reflect the rate adjustments.
9. Approve a permanent sanitary sewer easement to Mustang Special Utility District for the Clear Sky Development force main across the Trivedi Park property.

10. Approve a reimbursement request from Council Member Mike Browning for city related travel and training expenses.
11. Award a bid to Mann Robinson and Son's, Inc. for drainage improvements on Dlynn in an amount not to exceed \$67,696.04, and authorize the City Manager to execute required documents.
12. Approve a License Agreement between the City and RCW's Investments, Inc. granting a license to RCW Investments to utilize an approximate .06 acre tract of land identified as an alley located between North Sherman Drive and Elm Street, a portion of the license property is adjacent to 110 North Sherman Drive, identifying allowed uses, preserving access; and authorizing the Mayor or designee to execute necessary documents.
13. Approve the acceptance of Public Improvements to Main Street (428) - Project F2024(957); authorize final payment to Pace Construction for \$35,863; and establish the date of acceptance as Council approval date.

Recess into Tax Increment Reinvestment Zone No 1 Board Meeting

14. Consider and make a recommendation to City Council regarding the proposed Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas (the "Zone") pursuant to Chapter 311, Texas Tax Code to decrease the increment participation rate; and providing for related matters.

Reconvene into Regular Session

New Business: New items requested for consideration.

15. Hold a Public Hearing, consider and take appropriate action on Ordinance No. 924-25 approving the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas (the "Zone") pursuant to Chapter 311, Texas Tax Code, to decrease the increment participation rate; and providing for related matters.
16. Consideration and action on a Final Plat for the Redfearn Addition for one (1) lot on 3.783 acres of land out of the Francisco Trevino Survey, Abstract No. 1243, City of Aubrey, Denton County Texas. The property is generally located east of US Hwy 377, north of Redfearn Road, and east of Highmeadow Drive within the City of Aubrey, Denton County, Texas. (Maylar, DTC Ventures, Inc.)
17. Presentation from Rodney Dryden, from Hub International, regarding the city's health insurance plans, and consideration and action for making plan changes.
18. Hold a Public Hearing, Consider and take action regarding Ordinance No. 925-25, making appropriations for the support of the City, appropriating money to a sinking

fund to pay interest and principal of the City's indebtedness; approving and adopting the annual Budget of the City of Aubrey, Texas for the 2025-2026 Fiscal Year; providing for the filing of the budget in the Office of the City Secretary; and providing an effective date.

19. Hold a Public Hearing, Consider and take action on Ordinance No. 926-25, approving the 2025 Certified Property Tax Rolls for the City; levying taxes and fixing and adopting the tax rate on all taxable property for the year 2025 at the rate of \$0.455000 per one hundred dollars (\$100.00) assessed value on all taxable property within the corporate limits of the City of Aubrey, Texas; the said tax rate having a maintenance and operations component and a debt service component; providing when taxes shall become due and when same shall become delinquent if not paid together with penalties and interest thereon; and providing an effective date.
20. Consideration and action on Resolution No. 1019-25, ratifying the property tax revenue increase reflected in the Budget for Fiscal Year 2025-2026.
21. Hold a public hearing, consider and act on Ordinance No. 927-25, annexing approximately 4.194 acres of land, being situated in the F. Trevino Survey, Abstract No. A-1273, Denton County Property ID No. 52014 and generally located at 1900 E Blackjack Road, in the Aubrey Extraterritorial Jurisdiction, into the corporate limits of the City of Aubrey; acknowledging entitlement to services; and providing for an amendment to the boundary map of the City. (City of Aubrey)
22. Hold a public hearing, consider and act on Ordinance No. 928-25, annexing an approximate 2 acres of land, being described as Lot 18A, Block W of Silverado Phase 3, Denton County Property ID No. 773540 and generally located at 4425 FM 2931, in the Aubrey Extraterritorial Jurisdiction, into the corporate limits of the City of Aubrey; acknowledging entitlement to services; and providing for an amendment to the boundary map of the City. (City of Aubrey Fire Station)
23. Consider and take action on approval of an extension to a Temporary Recreational Vehicle Permit for 527 Amy Jo Circle, for a period to not exceed twelve months.
24. Consider and take action on a change order from Gracon Construction in the amount of \$143,685.60 for the wastewater treatment plant expansion and authorize the City Manager to execute necessary documents.
25. Consider and take action regarding Ordinance No. 929-25, an ordinance amending Chapter 16, "Historic Preservation" by amending provisions of Article 16.03, Designation Process and Article 16.04 Certificates of Appropriateness; providing a penalty for violation; providing for publication; and providing an effective date.

Department Updates and Discussion:

26. Administration & Finance:
27. Library:

28. Fire Department:
 - Station Updates
29. Police Department:
 - Blackjack Substation
30. Public Works:
 - Water Update:
 - Wastewater Update
31. Human Resources:
32. Municipal Development:

Future Agenda Requests: Council or Board Members, City Staff, and Citizens may request items to be included on future agendas. Discussion is limited to what the request is for, and if and when the item can be put on a future agenda.

33. Discussion regarding availability for future regular and special meetings.

*****EXECUTIVE SESSION***** In accordance with Texas Government Code, Section 551.001, et seq., the City Council will recess into Executive Session (closed meeting) to discuss the following:

34. **Section 551.071(1) and (2) Consultation with Attorney.** For Council to seek the advice of its attorney about pending or contemplated litigation or a settlement offer and to consult with the City Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act:
 - *City of Aubrey v. Jerry H. Simmons*, et al, Cause No. PR-2024-01392-B, Denton County, Texas
 - Purchase of Property for Municipal Services
 - Emergency Services/Contracts
 - Tort Claims
 - Personnel Policies
 - Downtown Property
 - Hidden Lakes
 - Annexation Notifications
 - Trivedi Farms
 - Highpointe Commercial
 - Blackjack Tract 160
 - ETJ and Release Petitions
 - Vehicle & Equipment Replacement Fund
35. **Section 551.072 Real Property.** Deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

- Property acquisition for municipal purposes

Motion to Recess into Executive Session.

Reconvene into Open Session: In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider and take appropriate action, if any, regarding any items discussed in Executive Session.

-ADJOURN-

I, Jenny Hicks, City Secretary, certify that this Notice of Meeting was posted, per the Open Meetings Act, on the official bulletin board at the City Hall of the City of Aubrey, Texas and on the City's website at www.aubreytx.gov in accordance with Chapter 551, Texas Government Code, and shall remain posted until the meeting is adjourned.

I certify that the attached notice and agenda of items to be considered by the City Council of the City of Aubrey, Texas was removed by me from the official bulletin board of the City of Aubrey, Texas, 107 South Main St, Aubrey, Texas on the _____ day of _____, 2025.

(The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to consult with its attorney regarding any of the matters listed on this document, as authorized by Texas Government Code Section 551.071 Consultation with Attorney.)

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodation or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (940) 440-9343 for further information.

City Council Meeting Minutes

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
July 24, 2025
6:00 PM



The meeting was called to order at 6:00 PM.

Present: Jeff Perry, Chuck Fikes, Randy Jones, Matt Jones, Mike Browning

Staff Present: City Attorney Patricia Adams, City Manager Charles Kreidler, City Secretary Jenny Hicks, Finance Director Mike English, Fire Chief Eric Schlotter, Police Chief Richard Brooks, Executive Director of Operations Leanne Wilson, Library Manager Brittany McLain, HR Director Shaena Williams, Development Manager Shanda Guffee, Assistant to the City Manager Bailey Thompson, Planner Helen-Eve Beadle

Council Member Jeff Perry offered the Invocation and led the Pledges of Allegiance.

Community Announcements:

- Mayor Rich announced the Main Street Motorfest will be August 2nd from 10:00 am until 2:00 pm in Downtown Aubrey. During the car show, the Fruit Jar Junction Farmers Market will be held from 9:00 am until 1:00 pm at Veterans Memorial Park.
- Flood Benefit concert on the third Saturday in September at Veterans Memorial Park
- City Manager Charles Kreidler announced the Texas Municipal League Conference will be in October if any council members were interested in attending.

Citizen Input: None

Consent Items: Items placed on the Consent Agenda are considered routine in nature and non-controversial. The Consent Agenda can be acted upon in one motion. Items may be removed from the Consent Agenda by the request of Council, board members or staff. Consideration and action on the following:

1. Approve minutes of the June 26, 2025 meeting.
2. Approve Monthly Staff Reports
3. Approve Monthly Financial Report.
4. Approve Quarterly Investment Report.

5. Accept the resignations of Jesse Kemp and Jason Noyes from the Parks and Recreation Board.
6. Accept the resignation of Sina Tidwell from the Planning & Zoning Commission.
7. Approve an Interlocal Agreement with the City of Oak Point for the sale of a surplus ambulance, and authorize the City Manager to execute the agreement.
8. Approve an Interlocal Cooperation Agreement with the Town of Little Elm for the coordination of the Ironman Competition route and reimbursement of expenses incurred, and authorize the City Manager to execute the agreement.
9. Approve final acceptance of Highpointe Ranch, Phase 1C, Public Improvements.

Council Member Chuck Fikes made a motion to approve the consent items. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

New Business: New items requested for consideration.

10. Hold a public hearing, consider, and act on Ordinance No. 912-25, annexing an approximate 6.25 acres of land, legally described as Tract 156D, Abstract No. 1243 out of the Francisco Trevino Survey, Denton County, Texas, generally located south of Spring Hill Road and East of Aubrey High School into the corporate limits of the City and providing an effective date. (Aubrey ISD)

City Planner Helen-Eve Beadle provided information.

The Public Hearing continued from the June 26th meeting, closed at 6:05 p.m.

Council Member Jeff Perry made a motion to approve the annexation ordinance. None seconded. Motion Passed (5:0). None opposed.

11. Hold a public hearing, consider, and act on Ordinance No. 913-25, amending Exhibit 14A, "Zoning Ordinance," in Chapter 14, "Zoning" of the Code of Ordinances of the City of Aubrey, Texas, and the official Zoning Map of the City as requested in an application for a change in zoning on an approximate 15.244 acres of land comprised of an approximate 6.25 acre tract of land currently unzoned and previously located in the City's Extraterritorial Jurisdiction to a zoning classification of SF75-Single Family Residential 7,500 Square Foot Lot and an approximate 8.994 acre tract of land currently zoned AG-R Agricultural Residential District and a small strip of private easements designated as C Commercial zoning district to a new zoning classification of SF75-Single Family Residential 7,500 Square Foot Lot. The properties are located in the Francisco Trevino Survey, Abstract No. 1243, Denton County, Texas and generally located south of FM 428/Spring Hill Road, east of US Hwy 377, and north of E. Highmeadow Drive in the Extraterritorial Jurisdiction, City of Aubrey, Texas and in the City of Aubrey, Texas. DCAD Parcel ID's 563322, 52483, 193127, 193128, 52458, 52453, and 52471. (Aubrey ISD High School Zoning SF-75).

City Planner Helen-Eve Beadle provided information.

The Public Hearing continued from the June 26th meeting, closed at 6:09 p.m.

Council Member Jeff Perry made a motion to approve the Zoning Ordinance. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

12. Hold a public hearing, consider and act on Ordinance No. 916-25, annexing an

approximate 3.77 acres of land located in the City of Aubrey extraterritorial jurisdiction and being located in the Francisco Trevino Survey, Abstract No. 1243, Denton County, Texas. The property is generally located west of McNatt Road, north of Winterhaven Lane, and south of Spring Hill Road/FM 423. DCAD Parcel ID's 694193 and 1003909. (Cencor/SWC 428 McNatt LP Annexation)

City Planner Helen-Eve Beadle provided information.

The Public Hearing opened at 6:09 p.m. and closed at 6:11 p.m.

Rick Bleemel, neighboring property owner, requested information on who is notified about the annexation and zoning.

Council Member Jeff Perry made a motion to approve the Annexation Ordinance. Council Member Randy Jones seconded. Motion Passed (5:0). None opposed.

13. Hold a public hearing, consider, and act on Ordinance No. 917-25, amending Exhibit 14A, "Zoning Ordinance," in Chapter 14, "Zoning" of the Code of Ordinances of the City of Aubrey, Texas, and the official Zoning Map of the City as requested in an application for a change of zoning on land annexed into the City limits from unzoned land previously located in the City of Aubrey Extraterritorial Jurisdiction to a zoning classification of PD - Planned Development District with a base zoning district of C – Commercial on approximately 3.77 acres of land located in the Francisco Trevino Survey, Abstract No. 1243, City of Aubrey, Denton County, Texas. The property is generally located west of McNatt Road, north of Winterhaven Lane, and south of Spring Hill Road/FM 423. DCAD Parcel ID's 694193 and 1003909. (Cencor/SWC 428 McNatt LP PD-C)

City Planner Helen-Eve Beadle provided information.

The Public Hearing opened at 6:12 p.m. and closed at 6:17 p.m.

Council Member Randy Jones made a motion to approve the Zoning Ordinance. Council Member Jeff Perry seconded. Motion Passed (4:1). Council Member Chuck Fikes opposed.

14. Receive a presentation, consider and act on Ordinance No. 918-25, providing for the issuance of City of Aubrey, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2025 in the approximate aggregate principal amount of \$71,030,000 for municipal projects to include streets and drainage improvements, parks and water/wastewater infrastructure and property purchases, public safety facilities and equipment, and property for municipal facilities; levying a tax in payment thereof; prescribing the form of said certificates; authorizing the execution and delivery of a Bond Purchase Agreement and a Paying Agent/Registrar Agreement; approving the official statement; enacting provisions incident and relating to the subject and purposes of this ordinance; and authorizing the city manager to execute the necessary documents.

Jim Sabonis, with Hilltop Securities, provided information.

Council Member Chuck Fikes made a motion to approve the Ordinance

providing for the issuance of City of Aubrey Tax and Revenue Certificates of Obligation, Series 2025 in the appropriate aggregate principal amount not to exceed \$71,030,000 and other requirements as specified in the Ordinance. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

15. Consider and act on Ordinance No. 919-25, of the City of Aubrey, Texas, approving the 2025-2026 Annual Service and Assessment Plan Update and Assessment Roll for the Jackson Ridge Public Improvement District; and providing an effective date.

Josh Arendt, with Municap, will present information.

Council Member Matt Jones made a motion to approve the ordinance approving the 2025- 2026 annual service and assessment plan update and assessment roll for the Jackson Ridge PID. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

16. Consider and act on Ordinance No. 920-25, of the City of Aubrey, Texas, approving the 2025-2026 Annual Service and Assessment Plan Update and Assessment Roll for the Winn Ridge South Public Improvement District; and providing an effective date.

Josh Arendt, with Municap, will present information.

Council Member Matt Jones made a motion to approve the ordinance approving the 2025-2026 annual service and assessment plan update and assessment roll for the WinnRidge South PID. Council Member Chuck Fikes seconded. Motion Passed (5:0). None opposed.

17. Consider and act on Ordinance No. 921-25, of the City of Aubrey, Texas, approving the 2025-2026 Annual Service and Assessment Plan Update and Assessment Roll for the Duck Point Public Improvement District and providing an effective date.

Josh Arendt, with Municap, will present information.

Council Member Matt Jones made a motion to approve the ordinance approving the 2025-2026 annual service and assessment plan update and assessment roll for the Duck Point PID. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

18. Consider and act on Ordinance No. 922-25, of the City of Aubrey, Texas, approving the 2025-2026 Annual Service and Assessment Plan Update and Assessment Roll for Aubrey Public Improvement District No. 1 (Keeneland); and providing an effective date.

Josh Arendt, with Municap, will present information.

Council Member Randy Jones made a motion to approve the ordinance approving the 2025- 2026 annual service and assessment plan update and assessment roll for the Aubrey PID No. 1. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

19. Consideration and action on awarding a bid to Pavilion Construction for Veterans Memorial Park, Phase 2 Construction for an amount not to exceed \$1,291,148.99 and

authorize the City Manager to execute the necessary documents.

Parks Superintendent Kurt Karnowski presented information.

Council Member Jeff Perry made a motion to award the bid to Pavilion Construction in an amount not to exceed \$1,291,148.99 and authorize the City Manager to execute the necessary documents. Council Member Chuck Fikes seconded. Motion Passed (5:0). None opposed.

20. Receive presentation of the proposed Aubrey Municipal Development 2025-26 Fiscal Year budget; Discussion regarding same.

Board Vice President Tim Heitman presented information. Discussion only. No action taken.

21. Consider and act on Resolution No. 1014-25, granting a petition requesting annexation by the City of Aubrey as owner of approximately 4.194 acres of land, being a portion of Parcel ID 52014 generally located at 1900 W Blackjack Road, in the F. Trevino Survey, Abstract No A-1273, Denton County, Texas, setting a Public Hearing for the annexation; authorizing staff to enter into a written services agreement with Owner. (City of Aubrey)

City Manager Charles Kreidler provided information.

City Council Member Mike Browning made a motion to approve the Resolution and set the public hearing for August 28, 2025 at 6:00 pm in the Aubrey City Council Chambers. Council Member Randy Jones seconded. Motion Passed (5:0). None opposed.

22. Consider and act on Resolution No. 1015-25, granting a petition requesting annexation by the City of Aubrey as owner of approximately two (2) acres of land located at 4425 FM 2931, being the entirety of Parcel ID 773540, Lot 18A, Block W, Phase 3 of Silverado Phase 3, Denton County, Texas, setting a Public Hearing for the annexation; authorizing staff to enter into a written services agreement with Owner. (City of Aubrey Fire Station No 3)

City Manager Charles Kreidler provided information.

City Council Member Mike Browning made a motion to approve the Resolution and set the public hearing for August 28, 2025 at 6:00 pm in the Aubrey City Council Chambers. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

23. Consider and take action to fill four new positions this fiscal year that are being requested in fiscal year 2026.

HR Manager Shaena Williams presented information.

Council Member Chuck Fikes made a motion to approve the four positions. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

24. Consideration and action on Resolution 1016-25, a joint Resolution with surrounding

cities and towns, urging the Texas Department of Transportation and state leaders to expedite funding for critical transportation projects.

City Manager Charles Kreidler provided information.

Council Member Matt Jones made a motion to approve the joint resolution. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

25. Consider and act on appointing alternate Board Member Eric Probst as a regular member of the Parks and Recreation Board.

Council Member Randy Jones made a motion to appoint Eric Probst to the Parks and Recreation Board as a regular member. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

26. Consider and act to approve the request from Council member(s) identified in the Staff report as an excused absence from the May 22, 2025 and June 26, 2025 Regular City Council meetings.

Council Member Jeff Perry pulled this item from consent during the June agenda to discuss at this meeting and has requested to table it until after Executive Session.

After Executive Session, Council Member Jeff Perry made a motion to approve the excused absences. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

Department Updates and Discussion:

27. Administration & Finance:

28. Library:

Confirmation received from the Texas State Library and Archives that the library will be accredited for state fiscal year 2026; Summer reading had 830 sign-ups and we have met 4,929 of our daily reading goals; Summer Reading finale will be Friday, August 1st

29. Fire Department:

Fire Station Number 3: Crews have moved in and it is operational with the squad and an ambulance; the building has not been opened to the public yet; the builder has assured a 100% completion date toward the end of August and when the punch list items are complete, we will open the doors and invite everyone for a ceremony.

Fire Station Number 2: about 75% complete; the first and second floors have been sheetrocked and brick laying has begun; rough-in plumbing and electric are complete; concrete has been poured, with the exception of the pad for the generator and some sidewalks; coordination with the architecture firm for the park and irrigation is happening; estimated completion date is early October.

30. Police Department:

Blackjack Station moving along; Driveway is in, and clarity has been received regarding the fence; the inside has been painted and the cleaning crew is scheduled; we have a glitch with internet access and have a meeting with them on Friday to discuss; the station should be operational by the end of the month.

31. Public Works:

Water Update: no issues with water availability; Crews have reacted quickly to several main breaks and repairing leaks; Rock Hill Well has the 16" pipe in place and the pressure cement is between the casing has been installed.

Wastewater update: Two secondary clarifier slabs have been poured at the wastewater treatment plant.

The sidewalk and parking lot at City Hall and the fire station are progressing. They are working on storm drains now.

32. Human Resources:

33. Municipal Development:

Future Agenda Requests: Council or Board Members, City Staff, and Citizens may request items to be included on future agendas. Discussion is limited to what the request is for, and if and when the item can be put on a future agenda.

34. Discussion regarding availability for future special meetings.

There will be a Special Meeting on July 31st at 6:00 PM.

*****EXECUTIVE SESSION***** In accordance with Texas Government Code, Section 551.001, et seq., the City Council will recess into Executive Session (closed meeting) to discuss the following:

35. **Section 551.071(1) and (2) Consultation with Attorney.** For Council to seek the advice of its attorney about pending or contemplated litigation or a settlement offer and to consult with the City Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act:
- *City of Aubrey v. Jerry H. Simmons, et al*, Cause No. PR-2024-01392-B, Denton County, Texas
 - Purchase of Property for Municipal Services
 - Downtown Property
 - Hidden Lakes
 - Tort Claims
 - Open Meetings Act Remote attendance
 - Emergency Services/Contracts
 - Board member eligibility
 - HB3161 - TMRS
 - Meeting Decorum/Ethics
 - Grants for Personnel
 - ETJ and Release Petitions

- PID/TIRZ Agreements

36. **Section 551.072 Real Property.** Deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.
- Property acquisition for municipal purposes
37. **Section 551.071 (2) and 551.074 Personnel Matters.** Consultation with the City Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act and deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of public officer or employee or to hear a complaint or charge against an officer or employee:
- City Manager

Motion to Recess into Executive Session.

Council Member Jeff Perry made a motion to recess into Executive Session at 7:19 p.m. Council Member Matt Jones seconded. Motion Passed (5:0). None opposed.

Reconvene into Open Session: In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider and take appropriate action, if any, regarding any items discussed in Executive Session.

City Council reconvened into Open Session at 9:49 p.m.

Council Member Jeff Perry made a motion to direct the City Attorney to make changes to the City Manager contract as discussed in executive session and authorize the mayor to finalize negotiations and execute the documents.

Council Member Chuck Fikes seconded. Motion Passed (0:0). None opposed.

38. Consider and act on a Petition from the McGregor Family Trust for release of properties identified as Parcel ID 329842 and Parcel ID 498440, approximately 22 acres, from the extraterritorial jurisdiction of the City of Aubrey.

Council Member Matt Jones made a motion to deny the petition. Council Member Randy Jones seconded. Motion Passed (5:0). None opposed.

The meeting was adjourned at 9:52 PM.

PASSED and APPROVED by the City Council of the City of Aubrey, Texas this 28th day of August, 2025.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

City Council Special Meeting Minutes

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
July 31, 2025
6:00 PM



The meeting was called to order at 6:00 PM.

Present: Jeff Perry, Chuck Fikes, Randy Jones, Chris Rich, Mike Browning

Absent: Matt Jones

Staff Present: City Manager Charles Kreidler, City Secretary Jenny Hicks, Finance Director Mike English, Police Chief Richard Brooks

Council Member Mike Browning offered the Invocation and led the Pledges of Allegiance.

Community Announcements:

- Main Street Motorfest and Fruit Jar Junction Market will be held downtown on Saturday.

Citizen Input: None

New Business: New items requested for consideration.

1. Discussion regarding the Fiscal Year 2025-2026 Proposed Budget and action to set a public hearing date and vote on the proposed budget. **The final budget will be approved after the public hearing on August 28, 2025.**

Finance Director Mike English provided information.

Council Member Jeff Perry made a motion to set a public hearing date and vote on the proposed Fiscal Year 2025-2026 Budget for August 28, 2025 at 6:00 pm at the Aubrey City Council Chambers, 226 Countryside Dr. Council Member Randy Jones seconded. Motion Passed (4:0). None opposed.

2. Discussion regarding the proposed 2025 Tax Rate and action on a Resolution to set a

public hearing date for August 28, 2025 and scheduling a vote on the tax rate for August 28, 2025. **An action taken on this item at this meeting will not adopt a tax rate.**

Finance Director Mike English provided information.

Council Member Chuck Fikes made a motion to approve the Resolution and propose the 2025 Tax Rate as \$0.464 and set a public hearing date and vote on the proposed tax rate for August 28, 2025 at 6:00 p.m. at the Aubrey City Council Chambers, 226 Countryside Drive. Council Member Jeff Perry seconded. Motion resulted in a tie vote (2:2). Council Member Randy Jones and City Council Member Mike Browning opposed. Mayor Chris Rich broke the tie with an opposed vote.

City Council Member Mike Browning made a motion to approve the Resolution and propose the 2025 Tax Rate as \$0.455 and set a public hearing date and vote on the proposed tax rate for August 28, 2025 at 6:00 p.m. at the Aubrey City Council Chambers, 226 Countryside Drive. Council Member Randy Jones seconded. Motion Passed (4:0) .

3. Consider and take action on a consulting services agreement with Plummer Associates, Inc. for a source water blending study for an amount not to exceed \$148,595, and authorize the City Manager to execute the necessary documents.

City Manager Charles Kreidler provided information.

Council Member Jeff Perry made a motion to approve the agreement with Plummer Associates, Inc. None seconded. Motion Passed (4:0). None opposed.

4. Consider and take action on a professional engineering services agreement with Birkhoff, Hendricks & Carter, L.L.P. for downtown parking improvements for an amount not to exceed \$293,500, and authorize the City Manager to execute the necessary documents.

City Manager Charles Kreidler provided information.

Council Member Jeff Perry made a motion to approve the professional services agreement. Council Member Chuck Fikes seconded. Motion Passed (4:0). None opposed.

Future Agenda Requests:

- City Council member Chuck Fikes requested review and possible amendment of ordinance regarding notifications to property owners to include those outside the city limits.
- City Manager Charles Kreidler stated the possible need for an additional special meeting before September.

The meeting was adjourned at 6:43 PM.

PASSED and APPROVED by the City Council of the City of Aubrey, Texas this 28th day of August, 2025.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

City Council Special Meeting Minutes

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
August 21, 2025
6:30 PM



The meeting was called to order at 6:30 PM.

Present: Jeff Perry, Chuck Fikes, Randy Jones, Matt Jones

Absent: Mike Browning

Staff Present: City Manager Charles Kreidler, Development Manager Shanda Guffee, Assistant to the City Manager Bailey Thompson

Council Member Jeff Perry offered the Invocation and led the Pledges of Allegiance.

Community Announcements: City Manager Charles Kreidler announced the annual Peanut Festival on October 4th.

Citizen Input: None

New Business: New items requested for consideration.

1. Discuss, consider and act on a Resolution regarding a proposed concrete batch plant facility to be located at 10400 Osburn Rd, Pilot Point, TX.

City Manager Charles Kreidler provided information.

Council Member Jeff Perry made a motion to approve the Resolution. Council Member Randy Jones seconded. Motion Passed (4:0). None opposed.

The meeting was adjourned at 6:35 PM.

PASSED and APPROVED by the City Council of the City of Aubrey, Texas this 28th day of August, 2025.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

City of Aubrey - Municipal Court Report

July 2025 Report

New Cases Filed	
July - Traffic	158
July - Non Traffic	3

Final Disposition	
July - Traffic	123
July - Non Traffic	3

Warrants	
Issued	29
Cleared	19
Pending	1231

Total Fines Collected	
July - State	\$11,831.00
July - City	\$21,892.00

Fiscal YTD Collected	
YTD - State	\$ 104,316.00
YTD - City	\$ 176,362.00



*City of Aubrey
Departmental Report
Library*

To: City Council Members
From: Brittany McLain, Library Director
RE: Departmental Report - Jul. 2025

Monthly Report			July 2025	Fiscal Year to date
People & Activity	New Cards Issued	176		1142
	Number of Patrons	4391		32716
	Patrons per Hour (Average)	24		19
	Volunteer Hours / Persons	68/10		364.5
	Number of Days Open	22		204
	Number of Hours Open	183		1680.5
Material Usage	Total Items checked out	13845		103779
	Items per Hour (Average)	76		62
	Adult Material Checked Out	1806		13837
	Juvenile Material Checked Out	10136		73114
	Self-Checkout Use	0		97
	Digital Materials Checked Out	1903		16828
	Interlibrary shipped	284		1965
	Interlibrary received	186		1796
	Reference	311		2622
	Computer Sessions	266		2449
	Computer Usage (hours)	180		2052
Programs	Community Center Event Hrs	4		38
	Total Number of Programs	45		358
	Total Program Attendance	993		5855

*Please Note: Total Program Attendance does not include the 834 Summer Reading Participants.

Previous Month ▾

Jul 1, 2025 - Jul 31, 2025 ▾

34%

FIRE

Percentage of Total Incidents

66%

EMS

Percentage of Total Incidents

354

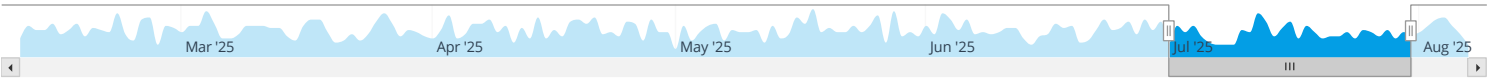
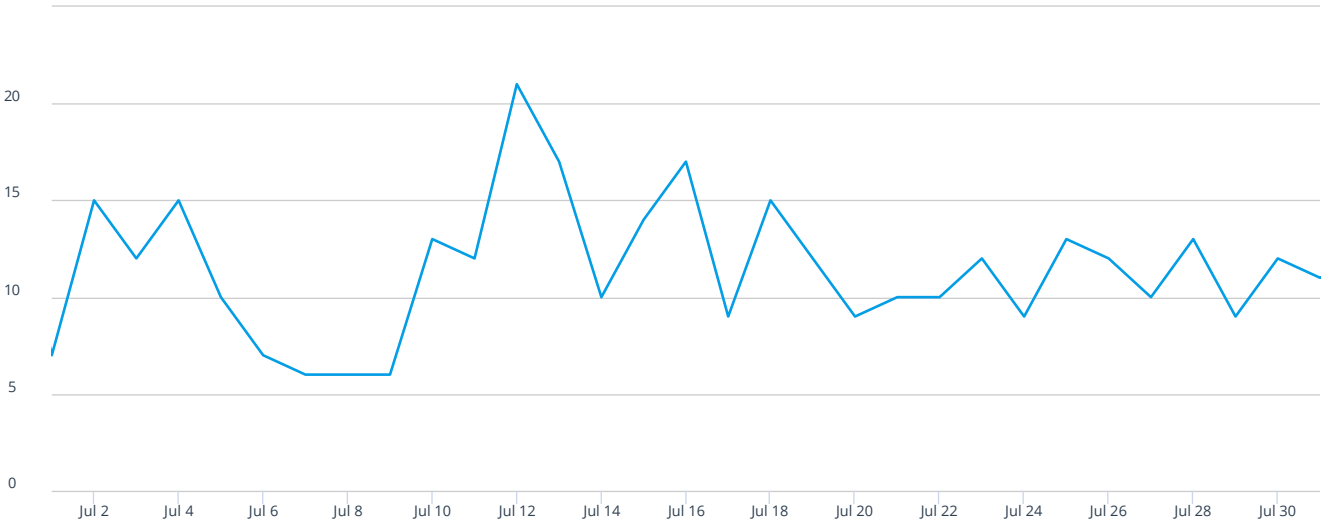
INCIDENTS

In Selected Time Slice

31

DAYS

In Selected Time Slice



Counts

% Rows

% Columns

% All

Week Ending	7/6/25	7/13/25	7/20/25	7/27/25	8/3/25	8/10/25	8/17/25	8/24/25	8/31/25	9/7/25	9/14/25	9/21/25	9/28/25	Total
Aubrey Fire Station 1	19	21	17	25	8									90
Aubrey Fire Station 2	23	26	36	24	18									127
Aubrey Fire Station 3	19	34	33	27	19									132
PV Farm	5													5
Total	66	81	86	76	45									354



City of Aubrey - Police Department

July 2025 Statistical Report

Calls for Police Service		% + / -
July 2025	709	-12%
July 2024	807	
YTD - 2025	4,961	1%
YTD - 2024	4,901	

Calls for Service - Officer Initiated		% + / -
July 2025	148	-20%
July 2024	185	
YTD - 2025	1,205	6%
YTD - 2024	1,134	

Calls for Service - Dispatched		% + / -
July 2025	561	-10%
July 2024	622	
YTD - 2025	3,755	0%
YTD - 2024	3,767	

Calls for Service By Area

Aubrey		% + / -
July 2025	183	-15%
July 2024	216	
YTD - 2025	1,314	3%
YTD - 2024	1,279	

Providence Village		% + / -
July 2025	226	-29%
July 2024	320	
YTD - 2025	1,766	-3%
YTD - 2024	1,813	

Sandbrook		% + / -
July 2025	54	-2%
July 2024	55	
YTD - 2025	390	12%
YTD - 2024	349	

Silverado		% + / -
July 2025	152	38%
July 2024	110	
YTD - 2025	835	23%
YTD - 2024	677	

Winn Ridge		% + / -
July 2025	64	-16%
July 2024	76	
YTD - 2025	452	-18%
YTD - 2024	554	

Outside ETJ		% + / -
July 2025	14	8%
July 2024	13	
YTD - 2025	110	-24%
YTD - 2024	144	

Criminal Offenses/Arrests

Criminal Offenses		% + / -
July 2025	46	-36%
July 2024	72	
YTD - 2025	478	12%
YTD - 2024	426	

Arrests		% + / -
July 2025	15	-61%
July 2024	38	
YTD - 2025	155	-50%
YTD - 2024	307	

Motor Vehicle Crashes - Aubrey

Non-Injury Crashes		% + / -
July 2025	9	80%
July 2024	5	
YTD - 2025	61	49%
YTD - 2024	41	

Injury Crashes		% + / -
July 2025	4	66%
July 2024	1	
YTD - 2025	27	108%
YTD - 2024	13	

Motor Vehicle Crashes - Providence Village

Non-Injury Crashes		% + / -
July 2025	7	250%
July 2024	2	
YTD - 2025	13	-58%
YTD - 2024	31	

Injury Crashes		% + / -
July 2025	2	200%
July 2024	0	
YTD - 2025	13	18%
YTD - 2024	11	

Traffic Stops and Citations

Traffic Stops		% + / -
July 2025	811	-34%
July 2024	1,232	
YTD - 2025	4,775	-35%
YTD - 2024	7,311	

Warnings		% + / -
July 2025	831	-24%
July 2024	1,096	
YTD - 2025	4,852	-28%
YTD - 2024	6,780	

Total Citations		% + / -
July 2025	413	-27%
July 2024	566	
YTD - 2025	2,374	-30%
YTD - 2024	3,397	

Citations - Aubrey		% + / -
July 2025	232	-37%
July 2024	366	
YTD - 2025	1,470	-14%
YTD - 2024	1,714	

Citations - Providence Village		% + / -
July 2025	131	0%
July 2024	131	
YTD - 2025	673	-33%
YTD - 2024	1,010	

Citations - JP 5		% + / -
July 2025	50	-28%
July 2024	69	
YTD - 2025	231	-66%
YTD - 2024	673	

Top 10 Calls

Top 10 Calls			
Type of Call	Providence Village	Aubrey	Total
Suspicious Activity	34	35	69
Fireworks Complaint	12	45	57
Alarm	5	37	42
Welfare Concern	16	29	45
Disturbance	22	17	39
Traffic Crash	14	21	35
Noise Complaint	7	30	37
Animal Complaint	9	16	25
Motorist Assit	2	23	25
911 Hangup	9	14	23

Neighborhood Safety Initiative		% + / -
July 2025	13,309	45%
July 2024	9,167	
YTD - 2025	84,455	52%
YTD - 2024	55,578	

Providence Village Data

Close Patrols - Providence Village		% + / -
July 2025	3,520	17%
July 2024	3,016	
YTD - 2025	27,351	41%
YTD - 2024	19,418	

Walk Through - Providence Village		% + / -
July 2025	103	10%
July 2024	94	
YTD - 2025	699	7%
YTD - 2024	655	

Total - Providence Village		% + / -
July 2025	3,623	16%
July 2024	3,110	
YTD - 2025	28,050	40%
YTD - 2024	20,073	

Department Data

Percentage - Crime/Order Maintenance/Service Calls		
Top 10 Calls Total		397
Crime	19	5%
Service Calls	301	76%
Order Maintenance	77	19%
Reported Crime	46	6%

Authorized Strength		% + / -
Sworn - Authorized	33	88%
Sworn - Current	30	
Civilian Authorized	3	66%
Civilian - Current	2	

Criminal Investigations Statistical Data

CID Case Assignment		% + / -
July 2025	46	-36%
July 2024	72	
YTD - 2025	478	12%
YTD - 2024	426	

Patrol Case Assignment		% + / -
July 2025	15	-58%
July 2024	36	
YTD - 2025	155	-39%
YTD - 2024	254	

CID Arrests		% + / -
July 2025	2	0%
July 2024	2	
YTD - 2025	21	-60%
YTD - 2024	52	

Case Status - Cleared by Arrest		% + / -
July 2025	17	-55%
July 2024	38	
YTD - 2025	171	-44%
YTD - 2024	306	

Case Status - Suspended		% + / -
July 2025	18	-22%
July 2024	23	
YTD - 2025	128	-22%
YTD - 2024	165	

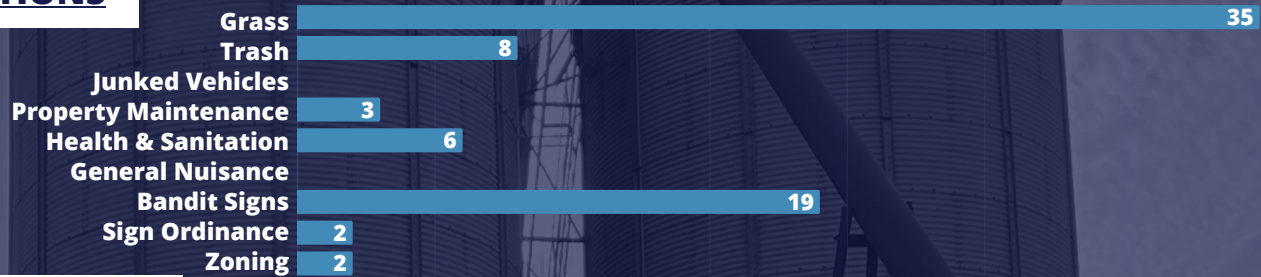
Case Status - Cleared by Exception		% + / -
July 2025	0	0%
July 2024	2	
YTD - 2024	8	-56%
YTD - 2024	18	

Case Status - Unfounded		% + / -
July 2025	6	1%
July 2024	5	
YTD - 2025	22	-33%
YTD - 2024	33	

Cases - Open		% + / -
Yearly Total	620	

MUNICIPAL SERVICES REPORT FOR JULY 2025

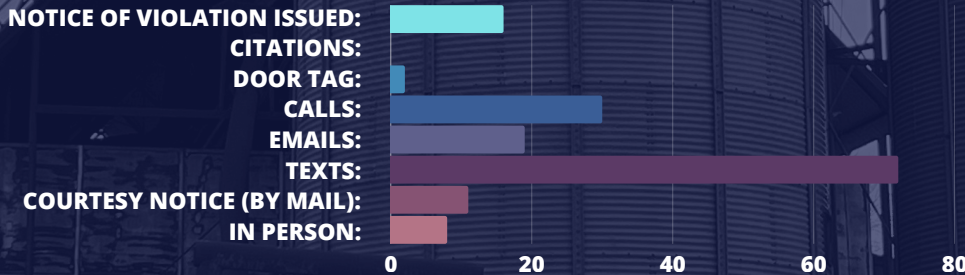
AUBREY VIOLATIONS



WINN RIDGE VIOLATIONS

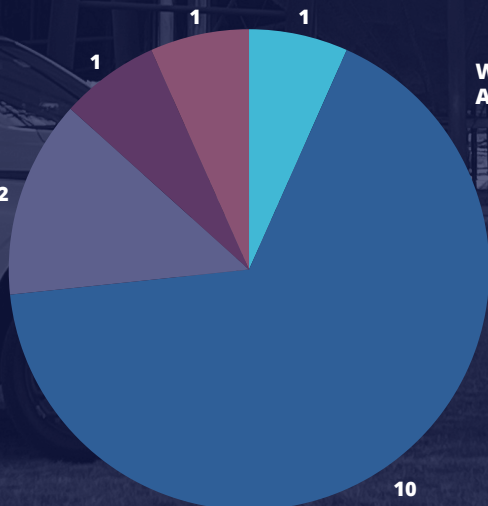


OFFICER COMMUNICATION WITH THE COMMUNITY



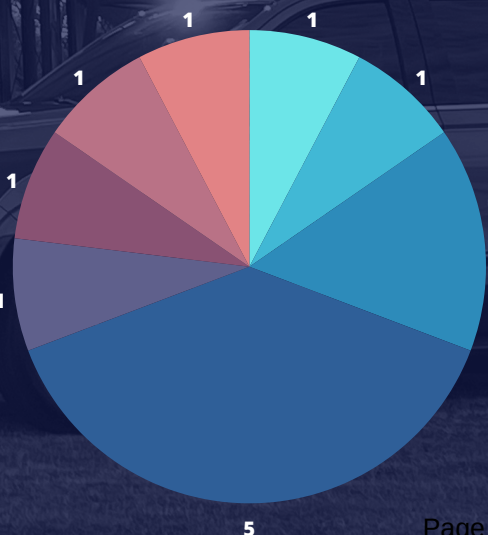
ANIMAL SERVICES IN AUBREY

KEY: Confined Animal, Dead Animal, Loose Animal, Patrol, Sick/Injured Animal, Animal in Distress, Reclaim, Cruelty, Aggression



ANIMAL SERVICES IN WINN RIDGE

Wildlife - 2
Animal in Distress - 1





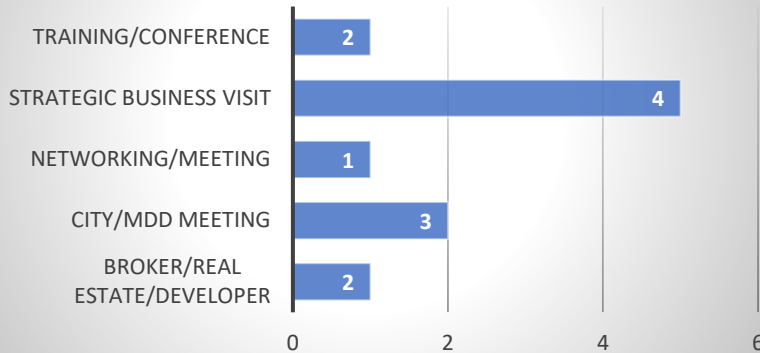
JULY 2025 STAFF REPORT

Aubrey Municipal Development District

Christine Gossett – Executive Director



Montly Business Visits/Meetings/Trainings



Commercial Property for Sale/Lease/Build-to-Suit:

Combined commercial land for sale/lease 75 +/- acres and combined 15,000 +/- sq ft commercial space available for sale/lease. See Aubrey MDD Real Estate/Sites web page for details:

Real Estate & Maps – Aubrey Municipal Development District



Business Activity and Updates

- No new openings/closings.

Project Updates:

- Landscaping/rock bed placed under mural on northside of MDD building. More landscape improvements planned for installation in August.
- Grant Project at 377 Car Wash was completed.
- Budget Planning: MDD Proposed 2025-26 Budget approved by Council at July 24th City Council meeting.
- Site Selection GIS Map Page: continuous monitoring and updating of properties and photos for commercial sites available in Aubrey City Limits and ETJ. Property available for commercial in business corridors has increased by 15+ acres.
- Strategic Plan: Staff and board continue to identify development projects and opportunities that are goals of the 5-year Strategic Plan.

Marketing:

- Website - Updates to pages and business directory as needed.
- Social Media/Facebook – Staff creates content and manages posts on Aubrey MDD FB page. July's highest performing post featured a business anniversary, Bella Cavalli Events, on July 11, 2025. The post generated 3,219 Views and had a Reach of 1,499 and 547 Engagements. Posts feature Aubrey businesses, activities to support local business and events, and business education.
- Website Statistics: July '25 – 198 Visitors and 342 Views; June '25 – 241 Visitors and 440 Views; May '25 – 162 Visitors and 293 Views.
- Development/Commercial Real Estate: On-going calls and meetings.

Sales & Use-Tax Allocation:

- Payment received in July: \$92,633.89
(Gross collections derived from audit payments \$2,970.04)

City of Aubrey - Public Works



July 2025 Activity Report

Water Production Gal

Jul-25	20,599,000
Jun-25	17,715,700
May-25	15,569,300
Daily Average Gal	598,711

Wastewater Treatment Gal

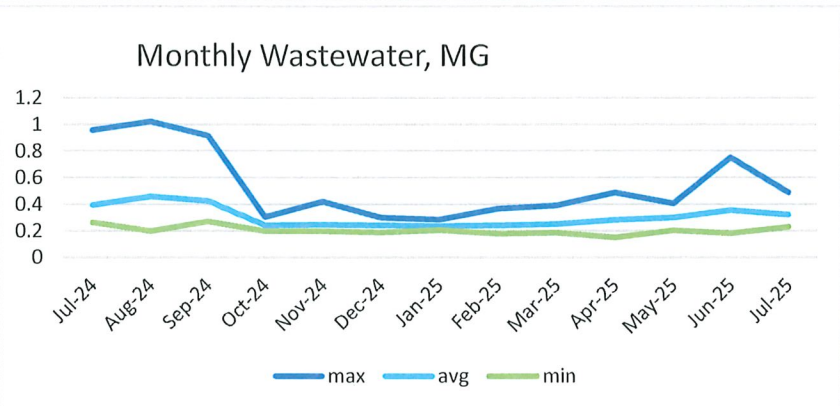
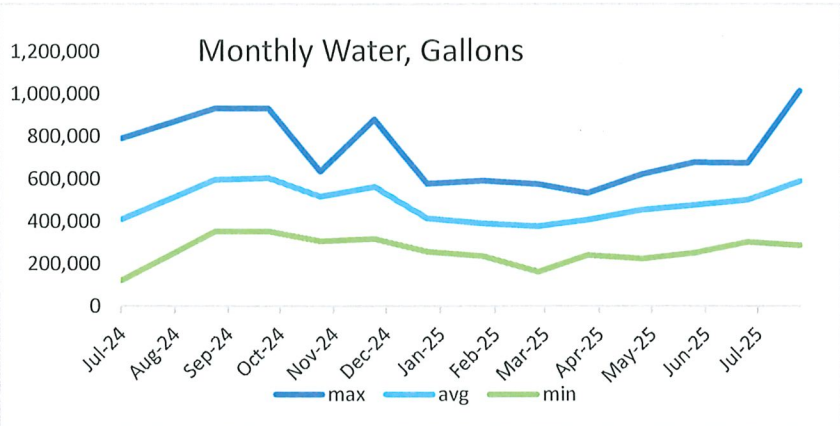
Jul-25	9,694,000
Jun-25	12,413,000
May-25	14,383,000
Daily Average Gal	405,444

Work Orders

Water & Sewer Maintenance	37
Cut-offs Non Payment	4
Street/Parks	67
Line Locates	115
Billing and Meters	151
Total	337

Projects

Rockhill Well	Construction is 80% completed.
HighPointe Phases 2&3	Paving complete on Phase 2 & preparing to pave on Phase 3.
HighPointe East Phase 1	Utilities are being completed.
Veterans Park Phase 1	Complete. Working on final acceptance for August City Council.
Public Works Connex Storage	Additional storage buildings have been installed and completed.
Aubrey Heights/Palomino	Sewer mains installation complete. Installing storm drain manholes. Building retaining wall.
Belmont	Completed. Waiting on developer to get their paperwork done, then we can release it.
Ribbonwood/Saratoga	Installing sidewalks. Installed erosion barrier on drainage ditches going to detention pond.
WWTP Expansion	Aeration basin complete, clarifiers 40% complete, sludge tanks 15% done.
PW Building Expansion	Builders came for meeting, made measurements. Should begin work in 3-4 months.



Fees Collected

	July
Water Impact	\$399,252.03
Sewer Impact	\$701,647.11
Roadway Impact	\$178,923.00
Parks Fee	\$328,500.00
Total	\$1,608,322.14



City of Aubrey - Development Services

July 2025 Activity Report

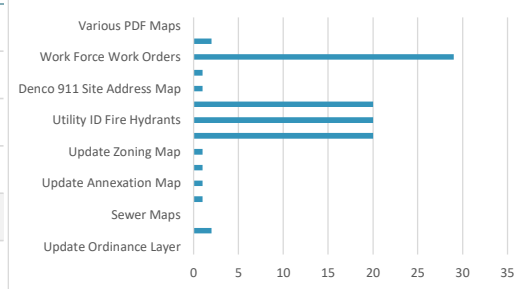
No. Permits Issued

New Single Family	88
Residential Misc	73
Commercial	38
Plat, Re-Plat, Site Plan, or Variance	5
Total	204

Fees Collected

New Single Family	\$ 1,829,682.54
Residential Misc	\$ 11,582.89
Commercial	\$ 9,762.07
Variance or Zoning	\$ 4,264.75
Total	\$ 1,855,292.25

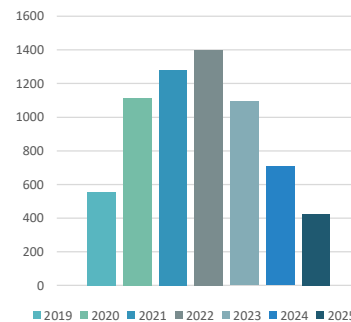
GIS Mapping



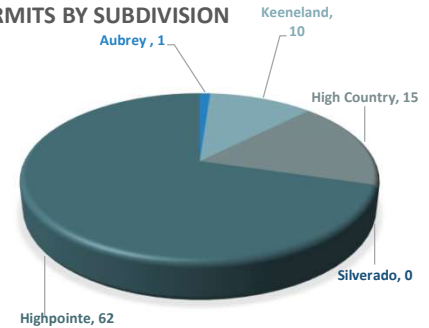
Annual New Single Family

2019	556
2020	1,113
2021	1,279
2022	1,400
2023	1,095
2024	706
2025 YTD	427
2019 - 2025 Total:	6,576

New Single Family



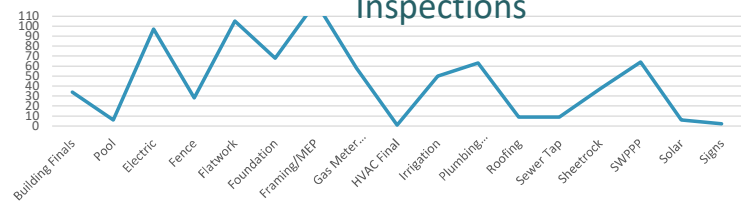
PERMITS BY SUBDIVISION



PLAN REVIEWS



Inspections



Total House Count



Location	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25
Aubrey Proper	1454	1454	1448	1447	1454	1800
Winn Ridge	1734	1735	1737	1732	1857	1746
Silverado & High Country	3400	3469	3525	3567	3830	3700
Aspen Meadows	310	310	310	308	328	312
Keeneland	62	66	70	78	151	156
Sandbrock	1670	1686	1702	1720	1791	1761
Highpointe	0	0	0	0	178	191

Project Status

Highpointe 1C Final Acceptance - Public Improvements	City Council made a motion to approved the concert item to approve the final acceptance of Highpointe Ranch, Phase 1C Public Improvements.
Aubrey ISD Annexation	City Council made a motion to approve the annexation ORD 912-25, annexing an approximate 6.25 acres of land, legally described as Tract 156D, Abstract No. 1243 out of the Francisco Trevino Survey, Denton County, Texas, generally located south of Spring Hill Road and East of Aubrey High School into the corporate limits of the City and providing an effective date.
Aubrey ISD Zoning Change	City Council made a motion to approve the zoning ORD 913-25, amending Exhibit 14A, "Zoning Ordinance," in Chapter 14, "Zoning" of the Code of Ordinances of the City of Aubrey, Texas, and the official Zoning Map of the City as requested in an application for a change in zoning on an approximate 15.244 acres of land comprised of an approximate 6.25 acre tract of land currently unzoned and previously located in the City's Extraterritorial Jurisdiction to a zoning classification of SF75-Single Family Residential 7,500 Square Foot Lot and an approximate 8.994 acre tract of land currently zoned AG-R Agricultural Residential District and a small strip of private easements designated as C Commercial zoning district to a new zoning classification of SF75.
Cencor Annexation	City Council made a motion to approve the annexation ORD 916-25, annexing an approximate 3.77 acres of land located in the City of Aubrey extraterritorial jurisdiction and being located in the Francisco Trevino Survey, Abstract No. 1243, Denton County, Texas. The property is generally located west of McNatt Road, north of Winterhaven Lane, and south of Spring Hill Road/FM 423.
Cencor Zoning Change	City Council made a motion to approve the zoning ORD 917-25, amending Exhibit 14A, "Zoning Ordinance," in Chapter 14, "Zoning" of the Code of Ordinances of the City of Aubrey, Texas, and the official Zoning Map of the City as requested in an application for a change of zoning on land annexed into the City limits from unzoned land previously located in the City of Aubrey Extraterritorial Jurisdiction to a zoning classification of PD - Planned Development District with a base zoning district of C - Commercial on approximately 3.77 acres of land located in the Francisco Trevino Survey, Abstract No. 1243, City of Aubrey, Denton County, Texas. The property is generally located west of McNatt Road, north of Winterhaven Lane, and south of Spring Hill Road/FM 423.



Monthly Cash Activity

(Unaudited)

July 2025

FUND: ALL

DATES: 7/01/2025- 7/31/2025

ACCT: ALL

TYPE: ALL CASH

ACCOUNT NO#	CHECKS	DEPOSITS	SVC CHARGE	INTEREST	MISC.	NET CHANGE	BALANCE
101-11-000-00	0.00	152,656.39	0.00	1,264.73	814,467.63CR	660,546.51CR	42,485.91CR
101-11-000-10	0.00	0.00	0.00	0.00	0.00	0.00	200.00
101-11-000-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-11-000-58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-11-000-84	0.00	2,238,317.80	0.00	6,583.98	1,611,845.55CR	633,056.23	7,624,236.65
101-11-000-90	0.00	15,828.21CR	0.00	23,164.46	0.00	7,336.25	6,164,887.44
101-11-027-87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-11-000-84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201-11-000-00	0.00	11,796.62CR	0.00	150.76	49,035.21CR	60,681.07CR	12,400.47
201-11-000-10	0.00	0.00	0.00	0.00	0.00	0.00	200.00
201-11-000-84	0.00	1,239,545.99	0.00	0.00	3,740,326.58	4,979,872.57	8,297,310.93
201-11-000-85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201-11-000-90	0.00	10,462.88	0.00	937.40	0.00	11,400.28	257,988.98
201-11-000-91	0.00	0.00	0.00	2,454.55	0.00	2,454.55	657,845.48
201-11-000-95	0.00	685,751.38CR	0.00	0.00	3,880,120.86CR	4,565,872.24CR	3,754,241.63
201-11-012-73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
201-11-032-89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-11-000-84	0.00	1,469,800.31	0.00	0.00	141,956.69CR	1,327,843.62	10,242,573.29
202-11-000-85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-11-000-91	0.00	0.00	0.00	3,196.53	0.00	3,196.53	856,705.75
202-11-000-92	0.00	949,965.10CR	0.00	156,938.32	0.00	793,026.78CR	41,570,297.87
202-11-036-37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205-11-000-84	0.00	361,754.14	0.00	0.00	229,581.04CR	132,173.10	368,615.31CR
205-11-000-85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301-11-000-00	0.00	1,775,027.86	0.00	1,038.27	76,000.00CR	1,700,066.13	1,886,752.14
301-11-000-84	0.00	1,756,453.13CR	0.00	0.00	3,500.00CR	1,759,953.13CR	1,637,045.51CR
301-11-000-90	0.00	0.00	0.00	280.01	0.00	280.01	75,046.01
401-11-000-00	0.00	0.00	0.00	166.66	0.00	166.66	45,832.49
401-11-000-70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401-11-000-84	0.00	1,134.00	0.00	0.00	1,317.99	2,451.99	36,931.00
401-11-058-24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402-11-000-00	0.00	237,000.00	0.00	2,810.17	0.00	239,810.17	902,792.00
403-11-000-00	0.00	641,775.13CR	0.00	13,450.24	0.00	628,324.89CR	3,098,574.78
404-11-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404-11-000-50	0.00	108,259.89CR	0.00	4,660.78	0.00	103,599.11CR	1,260,724.87
404-11-000-60	0.00	65,532.50CR	0.00	10,085.06	0.00	55,447.44CR	2,654,011.07
404-11-000-70	0.00	63,190.58CR	0.00	7,587.65	0.00	55,602.93CR	1,992,767.21
404-11-000-90	0.00	0.00	0.00	6.89	0.00	6.89	1,859.66
405-11-000-00	0.00	169,261.00CR	0.00	1,181.22	0.00	168,079.78CR	215,647.20
405-11-000-84	0.00	173,761.00	0.00	0.00	183,034.30CR	9,273.30CR	137,236.73CR
406-11-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-11-000-41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-11-000-42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-11-000-43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-11-000-84	0.00	17,500.00	0.00	0.00	43,185.47CR	25,685.47CR	409,051.76
407-11-000-84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-11-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-11-000-55	0.00	86,250.00CR	0.00	2,910.14	0.00	83,339.86CR	713,166.38
501-11-000-56	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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ACCOUNT NO#	CHECKS	DEPOSITS	SVC CHARGE	INTEREST	MISC.	NET CHANGE	BALANCE
501-11-000-58	0.00	0.00	0.00	900.57	0.00	900.57	247,665.16
501-11-000-59	0.00	86,097.78CR	0.00	879.28	0.00	85,218.50CR	157,896.20
501-11-000-60	0.00	0.00	0.00	15,718.56	3,880,120.86	3,895,839.42	15,718.56
501-11-000-61	0.00	623,936.25CR	0.00	3,683.17	0.00	620,253.08CR	423,604.53
501-11-000-62	0.00	239,991.20CR	0.00	29,235.02	0.00	210,756.18CR	7,711,295.08
501-11-000-63	0.00	59,997.80CR	0.00	11,078.11	0.00	48,919.69CR	2,938,053.93
501-11-000-84	0.00	1,155,127.28	0.00	0.00	7,938,429.49CR	6,783,302.21CR	26,769,204.16CR
501-11-000-90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-11-008-38	0.00	0.00	0.00	3.37	0.00	3.37	888.55
501-11-026-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601-11-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601-11-000-84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701-11-000-00	0.00	91,560.99	0.00	6,666.48	0.00	98,227.47	1,862,727.08
701-11-000-50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701-11-000-84	0.00	2,572.90	0.00	0.00	35,542.66CR	32,969.76CR	80,561.67CR
701-11-000-90	0.00	0.00	0.00	6,302.93	0.00	6,302.93	1,689,250.20
701-11-008-41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
801-11-000-00	0.00	152,196.36	0.00	1,768.52	123,563.08CR	30,401.80	449,735.85
801-11-000-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
801-11-000-84	0.00	152,196.36CR	0.00	0.00	152,226.36	30.00	65,166.42CR
802-11-000-00	0.00	0.00	0.00	0.00	0.00	0.00	295,245.26
802-11-000-01	0.00	0.00	0.00	0.00	0.00	0.00	2,208,324.31
802-11-000-02	0.00	0.00	0.00	0.00	0.00	0.00	0.38CR
802-11-000-05	0.00	0.00	0.00	0.00	0.00	0.00	0.46
802-11-000-06	0.00	0.00	0.00	0.00	0.00	0.00	0.25
802-11-000-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
803-11-000-01	0.00	0.00	0.00	0.00	0.00	0.00	1,092,783.10
804-11-000-01	0.00	0.00	0.00	0.00	0.00	0.00	114,878.00
804-11-000-02	0.00	0.00	0.00	0.00	0.00	0.00	40,577.00
804-11-000-03	0.00	0.00	0.00	0.00	0.00	0.00	74,808.00
804-11-000-04	0.00	0.00	0.00	0.00	0.00	0.00	8,313.00
804-11-000-05	0.00	0.00	0.00	0.00	0.00	0.00	57,559.00
804-11-000-06	0.00	0.00	0.00	0.00	0.00	0.00	1,109,635.00
804-11-000-07	0.00	0.00	0.00	0.00	0.00	0.00	19,678.00
805-11-000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805-11-000-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901-11-000-00	2,982,517.08CR	5,696,069.03	0.00	6,583.98	3,526,028.61CR	805,892.68CR	125,314.96
** TOTALS **	2,982,517.08CR	9,058,204.00	0.00	321,687.81	10,882,298.80CR	4,484,924.07CR	84,275,680.45

----- AVERAGE DAILY BALANCES -----

ACCOUNT	AVERAGE BALANCE
101 11-000-00	305,094.84
101 11-000-10	200.00
101 11-000-20	0.00
101 11-000-58	0.00

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----- AVERAGE DAILY BALANCES -----

ACCOUNT	AVERAGE BALANCE
101 11-000-84	7,280,300.65
101 11-000-90	6,185,937.06
101 11-027-87	0.00
200 11-000-84	0.00
201 11-000-00	45,886.36
201 11-000-10	200.00
201 11-000-84	5,123,161.32
201 11-000-85	0.00
201 11-000-90	250,331.57
201 11-000-91	655,470.11
201 11-000-95	6,699,965.66
201 11-012-73	0.00
201 11-032-89	0.00
202 11-000-84	9,507,158.63
202 11-000-85	0.00
202 11-000-91	853,612.33
202 11-000-92	41,908,726.64
202 11-036-37	0.00
205 11-000-84	438,240.60CR
205 11-000-85	0.00
301 11-000-00	236,896.31
301 11-000-84	38,894.51
301 11-000-90	74,775.03
401 11-000-00	45,671.21
401 11-000-70	0.00
401 11-000-84	35,256.55
401 11-058-24	0.00
402 11-000-00	770,104.74
403 11-000-00	3,685,928.70
404 11-000-00	0.00
404 11-000-50	1,244,573.35
404 11-000-60	2,693,130.53
404 11-000-70	2,026,192.44
404 11-000-90	1,852.99
405 11-000-00	323,704.73
405 11-000-84	162,072.03CR
406 11-000-00	0.00
406 11-000-41	0.00
406 11-000-42	0.00
406 11-000-43	0.00
406 11-000-84	424,219.22
407 11-000-84	0.00
501 11-000-00	0.00
501 11-000-55	777,124.31
501 11-000-56	0.00
501 11-000-58	246,793.64
501 11-000-59	232,033.67
501 11-000-60	2,502,796.73CR
501 11-000-61	963,468.52

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----- AVERAGE DAILY BALANCES -----

ACCOUNT	AVERAGE BALANCE
501 11-000-62	7,806,869.55
501 11-000-63	2,958,299.78
501 11-000-84	22,409,663.17CR
501 11-000-90	0.00
501 11-008-38	885.29
501 11-026-00	0.00
601 11-000-00	0.00
601 11-000-84	0.00
701 11-000-00	1,826,947.50
701 11-000-50	0.00
701 11-000-84	66,771.08CR
701 11-000-90	1,683,150.59
701 11-088-41	0.00
801 11-000-00	462,786.36
801 11-000-02	0.00
801 11-000-84	70,238.83CR
802 11-000-00	295,245.26
802 11-000-01	2,208,324.31
802 11-000-02	0.38CR
802 11-000-05	0.46
802 11-000-06	0.25
802 11-000-07	0.00
803 11-000-01	1,092,783.10
804 11-000-01	114,878.00
804 11-000-02	40,577.00
804 11-000-03	74,808.00
804 11-000-04	8,313.00
804 11-000-05	57,559.00
804 11-000-06	1,109,635.00
804 11-000-07	19,678.00
805 11-000-01	0.00
805 11-000-02	0.00
805 11-000-03	0.00
805 11-000-04	0.00
805 11-000-05	0.00
805 11-000-06	0.00
805 11-000-07	0.00
901 11-000-00	1,159,163.78

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
General Fund						
101-11-000-00	General Fund Cas	618,060.60	931,130.22	1,591,676.73CR	42,485.91CR	305,094.84
101-11-000-10	Cash on hand - C	200.00	0.00	0.00	200.00	200.00
101-11-000-20	EMS Federal Govt	0.00	0.00	0.00	0.00	0.00
101-11-000-58	Cash in bank - T	0.00	0.00	0.00	0.00	0.00
101-11-000-84	Claim on Cash Ge	6,991,180.42	2,519,616.70	1,886,560.47CR	7,624,236.65	7,280,300.65
101-11-000-90	Investment Accou	6,157,551.19	172,549.75	165,213.50CR	6,164,887.44	6,185,937.06
101-11-027-87	Municipal Saving	0.00	0.00	0.00	0.00	0.00
FUND 101 TOTAL		13,766,992.21	3,623,296.67	3,643,450.70CR	13,746,838.18	13,771,532.55
Utility Fund Pooled						
200-11-000-84	Water/Sewer/Tras	0.00	0.00	0.00	0.00	0.00
FUND 200 TOTAL		0.00	0.00	0.00	0.00	0.00
Water Fund						
201-11-000-00	Water Fund Cash	73,081.54	2,830.37	63,511.44CR	12,400.47	45,886.36
201-11-000-10	Cash Drawer	200.00	0.00	0.00	200.00	200.00
201-11-000-84	Claim on Cash Wa	3,317,438.36	5,153,225.89	173,353.32CR	8,297,310.93	5,123,161.32
201-11-000-85	Water Claim on O	0.00	0.00	0.00	0.00	0.00
201-11-000-90	Investment Accou	246,588.70	11,400.28	0.00	257,988.98	250,331.57
201-11-000-91	Water Impact Fee	655,390.93	2,454.55	0.00	657,845.48	655,470.11
201-11-000-95	Cash - CO 2023 P	8,320,113.87	0.00	4,565,872.24CR	3,754,241.63	6,699,965.66
201-11-012-73	Cash in bank - W	0.00	0.00	0.00	0.00	0.00
201-11-032-89	Cash in bank - T	0.00	0.00	0.00	0.00	0.00
FUND 201 TOTAL		12,612,813.40	5,169,911.09	4,802,737.00CR	12,979,987.49	12,775,015.02
Sewer Fund						
202-11-000-84	Claim on Cash Se	8,914,729.67	1,471,826.72	143,983.10CR	10,242,573.29	9,507,158.63
202-11-000-85	Sewer Claim on O	0.00	0.00	0.00	0.00	0.00
202-11-000-91	Sewer Impact Fee	853,509.22	3,196.53	0.00	856,705.75	853,612.33
202-11-000-92	Utility Funding	42,363,324.65	156,938.32	949,965.10CR	41,570,297.87	41,908,726.64
202-11-036-37	Sewer Reserve ca	0.00	0.00	0.00	0.00	0.00
FUND 202 TOTAL		52,131,563.54	1,631,961.57	1,093,948.20CR	52,669,576.91	52,269,497.60
Solid Waste Fund						
205-11-000-84	Claim on Cash Ga	500,788.41CR	362,936.80	230,763.70CR	368,615.31CR	438,240.60CR
205-11-000-85	Trash Claim on O	0.00	0.00	0.00	0.00	0.00
FUND 205 TOTAL		500,788.41CR	362,936.80	230,763.70CR	368,615.31CR	438,240.60CR

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
Debt Service Fund						
301-11-000-00	Debt Service Cas	186,686.01	1,852,066.13	152,000.00CR	1,886,752.14	236,896.31
301-11-000-84	Claim on Cash De	122,907.62	76,000.00	1,835,953.13CR	1,637,045.51CR	38,894.51
301-11-000-90	Investment Accou	74,766.00	280.01	0.00	75,046.01	74,775.03
FUND 301 TOTAL		384,359.63	1,928,346.14	1,987,953.13CR	324,752.64	350,565.85
Special Revenue Fund						
401-11-000-00	Special Revenue	45,665.83	166.66	0.00	45,832.49	45,671.21
401-11-000-70	Cash in bnk - Ho	0.00	0.00	0.00	0.00	0.00
401-11-000-84	Claim on Cash Sp	34,479.01	2,451.99	0.00	36,931.00	35,256.55
401-11-058-24	Seizure Fund Cas	0.00	0.00	0.00	0.00	0.00
FUND 401 TOTAL		80,144.84	2,618.65	0.00	82,763.49	80,927.76
TIRZ Jackson Ridge						
402-11-000-00	TIRZ Cash	662,981.83	239,810.17	0.00	902,792.00	770,104.74
FUND 402 TOTAL		662,981.83	239,810.17	0.00	902,792.00	770,104.74
Impact Fees						
403-11-000-00	Impact Fees Cash	3,726,899.67	704,128.24	1,332,453.13CR	3,098,574.78	3,685,928.70
FUND 403 TOTAL		3,726,899.67	704,128.24	1,332,453.13CR	3,098,574.78	3,685,928.70
Development Fees						
404-11-000-00	Development Fees	0.00	0.00	0.00	0.00	0.00
404-11-000-50	Investment Acct-	1,364,323.98	40,660.78	144,259.89CR	1,260,724.87	1,244,573.35
404-11-000-60	Investment acct-	2,709,458.51	21,590.06	77,037.50CR	2,654,011.07	2,693,130.53
404-11-000-70	Investment Acct-	2,048,370.14	7,587.65	63,190.58CR	1,992,767.21	2,026,192.44
404-11-000-90	Investment Accou	1,852.77	47,511.89	47,505.00CR	1,859.66	1,852.99
FUND 404 TOTAL		6,124,005.40	117,350.38	331,992.97CR	5,909,362.81	5,965,749.31
Grant Fund						
405-11-000-00	Grant Fund Cash	383,726.98	1,181.22	169,261.00CR	215,647.20	323,704.73
405-11-000-84	Claim on Cash Gr	127,963.43CR	173,761.00	183,034.30CR	137,236.73CR	162,072.03CR
FUND 405 TOTAL		255,763.55	174,942.22	352,295.30CR	78,410.47	161,632.70

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
Holding Acct Dev Agreemts						
406-11-000-00	Developer Cash H	0.00	0.00	0.00	0.00	0.00
406-11-000-41	Cash - Union Mai	0.00	0.00	0.00	0.00	0.00
406-11-000-42	Cash - Union Lif	0.00	0.00	0.00	0.00	0.00
406-11-000-43	Cash - Union ETJ	0.00	0.00	0.00	0.00	0.00
406-11-000-84	Claim on Cash Ho	434,737.23	17,500.00	43,185.47CR	409,051.76	424,219.22
	FUND 406 TOTAL	434,737.23	17,500.00	43,185.47CR	409,051.76	424,219.22
Fire Dept SAFR						
407-11-000-84	Claim on Cash SA	0.00	0.00	0.00	0.00	0.00
	FUND 407 TOTAL	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund						
501-11-000-00	Capital Projects	0.00	0.00	0.00	0.00	0.00
501-11-000-55	Vehicle Replacem	796,506.24	120,618.64	203,958.50CR	713,166.38	777,124.31
501-11-000-56	Project 38 Fund	0.00	0.00	0.00	0.00	0.00
501-11-000-58	Escrow Cash - AH	246,764.59	900.57	0.00	247,665.16	246,793.64
501-11-000-59	Cash - CO 2022 P	243,114.70	879.28	86,097.78CR	157,896.20	232,033.67
501-11-000-60	Cash - CO 2023 P	3,880,120.86CR	3,895,839.42	0.00	15,718.56	2,502,796.73CR
501-11-000-61	Cash - CO 2024 S	1,043,857.61	3,683.17	623,936.25CR	423,604.53	963,468.52
501-11-000-62	ABP LLC Cash Esc	7,922,051.26	29,235.02	239,991.20CR	7,711,295.08	7,806,869.55
501-11-000-63	HPR Lennar Escro	2,986,973.62	11,078.11	59,997.80CR	2,938,053.93	2,958,299.78
501-11-000-84	Claim on Cash Ca	19,985,901.95CR	1,158,201.60	7,941,503.81CR	26,769,204.16CR	22,409,663.17CR
501-11-000-90	Investment Accou	0.00	0.00	0.00	0.00	0.00
501-11-008-38	Cash - Water Bon	885.18	3.37	0.00	888.55	885.29
501-11-026-00	Cash in LOGIC -	0.00	0.00	0.00	0.00	0.00
	FUND 501 TOTAL	10,625,869.61CR	5,220,439.18	9,155,485.34CR	14,560,915.77CR	11,926,985.14CR
NAVO FWSD Fund						
601-11-000-00	FWSD Cash	0.00	0.00	0.00	0.00	0.00
601-11-000-84	Claim on Cash NA	0.00	0.00	0.00	0.00	0.00
	FUND 601 TOTAL	0.00	0.00	0.00	0.00	0.00
MDD						
701-11-000-00	MDD Cash	1,764,499.61	99,300.37	1,072.90CR	1,862,727.08	1,826,947.50
701-11-000-50	Cash Bank Note 2	0.00	0.00	0.00	0.00	0.00
701-11-000-84	Claim on Cash MD	47,591.91CR	2,572.90	35,542.66CR	80,561.67CR	66,771.08CR
701-11-000-90	Investment Accou	1,682,947.27	6,302.93	0.00	1,689,250.20	1,683,150.59

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
701-11-088-41	EDC cash	0.00	0.00	0.00	0.00	0.00
	FUND 701 TOTAL	3,399,854.97	108,176.20	36,615.56CR	3,471,415.61	3,443,327.01
Employee Benefit Trust						
801-11-000-00	Employee Benefit	419,334.05	156,644.49	126,242.69CR	449,735.85	462,786.36
801-11-000-02	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
801-11-000-84	Claim on Cash EB	65,196.42CR	155,045.97	155,015.97CR	65,166.42CR	70,238.83CR
	FUND 801 TOTAL	354,137.63	311,690.46	281,258.66CR	384,569.43	392,547.53
Jackson Ridge PID						
802-11-000-00	Cash Collection	295,245.26	0.00	0.00	295,245.26	295,245.26
802-11-000-01	Cash in Wilmingt	2,208,324.31	0.00	0.00	2,208,324.31	2,208,324.31
802-11-000-02	Cash in Wilmingt	0.38CR	0.00	0.00	0.38CR	0.38CR
802-11-000-05	Cash in Wilmingt	0.46	0.00	0.00	0.46	0.46
802-11-000-06	Cash in Wilmingt	0.25	0.00	0.00	0.25	0.25
802-11-000-07	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
	FUND 802 TOTAL	2,503,569.90	0.00	0.00	2,503,569.90	2,503,569.90
Winn Ridge South PID						
803-11-000-01	Cash in Wilmingt	1,092,783.10	0.00	0.00	1,092,783.10	1,092,783.10
	FUND 803 TOTAL	1,092,783.10	0.00	0.00	1,092,783.10	1,092,783.10
Keeneland PID						
804-11-000-01	Cash in Wilmingt	114,878.00	0.00	0.00	114,878.00	114,878.00
804-11-000-02	Cash in Wilmingt	40,577.00	0.00	0.00	40,577.00	40,577.00
804-11-000-03	Cash In Wilmingt	74,808.00	0.00	0.00	74,808.00	74,808.00
804-11-000-04	Cash in Wilmingt	8,313.00	0.00	0.00	8,313.00	8,313.00
804-11-000-05	Cash in Wilmingt	57,559.00	0.00	0.00	57,559.00	57,559.00
804-11-000-06	Cash in Wilmingt	1,109,635.00	0.00	0.00	1,109,635.00	1,109,635.00
804-11-000-07	Cash in Wilmingt	19,678.00	0.00	0.00	19,678.00	19,678.00
	FUND 804 TOTAL	1,425,448.00	0.00	0.00	1,425,448.00	1,425,448.00
High Point Ranch PID						
805-11-000-01	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
805-11-000-02	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
805-11-000-03	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00

		BEGINNING	TOTAL	TOTAL	ENDING	AVERAGE
		BALANCE	DEBITS	CREDITS	BALANCE	DAILY
						BALANCE
805-11-000-04	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
805-11-000-05	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
805-11-000-06	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
805-11-000-07	Cash in Wilmingt	0.00	0.00	0.00	0.00	0.00
FUND 805 TOTAL		0.00	0.00	0.00	0.00	0.00
Pooled Cash Fund						
901-11-000-00	Pooled Cash	931,207.64	7,154,108.82	7,960,001.50CR	125,314.96	1,159,163.78
FUND 901 TOTAL		931,207.64	7,154,108.82	7,960,001.50CR	125,314.96	1,159,163.78
REPORT TOTALS		88,760,604.52	26,767,216.59	31,252,140.66CR	84,275,680.45	87,906,787.03
		=====	=====	=====	=====	=====

SELECTION CRITERIA

PRINT CURRENT
FUND: All
ACCOUNT TYPE: ALL CASH
TRANSACTION DATES: 7/01/2025 THRU 7/31/2025
PERIOD 13: EXCLUDE

PRINT OPTIONS

REPORT TYPE: SUMMARY
RECAP ONLY: NO
DESCRIPTIONS: NO

*** END OF REPORT ***



Revenue/Expense by Fund

(Unaudited)

July 2025

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Fines and Fees	134,300	3,205.19	142,823.82	0.00 (	8,523.82)	106.35
Taxes	6,783,000	162,670.04	7,232,622.94	0.00 (	449,622.94)	106.63
Grants	74,979	0.00	0.00	0.00	74,979.00	0.00
Donations	37,200	100,320.96	141,569.81	0.00 (	104,369.81)	380.56
Charges for Services	9,102,606	965,249.32	7,842,208.69	0.00	1,260,397.31	86.15
Permits	2,784,780	325,599.61	1,949,908.17	0.00	834,871.83	70.02
Miscellaneous	717,880	77,374.32	1,471,972.92	0.00 (	754,092.92)	205.04
TOTAL GENERAL REVENUE	<u>19,634,745</u>	<u>1,634,419.44</u>	<u>18,781,106.35</u>	<u>0.00</u>	<u>853,638.65</u>	<u>95.65</u>
TOTAL REVENUE	19,634,745	1,634,419.44	18,781,106.35	0.00	853,638.65	95.65
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Administration</u>						
Personnel	797,688	55,381.36	600,544.61	0.00	197,143.39	75.29
Materials & Supplies	17,000	804.24	14,752.25	0.00	2,247.75	86.78
Repairs & Maintenance	43,000	23,699.97	56,038.60	4,140.98 (	17,179.58)	139.95
Utilities	23,000	1,914.49	22,206.89	0.00	793.11	96.55
Contract Services	388,400	58,972.52	462,452.54	0.00 (	74,052.54)	119.07
Fees & Other Services	235,011	13,557.08	215,773.75	51,960.00 (	32,722.75)	113.92
Miscellaneous	50,000	1,670.42	17,506.24	0.00	32,493.76	35.01
Debt Service	0	9,500.00	9,500.00	0.00 (	9,500.00)	0.00
TOTAL Administration	<u>1,554,099</u>	<u>165,500.08</u>	<u>1,398,774.88</u>	<u>56,100.98</u>	<u>99,223.14</u>	<u>93.62</u>
<u>Police Department</u>						
Personnel	4,144,303	302,222.42	3,297,946.41	0.00	846,356.59	79.58
Materials & Supplies	234,143	18,775.38	158,990.06	0.00	75,152.94	67.90
Repairs & Maintenance	97,325	3,201.94	64,118.97	25,055.00	8,151.03	91.62
Utilities	35,710	3,338.86	33,347.98	0.00	2,362.02	93.39
Contract Services	68,609	0.00	34,938.50	0.00	33,670.50	50.92
Fees & Other Services	238,590	24,715.70	167,349.93	0.00	71,240.07	70.14
Public Safety	256,030	14,801.66	163,677.21	0.00	92,352.79	63.93
Miscellaneous	70,803	32,141.90	32,425.29	8,511.16	29,866.55	57.82
TOTAL Police Department	<u>5,145,513</u>	<u>399,197.86</u>	<u>3,952,794.35</u>	<u>33,566.16</u>	<u>1,159,152.49</u>	<u>77.47</u>
<u>Fire Department</u>						
Personnel	6,655,050	581,551.22	5,487,048.32	3,500.00	1,164,501.68	82.50
Materials & Supplies	555,136	26,308.39	434,841.10	89,696.39	30,598.51	94.49
Repairs & Maintenance	531,592	11,026.21	585,996.59	229,823.03 (	284,227.62)	153.47
Utilities	76,680	8,081.04	76,956.75	0.00 (	276.75)	100.36
Contract Services	130,450	0.00	20,275.18	6,683.67	103,491.15	20.67
Fees & Other Services	140,650	30,606.53	162,390.31	0.00 (	21,740.31)	115.46
Public Safety	100,893	9,583.40	46,509.97	4,665.10	49,717.93	50.72

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Miscellaneous	80,000	9,773.47	59,907.16	0.00	20,092.84	74.88
Debt Service	0	7,952.98	79,529.80	0.00	(79,529.80)	0.00
TOTAL Fire Department	8,270,451	684,883.24	6,953,455.18	334,368.19	982,627.63	88.12
<u>Engineering</u>						
<u>Streets Department</u>						
Personnel	319,427	27,366.25	233,520.29	0.00	85,906.71	73.11
Materials & Supplies	46,751	1,417.58	38,844.20	0.00	7,906.80	83.09
Repairs & Maintenance	72,000	2,672.57	48,961.16	7,979.27	15,059.57	79.08
Utilities	49,270	4,145.63	46,382.81	0.00	2,887.19	94.14
Contract Services	15,000	0.00	7,358.24	0.00	7,641.76	49.05
Fees & Other Services	3,107	562.48	2,119.30	0.00	987.70	68.21
Miscellaneous	37,500	0.00	0.00	45,918.00	(8,418.00)	122.45
TOTAL Streets Department	543,055	36,164.51	377,186.00	53,897.27	111,971.73	79.38
<u>Development Services</u>						
Personnel	811,438	46,196.13	607,718.88	0.00	203,719.12	74.89
Materials & Supplies	10,700	636.64	11,851.15	0.00	(1,151.15)	110.76
Repairs & Maintenance	4,000	0.00	3,718.59	0.00	281.41	92.96
Contract Services	1,165,000	128,333.64	842,970.23	0.00	322,029.77	72.36
Fees & Other Services	50,997	29,080.64	79,369.39	1,403.00	(29,775.39)	158.39
TOTAL Development Services	2,042,135	204,247.05	1,545,628.24	1,403.00	495,103.76	75.76
<u>Court</u>						
Personnel	85,724	6,935.65	72,481.10	0.00	13,242.90	84.55
Materials & Supplies	1,000	63.94	1,269.24	0.00	(269.24)	126.92
Contract Services	31,900	2,277.50	28,219.24	0.00	3,680.76	88.46
Fees & Other Services	5,685	467.84	3,145.08	0.00	2,539.92	55.32
TOTAL Court	124,309	9,744.93	105,114.66	0.00	19,194.34	84.56
<u>Parks & Recreation</u>						
Personnel	309,555	26,365.40	263,423.60	0.00	46,131.40	85.10
Materials & Supplies	11,600	364.44	8,983.48	0.00	2,616.52	77.44
Repairs & Maintenance	40,000	4,482.11	29,119.71	0.00	10,880.29	72.80
Utilities	11,700	1,910.68	12,725.84	0.00	(1,025.84)	108.77
Contract Services	4,120	0.00	4,119.59	0.00	0.41	99.99
Fees & Other Services	6,920	737.79	5,357.74	0.00	1,562.26	77.42
Miscellaneous	225,500	25,634.13	158,742.94	10,773.34	55,983.72	75.17
TOTAL Parks & Recreation	609,395	59,494.55	482,472.90	10,773.34	116,148.76	80.94
<u>Library</u>						
Personnel	371,563	30,067.93	316,863.16	0.00	54,699.84	85.28
Materials & Supplies	53,960	5,830.26	42,999.15	2,744.58	8,216.27	84.77
Repairs & Maintenance	28,000	6,475.34	18,227.65	0.00	9,772.35	65.10
Utilities	22,548	1,866.28	17,220.02	0.00	5,327.98	76.37
Contract Services	1,800	0.00	600.00	0.00	1,200.00	33.33
Fees & Other Services	37,102	5,523.50	35,878.84	0.00	1,223.16	96.70
Miscellaneous	16,400	2,047.12	11,557.62	0.00	4,842.38	70.47
TOTAL Library	531,373	51,810.43	443,346.44	2,744.58	85,281.98	83.95

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Providence Village PD</u>						
Materials & Supplies	0	1,147.87	1,163.82	0.00	(1,163.82)	0.00
TOTAL Providence Village PD	0	1,147.87	1,163.82	0.00	(1,163.82)	0.00
<u>Fleet</u>						
Personnel	44,046	5,458.05	14,006.40	0.00	30,039.60	31.80
Materials & Supplies	4,000	427.43	427.43	0.00	3,572.57	10.69
Repairs & Maintenance	2,000	40.00	179.00	0.00	1,821.00	8.95
Fees & Other Services	1,000	0.00	5,495.00	0.00	(4,495.00)	549.50
TOTAL Fleet	51,046	5,925.48	20,107.83	0.00	30,938.17	39.39
<u>HR</u>						
Personnel	168,567	16,978.86	143,406.91	0.00	25,160.09	85.07
Materials & Supplies	790	532.05	783.32	0.00	6.68	99.15
Contract Services	18,200	378.00	11,238.25	0.00	6,961.75	61.75
Fees & Other Services	15,102	790.00	10,661.19	12,772.11	(8,331.30)	155.17
Miscellaneous	48,000	3,285.82	15,651.71	0.00	32,348.29	32.61
TOTAL HR	250,659	21,964.73	181,741.38	12,772.11	56,145.51	77.60
TOTAL EXPENSES	19,122,035	1,640,080.73	15,461,785.68	505,625.63	3,154,623.69	83.50
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	512,710	(5,661.29)	3,319,320.67	(505,625.63)	(2,300,985.04)	548.79

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Fines and Fees</u>						
101-4000-01-4363 Code Enforcement Citati	300	0.00	248.17	0.00	51.83	82.72
101-4000-01-4400 Court Fines and fees	130,000	2,155.36	138,381.27	0.00 (	8,381.27)	106.45
101-4000-01-4410 Warrant Income	4,000	1,049.83	4,194.38	0.00 (	194.38)	104.86
TOTAL Fines and Fees	134,300	3,205.19	142,823.82	0.00 (	8,523.82)	106.35
<u>Taxes</u>						
101-4000-02-4100 Property Taxes	2,750,000 (	123,248.94)	3,181,993.61	0.00 (	431,993.61)	115.71
101-4000-02-4130 Sales Taxes	2,500,000	173,600.74	2,936,292.20	0.00 (	436,292.20)	117.45
101-4000-02-4140 Franchise Tax-Electric	317,000	74,742.64	340,048.71	0.00 (	23,048.71)	107.27
101-4000-02-4141 Franchise Tax-Gas	45,000	4,477.84	19,957.72	0.00	25,042.28	44.35
101-4000-02-4142 Franchise Tax-Telephone	4,000	96.70	2,780.60	0.00	1,219.40	69.52
101-4000-02-4143 Franchise Tax-Cable TV	12,000	1,783.89	8,918.56	0.00	3,081.44	74.32
101-4000-02-4144 Franchise Tax-Water	840,000	0.00	444,633.24	0.00	395,366.76	52.93
101-4000-02-4146 Franchise Tax-Garbage	315,000	31,217.17	297,998.30	0.00	17,001.70	94.60
TOTAL Taxes	6,783,000	162,670.04	7,232,622.94	0.00 (	449,622.94)	106.63
<u>Grants</u>						
101-4000-03-4391 Grants - Police	74,979	0.00	0.00	0.00	74,979.00	0.00
TOTAL Grants	74,979	0.00	0.00	0.00	74,979.00	0.00
<u>Donations</u>						
101-4000-04-4390 Donations-Police	0	0.00	1,000.00	0.00 (	1,000.00)	0.00
101-4000-04-4392 Donations-Fire	33,000	100,100.00	134,724.68	0.00 (	101,724.68)	408.26
101-4000-04-4393 Donations-Library	4,200	220.96	5,845.13	0.00 (	1,645.13)	139.17
TOTAL Donations	37,200	100,320.96	141,569.81	0.00 (	104,369.81)	380.56
<u>Charges for Services</u>						
101-4000-06-4104 Aspen Meadow Police	100,000	15,264.00	65,132.52	0.00	34,867.48	65.13
101-4000-06-4312 DC FWSD # 8A	0	0.00	26,637.30	0.00 (	26,637.30)	0.00
101-4000-06-4314 DC FWSD # 8B	0	0.00	27,471.34	0.00 (	27,471.34)	0.00
101-4000-06-4316 Providence Village WCID	615,000	45,470.00	419,793.64	0.00	195,206.36	68.26
101-4000-06-4318 DC FWSD # 10 Elm Ridge	0	56,626.01	492,671.36	0.00 (	492,671.36)	0.00
101-4000-06-4320 DC FWSD # 11A	0	0.00	24,278.39	0.00 (	24,278.39)	0.00
101-4000-06-4321 DC FWSD # 11B	0	0.00	38,316.72	0.00 (	38,316.72)	0.00
101-4000-06-4323 DC FWSD #11C	0	0.00	16,336.62	0.00 (	16,336.62)	0.00
101-4000-06-4370 DC FWSD Total Revenue	777,000	0.00	0.00	0.00	777,000.00	0.00
101-4000-06-4401 Providence Village Poli	1,275,156	110,289.45	930,367.26	0.00	344,788.74	72.96
101-4000-06-4402 Silverado Police	1,030,800	183,119.15	825,121.04	0.00	205,678.96	80.05
101-4000-06-4403 Sandbrock Police	477,000	68,947.92	421,290.38	0.00	55,709.62	88.32
101-4000-06-4404 DISD SRO	242,488	0.00	236,261.95	0.00	6,226.05	97.43
101-4000-06-4420 Accident Reports	500	90.00	624.00	0.00 (	124.00)	124.80
101-4000-06-4480 Library fines & fees	500	160.98	825.97	0.00 (	325.97)	165.19
101-4000-06-4481 Public Services - copie	1,500	378.85	2,922.46	0.00 (	1,422.46)	194.83
101-4000-06-4482 Denton Co Library Pledg	22,500	0.00	31,400.00	0.00 (	8,900.00)	139.56
101-4000-06-4483 Krugerville Library ILA	5,000	0.00	10,000.00	0.00 (	5,000.00)	200.00
101-4000-06-4485 Providence Village Libr	32,500	36,253.00	36,253.00	0.00 (	3,753.00)	111.55
101-4000-06-4486 Silverado Library Fee	15,000	0.00	0.00	0.00	15,000.00	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
101-4000-06-4501 Community Building rent	2,000	0.00	2,065.37	0.00 (	65.37)	103.27
101-4000-06-4730 Denton County Pledge Fi	1,195,519	0.00	1,031,519.42	0.00	163,999.58	86.28
101-4000-06-4735 Denton Co Fire Runs	0	0.00	154,000.00	0.00 (	154,000.00)	0.00
101-4000-06-4741 Krugerville ILA Fire	165,000	41,908.75	125,726.25	0.00	39,273.75	76.20
101-4000-06-4742 Silverado Fire	1,325,000	219,759.11	1,107,803.84	0.00	217,196.16	83.61
101-4000-06-4744 Sandbrock Fire	306,000	60,002.13	287,574.83	0.00	18,425.17	93.98
101-4000-06-4745 Aspen Meadow Fire	110,000	18,315.02	92,546.90	0.00	17,453.10	84.13
101-4000-06-4746 Oak Point ILA EMS	27,143	0.00	27,143.00	0.00	0.00	100.00
101-4000-06-4749 Insurance Billing EMS	1,377,000	108,664.95	1,408,125.13	0.00 (	31,125.13)	102.26
TOTAL Charges for Services	9,102,606	965,249.32	7,842,208.69	0.00	1,260,397.31	86.15
<u>Permits</u>						
101-4000-07-4200 Building Permits	1,100,000	58,846.55	615,996.40	0.00	484,003.60	56.00
101-4000-07-4210 Plan Review fees	1,300,000	66,955.02	720,666.97	0.00	579,333.03	55.44
101-4000-07-4220 Inspection fees	200,000	6,580.00	67,271.00	0.00	132,729.00	33.64
101-4000-07-4225 Street Inspection Fees	150,000	190,283.04	516,313.80	0.00 (	366,313.80)	344.21
101-4000-07-4250 Contractor registration	4,000	715.00	6,545.00	0.00 (	2,545.00)	163.63
101-4000-07-4260 Other Permit fee	14,000	1,010.00	8,005.00	0.00	5,995.00	57.18
101-4000-07-4290 Health Permits	15,000	1,050.00	13,350.00	0.00	1,650.00	89.00
101-4000-07-4310 Demolition Permits	0	0.00	450.00	0.00 (	450.00)	0.00
101-4000-07-4320 Sign Permit	1,300	100.00	1,130.00	0.00	170.00	86.92
101-4000-07-4330 Solicitation permit	360	0.00	120.00	0.00	240.00	33.33
101-4000-07-4350 Alcohol Permit	120	60.00	60.00	0.00	60.00	50.00
TOTAL Permits	2,784,780	325,599.61	1,949,908.17	0.00	834,871.83	70.02
<u>Miscellaneous</u>						
101-4000-09-4430 All Admin Fees	172,380	9,670.00	143,199.98	0.00	29,180.02	83.07
101-4000-09-4435 City Event Fees	80,000	7,931.48	84,123.26	0.00 (	4,123.26)	105.15
101-4000-09-4500 Interest Income	400,000	31,013.17	352,071.02	0.00	47,928.98	88.02
101-4000-09-4540 Other Income	500	184.00	3,070.04	0.00 (	2,570.04)	614.01
101-4000-09-4542 CITI CARD REBATE	0	0.00	5,663.42	0.00 (	5,663.42)	0.00
101-4000-09-4550 Gain on sale of assets	15,000	0.00	49,098.44	0.00 (	34,098.44)	327.32
101-4000-09-4600 Operating Transfers In	0	0.00	726,309.29	0.00 (	726,309.29)	0.00
101-4000-09-4800 Insurance Proceeds	50,000	28,575.67	108,437.47	0.00 (	58,437.47)	216.87
TOTAL Miscellaneous	717,880	77,374.32	1,471,972.92	0.00 (	754,092.92)	205.04
<u>Contingency/FB</u>						
TOTAL REVENUE	19,634,745	1,634,419.44	18,781,106.35	0.00	853,638.65	95.65

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Administration

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5101-01-5101 Salaries	640,500	44,846.17	469,347.07	0.00	171,152.93	73.28
101-5101-01-5105 Overtime	4,600	336.93	5,986.27	0.00 (	1,386.27)	130.14
101-5101-01-5106 Longevity	1,300	0.00	1,269.88	0.00	30.12	97.68
101-5101-01-5107 Retirement - TMRS	68,565	4,812.02	46,845.75	0.00	21,719.25	68.32
101-5101-01-5108 Payroll Tax Expense (me	9,335	625.67	7,031.82	0.00	2,303.18	75.33
101-5101-01-5109 Group Health Insurance	59,388	4,364.50	61,982.40	0.00 (	2,594.40)	104.37
101-5101-01-5110 Workers Comp TML	1,000	306.07	1,750.65	0.00 (	750.65)	175.07
101-5101-01-5621 Travel & Training	13,000	90.00	6,330.77	0.00	6,669.23	48.70
TOTAL Personnel	797,688	55,381.36	600,544.61	0.00	197,143.39	75.29
<u>Materials & Supplies</u>						
101-5101-03-5050 Office Supplies	12,000	727.77	12,900.74	0.00 (	900.74)	107.51
101-5101-03-5081 Uniforms	3,000	0.00	309.97	0.00	2,690.03	10.33
101-5101-03-5090 Postage	2,000	76.47	1,541.54	0.00	458.46	77.08
TOTAL Materials & Supplies	17,000	804.24	14,752.25	0.00	2,247.75	86.78
<u>Repairs & Maintenance</u>						
101-5101-04-5120 Building Maintenance	40,000	23,417.53	54,596.80	4,140.98 (	18,737.78)	146.84
101-5101-04-5121 Equipment Maintenance	2,000	0.00	22.99	0.00	1,977.01	1.15
101-5101-04-5122 Vehicle Maintenance	1,000	282.44	1,418.81	0.00 (	418.81)	141.88
TOTAL Repairs & Maintenance	43,000	23,699.97	56,038.60	4,140.98 (	17,179.58)	139.95
<u>Utilities</u>						
101-5101-05-5616 Utilities -Electricity	8,000	251.15	4,772.25	0.00	3,227.75	59.65
101-5101-05-5617 Utilities -Gas	2,500	91.04	1,802.86	0.00	697.14	72.11
101-5101-05-5618 Utilities -Telephone	8,500	1,240.21	12,516.26	0.00 (	4,016.26)	147.25
101-5101-05-5619 Utilities -Water/Sewer	4,000	332.09	3,115.52	0.00	884.48	77.89
TOTAL Utilities	23,000	1,914.49	22,206.89	0.00	793.11	96.55
<u>Contract Services</u>						
101-5101-06-5060 Election Services	11,000	0.00	0.00	0.00	11,000.00	0.00
101-5101-06-5230 Contract Labor	2,000	38.40	494.00	0.00	1,506.00	24.70
101-5101-06-5300 Benefits Administration	26,400	2,170.00	22,686.07	0.00	3,713.93	85.93
101-5101-06-5620 Legal & Professional	345,000	56,592.12	437,394.07	0.00 (	92,394.07)	126.78
101-5101-06-5685 Storage Building	4,000	172.00	1,878.40	0.00	2,121.60	46.96
TOTAL Contract Services	388,400	58,972.52	462,452.54	0.00 (	74,052.54)	119.07
<u>Fees & Other Services</u>						
101-5101-07-5150 Printing	15,000	0.00	6,242.00	0.00	8,758.00	41.61
101-5101-07-5190 Insurance - TML	7,000	2,159.24	7,644.19	0.00 (	644.19)	109.20
101-5101-07-5220 Advertising & Notices	4,800	1,169.08	5,109.52	0.00 (	309.52)	106.45
101-5101-07-5260 Dues and Membership	9,000	104.34	4,539.28	0.00	4,460.72	50.44
101-5101-07-5280 Copier Maintenance cont	10,000	747.00	8,781.84	0.00	1,218.16	87.82
101-5101-07-5310 Tax Assessor/Collector	0	0.00	282.70	0.00 (	282.70)	0.00
101-5101-07-5320 Appraisal District Fees	36,804	0.00	28,653.98	0.00	8,150.02	77.86
101-5101-07-5540 Bond Insurance	1,407	0.00	1,407.00	0.00	0.00	100.00
101-5101-07-5665 Technology	146,000	9,377.42	147,728.51	51,960.00 (	53,688.51)	136.77

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Administration

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
101-5101-07-5666 Bank Fees	5,000	0.00	5,384.73	0.00	(384.73)	107.69
TOTAL Fees & Other Services	235,011	13,557.08	215,773.75	51,960.00	(32,722.75)	113.92
Miscellaneous						
101-5101-09-5130 Community Development	20,000	1,333.37	13,303.51	0.00	6,696.49	66.52
101-5101-09-5131 Meetings	5,000	337.05	3,912.86	0.00	1,087.14	78.26
101-5101-09-5133 Marketing & Promotions	5,000	0.00	289.83	0.00	4,710.17	5.80
101-5101-09-5140 Miscellaneous	0	0.00	0.04	0.00	(0.04)	0.00
101-5101-09-5685 Capital Expenditures	20,000	0.00	0.00	0.00	20,000.00	0.00
TOTAL Miscellaneous	50,000	1,670.42	17,506.24	0.00	32,493.76	35.01
Debt Service						
101-5101-98-5899 Bond issue costs	0	9,500.00	9,500.00	0.00	(9,500.00)	0.00
TOTAL Debt Service	0	9,500.00	9,500.00	0.00	(9,500.00)	0.00
Contingency/FB						
TOTAL Administration	1,554,099	165,500.08	1,398,774.88	56,100.98	99,223.14	93.62

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Police Department

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5102-01-5101 Salaries	3,088,499	214,796.62	2,388,679.11	0.00	699,819.89	77.34
101-5102-01-5105 Overtime	94,883	10,130.82	128,935.01	0.00 (	34,052.01)	135.89
101-5102-01-5106 Longevity	4,950	0.00	4,489.76	0.00	460.24	90.70
101-5102-01-5107 Retirement - TMRS	339,557	23,954.72	245,189.85	0.00	94,367.15	72.21
101-5102-01-5108 Payroll Tax Expense (me	46,231	3,145.83	37,213.19	0.00	9,017.81	80.49
101-5102-01-5109 Group Health Insurance	427,594	33,270.59	384,533.94	0.00	43,060.06	89.93
101-5102-01-5110 Workers Comp TML	87,700	13,791.88	67,964.01	0.00	19,735.99	77.50
101-5102-01-5621 Travel & Training	54,889	3,131.96	40,941.54	0.00	13,947.46	74.59
TOTAL Personnel	4,144,303	302,222.42	3,297,946.41	0.00	846,356.59	79.58
<u>Materials & Supplies</u>						
101-5102-03-5050 Office Supplies	16,968	343.28	11,035.47	0.00	5,932.53	65.04
101-5102-03-5051 Printing	5,000	0.00	70.24	0.00	4,929.76	1.40
101-5102-03-5080 Gas & Oil	175,000	9,760.37	100,809.13	0.00	74,190.87	57.61
101-5102-03-5081 Uniforms	27,376	5,944.45	35,131.80	0.00 (	7,755.80)	128.33
101-5102-03-5082 Ballistic Vests	9,299	2,703.44	11,504.97	0.00 (	2,205.97)	123.72
101-5102-03-5090 Postage	500	23.84	438.45	0.00	61.55	87.69
TOTAL Materials & Supplies	234,143	18,775.38	158,990.06	0.00	75,152.94	67.90
<u>Repairs & Maintenance</u>						
101-5102-04-5120 Building Maintenance	32,325	325.00	5,782.77	25,055.00	1,487.23	95.40
101-5102-04-5121 Equipment Maintenance	5,000	0.00	574.16	0.00	4,425.84	11.48
101-5102-04-5122 Vehicle Maintenance	60,000	2,876.94	57,762.04	0.00	2,237.96	96.27
TOTAL Repairs & Maintenance	97,325	3,201.94	64,118.97	25,055.00	8,151.03	91.62
<u>Utilities</u>						
101-5102-05-5616 Utilities -Electricity	3,500	385.94	3,946.01	0.00 (	446.01)	112.74
101-5102-05-5618 Utilities -Telephone	30,010	2,698.16	28,339.90	0.00	1,670.10	94.43
101-5102-05-5619 Utilities -Water/Sewer	2,200	254.76	1,062.07	0.00	1,137.93	48.28
TOTAL Utilities	35,710	3,338.86	33,347.98	0.00	2,362.02	93.39
<u>Contract Services</u>						
101-5102-06-5240 Drug testing/background	2,300	0.00	1,550.21	0.00	749.79	67.40
101-5102-06-5610 Power DMS	29,259	0.00	22,273.08	0.00	6,985.92	76.12
101-5102-06-5620 Legal and Professional	3,000	0.00	0.00	0.00	3,000.00	0.00
101-5102-06-5621 Childrens' Advocacy Cen	7,000	0.00	7,010.21	0.00 (	10.21)	100.15
101-5102-06-5685 Storage Building - Wils	540	0.00	320.00	0.00	220.00	59.26
101-5102-06-5690 Forensic Testing	26,510	0.00	3,785.00	0.00	22,725.00	14.28
TOTAL Contract Services	68,609	0.00	34,938.50	0.00	33,670.50	50.92
<u>Fees & Other Services</u>						
101-5102-07-5190 Insurance - TML	45,710	18,353.55	44,407.07	0.00	1,302.93	97.15
101-5102-07-5220 Advertising & Notices	300	187.50	301.06	0.00 (	1.06)	100.35
101-5102-07-5260 Dues and Memberships	2,855	478.32	5,221.52	0.00 (	2,366.52)	182.89
101-5102-07-5280 Maintenance contracts	116,307	1,872.34	75,071.12	0.00	41,235.88	64.55
101-5102-07-5660 Administration Fee	43,000	0.00	21,499.98	0.00	21,500.02	50.00
101-5102-07-5665 Technology	30,418	3,823.99	20,849.18	0.00	9,568.82	68.54
TOTAL Fees & Other Services	238,590	24,715.70	167,349.93	0.00	71,240.07	70.14

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Police Department

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Public Safety</u>						
101-5102-08-5070 Police Supplies	14,196	1,351.66	9,713.51	0.00	4,482.49	68.42
101-5102-08-5071 Communications Supplies	11,229	0.00	20,852.44	0.00 (	9,623.44)	185.70
101-5102-08-5072 Promotional Supplies	15,440	0.00	3,855.59	0.00	11,584.41	24.97
101-5102-08-5625 Ammo/Firearms/Safety Eq	30,000 (	50.00)	28,882.67	0.00	1,117.33	96.28
101-5102-08-5626 Taser 7 Lease	7,496	0.00	0.00	0.00	7,496.00	0.00
101-5102-08-5686 Flock Cameras	94,500	13,500.00	74,900.00	0.00	19,600.00	79.26
101-5102-08-5687 Denton Cty Communicatio	83,169	0.00	25,473.00	0.00	57,696.00	30.63
TOTAL Public Safety	256,030	14,801.66	163,677.21	0.00	92,352.79	63.93
<u>Miscellaneous</u>						
101-5102-09-5131 Meetings	0	0.00	283.39	0.00 (	283.39)	0.00
101-5102-09-5685 Capital - equipment	70,803	32,141.90	32,141.90	8,511.16	30,149.94	57.42
TOTAL Miscellaneous	70,803	32,141.90	32,425.29	8,511.16	29,866.55	57.82
<u>Debt Service</u>						
TOTAL Police Department	5,145,513	399,197.86	3,952,794.35	33,566.16	1,159,152.49	77.47

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Fire Department

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5103-01-5101 Salaries	4,617,400	383,545.71	3,656,806.25	0.00	960,593.75	79.20
101-5103-01-5105 Overtime	450,000	52,513.74	511,587.40	0.00 (	61,587.40)	113.69
101-5103-01-5106 Longevity	10,900	0.00	9,469.88	0.00	1,430.12	86.88
101-5103-01-5107 Retirement - TMRS	553,619	46,440.34	408,477.75	0.00	145,141.25	73.78
101-5103-01-5108 Payroll Tax Expense (me	75,375	6,136.44	61,275.58	0.00	14,099.42	81.29
101-5103-01-5109 Group Health Insurance	712,656	57,561.73	586,471.48	0.00	126,184.52	82.29
101-5103-01-5110 Workers Comp TML	162,000	25,972.52	158,968.13	0.00	3,031.87	98.13
101-5103-01-5621 Travel/Training	73,100	9,380.74	93,991.85	3,500.00 (	24,391.85)	133.37
TOTAL Personnel	6,655,050	581,551.22	5,487,048.32	3,500.00	1,164,501.68	82.50
<u>Materials & Supplies</u>						
101-5103-03-5080 Gas & Oil	137,250	7,770.58	70,827.73	0.00	66,422.27	51.60
101-5103-03-5081 Uniforms	153,886	9,735.19	120,461.93	15,695.91	17,728.16	88.48
101-5103-03-5090 Postage	200	62.60	219.45	0.00 (	19.45)	109.73
101-5103-03-5150 Office Supplies Former	10,800	400.22	7,548.56	0.00	3,251.44	69.89
101-5103-03-5155 Supplies - Medic	253,000	8,339.80	235,783.43	74,000.48 (	56,783.91)	122.44
TOTAL Materials & Supplies	555,136	26,308.39	434,841.10	89,696.39	30,598.51	94.49
<u>Repairs & Maintenance</u>						
101-5103-04-5120 Building Maintenance	65,000	4,937.58	38,579.81	0.00	26,420.19	59.35
101-5103-04-5121 Equipment Maintenance	302,592	4,127.13	369,008.45	229,577.03 (	295,993.48)	197.82
101-5103-04-5122 Vehicle Maintenance	164,000	1,961.50	178,408.33	246.00 (	14,654.33)	108.94
TOTAL Repairs & Maintenance	531,592	11,026.21	585,996.59	229,823.03 (	284,227.62)	153.47
<u>Utilities</u>						
101-5103-05-5616 Utilities -Electricity	30,000	4,851.03	44,470.73	0.00 (	14,470.73)	148.24
101-5103-05-5617 Utilities -Gas	8,200	68.87	2,177.08	0.00	6,022.92	26.55
101-5103-05-5618 Utilities -Telephone	27,980	2,347.25	22,824.79	0.00	5,155.21	81.58
101-5103-05-5619 Utilities -Water/Sewer	9,000	647.90	6,015.24	0.00	2,984.76	66.84
101-5103-05-5620 Direct TV Navo	1,500	165.99	1,468.91	0.00	31.09	97.93
TOTAL Utilities	76,680	8,081.04	76,956.75	0.00 (	276.75)	100.36
<u>Contract Services</u>						
101-5103-06-5620 Legal and Professional	130,000	0.00	20,233.18	6,683.67	103,083.15	20.71
101-5103-06-5658 Fire Extinguishers	450	0.00	42.00	0.00	408.00	9.33
TOTAL Contract Services	130,450	0.00	20,275.18	6,683.67	103,491.15	20.67
<u>Fees & Other Services</u>						
101-5103-07-5190 Insurance - TML	86,250	27,980.53	119,625.85	0.00 (	33,375.85)	138.70
101-5103-07-5260 Dues and Memberships	12,400	0.00	6,448.76	0.00	5,951.24	52.01
101-5103-07-5280 Copier Maintenance Cont	2,000	140.00	2,343.24	0.00 (	343.24)	117.16
101-5103-07-5665 Technology	40,000	2,486.00	33,972.46	0.00	6,027.54	84.93
TOTAL Fees & Other Services	140,650	30,606.53	162,390.31	0.00 (	21,740.31)	115.46
<u>Public Safety</u>						
101-5103-08-5070 Firefighting Supplies	45,000	9,583.40	28,020.97	4,665.10	12,313.93	72.64
101-5103-08-5687 Denton Cty Communicatio	55,893	0.00	18,489.00	0.00	37,404.00	33.08
TOTAL Public Safety	100,893	9,583.40	46,509.97	4,665.10	49,717.93	50.72

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Fire Department

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Miscellaneous</u>						
101-5103-09-5132 Employee Appreciation	5,000	1,893.97	2,253.11	0.00	2,746.89	45.06
101-5103-09-5133 Marketing & Promotions	0	0.00	150.55	0.00 (	150.55)	0.00
101-5103-09-5685 Capital Expenditures	<u>75,000</u>	<u>7,879.50</u>	<u>57,503.50</u>	<u>0.00</u>	<u>17,496.50</u>	<u>76.67</u>
TOTAL Miscellaneous	80,000	9,773.47	59,907.16	0.00	20,092.84	74.88
<u>Debt Service</u>						
101-5103-98-5693 Capital Lease - '18 Pir	<u>0</u>	<u>7,952.98</u>	<u>79,529.80</u>	<u>0.00 (</u>	<u>79,529.80)</u>	<u>0.00</u>
TOTAL Debt Service	0	7,952.98	79,529.80	0.00 (	79,529.80)	0.00
 TOTAL Fire Department	 8,270,451	 684,883.24	 6,953,455.18	 334,368.19	 982,627.63	 88.12

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Engineering

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Materials & Supplies</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Repairs & Maintenance</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Contract Services</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Fees & Other Services</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Public Safety</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Miscellaneous</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Streets Department

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5105-01-5101 Salaries	225,748	18,266.89	159,598.98	0.00	66,149.02	70.70
101-5105-01-5105 Overtime	6,000	1,679.56	10,553.14	0.00 (	4,553.14)	175.89
101-5105-01-5106 Longevity	1,000	0.00	1,000.00	0.00	0.00	100.00
101-5105-01-5107 Retirement - TMRS	27,434	2,124.31	16,860.46	0.00	10,573.54	61.46
101-5105-01-5108 Payroll Tax Expense (me	3,735	279.08	2,571.92	0.00	1,163.08	68.86
101-5105-01-5109 Group Health Insurance	47,510	4,291.60	37,378.60	0.00	10,131.40	78.68
101-5105-01-5110 Workers Comp TML	3,000	655.87	3,751.42	0.00 (	751.42)	125.05
101-5105-01-5121 Travel & Training	5,000	68.94	1,805.77	0.00	3,194.23	36.12
TOTAL Personnel	319,427	27,366.25	233,520.29	0.00	85,906.71	73.11
<u>Materials & Supplies</u>						
101-5105-03-5050 Office Supplies	2,000	60.49	1,676.67	0.00	323.33	83.83
101-5105-03-5080 Gas & Oil	8,251	608.36	6,446.74	0.00	1,804.26	78.13
101-5105-03-5081 Uniforms	2,500	0.00	2,164.21	0.00	335.79	86.57
101-5105-03-5090 Postage	0	0.00	37.90	0.00 (	37.90)	0.00
101-5105-03-5607 Rock, Sand and Gravel	25,000	703.74	23,164.92	0.00	1,835.08	92.66
101-5105-03-5608 Chemicals Purchased	4,000	0.00	0.00	0.00	4,000.00	0.00
101-5105-03-5630 Tools	5,000	44.99	5,353.76	0.00 (	353.76)	107.08
TOTAL Materials & Supplies	46,751	1,417.58	38,844.20	0.00	7,906.80	83.09
<u>Repairs & Maintenance</u>						
101-5105-04-5121 Equipment Maintenance	10,000	557.51	8,819.64	0.00	1,180.36	88.20
101-5105-04-5122 Vehicle Maintenance	12,000	17.82	11,428.63	0.00	571.37	95.24
101-5105-04-5609 Street Signs	30,000	2,097.24	10,985.42	7,979.27	11,035.31	63.22
101-5105-04-5629 Street maintenance	20,000	0.00	17,727.47	0.00	2,272.53	88.64
TOTAL Repairs & Maintenance	72,000	2,672.57	48,961.16	7,979.27	15,059.57	79.08
<u>Utilities</u>						
101-5105-05-5616 Utilities - Electricity	49,270	4,145.63	46,382.81	0.00	2,887.19	94.14
TOTAL Utilities	49,270	4,145.63	46,382.81	0.00	2,887.19	94.14
<u>Contract Services</u>						
101-5105-06-5620 Legal and Professional	15,000	0.00	7,358.24	0.00	7,641.76	49.05
TOTAL Contract Services	15,000	0.00	7,358.24	0.00	7,641.76	49.05
<u>Fees & Other Services</u>						
101-5105-07-5190 Insurance - TML	2,207	562.48	1,991.31	0.00	215.69	90.23
101-5105-07-5220 Advertising & Public No	250	0.00	0.00	0.00	250.00	0.00
101-5105-07-5260 Dues and Memberships	650	0.00	98.00	0.00	552.00	15.08
101-5105-07-5665 Technology	0	0.00	29.99	0.00 (	29.99)	0.00
TOTAL Fees & Other Services	3,107	562.48	2,119.30	0.00	987.70	68.21
<u>Miscellaneous</u>						
101-5105-09-5685 Capital - equipment	37,500	0.00	0.00	37,500.00	0.00	100.00
101-5105-09-5689 Capital - streets	0	0.00	0.00	8,418.00 (	8,418.00)	0.00
TOTAL Miscellaneous	37,500	0.00	0.00	45,918.00 (	8,418.00)	122.45
TOTAL Streets Department	543,055	36,164.51	377,186.00	53,897.27	111,971.73	79.38

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Development Services

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5107-01-5101 Salaries	610,413	33,819.46	442,449.10	0.00	167,963.90	72.48
101-5107-01-5105 Overtime	11,000	0.00	5,479.83	0.00	5,520.17	49.82
101-5107-01-5106 Longevity	750	0.00	719.88	0.00	30.12	95.98
101-5107-01-5107 Retirement - TMRS	59,125	3,601.76	43,564.89	0.00	15,560.11	73.68
101-5107-01-5108 Payroll Tax Expense (me	8,050	469.64	6,511.77	0.00	1,538.23	80.89
101-5107-01-5109 Group Health Insurance	105,000	5,364.50	88,605.22	0.00	16,394.78	84.39
101-5107-01-5110 Workers Comp TML	8,600	1,729.31	9,891.23	0.00 (	1,291.23)	115.01
101-5107-01-5621 Travel/Training	8,500	1,211.46	10,496.96	0.00 (	1,996.96)	123.49
TOTAL Personnel	811,438	46,196.13	607,718.88	0.00	203,719.12	74.89
<u>Materials & Supplies</u>						
101-5107-03-5050 Office Supplies	7,000	190.98	7,927.87	0.00 (	927.87)	113.26
101-5107-03-5080 Gas & Oil	3,000	445.66	3,135.95	0.00 (	135.95)	104.53
101-5107-03-5081 Uniforms	600	0.00	574.85	0.00	25.15	95.81
101-5107-03-5090 Postage	100	0.00	212.48	0.00 (	112.48)	212.48
TOTAL Materials & Supplies	10,700	636.64	11,851.15	0.00 (	1,151.15)	110.76
<u>Repairs & Maintenance</u>						
101-5107-04-5121 Equipment Maintenance	0	0.00	54.11	0.00 (	54.11)	0.00
101-5107-04-5122 Vehicle Maintenance	4,000	0.00	3,664.48	0.00	335.52	91.61
TOTAL Repairs & Maintenance	4,000	0.00	3,718.59	0.00	281.41	92.96
<u>Contract Services</u>						
101-5107-06-5620 Legal and Professional	50,000	30,168.76	134,644.58	0.00 (	84,644.58)	269.29
101-5107-06-5725 Mowing and clean-up	35,000	32,532.30	112,526.90	0.00 (	77,526.90)	321.51
101-5107-06-5763 Inspectors - Bureau Ver	1,000,000	64,214.26	572,576.84	0.00	427,423.16	57.26
101-5107-06-5764 Planners	80,000	795.00	22,598.59	0.00	57,401.41	28.25
101-5107-06-5766 Consulting Engineering	0	623.32	623.32	0.00 (	623.32)	0.00
TOTAL Contract Services	1,165,000	128,333.64	842,970.23	0.00	322,029.77	72.36
<u>Fees & Other Services</u>						
101-5107-07-5190 Insurance - TML	1,837	467.84	1,656.25	0.00	180.75	90.16
101-5107-07-5220 Advertising & Notices	500	0.00	513.72	0.00 (	13.72)	102.74
101-5107-07-5260 Dues and Memberships	2,160	352.33	2,201.56	0.00 (	41.56)	101.92
101-5107-07-5665 Technology	41,500	27,571.97	71,590.61	1,403.00 (	31,493.61)	175.89
101-5107-07-5762 Filing Fees	5,000	688.50	3,407.25	0.00	1,592.75	68.15
TOTAL Fees & Other Services	50,997	29,080.64	79,369.39	1,403.00 (	29,775.39)	158.39
<u>Miscellaneous</u>						
<u>Debt Service</u>						
TOTAL Development Services	2,042,135	204,247.05	1,545,628.24	1,403.00	495,103.76	75.76

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Court

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5108-01-5101 Salaries	64,100	5,138.66	53,191.36	0.00	10,908.64	82.98
101-5108-01-5105 Overtime	1,000	71.40	1,207.43	0.00 (	207.43)	120.74
101-5108-01-5106 Longevity	400	0.00	400.00	0.00	0.00	100.00
101-5108-01-5107 Retirement - TMRS	6,976	554.87	5,340.99	0.00	1,635.01	76.56
101-5108-01-5108 Payroll Tax Expense (me	950	71.59	789.38	0.00	160.62	83.09
101-5108-01-5109 Group Health Insurance	11,878	1,072.90	11,101.90	0.00	776.10	93.47
101-5108-01-5110 Workers Comp TML	120	26.23	150.04	0.00 (	30.04)	125.03
101-5108-01-5621 Travel/Training	300	0.00	300.00	0.00	0.00	100.00
TOTAL Personnel	85,724	6,935.65	72,481.10	0.00	13,242.90	84.55
<u>Materials & Supplies</u>						
101-5108-03-5050 Office Supplies	400	0.00	80.24	0.00	319.76	20.06
101-5108-03-5051 Court Supplies	0	0.00	340.80	0.00 (	340.80)	0.00
101-5108-03-5090 Postage	500	63.94	848.20	0.00 (	348.20)	169.64
101-5108-03-5150 Printing	100	0.00	0.00	0.00	100.00	0.00
TOTAL Materials & Supplies	1,000	63.94	1,269.24	0.00 (	269.24)	126.92
<u>Repairs & Maintenance</u>						
<u>Contract Services</u>						
101-5108-06-5235 Contract Jail Services	2,900	0.00	0.00	0.00	2,900.00	0.00
101-5108-06-5620 Legal & Professional	14,000	877.50	14,919.24	0.00 (	919.24)	106.57
101-5108-06-5765 Contract Svcs - Judge	15,000	1,400.00	13,300.00	0.00	1,700.00	88.67
TOTAL Contract Services	31,900	2,277.50	28,219.24	0.00	3,680.76	88.46
<u>Fees & Other Services</u>						
101-5108-07-5190 Insurance - TML	1,300	467.84	1,656.23	0.00 (	356.23)	127.40
101-5108-07-5260 Dues and Memberships	150	0.00	0.00	0.00	150.00	0.00
101-5108-07-5540 Bond Insurance	235	0.00	0.00	0.00	235.00	0.00
101-5108-07-5665 Technology	4,000	0.00	1,488.85	0.00	2,511.15	37.22
TOTAL Fees & Other Services	5,685	467.84	3,145.08	0.00	2,539.92	55.32
<u>Debt Service</u>						
TOTAL Court	124,309	9,744.93	105,114.66	0.00	19,194.34	84.56

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Parks & Recreation

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5110-01-5101 Salaries	201,990	16,593.03	167,813.49	0.00	34,176.51	83.08
101-5110-01-5105 Overtime	26,000	1,342.71	20,497.93	0.00	5,502.07	78.84
101-5110-01-5106 Longevity	100	0.00	100.00	0.00	0.00	100.00
101-5110-01-5107 Retirement - TMRS	21,965	1,910.17	18,411.38	0.00	3,553.62	83.82
101-5110-01-5108 Payroll Tax Expense (me	2,990	252.08	2,833.61	0.00	156.39	94.77
101-5110-01-5109 Group Health Insurance	53,010	4,281.04	47,234.89	0.00	5,775.11	89.11
101-5110-01-5110 Workers Comp TML	2,000	483.16	2,763.55	0.00 (	763.55)	138.18
101-5110-01-5121 Travel & Training	1,500	1,503.21	3,768.75	0.00 (	2,268.75)	251.25
TOTAL Personnel	309,555	26,365.40	263,423.60	0.00	46,131.40	85.10
<u>Materials & Supplies</u>						
101-5110-03-5050 Office Supplies	1,000	132.69	640.80	0.00	359.20	64.08
101-5110-03-5080 Gas & Oil	3,400	186.75	2,805.20	0.00	594.80	82.51
101-5110-03-5081 Uniforms	1,300	0.00	1,372.89	0.00 (	72.89)	105.61
101-5110-03-5150 Printing	400	0.00	253.09	0.00	146.91	63.27
101-5110-03-5608 Chemicals	3,000	0.00	1,747.38	0.00	1,252.62	58.25
101-5110-03-5630 Small Tools	2,000	45.00	2,164.12	0.00 (	164.12)	108.21
101-5110-03-5903 Parts and Fittings	500	0.00	0.00	0.00	500.00	0.00
TOTAL Materials & Supplies	11,600	364.44	8,983.48	0.00	2,616.52	77.44
<u>Repairs & Maintenance</u>						
101-5110-04-5121 Equipment Maintenance	8,000	557.51	8,195.16	0.00 (	195.16)	102.44
101-5110-04-5122 Vehicle Maintenance	2,000	1,057.56	3,288.37	0.00 (	1,288.37)	164.42
101-5110-04-5630 Park Maintenance	30,000	2,867.04	17,636.18	0.00	12,363.82	58.79
TOTAL Repairs & Maintenance	40,000	4,482.11	29,119.71	0.00	10,880.29	72.80
<u>Utilities</u>						
101-5110-05-5616 Utilities - Electricity	6,500	655.25	5,828.95	0.00	671.05	89.68
101-5110-05-5619 Utilities - Water/Sewer	5,200	1,255.43	6,896.89	0.00 (	1,696.89)	132.63
TOTAL Utilities	11,700	1,910.68	12,725.84	0.00 (	1,025.84)	108.77
<u>Contract Services</u>						
101-5110-06-5685 STORAGE BUILDING	4,120	0.00	4,119.59	0.00	0.41	99.99
TOTAL Contract Services	4,120	0.00	4,119.59	0.00	0.41	99.99
<u>Fees & Other Services</u>						
101-5110-07-5190 Insurance - TML	2,400	539.81	1,911.05	0.00	488.95	79.63
101-5110-07-5260 Memberships and Dues	520	150.00	375.00	0.00	145.00	72.12
101-5110-07-5624 Equipment Rental	0	0.00	693.00	0.00 (	693.00)	0.00
101-5110-07-5665 Technology	4,000	47.98	2,378.69	0.00	1,621.31	59.47
TOTAL Fees & Other Services	6,920	737.79	5,357.74	0.00	1,562.26	77.42
<u>Miscellaneous</u>						
101-5110-09-5131 City Events	160,000	15,734.13	98,561.94	0.00	61,438.06	61.60
101-5110-09-5132 Tree Lighting Event	0	0.00	56.00	0.00 (	56.00)	0.00
101-5110-09-5133 Meetings	0	0.00	1,250.00	0.00 (	1,250.00)	0.00
101-5110-09-5631 Capital - equipment	65,500	9,900.00	9,900.00	10,773.34	44,826.66	31.56

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025101-General Fund
DEPARTMENT - Parks & Recreation

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
101-5110-09-5636 Capitla Outlay Peanut D	0	0.00	48,975.00	0.00	(48,975.00)	0.00
TOTAL Miscellaneous	225,500	25,634.13	158,742.94	10,773.34	55,983.72	75.17
TOTAL Parks & Recreation	609,395	59,494.55	482,472.90	10,773.34	116,148.76	80.94

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Library

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5111-01-5101 Salaries	286,000	22,680.19	233,999.32	0.00	52,000.68	81.82
101-5111-01-5105 Overtime	6,000	447.00	5,874.98	0.00	125.02	97.92
101-5111-01-5106 Longevity	400	0.00	350.00	0.00	50.00	87.50
101-5111-01-5107 Retirement - TMRS	20,911	2,158.99	20,517.62	0.00	393.38	98.12
101-5111-01-5108 Payroll Tax Expense (me	3,152	327.97	3,566.94	0.00 (	414.94)	113.16
101-5111-01-5109 Group Health Insurance	51,000	4,322.61	49,340.92	0.00	1,659.08	96.75
101-5111-01-5110 Workers Comp TML	600	131.17	750.27	0.00 (	150.27)	125.05
101-5111-01-5621 Travel/Training	3,500	0.00	2,463.11	0.00	1,036.89	70.37
TOTAL Personnel	371,563	30,067.93	316,863.16	0.00	54,699.84	85.28
<u>Materials & Supplies</u>						
101-5111-03-5050 Office Supplies	5,460	100.55	3,921.21	0.00	1,538.79	71.82
101-5111-03-5052 Library Supplies	4,000	570.80	3,118.14	0.00	881.86	77.95
101-5111-03-5090 Postage	500	0.00	187.26	0.00	312.74	37.45
101-5111-03-5661 Collection Development	44,000	5,158.91	35,772.54	2,744.58	5,482.88	87.54
TOTAL Materials & Supplies	53,960	5,830.26	42,999.15	2,744.58	8,216.27	84.77
<u>Repairs & Maintenance</u>						
101-5111-04-5120 Building Maintenance	27,000	6,475.34	17,800.11	0.00	9,199.89	65.93
101-5111-04-5121 Equipment Maintenance	1,000	0.00	427.54	0.00	572.46	42.75
TOTAL Repairs & Maintenance	28,000	6,475.34	18,227.65	0.00	9,772.35	65.10
<u>Utilities</u>						
101-5111-05-5616 Utilities - Electricity	16,000	1,454.17	12,403.22	0.00	3,596.78	77.52
101-5111-05-5618 Utilities - Telephone	4,248	182.99	2,703.94	0.00	1,544.06	63.65
101-5111-05-5619 Utilities - Water/Sewer	2,300	229.12	2,112.86	0.00	187.14	91.86
TOTAL Utilities	22,548	1,866.28	17,220.02	0.00	5,327.98	76.37
<u>Contract Services</u>						
101-5111-06-5620 Legal & Professional	300	0.00	0.00	0.00	300.00	0.00
101-5111-06-5658 Fire Extinguishers	1,500	0.00	600.00	0.00	900.00	40.00
TOTAL Contract Services	1,800	0.00	600.00	0.00	1,200.00	33.33
<u>Fees & Other Services</u>						
101-5111-07-5150 Printing	500	0.00	2,907.11	0.00 (	2,407.11)	581.42
101-5111-07-5190 Insurance - TML	12,650	3,958.61	14,014.36	0.00 (	1,364.36)	110.79
101-5111-07-5260 Dues and Memberships	4,352	0.00	3,507.70	0.00	844.30	80.60
101-5111-07-5280 Copier Maintenance Cont	2,600	218.00	2,652.75	0.00 (	52.75)	102.03
101-5111-07-5665 Technology	17,000	1,346.89	12,796.92	0.00	4,203.08	75.28
TOTAL Fees & Other Services	37,102	5,523.50	35,878.84	0.00	1,223.16	96.70
<u>Miscellaneous</u>						
101-5111-09-5130 Community Development	13,400	1,540.33	9,569.10	0.00	3,830.90	71.41
101-5111-09-5666 Donation Expenditures	0	0.00	129.50	0.00 (	129.50)	0.00
101-5111-09-5667 Senior Programs	3,000	506.79	1,859.02	0.00	1,140.98	61.97
TOTAL Miscellaneous	16,400	2,047.12	11,557.62	0.00	4,842.38	70.47
TOTAL Library	531,373	51,810.43	443,346.44	2,744.58	85,281.98	83.95

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Providence Village PD

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
<u>Materials & Supplies</u>						
101-5114-03-5081 Uniforms	0	1,147.87	1,163.82	0.00 (	1,163.82)	0.00
TOTAL Materials & Supplies	0	1,147.87	1,163.82	0.00 (	1,163.82)	0.00
<u>Repairs & Maintenance</u>						
<u>Utilities</u>						
<u>Contract Services</u>						
<u>Fees & Other Services</u>						
<u>Public Safety</u>						
<u>Miscellaneous</u>						
<u>Debt Service</u>						
TOTAL Providence Village PD	0	1,147.87	1,163.82	0.00 (	1,163.82)	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - Fleet

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5115-01-5101 Salaries	30,996	4,566.40	10,765.60	0.00	20,230.40	34.73
101-5115-01-5105 Overtime	0	96.87	96.87	0.00 (	96.87)	0.00
101-5115-01-5107 Retirement - TMRS	3,300	230.39	890.60	0.00	2,409.40	26.99
101-5115-01-5108 Payroll Tax Expense (me	450	30.58	118.09	0.00	331.91	26.24
101-5115-01-5109 Group Health Insurance	8,800	533.81	2,135.24	0.00	6,664.76	24.26
101-5115-01-5110 Workers Comp - TML	200	0.00	0.00	0.00	200.00	0.00
101-5115-01-5621 Travel & Training	300	0.00	0.00	0.00	300.00	0.00
TOTAL Personnel	44,046	5,458.05	14,006.40	0.00	30,039.60	31.80
<u>Materials & Supplies</u>						
101-5115-03-5080 Gas & Oil	1,000	0.00	0.00	0.00	1,000.00	0.00
101-5115-03-5122 Vehicle Maintenance	2,500	427.43	427.43	0.00	2,072.57	17.10
101-5115-03-5630 Tools	500	0.00	0.00	0.00	500.00	0.00
TOTAL Materials & Supplies	4,000	427.43	427.43	0.00	3,572.57	10.69
<u>Repairs & Maintenance</u>						
101-5115-04-5120 Building Maintenance	2,000	40.00	179.00	0.00	1,821.00	8.95
TOTAL Repairs & Maintenance	2,000	40.00	179.00	0.00	1,821.00	8.95
<u>Contract Services</u>						
<u>Fees & Other Services</u>						
101-5115-07-5665 Technology	1,000	0.00	5,495.00	0.00 (	4,495.00)	549.50
TOTAL Fees & Other Services	1,000	0.00	5,495.00	0.00 (	4,495.00)	549.50
<u>Miscellaneous</u>						
TOTAL Fleet	51,046	5,925.48	20,107.83	0.00	30,938.17	39.39

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

101-General Fund
DEPARTMENT - HR

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
101-5117-01-5101 Salaries	131,000	14,126.70	116,256.75	0.00	14,743.25	88.75
101-5117-01-5106 Longevity	50	0.00	50.00	0.00	0.00	100.00
101-5117-01-5107 Retirement - TMRS	13,957	1,504.50	11,240.18	0.00	2,716.82	80.53
101-5117-01-5108 Payroll Tax Expense (me	1,900	201.86	1,622.85	0.00	277.15	85.41
101-5117-01-5109 Group Health Insurance	18,290	1,145.80	13,904.13	0.00	4,385.87	76.02
101-5117-01-5110 Workers Comp TML	320	0.00	0.00	0.00	320.00	0.00
101-5117-01-5621 Travel & Training	3,050	0.00	333.00	0.00	2,717.00	10.92
TOTAL Personnel	168,567	16,978.86	143,406.91	0.00	25,160.09	85.07
<u>Materials & Supplies</u>						
101-5117-03-5050 Office Supplies	300	47.43	298.70	0.00	1.30	99.57
101-5117-03-5081 Uniforms	490	484.62	484.62	0.00	5.38	98.90
TOTAL Materials & Supplies	790	532.05	783.32	0.00	6.68	99.15
<u>Repairs & Maintenance</u>						
<u>Utilities</u>						
<u>Contract Services</u>						
101-5117-06-5190 Driving Record Monitori	3,300	270.00	2,347.00	0.00	953.00	71.12
101-5117-06-5240 Drug Testing/background	12,500	108.00	8,891.25	0.00	3,608.75	71.13
101-5117-06-5300 Benefits Admininstratio	2,400	0.00	0.00	0.00	2,400.00	0.00
TOTAL Contract Services	18,200	378.00	11,238.25	0.00	6,961.75	61.75
<u>Fees & Other Services</u>						
101-5117-07-5220 Advertising & Notices	500	0.00	0.00	0.00	500.00	0.00
101-5117-07-5260 Dues and Memberships	650	175.00	703.00	0.00 (	53.00)	108.15
101-5117-07-5665 Technology	13,952	615.00	9,958.19	12,772.11 (	8,778.30)	162.92
TOTAL Fees & Other Services	15,102	790.00	10,661.19	12,772.11 (	8,331.30)	155.17
<u>Miscellaneous</u>						
101-5117-09-5131 Meetings	1,000	23.35	177.05	0.00	822.95	17.71
101-5117-09-5132 Employee Appreciation	20,000	3,262.47	12,849.16	0.00	7,150.84	64.25
101-5117-09-5133 Marketing & Promotions	2,000	0.00	0.00	0.00	2,000.00	0.00
101-5117-09-5134 Tuition Reimbursement	25,000	0.00	2,625.50	0.00	22,374.50	10.50
TOTAL Miscellaneous	48,000	3,285.82	15,651.71	0.00	32,348.29	32.61
<u>Contingency/FB</u>						
TOTAL HR	250,659	21,964.73	181,741.38	12,772.11	56,145.51	77.60
TOTAL EXPENSES	19,122,035	1,640,080.73	15,461,785.68	505,625.63	3,154,623.69	83.50
REVENUE OVER/(UNDER) EXPENSES	512,710 (	5,661.29)	3,319,320.67 (	505,625.63) (	2,300,985.04)	548.79

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

201-Water Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Fines and Fees	780,312	231,070.82	1,549,484.83	0.00 (	769,172.83)	198.57
Charges for Services	2,350,000	284,516.91	1,743,945.30	0.00	606,054.70	74.21
Miscellaneous	60,000	3,542.71	36,792.08	0.00	23,207.92	61.32
TOTAL GENERAL REVENUE	<u>3,190,312</u>	<u>519,130.44</u>	<u>3,330,222.21</u>	<u>0.00</u>	<u>(139,910.21)</u>	<u>104.39</u>
TOTAL REVENUE	3,190,312	519,130.44	3,330,222.21	0.00 (	139,910.21)	104.39
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Water</u>						
Personnel	488,373	37,303.08	405,676.63	0.00	82,696.37	83.07
Materials & Supplies	240,000	65,880.96	239,583.13	8,175.00 (	7,758.13)	103.23
Repairs & Maintenance	480,791	25,502.90	187,705.70	0.00	293,085.30	39.04
Utilities	147,200	16,771.13	138,656.20	0.00	8,543.80	94.20
Contract Services	98,650	4,967.53	14,435.36	0.00	84,214.64	14.63
Fees & Other Services	90,703	9,413.87	69,255.59	520.00	20,927.41	76.93
Debt Service	722,606	0.00	508,478.13	0.00	214,127.87	70.37
Contingency/FB	698,640	8,220.00	82,200.00	0.00	616,440.00	11.77
TOTAL Water	<u>2,966,963</u>	<u>168,059.47</u>	<u>1,645,990.74</u>	<u>8,695.00</u>	<u>1,312,277.26</u>	<u>55.77</u>
TOTAL EXPENSES	2,966,963	168,059.47	1,645,990.74	8,695.00	1,312,277.26	55.77
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	223,349	351,070.97	1,684,231.47 (	8,695.00) (	1,452,187.47)	750.19

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

201-Water Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Fines and Fees</u>						
201-4000-01-4012 Late Penalties-Water	30,000	3,794.79	29,726.80	0.00	273.20	99.09
201-4000-01-4013 Application fee	7,500	1,280.00	10,760.00	0.00 (	3,260.00)	143.47
201-4000-01-4014 Reconnects	6,000	180.00	4,540.00	0.00	1,460.00	75.67
201-4000-01-4630 Bank Fees collected	0	0.00	570.00	0.00 (	570.00)	0.00
201-4000-01-4710 Water Impact Fees	736,812	225,816.03	1,503,888.03	0.00 (	767,076.03)	204.11
TOTAL Fines and Fees	780,312	231,070.82	1,549,484.83	0.00 (	769,172.83)	198.57
<u>Charges for Services</u>						
201-4000-06-4010 Water Billings	2,000,000	185,219.71	1,522,583.81	0.00	477,416.19	76.13
201-4000-06-4011 Water Conection/Tap Fee	100,000	27,396.30	147,283.30	0.00 (	47,283.30)	147.28
201-4000-06-4015 Bulk Water	0	0.00	991.14	0.00 (	991.14)	0.00
201-4000-06-4019 Billing Adjustments	0	995.12	2,181.27	0.00 (	2,181.27)	0.00
201-4000-06-4020 Infrastructure Inspecti	250,000	70,905.78	70,905.78	0.00	179,094.22	28.36
TOTAL Charges for Services	2,350,000	284,516.91	1,743,945.30	0.00	606,054.70	74.21
<u>Miscellaneous</u>						
201-4000-09-4500 Interest Income	60,000	3,542.71	32,939.88	0.00	27,060.12	54.90
201-4000-09-4540 Other Income	0	0.00	3,852.20	0.00 (	3,852.20)	0.00
TOTAL Miscellaneous	60,000	3,542.71	36,792.08	0.00	23,207.92	61.32
<u>Contingency/FB</u>						
TOTAL REVENUE	3,190,312	519,130.44	3,330,222.21	0.00 (	139,910.21)	104.39

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

201-Water Fund
DEPARTMENT - Water

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
201-5201-01-5101 Salaries	346,333	24,102.69	273,546.71	0.00	72,786.29	78.98
201-5201-01-5105 Overtime	12,000	1,940.11	17,195.77	0.00 (	5,195.77)	143.30
201-5201-01-5106 Longevity	450	0.00	400.00	0.00	50.00	88.89
201-5201-01-5107 TMRS Contribution	38,409	2,773.57	28,289.97	0.00	10,119.03	73.65
201-5201-01-5108 Payroll Tax Expense (me	5,202	363.38	4,237.20	0.00	964.80	81.45
201-5201-01-5109 Group Health Insurance	71,266	5,359.22	62,152.37	0.00	9,113.63	87.21
201-5201-01-5110 Workmens Comp TML	9,013	1,967.61	11,254.25	0.00 (	2,241.25)	124.87
201-5201-01-5621 Travel/Training	5,700	796.50	8,600.36	0.00 (	2,900.36)	150.88
TOTAL Personnel	488,373	37,303.08	405,676.63	0.00	82,696.37	83.07
<u>Materials & Supplies</u>						
201-5201-03-5050 Office Supplies	6,000	60.47	4,904.21	0.00	1,095.79	81.74
201-5201-03-5080 Gas & Oil	20,000	1,762.31	19,127.11	0.00	872.89	95.64
201-5201-03-5081 Uniforms	5,000	164.95	5,078.31	0.00 (	78.31)	101.57
201-5201-03-5090 Postage	11,500	1,308.96	13,030.18	0.00 (	1,530.18)	113.31
201-5201-03-5150 Printing	4,500	401.25	4,646.81	0.00 (	146.81)	103.26
201-5201-03-5608 Rock, Sand & Gravel	5,000	1,910.84	8,995.89	0.00 (	3,995.89)	179.92
201-5201-03-5630 Tools	6,000	246.25	2,518.62	0.00	3,481.38	41.98
201-5201-03-5903 Parts and Fittings	30,000	6,450.53	13,160.15	0.00	16,839.85	43.87
201-5201-03-5904 Chlorine	12,000	1,134.44	9,264.68	0.00	2,735.32	77.21
201-5201-03-5905 Meters	140,000	52,440.96	158,857.17	8,175.00 (	27,032.17)	119.31
TOTAL Materials & Supplies	240,000	65,880.96	239,583.13	8,175.00 (	7,758.13)	103.23
<u>Repairs & Maintenance</u>						
201-5201-04-5120 Building Maintenance	18,500	1,278.56	13,163.53	0.00	5,336.47	71.15
201-5201-04-5121 Equipment Maintenance	40,000	14,760.39	52,680.53	0.00 (	12,680.53)	131.70
201-5201-04-5122 Vehicle Maintenance	8,000	780.75	10,943.39	0.00 (	2,943.39)	136.79
201-5201-04-5902 Water System Maintenanc	414,291	8,683.20	110,918.25	0.00	303,372.75	26.77
TOTAL Repairs & Maintenance	480,791	25,502.90	187,705.70	0.00	293,085.30	39.04
<u>Utilities</u>						
201-5201-05-5616 Utilities - Electricity	135,000	16,056.74	127,373.58	0.00	7,626.42	94.35
201-5201-05-5617 Utilities - Gas	4,000	206.04	5,857.74	0.00 (	1,857.74)	146.44
201-5201-05-5618 Utilities - Telephone	7,000	508.35	5,424.88	0.00	1,575.12	77.50
201-5201-05-5619 Utilities - Water/Sewer	1,200	0.00	0.00	0.00	1,200.00	0.00
TOTAL Utilities	147,200	16,771.13	138,656.20	0.00	8,543.80	94.20
<u>Contract Services</u>						
201-5201-06-5620 Legal & Professional	38,650	4,967.53	9,229.66	0.00	29,420.34	23.88
201-5201-06-5766 Consultant - engineerin	60,000	0.00	5,205.70	0.00	54,794.30	8.68
TOTAL Contract Services	98,650	4,967.53	14,435.36	0.00	84,214.64	14.63
<u>Fees & Other Services</u>						
201-5201-07-5190 Insurance - TML	9,000	3,238.86	11,466.28	0.00 (	2,466.28)	127.40
201-5201-07-5220 Advertising & Notices	750	0.00	425.42	0.00	324.58	56.72
201-5201-07-5260 Dues & Memberships	4,700	0.00	4,737.10	0.00 (	37.10)	100.79
201-5201-07-5261 Permits-TCEQ	6,087	0.00	3,719.10	0.00	2,367.90	61.10

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

201-Water Fund
DEPARTMENT - Water

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
201-5201-07-5262 UTRW membership	3,041	0.00	3,197.00	0.00 (	156.00)	105.13
201-5201-07-5280 Maintenance contract -	2,000	140.00	1,705.34	0.00	294.66	85.27
201-5201-07-5624 Equipment Rental	6,000	0.00	550.80	0.00	5,449.20	9.18
201-5201-07-5665 Technology	8,250	215.49	6,425.43	520.00	1,304.57	84.19
201-5201-07-5666 Bank fees	9,875	0.00	9,875.00	0.00	0.00	100.00
201-5201-07-5901 Lab Fees	20,000	280.00	5,705.00	0.00	14,295.00	28.53
201-5201-07-5906 Groundwater Pumpage Fee	15,000	4,719.34	18,253.95	0.00 (	3,253.95)	121.69
201-5201-07-5909 AMR Annual Fees	6,000	820.18	3,195.17	0.00	2,804.83	53.25
TOTAL Fees & Other Services	90,703	9,413.87	69,255.59	520.00	20,927.41	76.93
<u>Debt Service</u>						
201-5201-98-5801 2016 Bond Principal	230,000	0.00	230,000.00	0.00	0.00	100.00
201-5201-98-5866 2016 Bond Interest	116,700	0.00	60,075.00	0.00	56,625.00	51.48
201-5201-98-5867 2023 CO Bond Principal	60,000	0.00	60,000.00	0.00	0.00	100.00
201-5201-98-5868 2023 CO Bond Interest	315,906	0.00	158,403.13	0.00	157,502.87	50.14
TOTAL Debt Service	722,606	0.00	508,478.13	0.00	214,127.87	70.37
<u>Contingency/FB</u>						
201-5201-99-4090 Administrative fee	98,640	8,220.00	82,200.00	0.00	16,440.00	83.33
201-5201-99-9900 Depreciation expense	600,000	0.00	0.00	0.00	600,000.00	0.00
TOTAL Contingency/FB	698,640	8,220.00	82,200.00	0.00	616,440.00	11.77
 TOTAL Water	 2,966,963	 168,059.47	 1,645,990.74	 8,695.00	 1,312,277.26	 55.77
 TOTAL EXPENSES	 2,966,963	 168,059.47	 1,645,990.74	 8,695.00	 1,312,277.26	 55.77
REVENUE OVER/ (UNDER) EXPENSES	223,349	351,070.97	1,684,231.47 (	8,695.00) (	1,452,187.47)	750.19

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

202-Sewer Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Fines and Fees	846,615	393,100.16	2,529,283.93	0.00 (	1,682,668.93)	298.75
Charges for Services	1,150,000	100,298.93	885,695.33	0.00	264,304.67	77.02
Miscellaneous	1,623,884	160,134.85	1,728,239.40	0.00 (	104,355.40)	106.43
TOTAL GENERAL REVENUE	<u>3,620,499</u>	<u>653,533.94</u>	<u>5,143,218.66</u>	<u>0.00 (</u>	<u>1,522,719.66)</u>	<u>142.06</u>
TOTAL REVENUE	3,620,499	653,533.94	5,143,218.66	0.00 (	1,522,719.66)	142.06
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Sewer</u>						
Personnel	406,990	53,627.10	424,988.40	0.00 (	17,998.40)	104.42
Materials & Supplies	60,400	4,807.12	53,457.41	0.00	6,942.59	88.51
Repairs & Maintenance	192,000	23,083.99	160,826.98	11,639.68	19,533.34	89.83
Utilities	172,500	16,936.76	153,102.31	0.00	19,397.69	88.75
Contract Services	14,000	3,420.00	7,024.95	0.00	6,975.05	50.18
Fees & Other Services	59,440	5,398.10	83,174.61	0.00 (	23,734.61)	139.93
Debt Service	1,798,934	0.00	689,633.74	0.00	1,109,300.26	38.34
Contingency/FB	0	0.00	0.00	53,378.70 (	53,378.70)	0.00
TOTAL Sewer	<u>2,704,264</u>	<u>107,273.07</u>	<u>1,572,208.40</u>	<u>65,018.38</u>	<u>1,067,037.22</u>	<u>60.54</u>
TOTAL EXPENSES	2,704,264	107,273.07	1,572,208.40	65,018.38	1,067,037.22	60.54
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	916,235	546,260.87	3,571,010.26 (	65,018.38) (	2,589,756.88)	382.65

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

202-Sewer Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Fines and Fees</u>						
202-4000-01-4021 Late Penalties - Sewer	10,000	1,456.05	11,466.82	0.00 (	1,466.82)	114.67
202-4000-01-4710 Sewer Impact Fees	836,615	391,644.11	2,517,817.11	0.00 (	1,681,202.11)	300.95
TOTAL Fines and Fees	846,615	393,100.16	2,529,283.93	0.00 (	1,682,668.93)	298.75
<u>Charges for Services</u>						
202-4000-06-4011 Sewer Connection/Tap Fe	0	1,700.00	1,700.00	0.00 (	1,700.00)	0.00
202-4000-06-4020 Sewer Billings	1,150,000	98,598.93	883,995.33	0.00	266,004.67	76.87
TOTAL Charges for Services	1,150,000	100,298.93	885,695.33	0.00	264,304.67	77.02
<u>Miscellaneous</u>						
202-4000-09-4500 Interest Income	1,623,884	160,134.85	1,728,239.40	0.00 (	104,355.40)	106.43
TOTAL Miscellaneous	1,623,884	160,134.85	1,728,239.40	0.00 (	104,355.40)	106.43
<u>Contingency/FB</u>						
TOTAL REVENUE	3,620,499	653,533.94	5,143,218.66	0.00 (	1,522,719.66)	142.06

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

202-Sewer Fund
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
202-5202-01-5101 Salaries	280,933	38,054.64	280,278.06	0.00	654.94	99.77
202-5202-01-5105 Overtime	30,000	3,350.67	38,062.49	0.00 (	8,062.49)	126.87
202-5202-01-5106 Longevity	1,350	0.00	1,300.00	0.00	50.00	96.30
202-5202-01-5107 Retirement - TMRS	31,860	3,736.57	28,204.78	0.00	3,655.22	88.53
202-5202-01-5108 Payroll Tax Expense (me	4,311	502.95	4,269.78	0.00	41.22	99.04
202-5202-01-5109 Group Health Insurance	47,510	6,437.40	61,722.92	0.00 (	14,212.92)	129.92
202-5202-01-5110 Workers Comp TML	6,026	1,475.93	8,441.95	0.00 (	2,415.95)	140.09
202-5202-01-5621 Travel/training	5,000	68.94	2,708.42	0.00	2,291.58	54.17
TOTAL Personnel	406,990	53,627.10	424,988.40	0.00 (	17,998.40)	104.42
<u>Materials & Supplies</u>						
202-5202-03-5050 Office Supplies	5,000	208.61	3,377.63	0.00	1,622.37	67.55
202-5202-03-5080 Gas & Oil	14,000	884.47	10,904.49	0.00	3,095.51	77.89
202-5202-03-5081 Uniforms	3,500	199.95	3,574.37	0.00 (	74.37)	102.12
202-5202-03-5090 Postage	300	0.00	44.95	0.00	255.05	14.98
202-5202-03-5150 Printing	600	0.00	0.00	0.00	600.00	0.00
202-5202-03-5607 Rock, Sand & Gravel	8,000	0.00	6,329.99	0.00	1,670.01	79.12
202-5202-03-5608 Chemicals Purchased	10,000	1,767.45	10,502.16	0.00 (	502.16)	105.02
202-5202-03-5630 Tools	5,000	45.00	4,784.63	0.00	215.37	95.69
202-5202-03-5903 Parts and Fittings	3,000	0.00	137.05	0.00	2,862.95	4.57
202-5202-03-5904 Chlorine	11,000	1,701.64	13,802.14	0.00 (	2,802.14)	125.47
TOTAL Materials & Supplies	60,400	4,807.12	53,457.41	0.00	6,942.59	88.51
<u>Repairs & Maintenance</u>						
202-5202-04-5120 Building Maintenance	5,000	784.00	5,296.21	0.00 (	296.21)	105.92
202-5202-04-5121 Equipment Maintenance	35,000	644.42	28,157.40	0.00	6,842.60	80.45
202-5202-04-5122 Vehicle Maintenance	7,000	25.57	4,612.69	0.00	2,387.31	65.90
202-5202-04-5902 Sewer System Maintenanc	60,000	0.00	49,924.28	7,250.00	2,825.72	95.29
202-5202-04-5903 WWTP Maintenance	85,000	21,630.00	72,836.40	4,389.68	7,773.92	90.85
TOTAL Repairs & Maintenance	192,000	23,083.99	160,826.98	11,639.68	19,533.34	89.83
<u>Utilities</u>						
202-5202-05-5616 Utilities - Electricity	55,500	5,343.06	53,087.21	0.00	2,412.79	95.65
202-5202-05-5618 Utilities - Telephone	7,000	633.08	6,981.92	0.00	18.08	99.74
202-5202-05-5619 Utilities - Water/Sewer	100,000	10,960.62	93,033.18	0.00	6,966.82	93.03
202-5202-05-5621 Utilities - Sludge Disp	10,000	0.00	0.00	0.00	10,000.00	0.00
TOTAL Utilities	172,500	16,936.76	153,102.31	0.00	19,397.69	88.75
<u>Contract Services</u>						
202-5202-06-5620 Legal & Professional	6,000	3,420.00	7,024.95	0.00 (	1,024.95)	117.08
202-5202-06-5766 Consultant - engineerin	8,000	0.00	0.00	0.00	8,000.00	0.00
TOTAL Contract Services	14,000	3,420.00	7,024.95	0.00	6,975.05	50.18
<u>Fees & Other Services</u>						
202-5202-07-5190 Insurance - TML	15,000	5,398.10	19,110.49	0.00 (	4,110.49)	127.40
202-5202-07-5260 Dues & Memberships	740	0.00	0.00	0.00	740.00	0.00
202-5202-07-5261 Permits-TCEQ	4,700	0.00	2,368.05	0.00	2,331.95	50.38

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

202-Sewer Fund
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
202-5202-07-5540 Bond Insurance	0	0.00	38,415.82	0.00 (	38,415.82)	0.00
202-5202-07-5624 Equipment Rental	15,000	0.00	3,420.00	0.00	11,580.00	22.80
202-5202-07-5665 Technology	9,000	0.00	8,991.97	0.00	8.03	99.91
202-5202-07-5666 Bank Fees	0	0.00	193.14	0.00 (	193.14)	0.00
202-5202-07-5901 Lab Fees	15,000	0.00	10,675.14	0.00	4,324.86	71.17
TOTAL Fees & Other Services	59,440	5,398.10	83,174.61	0.00 (	23,734.61)	139.93
<u>Debt Service</u>						
202-5202-98-5845 Interest - 2024A CO	1,798,934	0.00	689,633.74	0.00	1,109,300.26	38.34
TOTAL Debt Service	1,798,934	0.00	689,633.74	0.00	1,109,300.26	38.34
<u>Contingency/FB</u>						
202-5202-99-5902 Capital - equipment	0	0.00	0.00	53,378.70 (	53,378.70)	0.00
TOTAL Contingency/FB	0	0.00	0.00	53,378.70 (	53,378.70)	0.00
TOTAL Sewer	2,704,264	107,273.07	1,572,208.40	65,018.38	1,067,037.22	60.54
TOTAL EXPENSES	2,704,264	107,273.07	1,572,208.40	65,018.38	1,067,037.22	60.54
REVENUE OVER/ (UNDER) EXPENSES	916,235	546,260.87	3,571,010.26 (	65,018.38) (	2,589,756.88)	382.65

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

205-Solid Waste Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Charges for Services	2,546,000	356,578.45	2,063,654.40	0.00	482,345.60	81.05
TOTAL GENERAL REVENUE	<u>2,546,000</u>	<u>356,578.45</u>	<u>2,063,654.40</u>	<u>0.00</u>	<u>482,345.60</u>	<u>81.05</u>
TOTAL REVENUE	2,546,000	356,578.45	2,063,654.40	0.00	482,345.60	81.05
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Solid Waste</u>						
Fees & Other Services	2,546,000	238,410.01	2,207,814.11	0.00	338,185.89	86.72
TOTAL Solid Waste	<u>2,546,000</u>	<u>238,410.01</u>	<u>2,207,814.11</u>	<u>0.00</u>	<u>338,185.89</u>	<u>86.72</u>
TOTAL EXPENSES	2,546,000	238,410.01	2,207,814.11	0.00	338,185.89	86.72
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	0	118,168.44 (	144,159.71)	0.00	144,159.71	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

205-Solid Waste Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Charges for Services</u>						
205-4000-06-4025 Garbage Billings	2,546,000	356,578.45	2,063,654.40	0.00	482,345.60	81.05
TOTAL Charges for Services	2,546,000	356,578.45	2,063,654.40	0.00	482,345.60	81.05
<u>Miscellaneous</u>						
<u>Contingency/FB</u>						
TOTAL REVENUE	2,546,000	356,578.45	2,063,654.40	0.00	482,345.60	81.05

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

205-Solid Waste Fund
DEPARTMENT - Solid Waste

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Materials & Supplies</u>						
<u>Fees & Other Services</u>						
205-5205-07-5666 Mustang Collection Fees	116,000	18,659.81	88,657.15	0.00	27,342.85	76.43
205-5205-07-5931 Franchise Fees 15%	315,000	31,217.17	297,998.30	0.00	17,001.70	94.60
205-5205-07-5941 Republic Waste	2,115,000	188,533.03	1,821,158.66	0.00	293,841.34	86.11
TOTAL Fees & Other Services	2,546,000	238,410.01	2,207,814.11	0.00	338,185.89	86.72
<u>Contingency/FB</u>						
TOTAL Solid Waste	2,546,000	238,410.01	2,207,814.11	0.00	338,185.89	86.72
TOTAL EXPENSES	2,546,000	238,410.01	2,207,814.11	0.00	338,185.89	86.72
REVENUE OVER/(UNDER) EXPENSES	0	118,168.44 (	144,159.71)	0.00	144,159.71	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

301-Debt Service Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Taxes	1,465,000	(57,425.27)	1,473,365.11	0.00	(8,365.11)	100.57
Miscellaneous	28,500	1,318.28	18,920.30	0.00	9,579.70	66.39
Contingency/FB	433,919	0.00	0.00	0.00	433,919.00	0.00
TOTAL GENERAL REVENUE	<u>1,927,419</u>	<u>(56,106.99)</u>	<u>1,492,285.41</u>	<u>0.00</u>	<u>435,133.59</u>	<u>77.42</u>
TOTAL REVENUE	1,927,419	(56,106.99)	1,492,285.41	0.00	435,133.59	77.42
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Debt Service</u>						
Fees & Other Services	3,500	3,500.00	3,500.00	0.00	0.00	100.00
Debt Service	1,923,919	0.00	1,467,888.83	0.00	456,030.17	76.30
TOTAL Debt Service	<u>1,927,419</u>	<u>3,500.00</u>	<u>1,471,388.83</u>	<u>0.00</u>	<u>456,030.17</u>	<u>76.34</u>
TOTAL EXPENSES	1,927,419	3,500.00	1,471,388.83	0.00	456,030.17	76.34
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	0	(59,606.99)	20,896.58	0.00	(20,896.58)	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

301-Debt Service Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Taxes</u>						
301-4000-02-4100 Property Taxes	1,465,000	(57,425.27)	1,473,365.11	0.00	(8,365.11)	100.57
TOTAL Taxes	1,465,000	(57,425.27)	1,473,365.11	0.00	(8,365.11)	100.57
<u>Miscellaneous</u>						
301-4000-09-4500 Interest Income	28,500	1,318.28	18,920.30	0.00	9,579.70	66.39
TOTAL Miscellaneous	28,500	1,318.28	18,920.30	0.00	9,579.70	66.39
<u>Contingency/FB</u>						
301-4000-99-4091 Transfers in	433,919	0.00	0.00	0.00	433,919.00	0.00
TOTAL Contingency/FB	433,919	0.00	0.00	0.00	433,919.00	0.00
TOTAL REVENUE	1,927,419	(56,106.99)	1,492,285.41	0.00	435,133.59	77.42

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

301-Debt Service Fund
DEPARTMENT - Debt Service

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Fees & Other Services</u>						
301-5301-07-5870 Agent Fees	3,500	3,500.00	3,500.00	0.00	0.00	100.00
TOTAL Fees & Other Services	3,500	3,500.00	3,500.00	0.00	0.00	100.00
<u>Debt Service</u>						
301-5301-98-5850 2020 Time Warrant Princ	38,000	0.00	38,000.00	0.00	0.00	100.00
301-5301-98-5851 2020 Time Warrant Inter	9,264	0.00	4,746.00	0.00	4,518.00	51.23
301-5301-98-5852 2006 CO Principal	45,000	0.00	0.00	0.00	45,000.00	0.00
301-5301-98-5853 2006 CO Interest	5,740	0.00	2,870.00	0.00	2,870.00	50.00
301-5301-98-5860 2013 GO Refunding Princ	56,000	0.00	0.00	0.00	56,000.00	0.00
301-5301-98-5861 2013 GO Refunding Inter	2,796	0.00	1,322.88	0.00	1,473.12	47.31
301-5301-98-5864 2019 Time Warrant Princ	101,000	0.00	101,000.00	0.00	0.00	100.00
301-5301-98-5865 2019 Time Warrant Inter	12,389	0.00	6,666.55	0.00	5,722.45	53.81
301-5301-98-5866 2020 GO Refunding Prini	562,000	0.00	562,000.00	0.00	0.00	100.00
301-5301-98-5867 2020 GO Refunding Inter	6,880	0.00	4,943.40	0.00	1,936.60	71.85
301-5301-98-5868 2022 CO Public Safety P	290,000	0.00	290,000.00	0.00	0.00	100.00
301-5301-98-5869 2022 CO Public Safety I	455,850	0.00	231,550.00	0.00	224,300.00	50.80
301-5301-98-5871 Interest - CO 2024 FS#2	339,000	0.00	224,790.00	0.00	114,210.00	66.31
TOTAL Debt Service	1,923,919	0.00	1,467,888.83	0.00	456,030.17	76.30
<u>Contingency/FB</u>						
TOTAL Debt Service	1,927,419	3,500.00	1,471,388.83	0.00	456,030.17	76.34
TOTAL EXPENSES	1,927,419	3,500.00	1,471,388.83	0.00	456,030.17	76.34
REVENUE OVER/ (UNDER) EXPENSES	0 (	59,606.99)	20,896.58	0.00 (	20,896.58)	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

401-Special Revenue Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Fines and Fees	16,600	1,317.99	17,610.03	0.00 (	1,010.03)	106.08
Taxes	10,000	1,134.00	4,607.94	0.00	5,392.06	46.08
Grants	4,128	0.00	5,484.53	0.00 (	1,356.53)	132.86
Miscellaneous	3,000	166.66	1,774.13	0.00	1,225.87	59.14
TOTAL GENERAL REVENUE	33,728	2,618.65	29,476.63	0.00	4,251.37	87.40
TOTAL REVENUE	33,728	2,618.65	29,476.63	0.00	4,251.37	87.40
<u>EXPENSE SUMMARY</u>						
<u>Officers Training Fund</u>						
Personnel	3,000	0.00	3,880.00	0.00 (	880.00)	129.33
Contract Services	3,500	0.00	3,500.00	0.00	0.00	100.00
Fees & Other Services	4,000	0.00	8,639.95	1,200.00 (	5,839.95)	246.00
TOTAL Officers Training Fund	10,500	0.00	16,019.95	1,200.00 (	6,719.95)	164.00
<u>Seizure</u>						
Materials & Supplies	0	0.00	344.40	0.00 (	344.40)	0.00
TOTAL Seizure	0	0.00	344.40	0.00 (	344.40)	0.00
<u>Court Technology</u>						
<u>Court Security</u>						
TOTAL EXPENSES	10,500	0.00	16,364.35	1,200.00 (	7,064.35)	167.28
REVENUE OVER/ (UNDER) EXPENSES	23,228	2,618.65	13,112.28 (	1,200.00)	11,315.72	51.28

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

401-Special Revenue Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Fines and Fees</u>						
401-4000-01-4310 Court Security Fee	4,600	678.61	5,569.69	0.00 (	969.69)	121.08
401-4000-01-4421 Child Safety Fees	8,000	75.00	7,461.97	0.00	538.03	93.27
401-4000-01-4710 Court Technology Fee	4,000	564.38	4,578.37	0.00 (	578.37)	114.46
TOTAL Fines and Fees	16,600	1,317.99	17,610.03	0.00 (	1,010.03)	106.08
<u>Taxes</u>						
401-4000-02-4170 Hotel/Motel Tax	10,000	1,134.00	4,607.94	0.00	5,392.06	46.08
TOTAL Taxes	10,000	1,134.00	4,607.94	0.00	5,392.06	46.08
<u>Grants</u>						
401-4000-03-4020 Seizures	0	0.00	977.60	0.00 (	977.60)	0.00
401-4000-03-4701 NCTCOG/State Comp/LEOSE	4,128	0.00	4,506.93	0.00 (	378.93)	109.18
TOTAL Grants	4,128	0.00	5,484.53	0.00 (	1,356.53)	132.86
<u>Miscellaneous</u>						
401-4000-09-4500 Interest Income	3,000	166.66	1,774.13	0.00	1,225.87	59.14
TOTAL Miscellaneous	3,000	166.66	1,774.13	0.00	1,225.87	59.14
<u>Contingency/FB</u>						
TOTAL REVENUE	33,728	2,618.65	29,476.63	0.00	4,251.37	87.40

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

401-Special Revenue Fund

DEPARTMENT - Officers Training Fund

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
401-5401-01-5621 Travel/training	3,000	0.00	3,880.00	0.00 (	880.00)	129.33
TOTAL Personnel	3,000	0.00	3,880.00	0.00 (	880.00)	129.33
<u>Materials & Supplies</u>						
<u>Contract Services</u>						
401-5401-06-5677 Child Safety - Child Ad	3,500	0.00	3,500.00	0.00	0.00	100.00
TOTAL Contract Services	3,500	0.00	3,500.00	0.00	0.00	100.00
<u>Fees & Other Services</u>						
401-5401-07-5665 Court Technology	4,000	0.00	8,639.95	1,200.00 (	5,839.95)	246.00
TOTAL Fees & Other Services	4,000	0.00	8,639.95	1,200.00 (	5,839.95)	246.00
<u>Public Safety</u>						
<u>Contingency/FB</u>						
TOTAL Officers Training Fund	10,500	0.00	16,019.95	1,200.00 (	6,719.95)	164.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025401-Special Revenue Fund
DEPARTMENT - Seizure

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Materials & Supplies</u>						
401-5402-03-5631 Seizure Equipment < \$10	0	0.00	344.40	0.00 (	344.40)	0.00
TOTAL Materials & Supplies	0	0.00	344.40	0.00 (	344.40)	0.00
 <u>Contract Services</u>	 _____	 _____	 _____	 _____	 _____	 _____
 <u>Fees & Other Services</u>	 _____	 _____	 _____	 _____	 _____	 _____
TOTAL Seizure	0	0.00	344.40	0.00 (	344.40)	0.00

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

401-Special Revenue Fund
DEPARTMENT - Court Technology

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Debt Service</u>						
<u>Contingency/FB</u>						

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

401-Special Revenue Fund
DEPARTMENT - Court Security

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
<u>Contingency/FB</u>						
TOTAL EXPENSES	10,500	0.00	16,364.35	1,200.00 (	7,064.35)	167.28
REVENUE OVER/ (UNDER) EXPENSES	23,228	2,618.65	13,112.28 (	1,200.00)	11,315.72	51.28

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

402-TIRZ Jackson Ridge
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Taxes	900,000	0.00	500,000.00	0.00	400,000.00	55.56
Miscellaneous	10,000	2,810.17	13,955.40	0.00	(3,955.40)	139.55
TOTAL GENERAL REVENUE	<u>910,000</u>	<u>2,810.17</u>	<u>513,955.40</u>	<u>0.00</u>	<u>396,044.60</u>	<u>56.48</u>
TOTAL REVENUE	910,000	2,810.17	513,955.40	0.00	396,044.60	56.48
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>TIRZ</u>						
Fees & Other Services	900,000	0.00	730,424.13	0.00	169,575.87	81.16
TOTAL TIRZ	<u>900,000</u>	<u>0.00</u>	<u>730,424.13</u>	<u>0.00</u>	<u>169,575.87</u>	<u>81.16</u>
TOTAL EXPENSES	900,000	0.00	730,424.13	0.00	169,575.87	81.16
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	10,000	2,810.17	(216,468.73)	0.00	226,468.73	2,164.69-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

402-TIRZ Jackson Ridge

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Taxes</u>						
402-4000-02-4100 Property Taxes	900,000	0.00	500,000.00	0.00	400,000.00	55.56
TOTAL Taxes	900,000	0.00	500,000.00	0.00	400,000.00	55.56
<u>Grants</u>						
<u>Donations</u>						
<u>Miscellaneous</u>						
402-4000-09-4500 Interest Income	10,000	2,810.17	13,955.40	0.00	(3,955.40)	139.55
TOTAL Miscellaneous	10,000	2,810.17	13,955.40	0.00	(3,955.40)	139.55
<u>Contingency/FB</u>						
TOTAL REVENUE	910,000	2,810.17	513,955.40	0.00	396,044.60	56.48

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

402-TIRZ Jackson Ridge
DEPARTMENT - TIRZ

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Materials & Supplies</u>						
<u>Fees & Other Services</u>						
402-5402-07-5665 Jackson Ridge PID TIRZ	900,000	0.00	729,586.30	0.00	170,413.70	81.07
402-5402-07-5670 Keeneland PID TIRZ Cred	0	0.00	837.83	0.00	(837.83)	0.00
TOTAL Fees & Other Services	900,000	0.00	730,424.13	0.00	169,575.87	81.16
TOTAL TIRZ	900,000	0.00	730,424.13	0.00	169,575.87	81.16
TOTAL EXPENSES	900,000	0.00	730,424.13	0.00	169,575.87	81.16
REVENUE OVER/ (UNDER) EXPENSES	10,000	2,810.17	(216,468.73)	0.00	226,468.73	2,164.69-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

405-Grant Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Miscellaneous	20,000	1,181.22	15,278.05	0.00	4,721.95	76.39
USDOJ PD Vests	104,000	4,500.00	106,782.06	0.00 (	2,782.06)	102.68
Grant Revenue	102,000	0.00	0.00	0.00	102,000.00	0.00
TOTAL GENERAL REVENUE	<u>226,000</u>	<u>5,681.22</u>	<u>122,060.11</u>	<u>0.00</u>	<u>103,939.89</u>	<u>54.01</u>
TOTAL REVENUE	226,000	5,681.22	122,060.11	0.00	103,939.89	54.01
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Grants</u>						
CDBG Water lines	206,000	3,332.95	398,621.61	55,431.67 (	248,053.28)	220.41
TOTAL Grants	<u>206,000</u>	<u>3,332.95</u>	<u>398,621.61</u>	<u>55,431.67 (</u>	<u>248,053.28)</u>	<u>220.41</u>
TOTAL EXPENSES	206,000	3,332.95	398,621.61	55,431.67 (	248,053.28)	220.41
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	20,000	2,348.27 (	276,561.50) (	55,431.67)	351,993.17	1,659.97-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

405-Grant Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Charges for Services</u>						
<u>Miscellaneous</u>						
405-4000-09-4500 Interest Income	20,000	1,181.22	15,278.05	0.00	4,721.95	76.39
TOTAL Miscellaneous	20,000	1,181.22	15,278.05	0.00	4,721.95	76.39
<u>Tocker Foundation-Library</u>						
<u>USDOJ PD Vests</u>						
405-4000-82-4125 TxDOT Main St Improveme	104,000	4,500.00	102,271.00	0.00	1,729.00	98.34
405-4000-82-4126 Opioid Grant Proceeds	0	0.00	4,511.06	0.00	(4,511.06)	0.00
TOTAL USDOJ PD Vests	104,000	4,500.00	106,782.06	0.00	(2,782.06)	102.68
<u>CJD Video,Computers</u>						
<u>CDBG Water Lines</u>						
<u>Grant Revenue</u>						
405-4000-85-4123 CLFRF Proceeds	102,000	0.00	0.00	0.00	102,000.00	0.00
TOTAL Grant Revenue	102,000	0.00	0.00	0.00	102,000.00	0.00
<u>Contingency/FB</u>						
TOTAL REVENUE	226,000	5,681.22	122,060.11	0.00	103,939.89	54.01

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

405-Grant Fund
DEPARTMENT - Grants

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Contract Services</u>						
<u>Miscellaneous</u>						
<u>Tocker Foundation Library</u>						
<u>USDOJ PD Vests</u>						
<u>CJD Video,Computers</u>						
<u>CDBG Water lines</u>						
405-5405-84-5121 TxDot Grant	104,000	0.00	0.00	0.00	104,000.00	0.00
405-5405-84-5122 CDBG water lines	0	1,696.30	23,002.63	0.00 (	23,002.63)	0.00
405-5405-84-5123 ARPA Pump Station Gener	102,000	1,636.65	375,618.98	55,431.67 (	329,050.65)	422.60
TOTAL CDBG Water lines	206,000	3,332.95	398,621.61	55,431.67 (	248,053.28)	220.41
<u>Contingency/FB</u>						
TOTAL Grants	206,000	3,332.95	398,621.61	55,431.67 (	248,053.28)	220.41
TOTAL EXPENSES	206,000	3,332.95	398,621.61	55,431.67 (	248,053.28)	220.41
REVENUE OVER/ (UNDER) EXPENSES	20,000	2,348.27 (	276,561.50) (	55,431.67)	351,993.17	1,659.97-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

501-Capital Projects Fund
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Penalties & Interest	227,255	23,194.52	420,676.19	0.00	(193,421.19)	185.11
Charges for Services	0	299,989.00	2,995,135.27	0.00	(2,995,135.27)	0.00
Miscellaneous	57,350,000	0.00	0.00	0.00	57,350,000.00	0.00
Contingency/FB	22,637,116	0.00	0.00	0.00	22,637,116.00	0.00
TOTAL GENERAL REVENUE	<u>80,214,371</u>	<u>323,183.52</u>	<u>3,415,811.46</u>	<u>0.00</u>	<u>76,798,559.54</u>	<u>4.26</u>
TOTAL REVENUE	80,214,371	323,183.52	3,415,811.46	0.00	76,798,559.54	4.26
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Capital Projects</u>						
Contract Services	251,960	0.00	0.00	4,463.00	247,497.00	1.77
Miscellaneous	81,263,286	3,162,564.02	29,650,566.59	522,050.60	51,090,668.81	37.13
Debt Service	1,006,780	0.00	609,037.71	0.00	397,742.29	60.49
TOTAL Capital Projects	<u>82,522,026</u>	<u>3,162,564.02</u>	<u>30,259,604.30</u>	<u>526,513.60</u>	<u>51,735,908.10</u>	<u>37.31</u>
TOTAL EXPENSES	82,522,026	3,162,564.02	30,259,604.30	526,513.60	51,735,908.10	37.31
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	(2,307,655)	(2,839,380.50)	(26,843,792.84)	(526,513.60)	25,062,651.44	1,186.07

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

501-Capital Projects Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Penalties & Interest</u>						
501-4000-05-4500 Interest Income	227,255	23,194.52	376,747.14	0.00 (	149,492.14)	165.78
501-4000-05-4501 ABP Interest Income	0	0.00	39,123.40	0.00 (	39,123.40)	0.00
501-4000-05-4502 HPR Lennar Interest Inc	0	0.00	4,805.65	0.00 (	4,805.65)	0.00
TOTAL Penalties & Interest	227,255	23,194.52	420,676.19	0.00 (	193,421.19)	185.11
<u>Charges for Services</u>						
501-4000-06-4500 Developer Contrib ABP L	0	239,991.20	2,396,108.22	0.00 (	2,396,108.22)	0.00
501-4000-06-4510 Developer Cont Lennar H	0	59,997.80	599,027.05	0.00 (	599,027.05)	0.00
TOTAL Charges for Services	0	299,989.00	2,995,135.27	0.00 (	2,995,135.27)	0.00
<u>Miscellaneous</u>						
501-4000-09-4900 Bond proceeds	57,350,000	0.00	0.00	0.00	57,350,000.00	0.00
TOTAL Miscellaneous	57,350,000	0.00	0.00	0.00	57,350,000.00	0.00
<u>Contingency/FB</u>						
501-4000-99-4091 Transfers In	22,637,116	0.00	0.00	0.00	22,637,116.00	0.00
TOTAL Contingency/FB	22,637,116	0.00	0.00	0.00	22,637,116.00	0.00
TOTAL REVENUE	80,214,371	323,183.52	3,415,811.46	0.00	76,798,559.54	4.26

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

501-Capital Projects Fund
DEPARTMENT - Capital Projects

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Capital</u>						
<u>Contract Services</u>						
501-5501-06-5765 IT Projects	101,960	0.00	0.00	4,463.00	97,497.00	4.38
501-5501-06-5766 Engineering	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL Contract Services	251,960	0.00	0.00	4,463.00	247,497.00	1.77
<u>Miscellaneous</u>						
501-5501-09-5650 Capital Public Safety 2	3,000,000	92,292.89	4,059,451.20	0.00 (	1,059,451.20)	135.32
501-5501-09-5651 Capital Vehicle Replace	1,947,436	215,028.90	1,001,969.28	402,830.92	542,635.80	72.14
501-5501-09-5652 Capital Project 38	3,500,000	0.00	3,209,794.00	0.00	290,206.00	91.71
501-5501-09-5655 Capital 305 S Main	1,500,000 (	620,733.80)	0.00	24,775.82	1,475,224.18	1.65
501-5501-09-5657 Capital Modular Buildin	175,000	0.00	0.00	0.00	175,000.00	0.00
501-5501-09-5658 CO 2024 FS#2	5,708,336	757,566.87	3,939,977.77	0.00	1,768,358.23	69.02
501-5501-09-5659 Council Chambers 2023	89,411	0.00	89,411.18	4,269.58 (	4,269.76)	104.78
501-5501-09-5660 HW 377 Utility Relocate	6,000,000	88,234.02	258,956.54	0.00	5,741,043.46	4.32
501-5501-09-5661 Blackjack House	0	698,721.30	703,721.30	0.00 (	703,721.30)	0.00
501-5501-09-5689 Street Projects	0	26,601.93	342,035.00	8,532.28 (	350,567.28)	0.00
501-5501-09-5690 Admin Projects	343,848	4,335.81	281,888.04	0.00	61,959.96	81.98
501-5501-09-5901 Water System Expansion	1,816,707 (	623.32)	0.00	0.00	1,816,707.00	0.00
501-5501-09-5902 Capex Water	43,000	0.00	279,861.33	0.00 (	236,861.33)	650.84
501-5501-09-5950 Sewer System Expansion	56,929,548 (	12,797.46)	0.00	0.00	56,929,548.00	0.00
501-5501-09-5951 Capex Sewer	210,000	672.33	138,821.19	81,642.00 (	10,463.19)	104.98
501-5501-09-5952 2024 Ph 2 Offsites	0	45,625.08	493,576.74	0.00 (	493,576.74)	0.00
501-5501-09-5953 WWTP Expansion	0	1,382,764.04	12,352,853.24	0.00 (	12,352,853.24)	0.00
501-5501-09-5954 UTRWD Delivery Point	0	19,397.45	91,304.20	0.00 (	91,304.20)	0.00
501-5501-09-5955 FM 428 Lift Station	0	3,435.00	85,654.64	0.00 (	85,654.64)	0.00
501-5501-09-5956 Rock Hill Water Well	0	14,157.60	1,003,827.54	0.00 (	1,003,827.54)	0.00
501-5501-09-5957 201 Sycamore	0	0.00	365,092.29	0.00 (	365,092.29)	0.00
501-5501-09-5959 Keeneland Lot Water/Sew	0	0.00	80,090.92	0.00 (	80,090.92)	0.00
501-5501-09-5960 Trevedi Well	0	22,346.00	77,077.60	0.00 (	77,077.60)	0.00
501-5501-09-5961 Faulkner Ground Storage	0	7,797.00	82,709.40	0.00 (	82,709.40)	0.00
501-5501-09-5962 500 Rock Hill Land	0	0.00	143,970.41	0.00 (	143,970.41)	0.00
501-5501-09-5963 Frontier St Reconstruct	0	1,605.51	30,642.48	0.00 (	30,642.48)	0.00
501-5501-09-5964 McNatt St Extension	0	9,712.78	19,807.53	0.00 (	19,807.53)	0.00
501-5501-09-5965 Pecan Ck LS Expand Ph3	0	0.00	30,608.10	0.00 (	30,608.10)	0.00
501-5501-09-5966 Storm Water Master Plan	0	6,150.00	24,000.00	0.00 (	24,000.00)	0.00
501-5501-09-5967 Dane St. Project	0	0.00	63,190.58	0.00 (	63,190.58)	0.00
501-5501-09-5973 200 E Elm Street	0	400,274.09	400,274.09	0.00 (	400,274.09)	0.00
TOTAL Miscellaneous	81,263,286	3,162,564.02	29,650,566.59	522,050.60	51,090,668.81	37.13
<u>Debt Service</u>						
501-5501-98-5899 Bond Issue Costs	1,006,780	0.00	609,037.71	0.00	397,742.29	60.49
TOTAL Debt Service	1,006,780	0.00	609,037.71	0.00	397,742.29	60.49
<u>Contingency/FB</u>						
TOTAL Capital Projects	82,522,026	3,162,564.02	30,259,604.30	526,513.60	51,735,908.10	37.31

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

501-Capital Projects Fund
DEPARTMENT - Capital Projects

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TOTAL EXPENSES	82,522,026	3,162,564.02	30,259,604.30	526,513.60	51,735,908.10	37.31
REVENUE OVER/(UNDER) EXPENSES	(2,307,655)	(2,839,380.50)	(26,843,792.84)	(526,513.60)	25,062,651.44	1,186.07

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

701-MDD
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Taxes	975,000	92,633.89	1,505,761.74	0.00 (	530,761.74)	154.44
Miscellaneous	127,020	14,469.41	135,148.65	0.00 (	8,128.65)	106.40
TOTAL GENERAL REVENUE	<u>1,102,020</u>	<u>107,103.30</u>	<u>1,640,910.39</u>	<u>0.00 (</u>	<u>538,890.39)</u>	<u>148.90</u>
TOTAL REVENUE	1,102,020	107,103.30	1,640,910.39	0.00 (	538,890.39)	148.90
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>MDD</u>						
Personnel	161,609	13,642.71	137,717.13	0.00	23,891.87	85.22
Materials & Supplies	7,000	32.25	2,313.49	0.00	4,686.51	33.05
Repairs & Maintenance	41,000	2,462.47	28,285.01	0.00	12,714.99	68.99
Utilities	2,445	137.05	1,305.24	0.00	1,139.76	53.38
Contract Services	88,174	1,400.25	44,430.20	0.00	43,743.80	50.39
Fees & Other Services	86,105	4,562.76	65,783.81	0.00	20,321.19	76.40
Miscellaneous	501,500	0.00	353,415.60	0.00	148,084.40	70.47
Contingency/FB	342,400	12,791.39	80,841.39	0.00	261,558.61	23.61
TOTAL MDD	<u>1,230,233</u>	<u>35,028.88</u>	<u>714,091.87</u>	<u>0.00</u>	<u>516,141.13</u>	<u>58.05</u>
TOTAL EXPENSES	1,230,233	35,028.88	714,091.87	0.00	516,141.13	58.05
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	(128,213)	72,074.42	926,818.52	0.00 (	1,055,031.52)	722.87-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

701-MDD

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Taxes</u>						
701-4000-02-4130 Sales Taxes	975,000	92,633.89	1,505,761.74	0.00 (	530,761.74)	154.44
TOTAL Taxes	975,000	92,633.89	1,505,761.74	0.00 (	530,761.74)	154.44
<u>Grants</u>						
<u>Miscellaneous</u>						
701-4000-09-4500 Interest Income	109,000	12,969.41	120,128.65	0.00 (	11,128.65)	110.21
701-4000-09-4730 Property Rental Income	18,020	1,500.00	15,020.00	0.00	3,000.00	83.35
TOTAL Miscellaneous	127,020	14,469.41	135,148.65	0.00 (	8,128.65)	106.40
<u>Contingency/FB</u>						
TOTAL REVENUE	1,102,020	107,103.30	1,640,910.39	0.00 (	538,890.39)	148.90

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

701-MDD

DEPARTMENT - MDD

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
701-5176-01-5101 Salaries	116,900	8,992.70	98,011.81	0.00	18,888.19	83.84
701-5176-01-5106 Longevity	50	0.00	50.00	0.00	0.00	100.00
701-5176-01-5107 TMRS Contribution	12,455	957.72	9,202.21	0.00	3,252.79	73.88
701-5176-01-5108 Payroll Tax Expense (me	1,696	123.64	1,369.15	0.00	326.85	80.73
701-5176-01-5109 Group Health Insurance	11,878	1,072.90	14,101.90	0.00 (	2,223.90)	118.72
701-5176-01-5110 Workmens Comp TML	230	43.75	250.20	0.00 (	20.20)	108.78
701-5176-01-5621 Travel/training	18,400	2,452.00	14,731.86	0.00	3,668.14	80.06
TOTAL Personnel	161,609	13,642.71	137,717.13	0.00	23,891.87	85.22
<u>Capital</u>						
<u>Materials & Supplies</u>						
701-5176-03-5050 Office Supplies	2,000	32.25	442.11	0.00	1,557.89	22.11
701-5176-03-5060 Promotional Materials	5,000	0.00	1,871.38	0.00	3,128.62	37.43
TOTAL Materials & Supplies	7,000	32.25	2,313.49	0.00	4,686.51	33.05
<u>Repairs & Maintenance</u>						
701-5176-04-5120 Building Maintenance	41,000	2,462.47	28,285.01	0.00	12,714.99	68.99
TOTAL Repairs & Maintenance	41,000	2,462.47	28,285.01	0.00	12,714.99	68.99
<u>Utilities</u>						
701-5176-05-5616 Utilities - Electricity	1,850	93.84	852.19	0.00	997.81	46.06
701-5176-05-5618 Telephone	595	43.21	453.05	0.00	141.95	76.14
TOTAL Utilities	2,445	137.05	1,305.24	0.00	1,139.76	53.38
<u>Contract Services</u>						
701-5176-06-5620 Legal & Professional	63,000	1,400.25	25,756.45	0.00	37,243.55	40.88
701-5176-06-5764 Special Services	3,000	0.00	0.00	0.00	3,000.00	0.00
701-5176-06-7862 Maps	8,500	0.00	5,000.00	0.00	3,500.00	58.82
701-5176-06-7863 Strategic Plan	13,674	0.00	13,673.75	0.00	0.25	100.00
TOTAL Contract Services	88,174	1,400.25	44,430.20	0.00	43,743.80	50.39
<u>Fees & Other Services</u>						
701-5176-07-5150 Printing	3,000	0.00	0.00	0.00	3,000.00	0.00
701-5176-07-5190 Insurance - TML	930	305.89	1,082.92	0.00 (	152.92)	116.44
701-5176-07-5260 Dues & Memberships	14,500	678.50	13,695.50	0.00	804.50	94.45
701-5176-07-5280 Copier Maintenance Cont	1,400	65.00	750.95	0.00	649.05	53.64
701-5176-07-5665 Technology/Promotional	38,800	40.97	39,207.93	0.00 (	407.93)	101.05
701-5176-07-5667 Marketing and Advertisi	27,475	3,472.40	11,046.51	0.00	16,428.49	40.21
TOTAL Fees & Other Services	86,105	4,562.76	65,783.81	0.00	20,321.19	76.40
<u>Miscellaneous</u>						
701-5176-09-5131 Meetings	1,500	0.00	450.14	0.00	1,049.86	30.01
701-5176-09-5630 Property Purchase	500,000	0.00	352,965.46	0.00	147,034.54	70.59
TOTAL Miscellaneous	501,500	0.00	353,415.60	0.00	148,084.40	70.47

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

701-MDD

DEPARTMENT - MDD

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Debt Service</u>						
<u>Contingency/FB</u>						
701-5176-99-4091 Administrative fee	17,400	1,450.00	14,500.00	0.00	2,900.00	83.33
701-5176-99-5700 Grant Match	150,000	11,341.39	41,341.39	0.00	108,658.61	27.56
701-5176-99-5750 Economic Incentives	150,000	0.00	0.00	0.00	150,000.00	0.00
701-5176-99-5800 Municipal Projects	25,000	0.00	25,000.00	0.00	0.00	100.00
TOTAL Contingency/FB	342,400	12,791.39	80,841.39	0.00	261,558.61	23.61
 TOTAL MDD	 1,230,233	 35,028.88	 714,091.87	 0.00	 516,141.13	 58.05
 TOTAL EXPENSES	 1,230,233	 35,028.88	 714,091.87	 0.00	 516,141.13	 58.05
 REVENUE OVER/ (UNDER) EXPENSES	 (128,213)	 72,074.42	 926,818.52	 0.00	 (1,055,031.52)	 722.87-

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

801-Employee Benefit Trust
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
<u>GENERAL REVENUE</u>						
Miscellaneous	1,577,500	153,964.88	1,521,747.47	0.00	55,752.53	96.47
TOTAL GENERAL REVENUE	<u>1,577,500</u>	<u>153,964.88</u>	<u>1,521,747.47</u>	<u>0.00</u>	<u>55,752.53</u>	<u>96.47</u>
TOTAL REVENUE	1,577,500	153,964.88	1,521,747.47	0.00	55,752.53	96.47
	=====	=====	=====	=====	=====	=====
<u>EXPENSE SUMMARY</u>						
<u>Insurance Premiums</u>						
Personnel	1,396,500	123,568.08	1,150,563.40	0.00	245,936.60	82.39
TOTAL Insurance Premiums	<u>1,396,500</u>	<u>123,568.08</u>	<u>1,150,563.40</u>	<u>0.00</u>	<u>245,936.60</u>	<u>82.39</u>
TOTAL EXPENSES	1,396,500	123,568.08	1,150,563.40	0.00	245,936.60	82.39
	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENSES	181,000	30,396.80	371,184.07	0.00 (	190,184.07)	205.07

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

801-Employee Benefit Trust

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Miscellaneous</u>						
801-4000-09-4430 Employer Insurance Prem	1,260,000	129,078.60	1,267,815.91	0.00 (	7,815.91)	100.62
801-4000-09-4440 Employee Insurance Prem	302,500	22,196.10	231,237.79	0.00	71,262.21	76.44
801-4000-09-4480 Flex Spending Account	10,000	921.66	11,688.23	0.00 (	1,688.23)	116.88
801-4000-09-4500 Interest Income	<u>5,000</u>	<u>1,768.52</u>	<u>11,005.54</u>	0.00 (	<u>6,005.54)</u>	<u>220.11</u>
TOTAL Miscellaneous	1,577,500	153,964.88	1,521,747.47	0.00	55,752.53	96.47
TOTAL REVENUE	1,577,500	153,964.88	1,521,747.47	0.00	55,752.53	96.47

CITY OF AUBREY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JULY 31ST, 2025

801-Employee Benefit Trust
DEPARTMENT - Insurance Premiums

% OF YEAR COMPLETED: 83.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Personnel</u>						
801-5000-01-4090 Administrative Fee	1,500	148.00	1,106.07	0.00	393.93	73.74
801-5000-01-5111 Health Insurance	1,160,000	102,776.63	941,456.08	0.00	218,543.92	81.16
801-5000-01-5112 Dental Insurance	90,000	7,155.30	68,746.59	0.00	21,253.41	76.39
801-5000-01-5113 Vision Insurance	15,000	1,536.74	11,289.79	0.00	3,710.21	75.27
801-5000-01-5115 Life Insurance	75,000	8,654.05	80,899.30	0.00 (	5,899.30)	107.87
801-5000-01-5117 Voluntary Policies	20,000	1,008.60	11,600.68	0.00	8,399.32	58.00
801-5000-01-5118 Flex Spending	15,000	46.76	11,045.69	0.00	3,954.31	73.64
801-5000-01-5119 New Benefits	12,000	2,067.00	18,889.20	0.00 (	6,889.20)	157.41
801-5000-01-5120 Careflight/PHI	8,000	175.00	5,530.00	0.00	2,470.00	69.13
TOTAL Personnel	1,396,500	123,568.08	1,150,563.40	0.00	245,936.60	82.39
 TOTAL Insurance Premiums	1,396,500	123,568.08	1,150,563.40	0.00	245,936.60	82.39
 TOTAL EXPENSES	1,396,500	123,568.08	1,150,563.40	0.00	245,936.60	82.39
 REVENUE OVER/ (UNDER) EXPENSES	181,000	30,396.80	371,184.07	0.00 (	190,184.07)	205.07



Balance Sheet by Fund

(Unaudited)

July 2025

101-General Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
101-11-000-00	General Fund Cash	(42,485.91)
101-11-000-10	Cash on hand - Court drawer	200.00
101-11-000-84	Claim on Cash General	7,624,236.65
101-11-000-90	Investment Account	6,164,887.44
101-11-013-20	Taxes Receivable	28,517.98
101-11-013-25	Emergicon EMS AR	3,597,015.00
101-11-013-33	Allowance for Taxes	(7,465.40)
101-11-013-35	Allowance for EMS AR	(3,253,048.00)
101-11-013-37	Sales Tax Receivable	427,606.59
101-11-015-00	Court Fees Receivable	564,174.24
101-11-015-50	Allowance for Court Fees	(268,019.12)
101-11-021-00	Prepays	1,455,048.00
101-11-050-00	Inventory	32,450.64
101-13-000-80	Due from other funds EBT	50,000.00
101-19-000-00	Net Pension Asset	169,424.00
		<u>16,542,542.11</u>
TOTAL ASSETS		16,542,542.11
=====		
LIABILITIES		
=====		
101-21-010-00	Accounts Payable Pooled	169,709.92
101-21-010-01	Accounts Payable-General Fund	12,313.20
101-21-010-14	Deferred Revenue Taxes	21,052.58
101-21-010-15	Deferred Revenue Court	296,155.42
101-21-010-16	Deferred Revenue EMS	343,967.00
101-21-010-17	Deferred Pension Inflows	293,776.00
101-21-010-18	Net Pension Liability	200,306.00
101-21-010-19	Deferred Pension Outflows	(489,970.00)
101-21-015-40	Child Support Payable	461.28
101-21-015-60	CHILD SUPPORT - BRAZIL	259.38
101-21-021-51	Unapplied Credit Liability A/R	450.00
101-21-023-20	Comm Ctr rental deposits	640.01
101-21-023-30	Parks rental deposits	(150.00)
101-21-023-40	Collection fees payable-MVBA	1,773.88
101-21-023-41	Credit Card Fees Payable	(5,010.11)
101-21-023-50	Court Cash Bonds	443.30
101-21-023-70	OMNI fee - court	(379.95)
101-23-901-00	Due to Payroll Fund	(0.02)
TOTAL LIABILITIES		<u>845,797.89</u>
EQUITY		
=====		
101-31-033-00	Fund Balance General Fund	12,212,111.55
101-31-033-80	Net Pension Obligation	165,312.00
TOTAL BEGINNING EQUITY		<u>12,377,423.55</u>

101-General Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
	TOTAL REVENUE	18,781,106.35
	TOTAL EXPENSES	<u>15,461,785.68</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	3,319,320.67
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>15,696,744.22</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	16,542,542.11
		=====

201-Water Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
201-11-000-00	Water Fund Cash	12,400.47	
201-11-000-10	Cash Drawer	200.00	
201-11-000-84	Claim on Cash Water	8,297,310.93	
201-11-000-90	Investment Account	257,988.98	
201-11-000-91	Water Impact Fees	657,845.48	
201-11-000-95	Cash - CO 2023 Ph1 Offsites	3,754,241.63	
201-11-013-00	Accounts receivable - UB	196,647.92	
201-11-013-21	Accounts Receivable - Unbilled	84,488.59	
201-11-013-22	Allowance for Uncollect Water	(29,816.43)	
201-11-027-00	Discount on Bonds	145,094.40	
201-11-050-00	Inventory	458,669.38	
201-12-016-10	Land	83,058.00	
201-12-016-30	Water System	16,012,092.34	
201-12-016-50	Machinery and Equipment	726,638.98	
201-12-016-60	Vehicles	231,031.42	
201-12-016-67	Office Equipment	43,133.09	
201-12-016-80	Buildings and improvements	112,282.54	
201-12-016-90	Construction in Progress	1,038,840.40	
201-12-017-00	Accumulated Depreciation	(6,710,241.34)	
201-13-000-00	Due from other funds	368,290.00	
201-19-000-00	Net Pension Asset	10,700.00	
		<u>25,750,896.78</u>	
TOTAL ASSETS			<u>25,750,896.78</u>
=====			
LIABILITIES			
=====			
201-21-010-00	Accounts Payable Pooled	46,784.07	
201-21-010-05	Unapplied Credits	4,356.82	
201-21-010-17	Deferred Pension Inflows	10,300.00	
201-21-010-18	Net Pension Liability	6,500.00	
201-21-010-19	Deferred Pension Outflows	(35,200.00)	
201-21-020-17	Deferred OPEB Inflows	4,100.00	
201-21-020-19	Deferred OPEB Outflows	(1,900.00)	
201-21-021-10	Accrued Vacation Payable- wate	9,717.46	
201-21-021-20	Accrued Interest Payable	55,381.75	
201-21-023-00	Water TMRS Due to state	(881.00)	
201-21-023-41	Credit Card Fees Payable	36,342.26	
201-21-027-00	Bond Premium	174,032.00	
201-21-029-10	Bonds Payable - Series 2016	4,005,000.00	
201-21-029-75	Bonds Payable - Series 2023	8,110,000.00	
201-21-029-80	Customer Deposits	222,352.88	
201-21-029-81	Customer Refunds Payable	29.01	
201-23-901-00	Due to Payroll Fund	(3,102.78)	
TOTAL LIABILITIES		<u>12,643,812.47</u>	

201-Water Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
EQUITY		
=====		
201-31-033-02	Fund balance - Water/Sewer	11,413,633.37
201-31-033-10	Developer Contributions	0.47
201-31-033-80	Net Pension Benefit Obligation	<u>9,219.00</u>
	TOTAL BEGINNING EQUITY	11,422,852.84
	TOTAL REVENUE	3,330,222.21
	TOTAL EXPENSES	<u>1,645,990.74</u>
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	1,684,231.47
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>13,107,084.31</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.	25,750,896.78
<u>=====</u>		

202-Sewer Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
202-11-000-84	Claim on Cash Sewer	10,242,573.29	
202-11-000-91	Sewer Impact Fees	856,705.75	
202-11-000-92	Utility Funding Series 2024A	41,570,297.87	
202-11-013-01	Accounts Receivable - UB	99,654.69	
202-11-013-21	Accounts Receivable - Unbilled	42,562.70	
202-11-013-22	Allowance for Doubtful Account	(15,109.98)	
202-11-050-00	Inventory	60,254.36	
202-12-016-40	Sewer System	11,211,866.80	
202-12-016-90	Construction in Progress	975,991.68	
		<u>65,044,797.16</u>	
			65,044,797.16
			=====
<u>LIABILITIES</u>			
=====			
202-21-010-00	Accounts Payable Pooled	16,834.36	
202-21-021-10	Accrued Vacation Payable	15,915.08	
202-21-027-00	Bond Premium	2,564,850.30	
202-21-028-80	Bonds Payable - Series 2013	71,920.00	
202-21-029-20	Bonds Payable - Series 2024A	50,095,000.00	
202-23-000-00	Due to other funds	114,820.00	
202-23-901-00	Due to Payroll Fund	(13,116.03)	
	TOTAL LIABILITIES	<u>52,866,223.71</u>	
<u>EQUITY</u>			
=====			
202-31-033-00	Fund Balance	7,868,512.55	
202-31-033-10	Developer Contributions	(0.09)	
202-31-033-50	Restricted for Sewer Impact	739,050.73	
	TOTAL BEGINNING EQUITY	<u>8,607,563.19</u>	
	TOTAL REVENUE	5,143,218.66	
	TOTAL EXPENSES	<u>1,572,208.40</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	3,571,010.26	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.	<u>12,178,573.45</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		65,044,797.16
			=====

205-Solid Waste Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
205-11-000-84	Claim on Cash Garbage	(368,615.31)	
205-11-013-00	Accounts Receivable - UB	69,179.63	
205-11-013-10	Accounts receivable	95,428.23	
205-11-013-21	Accounts Receivable - Unbilled	31,429.77	
205-11-013-22	Allowance for Doubtful Account	(10,489.25)	
		(183,066.93)	
TOTAL ASSETS		(183,066.93)	=====
<u>LIABILITIES</u>			
=====			
205-21-010-00	Accounts Payable Pooled	188,533.03	
205-21-021-90	Sales Tax Payable	22,573.62	
205-23-000-00	Due to other funds	16,219.00	
TOTAL LIABILITIES		227,325.65	
<u>EQUITY</u>			
=====			
205-31-033-00	Fund Balance	(266,232.87)	
TOTAL BEGINNING EQUITY		(266,232.87)	
TOTAL REVENUE		2,063,654.40	
TOTAL EXPENSES		2,207,814.11	
TOTAL REVENUE OVER/(UNDER) EXPENSES		(144,159.71)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(410,392.58)	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(183,066.93)	=====

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CITY OF AUBREY
BALANCE SHEET
AS OF: JULY 31ST, 2025

PAGE: 1

301-Debt Service Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
301-11-000-00	Debt Service Cash	1,886,752.14	
301-11-000-84	Claim on Cash Debt Service	(1,637,045.51)	
301-11-000-90	Investment Account	75,046.01	
301-11-013-00	Property Taxes Receivable	15,983.61	
301-11-013-10	Allowance for Uncollect Taxes	(5,106.75)	
301-13-000-00	Due from other funds	<u>114,820.00</u>	
			<u>450,449.50</u>
TOTAL ASSETS			450,449.50
			=====
<u>LIABILITIES</u>			
=====			
301-21-029-90	Deferred Taxes-I&S	<u>10,876.86</u>	
	TOTAL LIABILITIES		<u>10,876.86</u>
<u>EQUITY</u>			
=====			
301-31-033-01	Fund Balance - Restricted	<u>418,676.06</u>	
	TOTAL BEGINNING EQUITY		<u>418,676.06</u>
TOTAL REVENUE		1,492,285.41	
TOTAL EXPENSES		<u>1,471,388.83</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES			<u>20,896.58</u>
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>439,572.64</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			450,449.50
			=====

401-Special Revenue Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
401-11-000-00	Special Revenue Cash	45,832.49	
401-11-000-84	Claim on Cash Special Revenue	<u>36,931.00</u>	
			<u>82,763.49</u>
TOTAL ASSETS			82,763.49
			=====
LIABILITIES			
=====			
EQUITY			
=====			
401-31-033-02	Fund Balance - Child Safety	4,021.19	
401-31-033-04	Fund Balance - Court Security	6,920.50	
401-31-033-05	Fund Balance - PD Officers Tra	54,940.59	
401-31-033-06	Fund Balance - Seizure Funds	3,228.17	
401-31-033-07	FUND BALANCE HOT	<u>540.76</u>	
	TOTAL BEGINNING EQUITY	69,651.21	
TOTAL REVENUE		29,476.63	
TOTAL EXPENSES		<u>16,364.35</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		13,112.28	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>82,763.49</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			82,763.49
			=====

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CITY OF AUBREY
BALANCE SHEET
AS OF: JULY 31ST, 2025

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402-TIRZ Jackson Ridge

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
402-11-000-00	TIRZ Cash	902,792.00	
402-11-000-84	Claim on Cash TIRZ	(318,267.42)	
			584,524.58
TOTAL ASSETS			584,524.58
			=====
LIABILITIES			
=====			
EQUITY			
=====			
402-31-033-06	Fund balance - TIRZ Fund	800,993.31	
	TOTAL BEGINNING EQUITY	800,993.31	
TOTAL REVENUE			513,955.40
TOTAL EXPENSES			730,424.13
TOTAL REVENUE OVER/ (UNDER) EXPENSES			(216,468.73)
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			584,524.58
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			584,524.58
			=====

501-Capital Projects Fund

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<u>ASSETS</u>		
=====		
501-11-000-55	Vehicle Replacement Fund	713,166.38
501-11-000-58	Escrow Cash - AHE	247,665.16
501-11-000-59	Cash - CO 2022 Public Safety	157,896.20
501-11-000-60	Cash - CO 2023 Phl Offsites	15,718.56
501-11-000-61	Cash - CO 2024 Station 2	423,604.53
501-11-000-62	ABP LLC Cash Escrow	7,711,295.08
501-11-000-63	HPR Lennar Escrow	2,938,053.93
501-11-000-84	Claim on Cash Capital Projects	(26,769,204.16)
501-11-008-38	Cash - Water Bond S16	<u>888.55</u>
		(14,560,915.77)
TOTAL ASSETS		(14,560,915.77)
		=====
<u>LIABILITIES</u>		
=====		
501-21-010-00	Accounts Payable Pooled	250,714.61
501-21-010-02	Accounts payable	179,563.00
501-21-010-11	Accounts Payable - Capital Pro	41,819.00
501-21-021-60	Unearned Revenue - ABP	7,683,151.11
501-21-021-61	Unearned Revenue - HPR Lennar	2,935,992.81
501-21-021-65	Unearned Revenue - AHE	<u>247,665.16</u>
TOTAL LIABILITIES		<u>11,338,905.69</u>
<u>EQUITY</u>		
=====		
501-31-033-03	Restricted FB - Contruction	<u>943,971.38</u>
TOTAL BEGINNING EQUITY		943,971.38
TOTAL REVENUE		3,415,811.46
TOTAL EXPENSES		<u>30,259,604.30</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		(26,843,792.84)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(25,899,821.46)
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		(14,560,915.77)
		=====

701-MDD

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<u>ASSETS</u>			
=====			
701-11-000-00	MDD Cash	1,862,727.08	
701-11-000-84	Claim on Cash MDD	(80,561.67)	
701-11-000-90	Investment Account	1,689,250.20	
701-11-013-37	Sales Tax Receivable	187,664.42	
701-12-015-00	Land	696,835.95	
701-12-015-10	Buildings and improvements	340,267.04	
701-12-017-00	Accumulated Depreciation	(56,103.00)	
		<u>4,640,080.02</u>	
TOTAL ASSETS			<u>4,640,080.02</u>
=====			
<u>LIABILITIES</u>			
=====			
701-21-010-00	Accounts Payable Pooled	43.21	
701-21-021-10	Accrued Vacation	<u>792.00</u>	
TOTAL LIABILITIES			<u>835.21</u>
<u>EQUITY</u>			
=====			
701-31-040-10	Fund Balance - MDD	<u>3,712,426.29</u>	
TOTAL BEGINNING EQUITY		<u>3,712,426.29</u>	
TOTAL REVENUE		1,640,910.39	
TOTAL EXPENSES		<u>714,091.87</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		926,818.52	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.		<u>4,639,244.81</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			<u>4,640,080.02</u>
=====			

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CITY OF AUBREY
BALANCE SHEET
AS OF: JULY 31ST, 2025

PAGE: 1

801-Employee Benefit Trust

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
=====			
801-11-000-00	Employee Benefit Trust Cash	449,735.85	
801-11-000-84	Claim on Cash EBT	(65,166.42)	
			384,569.43
TOTAL ASSETS			384,569.43
			=====
LIABILITIES			
=====			
801-21-010-00	Accounts Payable Pooled	175.00	
801-21-010-13	Accounts Payable	60.00	
801-23-000-00	Due to other funds	50,000.00	
	TOTAL LIABILITIES		50,235.00
EQUITY			
=====			
801-31-033-00	Fund Balance	(36,849.64)	
	TOTAL BEGINNING EQUITY	(36,849.64)	
TOTAL REVENUE			1,521,747.47
TOTAL EXPENSES			1,150,563.40
TOTAL REVENUE OVER/ (UNDER) EXPENSES			371,184.07
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			334,334.43
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			384,569.43
			=====



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve Resolution No. 1008-25 ratifying an expenditure of \$21,931.71 paid to Pierce Construction for the emergency repair of water damage at city hall; and providing an effective date.

Staff Contact

Charles Kreidler, City Manager
kreidler@aubreytx.gov
940-440-9343

Summary

Executive Summary

On or about May 1, 2025, heavy rainfall caused significant water intrusion at City Hall through leaking windows, damaging interior walls, flooring, and other property, including the City Manager's office. Due to ongoing weather conditions and the risk of further damage and operational disruption, immediate emergency repairs were required.

Pursuant to Section 6.2 of the City's Procurement Policy and in compliance with state law, the City Manager, after consulting with the Mayor, authorized an emergency expenditure of \$21,931.71 to Pierce Construction for the necessary repairs. The work has been completed, mitigating further water intrusion.

This resolution ratifies the emergency expenditure and affirms that the conditions met the requirements for an emergency purchase under City policy and state law.

Staff Recommended Action: Approve Resolution No. 1008-25 ratifying the emergency expenditure.

Financial Summary

The total cost of the emergency repairs was **\$21,931.71**, paid to **Pierce Construction**. Funding was provided from **existing budgeted funds in the Administration Department's building repairs line item**. No budget amendment is required at this time.

Staff Recommended Action

Approve

Staff Recommended Motion

**CITY OF AUBREY, TEXAS
RESOLUTION NO. 1008-25**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS RATIFYING AN EMERGENCY EXPENDITURE FOR REPAIR OF STORM WATER DAMAGE AT CITY HALL; FINDING THAT THE REQUIREMENTS OF SECTION 6.2 “PROCEDURE FOR EMERGENCY PURCHASES” OF THE CITY OF AUBREY PROCUREMENT POLICY AS AUTHORIZED BY STATE LAW HAVE BEEN MET; PROVIDING FOR THE INCORPORATION OF PREMISES; RATIFYING THE EXPENDITURE FOR THE COSTS OF REPAIRING THE WATER DAMAGE AT CITY HALL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas is a home rule municipality located in Denton County, Texas (“City”); and

WHEREAS, the City has adopted procedures for compliance with State procurement laws as set forth in the City of Aubrey Procurement Policies and Procedures adopted by City Council pursuant to Resolution No. 915-22 (the “Procurement Policy”); and

WHEREAS, consistent with State law, the City Procurement Policy authorizes an expenditure of funds outside of the normal purchasing procedures when a situation of such urgency arises that normal purchasing procedures must be modified in the interest of time due to exigent circumstances; and

WHEREAS, on or about May 1, 2025, a date upon which significant rainwater entered City Hall through leaking windows, resulting in water damage to interior walls, flooring, and other City property, including damage to the City Manager’s Office; and

WHEREAS, due to the ongoing weather conditions and the need to prevent further property damage and disruption of municipal operations, an immediate emergency repair was necessary; and

WHEREAS, the delay that would have resulted from utilizing the normal three to four week procurement process—advertising, soliciting and evaluating bids, and calling a special Council meeting—posed a threat of further damage to City Hall and was therefore determined by Staff to constitute an exigent circumstance under Section 6.2 of the Procurement Policy; and

WHEREAS, pursuant to Section 6.2 of the Procurement Policy, the City Manager, after consultation with the Mayor, authorized the expenditure of \$21,931.71 to be paid to Pierce Construction for the necessary repairs to City Hall, and provided the required written permission to Staff to make that emergency purchase; and

WHEREAS, the repair services have been satisfactorily provided by Pierce Construction, mitigating further water intrusion and damage; and City Staff has requested ratification of the expenditure as required by Section 6.2 of the Procurement Policy; and

WHEREAS, the City Council finds and determines that the rainwater intrusion and resulting damage at City Hall created an exigent circumstance that justified emergency repairs, that the requirements of Section 6.2 of the Procurement Policy for an emergency expenditure were met, and that the interests of public health, safety, and welfare are served by the ratification of the expenditure for the emergency repair of City Hall.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, THAT:

Section 1. Incorporation of Premises/Findings. The Recitals set forth above constitute the legislative findings of the City Council and are incorporated into the body of this Resolution as if fully set forth herein.

Section 2. Ratification of Emergency Expenditure. The City Council has determined that all procedures required by State law and Section 6.2 of the Procurement Policy have been followed, that the water damage to City Hall on or about May 1, 2025 constituted an exigent circumstance for which the Procurement Policy and state law allow an emergency expenditure of funds, and that the expenditure of funds in the amount of \$21,931.71 for the cost of emergency repairs paid to Pierce Construction is hereby ratified.

Section 3. Effective Date. This Resolution takes effect immediately upon its passage and approval.

PASSED AND APPROVED by the City Council of the City of Aubrey, Texas this the 26th day of June, 2025.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve Resolution No. 1010-25 ratifying an expenditure of \$65,042.69 paid to Firehouse Roofing for the emergency repair of roof damage at the library; and providing an effective date.

Staff Contact

Charles Kreidler, City Manager
kreidler@aubreytx.gov
940-440-9343

Summary

Ratification of Emergency Roof Repairs at the Aubrey Library

This resolution ratifies an emergency expenditure in the amount of \$65,042.69 for repairs to the Aubrey Library roof following significant damage discovered on May 6, 2025, after heavy rains and hail. The damage, including detached gutters and granule loss, created an exigent circumstance requiring immediate action to prevent further property damage and disruption of operations.

Pursuant to Section 6.2 of the City's Procurement Policy, the City Manager, in consultation with the Mayor, authorized the emergency repairs by Firehouse Roofing, LLC. All requirements for emergency procurement were followed, and the work has been satisfactorily completed. City Council is now asked to formally ratify the expenditure as required by policy.

Financial Summary

This is TML covered damage, and we have received payment from our insurance carrier in the amount of: \$65,095.34

Staff Recommended Action

Approve

Staff Recommended Motion

**CITY OF AUBREY, TEXAS
RESOLUTION NO. 1010-25**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS RATIFYING AN EMERGENCY EXPENDITURE FOR REPAIR OF ROOF DAMAGE AT THE LIBRARY; FINDING THAT THE REQUIREMENTS OF SECTION 6.2 “PROCEDURE FOR EMERGENCY PURCHASES” OF THE CITY OF AUBREY PROCUREMENT POLICY AS AUTHORIZED BY STATE LAW HAVE BEEN MET; PROVIDING FOR THE INCORPORATION OF PREMISES; RATIFYING THE EXPENDITURE FOR THE COSTS OF REPAIRING THE ROOF DAMAGE AT THE LIBRARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas is a home rule municipality located in Denton County, Texas (“City”); and

WHEREAS, the City has adopted procedures for compliance with State procurement laws as set forth in the City of Aubrey Procurement Policies and Procedures adopted by City Council pursuant to Resolution No. 915-22 (the “Procurement Policy”); and

WHEREAS, consistent with State law, the City Procurement Policy authorizes an expenditure of funds outside of the normal purchasing procedures when a situation of such urgency arises that normal purchasing procedures must be modified in the interest of time due to exigent circumstances; and

WHEREAS, on May 6, 2025, a date upon which significant rains caused rain gutters to become detached, resulting in the discovery of extensive granule loss and hail damage to the roof of the Library; and

WHEREAS, due to the ongoing weather conditions and the need to prevent further property damage and disruption of municipal operations, an immediate emergency repair was necessary; and

WHEREAS, the delay that would have resulted from utilizing the normal three to four week procurement process—advertising, soliciting and evaluating bids, and calling a special Council meeting—posed a threat of further damage to the property and was therefore determined by Staff to constitute an exigent circumstance under Section 6.2 of the Procurement Policy; and

WHEREAS, pursuant to Section 6.2 of the Procurement Policy, the City Manager, after consultation with the Mayor, authorized the expenditure of \$65,042.69 to be paid to Firehouse Roofing for the necessary repairs to the library, and provided the required written permission to Staff to make that emergency purchase; and

WHEREAS, the repair services have been satisfactorily provided by Firehouse Roofing, mitigating further damage; and City Staff has requested ratification of the expenditure as required by Section 6.2 of the Procurement Policy; and

WHEREAS, the City Council finds and determines that the roof damage at the library created an exigent circumstance that justified emergency repairs, that the requirements of Section 6.2 of the Procurement Policy for an emergency expenditure were met, and that the interests of public health, safety, and welfare are served by the ratification of the expenditure for the emergency repair of the property.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, THAT:

Section 1. Incorporation of Premises/Findings. The Recitals set forth above constitute the legislative findings of the City Council and are incorporated into the body of this Resolution as if fully set forth herein.

Section 2. Ratification of Emergency Expenditure. The City Council has determined that all procedures required by State law and Section 6.2 of the Procurement Policy have been followed, that the roof and rain gutter damage to the library on May 6, 2025 constituted an exigent circumstance for which the Procurement Policy and state law allow an emergency expenditure of funds, and that the expenditure of funds in the amount of \$65,042.69 for the cost of emergency repairs paid to Firehouse Roofing is hereby ratified.

Section 3. Effective Date. This Resolution takes effect immediately upon its passage and approval.

PASSED AND APPROVED by the City Council of the City of Aubrey, Texas this the 24th day of July, 2025.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve an Interlocal Agreement between the City of Aubrey and the Denton Independent School District for Aubrey to provide Police/School Liaison services with two (2) School Resource Officers assigned to serve Providence Elementary School and Sandbrock Ranch Elementary School; and authorize the Mayor to execute necessary documents.

Staff Contact

Richard Brooks, Police Chief
rbrooks@aubreytx.gov
940-365-2601

Summary

- The original agreement was entered into by both parties and was effective November 16, 2022.
 - This agreement provides for two (2) of Denton ISD's elementary schools to be provided with law enforcement services by the Aubrey Police Department to accomplish the following goals:
 1. Promote a safe environment for students, faculty, and staff.
 2. Reduce criminal offenses committed by juveniles and young adults by detention/arrest.
 3. Establish rapport with students, faculty, administrative staff, and parents.
 - This agreement was considered by the Denton Independent School District Board of Trustees during the July 29, 2025, Board Meeting. The item passed unanimously.
-

Financial Summary

- Aubrey Police Department submitted a budget impact statement totaling \$132,329.68.
 - DISD will make quarterly payments to the City of Aubrey of \$33,164.92.
-

Staff Recommended Action

Approve

Staff Recommended Motion

"I move to (approve, deny, or table) the Interlocal Agreement with DISD."

Meeting Date:	July 29, 2025
Agenda Topic:	Police/School Liaison Interlocal Agreement City of Aubrey
Type of Item:	Consent
Guiding Outcome:	Exceptional Workplace Environment
Summary:	This item requests approval of the Police/School Liaison Interlocal Agreement between the City of Aubrey and Denton ISD whereas City of Aubrey shall provide Denton ISD with two certified police officers to serve as school resource officers (SROs) assigned to Providence and Sandbrock Ranch Elementary.
Background Information/ Previous Board Action:	This is a service provided by The City of Aubrey to assist our schools in Aubrey's jurisdiction with School Resource Officers. The Denton ISD Board of Trustees have approved similar agreements with the City of Denton, Denton County Sheriff's Department, Town of Little Elm, and the City of Oak Point to provide SROs to our campuses in their jurisdiction.
Potential Operational Impact:	Establishes and delineates the mission of the SRO Program. Also, formalizes relationships between the participating entities to foster an efficient and cohesive program that will build a positive relationship with the youth of the community.
Potential Financial Impact:	Two SROs at \$66,329.84 each (an SSO salary) for a total of \$132,659.68 with a quarterly payment of \$33,164.92.
Recommendation (Consent or New Business Only):	Approval of the SRO MOU between the City of Aubrey and Denton ISD where the City of Aubrey will provide two certified police officers.
Division:	School Leadership & Academic Programs
Department:	Safety and Security
Submitted By:	Dr. Jeff Russell and Jason Foutch

POLICE/SCHOOL LIAISON INTERLOCAL AGREEMENT

This Agreement is entered into this date, between the City of Aubrey, a home rule municipal corporation, Denton County, Texas (hereinafter called "City") and the Denton Independent School District, an independent school district of Denton County, Texas (hereinafter called "DISD"). Together, the City and DISD shall be referred to as the "Parties."

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code (the "Act"), provides the authority to political subdivisions for contracts by and between each other to facilitate the governmental functions and services of said political subdivisions under the terms of the Act; and

WHEREAS, DISD and the City have the authority to enter into this Agreement under the Interlocal Cooperation Act (Chapter 791 of the Texas Government Code); and

WHEREAS, it is mutually beneficial for the parties to enter into an agreement which establishes the duties, assignment, responsibilities and obligations of the School Resource Officer, the City, and DISD.

NOW, THEREFORE, for and in consideration of the payments and mutual covenants contained herein, and for other good and valuable consideration, the parties agree as follows:

I. SCOPE OF AGREEMENT

A. City shall provide two (2) certified police officers employed full-time by City and licensed by the Texas Commission on Law Enforcement ("TCOLE") to serve in the School Liaison Program as School Resource Officer ("SRO") for each of the following schools: Providence Elementary School and Sandbrock Ranch Elementary School. The assigned School Resource Officers shall have the following duties in and on the grounds of the respective school campuses during normal teacher workdays in the active school year:

1. Education of teachers and students regarding the law, investigation of criminal activity on school grounds, drug prevention, and crisis intervention.
2. Interaction with the student body, faculty, and visitors by providing the following: education in crime prevention, student awareness of drugs and crimes, and an enhanced communication between the police and the student body.
3. Assist in security efforts at the designated school.

B. DISD shall furnish suitable office space and a telephone for the use of each SRO, but all other operational expenses shall be paid by the City. The City of Aubrey Chief of Police ("Chief") shall meet and confer with the campus principals from time to time, to establish mutually agreeable operational policies for SRO conduct. However,

nothing in this Agreement shall abridge the right and responsibility of the Chief to assign, replace, discipline, or otherwise supervise the activities of an SRO. Any SRO assigned to DISD shall be subject to the approval of the DISD Superintendent or his designee. DISD understands that the Chief may rotate or change any officer assigned to serve as an SRO; provided, however, that DISD may refuse any particular officer assigned as an SRO and request assignment of a different officer. Further, nothing in this Agreement shall require City to provide continuous police presence on the campus of Providence Elementary School or Sandbrock Ranch Elementary School during the entirety of every school day when the SRO may be away from a campus for court, training, administrative duties, arrest processing, or other official duties. Further, nothing in this Agreement shall obligate the City to provide an SRO or other police presence at any school activities or events outside of regular school hours, unless otherwise agreed by the parties. Nothing in this Agreement prevents DISD from hiring off-duty police officers to provide security at sporting events or other special events. This Agreement shall not govern off-duty police officers hired for these purposes. An SRO should arrive on time at Providence Elementary School and Sandbrock Ranch Elementary School and should not leave early except for unforeseen circumstances or pursuant to the circumstances previously described in this paragraph.

C. Information Sharing:

1. The Aubrey Police Department will share all information to the extent permitted by law, pertinent to the safety of any party that DISD is responsible for, and all information pertinent to an investigation.
2. DISD will share all information to the extent permitted by law that is needed to resolve an issue. In the event that educational records or personally identifiable information (as defined by the Family Educational Rights and Privacy Act ["FERPA"]), is provided to the SRO, the SRO and the Aubrey Police Department agree not to disclose such information to any other party without prior consent of the parent or as required or allowed by law. If a student is involved in illegal activity, regardless of whether school is in session, the DISD and the SRO, and vice versa, will, to the extent permitted by law, share the information, but only in compliance with all laws and regulations.

D. All SROs shall report to the Chief of Police or his designee. While on campus, SROs will confer directly with the assistant principal and principal regarding the daily routine and communication issues on campus and then report to the DISD superintendent.

E. All SROs shall act as any other City of Aubrey paid full-time police professional. SROs are governed by the same laws, policies, and procedures and will use discretionary powers in enforcing all local, state and federal laws, including the Texas Education Code. SROs shall follow the policies and procedures of DISD to the extent those policies do not conflict with the policies and procedures of the City or Chief of Police. The SRO's main purpose while on school campuses is to provide the services described in this Agreement, not the enforcement of school rules.

II. TERM OF THE AGREEMENT

The term of this Agreement shall commence on the 1st day of July 2025 and will end at midnight at on the 30th day of June 2027, unless earlier terminated as provided herein.

III. PAYMENT FOR SERVICES

DISD shall pay the agreed cost for each assigned police officer as described in **Exhibit “A”** on a quarterly basis. The City will provide an invoice to DISD for payment of services. The agreed cost for SRO services will be paid by Denton ISD for both Providence Elementary and Sandbrock Ranch Elementary. It is noted that City has existing police services agreement with Providence Village and Sandbrock Ranch.

IV. INDEPENDENT CONTRACTOR

City is and at all times deemed to be an independent contractor and shall be wholly responsible for the manner in which it determines which officer is assigned to the School Liaison Program and the way City performs the services required by the terms of this Agreement. Nothing herein shall be construed as creating the relationship of employer and employee, or principal and agent, between DISD and City or any of City's agents or employees, or between DISD and the SRO. City assumes exclusive responsibility for the acts of its employees as they relate to the services provided during the course and scope of employment. City, its agents and employees, including SROs, shall not be entitled to any rights or privileges of DISD employees and shall not be considered in any manner to be a DISD employee.

V. INSURANCE

City is self-insured and shall provide DISD documentation of its coverages, said coverages to meet the approval of DISD. City shall maintain, during the term of this Agreement, workers' compensation insurance, general liability coverage, and auto liability coverage for its employees engaged in work under this Agreement. Upon request, City shall provide DISD with Certificates of Insurance indicating such coverage prior to the beginning of any activities under this Agreement.

VI. AVAILABILITY OF FUNDS

All expenditures made by City and DISD in fulfilling their obligations hereunder shall be paid only from current revenues legally available to each party.

VII. TERMINATION

This Agreement may be terminated by either party at any time with a thirty (30) day written notification, at its sole option, with or without cause. Notice of termination shall be delivered in accordance with Sections IX, C and D below. In the event of termination pursuant to this section, the City will calculate and reimburse DISD for any unused fee for each day of service, if any, left in the quarter after termination effective date.

VIII. ASSIGNMENT OF AGREEMENT

Neither party shall assign, transfer, or sub-contract any of its rights, burdens, duties, or obligations under this Agreement without the prior written permission of the other party to this Agreement.

IX. GENERAL PROVISIONS

A. No waiver of a breach or any provision of the Agreement by either party shall constitute a waiver of any subsequent breach of such provision. Failure of either party to enforce at any time, or from time to time, any provision of this Agreement shall not be construed as a waiver thereof.

B. All obligations of each party shall be performed in Denton County, Texas. The laws of the State of Texas shall govern the interpretation, validity, performance, and enforcement of this Agreement. Denton County, Texas shall constitute the exclusive venue for any legal proceedings involving this Agreement.

C. Notices to DISD shall be deemed given when delivered in person to the Superintendent of Schools of DISD or on the next business day after the mailing of said notice addressed to said DISD by United States mail, certified or registered mail, return receipt requested, to DISD Central Offices, 1307 N Locust St., Denton, Texas 76201.

D. Notices to City shall be deemed given when delivered in person to the City Administrator of City or on the next business day after the mailing of said notice addressed to said City by United States mail, certified or registered mail, return receipt requested, to 107 S. Main Street, Aubrey, Texas 76227.

E. The place for mailing notices for a party may be changed only upon written notice given to the other in the manner herein prescribed for notices sent to the last effective place of mailing for the notifying party.

F. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws: (1) such provision shall be fully severable, (2) this Agreement shall be construed and enforced as if such illegal, invalid, or unenforceable provision had never been a part of this Agreement, and (3) the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision or by its severance from this Agreement. This Agreement is the entire agreement between DISD and City as to the subject matter hereof, is the sole and only agreement of the parties, and supersedes any prior understanding or written or oral agreement relative to the subject matter hereof. This Agreement may be amended only by written instrument duly approved and executed by both parties.

G. This Agreement inures to the benefit of and obligates only the parties executing this Agreement. No term or provision of this Agreement shall benefit or obligate any person or entity not a party to it. The parties hereto shall cooperate fully in opposing any attempt by any third-party person or entity to claim any benefit, protection, release or other consideration under this Agreement.

H. It is expressly understood and agreed that, in the execution of this Agreement, no Party waives nor shall be deemed hereby to waive any immunity or defense that would otherwise be available to it against claims made by third parties and arising directly or indirectly out of the performance of this Agreement. **The participating political subdivisions retain all governmental immunities.**

X. MUTUAL HOLD HARMLESS

A. To the extent allowed by law, DISD does hereby agree to waive all claims against, release, and hold harmless City and all of its officials, officers, agents, and employees, in both their public and private capacities, from any and all liability, claims, suits, demands, losses, damages, attorneys' fees, including all expenses of litigation or settlement, or causes of action, which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property arising out of or in connection with this Agreement.

B. To the extent allowed by law, City does hereby agree to waive all claims against, release, and hold harmless DISD and all of its officials, officers, agents, and employees, in both their public and private capacities, from any and all liability, claims, suits, demands, losses, damages, attorneys' fees, including all expenses of litigation or settlement, or causes of action, which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property arising out of or in connection with this Agreement.

C. It is the intention of both parties that this mutual hold harmless clause shall be interpreted to mean each party shall be responsible for the actions of each party's own employees, officials, officers, and agents. The parties hereby agree that they have not waived their sovereign and/or governmental immunity by entering into and performing its obligations under this Agreement.

XI. DISPUTE RESOLUTION

Should a dispute arise between the parties regarding this Interlocal Agreement, or the terms contained herein, the parties shall first attempt to resolve the dispute through direct discussions in a spirit of mutual cooperation. If such discussions fail to resolve the dispute, the parties hereto agree that they shall submit such dispute to non-binding mediation with a mutually agreeable mediator. Said mediation shall be conducted within thirty (30) days following written notice of a demand for mediation by either party, unless the parties agree to a shorter or longer period, and the costs of such mediation shall be borne by the party demanding same. The purpose of this section is to reasonably ensure that the City and DISD in good faith utilize mediation before pursuing litigation. The parties' participation in, or the results of any mediation under this section shall not be construed as a waiver by the parties of any rights, privileges, defenses, remedies or immunities available to the parties as governmental entities, nor waiver of any termination provisions, expiration dates or deadlines set forth in this Agreement.

[SIGNATURE PAGE FOLLOWS]

THE CITY OF AUBREY, TEXAS

BY: Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

DENTON INDEPENDENT SCHOOL DISTRICT

Barbara K. Burns

BY: Barbara Burns, Board President

ATTEST:

[Signature]

Printed Name: Don Burns

Title: General Counsel

EXHIBIT “A”

Denton ISD BUDGET IMPACT STATEMENT	
City of Aubrey Estimate of Expenses 2025-2026	
<i>Two School Resource Officers for the Denton Independent School District</i>	
Account Description	
Salary & Benefits	
- Providence Elementary School Resource Officer	\$66,329.84
- Sandbrock Ranch Elementary School Resource Officer	<u>\$66,329.84</u>
Total Annual Expense:	\$132,659.68
Quarterly Payment DISD	\$33,164.92



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve Ordinance No. 923-25 approving a settlement between the Atmos Cities Steering Committee ("ACSC") and Atmos Energy Corp., Mid-Tex Division, regarding the company's 2025 rate review mechanism filings, and adopting tariffs that reflect the rate adjustments.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

Executive Summary

The City of Aubrey is a member of the Atmos Cities Steering Committee (ACSC), which negotiates rate adjustments with Atmos Energy's Mid-Tex Division through the Rate Review Mechanism (RRM) process. In April 2025, Atmos filed for a \$245.2 million system-wide rate increase. After review and negotiation, ACSC reached a settlement for \$205.6 million, a \$20 million reduction from the original request.

The settlement results in an average monthly residential bill increase of \$7.83 (9.27%) and an average commercial bill increase of \$25.73 (6.56%). New rates take effect October 1, 2025. The RRM process continues to provide greater oversight and consumer savings compared to the statutory Gas Reliability Infrastructure Program (GRIP) process.

This resolution approves the settlement, adopts the new rate tariffs, and authorizes reimbursement of the City's expenses related to review and negotiation.

Financial Summary

See summary.

Staff Recommended Action

Approve

Staff Recommended Motion

I move to (approve, deny or table) the Ordinance approving the settlement between the Atmos Cities Steering Committee and Atmos Energy.

ORDINANCE NO. 923-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE (“ACSC”) AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY’S 2025 RATE REVIEW MECHANISM FILING; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHMENT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; REQUIRING THE COMPANY TO REIMBURSE ACSC’S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS ORDINANCE WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS ORDINANCE TO THE COMPANY AND THE ACSC’S LEGAL COUNSEL.

WHEREAS, the City of Aubrey, Texas (“City”) is a gas utility customer of Atmos Energy Corp., Mid-Tex Division (“Atmos Mid-Tex” or “Company”), and a regulatory authority with an interest in the rates, charges, and services of Atmos Mid-Tex; and

WHEREAS, the City is a member of the Atmos Cities Steering Committee (“ACSC”), a coalition of similarly-situated cities served by Atmos Mid-Tex (“ACSC Cities”) that have joined together to facilitate the review of, and response to, natural gas issues affecting rates charged in the Atmos Mid-Tex service area; and

WHEREAS, ACSC and the Company worked collaboratively to develop a Rate Review Mechanism (“RRM”) tariff that allows for an expedited rate review process by ACSC Cities as a substitute to the Gas Reliability Infrastructure Program (“GRIP”) process instituted by the

Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

WHEREAS, the current RRM tariff was adopted by the City in a rate ordinance in 2018; and

WHEREAS, on about April 1, 2025 Atmos Mid-Tex filed its 2025 RRM rate request with ACSC Cities based on a test year ending December 31, 2024; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2025 RRM filing through its Executive Committee, assisted by ACSC's attorneys and consultants, to resolve issues identified in the Company's RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of \$205.6 million on a system-wide basis with an Effective Date of October 1, 2025; and

WHEREAS, ACSC agrees that Atmos plant-in-service is reasonable; and

WHEREAS, with the exception of approved plant-in-service, ACSC is not foreclosed from future reasonableness evaluation of costs associated with incidents related to gas leaks; and

WHEREAS, the attached tariffs (Attachment 1) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (Attachment 2); and

WHEREAS, the RRM Tariff contemplates reimbursement of ACSC's reasonable expenses associated with RRM applications.

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

Section 1. That the findings set forth in this Ordinance are hereby in all things approved.

Section 2. That, without prejudice to future litigation of any issue identified by ACSC, the City Council finds that the settled amount of an increase in revenues of \$205.6 million on a system-wide basis represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2025 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

Section 3. That despite finding Atmos Mid-Tex's plant-in-service to be reasonable, ACSC is not foreclosed in future cases from evaluating the reasonableness of costs associated with incidents involving leaks of natural gas.

Section 4. That the existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Attachment 1, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional \$205.6 million on a system-wide basis, over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

Section 5. That the ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Attachment 2, attached hereto and incorporated herein.

Section 6. That Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of ACSC in processing the Company's 2025 RRM filing.

Section 7. That to the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Ordinance, it is hereby repealed.

Section 8. That the meeting at which this Ordinance was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Section 9. That if any one or more sections or clauses of this Ordinance is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Ordinance, and the remaining provisions of the Ordinance shall be interpreted as if the offending section or clause never existed.

Section 10. That consistent with the City Ordinance that established the RRM process, this Ordinance shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after October 1, 2025.

Section 11. That a copy of this Ordinance shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1862, Dallas, Texas 75240, and to Thomas Brocato, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, BY A VOTE OF ____ TO ____, ON THIS THE 28TH DAY OF AUGUST, 2025.

Mayor

ATTEST:

City Secretary

APPROVED AS TO FORM:

City Attorney

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	R – RESIDENTIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

Applicable to Residential Customers for all natural gas provided at one Point of Delivery and measured through one meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$ 23.65 per month
Rider CEE Surcharge	\$ 0.03 per month ¹
Total Customer Charge	\$ 23.68 per month
Commodity Charge – All <u>Ccf</u>	\$ 0.74748 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

¹Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2025.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	C – COMMERCIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

Applicable to Commercial Customers for all natural gas provided at one Point of Delivery and measured through one meter and to Industrial Customers with an average annual usage of less than 30,000 Ccf.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$ 94.00 per month
Rider CEE Surcharge	\$ 0.01 per month ¹
Total Customer Charge	\$ 94.01 per month
Commodity Charge – All Ccf	\$ 0.22261 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Presumption of Plant Protection Level

For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

¹ Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2025.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 200 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 200 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and MMBtu charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 1,848.75 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.7678 per MMBtu
Next 3,500 MMBtu	\$ 0.5623 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.1206 per MMBtu

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate I, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

Presumption of Plant Protection Level

For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., Mid-Tex Division Distribution System (Customer) for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand X 365). Load factors will be recalculated once each year to determine appropriate eligibility for Rate T.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is an Industrial Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or protect critical safety to the plant facilities, plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 1,848.75 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.7678 per MMBtu
Next 3,500 MMBtu	\$ 0.5623 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.1206 per MMBtu

Upstream Transportation Cost Recovery: Plus an amount for upstream transportation costs in accordance with Part (b) of Rider GCR.

Retention Adjustment: Plus a quantity of gas as calculated in accordance with Rider RA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest “midpoint” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” during such month, for the MMBtu of Customer’s monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer’s receipt quantities for the month.

Overpull Fee

Upon notification by Company of an event of interruption of Customer’s deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled “Daily Price Survey.”

Replacement Index

In the event the “midpoint” or “common” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company’s Tariff for Gas Service.

Special Conditions

In order to receive service under Rate T, customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	SUR – SURCHARGES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Application

This Rider is applicable to customer classes in the incorporated areas under the RRM tariff as authorized by the state or any governmental entity, a municipality, or a regulatory authority pursuant to any statute, ordinance, order, rule, contract, or agreement.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Rate Schedules R – Residential, C – Commercial, I – Industrial and T – Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions ("UTPs") arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from the negotiated RRM Tariff, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-1.1 for the prior fiscal year shall be allocated based on the final class allocations of GUD No. 10170 as per the RRM Tariff, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in the most recent negotiated RRM Tariff shall be refunded to each Rate Schedules R – Residential, C – Commercial, I – Industrial and T – Transportation customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Rate R – Residential Sales	\$ (0.12)
Rate C – Commercial Sales	\$ (0.41)
Rate I – Industrial Sales	\$ (8.68)
Rate T – Transportation	\$ (8.68)

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

Application

Applicable to Customers taking service under Rate R, Rate C, Rate I, and Rate T, except for exempt State Agency Customers, to the extent of state gross receipts taxes only.

1. State Gross Receipts Taxes

Applicability - Entire Division except for Unincorporated Areas

Each monthly bill shall be adjusted for Miscellaneous state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Entire Division

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability – All Customers in the Mid-Tex Division (“MTX”) Under the RRM Tariff

Applicable to Customers taking service under Rate R, Rate C, Rate I, and Rate T.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, MTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the city issues final authorization, an Accounting Order, or other express guidance authorizing such recovery through the RRM process.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (“Tax Act 2022”) and certain other tax-related costs that will change from the amounts included in the most recent base revenue requirement established through an RRM filing unless and until the city issues a final authorization, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the city through an Accounting Order, final authorization or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

prescribed by an Accounting Order, final authorization, or other express guidance, and those contained in this rate schedule, the Accounting Order, final authorization, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:
 - a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;
 - b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and
 - c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission or applicable regulatory authority, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code ("IRC") rules and regulations, as follows:

- d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.
- e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.
- f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement established through an RRM filing, any change in rates shall be calculated as follows:

- (a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding times the Corporate Alternative Minimum Tax deferred tax asset ("CAMT DTA") estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.
- (b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent statement of intent or other rate proceeding.
- (c) The methodology for computing Company's CAMT is as follows:
 - i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an "applicable corporation" as defined the Tax Act 2022, then there will be MTX's CAMT DTA in the tariff.
 - ii. Calculate the Mid-Tex Division's (MTX) contribution to Adjusted Financial Statement Income ("AFSI") on a stand-alone basis. MTX's AFSI is calculated by adjusting MTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.
 - iii. Compare MTX's CAMT stand-alone amount with MTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to MTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the Mid-Tex Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in the last approved RRM Tariff filing, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	TAX – TAX ADJUSTMENT	
APPLICABLE TO:	Entire Division as Set Forth Below	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	PAGE:

collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Provisions for Adjustment

The Commodity Charge per Ccf (100 cubic feet) for gas service set forth in any Rate Schedules utilized by the cities of the Mid-Tex Division service area for determining normalized winter period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment." The Weather Normalization Adjustment shall apply to all temperature sensitive residential and commercial bills based on meters read during the revenue months of November through April. The five regional weather stations are Abilene, Austin, Dallas, Waco, and Wichita Falls.

Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment Factor shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

$$WNAF_i = R_i \frac{(HSF_i \times (NDD-ADD))}{(BL_i + (HSF_i \times ADD))}$$

Where

- i = any particular Rate Schedule or billing classification within any such particular Rate Schedule that contains more than one billing classification
- $WNAF_i$ = Weather Normalization Adjustment Factor for the i^{th} rate schedule or classification expressed in cents per Ccf
- R_i = Commodity Charge rate of temperature sensitive sales for the i^{th} schedule or classification.
- HSF_i = heat sensitive factor for the i^{th} schedule or classification divided by the average bill count in that class
- NDD = billing cycle normal heating degree days calculated as the simple ten-year average of actual heating degree days.
- ADD = billing cycle actual heating degree days.
- BL_i = base load sales for the i^{th} schedule or classification divided by the average bill count in that class

The Weather Normalization Adjustment for the j th customer in i th rate schedule is computed as:

$$WNA_i = WNAF_i \times q_{ij}$$

Where q_{ij} is the relevant sales quantity for the j th customer in i th rate schedule.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION UNDER THE RRM TARIFF	
EFFECTIVE DATE:	Bills Rendered on or after 10/01/2025	

Base Use/Heat Use Factors

Weather Station	<u>Residential</u>		<u>Commercial</u>	
	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>
Abilene	9.61	0.1476	91.65	0.7406
Austin	8.19	0.1394	183.99	1.1581
Dallas	12.74	0.2017	193.53	1.1001
Waco	9.23	0.1277	148.26	0.7631
Wichita Falls	10.43	0.1387	122.94	0.7038

Weather Normalization Adjustment (WNA) Report

On or before June 1 of each year, the company posts on its website at www.atmosenergy.com/MTXtariffs, in Excel format, a *Weather Normalization Adjustment (WNA) Report* to show how the company calculated its WNAs factor during the preceding winter season. Additionally, on or before June 1 of each year, the company files one hard copy and an Excel version of the *WNA Report* with the Railroad Commission of Texas' Gas Services Division, addressed to the Director of that Division.

**ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2024**

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total
		Pension Account Plan	Post-Employment Benefit Plan	Pension Account Plan	Post-Employment Benefit Plan	Supplemental Executive Benefit Plan	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Proposed Benefits Benchmark -						
	Fiscal Year 2025 Willis Towers Watson Report as adjusted	\$ 572,372	\$ (649,253)	\$ 882,931	\$ (3,920,499)	\$ 65,943	
2	Allocation Factor	46.27%	46.27%	84.14%	84.14%	100.00%	
3	Proposed Benefits Benchmark Costs Allocated to Mid-Tex (Ln 1 x Ln 2)	\$ 264,856	\$ (300,432)	\$ 742,888	\$ (3,298,664)	\$ 65,943	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	Proposed Benefits Benchmark Costs to Approve (Ln 3 x Ln 4)	\$ 264,856	\$ (300,432)	\$ 742,888	\$ (3,298,664)	\$ 65,943	\$ (2,525,408)
6							
7	O&M Expense Factor	76.41%	76.41%	39.54%	39.54%	10.97%	
8							
9	Summary of Costs to Approve:						
10	Total Pension Account Plan	\$ 202,374		\$ 293,727			\$ 496,101
11	Total Post-Employment Benefit Plan		\$ (229,557)		\$ (1,304,242)		(1,533,799)
12	Total Supplemental Executive Benefit Plan					\$ 7,231	7,231
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 202,374	\$ (229,557)	\$ 293,727	\$ (1,304,242)	\$ 7,231	\$ (1,030,467)

**ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2024**

Line No.	Description	Average Volumes	Current Rates	Proposed Rates	Current Average Bill	Proposed Average Bill	Amount Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Rate R @ 42.1 Ccf</u>							
2	Base Rates:							
3	Customer Charge		\$ 22.95	\$ 23.65	\$ 22.95	\$ 23.65	\$ 0.70	
4	Consumption Charge (Ccf)	42.1	\$ 0.58974	\$ 0.74748	24.80	31.44	6.64	
5	Total Base Rates				<u>\$ 47.75</u>	<u>\$ 55.09</u>	<u>\$ 7.34</u>	15.37%
6								
7	Gas Cost:							
8	Rider GCR Part A (Ccf)	42.1	\$ 0.20875	\$ 0.20875	\$ 8.78	\$ 8.78	\$ -	
9	Rider GCR Part B (Ccf)	42.1	\$ 0.53838	\$ 0.53838	22.64	22.64	-	
10	Total Gas Cost				<u>\$ 31.42</u>	<u>\$ 31.42</u>	<u>\$ -</u>	0.00%
11								
12	Total Base with Gas Cost				\$ 79.17	\$ 86.51	\$ 7.34	
13	Rider FF & Rider TAX		0.06725	0.06725	5.32	5.82	0.49	9.27%
14								
15	Total Residential Average Bill				<u>\$ 84.49</u>	<u>\$ 92.33</u>	<u>\$ 7.83</u>	<u>9.27%</u>
16								
17	<u>Rate C @ 367.6 Ccf</u>							
18	Base Rates:							
19	Customer Charge		\$ 81.75	\$ 94.00	\$ 81.75	\$ 94.00	\$ 12.25	
20	Consumption Charge (Ccf)	367.6	\$ 0.19033	\$ 0.22261	69.97	81.83	11.86	
21	Total Base Rates				<u>\$ 151.72</u>	<u>\$ 175.83</u>	<u>\$ 24.11</u>	15.89%
22								
23	Gas Cost:							
24	Rider GCR Part A	367.6	\$ 0.20875	\$ 0.20875	\$ 76.74	\$ 76.74	\$ -	
25	Rider GCR Part B	367.6	\$ 0.37860	\$ 0.37860	139.18	139.18	-	
26	Total Gas Cost				<u>\$ 215.92</u>	<u>\$ 215.92</u>	<u>\$ -</u>	0.00%
27								
28	Total Base with Gas Cost				\$ 367.64	\$ 391.75	\$ 24.11	
29	Rider FF & Rider TAX		0.06725	0.06725	24.72	26.35	1.62	6.56%
30								
31	Total Commercial Average Bill				<u>\$ 392.36</u>	<u>\$ 418.10</u>	<u>\$ 25.73</u>	<u>6.56%</u>
32								

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2024

Line No.	Description	Average Volumes	Current Rates	Proposed Rates	Current Average Bill	Proposed Average Bill	Amount Change	Percent Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
33	<u>Rate I at 1277 MMBTU</u>							
34	Base Rates:							
35	Customer Charge		\$1,587.75	\$ 1,848.75	\$ 1,587.75	\$ 1,848.75	\$ 261.00	
36	Block 1 - Consumption Charge (MMBtu)	1,277	\$ 0.6553	\$ 0.7678	836.99	980.69	143.69	
37	Block 2 - Consumption Charge (MMBtu)	-	\$ 0.4799	\$ 0.5623	-	-	-	
38	Block 3 - Consumption Charge (MMBtu)	-	\$ 0.1029	\$ 0.1206	-	-	-	
39	Total Base Rates	<u>1,277</u>			<u>\$ 2,424.74</u>	<u>\$ 2,829.44</u>	<u>\$ 404.69</u>	16.69%
40								
41	Gas Cost:							
42	Rider GCR Part A (MMBtu)	1,277	\$ 2.07711	\$ 2.07711	\$ 2,653.03	\$ 2,653.03	\$ -	
43	Rider GCR Part B (MMBtu)	1,277	\$ 0.88986	\$ 0.88986	1,136.59	1,136.59	-	
44	Total Gas Cost				<u>\$ 3,789.63</u>	<u>\$ 3,789.63</u>	<u>\$ -</u>	0.00%
45								
46	Total Base with Gas Cost				\$ 6,214.37	\$ 6,619.07	\$ 404.69	
47	Rider FF and Rider TAX		0.06725	0.06725	417.92	445.14	27.22	6.51%
48								
49	Total Industrial Average Bill				<u>\$ 6,632.29</u>	<u>\$ 7,064.20</u>	<u>\$ 431.91</u>	<u>6.51%</u>
50								
51	<u>Rate T at 4534 MMBTU</u>							
52	Base Rates:							
53	Customer Charge		\$1,587.75	\$ 1,848.75	\$ 1,587.75	\$ 1,848.75	\$ 261.00	
54	Block 1 - Consumption Charge (MMBtu)	1,500	\$ 0.6553	\$ 0.7678	982.95	1,151.70	168.75	
55	Block 2 - Consumption Charge (MMBtu)	3,034	\$ 0.4799	\$ 0.5623	1,456.19	1,706.22	250.03	
56	Block 3 - Consumption Charge (MMBtu)	-	\$ 0.1029	\$ 0.1206	-	-	-	
57	Total Base Rates	<u>4,534</u>			<u>\$ 4,026.89</u>	<u>\$ 4,706.67</u>	<u>\$ 679.78</u>	16.88%
58								
59	Gas Cost:							
60	Rider GCR Part B (MMBtu)	4,534	\$ 0.88986	\$ 0.88986	\$ 4,034.96	\$ 4,034.96	\$ -	
61	Total Gas Cost				<u>\$ 4,034.96</u>	<u>\$ 4,034.96</u>	<u>\$ -</u>	0.00%
62								
63	Total Base with Gas Cost				\$ 8,061.85	\$ 8,741.63	\$ 679.78	
64	Rider FF and Rider TAX		0.06725	0.06725	542.17	587.88	45.72	8.43%
65								
66	Total Transportation Average Bill				<u>\$ 8,604.01</u>	<u>\$ 9,329.51</u>	<u>\$ 725.50</u>	<u>8.43%</u>



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve a permanent sanitary sewer easement to Mustang Special Utility District for the Clear Sky Development force main across the Trivedi Park property.

Staff Contact

Leanne Wilson, Executive Director of Operations
lwilson@aubreytx.gov

Summary

Executive Summary

This item grants Mustang Special Utility District a permanent, 20-foot-wide easement across approximately 10,525 square feet of City-owned property for the installation, operation, maintenance, and replacement of wastewater lines and related facilities. The easement includes rights of access, ingress, and egress, as well as the ability to clear obstructions necessary for construction and maintenance. The City retains the right to use the property for other purposes so long as they do not interfere with the easement. Consideration is \$10 and other good and valuable consideration.

Financial Summary

No cost to the City. The easement is conveyed for \$10 and other good and valuable consideration, with all installation, operation, and maintenance costs borne by Mustang Special Utility District.

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, or table) the easement for Mustang Special Utility District

AFTER RECORDING RETURN TO:
Mustang Special Utility District
7985 FM 2931
Aubrey, TX 76227

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER:

PERMANENT SANITARY SEWER EASEMENT

**THE STATE OF TEXAS §
 § **KNOW ALL MEN BY THESE PRESENTS:**
COUNTY OF DENTON §**

That, **CITY OF AUBREY, TEXAS** ("Grantor"), for and in consideration of the sum of Ten (\$10.00) Dollars and other good and valuable consideration in hand paid by the Grantee, the receipt and sufficiency of which is hereby acknowledged and confessed, does hereby grant and convey unto **MUSTANG SPECIAL UTILITY DISTRICT** and its successors and assigns ("Grantee"), a permanent, free, and unobstructed twenty foot (20') easement ("Easement") to enter upon, construct, install, and lay and thereafter enter upon, access and use, operate, inspect, repair, alter, relocate, protect, maintain, replace, upgrade, parallel, add, and remove wastewater lines, if applicable, and any other appurtenance facilities necessary to serve Grantor's property as well as Grantee's current and future system-wide customers, (collectively, the "Improvements") under and across approximately 10,525 Square Feet of land, more particularly depicted and described in **Exhibit A** attached hereto and made a part hereof by reference as if fully set forth herein (the "Easement Property").

Grantee shall have such other rights and benefits necessary and/or convenient for the full enjoyment and use of the rights herein granted and to carry out the object for which this Easement is granted, including, but not limited to, the right of ingress, egress, entry, and access in, to, through, on, over, and across the Easement and Grantor's adjacent property to and from the Easement as is reasonably necessary. Grantee shall have the right from time to time to cut all trees and undergrowth and remove other obstructions on the Easement that, in its judgment, may injure, endanger or interfere with the construction, use, inspection or maintenance of the Improvements.

Grantee shall restore the surface of the land to a smooth contour following use of the Easement Property, including reasonable restoration of existing top soil or removal of soils created during construction by Grantee. During construction, Grantee shall install such fences, barricades, or safety barriers as may be reasonably required to protect the public, livestock or adjacent property. Nothing herein shall be construed as to require Grantee to replace any vegetation, shrubs, or trees removed during construction or require Grantee to compensate Grantor for same, nor replace or compensate any nearby vegetation which may die after completion of construction.

Grantor reserves the right to use the Easement for any purpose, except for the purposes herein granted to Grantee; provided, however, that Grantor shall not construct, nor permit to be constructed, any house, building, road, driveway, reservoir, fences, gates, aerial or underground utility lines, or other improvements or obstructions of any kind within the Easement without the prior written consent of Grantee. Grantor further agrees not to change the grade of the Easement, remove dirt from the surface of the Easement, or impound water over the Easement without the prior written consent of Grantee. Grantor covenants and agrees that the Grantee shall have the right to remove from the Easement, at Grantor's sole cost and expense, any such encroachment as may now or hereafter be found upon the Easement that in Grantee's sole discretion will or does interfere

with Grantee's operations within the Easement. Should Grantee desire to remove any portion of any encroaching improvement permitted hereunder in order to fully use and enjoy the rights herein granted and to carry out the object for which this Easement is granted, Grantor or their successors and assigns shall pay the cost of removing, replacing, and/or reinstalling such removed portion of said encroaching improvement without any liability whatsoever to Grantee.

The consideration recited herein shall constitute payment in full for all damages sustained by Grantor by reason of the installation of the Improvements referred to herein, and Grantee will maintain the Easement Property in a state of good repair and efficiency so that no damages will result from its use to Grantor's premises. This agreement together with other provisions of this grant shall be perpetual and shall constitute a covenant running with the land for the benefit of Grantee, its successors and assigns. Grantee's rights hereunder may be assigned in whole or in part to one or more assignees.

It is expressly understood that all rights, conveyances or covenants are herein written, and no verbal agreements of any kind shall be binding or recognized or in any way modify this instrument of conveyance.

TO HAVE AND TO HOLD the above-described Easement forever, the rights and appurtenances thereto, anywise belonging unto the Grantee, its successors and assigns; and I/We do hereby bind ourselves, our heirs and assigns, to warrant and to forever defend all and singular the premises unto the said Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim same or any part thereof.

EXECUTED this the ____ day of _____, 2025.

GRANTOR(S):

By: _____

Name: _____

Title: _____

Date: _____

ACKNOWLEDGMENT

STATE OF TEXAS §

§

COUNTY OF DENTON §

BEFORE ME, the undersigned authority in and for said County, on this day personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument, and who acknowledged to me that he executed the same of the purposes and considerations therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this ____ day of _____, 2025.

Notary Public for the State of Texas

EXHIBIT A

20' SANITARY SEWER EASEMENT

BEING a tract of land situated in the F. Trevino Survey Abstract Number 1243, Denton County, Texas, being a portion of a called 21.794 acre tract of land to City of Aubrey recorded in Document Number 2024-88009 of the Deed Records, Denton County, Texas (D.R.D.C.T.) and being more particularly described by metes and bounds as follows:

COMMENCING at a 5/8 inch iron rod with cap stamped "PELTON" found for the southwest corner of a called 89.703 acre tract of land to Misawa Properties LLC recorded in Document Number 2024-47412 D.R.D.C.T., the southeast corner of a called 9.971 acre tract of land to L.B. Trotter and wife Claudia G. Trotter recorded in Volume 4505, Page 605 D.R.D.C.T. and being in the north right-of-way line of Farm-to-Market Road 428 (Spring Hill Road);

THENCE N 01° 12' 57" W, 967.57 feet departing said north right-of-way line with the east line of said 9.971 acre tract and the west line of said 89.703 acre tract to a 5/8 inch iron rod with cap stamped "PELTON" found for the northeast corner of said 9.971 acre tract;

THENCE N 88° 23' 45" W, 449.42 feet continuing with said west line and the north line of said 9.971 acre tract to a 5/8 inch iron rod with cap stamped "PELTON" found for the northwest corner of said 9.971 acre tract, the east line of said 21.794 acre tract and being the **POINT OF BEGINNING**;

THENCE S 41° 01' 54" W, 76.01 feet departing said northwest corner and said east line over and across said 25.148 acre tract;

THENCE S 88° 47' 03" W, 448.34 feet continuing over and across to the west line of said 21.794 acre tract and the east right-of-way line of McNatt Road as shown by plat of Keeneland an addition to the City of Aubrey, Denton County, Texas recorded in Document Number 2024-2 P.R.D.C.T.;

THENCE N 01° 18' 21" W, 20.00 feet with said common line;

THENCE departing said common line over and across said 21.794 acre tract the following courses and distances:

N 88° 47' 03" E, 439.52 feet;

N 41° 01' 54" E, 84.40 feet;

N 88° 47' 03" E, 3.20 feet to the east line of said 21.794 acre tract and the west line of said 89.703 acre tract;

THENCE S 01° 13' 46" E, 26.21 feet to the **POINT OF BEGINNING** and containing 10,525 square feet or 0.242 acres more or less.


March 21, 2025



Peloton Job No. GEE21004
DENTON COUNTY

G:\JOB\GEE21000_AUBREY\MASTERDEV\SUR\EASEMENTS\GEE21004_BELMONT\LEGALS\GEE21004_EA12.DOCX

3/13/2025
Page 1 of 2

Basis of Bearing is the Texas Coordinate System, North Central Zone 4202, NAD 83

"Integral parts of this document"

1. Description
2. Exhibit

LEGEND:

IRF - IRON ROD FOUND
C.M. = CONTROLLING MONUMENT
D.R.D.C.T. = DEED RECORDS OF DENTON COUNTY, TEXAS
O.R.D.C.T. = OFFICIAL RECORDS OF DENTON COUNTY, TEXAS
P.R.D.C.T. = PLAT RECORDS OF DENTON COUNTY, TEXAS

CALLED 21.794 ACRES
CITY OF AUBREY
DOCUMENT NO. 2024-88009
O.R.D.C.T.

0.242 ACRES
10,525 SQUARE FEET

20' SANITARY SEWER LINE
DOCUMENT NO. 2023-89306
D.R.D.C.T.
(TO BE ABANDONED BY
SEPARATE INSTRUMENT)

KEENELAND
DOCUMENT NO. 2024-2
P.R.D.C.T.

20' SANITARY SEWER LINE
DOCUMENT NO. 2024-2
P.R.D.C.T.

McNatt Road
(60' RIGHT-OF-WAY)

LINE TABLE		
NO.	BEARING	LENGTH
L1	S41°01'54"W	76.01'
L2	N01°18'21"W	20.00'
L3	N88°47'03"E	3.20'
L4	S01°13'46"E	26.21'



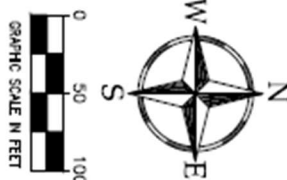
F. TREVINO SURVEY
ABSTRACT NO. 1243

CALLED 9.971 ACRES
L. B. TROTTER and wife,
CLAUDIA G. TROTTER
VOLUME 4505, PAGE 605
D.R.D.C.T.

CALLED 89.703 ACRES
MISAWA PROPERTIES LLC
DOCUMENT NO. 2024-47412
O.R.D.C.T.

20' SANITARY SEWER LINE
DOCUMENT NO. 2024-24440
O.R.D.C.T.

POINT OF
BEGINNING
5/8" IRF (C.M.)



March 21, 2025

F.M. 428 (SPRING HILL ROAD)
VARIABLE WIDTH RIGHT-OF-WAY

POC
5/8" IRF
(C.M.)



TPELS Firm Reg No. 10074301

20' SANITARY SEWER EASEMENT
F. TREVINO SURVEY, ABSTRACT NO. 1243
DENTON COUNTY, TEXAS
Copyright © 2025 Westwood Professional Services, Inc.

JOB #: GEE21004 DRAWN BY: MRY CHECKED BY: JBA DATE: 03/13/2025 PAGE #: 2 OF 2



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve a reimbursement request from Council Member Mike Browning for city related travel and training expenses.

Staff Contact

Charles Kreidler, City Manager
kreidler@aubreytx.gov
940-440-9343

Summary

Executive Summary

Councilmember Mike Browning is requesting reimbursement for attending the Texas Municipal League's Newly Elected City Officials' Orientation held in Waco on August 7–8, 2025. This orientation is designed to provide newly elected city officials with foundational training in areas such as parliamentary procedure, budget and tax-rate setting, ethical governance, land use, legal issues, and both the Texas Open Meetings Act and Public Information Act. Participation in this program strengthens Councilmember Browning's knowledge base and prepares him to serve effectively in his elected role. A travel reimbursement form and documented receipts are attached for review.

Financial Summary

The requested reimbursement is allowable under the City Charter, which provides for payment of tuition or registration for city-related seminars, training, and conferences, as well as reimbursement of actual and necessary expenses incurred in the performance of official duties, including transportation, lodging, and meals. All costs will be paid from the designated travel and training budget line item in administration.

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, or table) the reimbursement request.

Travel Expense Form

Employee's Name:

Mike Browning

Account #:

Employee's Department:

City Council Member, Place 3

Dates of Travel:

06 Aug - 08 Aug 2025

Reason For Travel:

Attend "Newly Elected Officials Training" held by TML

	Per Diem	General Expenses						Personal Vehicles Only			
	<i>If applicable</i>	<i>Only fill in applicable expenses. Itemized receipts are required.</i>						<i>Requires prior approval</i>			
Date expense(s) incurred	Enter the number of days of the trip.	Airfare	Hotel Room	Vehicle Rental	Taxi/Ride Share	Parking	Tolls	Fuel	Mileage @ \$0.67 per mile	Other	Daily Totals
8/6 - 8/8 278 = Miles Rd Trip									\$186.26		\$186.26
Wednesday, August 6, 2025										\$17.06	\$17.06
Thursday, August 7, 2025										\$28.77	\$28.77
Friday, August 8, 2025										\$17.31	\$17.31
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186.26	\$63.14	\$249.40

Provide explanations of any "other" expenses in box below:

Itemized Daily Meals, not charged to Hotel Room. Receipts attached to expense report.

Balance Due to Employee

\$249.40

Complete and submit expense reimbursement forms within 30 days of the date of the travel.

I certify that all expenses represented above were incurred while on official business for the company.

Employee's Signature:

Date:

8/12/2025

Supervisor's Signature:

Date:



TML Newly Elected City Officials' Orientation

You've got questions...we've got answers.

August 7-8 • Waco

Program

Thursday

- 7:30–8:00 a.m. Registration and Breakfast Buffet
- 8:00–8:10 a.m. Welcome
TML President **Allison Heyward**, Mayor Pro Tem, City of Schertz
- 8:10–9:10 a.m. Be an Inspired Leader!
Joe Serio, Ph.D., President, Government Leadership Training
G - This session meets the [TML CMO program](#) core competency requirement for governance.
- 9:10–9:25 a.m. Stretch Break
- 9:25–10:25 a.m. Parliamentary Procedure: Let's Keep It Moving!
Lee Woodward, City Secretary/PIO, City of La Porte
G - This session meets the [TML CMO program](#) core competency requirement for governance.
- 10:30–11:30 a.m. Basic Legal Requirements for Budget and Tax Rate Setting
Sarah Tompkins, Legislative Counsel, Texas Municipal League
F - This session meets the [TML CMO program](#) core competency requirement for finance.
- 11:30 a.m.–1:00 p.m. Lunch on Your Own – Visit <https://destinationwaco.org/dining/> for nearby options.
- 1:00–2:00 p.m. Governing Ethically: Understanding Your Influence
Dan Johnson, Former City Manager
E - This session meets the [TML CMO program](#) core competency requirement for ethics.
- 2:05–3:05 p.m. Fundamentals of City Regulation
Mike Martin, Legislative Counsel, Texas Municipal League
G - This session meets the [TML CMO program](#) core competency requirement for governance.
- 3:05–3:15 p.m. Stretch Break
- 3:15–4:15 p.m. Land Use and Zoning
Tad Cleaves, Assistant General Counsel, Texas Municipal League

4:20–5:00 p.m.

Advocating for Your City

JJ Rocha, Manager, Grassroots and Legislative Services, Texas Municipal League

G - This session meets the [TML CMO program](#) core competency requirement for governance.

Friday

7:30–8:00 a.m.

Breakfast Buffet

8:00–9:00 a.m.

Your City's Revenue Sources and Economic Development

Amber McKeon-Mueller, Director of Legal Services, Texas Municipal League

F - This session meets the [TML CMO program](#) core competency requirement for finance.

9:05–10:05 a.m.

Texas Public Information Act Required Training

Stephanie Huser, Legal Counsel, Texas Municipal League

PI - This session meets the [TML CMO program](#) core competency requirement for public information.

10:05–10:15 a.m.

Break

10:15–11:15 a.m.

Texas Open Meetings Act Required Training

Stephanie Huser, Legal Counsel, Texas Municipal League

OM - This session meets the [TML CMO program](#) core competency requirement for open meetings.

We hope to see you in Fort Worth for the 2025 TML Annual Conference!



Lunch

TML Newly Elected OFFICIALS
Training - Waco



WACO

Mike Browning

Bitty & Beau's Coffee Waco

215 S. University Parks August 8, 2025
Dr. 12:00 PM
Waco, TX Waco
76701
(910) 769-1252
www.bittyandbeauscoffee.com

Ticket: 99
Receipt: PJNC
Authorization: [REDACTED]

US DEBIT
AID A0 00 00 00 98 08 40

Breakfast Sandwich \$7.95
SPICY Sausage, Egg, & Cheese
Jalapeño Biscuit

Hot Chai \$5.95
16oz

Subtotal \$13.90
McLennan County Sales Tax \$0.07
(0.5%)
Waco Sales Tax (1.5%) \$0.21
TX State Sales Tax (6.25%) \$0.87
Tip \$2.26

Total \$17.31
[REDACTED] \$17.31

Michael Browning

SAGRADO COCINA AND BAR

215 South University Parks Drive
Waco, Texas 76701-2200
(254) 300-4100

ORDER: Bar 11 - Bar
Dine In

Cashier: JORGE
07-Aug-2025 7:52:43P

Transaction 100011

Guest 1

1 Blackened Salmon \$22.88

Subtotal \$22.88

Sales Tax 8.25% \$1.89

Total \$24.77

DEBIT CARD AUTH \$24.77

Tip

Total \$28.77

Tip	Amount	Total
15%	\$3.72	\$28.49
18%	\$4.46	\$29.23
20%	\$4.95	\$29.72
30%	\$7.43	\$32.20

07-Aug-2025 7:52:48P

\$24.77 | Method: EMV

US DEBIT [REDACTED]

MICHAEL BROWNING

Reference ID: [REDACTED]

Auth ID: [REDACTED]

MID: [REDACTED]

AID: [REDACTED]

AthNtwkNm: VISA

RtInd: CREDIT

SIGNATURE

This business has a built in 3.99% fee for any
non cash payments. Pay with Cash and Save!
Thank you.

*** REPRINT ***

Clover ID: G7GG9EYXHR21P
Payment D9EFX5GYB5TBM

Clover Privacy Policy

<https://clover.com/privacy>

Billy Bob's Burgers - Waco
300 S. 2nd Street #102
Waco, TX 76701

Server: Audrey D

Check #51

Table 3

Guest Count: 2

Ordered: 8/6/25 6:39 PM

2 WATER \$0.00

1 GRN CHILE PHILLY \$12.99

Subtotal \$12.99

Tax \$1.07

Total \$14.06

Input Type

C (EMU Chip Read)

VISA DEBIT [REDACTED]

Time 7:32 PM

Transaction Type

Sale

Authorization

Approved

Approval Code [REDACTED]

Payment ID [REDACTED]

Application ID [REDACTED]

Application Label

VISA DEBIT

Terminal ID

Card Reader

BBPOS

Amount \$14.06

+ Tip: 3.00

= Total: 17.06

MICHAEL BROWNING

T.M.L.
Newly Elected OFFICIALS
Customer Copy TRAINING

Dinner
Meal

Powered by Toast



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Award a bid to Mann Robinson and Son's, Inc. for drainage improvements on D Lynne in an amount not to exceed \$67,696.04, and authorize the City Manager to execute required documents.

Staff Contact

Dean Rylant, Interim Public Works Director
drylant@aubreytx.gov

Summary

The D Lynne Street Drainage Improvements project consists of approximately 162 linear feet of 30-inch HP ADS storm pipe (polypropylene) by open cut, concrete headwall, concrete drop inlet, and all appurtenances.

Bids were advertised on July 4, 2025, and July 11, 2025. Bids were opened on July 29, 2025, Three bids were received. Mann Robinson and Son's, Inc. of Aubrey, Texas submitted the lowest responsible bid in the amount of \$67,696.04.

No irregularities were found in the Contractor references. The Contractor's statement of qualifications and the equipment list provided with the bidding documents were also reviewed. It appears that Mann Robinson and Son's successfully completed similar construction projects in cities such as the City of Celina, Denton, and Waxahachie, TX.

Based on the review by Birkhoff, Hendricks & Carter of the low bidder's statement of qualifications and their past performance record provided by their references, it is their opinion that Mann Robinson and Son have the equipment and experience to properly pursue the project.

Financial Summary

This project is part of the drainage improvements identified in the Capital Improvement Plan, and funds are available.

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, or table) award of the bid.

**CITY OF AUBREY
D LYNNE STREET DRAINAGE IMPROVEMENTS**

BID SUMMARY

Bids Received at 1:00 p.m., Tuesday, July 29, 2025

<u>Contractor</u>	<u>Total Amount Bid</u>
1. Mann Robinson & Son's, Inc. 7066 Rhoads Road Aubrey, Texas 76227 T.J. Robinson (940) 390-0050	<u>\$ 67,696.04</u>
2. JWC Excavation, LLC 2214 W. Blackjack Road Aubrey, Texas 76227 Chelsey Wilson 940-305-2300	<u>\$ 72,346.00</u>
3. RNO Construction, LLC 13722 Indian Wells Road Dallas, Texas 75253 Rolando Romero 469-394-3974	<u>\$ 75,960.00</u>
4. Capko Concrete Structures, LLC P.O. Box 426 Azle, Texas 76098 John J. Capko IV 682-247-1035	<u>\$ 90,609.00</u>
5. Quality Excavation, LLC 104 Redfearn Road Aubrey, Texas 76227 Jason Roberts 940-365-0800	<u>\$ 92,470.00</u>
6. Atkins Bros. Equip. Co., Inc. 3516 Old Ft. Worth Road Midlothian, Texas 76065 Mike Atkins 972-775-7955	<u>\$ 200,500.00</u>
7. Akin Excavation, LLC 9117 County Road 353 Terrell, Texas 75161 Brad Atkin 469-474-6213	Non-Responsive <u>\$ 11,090,020.00</u>



BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS

11910 Greenville Ave., Suite 600

Dallas, Texas 75243

Phone (214) 361-7900

www.bhcllp.com

GARY C. HENDRICKS, P.E., R.P.L.S.
JOE R. CARTER, P.E.
ANDREW MATA, JR., P.E.
CHASE CRAWFORD, R.P.L.S.

DEREK B. CHANEY, P.E., R.P.L.S.
CRAIG M. KERKHOFF, P.E.
JUSTIN R. IVY, P.E.
COOPER E. REINBOLD, P.E.

August 15, 2025

Ms. Leanne Wilson
Executive Director of Operations
City of Aubrey
107 S. Main Street
Aubrey, Texas 76227

Re: D Lynne Drainage Improvements
Award Recommendation

Dear Ms. Wilson:

We have checked the bids received at 1:00 p.m., Tuesday, July 29, 2025, for the City of Aubrey D Lynne Drainage Improvements project and enclosing one (1) copy of the Bid Summary and Itemized Bid Tabulation for the City's reference and files. A total of seven (7) sealed bids were received, opened, and read aloud.

Mann Robinson and Son's, Inc., of Aubrey, Texas submitted the lowest responsible bid in the amount of \$67,696.04. We checked several references that Mann Robinson and Son's provided and found no irregularities on the Contractor from the references. We also reviewed the Contractor's statement of qualifications, and the equipment list provided with the bidding documents. It appears that Mann Robinson and Son's has successfully completed similar construction projects in cities such as the City of Celina, Denton, and Waxahachie, TX. The contractor's references for municipal projects provided overall positive feedback on the projects listed and completed.

Based on our review of the low bidder's statement of qualifications and their past performance record provided by their references, it is our opinion Mann Robinson and Son's has the equipment and experience to properly pursue this project. We recommend the City accept the proposal and award Mann Robinson and Son's, Inc., the construction contract for this project in the amount of \$67,676.04.

We are available to discuss this project and our recommendation at your convenience.

Sincerely,

Andrew Mata, Jr., P.E.

Enclosures: Bid Summary
Tabulation of Bids

TABULATION OF BIDS				Date: Tuesday, July 29, 2025		BID OF		BID OF		BID OF		BID OF	
Project: CITY OF AUBREY D LYNNE STREET DRAINAGE IMPROVEMENTS				BIRKHOFF, HENDRICKS & CARTER, L.L.P. PROFESSIONAL ENGINEERS Dallas, Texas		Mann Robinson & Son's, Inc. 7066 Rhoads Road Aubrey, Texas 76227 T.J. Robinson (940) 390-0050 mrsinc1980@gmail.com		JWC Excavation, LLC 2214 W. Blackjack Road Aubrey, Texas 76227 Chelsey Wilson 940-305-2300 chelsey@jwcexcavation.com		RNO Construction, LLC 13722 Indian Wells Road Dallas, Texas 75253 Rolando Romero 469-394-3974 rolando@rnoconstruction.com		Capko Concrete Structures, LLC P.O. Box 426 Azle, Texas 76098 John J. Capko IV 682-247-1035 john@capkoconcretestructures.com	
Item No.	Approximate Quantities	Unit	Description	Unit Bid Price	Extension	Unit Bid Price	Extension	Unit Bid Price	Extension	Unit Bid Price	Extension	Unit Bid Price	Extension
1	162	L.F.	Furnish & Install 30-inch HP Storm Pipe (ASTM F2881) by Open Cut with Embedment	\$266.02	\$ 43,095.24	\$290.00	\$ 46,980.00	\$180.00	\$ 29,160.00	\$333.50	\$ 54,027.00		
2	1	Ea.	Construct Concrete Sloped Headwall	\$4,200.00	\$ 4,200.00	\$5,000.00	\$ 5,000.00	\$8,500.00	\$ 8,500.00	\$9,632.00	\$ 9,632.00		
3	1	Ea.	Construct 4 ft x 4 ft Concrete Drop Inlet w/Concrete Apron	\$13,600.00	\$ 13,600.00	\$9,450.00	\$ 9,450.00	\$12,000.00	\$ 12,000.00	\$10,100.00	\$ 10,100.00		
4	7	S.Y.	Sawcut & Remove Concrete Flume	\$114.30	\$ 800.10	\$180.00	\$ 1,260.00	\$300.00	\$ 2,100.00	\$570.00	\$ 3,990.00		
5	30	L.F.	Remove & Replace 8-foot Cedar Wood Fence	\$66.70	\$ 2,001.00	\$84.00	\$ 2,520.00	\$100.00	\$ 3,000.00	\$124.00	\$ 3,720.00		
6	1	Ea.	Remove & Dispose of Concrete Bridge Structure	\$1,000.00	\$ 1,000.00	\$1,250.00	\$ 1,250.00	\$5,000.00	\$ 5,000.00	\$500.00	\$ 500.00		
7	270	S.Y.	Furnish & Install Solid Sod along Pipe Embedment (Match Existing)	\$11.11	\$ 2,999.70	\$21.80	\$ 5,886.00	\$60.00	\$ 16,200.00	\$32.00	\$ 8,640.00		
Total Amount of Bid Items (Items 1 Through 7)					\$ 67,696.04		\$ 72,346.00		\$ 75,960.00		\$ 90,609.00		

	Extended dollar amount bidder wrote on their Bid Form is incorrect. Item #1 Extension amount written is \$43,095.00 (actual \$43,095.24); Item #4 Extension amount written as \$800.00 (actual \$800.10); Item #5 Extension amount written as \$2,000.00 (actual \$2,001.00); Item #7 Extension amount written as \$3,000.00 (actual \$2999.70)
	Total Amount that the Bidder wrote on their Bid Form was \$67,695.00 (Actual \$67,696.04)
	Non-Responsive. Bidder wrote the incorrect "Price in Words" on several Bid Items.

TABULATION OF BIDS				BID OF		BID OF		BID OF	
Date: Tuesday, July 29, 2025 Project: CITY OF AUBREY D LYNNE STREET DRAINAGE IMPROVEMENTS BIRKHOFF, HENDRICKS & CARTER, L.L.P. PROFESSIONAL ENGINEERS Dallas, Texas				Quality Excavation, LLC 104 Redfearn Road Aubrey, Texas 76227 Jason Roberts 940-365-0800 jasonr@qualityexcavationltd.com		Atkins Bros. Equip. Co., Inc. 3516 Old Ft. Worth Road Midlothian, Texas 76065 Mike Atkins 972-775-7955 satkins@ectisp.net		Akin Excavation, LLC 9117 County Road 353 Terrell, Texas 75161 Brad Atkin 469-474-6213	
Item No.	Approximate Quantities	Unit	Description	Unit Bid Price	Extension	Unit Bid Price	Extension	Unit Bid Price	Extension
1	162	L.F.	Furnish & Install 30-inch HP Storm Pipe (ASTM F2881) by Open Cut with Embedment	\$240.00	\$ 38,880.00	\$900.00	\$ 145,800.00		
2	1	Ea.	Construct Concrete Sloped Headwall	\$12,200.00	\$ 12,200.00	\$8,000.00	\$ 8,000.00		
3	1	Ea.	Construct 4 ft x 4 ft Concrete Drop Inlet w/Concrete Apron	\$13,000.00	\$ 13,000.00	\$7,000.00	\$ 7,000.00		
4	7	S.Y.	Sawcut & Remove Concrete Flume	\$120.00	\$ 840.00	\$100.00	\$ 700.00		
5	30	L.F.	Remove & Replace 8-foot Cedar Wood Fence	\$85.00	\$ 2,550.00	\$80.00	\$ 2,400.00		
6	1	Ea.	Remove & Dispose of Concrete Bridge Structure	\$11,500.00	\$ 11,500.00	\$15,000.00	\$ 15,000.00		
7	270	S.Y.	Furnish & Install Solid Sod along Pipe Embedment (Match Existing)	\$50.00	\$ 13,500.00	\$80.00	\$ 21,600.00		
Total Amount of Bid Items (Items 1 Through 7)					\$ 92,470.00		\$ 200,500.00	\$	-

	Extended dollar amount bidder wrote on their Bid Form is incorrect. Item #1 Extension amount written is \$43,095.00 (actual \$43,095.24); Item #4 Extension amount written as \$800.00 (actual \$800.10); Item #5 Extension amount written as \$2,000.00 (actual \$2,001.00); Item #7 Extension amount written as \$3,000.00 (actual \$2999.70)
	Total Amount that the Bidder wrote on their Bid Form was \$67,695.00 (Actual \$67,696.04)
	Non-Responsive. Bidder wrote the incorrect "Price in Words" on several Bid Items.

CITY OF AUBREY, TEXAS

CONSTRUCTION PLANS FOR:

D LYNNE STREET
DRAINAGE FLUME IMPROVEMENTS

CITY COUNCIL

CHRIS RICH, MAYOR
JEFF PERRY
MATT JONES
ERIC ALLEN
RANDY JONES
CHUCK FIKES

CITY MANAGER

CHARLES KREDILER

DIRECTOR OF PUBLIC WORKS

LEANNE WILSON

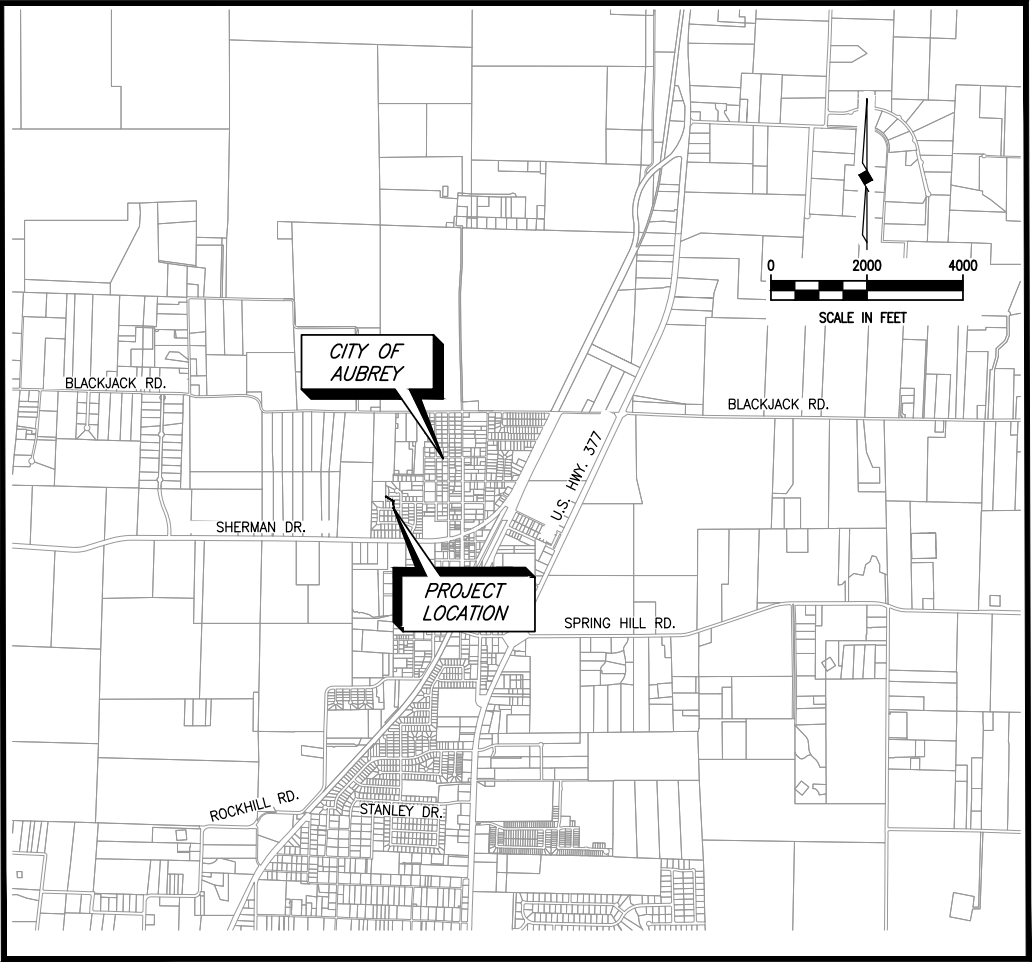


Andrew Mata, Jr.
05/05/2020

PREPARED BY

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPE Firm No. 526; TBPLS Firm No. 10031800
11910 Greenville Ave., Suite 600
Dallas, Texas 75243 (214) 361-7900

MAY 2025



LOCATION MAP

SHEET INDEX

SHEET	NUMBER	DESCRIPTION
1		COVER SHEET
2		GENERAL NOTES
3		DRAINAGE AREA MAP
4		30-INCH PLAN AND PROFILE
5		DETAILS

These plans and related specifications were prepared for construction of this specific project only. Reuse of these documents is not permitted without written authorization of Birkhoff, Hendricks & Carter, L.L.P. If this drawing is converted to an electronic file, if any discrepancy occurs between the electronic file and the Birkhoff, Hendricks & Carter, L.L.P. original document, the original document will govern in all cases.

GENERAL CONSTRUCTION NOTES

1. All construction, materials and workmanship shall conform to Standard Specifications for Public Works Construction, North Central Texas Council of Governments (NCTCOG Standard Specifications) Fifth Edition unless otherwise noted.

2. The Contractor shall provide temporary drainage measures during construction.

3. Bracing of utility poles may be required by utility companies when trenching or excavation is in close proximity to the poles. The cost of bracing poles will be borne by the Contractor. There is no separate pay item for this work. The cost shall be considered incidental work.

4. The locations, elevations and dimensions of existing utilities shown on the plans were obtained from Dig Tess and/or available utility company records and plans and are considered approximate. It shall be the Contractor's responsibility to verify locations, elevations, and dimensions of adjacent and/or conflicting utilities sufficiently in advance of construction in order that adjustments can be made to provide adequate clearances. The Contractor shall preserve and protect public utilities at all times during construction. Any damage to utilities resulting from Contractor's operations shall be restored at the Contractor's expense. The Engineer shall be notified when proposed improvements conflict with utility grades.

5. The Contractor shall immediately repair or replace any physical damage to private property, including, but not limited to fences, walls, pavement, grass, trees, planters and lawn sprinkler and irrigation systems at no cost to the owner. This work shall be subsidiary to the contract, unless otherwise noted.

6. The Contractor shall cut and plug all irrigation lines to be crossed along the project prior to construction. After construction is complete, the Contractor shall reconnect the systems to original or better condition, at no cost to the owner. All work shall be completed by an irrigator licensed in the State of Texas.

7. The Contractor shall remove and properly dispose of surplus material from the project area. This work shall be subsidiary to the contract and is not a separate pay item.

8. The Contractor shall sawcut, remove and properly dispose of existing pavements, curb and gutter, inlets, driveways and sidewalks.

9. The Contractor shall vegetate all areas disturbed by construction. The Contractor shall provide whatever measures are needed, including temporary irrigation and mowing, to ensure establishment of grass. Unless otherwise noted, private lawn areas and parkways in front of private lawn areas disturbed by construction shall be replaced with block sod of a similar grass to that existing. Contractor to water and establish vegetation twice a day for a period of 4 weeks or until grass is established as determined by the City. Work shall be in accordance with NCTCOG Item 202.

10. The Contractor shall protect all trees in the project area and temporary easements during construction. No tree shall be removed unless marked and approved for removal by the City.

11. The Contractor shall be responsible for taking measures to minimize damage to tree limbs, tree trunks, and tree roots along the route of the project. All such measures shall be considered incidental work. Contractor shall inspect the work site in advance and arrange to have any tree limbs pruned that might be damaged by equipment operations. The City shall be notified at least 24 hours prior to any tree trimming work. Nothing shall be stored over the tree root system within the drip line limits of any tree. The Contractor shall employ a qualified landscaper for all work required for tree care to ensure utilization of the best agricultural practices and procedures.

12. All fences to remain in original undisturbed condition unless otherwise noted.

13. It will be the responsibility of the contractor to protect all public utilities in the construction of this project. All manholes, cleanouts, valve boxes, fire hydrants, etc. not shown to be abandoned, must be adjusted to finished grade by the contractor. All utility location and grade adjustment are subsidiary except for those included as pay items.

14. Retaining walls shall be constructed from interlocking stones in a color and style approved by the City. Contractor shall submit samples of proposed retaining wall stones along with shop drawings. Interlocking stones shall be, at a minimum, 12" in length, 6" in height and 7" in depth. Stones shall be installed and backfilled per the manufactures recommendations.

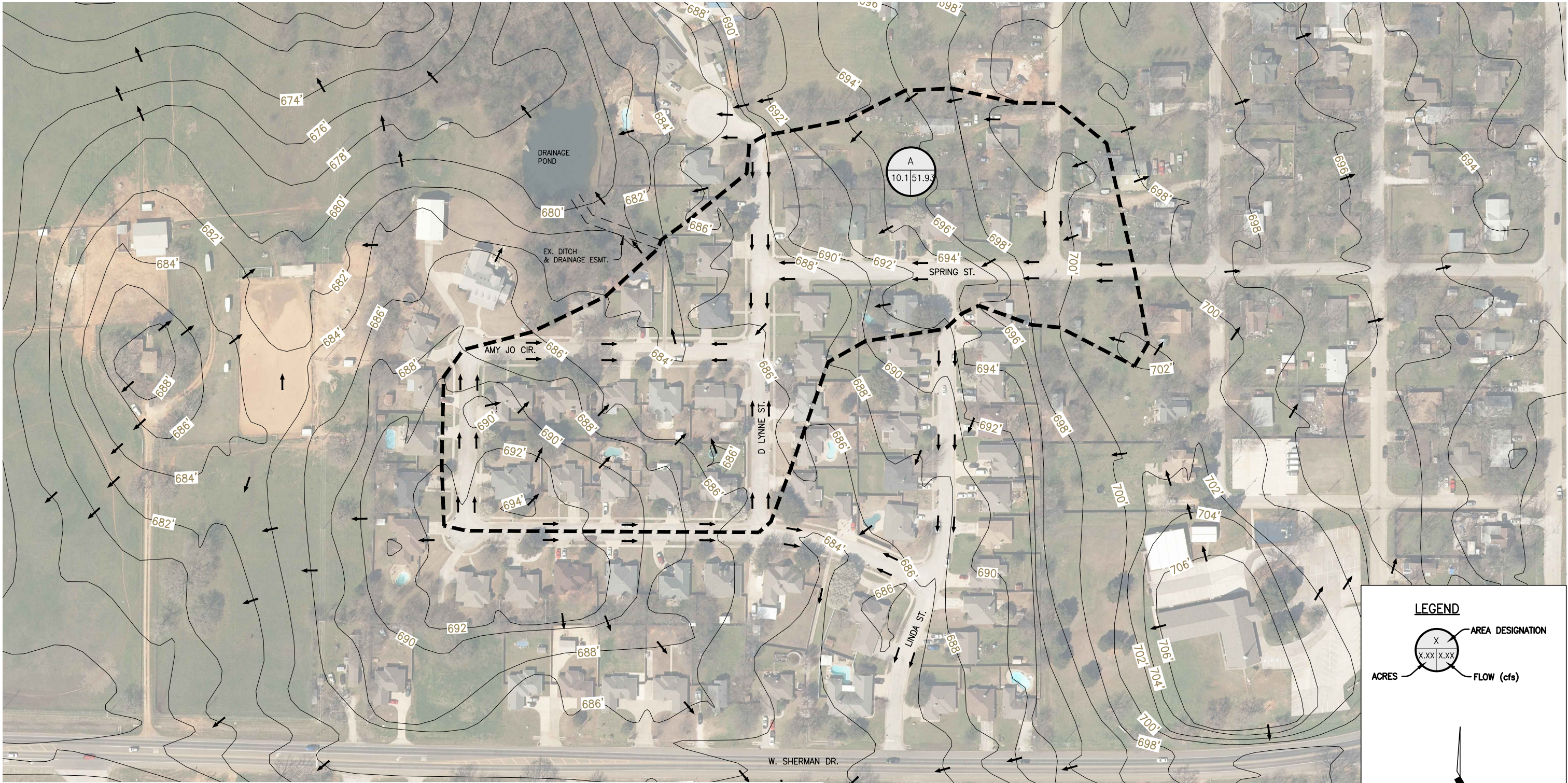
15. All disturbed areas shall be revegetated with solid block bermuda sod on a minimum 4" of top soil. Sod shall be placed end to end, side by side and rolled into place. Contractor shall pin all sod into place inside the roadway ditch. Sod shall be fertilized, watered and established prior to acceptance by the City. Establishment of vegetation shall be determined by the City.
16. Maximum slope shall be 3 horizontal feet to 1 vertical foot. Slope stabilization and/or concrete rip-rap shall be provided for slopes exceeding 3:1.

17. One point of ingress/egress shall be provided at all times to each property. Contractor shall construct temporary driveway pavement, if required, to provide each property owner access. Contractor shall coordinate access to lots with the City and the Residents.

18. Asphalt pavement shall be 2" hot mix Type 'D' surface course over 6" of flexible base. The flexible base shall be prime coated prior to paving at a rate recommended by the manufacture. Flexible base shall be type 'C', Grade 1 or 2, constructed per TxDOT Item 247.

19. Saw-cuts shall be along neat lines as shown on the plans. Damaged or spalled edges shall be re-cut full length.

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					GENERAL NOTES				
					May 2025				



Incremental Drainage Area							Incremental	Accumulated	Inlet Time of Concentration (Min.)	Design Storm Frequency (Yrs.)	Intensity (I) (In./Hr.)	Total Flow (Q) (c.f.s.)
Area No.	Inlet Size	Total Area (Ac.)	ROW Area 0.90	Residential Area 0.60	Open Area 0.35	Effective Runoff "C"						
1	2	3	4	5	6	7	8	9	10	11	12	13
Name												
A-1		10.080	1.719	8.361	0.000	0.651	6.564	6.564	15.00	100-yr.	7.91	51.93

LEGEND

X

X.XX | X.XX

AREA DESIGNATION

ACRES

FLOW (cfs)

0 80 160 240
HORIZONTAL SCALE IN FEET

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PROFESSIONAL ENGINEERS
TBPE Firm No. 526; TBPLS Firm No. 10031800
11910 Greenville Ave., Suite 600
Dallas, Texas 75243 (214) 361-7900



Andrew Mata, Jr.
05/05/2025

CITY OF AUBREY, TEXAS
D LYNNE DRAINAGE IMPROVEMENTS

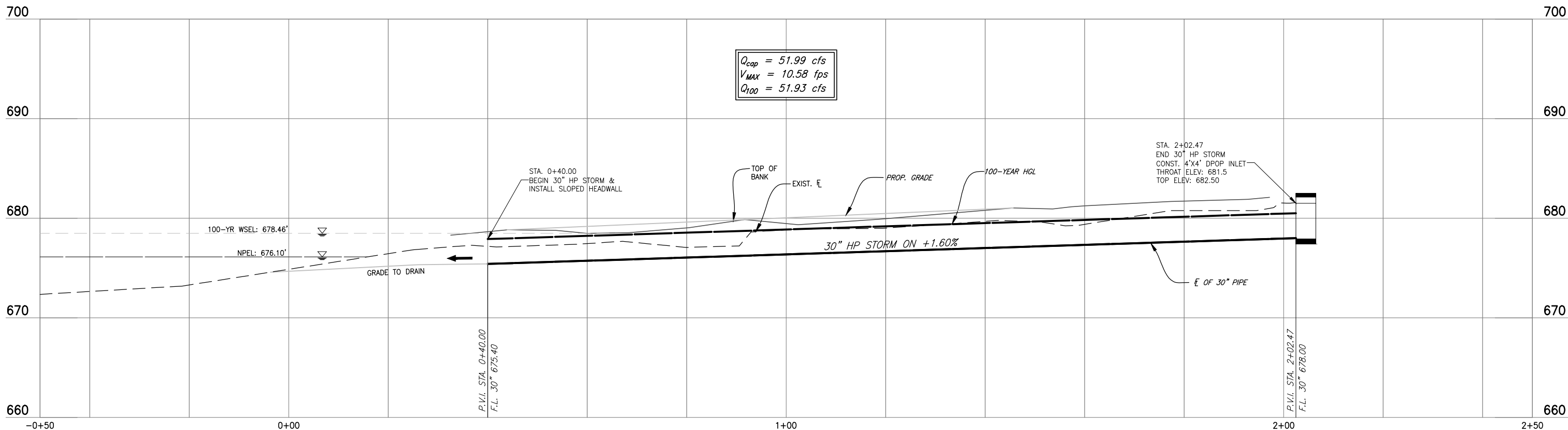
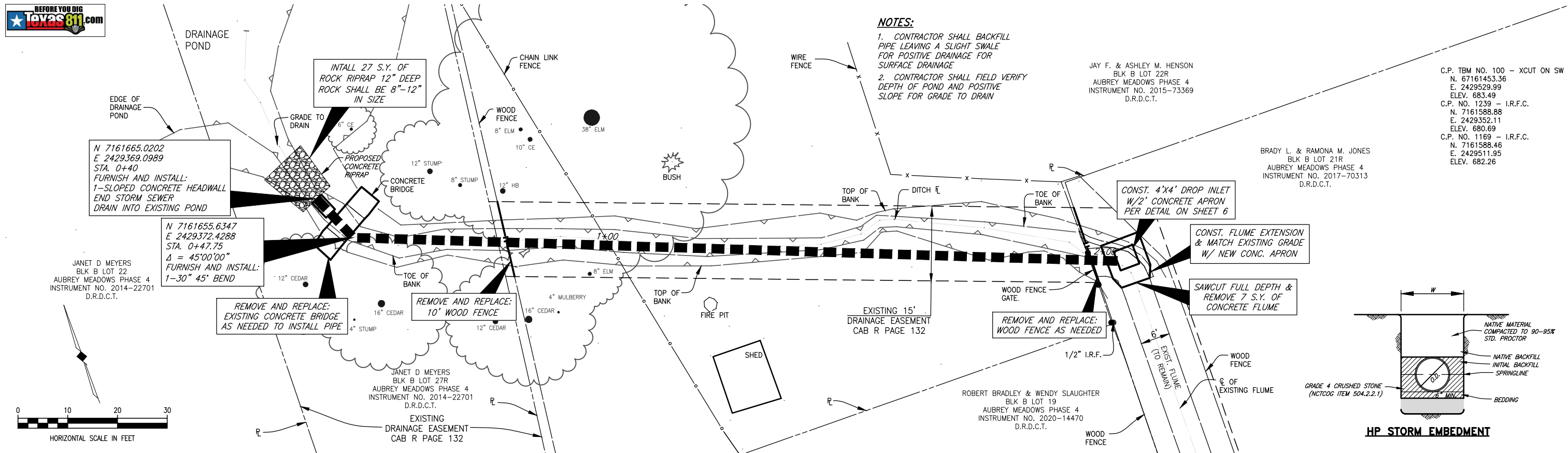
DRAINAGE AREA MAP

BHC
PROJECT NO.
2024-139

May 2025

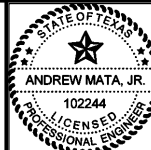
SHEET NO.

3



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11910 Greenville Ave., Suite 600
Dallas, Texas 75243 (214) 361-7900



[Signature]
05/05/2020

CITY OF AUBREY, TEXAS
D LYNNE DRAINAGE IMPROVEMENTS

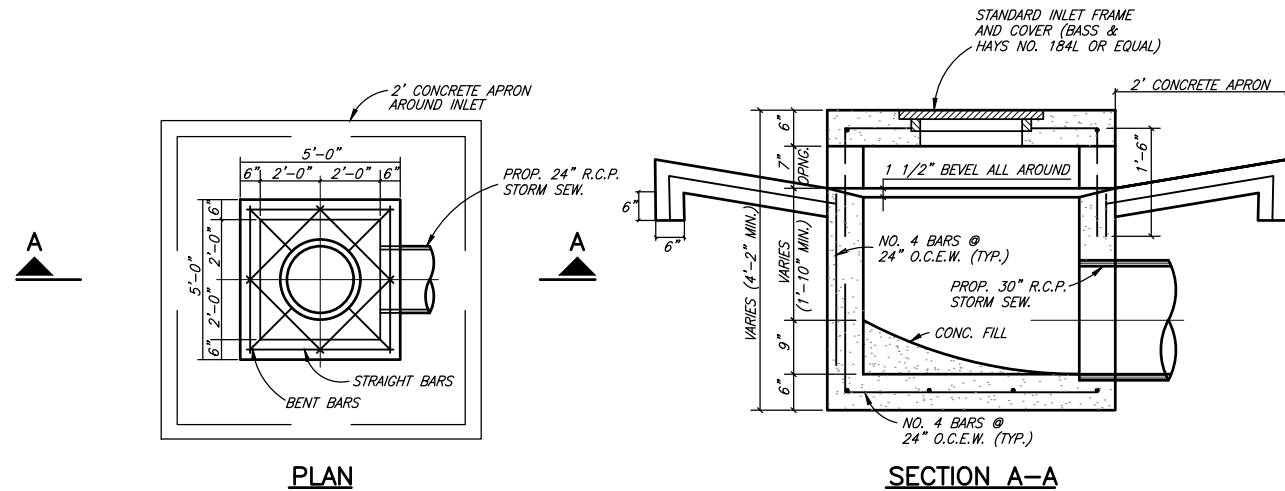
30-INCH PLAN AND PROFILE

BHC
PROJECT NO.
2024-139

May 2025

SHEET NO.

4

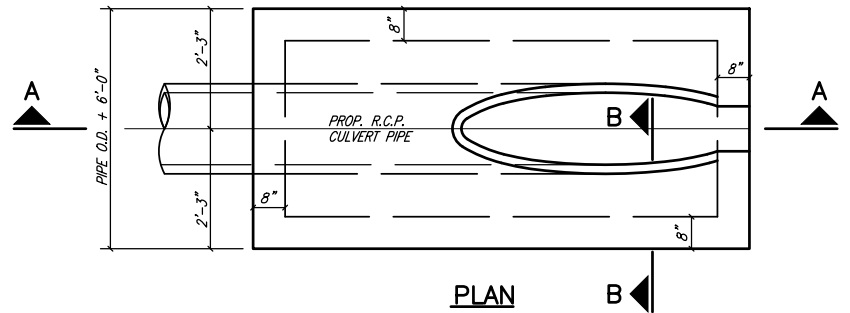


PLAN

SECTION A-A

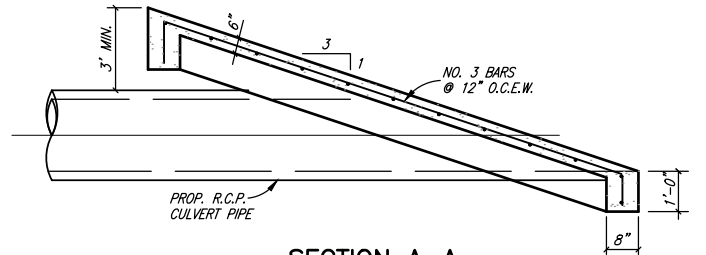
DROP INLET WITH APRON

(DROPINLET)

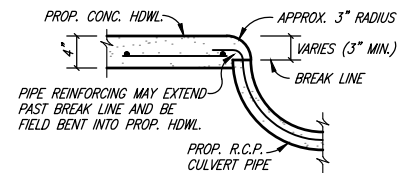


PLAN

B



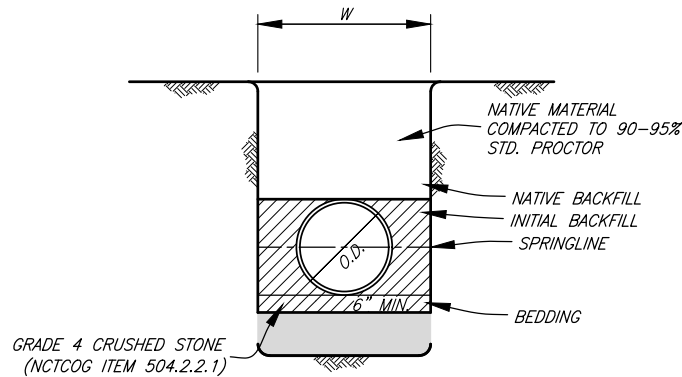
SECTION A-A



SECTION B-B

SLOPED CONCRETE HEADWALL

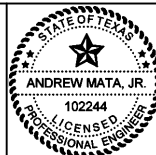
(SLOPEHWL)



HP STORM TRENCH INSTALLATION DETAILS

(2024139 DETAILS.dwg)

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPE Firm No. 526; TBPLS Firm No. 10031800
11910 Greenville Ave., Suite 600
Dallas, Texas 75243 (214) 361-7900



Andrew Mata, Jr.
05/05/2025

CITY OF AUBREY, TEXAS
D LYNNE DRAINAGE IMPROVEMENTS

MICELLANEOUS DETAILS

BHC
PROJECT NO.
2024-139

May 2025

SHEET NO.

5



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve a License Agreement between the City and RCW's Investments, Inc. granting a license to RCW Investments to utilize an approximate .06 acre tract of land identified as an alley located between North Sherman Drive and Elm Street, a portion of the license property is adjacent to 110 North Sherman Drive, identifying allowed uses, preserving access; and authorizing the Mayor or designee to execute necessary documents.

Staff Contact

Leanne Wilson, Executive Director of Operations
lwilson@aubreytx.gov

Summary

This item is to consider a license agreement to utilize an old abandoned alleyway, east of Main Street and north of Elm Street. The adjacent property owner has requested its use due to the limited space at his current business. In the future, he hopes to make improvements to the property, incorporating the history and heritage of the existing building and aligning with the overall downtown planning.

This Agreement permits RCW to utilize the Licensed Premises for the License Purpose in a beneficial manner, provided that the use complies with City Ordinances, State and Federal law, and any applicable regulations and policies for the use of the property.

The Agreement includes provisions for the southern portion of the alley to remain as an access point for adjacent properties and prohibits blocking any access.

It allows for a term of ten (10) years, unless sooner terminated pursuant to the terms of the agreement, or unless automatically extended. Upon the Expiration Date, the Initial Term shall automatically renew for two (2) additional Terms of ten (10) years each unless this License Agreement is terminated.

Licensee shall not use the Licensed Premises for any purpose other than the License Purpose and for such other lawful associated activities as may be incidental as allowed within the zoning district for the RCW Property and pursuant to the terms of this License Agreement. In particular, all associated activities shall be in support of the License Purpose and for no other projects or purposes of Licensee and such use shall be consistent with or an extension of Licensee's use of the RCW Property. Licensee shall not make any alterations, additions, or improvements to the Licensed Premises without Licensors' prior written consent.

Financial Summary

NA

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, table or approve with changes).

LICENSE AGREEMENT

THIS LICENSE AGREEMENT ("Agreement") is entered into effective as of the _____ day of _____, 2025, by and between the City of Aubrey, Texas, a Texas home-rule municipality ("City" or "Licensor"), and RCW Investments, Inc., a Texas corporation ("RCW" or "Licensee"). CITY and RCW are each individually a "**Party**" and together, the "**Parties**".

RECITALS

WHEREAS, CITY owns an approximate .059 acres of real property identified as Elm North, which is an alley adjacent to the west of RCW's property located at 110 North Sherman Drive, Aubrey, Texas, more specifically described and depicted in **Exhibit "A,"** attached hereto and incorporated herein (the "**Licensed Premises**"); and

WHEREAS, RCW owns property adjacent to the Licensed Premises described as an approximate 0.27 acres of land addressed as 110 N. Sherman Drive, Aubrey, Denton County, Texas (Parcel ID No. 66644) ("RCW Property") and has requested the use of the Licensed Premises for future expansion to expand the boundaries of the RCW Property to accommodate lawful uses on the RCW Property (the "**License Purpose**"); and

WHEREAS, in exchange for the CITY's execution of this Agreement granting a license to RCW for the use of the Licensed Premises for the License Purpose pursuant to the terms of this Agreement, RCW has agreed to pay City a fee and to continuously maintain the Licensed Premises throughout the Term of this Agreement at no cost to City; and

WHEREAS, based upon land valuation and the size of the Licensed Premises and RCW's agreement to pay a lump sum license fee and to perform certain in-kind services for the maintenance and care of the Licensed Premises as more specifically described in this Agreement, the City has determined that sufficient consideration has been provided for the execution of this License Agreement and grant of the license herein by City; and

WHEREAS, the Parties desire to enter into this Agreement to permit RCW to utilize the Licensed Premises for the License Purpose in a beneficial manner, provided that such use complies with City Ordinances, State and Federal law, and any applicable regulations and policies for the use of the Licensed Premise for the License Purpose; and

WHEREAS, this Agreement allows RCW the right to use the Licensed Premises for the License Purpose; provided that RCW, to the extent described in this Agreement, holds harmless CITY with respect to any damage to, or necessary modification of the Licensed Premises and indemnifies CITY from and against any and all claims or causes of action arising out of or related to RCW's use of the Licensed Premises, and maintains and keeps the Licensed Premises in good repair.

NOW, THEREFORE, for and in consideration of the mutual covenants and obligations set forth herein, and other good and valuable consideration, the sufficiency and

receipt of which are hereby expressly acknowledged and confirmed, the Parties do hereby agree as follows:

AGREEMENT

1. Incorporation of Recitals. The above and foregoing Recitals are true and correct, constitute agreements of the Parties, and are incorporated herein and made a part hereof for all purposes.

2. Grant of License. CITY as Licenser does hereby grant to RCW as Licensee a revocable, non-exclusive and non-transferrable license to occupy the Licensed Premises, as described and depicted in **Exhibit "A"**, and Licensee does hereby accept the license to occupy the Licensed Premises in accordance with the terms of this Agreement, including without limitation, Licensees obligations under **Section 3, Licensee's Occupancy of Licensed Premises**, hereof for the License Purpose (the "**License**"). This License is subject and subordinate to: (a) the right of Licenser to terminate this Agreement in accordance with **Section 7, Termination**; (b) any existing utility, drainage or communication facility located in, on, under or upon the Licensed Premises; (c) all vested rights presently owned by any utility or communication company in the Licensed Premises; (d) any existing license, lease, easement, or other interest heretofore granted by Licenser; and (e) the terms and conditions of this Agreement. This License does not provide Licensee any rights to exclude the public from any portion of the Premises other than the Licensed Premises. This Agreement does not constitute a sale, lease, assignment, or disposal of the Licensed Premises or any real property interest in the Licensed Premises by Licenser in any means whatsoever but is merely intended to grant Licensee the right to use the Licensed Premises in accordance with the terms stated herein. Subject to the foregoing, Licenser agrees not to use the Premises in a way that would interfere with Licensee's use of the Licensed Premises.

3. Licensee's Occupancy of Licensed Premises. In addition to the conditions identified in **Section 2, Grant of License**, Licensee shall occupy the Premises in full compliance at all times with all of the following conditions:

- (a) Sole Purpose. The sole permitted use for the Licensed Premises by Licensee shall be the License Purpose as defined in the Recitals. Licensee shall have no right to use of the Premises other than use of the portion thereof identified as the Licensed Premises. Licensee shall confine all of its operations, including the consequences that result from or arise out of those operations, to the boundaries of the Licensed Premises and the portion thereof that directly abuts the RCW Property. Licensee's use of the Licensed Premises shall not impede the use of the Licensed Premises by adjacent property owners for access;
- (b) Licensed Premises Examined/Use and Maintenance Obligation. Licensee acknowledges that it has examined and knows the condition of the Licensed Premises, accepts the Licensed Premises in "as-is" condition. Licensee shall keep and maintain, the Licensed Premises in good order and repair during the term of this Agreement at its sole cost and expense. Further Licensee

- agrees that it will not utilize the RCW Property or the Licensed Premises in a manner that violates any law, including City ordinances or regulations, state or federal law during the Term of this Agreement, and;
- (c) Operations Contained. No use of the Licensed Premises shall extend outside of or beyond the area of the Licensed Premises as identified in **Exhibit "A"**;
 - (d) Insurance. Licensee shall obtain and maintain insurance as provided in **Section 8, Insurance**, of this Agreement;
 - (e) Safety. Licensee shall, at its sole cost and expense, take all required or necessary safety measures to keep the Licensed Premises safe from hazards, including those resulting from, arising out of, or related to the License Purpose, including without limitation safety measures related to traffic and vehicles traversing the adjacent roadway and/or entering upon the Licensed Premises from the adjacent roadway, including the vehicles owned or operated by Licensee, its employees, agents, representatives, subcontractors, licensees, and third parties utilizing or entering upon the Licensed Premises;
 - (f) Access to Licensed Premises. At all times during the term of this Agreement, Licensor shall have the right, through its agents and representatives, to enter into and upon the Licensed Premises at any time to fulfill its obligations herein, to perform governmental functions or to provide governmental services, and during reasonable business hours for the purpose of examining and inspecting the same for the purpose of determining whether Licensee shall have complied with all of its obligations hereunder in respect to the use of the Licensed Premises and Premises. During any inspection, Licensor or its agents and representatives may perform any obligations that Licensor and/or the City of Aubrey are respectively authorized or required to perform, whether under the terms of this Agreement or law.
 - (g) Adjacent Property Access. Licensee shall not change the use of the southern portion of the alley, or in any way restrict the vehicle access off Elm Street to adjacent properties.

4. Term/Consideration. Licensee's rights under this Agreement and the term of the License granted hereunder shall be for a period of ten (10) years to commence on _____, 2025 (the "Commencement Date") and which shall terminate on _____, 2035 (the "Expiration Date"), unless sooner terminated pursuant to the terms hereof, or unless automatically extended as provided herein (the "Initial Term"). Upon the Expiration Date, the Initial Term shall automatically renew for two (2) additional Terms of ten (10) years each unless this License Agreement is terminated as provided herein (the "Renewal Term(s)"). The monetary consideration for the License shall be ONE HUNDRED AND NO/100 DOLLARS (\$100.00) for the Initial Term and for each of the Renewal Term(s); the first payment shall be made on or before the Commencement Date and all subsequent payments shall be made on the first day of the commencement of each of the Renewal Term(s) thereafter (the "License Fee"). As further in-kind consideration for the License granted hereunder, RCW shall continuously maintain and utilize the Licensed Premises for the License Purpose pursuant to the terms of this Agreement, in accordance

with all City ordinances, federal and state law, and shall maintain the Licensed Premises in a condition free of all nuisances and engage only in such uses as authorized within the zoning district applicable to the RCW Property. Licensors shall have the right to remediate any nuisance on the Licensed Premises after providing thirty (30) days written notice to Licensee should Licensee fail to cure and remediate such nuisance within such thirty (30) day notice period.

5. Use and Care of the Licensed Premises. Licensee shall not use the Licensed Premises for any purpose other than the License Purpose and for such other lawful associated activities as may be incidental thereto as allowed within the zoning district for the RCW Property and pursuant to the terms of this License Agreement. In particular, all associated activities shall be in support of the License Purpose and for no other projects or purposes of Licensee and such use shall be consistent with or an extension of Licensee's use of the RCW Property. Except as necessary for the License Purpose or for the performance of in-kind consideration as provided in **Section 3, Licensee's Occupancy of Licensed Premises**, Licensee shall not make any alterations, additions, or improvements to the Licensed Premises without Licensors's prior written consent, which may be withheld in Licensors's sole discretion. Licensee shall obtain and pay for all licenses and permits required with respect to its activities on the Licensed Premises. Licensee shall ensure that Licensee, and any subcontractor comply with all applicable laws, rules, and ordinances of any governmental agency or authority. Except in connection with the Licensed Purpose, Licensee agrees not to suffer, commit, or allow its subcontractors to use the Licensed Premises. Licensee shall not make any unlawful use of the Licensed Premises.

6. Condition Upon Termination. Upon the expiration of the Initial Term or a Renewal Term of this License Agreement, or upon termination of this License, Licensee shall, at no cost or expense to Licensors, cease all operations on the Licensed Premises, remove all equipment and materials, and return the Licensed Premises to substantially the same condition the Licensed Premises was in prior to the commencement of the License; the Licensed Premises (or such applicable portion thereof) shall be left in a neat, clean and sanitary condition, free of all trash, litter, garbage, materials, refuse and debris satisfactory to Licensors (the "Remediation Work"). The Remediation Work shall be completed by Licensee within thirty (30) days of the Expiration Date or termination of this Agreement (the "Remediation Period"). Licensors may perform or cause the performance of the Remediation Work if Licensee fails to commence and/or to complete the Remediation Work to the reasonable satisfaction of Licensors within the Remediation Period, and in such event, Licensee shall pay Licensors for all costs incurred for completion of the Remediation Work, including costs of attorney's fees. All funds owed to the Licensors for Remediation Work shall be due and payable by Licensee no later than the tenth (10th) calendar day after the date of written demand by CITY/Licensors. The obligations of this Section shall survive termination or expiration of this License.

7. Termination. In the event that Licensee breaches of any of the covenants and agreements contained herein, Licensors may revoke and terminate this License and terminate Licensee's right to use and occupancy of the Licensed Premises in writing thirty (30) days after the Licensors provides written notice of such breach to Licensee if Licensee fails to cure such breach within such notice period, without waiving any other rights to

seek damages or any other remedy available to Licensor under applicable law. Notwithstanding the foregoing, if the breach by Licensee is a breach of an environmental standard or the breach that causes a safety hazard, the License shall be suspended, and all operations of Licensee shall immediately cease until the environmental or safety hazard is remediated by the Licensee. Either Party may terminate this Agreement without cause on thirty (30) days prior written notice given to the other if this Agreement is extended beyond the Expiration Date in accordance with **Section 4, Term/Consideration**. If Licensor does so revoke and terminate this License in writing, Licensee shall promptly vacate the Licensed Premises and comply with its obligations under **Section 6, Condition Upon Termination**. of this Agreement.

8. **Insurance**. During the Initial Term and all Renewal Term(s) of this License, Licensee shall provide and maintain in force the insurance obligations described herein. The cost of insurance shall be at no cost to the Licensor. Licensee shall have in full force and effect during the time of its use of the Licensed Premises a policy of general liability insurance with limits of not less than \$2,000,000 combined single limit, covering liabilities for personal injury, death and property damage arising out of activities on or about the Licensed Premises by Licensee and its agents and contractors, which policy shall: (i) name CITY as additional insured; (ii) be underwritten by an insurance company licensed to do business in the State of Texas and having a Best's rating of A/VII or better; (iii) include a contractual liability endorsement with respect to Licensee's indemnification obligations hereunder; and (iv) not be cancelable or subject to amendment without at least thirty (30) days' advance written notice to Licensor. Licensee shall provide written documentation of compliance with the requirements of this Section to the City annually upon the anniversary of Commencement Date of this Agreement.

9. **As Is**. Licensee acknowledges and agrees that it has inspected the Licensed Premises and accepts the Licensed Premises in its "AS-IS" condition. Licensor shall have no obligation to inspect, maintain or repair the Licensed Premises, either prior to or during the term of this License. Licensee further acknowledges and agrees that Licensor has not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guaranties of any kind or character whatsoever, whether express or implied, oral or written, past, present or future, or arising by operation of law, of, as to, concerning or with respect to the suitability of the Licensed Premises for any and all activities and uses which Licensee may conduct thereon during the term of this License. Licenses hereby assume all responsibility and liability under applicable law for making and keeping the Licensed Premises in a safe condition.

10. INDEMNITY

(a) Licensee shall be liable for, and shall indemnify, hold harmless and defend Licensor and its successors and assigns from and against, all costs (including reasonable attorneys' fees and costs of suit), losses, liabilities, or causes of action arising from or in connection with the occurrence during the Initial Term, any Renewal Term(s) (including any holdover period by Licensee), of this License or during any holdover occupancy of Licensee, out of or incident to or related in any way to, directly or indirectly, this License, Licensee's or its

subcontractors' continued occupancy of the Licensed Premises, or to any activities of anyone coming upon the Licensed Premises pursuant to this License or otherwise by, through or under Licensee (collectively, "Claims"), including, without limitation, any of the following: (i) any accident, injury to or death of persons or loss of property occurring on, in or about the Licensed Premises or any part thereof, (ii) the performance of any labor or services or the furnishing of any materials or other property in respect to the Licensed Premises or any part thereof, (iii) any act or omission of Licensee or its subcontractors or any subtenant, assignee or licensee of Licensee or its subcontractors or any of their respective servants, agents, contractors, employees, licensees or invitees, and (iv) the failure of Licensee or its subcontractors to comply with applicable laws. The indemnity obligations of Licensee shall survive the termination or expiration of this License. Notwithstanding anything to the contrary contained herein, this indemnification does not include Claims arising out of Licensors' gross negligence or willful misconduct.

(b) During the Initial Term, any Renewal Term(s) (including any holdover period by Licensee), Licensee shall not cause or permit any Hazardous Materials to be brought upon, kept or used in or about the Licensed Premises or Premises by Licensee, its agents, employees, contractors or invitees without the prior written consent of Licensors, except as necessary to produce concrete. If Licensors breaches the obligations stated in the preceding sentence, or if the presence of Hazardous Materials on the Licensed Premises caused or permitted by Licensee results in contamination of the Licensed Premises or any other property, or if contamination of the Licensed Premises or any other property by Hazardous Materials otherwise occurs for which Licensee is legally liable to Licensors for damage resulting therefrom, then Licensee shall indemnify, defend and hold Licensors harmless from any and all claims, judgments, damages, penalties, fines, costs, liabilities or losses (including, without limitation, diminution in value of the Licensed Premises, damages for the loss or restriction on use of rentable or unusable space or of any amenity or appurtenance of the Licensed Premises, damages arising from any adverse impact on marketing of the Licensed Premises, sums paid in settlement of claims, reasonable attorneys' fees, court costs, consultant fees and expert fees) which arise during or after the License Term as a result of the contamination. This indemnification of Licensors by Licensee includes, without limitation, costs incurred in connection with any investigation of site conditions, or any clean-up, remedial work, removal or restoration work required by any Federal, State or local government agency because of Hazardous Materials present in the soil or ground water on or under the Licensed Premises or any other property, including the Premises. Without limiting the foregoing, if the presence of any Hazardous Materials on the Licensed Premises (or any other property, including the Premises) caused or permitted by Licensee results in any contamination of the Licensed Premises, Licensee shall promptly take all actions at Licensee's sole expense as are necessary to return the Licensed Premises (and any other property, including the Premises) to the condition existing prior to the introduction of any such Hazardous Materials, provided that Licensors' approval of such actions is first obtained. The foregoing indemnity shall survive the

expiration or termination of this License. For purposes of this License, the term "Hazardous Materials" means any one or more pollutant, toxic substance, hazardous waste, hazardous material, hazardous substance, solvent or oil as defined in or pursuant to the Resource Conservation and Recovery Act, as amended, the Comprehensive Environmental Response, Compensation and Liability Act, as amended, the Federal Clean Water Act, as amended, or any other Federal, State or local environmental law, regulation, ordinance, or rule, whether existing as of the date of this License or subsequently enacted.

The requirements of this Section 10, Indemnity, shall survive termination or expiration of this License Agreement, shall be applicable during all holdover periods.

11. Utilities. Licensor shall have no obligations hereunder with respect to water, sewer, gas, electricity, waste disposal, telephone and other ordinary utility services, if any, used by Licensee on the Property, and Licensee shall be solely responsible for obtaining utility services and for all costs and expenses of any such utilities.

12. Damages from Certain Causes. Licensor shall not be liable to Licensee for any loss or damage to any property or person occasioned by the condition of all or any part of the Licensed Premises, theft, fire, act of God, public enemy, injunction, riot, strike, insurrection, war, court order, requisition or order of governmental body or authority, or any cause beyond Licensor's control, or for any damage or inconvenience which may arise through repair of any part of the Licensed Premises; provided, however, this sentence shall not be deemed to relieve or excuse Licensor from liability for any such loss, damage or inconvenience attributable to Licensor's agent's or employee's gross negligence or willful misconduct.

13. Miscellaneous.

(a) Notices. Any notice or demand required under this License or under law shall be in writing and shall be deemed to have been delivered when (a) personally delivered; or (b) sent by any nationally-recognized overnight courier service, delivery charges prepaid; or (c) sent by email with a PDF attachment with an original copy thereof transmitted to the recipient by one of the means described in subsections (a) or (b), and addressed to the respective Party at the following addresses:

To the CITY:	Charles Kreidler, City Manager City of Aubrey, Texas 107 Main Street Aubrey, Texas 76227 Email: kreidler@aubreytx.gov
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With a copy to:	Patricia Adams, City Attorney Messer Fort, PLLC 6371 Preston Road, Suite 200
-----------------	--

Frisco, Texas 75034
Email: patricia@txmunicipallaw.com

To the Licensee:

RCW Investments, Inc.
2201 N. Lake Trail
Denton, Texas 76201

(b) Compliance with laws. Licensee, its agents, representatives, successor, assigns, vendors, grantees, and/or trustees, agree to abide by and be governed by all laws, ordinances and regulations of any and all governmental entities having jurisdiction over Licensee and the Improvements. Licensee expressly acknowledges that no language in this Agreement shall be construed to waive any requirements of the City of Aubrey Code of Ordinances, as amended, and as applicable, unless expressly provided herein. Licensee has the responsibility for and shall ensure that all applicable permits, from City, or other regulatory government entity or agency, including TCEQ, are obtained and held for the duration of this Agreement.

(c) Assignment. The rights, duties and responsibilities hereunder shall not be assigned, conveyed or otherwise transferred by Licensee without the prior written consent of the Licensors.

(d) Force Majeure. In the event either Party shall be delayed or hindered in or prevented from the performance of any act required hereunder by reason of fire, casualty, strikes, lockouts, labor trouble, inability to procure materials or supplies, failure of power, governmental authority, riots, insurrections, war or other reason of like nature, where such delay, hindrance or prevention of performance shall not be within the reasonable control of the Party obligated to perform and not be avoidable by diligence ("Force Majeure Event"), the Party so delayed shall promptly give notice to the other Party, and thereupon performance of such act shall be excused for such period of delay. Within three (3) business days after the occurrence of a Force Majeure Event, the Party claiming the right to temporarily suspend its performance, shall give notice to the other Party, including a detailed explanation of the Force Majeure Event and a description of the action that will be taken to remedy the force majeure and resume full performance at the earliest possible time. A Party that fails to provide timely notice of a Force Majeure Event will be deemed to be able to resume full performance within thirty (30) days of such Force Majeure Event.

(e) Governing Law; Venue. This Agreement shall be construed under, and in accordance with, the laws of the State of Texas, and all obligations of the Parties created by this Agreement are performable in the county where the Premises is located. Exclusive venue for any action under this Agreement shall be in Denton County.

(f) Severability/Legal Construction. In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect

any other provision of the Agreement, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been included in this Agreement.

(g) Entire Agreement. This Agreement represents the entire and integrated agreement between the Licensor and Licensee relative to the Licensed Premises and the terms and conditions of the License as described herein and supersedes all prior negotiations, representations and/or agreements, either written or oral.

(h) Legal Counsel/Rule of Construction. The Parties to this Agreement have had the opportunity to consult with legal counsel prior to execution of this Agreement and have negotiated the terms of this Agreement. Therefore, the terms and provisions of this Agreement shall not be construed more strictly against one Party regardless of the identity of the original drafter of this Agreement.

(i) Exhibits. The exhibits attached to this Agreement are incorporated herein by reference.

(j) Amendment. This Agreement may not be altered, waived, amended or extended except by an instrument in writing signed by the Parties.

(k) Authority to execute. The undersigned officers and/or agents of the Parties hereto are properly authorized officials and have the necessary authority to execute this Agreement on behalf of the Parties hereto, and each Party hereby certifies to the other that any necessary resolutions or other act extending such authority have been duly passed and are now in full force and effect.

(l) Covenant Running with the Land/Survival of Termination. The provisions of this Agreement are hereby declared covenants running with the Licensed Premises and are fully binding on the Licensee and Licensed Premises and shall be binding on all successors, heirs, and assigns of the Licensee which acquire any right, title, or interest in or to the Licensed Premises, or any part thereof. Any person who acquires any right, title, or interest in or to the Licensed Premises, or any part hereof, thereby agrees and covenants to abide by and fully perform the provisions of this Agreement with respect to the right, title or interest in such Licensed Premises. The rights of Licensee created by this License constitute a license and do not create any real property interest. All agreements, obligations and indemnifications of Licensee contained herein shall survive the termination of this License and shall inure to the benefit of Licensor.

(m) Immunity. The Parties agree that the Licensor has not waived any claims to sovereign immunity or other defenses legally allowed by entering into and performing its obligations under this Agreement.

(n) Waiver. The failure of the Licensor or Licensee to exercise any right given hereunder or to insist upon strict compliance with any term, condition or agreement specified herein shall not constitute a waiver of either party's right to exercise such right or demand under this Agreement.

IN WITNESS WHEREOF, the parties have executed this License the day and year first above written.

LICENSOR:

CITY OF AUBREY, TEXAS

By: _____

Name: Charles Kreidler

Title: City Manager

LICENSEE:

RCW INVESTMENTS, INC.

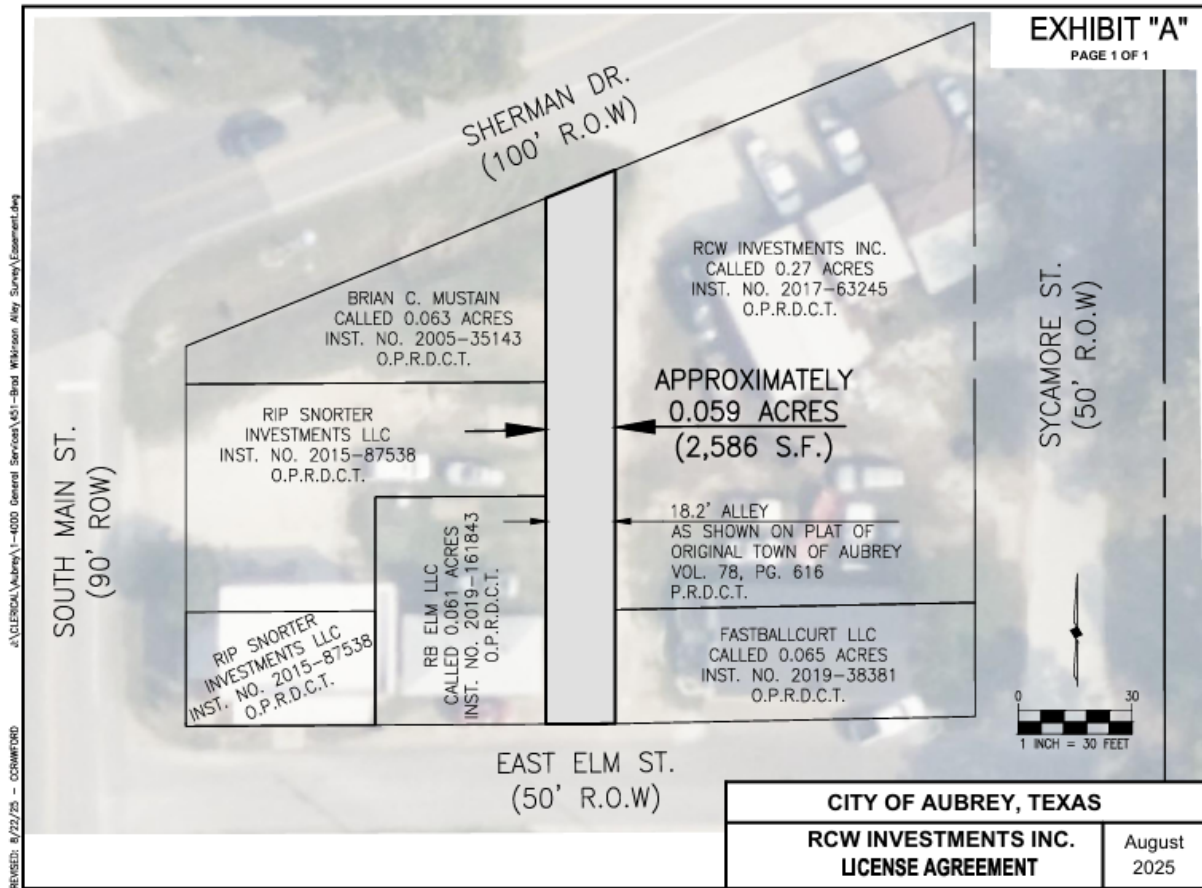
a Texas corporation

By: _____

Name:

Title:

EXHIBIT "A"
Depiction of Licensed Premises





**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Approve the acceptance of Public Improvements to Main Street (428) - Project F2024(957); authorize final payment to Pace Construction for \$35,863; and establish the date of acceptance as Council approval date.

Staff Contact

Kurt Karnowski, Parks & Recreation Superintendent
kkarnowski@aubreytx.gov
940-440-9343

Summary

Main Street (Veterans Memorial Park) completed improvements including:

- Sidewalk improvements
- Pavement improvements
- Pavement markings
- Landscape improvements
- Installation of Irrigation
- Installation of bollards and streetlights

The total cost of improvements is \$573,000.

A final walk-through was conducted on June 18, 2025, and all public improvements punch list items were completed successfully at the time of this report.

The contractor has provided 2 year maintenance bonds and all contractor's affidavits of final payment and release. As-built file has been received and the city engineer has provided a letter of recommendation for acceptance.

Financial Summary

This project was funded with a Texas Department of Transportation Governor's Community Achievement Award and with the 2024 Capital Improvement Projects. State and Federal funding reimbursesment totals \$229,200.00.

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, or table) acceptance of the improvements (and authorize the final payment.)

August 20th, 2025

Kurt Karnowski
Parks Superintendent
City of Aubrey
510 Rockhill Rd.
Aubrey, TX 76227

**RE: Aubrey Main Street | Beautification
TxDOT Project No. F2024 (957)**

Mr. Kurt Karnowski:

On Wednesday June 18th, 2025, the project was substantially completed for TNP to perform final walk-through of the project site. A list of deficiencies for the contractor to address was provided to the City of Aubrey. TNP has received sufficient confirmation that the deficient items have been addressed to the satisfaction of the City of Aubrey, the Engineer, and the TDLR RAS Reviewer. As such, the project Aubrey Main Street Beautification – TxDOT Project No. F2024 (957) is recommended for final acceptance.

We appreciate the opportunity to work with the City of Aubrey in the beautification of their downtown parks and main street!



Anthony Milbitz, PE
tnp



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consider and make a recommendation to City Council regarding the proposed Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas (the “Zone”) pursuant to Chapter 311, Texas Tax Code to decrease the increment participation rate; and providing for related matters.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

Executive Summary

The City of Aubrey created Tax Increment Reinvestment Zone Number One (TIRZ No. 1) in 2015 to facilitate development within approximately 421.7 acres of primarily undeveloped land. The original Project Plan and Financing Plan was first amended in 2017.

The TIRZ Board is considering a recommendation to the City Council regarding the **Second Amended Project Plan and Financing Plan**, which reduces the City’s participation rate in incremental property tax contributions to the TIRZ Fund **from 45.2% to 38.75%**.

This adjustment reflects updated project costs, revised financing arrangements, and the City’s ongoing role in supporting public improvements while ensuring fiscal responsibility. The reduction in participation decreases the City’s long-term commitment of tax increment revenues while maintaining adequate funding for planned improvements.

Financial Summary

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to recommend (approval, denial, or tabling) of the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, CHANGING THE PARTICIPATION RATE OF THE TAX INCREMENT REINVESTMENT ZONE NUMBER ONE, CITY OF AUBREY, TEXAS; APPROVING THE AMENDMENT TO THE APPROVED SECOND AMENDED PROJECT PLAN AND FINANCING PLAN FOR THE TAX INCREMENT REINVESTMENT ZONE NUMBER ONE, CITY OF AUBREY, TEXAS; AUTHORIZING THE CITY CLERK TO DISTRIBUTE SUCH PLANS; CONTAINING FINDINGS AND PROVISIONS RELATED TO THE FOREGOING SUBJECTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

.....

WHEREAS, the City Council of the City of Aubrey ("City") pursuant to the provisions of Chapter 311, Texas Tax Code, created Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas, (the "Zone"), by Ordinance 580-16, adopted November 17, 2015; and

WHEREAS, by Ordinance 628-17, adopted March 21, 2017, the City approved the Amended Project Plan and Financing Plan for the Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas, for the purpose of updating the project costs and reducing the participation rate; and

WHEREAS, the Board of Directors of the Zone considered and adopted the Second Amended Project Plan and Financing Plan, which reduces the participation rate, and recommended the Amendment for approval by City Council; NOW THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS:

Section 1: The findings and recitals contained in the preamble of this ordinance are hereby found and declared to be true and correct and are adopted as part of this ordinance for all purposes.

Section 2: The City, acting under and in accordance with the provisions of Chapter 311, Texas Tax Code, including does hereby change the participation rate of the Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas, as follows:

Participation rate for the City of Aubrey, Texas was decreased from 45.2% to 38.75%.

Section 3: The tax increment base for the enlarged Zone shall include the tax increment base established by the Ordinance creating the Zone.

Section 4: The Second Amended Plan is hereby amended to reflect the new participation

rate and is attached hereto as Exhibit “A” and incorporated herein for all intents and purposes. The Amendment is determined to be feasible and is approved. The appropriate officials of the City are authorized to take all steps reasonably necessary to implement the Amendment.

Section 5: The City Clerk is directed to provide copies of the Amendment to each taxing unit levying ad valorem taxes in the Zone.

Section 6: If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

Section 7: This ordinance shall take effect immediately from and after its passage by the City Council of the City of Aubrey.

INTRODUCED, READ AND PASSED by the affirmative vote of the City Council of the City of Aubrey this the 28th day of August 2025.

CHIS RICH, Mayor

JENNY HICKS, City Secretary

PATRICIA ADAMS, City Attorney

EXHIBIT A
SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

TAX INCREMENT REINVESTMENT ZONE No. 1

CITY OF AUBREY, TEXAS

SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

**MARCH 10, 2017
AS AMENDED ON MARCH 21, 2017
AS AMENDED ON AUGUST 28, 2025**

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

TAX INCREMENT REINVESTMENT ZONE No. 1

CITY OF AUBREY, TEXAS

SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

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EXHIBIT G- PROEJCTED INCREMENTAL REAL ESTATE TAXES

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1. INTRODUCTION

1.1. AUTHORITY AND PURPOSE

The City of Aubrey, Texas, a Texas home rule municipality (the “City”), has the authority under Chapter 311, Texas Tax Code, as amended (the “Act”) to designate a contiguous or noncontiguous geographic area within the corporate limits of the City and within the extraterritorial jurisdiction of the City as a tax increment reinvestment zone to promote development or redevelopment of the area if the governing body of the City (the “City Council”) determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future, that the tax increment reinvestment zone is feasible, and that creation of the tax increment reinvestment zone is in the best interest of the City and the property in the tax increment reinvestment zone. The purpose of a tax increment reinvestment zone is to facilitate such development or redevelopment by financing the costs of public works, public improvements, programs, and other projects benefiting the tax increment reinvestment zone, plus other costs incidental to those expenditures, all of which costs are authorized by the Act.

1.2. ELIGIBILITY REQUIREMENTS

Except as provided in the Act, an area may be designated as a tax increment reinvestment zone if such area is predominantly open or undeveloped and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impairs or arrests the sound growth of the City. The City cannot, however, designate a zone if more than 30% of the property in the proposed zone, excluding property that is publicly owned, is "used for residential purposes" (defined by the Act as follows: "... property is used for residential purposes if it is occupied by a house having fewer than five living units ...") or if the total appraised value of taxable real property in the proposed zone and in existing reinvestment zones exceeds 50% of the total appraised value of taxable real property in the City and in industrial districts created by the City.

The Zone. By City Council action on November 17, 2015, the City created a tax increment reinvestment zone to be known as “Tax Increment Reinvestment Zone No. 1, City of Aubrey” (the “Zone” or “TIRZ”) that includes approximately 421.7 acres depicted on **Exhibit A** and described on **Exhibit B** (the “Property”). The Property meets the eligibility requirements of the Act. The Property is undeveloped, and due to its size, location, and physical characteristics, development will not occur solely through private investment in the foreseeable future. The Property substantially impairs and arrests the sound growth of the City because it is predominately underdeveloped due to factors such as no public infrastructure and the need for economic incentives to attract development to the Zone for the purpose of providing long-term economic benefits including, but not limited to, increased real property tax base for all taxing units in the Zone, increased sales and use tax for the City and the State of Texas, and increased job opportunities for residents of the City and the region. If the public works, public improvements, programs, and other projects are financed as contemplated by the Amended Plan (hereinafter defined), the City envisions that the Property will be developed to take full advantage of the opportunity to bring to the City and to all of the region quality developments.

1.3. PRELIMINARY PLAN; HEARING

Before the City adopted the ordinance designating the Zone, the City Council prepared a preliminary reinvestment zone financing plan in accordance with the Act and, on November 17, 2015, held a public hearing on the creation of the proposed zone and its benefits to the City and to the Property, at which public hearing interested persons spoke for and against the creation of the Zone, the boundaries of the Zone, and the concept of tax increment financing, and at which hearing the owners of the Property (collectively the “Owners”) were given a reasonable opportunity to protest the inclusion of the Property in the Zone. The requirement of the Act for a preliminary reinvestment zone financing plan was satisfied by the preliminary plan dated November 17, 2015, (the “Preliminary Plan”), the purpose of which is to describe, in general terms, the public works, public improvements, programs, and other projects that will be undertaken and financed by the Zone. A description of how such public works, improvements, programs, and projects are to be undertaken and financed will be determined by the Amended Plan and by the Development Agreement (both hereinafter defined), which require approval by the Board (hereinafter defined) and by the City Council.

1.4. CREATION OF THE ZONE

Subsequent to the above-referenced public hearing, the City Council adopted Ordinance No. 580-16 on November 17, 2015 (the “Creation Ordinance”) in accordance with the Act and creating the Zone after the City Council found that development or redevelopment of the property would not occur solely through private investment in the reasonably foreseeable future, that the Zone is feasible, and that creation of the Zone is in the best interest of the City and the Property. The ordinance creating the Zone appointed a Board of Directors for the Zone initially consisting of six (6) members (the “Board”).

1.5. BOARD RECOMMENDATIONS

Upon the creation of the Zone, the Board, during its March 21, 2017, meeting, reviewed the *Amended Project and Finance Plan for Tax Increment Reinvestment Zone No. 1, City of Aubrey* (the “Amended Plan”), and approved and recommended to the City Council the Amended Plan, pursuant to which the City will contribute a portion of the ad valorem tax increment (the “Tax Increment”) attributable to new development in the Zone into a tax increment fund created by the City and segregated from all other funds of the City (the “TIRZ Fund”) to the costs of public works, public improvements, programs, and other projects benefiting the Zone.

The Board now proposes the Second Amended and Financing Plan (the “Second Amended Plan”) which provides for a reduction on the overall participation rate of the City relating to contributions of Tax Increments to fund the cost of public works, public improvements, programs, and other projects benefiting the Zone. The updated Projected Incremental Real Estate Taxes incorporating such reduction is shown as **Exhibit G.**

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1.6. COUNCIL ACTION

The City Council, taking into consideration the recommendations of the Board approved:

- The Amended Plan, Pursuant to Ordinance No. 628-17, on March 21, 2017.

The City Council, taking into consideration the recommendations of the Board, is anticipated to consider and approve this Second Amended Plan on August 28, 2025.

1.7. SUMMARY OF RESULTS

As real property taxes are generated on an ad valorem basis from assessed values, it is first necessary to estimate the future assessed value resulting from the Zone. This plan provides assessed value information based on the following:

- The development is completed as proposed by CADG Comanche 248, LLC (the “Developer”);
- The units are sold according to the development pace estimated by the Developer, as summarized in subsequent sections of this Second Amended Plan;
- Property values are projected to increase at two percent (2.00%) estimated annual rate of inflation through 2044; and
- The real property tax rate remains static at the fiscal year 2025 level in future years.
- The City is committed to 38.75% of the incremental revenues generated from the Property.

In summary, the TIRZ financing analysis indicates that, assuming two percent (2.00%) annual inflation through 2044 (and after completion of all phases), the TIRZ is estimated to have an incremental value of \$16,089,602,194.

Table I-A below provides the projected total and incremental assessed value for the Zone through 2044 (and after completion of all phases). Refer to **Exhibit C**, attached hereto, for more information on the projected incremental value for each year.

Table I-A
Projected Assessed Values

Year	Projected Value	Base Value ¹	Incremental Value
2044	\$16,089,800,959	\$198,765	\$16,089,602,194

¹The base value of \$198,765 represents the 2015 base year value shown in the State of Texas Comptroller of Public Accounts Form 50-806.

The assessed values displayed in Table 1-A above are the basis for estimating incremental real property taxes. The projected incremental taxes are shown in Table 1-B on the following page. The Property is anticipated to be fully built out by December 31, 2026, and such fully built-out values are anticipated to be reflected in the 2027 property appraisal, and the related incremental taxes will become fully available on taxes dues as of January 31, 2028. The new proposed development could not occur without the Public Improvements (as defined herein) required to be constructed within the Zone. The total projected value of the new development at build-out as of

January 1, 2027, is \$555,292,071 with an incremental value of \$555,093,306. Table I-B illustrates the projected assessed value for taxes due as January 31, 2028, assuming two percent (2.00%) annual inflation.

Table I-B
Projected Incremental Tax Revenue

Jurisdiction	Total Projected Appraised Value at Buildout as of January 1, 2027	Base Value¹	Total Projected Incremental Appraised Value at Buildout as of January 1, 2027	Total Projected Incremental Tax Revenue as of January 31, 2028
City of Aubrey	\$555,292,071	\$198,765	\$555,093,306	\$2,575,633

¹The base value of \$198,765 represents the 2015 base year value shown in the State of Texas Comptroller of Public Accounts Form 50-806.

Refer to **Exhibit C** for projected tax increment revenues for each year.

The financing plan for the categories of public works and public improvements (the "Public Improvements") contemplates the issuance of special revenue bonds by the City secured by special assessments ("PID Assessments") levied on the property within the Jackson Ridge Public Improvement District (the "PID"). The bonds secured by the PID Assessments are referred to as the Major Improvement Bonds and Phase #1 Bonds, collectively the "PID Bonds" and are estimated to total \$23,255,000 in bond proceeds originally.

On February 29, 2024, the City issued the Phase #1 and #2 Refunding Bonds, to refinance the Phase #1 Bonds, the Phase #2 Bonds, and the pro rata share of the Phase #2-3 Major Improvement Bonds allocable to Phase #2 Assessed Property, and the Phase #3 Major Improvement Bonds to refinance the pro rata share of the Phases #2-3 Major Improvement Bonds allocable to the Phase #3 Assessed Property. Collectively, the PID Bonds are now estimated to total \$27,092,000, in bond proceeds.

A portion of the total Public Improvement costs are proposed to be funded with the PID Bonds. As a result, real property tax increment revenues are intended to pay an equivalent portion of the debt service on the PID Bonds and will be applied as discussed more fully in the Jackson Ridge PID Service and Assessment Plan.

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2. ASSESSMENT AND TAX COLLECTION PROCEDURES

2.1 AUTHORITY AND PURPOSE

Pursuant to Texas Tax Code, all taxable property is appraised at its market value as of January 1 of each year. Each county in Texas is served by an appraisal district, which determines the value of all that county's taxable property. Generally, local governments that collect property taxes, such as counties, cities and school districts, are members of the appraisal district.

2.2 METHODOLOGY

The appraisal districts use different valuation methods depending on property type and circumstances. A brief description of these methods follows.

Cost Approach – As the name implies, the cost approach values property on the basis of the costs of development. The value of a structure is determined by estimating the cost to replace the building with a new structure and then subtracting depreciation. This method assumes the cost of replacing the existing building plus the value of the land equals market value. The steps in applying the cost approach include:

- Estimating the site value (land and site improvements) through review of comparable sales;
- Estimating the cost of replacing the existing building with one of similar usefulness (reflecting current building design and materials); and
- Deducting all sources of depreciation, including physical deterioration (“wear and tear” on a building) and functional and economic obsolescence. Functional obsolescence is the reduced ability of the building to perform the function it was originally designed and built for. Economic obsolescence refers to external forces that affect the ability of the building to continue to perform, such as changes in transportation corridors and new types of building design demanded by the market.

The cost approach is relied upon most often when the property being appraised is new or nearly new and income is not yet stabilized, where there are no comparable sales, or where the improvements are relatively unique or specialized.

Market Data Comparison Approach – The market data comparison approach is based on the premise that the value of a specific property is set by the price an informed purchaser would pay for a comparable property, offering similar desirability and usefulness. For instance, if recent sales of condominium units within the same building indicate an increase in market values, all assessed values for condominiums in the building will be reassessed to reflect this increase in market value. This requires an understanding and comparison of market variables, such as location, property size, physical features and economic factors. The process of identifying and analyzing comparable property sales is repeated until a satisfactory range of value indicators for the subject property is established and a final estimate of value is possible. The limitations of the sales comparison approach are that it requires recent sales data for

similar properties. The sales comparison approach is relied upon most often for appraising the sale of residential property and is most likely to be relevant for the proposed residential development in the TIRZ.

According to the Denton Central Appraisal District (“DCAD”), properties developed in new subdivisions are typically appraised based on the sales price of the new homes developed in the subdivisions using a market comparison approach to value.

Income Approach – The income approach to value is based on the premise that the value of a property is directly related to the income it will generate. The appraisal districts analyze both the property’s ability to produce future income and its expenses, and based on projected new income, estimates the property’s value. The appraiser develops a capitalization rate by analyzing the sales of similar income properties and determining the relationship between the sale price and net income.

The steps in applying the income capitalization approach are to determine the stabilized, net-operating income by:

- Estimating potential gross income from all sources;
- Deducting an allowance for vacancy and bad debts; and
- Deducting all direct and indirect operating expenses.

The resulting net operating income is capitalized by a market rate, which reflects the property type and effective date of valuation to produce an estimate of overall property value.

To determine the effective gross income, the appraiser estimates market rents by analyzing rents, both within the property being assessed and in comparable properties in the neighborhood, and making an allowance for vacancy and collection loss. Net operating income is estimated by deducting operating expenses.

The appraiser typically determines the capitalization rate by analyzing sales (comparing net operating income to sale price) in the same market for similar properties to determine the ratio of net operating income to sales price. The capitalization rate will vary depending on the attractiveness of a property as an investment, income risks and physical factors, among other factors. In the absence of sufficient sales data, the appraisal districts may use standard industry rates as generated by other sources to determine cap rates.

The income approach is relied upon most often when appraising properties that produce a rental income from single or multiple tenants. The capitalized value of the income stream provides an estimate of the market value of the property (land and improvements).

An appraisal district may use any of the three common methods to value property. The legislature also authorizes appraisal districts to use a method called mass appraisal to calculate the value of a large number of similar properties. According to Section 23.01(b) of the Texas Property Tax Code:

if the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

2.3 APPEALS

According to the Denton County Appraisal District (the “DCAD”), property owners may utilize the DCAD appeal procedures if they have a concern about:

- the market or appraised value of the property;
- unequal appraisal of the property compared to other properties;
- the inclusion of the property on the appraisal roll;
- any exemptions that may apply to the property owner;
- the qualification for an agricultural or timber appraisal;
- the taxable status of the property;
- the local governments which should be taxing the property;
- the ownership of property;
- a change of use of land receiving special appraisal; and/or
- any action taken by the chief appraiser, DCAD or Appraisal Review Board (“ARB”) that applies to and adversely affects the property.

If property owners cannot resolve their concern informally with the DCAD staff, they may have their cases heard by the ARB. The ARB is an independent board of citizens that review problems with appraisals or other concerns listed above. It has the power to order the DCAD to make the necessary changes to solve problems. If a property owner files a written request for an ARB hearing (called a notice of protest) on or before May 31 (or 30 days after the notice of appraised value was mailed to the property owner, whichever is later), the ARB will set the case for a hearing. The property owner will receive written notice of the time, date, and place of the hearing. After it decides the case, the ARB must send them a copy of its order by certified mail. If the property owner is not satisfied with the decision, it has the right to appeal. If it chooses to go to court, the property owner must start the process by filing a petition within 60 days of the date it receives the ARB’s order. In certain cases, as an alternative to filing an appeal in district court, the property owner may file not later than the 45th day after it receives notice of the ARB order a request for binding arbitration with the DCAD. In certain cases, originating in certain counties, as an alternative to filing an appeal in district court, the property owner may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by not later than the 30th day after the property owner receives notice of the ARB’s order by filing with the chief appraiser of the DCAD a notice of appeal.

2.4 TAXATION PROCEDURES

The assessment and property tax process for each tax year includes the steps shown in Table II-A.

Table II-A
Property Tax Timeline

Date(s)	Event
January 1	CADs are required to appraise property on this date. A lien attaches to each taxable property to ensure property tax payment.
January 1 - April 30	CAD completes appraisals and processes applications for exemptions.
April - May	Appraisal districts send notices of appraised value.
May 1	Appraisal review board begins hearing protests from property owners.
July 1	Local taxing units may impose additional penalties for legal costs related to collecting unpaid taxes.
August - September	Local taxing units adopt tax rates.
October 1	Local taxing units (or county tax assessor-collector, acting on their behalf) begin sending tax bills to property owners.
January 1	Taxes due to local taxing units (or county tax assessor-collector, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.

2.5 PENALTIES AND INTEREST

According to the Texas Comptroller, if taxes are not paid by January 31st, penalties and interest will accrue are shown in Table II-B.

Table II-B
Penalties and Interest

If Tax Paid In:	Penalty		Interest		Total
February	6%	+	1%	=	7%
March	7%	+	2%	=	9%
April	8%	+	3%	=	11%
May	9%	+	4%	=	13%
June	10%	+	5%	=	15%
July	12%	+	6%	=	18%

Penalties reach a maximum of 12% and interest of 1% is added each month after the due date. All real property accounts not paid in full by June 30th of the year in which they become delinquent will be referred to the delinquent tax attorney for enforced collection and will incur an additional penalty equal to 15% - 20% of the total taxes, penalties, and interest due.

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2.6 HISTORICAL LEVY AND COLLECTION SUMMARY

According to City records, on average 99.1 percent of real property taxes were collected for each fiscal year from 2008 to 2014, as shown below in Table 2-C.

Table II-C
Penalties and Interest

Year:	Total Tax Levy	Amount Collected	Percentage Collected
2008	\$630,247	\$626,213	99.36%
2009	\$679,918	\$671,011	98.69%
2010	\$723,833	\$698,209	96.46%
2011	\$769,102	\$769,025	99.99%
2012	\$793,750	\$793,274	99.94%
2013	\$797,163	\$795,728	99.82%
2014	\$806,921	\$804,581	99.71%

2.7 TAX SALE

According to the Denton County Tax Collector's website, tax sales are held once orders of sale are issued from the district courts in reference to tax judgments for delinquent taxes. Real property being sold as a result of a foreclosure to satisfy delinquent taxes is required by Texas law to be sold on the first Tuesday of the month. All counties have sales on the same day.

2.8 TAX RATES

Tax rates are set on an annual basis by the City. For fiscal year 2024 the real property tax rate in the City is \$0.4640000 per \$100 of assessed value.

The City tax rates have fluctuated in past years. It is likely that the tax rate will continue to change overtime; for purposes of this study, however, it is assumed that the tax rate will remain at its current level in future years.

Table II-D on the following page provides historical tax rates from fiscal years 2008 to 2024.

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Table II-D
Historical Tax Rates 2008-2024

Fiscal Year	City Tax Rate Per \$100 Assessed Value (M&O)	City Tax Rate Per \$100 Assessed Value (I&S)	City Tax Rate Per \$100 Assessed Value (Total)
2008-09			\$0.526200
2009-10			\$0.546600
2010-11			\$0.546600
2011-12			\$0.610400
2012-13	\$0.163668	\$0.466642	\$0.630300
2013-14	\$0.179585	\$0.441545	\$0.621100
2014-15	\$0.185414	\$0.403068	\$0.588482
2015-16	\$0.20269	\$0.363728	\$0.566997
2016-17	\$0.223350	\$0.338606	\$0.561956
2017-18	\$0.212891	\$0.329158	\$0.542049
2018-19	\$0.220300	\$0.321700	\$0.542000
2019-20	\$0.26860	\$0.27300	\$0.541600
2020-21	\$0.29180	\$0.24960	\$0.541400
2021-22			\$0.525000
2022-23			\$0.464928
2023-24			\$0.464000
2024-25			\$0.464000

Source City of Aubrey

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3. HISTORICAL APPRECIATION IN TAXABLE VALUES

Property values typically appreciate over time. The City total taxable assessed value (TAV) information from 2008 to 2015, as shown in the DCAD certified totals for tax years 2008 through 2015, indicate that the aggregate TAV for single family homes has increased from year to year except in 2010 and 2012.

Table III-A shows the average annual appreciation of assessed values in the City from 2008 to 2015. The percentage growth in any given year indicates the appreciation over the prior year and is not cumulative.

TABLE III-A
Historical Appreciation in Values

Year	Single Family (SF) Homes TAV	New construction SF Homes TAV	Net Existing SF Homes TAV	Growth %	Total SF Homes	Average Home Value	Growth %
2008	\$91,940,563	\$4,620,372	\$87,320,191	N/A	849	\$108,293	N/A
2009	\$91,437,108	\$2,262,741	\$89,174,367	1.06%	863	\$105,953	-1.09%
2010	\$88,572,485	\$1,850,802	\$86,721,683	-1.38%	879	\$100,765	-2.48%
2011	\$90,034,204	\$734,911	\$89,299,293	1.48%	882	\$102,080	0.65%
2012	\$86,612,367	\$609,030	\$86,003,337	-1.86%	883	\$98,089	-1.97%
2013	\$88,761,867	\$261,062	\$88,500,805	1.44%	900	\$98,624	0.27%
2014	\$100,841,614	\$2,910,484	\$97,931,130	5.19%	945	\$106,711	4.02%
2015	\$120,148,922	\$6,763,188	\$113,385,734	7.60%	978	\$122,852	7.30%
CAGR - 8 Yr	3.40%		3.32%			1.59%	
CAGR - 5 Yr	5.94%		4.89%			3.77%	
CAGR - 3 Yr	10.62%		8.61%			7.60%	

Source- Denton CAD certified totals for tax years 2004 through 2013.

Based on the annual appreciation rates shown in Table III-A, the compound annual growth rate of average home values from 2008 to 2015 is approximately 1.59 percent, the compound annual growth rate of average home values from 2011 to 2015 is approximately 3.77 percent and the compound growth rate of average home values from 2013 to 2015 is equal to 7.6 percent. A future annual appreciation rate of 2.00 percent for all property, representing the initial estimated rate that falls within the range of CAGRs computed using the three different value estimation bases shown in Table III-A (total taxable assessed value of single family homes, total taxable assessed value of single family homes net of new construction value and average home values) has been used for this study to project future appreciated assessed values through 2044 after the estimated build out by December 31, 2026. Based on the historic trends outlined in this section, this rate is believed to be conservative.

4. PROJECT PLAN

4.1. PURPOSE

Pursuant to Ordinance No. 580-16 (the “TIRZ Ordinance”), the City created the Tax Increment Reinvestment Zone No. 1, City of Aubrey, Texas as a TIRZ under the provisions of Chapter 311 of the Texas Tax Code, as amended. The land within the TIRZ is comprised of approximately 421.7 acres and is coterminous with the land within the Jackson Ridge Public Improvement District (the “PID”).

Originally, approximately 1,305 residential units were planned for the TIRZ. The City issued bonds for the purpose of financing the public improvements necessary for the improvements in the PID.

As more fully described in subsequent sections of this Second Amended Plan, approximately 1,406 residential units are planned for the TIRZ.

Tax increment financing is a redevelopment and financing tool by which governments can provide financial assistance to fund infrastructure for eligible public and private redevelopment efforts within an officially designated area of the development. Increases in property tax revenues, which are generated primarily from new investment in the TIRZ, are allocated to pay debt service on debt issued to pay for such infrastructure costs within the TIRZ.

4.2. LOCATION

The TIRZ is approximately 49 miles from Dallas, Texas, and approximately 51 miles from Fort Worth, Texas. A map and metes and bounds of the TIRZ, as well as the corresponding proposed development, are included as Appendix A to this Plan.

4.3 ECONOMIC AND DEMOGRAPHIC INFORMATION

According to the City website, the City is located on the Texas Lakes Trail, 15 miles north of Denton off U.S. Highway 377 and U.S. Highway 380, in Denton County. Aubrey serves as a gateway to beautiful Lake Ray Roberts and is closely located to major commercial outlays in Frisco, Denton and Lewisville. The City is less than an hour commute to DFW airport.

According to City-Data, the population of the City has grown by approximately 81.2 percent between 2000 and 2013 (City-Data.com/city/Aubrey-Texas). According to the City, the average unemployment rate of the City center was 4.9 percent, compared to 5.5 percent for the State of Texas and 5.3 percent nationally (City-Data.com/city/Aubrey-Texas; US United States Department of Labor, Bureau of Labor Statistics) for June 2014. The 2013 median household income for the City was \$60,873 and the median home price was \$125,686, compared to the 2013 median household income of \$51,704 and the median home price of \$132,000 for the State of Texas (City-Data.com/city/Aubrey-Texas).

4.4 PROPOSED DEVELOPMENT

The TIRZ is proposed to be developed as a residential development with 1,406 residential units and is proposed to include two types of single-family residential lots. The TIRZ is anticipated to be developed with 269 60-foot lots and 1,137 50-foot lots to be developed in approximately three phases. Table IV-A summarizes the projected development of the TIRZ. Detailed estimation of absorption for the development is provided on an annual basis on Appendix E attached hereto. Appendix A at the end of this section provides a site plan for the proposed development within the TIRZ.

Table IV-A
Description of Proposes Uses

Property Type	Estimated Completion	Quantity	Measurement
Single-Family - 60 Ft	2025	269	Units
Single-Family - 50 Ft	2026	1,137	Units
Total		1,406	

Table IV-B below shows the proposed residential development within Phase 1.

Table IV-B
Description of Proposes Uses

Property Type	Quantity	Measurement
Single-Family - 60 Ft	102	Units
Single-Family - 50 Ft	360	Units
Total	462	Units

Table IV-C below the proposed residential lot types within the remaining future phases.

Table IV-C
Description of Proposes Uses

Property Type	Quantity	Measurement
Single-Family - 60 Ft	167	Units
Single-Family - 50 Ft	777	Units
Total	944	Units

4.5. PROPOSED CHANGES TO ORDINANCES, PLANS, CODES, RULES AND REGULATIONS

Details regarding the Development Standards for the proposed development, which are included as Exhibit F to the Development Agreement between the Developer and the City, are shown as Appendix H to this Second Amended Plan.

4.6. ESTIMATED NON-PROJECT COSTS

According to the project engineer, the total original estimated amount of improvements planned to be constructed for the development is \$54,780,198. As shown in Table V-A of this Second Amended Plan, the total original estimated amount of Project Costs eligible for TIRZ incremental revenue financing is \$13,183,721. The revised estimated amount of Project Costs eligible for TIRZ incremental revenue financing is \$9,206,401. As a result, the total amount of public improvement costs that are not eligible for TIRZ incremental revenue financing (“Nonproject Costs”) is estimated to be \$45,573,797. Table IV-D shows a detailed list of these Nonproject Costs for public improvements as provided by the project engineer. The total cost of the development is estimated at \$55 million.

Table IV-D
Estimated Nonproject Costs

Description	Total Estimated Costs
Improvements:	
Road Improvements	\$14,039,410
Water distribution system improvements	\$6,860,088
Sanitary sewer collection system improvements	\$7,245,705
Storm drainage system improvements	\$2,092,500
Other improvement costs including lot development	\$12,645,365
<i>Subtotal: Estimated improvement costs</i>	\$42,883,068
Soft costs including engineering and contingency	\$4,245,815
Estimated bond issuance costs (details in Appendix C)	\$7,651,314
<i>Subtotal: estimated soft costs</i>	\$11,897,129
Grand Total Improvement + Soft Costs	\$54,780,198
<i>Less: Project costs</i>	<i>(\$9,206,401)</i>
Total Nonproject Costs	\$45,573,797

4.7. METHOD OF RELOCATION

The proposed development is being developed on vacant land. Accordingly, there are no persons to be relocated as a result of implementing the plan.

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5. FINANCING PLAN

5.1. PROJECT COSTS

Section 311.002 of the Tax Increment Financing Act defines project costs as “the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred by the municipality or county designating a reinvestment zone that are listed in the project plan as costs of public works, public improvements, programs, or other projects benefiting the zone, plus other costs incidental to those expenditures and obligations.” Project costs include:

(A) capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; the actual costs of the remediation of conditions that contaminate public or private land or buildings; the actual costs of the preservation of the facade of a public or private building; the actual costs of the demolition of public or private buildings; and the actual costs of the acquisition of land and equipment and the clearing and grading of land;

(B) financing costs, including all interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and any premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity;

(C) real property assembly costs;

(D) professional service costs, including those incurred for architectural, planning, engineering, and legal advice and services;

(E) imputed administrative costs, including reasonable charges for the time spent by employees of the municipality or county in connection with the implementation of a project plan;

(F) relocation costs;

(G) organizational costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing the creation of the zone, and the cost of implementing the project plan for the zone;

(H) interest before and during construction and for one year after completion of construction, whether or not capitalized;

(I) the cost of operating the reinvestment zone and project facilities;

(J) the amount of any contributions made by the municipality or county from general revenue for the implementation of the project plan;

(K) the costs of school buildings, other educational buildings, other educational facilities, or other buildings owned by or on behalf of a school district, community college district, or other political subdivision of this state; and

(L) payments made at the discretion of the governing body of the municipality or county that the governing body finds necessary or convenient to the creation of the zone or to the implementation of the project plans for the zone.

The original estimated project costs for the development are \$14,108,302 as presented in Table V-A below. The revised estimated project costs are also shown to be \$6,470,329. The detailed project costs are presented in **Appendix C** of this Second Amended Plan.

Table V-A
Estimated TIRZ Project Costs- Revised

Description	Total Estimated Costs
Water distribution system improvements	\$3,692,625
Sewer collection system improvements	\$4,055,122
Estimated soft costs including engineering	\$968,015
Subtotal:	\$8,715,762
Other bond issuance related costs (details in Appendix C)	\$1,716,887
Total Estimated Project Costs	\$10,432,649
Add: Roadway improvements	\$2,747,598
Water distribution system improvements	\$604,131
Sewer collection system improvements	\$308,924
Second Amended Administration Expense	\$15,000
Less: Water improvements systems eliminated	-\$3,283,411
Net sewer collection system improvements eliminated (including capacity fees)	-\$193,283
Net professional fees related to eliminated projects	-\$70,194
Developer funded excess improvements	-\$113,765
MSUD Contract Payment offsets par amount	-\$2,794,820
MSUD Lump sum payment offsets	-\$1,182,500
Total Revised Estimated Project Costs	\$6,470,329

Appendix D shows the estimated total bond debt service obligation related to the Project Costs. The total prorated bond net debt service related to the Project Costs and estimated TIRZ administration expenses in the total estimated amount of \$25,216,804. The original plan to reimburse the Developer for payment of annual installments of assessments related to the Project Costs until the TIRZ increments are sufficient to cover such debt service in the total amount not to exceed \$5,323,271 has been eliminated. As a result, \$25,216,804 represents the maximum amount of TIRZ increments projected to be available to meet City commitments as TIRZ contributions. See **Appendix G** for detailed calculations of these amounts.

5.2. DESCRIPTION OF TIRZ PROJECTS

The public improvements to be financed as TIRZ Projects are described below. The estimated costs of the TIRZ Projects eligible for financing through TIRZ incremental revenues are shown in Table V-A. The costs shown are estimates and may be revised in the future, including the addition of such other improvements as deemed necessary to further improve the properties within the TIRZ.

Water Distribution System Improvements

Water Treatment System - This project is proposed to be annexed to the City. The City will be a customer city of the Upper Trinity Regional Water District (UTRWD) and will receive wholesale treated water through a major transmission line from the UTRWD Tom Harpool water treatment plant. Therefore, there are no water treatment plant upgrades required.

There is an existing 36-inch water transmission line located along the eastern boundary of the project. The proposed off-site improvements will consist of constructing a new delivery point/meter station, a 0.5 MG Elevated Storage Tank, a 0.25 MG Ground Storage Tank, a 1.0 MGD Pump Station and approximately 3,700 linear feet of 12' water line. All of the proposed improvements will be located within the development.

Additional waterline improvements will include connection to the existing water-main, installation of associated 12" valves, fire hydrants, ductile iron fittings, erosion control, trench safety and testing. All water improvements will be constructed to City standards and specifications and all improvements will be owned and operated by the City. These improvements will benefit the entire project.

Updates related to the Water Distribution system Improvements:

The City and Mustang Special Utility District ("MSUD") entered into a Transfer and Service Agreement dated _____, 2017, wherein the City agreed that MSUD will be the retail water and wastewater service provider to the Winn Ridge (aka Jackson Ridge) Development (the "Development"). As a result, a portion of the water distribution system part of the TIRZ Projects are no longer necessary and will be replaced with connections to the existing MSUD water supply system to provide service to the Development.

The initial water distribution system improvements part of the TIRZ Projects consisted of constructing a new delivery point/metering station (MS), a 0.5 MG Elevated Storage Tank (EST), a 0.25 MG Ground Storage Tank (GST), a 1.0 MGD Pump Station (PS) and approximately 3,700 linear feet of 12-inch water line.

The new proposed water distribution system part of the TIRZ Projects consists of constructing two connections to the existing MSUD water system. One connection will be located near the main entrance along Byran Road and across the MSUD Elevated Storage Tank, and the other one will be located near the main entrance along FM 1385.

According to the project engineer, the new proposed system is a more efficient way to serve the Development by providing direct connections to the MSUD water system and eliminating the need to construct the water treatment facility consisting of a metering station, elevated and ground storage tanks and pump station. In addition, the new system will provide a “loop system” that allows the Development to receive water supply from two different locations. The “loop system” greatly enhances water distribution in case of emergencies and will also provide ways to increase circulation within the system, eliminating the potential of having stagnant water within the system. The cost savings from this water distribution system change are being reallocated to other TIRZ Projects benefiting the property in the TIRZ.

Water Treatment System – The Development will be a customer of the MSUD and will receive treated water through two “Points of Delivery” (POD); one located near MSUD Elevated Storage Tank along Byran Road, and the other one located near the project entrance along FM 1385. Therefore, there are no water treatment plant upgrades required. In addition with MSUD now the water provided the system will now be looped from MSUD with the two connection points for water delivery, creating a backup to the system if issues arise at a POD. The cost savings from these water distribution system changes are being reallocated to other TIRZ Projects benefiting the property in the TIRZ.

There are existing 24-inch water transmission lines located along the Southern and Eastern boundaries of the project. The proposed TIRZ Projects will consist of constructing approximately 11,371 linear feet of various sized water lines. All of the proposed improvements will be located within the Development.

Additional waterline improvements will include connection to the existing water-mains, installation of associated valves, fire hydrants, ductile iron fittings, erosion control, trench safety and testing. All water improvements will be constructed to MSUD standards and specifications and all improvements will be owned and operated by the MSUD. These improvements will benefit the entire project.

Sanitary Sewer Improvements

Wastewater Treatment System - This project is proposed to be annexed to the City. The City will be a customer city of the Upper Trinity Regional Water District (UTRWD) and will receive wastewater collection services by constructing a 15-inch wastewater interceptor line or other necessary wastewater facilities to receive and wastewater treatment services from the UTRWD Riverbend wastewater treatment plant. UTRWD operates the Riverbend wastewater treatment plant that has a TCEQ permit to treat up to 5 million gallons per day (MGD). The UTRWD treatment plant permit with the TCEQ has excess capacity to serve the Jackson Ridge development. UTRWD is in the process of expanding the wastewater treatment plant to up to 4 MGD.

This project consists of approximately 10,570 linear feet of 15-inch sanitary sewer gravity line generally flowing southwesterly along the Little Elm Creek or other necessary wastewater and connecting to the Riverbend WWTP.

Cutoff valves, air release valves will be constructed in accordance with City and TCEQ regulations. The 15-inch gravity interceptor line will be designed to maintain the 3.0 fps minimum velocity. The line will be designed and constructed in accordance with City standards and specifications and will be owned and operated by the City. These improvements will benefit the entire project.

Updates related to the Sanitary Sewer Improvements:

Wastewater Treatment System – The original project contemplated a 15-inch wastewater interceptor line or necessary wastewater facilities to receive treatment services from the UTRWD Riverbend wastewater treatment plant, in which the Development would be a customer of the City. The Development will now be a customer of MSUD and will receive wastewater collection services by constructing a wastewater interceptor line and a lift station. Wastewater treatment services will be provided by MSUD through a contract with the UTRWD to treat MSUD wastewater at their Riverbend Wastewater Treatment Plant (WWTP). UTRWD operates the Riverbend WWTP which has a TCEQ permit to treat up to 5 million gallons per day (MGD). The UTRWD WWTP permit with the TCEQ has excess capacity to serve the Winn Ridge development. UTRWD is in the process of expanding the WWTP capacity to up to 4 MGD.

This updated project plan consists of approximately 8,072 linear feet of 15 and 18-inch sanitary sewer gravity line generally flowing southwesterly along the Little Elm Creek, connecting to a 3.5 MGD lift station connected to 3,238 linear feet of 14-inch force main, and then connecting to an 18-inch gravity line connecting to the Riverbend WWTP.

Cutoff valves and air release valves will be constructed in accordance with MSUD and TCEQ regulations. The interceptor lines will be designed to maintain the 3.0 fps minimum velocity. The line will be designed and constructed in accordance with UTRWD standards and specifications and will be owned and operated by the UTRWD. These improvements will benefit the entire project.

A portion of the original contemplated TIRZ Projects have been eliminated from the Development as a result of the above described changes from the original plans for the water distribution system and sanitary sewer improvements.

Road Improvements:

As described above, part of the water distribution and sewer collection system improvements are no longer necessary to serve the Development as a result of MSUD providing retail water and wastewater service to the Development. As a result, the City will finance roadway improvements to be added to the TIRZ Projects.

The roadway portion of the TIRZ Projects consists of approximately 5,545 linear feet of a 3-lane collector road from connecting FM 1385 to Byran Road (referred to as Road A) and approximately 4,610 linear feet of Byran Road (referred to as Road B and C). This will provide access off of FM 1385 into the Development. The revised Road A projects include storm drainage facilities, hardscape and landscape, road right of way excavation and streetlight. Road A includes

approximately 10,200 liner feet of underground reinforced concrete pipe, headwalls, inlets, safety end treatments, manholes and storm sewer energy dissipaters, approximately 58,589 cubic yards of right of way excavation, approximately 2,428 linear feet of brick screen wall, stone columns, trail markers and approximately 391,937 SF of Bermuda sod and irrigation. Byran Road will also be improved for the section adjacent to the Development. These improvements will be constructed to TxDOT, Denton County and City standards. These improvements will benefit the entire project and are referred to as Road B and C projects including approximately 3,460 and 1,150 linear feet respectfully, of road improvements, including drainage facilities, road right of way excavation, hardscape and landscape improvements. In addition, left and right turn lanes will be constructed within FM 1385 to enhance traffic turning movement in and out of the development and will include drainage facilities, road right of way excavation, hardscape and landscape.

5.3. METHOD OF FINANCING

On June 25, 2015, the City of Aubrey City Council passed and approved Resolution No. 709-15 approving and authorizing the creation of the Jackson Ridge Public Improvement District (the “PID”) to finance the costs of certain public improvements for the benefit of property in the PID, all of which is within the City. The PID and the TIRZ boundaries are coterminous.

The property in the PID is proposed to be developed in approximately three phases, and the PID will finance improvements for each phase as each phase is developed. Assessments will be imposed on all the property in the PID for the improvements that benefit the entire PID and on the property in each phase for the public improvements to be provided for that phase. As described in the Service and Assessment Plan of the PID (the “SAP”), the City has issued the PID Bonds in order to finance the improvements. The PID Bonds have been issued to finance the project costs shown in Table V-A.

The original TIRZ participation rate was 64.75% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in the Project and Finance Plan.

In the Amended Plan, the TIRZ participation rate was decreased to 45.20% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in the Amended Project and Finance Plan.

The City now intends decrease the participation rate to 38.75% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in this Second Amended Plan.

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5.4. ESTIMATED BONDED INDEBTEDNESS

The project costs are being financed with five series of PID Bonds. The first series of PID bonds (“Phase #2-3 Major Improvement Bonds”) were issued in 2015 and used to pay or reimburse the Developer for a portion of the costs of improvements that benefit property in all three phases of the development. The second series of PID bonds (“Phase 1 Bonds”) were issued 2015 and will be used to pay or reimburse the Developer for costs of improvements that primarily benefit just the Phase 1 property including a proportionate share of the costs of improvements that benefit the entire development attributed to the property in Phase 1.

Table V-B-1 below shows the original sources and uses of the Phase #2-3 Major Improvement Bonds. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

Table V-B-1
Sources and Uses – Phase #2-3 Major Improvement Bonds- Original

Sources of Funds	Phase #2-3 Major Improvement Bonds
Bond par amount	\$10,255,000
Developer Contribution	\$2,990,679
Total Sources	\$13,245,679
Uses of Funds	
<i>Major Improvements</i>	
Road improvements	\$3,784,121
Water distribution system improvements	\$584,704
Sanitary sewer improvements	\$3,225,093
Storm drainage improvements	\$0
Other soft and miscellaneous costs	\$1,974,966
<i>Subtotal</i>	<i>\$9,568,883</i>
<i>Estimated Bond Issue costs</i>	
Capitalized interest	\$1,464,115
Reserve fund	\$936,766
Administrative expenses fund	\$37,908
Other costs of issuance	\$1,238,008
<i>Subtotal</i>	<i>\$3,676,797</i>
Total Uses	\$13,245,679

Table V-C-1 below shows the updated sources and uses of the Phase #3 Major Improvement Bonds, respectively. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

Table V-C-1
Sources and Uses –Phase #3 Major Improvements- Updated

Sources of Funds	Phase #3 Major Improvements Refunding Bonds
Phase #3 Major Improvements Refunding Bonds par amount	\$3,853,000
Bond Premium	\$287,474
Available Trust Fund Balances	\$777,875
Total Sources	\$4,918,348
Uses of Funds	
Deposit to Escrow Fund for Phase #3's share of the Phases #2-3 Major Improvement Bonds	\$4,343,919
<i>Subtotal</i>	\$4,343,919
<i>Bond issuance costs</i>	
Reserve Fund	\$50,017
Delinquency and Prepayment Reserve Account	\$33,344
Administrative Fund	\$20,011
Underwriter's Discount	\$115,590
Other costs of issuance	\$355,468
<i>Subtotal</i>	\$574,430
Total Uses	\$4,918,348

Table V-C-2 below shows the original estimated sources and uses of the Phase #1 Bonds, and the respectively. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

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Table V-C-2
Sources and Uses – Phase #1 Projects – Original

Sources of Funds	Phase #1 Bonds		Phase #1	Total
	Phase #1 Share of Major Improvements	Phase #1 Improvements	Reimbursement Agreement For Phase #1 Improvements	
Phase #1 Bonds par amount/Phase #1 Reimbursement Agreement Assessment amount	\$6,595,207	\$6,864,793	\$540,000	\$14,000,000
Developer Contribution ¹	\$0	\$0	\$2,768,375	\$2,768,375
Total Sources	\$6,595,207	\$6,864,793	\$3,308,375	\$16,768,375
Uses of Funds				
<i>Major Improvements²</i>				
Road improvements	\$1,868,034	\$0	\$0	\$1,868,034
Water distribution system improvements	\$288,639	\$0	\$0	\$288,639
Sanitary sewer improvements	\$1,592,069	\$0	\$0	\$1,592,069
Storm drainage improvements	\$0	\$0	\$0	\$0
Other soft and miscellaneous costs	\$974,943	\$0	\$0	\$974,943
<i>Subtotal</i>	<i>\$4,723,686</i>	<i>\$0</i>	<i>\$0</i>	<i>\$4,723,686</i>
<i>Phase #1 Improvements³</i>				
Road improvements	\$0	\$2,277,323	\$1,582,281	\$3,859,604
Water distribution system improvements	\$0	\$578,825	\$402,167	\$980,992
Sanitary sewer improvements	\$0	\$558,144	\$387,798	\$945,942
Storm drainage improvements	\$0	\$406,243	\$282,257	\$688,500
Other soft and miscellaneous costs	\$0	\$941,095	\$653,872	\$1,594,967
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,761,630</i>	<i>\$3,308,375</i>	<i>\$8,070,004</i>
<i>Bond issuance costs</i>				
Capitalized interest	\$795,134	\$893,629	\$0	\$1,688,763
Reserve fund	\$481,348	\$540,974	\$0	\$1,022,322
Administrative expenses fund	\$24,693	\$27,565	\$0	\$52,258
Other costs of issuance	\$570,346	\$640,996	\$0	\$1,211,342
<i>Subtotal</i>	<i>\$1,871,521</i>	<i>\$2,103,164</i>	<i>\$0</i>	<i>\$3,974,685</i>
Total Uses	\$6,595,207	\$6,864,793	\$3,308,375	\$16,768,375

Table V-C-3 below shows the updated sources and uses of the Phase #1 Refunding Bonds. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan

Table IV-B.2
Sources and Uses – Phase #1 Projects – Updated

Sources of Funds	Share of Phase #1 and Phase #2 Refunding Bonds	Phase #1 Reimbursement Agreement For Phase #1 Improvements	Total
Phase #1 and Phase #2 Refunding Bonds par amount allocable to Phase #1 Projects ²	\$11,257,000	\$0	\$11,257,000
Outstanding Phase #1 Reimbursement Agreement Assessment amount	\$900,522	\$0	\$900,522
Bond Premium	\$0	\$507,080	\$507,080
Available Trust Fund Balances	\$2,003,210	\$0	\$2,003,210
Total Sources	\$14,160,732	\$507,080	\$14,667,812
Uses of Funds			
Deposit to Escrow Fund for Phase #1 Bonds	\$12,693,706	\$0	\$12,693,706
Phase #1 Reimbursement Agreement obligation	\$0	\$507,080	\$507,080
<i>Subtotal</i>	\$12,693,706	\$507,080	\$13,200,786
<i>Bond issuance costs</i>		\$0	\$0
Reserve Fund	\$340,123	\$0	\$340,123
Delinquency and Prepayment Reserve Account	\$85,031	\$0	\$85,031
Administrative Fund	\$41,204	\$0	\$41,204
Underwriter's Discount	\$337,710	\$0	\$337,710
Other costs of issuance	\$662,959	\$0	\$662,959
<i>Subtotal</i>	\$1,467,026	\$0	\$1,467,026
Total Uses	\$14,160,732	\$507,080	\$14,667,812

5.5. ESTIMATED TIME OF EXPENDITURE

Total improvement costs in the estimated amount of \$54,780,198 including the total Project Costs, are anticipated to be expended beginning 2015 through 2021.

5.6 ORIGINAL TOTAL APPRAISED VALUES

According to the Developer, there were originally four parcels within the TIRZ boundary. According to the Denton CAD records, the 2015 total market value for the four parcels is \$8,925,919. The total acreage of the three current parcels is 423.4 acres.

Table V-D
Original (2015) Appraised Values

Parcel ID	Acreage	2015 Assessed Value¹
<u>Denton County</u>		
38566	171.3	\$2,617,250
38571	54.3	\$829,265
147923	52.6	\$1,021,497
637957	145.1	\$4,457,907
Total	423.4	\$8,925,919

¹The 2015 assessed value represents the 2015 market value shown in the Denton CAD records for the parcels, although the parcels are classified as agricultural use.

At the time of the Second Amended Plan, there are 1,449 Parcels within the TIRZ Boundary. According to the Denton CAD Records, the 2025 total market value for all the parcels is \$555,077,114.

Table V-5
Updated (2025) Assessed Values By Phase

Phase	Assessed Parcels	2025 Assessed Value¹
<u>Denton County</u>		
Phase #1	490	\$182,078,718
Phase #2	504	\$193,110,498
Phase #3A	197	\$71,028,312
Phase #3B	258	\$108,589,586
Total	1,449	\$555,077,114

¹Preliminary assessed values provided by DCAD online records as of 06/03/2025.

5.7 DURATION OF THE TIRZ

The TIRZ will last for a total of 28 years or until the estimated maximum amount of \$25,216,804 representing the prorated amount of total bond obligations and estimated administrative expenses related to the TIRZ Project Costs is expended, whichever occurs earlier. See **Appendix D** for the detailed calculation of the prorated amount of total bond obligations.

5.8 PROJECTED MARKET AND ASSESSED VALUE

As described in the discussion on assessment procedures in the appraisal district, assessed values are based on values as appraised by DCAD, which, in turn, are meant to represent fair market value of the properties. Different property types may be appraised using different methods, as described

in Section II of this report. This section of the report includes the estimated assessed value and an explanation of the methodology used for each of the proposed development types of the TIRZ.

Assumptions

The properties are first assumed to be on the tax roll as developed property based on estimates of when the property will be substantially completed. No interim construction values are estimated in this report. For each property type, this study estimates future absorption based on the projected absorption as provided in the Developer’s pro forma.

As stated in Section V, the development plan for the District includes approximately 1,406 residential units. Based on the projected absorption from the developer’s pro forma provided to the City, this plan assumes that the residential development will be constructed beginning in 2017 and continuing through 2026.

For purposes of this plan, it is assumed that the project is absorbed at the pace contemplated by the Developer. According to the Developer, the sale of residential units is expected to start in 2017 and continue until the units are fully absorbed by 2026. Accordingly, the residential units are assumed to appear in the tax roll starting January 2027. Refer to **Appendix E** for detailed annual absorption figures.

5.9. SALES PRICE COMPARISON

The projected average base homes prices for the residential units in the development as estimated by the developer are shown in Table V-E.

TABLE V-E
Asking Price per Unit- 2025 Updated

Project/Building	Units	Per Unit
60 ft residential units	269	\$555,930
50 ft residential units	1,137	\$389,357
Total	1,406	

Source: the lot type, estimated units and projected asking prices are provided by the Developer in the Quarterly Implementation Report for the quarter ending June 30, 2024.

While it is possible that home buyers might negotiate the asking price, it is also believed that any discount from the base price will be offset by charges for buyer options such as exterior and interior finish upgrades, premium lot locations, and other potential upgrades. Therefore, this study assumes that units at the subject site achieve the average base asking average prices per unit shown in Table V-E.

5.10. PROJECTED MARKET AND ASSESSED VALUE

Based on the projected development and estimated home base asking price per unit outlined in Table V-E, the total projected assessed value for the development is shown in Table V-F. The

total values shown in these tables assume full build-out and stabilized values using 2025 dollars. Detailed calculations of values are shown in the attached Appendices F at completion in tax year 2028. This study assumes an inflation rate of 2.00 percent that lies within the range of various compounded annual growth rates of average home values calculated and shown in Table III-A in order to account for the effect of market appreciation.

5.11. INCREMENTAL ASSESSED VALUES

As described in Section II of this Plan, the State of Texas mandates that property must be assessed at its market value. Projected incremental assessed value at full build-out in 2026 is shown in Table V-F.

TABLE V-F
Projected Incremental Values at Full Build-Out

Year	Projected Value	Base Value	Incremental Value
2028	\$555,292,071	\$198,765	\$555,093,306

Detailed calculations of incremental values are included in **Appendices F** and **G** to this plan.

5.12. CALCULATION OF INCREMENTAL TAX REVENUE

The increase in property value created within the TIRZ will produce additional real property taxes. In accordance with Texas statute, this incremental revenue is calculated by subtracting the base value from the new total assessed value to get the net incremental value, which is then multiplied by the applicable tax rate to determine the incremental tax revenue. Currently, the tax rate for the City is \$0.464000 per \$100 assessed value, as described in Section II of this report.

The aggregate base value for properties located within the TIRZ is \$198,765 based on the 2021 submissions to the comptroller report 50-806. The property in the TIRZ is estimated to have an assessed value of \$594,884,940 in 2027 using an assumed inflation rate of 3.00 percent per year through 2026-27. Incremental value is, therefore, estimated to be \$594,686,176.

Total projected incremental taxes are as shown in the following calculations.

$$(Incremental\ Assessed\ Value) \div 103.00 \times (Tax\ Rate) = Incremental\ Real\ Property\ Tax$$

$$\$555,093,306 \div 102.00 \times \$0.464000 = \$2,575,633$$

Appendices F and G include detailed calculations of projected incremental taxes and the amounts projected to be made available by the City for the TIRZ related bond payments.

Section II of this report describes various exemptions and credits that are available to certain properties within the City. For the purposes of this report, no credits are assumed to pertain to the

property within the TIRZ. Therefore, total estimated tax increment revenues at full build-out of Phase 1 are as shown in Table V-G.

TABLE V-G
Projected Incremental Taxes

Year	Annual Incremental Taxes starting 2028¹	Cumulative Total Through Calendar Year 2044
2028	\$2,575,633	\$117,133,622

¹Full build-out anticipated to occur in calendar year 2027.

Detailed calculations of these figures are included in the attached Appendices F and G.

Pursuant to the TIRZ ordinance, the City had originally committed to use 64.73% of the incremental taxes for the payment of a portion of the debt service on the PID Bonds that have been issued to finance the Project Costs described in this Project and Finance Plan.

Pursuant to the TIRZ ordinance amending the Amended Plan, the City has committed to use 38.75% of the incremental taxes for the payment of a portion of the debt service on the PID Bonds that have been issued to finance the Project Costs described in this Project and Finance Plan. As a result, the total estimated tax increment revenues available for the payment of debt service at full build-out are as shown below in Table V-H.

TABLE V-H
Projected Incremental Taxes available for TIRZ Projects

Year	Full Annual Incremental Taxes available starting 2027	Total Annual Incremental Taxes available for payment of PID Bond debt service payment
2027	\$2,575,633	\$998,058

5.13. Plan Feasibility

As explained in the previous sections of this plan, the development is proposed to be developed on vacant land. As shown in Table V-D, the current aggregate assessed value of the property in the development is \$198,765 (shown in submissions to the comptroller report 50-806).

Projected Absorption and Projected Build-out Total Home Values

The development is projected to be fully built-out by 2026 based on the preliminary absorption estimated by the Developer. Phase 1 is fully built out. Phase 2 is fully built out. Phase 3 is anticipated to be fully built out in December 31, 2026.

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Table V-I
Estimated Build-out by Current and Future Phases

Phase	Estimated Build out year	No of Units	Cumulative No. of Units
1	2019-20	459	459
2 and 3	2027	1,137	1,406

Note: Phase 2 and 3 are shown together as Phase 3 commenced in 2021 before Phase 2 was fully built out.

The detailed absorption is presented in Appendix E as estimated by the Developer for each Lot Type.

The aggregate home value of the homes planned to be built in Phase 1, and Phase 2 and 3 of the District is estimated to be \$577.7 million by 2027. Such amounts are calculated using the initial estimated home values for each Lot Type with 2.00 percent estimated annual increases in value. Table IV-J below shows the estimated total home values by Phase in 2027.

Table V-J
Estimated Build-out by Current and Future Phases

Phase	No of Units	Estimated Build out year	Projected Taxable Values in 2027
1	459	2019-20	\$198,478,444
2 and 3	1,137	2026	\$169,32,867
Total	1,406		\$577,725,870

Assuming the development is completed as planned, the proposed development is projected to generate an aggregate of \$5,337,184,437 over 30 years as shown in Table V-G in incremental taxes under a 3.00 estimated annual appreciation scenario. 38.75% of such annual TIRZ incremental revenues generated up to a maximum total amount of \$26,084,487 are committed to be used for the payment of debt service on the PID Bonds used to finance the TIRZ Projects while the TIRZ is in existence as a result, the proposed plan of financing the project costs appears feasible.

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6. ASSUMPTION AND LIMITATIONS

The valuation of property for real property tax purposes is determined by the CADs. This plan attempts to estimate how the CAD may estimate the value of the subject properties in the future. The values estimated by the CAD will almost certainly differ from the estimates included in this report. Values can change significantly over time, and these changes can be significantly higher or lower than values in previous years. Determining property values for tax purposes is not as straight forward or as simple as the analysis in this report. Many factors not considered in this report may impact actual future values. Furthermore, property values are not likely to be consistent from year to year.

The DCAD often relies on market data to estimate the value of property. Property values can be appealed, competition can be greater, national or local market conditions can change; in short, there are many factors that can affect the valuation of property. These factors make the projection of future values an imprecise exercise. The successful development of the subject properties is critical to the values estimated in the report.

This report has assumed property taxes are paid as due. This study does not include an analysis to determine if the owners of property within the TIRZ will be able or willing to pay property taxes or if the tax collector will be able to collect unpaid taxes. The actual delinquencies in the payment of real property taxes in the TIRZ will likely be different than assumed in this report and a significant increase in the failure to pay property taxes would materially affect the tax increment revenues available for debt service on the bonds.

This report estimates future tax increment revenues based on current real property tax rates. Scenarios do not assume real property tax rates in the future will be different than tax rates for fiscal year 2024-25. Real property tax rates have varied over the years and have declined over the years. Real property tax rates will likely vary significantly in future years and be different than assumed in this report and a significant decrease in real property tax rates could materially affect the tax increment revenues available for debt on the bonds.

This report includes projections of tax increment revenues based on zero percent annual appreciation for real property. Changes in values will not be consistent from year to year. Future values are estimated based on values in 2025. Values in any future year may be less than values in 2025.

This report assumes that the subject properties will be developed as projected in this report. A delay in the development of properties or changes to the program of development would reduce tax increment revenues during the years of the delay and could result in there being inadequate tax increment revenues to pay debt service on the bonds. No analysis has been conducted to determine if the subject properties are likely to be developed as projected.

Numerous sources of information were relied on in the preparation of this report. These sources are believed to be reliable; however, no effort has been made to verify information obtained from other sources.

In summary, this report necessarily incorporates numerous estimates and assumptions with respect to property performance, general and local business and economic conditions, the absence of material changes in the competitive environment and other matters. Some estimates or assumptions will inevitably not materialize and unanticipated events and circumstance will occur. As a result, actual results will vary from the estimates in this report and the variations may be material.

Other assumptions made in the preparation of this report and limiting conditions to this report are as follows:

1. There are no zoning, building, safety, environmental or other federal, state, or local laws, regulations, or codes that would prohibit or impair the development, marketing or operation of the subject properties in the manner contemplated in this report, and the subject properties will be developed, marketed and operated in compliance with all applicable laws, regulations, and codes.
2. No material changes will occur in (a) any federal, state or local law, regulation or code affecting the subject properties or (b) any federal, state or local grant, financing or other program to be utilized in connection with the subject properties.
3. The local, national and international economies will not deteriorate and there will be no significant changes in interest rates or in rates of inflation or deflation.
4. The subject properties will be served by adequate transportation, utilities and governmental facilities.
5. The subject properties will not be subjected to any war, energy crises, embargo, strike, earthquake, flood, fire or other casualty or act of God.
6. The subject properties will be developed, marketed, and operated in a highly professional manner.
7. There are no existing, impending or threatened litigation that could hinder the development, marketing, or operation of the subject properties.
8. MuniCap, Inc. does not have expertise in and has no responsibility for legal, environmental, architectural, geologic, engineering, and other matters related to the development and operation of the subject properties.

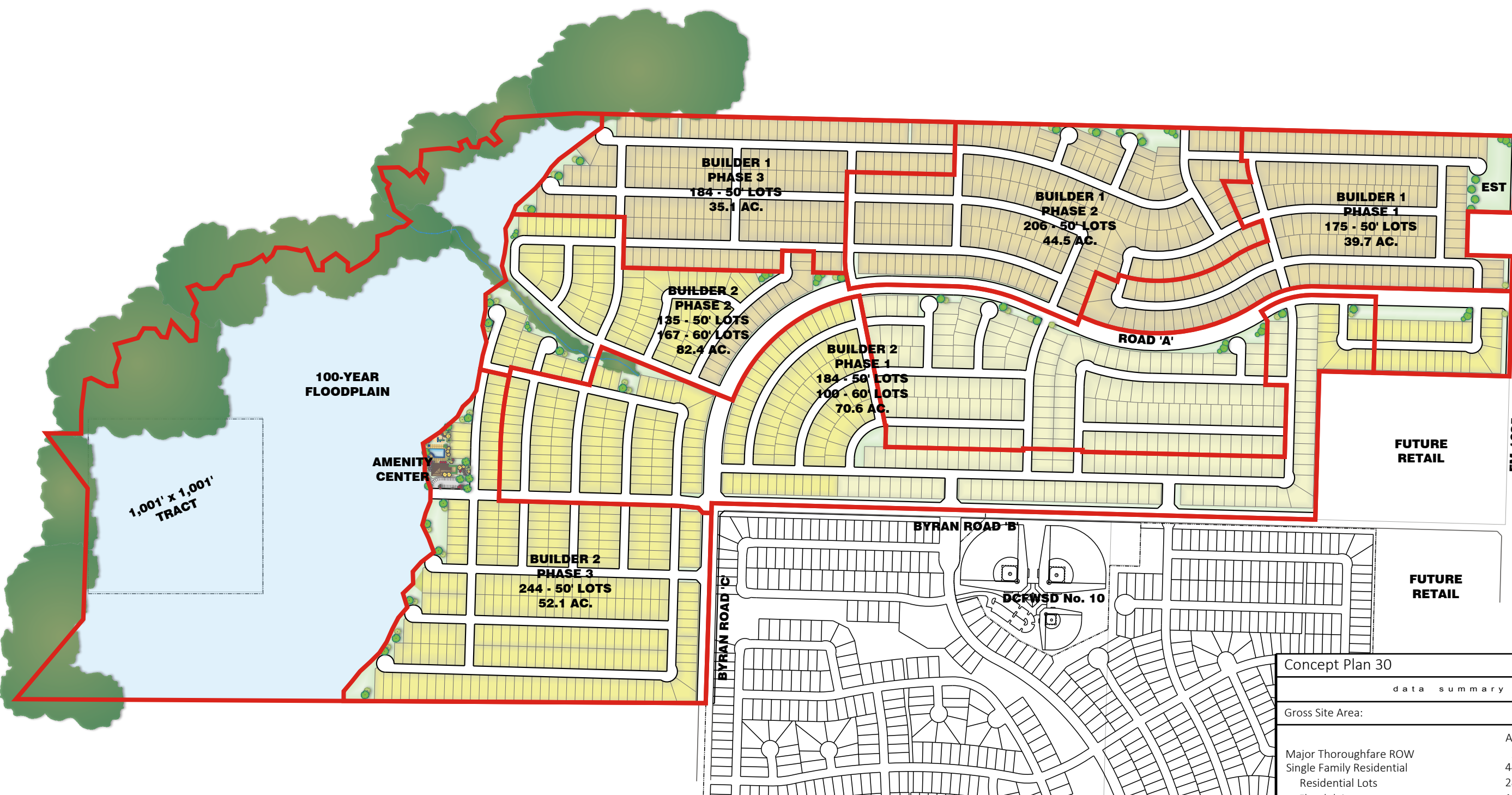
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7. LIST OF EXHIBITS

Unless otherwise stated, all references to “Exhibits” contained in this Amended Plan shall mean and refer to the following exhibits, all of which are attached to and made a part of this Amended Plan for all purposes.

Exhibit A	Map of the Property and TIRZ Zone
Exhibit B	Estimated Nonproject Costs
Exhibit C	Estimated Project Costs
Exhibit D	Bond Debt Service Schedule
Exhibit E	Projected Absorption
Exhibit F	Projected Assessed Values
Exhibit G	Projected Incremental Real Estate Taxes
Exhibit H	Development Standards

EXHIBIT A
MAP OF THE PROPERTY AND TIRZ ZONE



Residential Product Type:		Lots
Home Builder 1		
50' x 120' Lots		565
Home Builder 2		
50' x 120' Lots		563
60' x 120' Lots		267
Total Builder 2 Lots		830

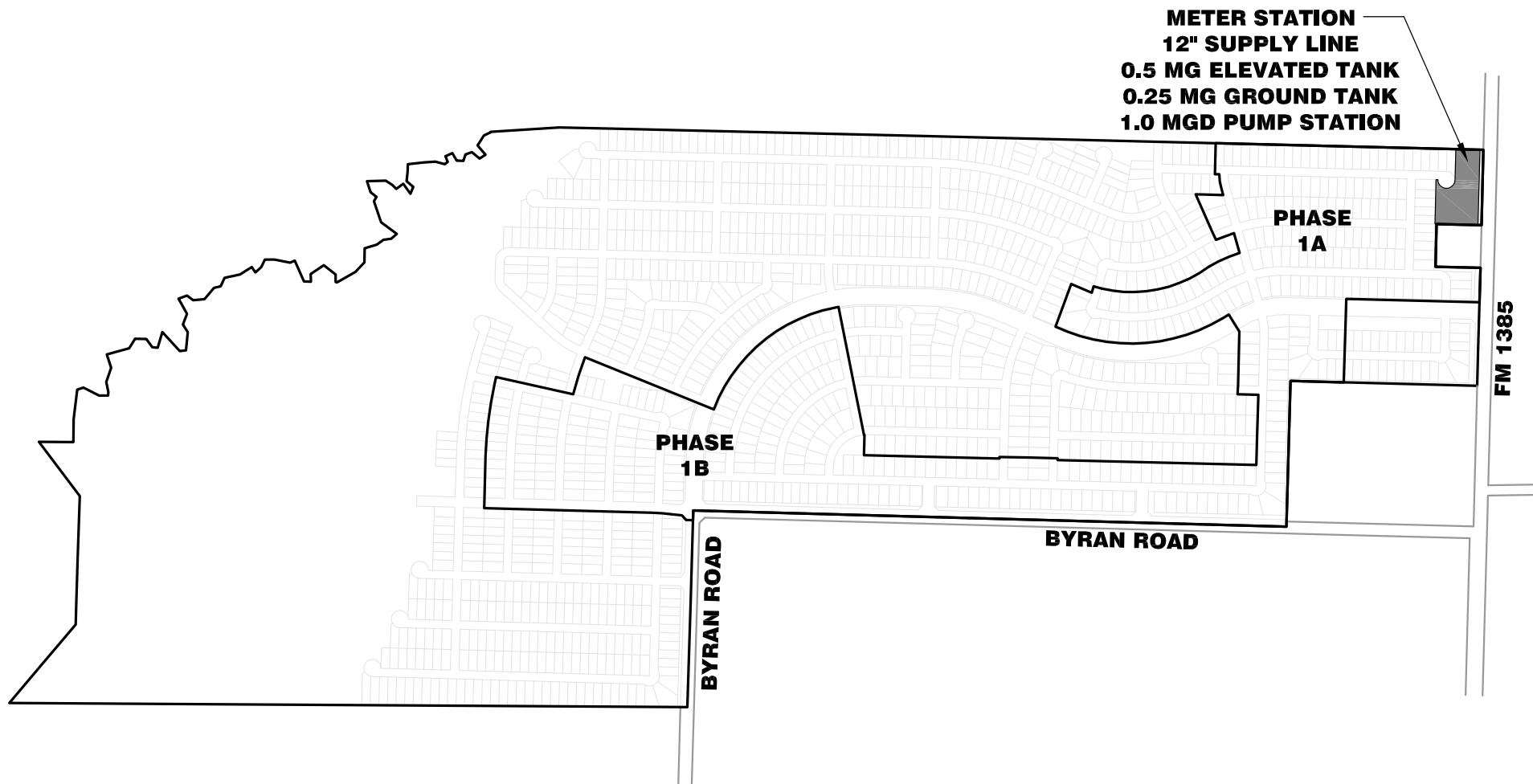
Concept Plan 30		
data summary		
Gross Site Area:		446.3
		Acres Gross %
Major Thoroughfare ROW		2.5 1%
Single Family Residential		443.8 99%
Residential Lots		280.2 66%
Floodplain		125.1 28%
Open Space		17.8 4%
Elevated Storage Tank Area		1.5 1%
Amenity Center		1.4 1%
Residential Product Type:		Lots Density
50' x 120' Lots		1128
60' x 120' Lots		267
Total Lots		1395 3.1:1

The Jackson Ridge Development does not exceed 4.25 units per gross acre and provides a minimum 10% of open space for the entire development.



MASTER PLAN
JACKSON RIDGE DEVELOPMENT
AUBREY ETJ/ PROSPER ETJ, DENTON COUNTY, TEXAS

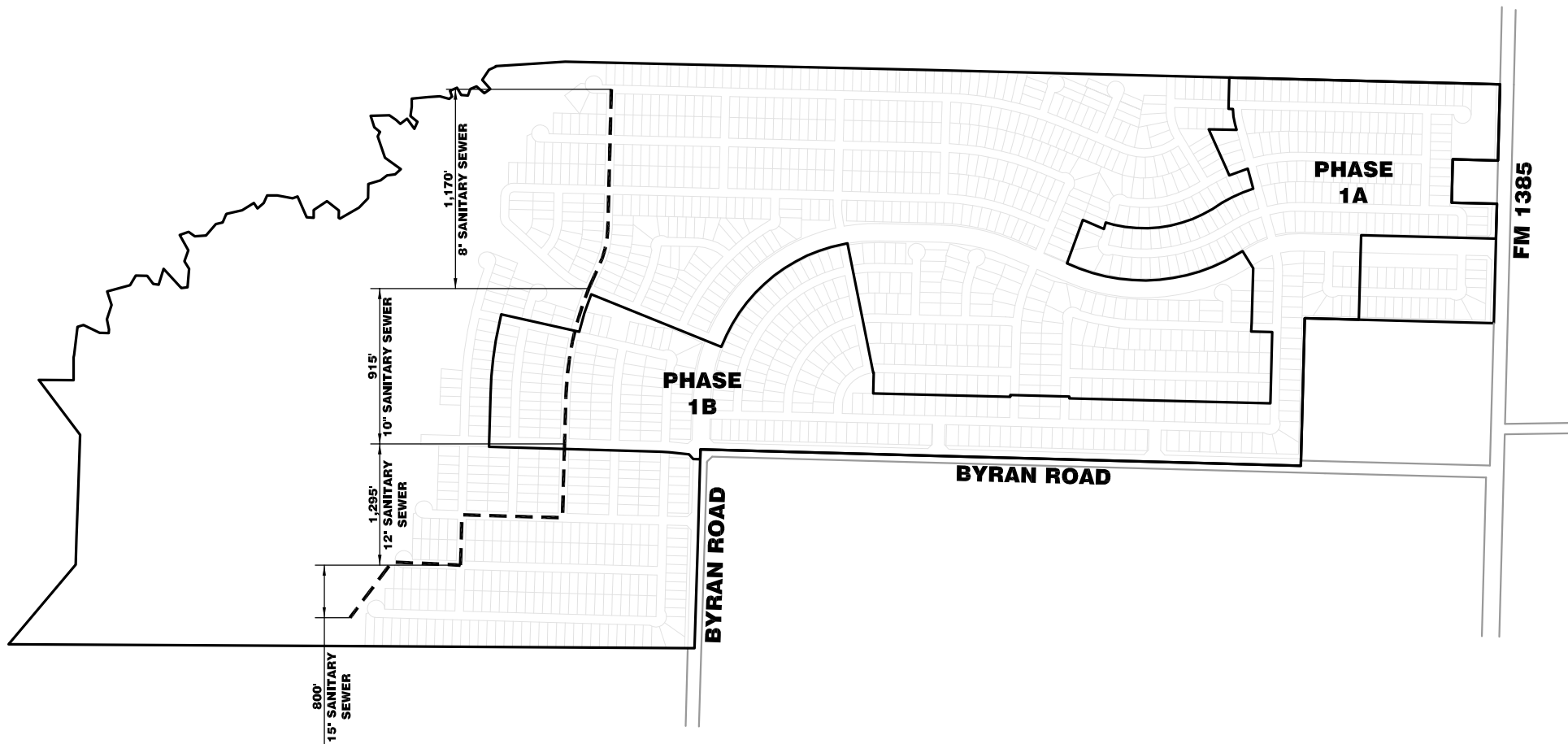




**MAJOR CITY WATER IMPROVEMENTS
JACKSON RIDGE DEVELOPMENT**
CITY OF AUBREY, DENTON COUNTY, TEXAS



DATE: JULY, 2015



**MAJOR SANITARY SEWER IMPROVEMENTS
JACKSON RIDGE DEVELOPMENT**
CITY OF AUBREY, DENTON COUNTY, TEXAS



DATE: JULY, 2015

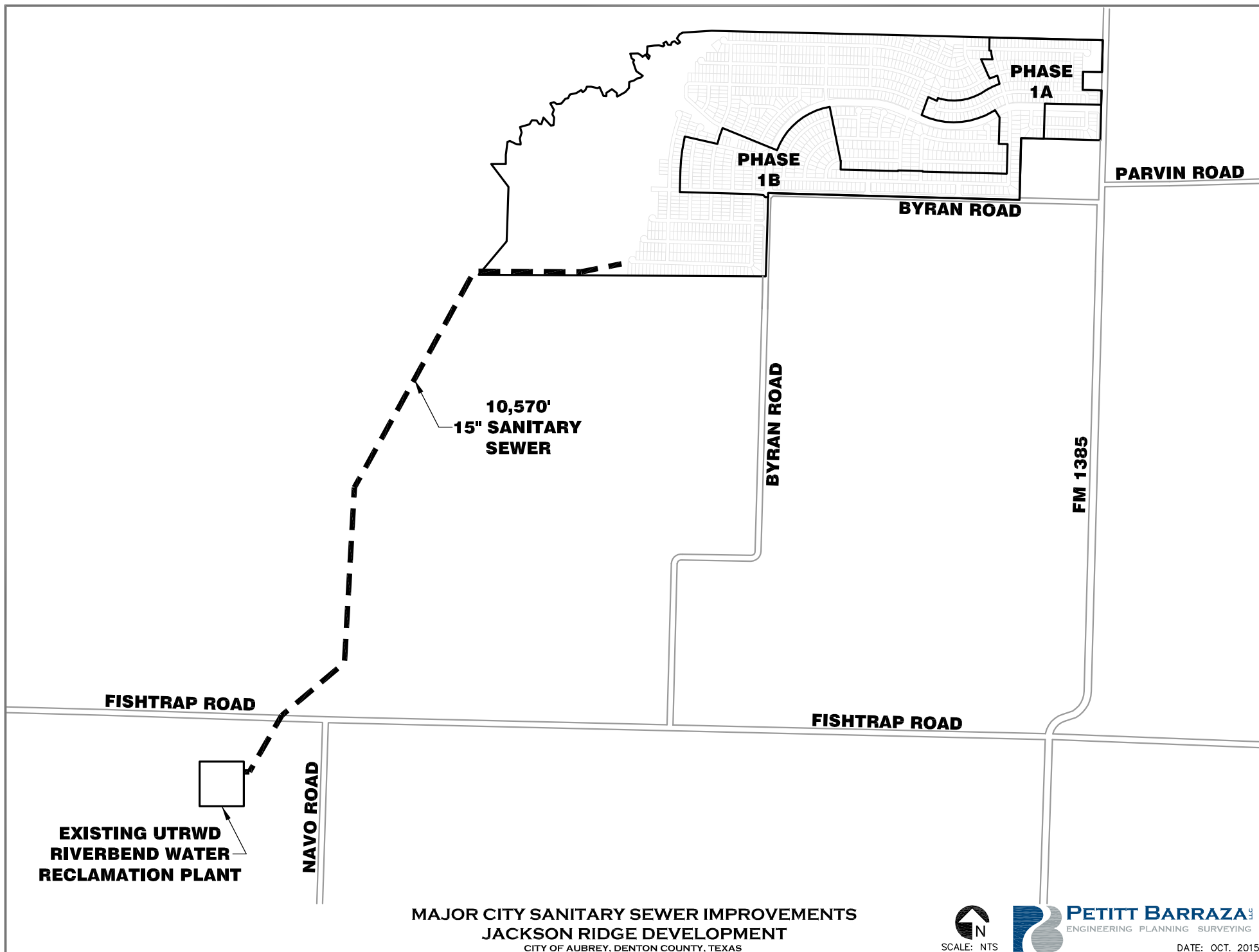


EXHIBIT B
ESTIMATED NONPROJECT COSTS

Estimated Nonproject Costs

Authorized Improvement	Estimated Costs				
	Total Estimated Authorized Improvement Cost	City Major Improvements to be funded with Series 2015 Major Improvement Improvement Bond	Other Major Improvements to be funded with Series 2015 Major Improvement Improvement Bond	Phase 1 Improvements to be funded with Series 2015 Phase #1 Improvement Bond	Future Phase Improvements to be funded with Future Bonds (For information purposes only)
Road Improvements					
Paving, excavation & erosion control	\$ 14,039,410	\$0	\$2,963,770	\$3,859,604	\$7,216,037
Water Improvements					
Water distribution system improvements	\$ 6,860,088	\$3,692,625	\$237,356	\$980,992	\$1,949,116
Sanitary Sewer Improvements					
Sewer collection system improvements	\$ 7,245,705	\$4,055,122	\$368,275	\$948,137	\$1,874,171
Storm Drainage Improvements					
Storm drainage collection system improvements	\$ 2,092,500	\$0		\$688,500	\$1,404,000
Other Improvements					
Screening, trail system & amenity improvements	\$ 3,155,030	\$0		\$0	\$3,155,030
Subtotal Construction Cost	\$33,392,734	\$7,747,747	\$3,569,401	\$6,477,232	\$15,598,353
Soft Costs					
Engineering, Design & Surveying fees	\$2,985,213	\$822,492	\$422,722	\$572,800	\$1,167,200
Inspection Fees	\$763,446	\$94,399	\$101,430	\$194,317	\$373,300
Geotechnical and Materials Testing	\$497,156	\$51,125	\$67,620	\$129,545	\$248,866
Subtotal Soft Cost	\$4,245,815	\$968,015	\$591,772	\$896,662	\$1,789,366
Grand Total Constuction + Soft Costs	\$37,638,549	\$8,715,762	\$4,161,173	\$7,373,894	\$17,387,720
Estimated Bond issuance related costs					
Deposits to Debt Service Reserve Fund					
Deposits to Capitalized Interest					
Other costs of issuance					
Total estimated Bond issuance related costs	\$0	\$0	\$0	\$0	\$0
TOTAL AUTHORIZED IMPROVEMENT COSTS	\$37,638,549	\$8,715,762	\$4,161,173	\$7,373,894	\$17,387,720

Estimated Nonproject Costs

Improvement	Developer Funded Estimated Costs				
	Total Estimated Improvement Cost	City Major Improvements to be funded by Developer	Other Major Improvements to be funded by Developer	Phase 1 Improvements to be funded by Developer	Future Phase Improvements to be funded by Developer (For information purposes only)
Developer Funded Improvements					
Lot preparation, retaining walls & franchise utilities	\$ 8,732,700	\$0	\$0	\$2,873,340	\$5,859,360
Soft Costs					
Engineering, Design & Surveying fees	\$460,500	\$ -	\$ -	\$ 151,700	\$ 308,800
Inspection Fees (3%)	\$178,281	\$ -	\$ -	\$ 58,660	\$ 119,621
Geotechnical and Materials Testing (2%)	\$118,854	\$ -	\$ -	\$ 39,107	\$ 79,747
Subtotal Soft Costs	\$757,635	\$0	\$0	\$249,467	\$508,168
TOTAL DEVELOPER FUNDED IMPROVEMENTS	\$ 9,490,335	\$ -	\$ -	\$ 3,122,807	\$ 6,367,528
TOTAL ESTIMATED IMPROVEMENT COSTS	\$ 47,128,884	\$ 8,715,762	\$ 4,161,173	\$ 10,496,701	\$ 23,755,248

	Total	Series 2015 Major Improvement Bonds	Series 2015 Phase #1 Bonds	
BOND ISSUANCE COSTS				
Capitalized Interest Fund	\$3,152,878	\$1,464,115	\$1,688,763	
Debt Service Reserve Fund	\$1,959,087	\$936,766	\$1,022,321	
Developer Startup Costs	\$711,450	\$307,650	\$403,800	
Underwriter's discount	\$569,300	\$245,114	\$324,186	
Other costs of issuance	\$1,258,600	\$723,152	\$535,448	
TOTAL BOND ISSUANCE COSTS	\$7,651,314	\$3,676,797	\$3,974,518	
TOTAL ESTIMATED IMPROVEMENT COSTS	\$54,780,198	\$16,553,732	\$14,471,219	\$23,755,248

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	320.9	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	CITY	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	NA
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. PHASE 1 CITY SEWER SYSTEM IMPROVEMENTS				
12INCH OFFSITE SANITARY SEWER	LF	10,570	\$ 95.83	\$ 1,012,966
LAND RIGHTS	LS	1	\$ 182,500.00	\$ 182,500
15INCH OFFSITE SANITARY SEWER OVERSIZE COST	LS	1	\$ 489,956.00	\$ 489,956
UTRWD RIVERBEND EXPANSION COST SHARE	MGD	0.320	\$ 6,500,000.00	\$ 2,080,000
CITY SEWER & WATER CCN ACQUISITION	EA	1	\$ 579,400.00	\$ 289,700

SUB - TOTAL **\$ 4,055,122**

D. PROFESSIONAL & MISCELLANEOUS FEES

ENGINEERING, DESIGN & SURVEYING FEES	%	25%	\$ 1,012,966	\$ 253,242
GEOTECHNICAL AND MATERIALS TESTING	%	2%	\$ 1,012,966	\$ 20,259
INSPECTION FEES	%	3%	\$ 1,012,966	\$ 30,389

SUB - TOTAL **\$ 303,890**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	OTHER	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	9,005
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
A. PAVING - ROAD 'A' - 5,545 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	25,877	\$ 3.50	\$ 90,568
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	470	\$ 150.00	\$ 70,500
100' ROW, 3 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	24,645	\$ 40.00	\$ 985,780
BARRIER FREE RAMPS	EA	22	\$ 2,100.00	\$ 46,200
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	4,929	\$ 55.00	\$ 271,089
4' WIDE CURLEX EROSION CONTROL MATTING	LF	11,090	\$ 0.75	\$ 8,318
COMBO STREET NAME & STOP SIGN	EA	2	\$ 1,300.00	\$ 2,600
STORM SEWER SYSTEM	LF	5,545	\$ 50.00	\$ 277,250

SUB - TOTAL **\$ 1,753,005**

B. PAVING - 1/2 ROAD 'B' - 3,460 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	10,188	\$ 3.50	\$ 35,657
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	190	\$ 150.00	\$ 28,500
1/2 OF 80' ROW, 4 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	9,611	\$ 40.00	\$ 384,448
BARRIER FREE RAMPS	EA	5	\$ 2,100.00	\$ 10,500
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	1,538	\$ 55.00	\$ 84,578
4' WIDE CURLEX EROSION CONTROL MATTING	LF	3,460	\$ 0.75	\$ 2,595
COMBO STREET NAME & STOP SIGN	EA	3	\$ 1,300.00	\$ 3,900
STORM SEWER SYSTEM	LF	3,460	\$ 25.00	\$ 86,500

SUB - TOTAL **\$ 637,378**

C. PAVING - 1/2 ROAD 'C' - 1,150 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	2,811	\$ 3.50	\$ 9,839
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	60	\$ 150.00	\$ 9,000
1/2 OF 100' ROW, 3 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	2,556	\$ 40.00	\$ 102,224
BARRIER FREE RAMPS	EA	3	\$ 2,100.00	\$ 6,300
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	511	\$ 55.00	\$ 28,111
4' WIDE CURLEX EROSION CONTROL MATTING	LF	1,150	\$ 0.75	\$ 863
COMBO STREET NAME & STOP SIGN	EA	2	\$ 1,300.00	\$ 2,600
STORM SEWER SYSTEM	LF	1,150	\$ 25.00	\$ 28,750

SUB - TOTAL **\$ 188,387**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	OTHER	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	9,005
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
D. PAVING - FM 1385 TURN LANES				
FM 1385 LEFT TURN LANES	EA	1	\$ 385,000.00	\$ 385,000
SUB - TOTAL				\$ 385,000

E. WATER SYSTEM				
CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	1	\$ 900.00	\$ 900
12" P.V.C. WATERLINE	LF	4,920	\$ 40.00	\$ 196,800
12" GATE VALVE & BOX	EA	14	\$ 2,200.00	\$ 30,800
TRENCH SAFETY	LF	4,920	\$ 0.80	\$ 3,936
TESTING (EXCLUDING GEOTECH)	LF	4,920	\$ 1.00	\$ 4,920
SUB - TOTAL				\$ 237,356

F. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	1	\$ 500.00	\$ 500
12" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	EA	6,250	\$ 40.00	\$ 250,000
5' DIAMETER DROP MANHOLE W/RAIN PANS	EA	22	\$ 4,700.00	\$ 103,400
TESTING (EXCLUDING GEOTECH)	LF	6,250	\$ 1.50	\$ 9,375
TRENCH SAFETY	LF	6,250	\$ 0.80	\$ 5,000
SUB - TOTAL				\$ 368,275

G. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING, SURVEYING & TESTING	%	12%	\$ 3,381,014	\$ 405,722
BIDDING and LETTING	EA	1	\$ 10,000	\$ 10,000
SWPPP ADMINISTRATION	LS	1	\$ 7,000	\$ 7,000
CONSTRUCTION INSPECTION	%	3%	\$ 3,381,014	\$ 101,430
MATERIAL TESTING	%	2%	\$ 3,381,014	\$ 67,620
SUB - TOTAL				\$ 591,772

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. ROADWAY IMPROVEMENTS				
R.O.W. CLEARING & GRUBBING (1/4 Area Heavily Treed)	ACRE	110	\$ 2,000.00	\$ 220,600
CONSTRUCTION ENTRANCE	EA	1	\$ 2,000.00	\$ 2,000
SILT FENCE	LF	22,316	\$ 1.50	\$ 33,474
UNCLASSIFIED EXCAVATION OF STREET R.O.W.	CY	204,255	\$ 2.20	\$ 449,361
OVER SEEDING DISTURBED AREAS	ACRE	66	\$ 500.00	\$ 33,000
STREET PREPARATION (3' MOISTURE CONDITIONING)	CY	92,120	\$ 2.75	\$ 253,330
6" LIME STABILIZED SUBGRADE PREPARATION	SY	74,304	\$ 3.50	\$ 260,064
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	1,350	\$ 150.00	\$ 202,500
31' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	64,835	\$ 30.00	\$ 1,945,050
37' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	5,016	\$ 40.00	\$ 200,640
BARRIER FREE RAMPS	EA	53	\$ 1,200.00	\$ 63,600
4' REINFORCED CONCRETE SIDEWALK (5-INCH)	SY	444	\$ 55.00	\$ 24,420
4' WIDE CURLEX EROSION CONTROL MATTING	LF	40,086	\$ 0.75	\$ 30,065
COMBO STREET NAME & STOP SIGN	EA	30	\$ 1,300.00	\$ 39,000
STREET LIGHTS (Standard Lights)	EA	41	\$ 2,500.00	\$ 102,500

SUB - TOTAL **\$ 3,859,604**

B. WATER SYSTEM

CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	1	\$ 900.00	\$ 900
8" P.V.C. WATERLINE	LF	17,882	\$ 22.00	\$ 393,404
8" GATE VALVE & BOX	EA	53	\$ 1,400.00	\$ 74,200
FIRE HYDRANT ASSEMBLY (INCLUDING 6" GATE VALVE)	EA	60	\$ 4,000.00	\$ 240,000
1" SINGLE WATER SERVICE	EA	459	\$ 500.00	\$ 229,500
TRENCH SAFETY	LF	17,882	\$ 0.80	\$ 14,306
TESTING (EXCLUDING GEOTECH)	LF	17,882	\$ 1.00	\$ 17,882
1" IRRIGATION WATER SERVICE (To Green Space)	EA	12	\$ 900.00	\$ 10,800

SUB - TOTAL **\$ 980,992**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	1	\$ 500.00	\$ 500
8" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	LF	17,140	\$ 25.00	\$ 428,500
4' DIAMETER MANHOLE W/RAIN PANS	EA	48	\$ 2,700.00	\$ 129,600
5' DIAMETER MANHOLE W/RAIN PANS	EA	9	\$ 3,800.00	\$ 34,200
STANDARD CLEANOUTS	EA	1	\$ 875.00	\$ 875
4" SINGLE SEWER SERVICE	EA	459	\$ 600.00	\$ 275,400
WATER CROSSING PER TCEQ REQUIREMENTS	EA	30	\$ 750.00	\$ 22,500
TESTING (EXCLUDING GEOTECH)	LF	17,140	\$ 1.50	\$ 25,710
ADDITIONAL TESTING AFTER DRY UTIL INSTALL	LF	17,140	\$ 1.00	\$ 17,140
TRENCH SAFETY	LF	17,140	\$ 0.80	\$ 13,712

SUB - TOTAL **\$ 948,137**

D. STORM DRAINAGE SYSTEM

BASED ON AVERAGE COST PER LOT	EA	459	\$ 1,500.00	\$ 688,500
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SUB - TOTAL **\$ 688,500**

THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
E. LOT PREPARATION				
LOT GRADING (ROUGH)	LOT	459	\$ 200.00	\$ 91,800
LOT GRADING (FINAL)	LOT	459	\$ 100.00	\$ 45,900
MOISTURE CONDITIONING LOTS 8' BELOW FINAL GRADE	LOT	459	\$ 2,500.00	\$ 1,147,500
WRAP LOTS w/ 6 MIL PLASTIC SHEETING	LOT	459	\$ 460.00	\$ 211,140

SUB - TOTAL, DEVELOPER COST	\$ 1,496,340
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F. RETAINING WALLS				
RETAINING WALL (4' Top of Wall to Bottom of Wall)	LOT	459	\$ 1,000.00	\$ 459,000

SUB - TOTAL, DEVELOPER COST	\$ 459,000
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G. FRANCHISE UTILITIES				
ELECTRIC SERVICE	LOT	459	\$ 1,000.00	\$ 459,000
GAS SERVICE	LOT	459	\$ 1,000.00	\$ 459,000

SUB - TOTAL, DEVELOPER COST	\$ 918,000
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NOTES FUNDED DEVELOPER ITEMS

H. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING & SURVEYING	LOT	459	\$ 1,500	\$ 688,500
BIDDING and LETTING	EA	3	\$ 10,000	\$ 30,000
SWPPP ADMINISTRATION	LS	1	\$ 6,000	\$ 6,000
CONSTRUCTION INSPECTION	%	3%	\$ 8,432,572	\$ 252,977
MATERIAL TESTING	%	2%	\$ 8,432,572	\$ 168,651

SUB - TOTAL **\$ 1,146,129**

I. PID DIRECT PROFESSIONAL & MISC. FEES				
ENGINEERING & SURVEYING	LOT	459	\$ 1,200	\$ 550,800
BIDDING and LETTING	EA	2	\$ 10,000	\$ 20,000
SWPPP ADMINISTRATION	LS	1	\$ 2,000	\$ 2,000
CONSTRUCTION INSPECTION	%	3%	\$ 6,477,232	\$ 194,317
MATERIAL TESTING	%	2%	\$ 6,477,232	\$ 129,545

SUB - TOTAL **\$ 896,662**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. ROADWAY IMPROVEMENTS				
R.O.W. CLEARING & GRUBBING (1/4 Area Heavily Treed)	ACRE	213.8	\$ 2,000.00	\$ 427,600
CONSTRUCTION ENTRANCE	EA	2	\$ 2,000.00	\$ 4,000
SILT FENCE	LF	41,209	\$ 1.50	\$ 61,814
UNCLASSIFIED EXCAVATION OF STREET R.O.W.	CY	416,520	\$ 2.20	\$ 916,344
OVER SEEDING DISTURBED AREAS	ACRE	134	\$ 500.00	\$ 67,000
STREET PREPARATION (3' MOISTURE CONDITIONING)	CY	169,229	\$ 2.75	\$ 465,380
6" LIME STABILIZED SUBGRADE PREPARATION	SY	136,260	\$ 3.50	\$ 476,910
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	2,470	\$ 150.00	\$ 370,500
31' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	126,394	\$ 30.00	\$ 3,791,820
37' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	1,624	\$ 40.00	\$ 64,960
BARRIER FREE RAMPS	EA	121	\$ 1,200.00	\$ 145,200
4' REINFORCED CONCRETE SIDEWALK (5-INCH)	SY	1,785	\$ 55.00	\$ 98,175
4' WIDE CURLEX EROSION CONTROL MATTING	LF	74,180	\$ 0.75	\$ 55,635
COMBO STREET NAME & STOP SIGN	EA	64	\$ 1,300.00	\$ 83,200
STREET LIGHTS (Standard Lights)	EA	75	\$ 2,500.00	\$ 187,500

SUB - TOTAL **\$ 7,216,037**

B. WATER SYSTEM

CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	2	\$ 900.00	\$ 1,800
8" P.V.C. WATERLINE	LF	34,862	\$ 22.00	\$ 766,964
8" GATE VALVE & BOX	EA	121	\$ 1,400.00	\$ 169,400
FIRE HYDRANT ASSEMBLY (INCLUDING 6" GATE VALVE)	EA	116	\$ 4,000.00	\$ 464,000
1" SINGLE WATER SERVICE	EA	936	\$ 500.00	\$ 468,000
TRENCH SAFETY	LF	34,862	\$ 0.80	\$ 27,890
TESTING (EXCLUDING GEOTECH)	LF	34,862	\$ 1.00	\$ 34,862
1" IRRIGATION WATER SERVICE (To Green Space)	EA	18	\$ 900.00	\$ 16,200

SUB - TOTAL **\$ 1,949,116**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	2	\$ 500.00	\$ 1,000
8" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	LF	33,135	\$ 25.00	\$ 828,375
4' DIAMETER MANHOLE W/RAIN PANS	EA	77	\$ 2,700.00	\$ 207,900
5' DIAMETER MANHOLE W/RAIN PANS	EA	34	\$ 3,800.00	\$ 129,200
STANDARD CLEANOUTS	EA	12	\$ 875.00	\$ 10,500
4" SINGLE SEWER SERVICE	EA	936	\$ 600.00	\$ 561,600
WATER CROSSING PER TCEQ REQUIREMENTS	EA	35	\$ 750.00	\$ 26,250
TESTING (EXCLUDING GEOTECH)	LF	33,135	\$ 1.50	\$ 49,703
ADDITIONAL TESTING AFTER DRY UTIL INSTALL	LF	33,135	\$ 1.00	\$ 33,135
TRENCH SAFETY	LF	33,135	\$ 0.80	\$ 26,508

SUB - TOTAL **\$ 1,874,171**

D. STORM DRAINAGE SYSTEM

BASED ON AVERAGE COST PER LOT	EA	936	\$ 1,500.00	\$ 1,404,000
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SUB - TOTAL **\$ 1,404,000**

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
E. LOT PREPARATION				
LOT GRADING (ROUGH)	LOT	936	\$ 200.00	\$ 187,200
LOT GRADING (FINAL)	LOT	936	\$ 100.00	\$ 93,600
MOISTURE CONDITIONING LOTS 8' BELOW FINAL GRADE	LOT	936	\$ 2,500.00	\$ 2,340,000
WRAP LOTS w/ 6 MIL PLASTIC SHEETING	LOT	936	\$ 460.00	\$ 430,560

SUB - TOTAL, DEVELOPER COST	\$ 3,051,360
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F. RETAINING WALLS				
RETAINING WALL (4' Top of Wall to Bottom of Wall)	LOT	936	\$ 1,000.00	\$ 936,000

SUB - TOTAL, DEVELOPER COST	\$ 936,000
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G. FRANCHISE UTILITIES				
ELECTRIC SERVICE	LOT	936	\$ 1,000.00	\$ 936,000
GAS SERVICE	LOT	936	\$ 1,000.00	\$ 936,000

SUB - TOTAL, DEVELOPER COST	\$ 1,872,000
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NOTES FUNDED DEVELOPER ITEMS

H. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING & SURVEYING	LOT	936	\$ 1,500	\$ 1,404,000
BIDDING and LETTING	EA	6	\$ 10,000	\$ 60,000
SWPPP ADMINISTRATION	LS	2	\$ 6,000	\$ 12,000
CONSTRUCTION INSPECTION	%	3%	\$ 16,430,683	\$ 492,921
MATERIAL TESTING	%	2%	\$ 16,430,683	\$ 328,614

SUB - TOTAL **\$ 2,297,534**

I. PID DIRECT PROFESSIONAL & MISC. FEES				
ENGINEERING & SURVEYING	LOT	936	\$ 1,200	\$ 1,123,200
BIDDING and LETTING	EA	4	\$ 10,000	\$ 40,000
SWPPP ADMINISTRATION	LS	2	\$ 2,000	\$ 4,000
CONSTRUCTION INSPECTION	%	3%	\$ 12,443,323	\$ 373,300
MATERIAL TESTING	%	2%	\$ 12,443,323	\$ 248,866

SUB - TOTAL **\$ 1,789,366**

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FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
IMPROVEMENTS:	COMMON AREA AMENITIES	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015		
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. COMMON AREA AMENITIES				
AMENITY CENTER	EA	1	\$ 850,000.00	\$ 850,000
SOCCER FIELDS	EA	4	\$ 35,000.00	\$ 140,000
ENTRY	EA	1	\$ 150,000.00	\$ 150,000
TRAIL SYSTEM	LF	8,520	\$ 39.00	\$ 332,280
PERIMETER SCREENING WALL	LF	7,090	\$ 100.00	\$ 709,000
BOULEVARD ORNAMENTAL FENCE	LF	8,280	\$ 100.00	\$ 828,000
TUBULAR STEEL FENCE	LF	2,915	\$ 50.00	\$ 145,750
SUB - TOTAL				\$ 3,155,030

EXHIBIT C
ESTIMATED PROJECT COSTS

Appendix C
Estimated TIRZ Project Costs

Description	Total Estimated Costs
Water distribution system improvements	\$3,692,625
Sewer collection system improvements	\$4,055,122
Estimated soft costs including engineering	\$968,015
Subtotal:	\$8,715,762
Other bond issuance related costs (details in Appendix C)	\$1,716,887
Total Estimated Project Costs	\$10,432,649
Add: Roadway improvements	\$2,747,598
Water distribution system improvements	\$604,131
Sewer collection system improvements	\$308,924
Add: TIRZ Amendment Admin Costs	\$15,000
Less: Water improvements systems eliminated	(\$3,283,411)
Net sewer collection system improvements eliminated (including capacit	(\$193,283)
Net professional fees related to eliminated projects	(\$70,194)
Developer funded excess improvements	(\$113,765)
MSUD Contract Payment offsets par amount	(\$2,794,820)
MSUD Lump sum payment offsets	(\$1,182,500)
Total Revised Estimated Project Costs	\$6,470,329

EXHIBIT D
BOND DEBT SERVICE

Appendix D
Phase #3 Major Improvements Assessment Roll

Parcel	All Parcels
Original Assessment	\$4,499,373
Outstanding Assessment	\$3,853,000
Original Equivalent Units	389.04
Outstanding Equivalent Units	389.04

Year¹	Principal²	Interest²	Principal³	Interest³	Admin Expenses⁴	Additional Interest⁵	Capitalized Interest/ Available Credits	Total Annual Installment⁶
2016	\$0	\$284,936	\$0	\$0	\$9,220	\$0	(\$284,936)	\$9,220
2017	\$0	\$390,027	\$0	\$0	\$9,404	\$23,638	(\$390,027)	\$33,042
2018	\$0	\$390,027	\$0	\$0	\$9,593	\$23,638	(\$1,887)	\$421,370
2019	\$79,062	\$359,833	\$0	\$0	\$9,784	\$21,808	(\$97,076)	\$373,412
2020	\$86,250	\$350,853	\$0	\$0	\$11,963	\$21,264	(\$112,087)	\$358,243
2021	\$91,042	\$344,008	\$0	\$0	\$20,745	\$20,849	(\$114,181)	\$362,463
2022	\$100,625	\$336,077	\$0	\$0	\$15,213	\$20,369	(\$143,671)	\$328,613
2023	\$107,812	\$327,677	\$0	\$0	\$15,213	\$19,859	(\$182,906)	\$287,656
2024	\$0	\$167,145	\$221,000	\$97,395	\$20,011	\$0	\$0	\$505,551
2025	\$0	\$0	\$158,000	\$181,600	\$30,600	\$0	\$0	\$370,200
2026	\$0	\$0	\$165,000	\$173,700	\$31,212	\$0	\$0	\$369,912
2027	\$0	\$0	\$173,000	\$165,450	\$31,836	\$0	\$0	\$370,286
2028	\$0	\$0	\$181,000	\$156,800	\$32,473	\$0	\$0	\$370,273
2029	\$0	\$0	\$189,000	\$147,750	\$33,122	\$0	\$0	\$369,872
2030	\$0	\$0	\$198,000	\$138,300	\$33,785	\$0	\$0	\$370,085
2031	\$0	\$0	\$207,000	\$128,400	\$34,461	\$0	\$0	\$369,861
2032	\$0	\$0	\$217,000	\$118,050	\$35,150	\$0	\$0	\$370,200
2033	\$0	\$0	\$227,000	\$107,200	\$35,853	\$0	\$0	\$370,053
2034	\$0	\$0	\$238,000	\$95,850	\$36,570	\$0	\$0	\$370,420
2035	\$0	\$0	\$249,000	\$83,950	\$37,301	\$0	\$0	\$370,251
2036	\$0	\$0	\$260,000	\$71,500	\$38,047	\$0	\$0	\$369,547
2037	\$0	\$0	\$273,000	\$58,500	\$38,808	\$0	\$0	\$370,308
2038	\$0	\$0	\$285,000	\$44,850	\$39,584	\$0	\$0	\$369,434
2039	\$0	\$0	\$299,000	\$30,600	\$40,376	\$0	\$0	\$369,976
2040	\$0	\$0	\$313,000	\$15,650	\$41,184	\$0	\$0	\$369,834
Total	\$464,791	\$2,950,584	\$3,853,000	\$1,815,545	\$691,509	\$151,425	(\$1,326,772)	\$8,600,082

1 – Represent the bond year for the Phase #2-3 Major Improvements Bonds for years 2016-2023, and the Phase #3 Major Improvements Refunding Bonds for years 2024-2040.

2 – The principal and interest amounts for years 2016-2024 are based on the Phase #3's portion of the Phases #2-3 Major Improvement Bonds related to the Phase #3 Major Improvements and are calculated using an 8.25% interest rate on the Phases #2-3 Major Improvement Bonds, which is equivalent to the interest rate on the Phases #2-3 Major Improvement Bonds, and have been revised to account for \$865,000 (of which \$414,479 is related to the Phase #3 Major Improvements) in MSUD Contract Revenue Credits that were redeemed on November 1, 2018.

3 – The principal and interest amounts for years 2024-2040 are based on the Phase #3 Major Improvements Refunding Bonds, and are calculated using an interest rate of 5.000% for years 2024 through 2040, which is equivalent to the interest rates on the Phase #3 Major Improvements Refunding Bonds.

4 – The amounts shown include estimated district administration and assessment collection costs and will be updated each year in the Annual Service Plan Updates.

5 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #3's portion of the Phases #2-3 Major Improvement Bonds. The Delinquency and Prepayment Reserve Account for the Phase #3 Major Improvements Refunding Bonds is being funded with Bond proceeds.

6 – The Annual Installments shown do not include any TIRZ Credit.

Appendix D
Phase #1 Assessment Roll

Parcel	All Parcels
Original Assessment	\$13,575,000
Outstanding Assessment	\$11,764,080
Original Equivalent Units	400.80
Outstanding Equivalent Units	397.10

Year¹	Principal²	Interest²	Principal³	Interest³	Principal⁴	Interest⁴	Admin Expenses⁵	Additional Interest⁶	Capitalized Interest/ Available Credits	Total Annual Installment⁷
2016	\$0	\$712,913	\$0	\$35,802	\$0	\$0	\$20,000	\$0	(\$712,913)	\$55,802
2017	\$0	\$975,850	\$0	\$35,802	\$0	\$0	\$20,400	\$67,300	(\$975,850)	\$123,502
2018	\$241,367	\$977,950	\$3,825	\$35,802	\$0	\$0	\$20,808	\$65,200	(\$3,554)	\$1,341,398
2019	\$191,316	\$933,937	\$2,557	\$35,728	\$0	\$0	\$21,224	\$64,409	(\$83,437)	\$1,165,734
2020	\$180,000	\$915,576	\$6,400	\$35,579	\$0	\$0	\$29,094	\$63,143	(\$193,492)	\$1,036,300
2021	\$195,000	\$900,618	\$3,022	\$35,504	\$0	\$0	\$45,000	\$62,112	(\$271,466)	\$969,790
2022	\$205,000	\$886,479	\$8,372	\$35,505	\$0	\$0	\$33,000	\$61,137	(\$310,801)	\$918,692
2023	\$236,021	\$871,618	\$8,744	\$34,022	\$0	\$0	\$33,000	\$61,112	(\$361,865)	\$882,652
2024	\$0	\$431,556	\$7,000	\$35,073	\$0	\$284,552	\$41,204	\$0	\$0	\$799,384
2025	\$0	\$0	\$8,000	\$30,655	\$319,000	\$562,850	\$37,968	\$0	\$0	\$958,473
2026	\$0	\$0	\$9,000	\$30,165	\$334,000	\$546,900	\$38,348	\$0	\$0	\$958,412
2027	\$0	\$0	\$10,000	\$29,613	\$350,000	\$530,200	\$38,731	\$0	\$0	\$958,544
2028	\$0	\$0	\$11,000	\$29,000	\$368,000	\$512,700	\$39,119	\$0	\$0	\$959,819
2029	\$0	\$0	\$12,000	\$28,326	\$385,000	\$494,300	\$39,510	\$0	\$0	\$959,135
2030	\$0	\$0	\$13,000	\$27,590	\$404,000	\$475,050	\$39,905	\$0	\$0	\$959,545
2031	\$0	\$0	\$15,000	\$26,793	\$424,000	\$454,850	\$40,304	\$0	\$0	\$960,947
2032	\$0	\$0	\$16,000	\$25,874	\$445,000	\$433,650	\$40,707	\$0	\$0	\$961,231
2033	\$0	\$0	\$18,000	\$24,893	\$467,000	\$411,400	\$41,114	\$0	\$0	\$962,407
2034	\$0	\$0	\$19,000	\$23,789	\$490,000	\$388,050	\$41,525	\$0	\$0	\$962,365
2035	\$0	\$0	\$21,000	\$22,625	\$514,000	\$363,550	\$41,941	\$0	\$0	\$963,115
2036	\$0	\$0	\$23,000	\$21,337	\$539,000	\$337,850	\$42,360	\$0	\$0	\$963,547
2037	\$0	\$0	\$25,000	\$19,927	\$566,000	\$310,900	\$42,784	\$0	\$0	\$964,611
2038	\$0	\$0	\$28,000	\$18,395	\$593,000	\$282,600	\$43,211	\$0	\$0	\$965,206
2039	\$0	\$0	\$30,000	\$16,679	\$623,000	\$252,950	\$43,644	\$0	\$0	\$966,272
2040	\$0	\$0	\$33,000	\$14,840	\$653,000	\$221,800	\$44,080	\$0	\$0	\$966,720
2041	\$0	\$0	\$34,000	\$12,817	\$686,000	\$189,150	\$44,521	\$0	\$0	\$966,487
2042	\$0	\$0	\$37,000	\$10,732	\$719,000	\$154,850	\$44,966	\$0	\$0	\$966,548
2043	\$0	\$0	\$40,000	\$8,464	\$755,000	\$118,900	\$45,416	\$0	\$0	\$967,780
2044	\$0	\$0	\$43,000	\$6,012	\$792,000	\$81,150	\$45,870	\$0	\$0	\$968,032
2045	\$0	\$0	\$55,080	\$3,376	\$831,000	\$41,550	\$46,329	\$0	\$0	\$977,335
Total	\$1,248,703	\$7,606,496	\$540,000	\$750,717	\$11,257,000	\$7,449,752	\$1,146,082	\$444,414	(\$2,913,378)	\$27,529,787

1 – Represent the bond year for the Phase #1 Bonds for years 2016-2023, and the Phase #1 and Phase #2 Refunding Bonds for years 2024-2045.

2 – The principal and interest amounts for years 2016-2024 are based on the Phase #1 Bonds and are calculated using a 7.25% interest rate, which is equivalent to the interest rate on the Phase #1 Bonds, and have been revised to account for \$425,000 in MUSD Contract Revenue Credits that were redeemed on November 1, 2018.

3 – The principal and interest amounts for years 2016-2045 are based on the Phase #1 Reimbursement Agreement amount of \$540,000 and are calculated using an interest rate of 6.13%.

4 – The principal and interest amounts for years 2024-2045 are based on Phase #1's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #1 Projects, and are calculated using an interest rate of 5.000% for years 2024 through 2045, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.

5 – The amounts shown include estimated district administration and assessment collection costs and will be updated each year in the Annual Service Plan Updates.

6 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #1 Bonds. The first two years of the Additional Interest Rate for the Phase #1 Bonds were used to fund Debt Service Reserve Fund. The Delinquency and Prepayment Reserve for the Phase #1 and Phase #2 Refunding Bonds is being funded with Bond proceeds.

7 – The Annual Installments shown do not include any TIRZ Credit.

Appendix D
Phase #2 Projects Assessment Roll

Parcel
Original Assessment
Outstanding Assessment
Original Equivalent Units
Outstanding Equivalent Units

All Parcels
\$14,315,627
\$11,982,000
422.87
419.38

Year ¹	Principal ²	Interest ²	Principal ³	Interest ³	Principal ⁴	Interest ⁴	Principal ⁵	Interest ⁵	Admin Expenses ⁶	Additional Interest ⁷	Capitalized Interest/ Available Credits	Total Annual Installment
2016	\$0	\$0	\$0	\$333,141	\$0	\$0	\$0	\$0	\$10,780	\$0	(\$333,141)	\$10,780
2017	\$0	\$0	\$0	\$456,010	\$0	\$0	\$0	\$0	\$10,996	\$27,637	(\$456,011)	\$38,632
2018	\$0	\$0	\$0	\$456,010	\$0	\$0	\$0	\$0	\$11,215	\$27,637	(\$2,207)	\$492,656
2019	\$18,499	\$452,919	\$95,378	\$420,708	\$0	\$0	\$0	\$0	\$11,440	\$25,497	(\$566,418)	\$458,023
2020	\$150,000	\$558,394	\$93,750	\$410,209	\$0	\$0	\$0	\$0	\$44,467	\$71,986	(\$131,049)	\$1,197,757
2021	\$199,443	\$550,894	\$118,896	\$402,205	\$0	\$0	\$0	\$0	\$52,755	\$70,751	(\$144,135)	\$1,250,809
2022	\$182,564	\$541,792	\$118,212	\$392,934	\$0	\$0	\$0	\$0	\$46,287	\$69,297	(\$173,113)	\$1,177,972
2023	\$175,000	\$531,182	\$117,188	\$383,112	\$0	\$0	\$0	\$0	\$46,287	\$67,679	(\$218,849)	\$1,101,599
2024	\$0	\$485,050	\$0	\$180,180	\$24,000	\$201,287	\$242,000	\$101,591	\$67,461		\$0	\$1,301,570
2025	\$0	\$0	\$0	\$0	\$226,000	\$396,950	\$160,000	\$188,850	\$42,032		\$0	\$1,013,832
2026	\$0	\$0	\$0	\$0	\$237,000	\$385,650	\$167,000	\$180,850	\$42,452		\$0	\$1,012,952
2027	\$0	\$0	\$0	\$0	\$248,000	\$373,800	\$176,000	\$172,500	\$42,877		\$0	\$1,013,177
2028	\$0	\$0	\$0	\$0	\$260,000	\$361,400	\$185,000	\$163,700	\$43,305		\$0	\$1,013,405
2029	\$0	\$0	\$0	\$0	\$273,000	\$348,400	\$194,000	\$154,450	\$43,738		\$0	\$1,013,588
2030	\$0	\$0	\$0	\$0	\$286,000	\$334,750	\$204,000	\$144,750	\$44,176		\$0	\$1,013,676
2031	\$0	\$0	\$0	\$0	\$300,000	\$320,450	\$214,000	\$134,550	\$44,617		\$0	\$1,013,617
2032	\$0	\$0	\$0	\$0	\$314,000	\$305,450	\$225,000	\$123,850	\$45,064		\$0	\$1,013,364
2033	\$0	\$0	\$0	\$0	\$330,000	\$289,750	\$236,000	\$112,600	\$45,514		\$0	\$1,013,864
2034	\$0	\$0	\$0	\$0	\$346,000	\$273,250	\$247,000	\$100,800	\$45,969		\$0	\$1,013,019
2035	\$0	\$0	\$0	\$0	\$362,000	\$255,950	\$260,000	\$88,450	\$46,429		\$0	\$1,012,829
2036	\$0	\$0	\$0	\$0	\$380,000	\$237,850	\$273,000	\$75,450	\$46,893		\$0	\$1,013,193
2037	\$0	\$0	\$0	\$0	\$399,000	\$218,850	\$287,000	\$61,800	\$47,362		\$0	\$1,014,012
2038	\$0	\$0	\$0	\$0	\$418,000	\$198,900	\$301,000	\$47,450	\$47,836		\$0	\$1,013,186
2039	\$0	\$0	\$0	\$0	\$439,000	\$178,000	\$316,000	\$32,400	\$48,314		\$0	\$1,013,714
2040	\$0	\$0	\$0	\$0	\$460,000	\$156,050	\$332,000	\$16,600	\$48,797		\$0	\$1,013,447
2041	\$0	\$0	\$0	\$0	\$483,000	\$133,050	\$0	\$0	\$49,285		\$0	\$665,335
2042	\$0	\$0	\$0	\$0	\$506,000	\$108,900	\$0	\$0	\$49,778		\$0	\$664,678
2043	\$0	\$0	\$0	\$0	\$531,000	\$83,600	\$0	\$0	\$50,276		\$0	\$664,876
2044	\$0	\$0	\$0	\$0	\$557,000	\$57,050	\$0	\$0	\$50,779		\$0	\$664,829
2045	\$0	\$0	\$0	\$0	\$584,000	\$29,200	\$0	\$0	\$51,287		\$0	\$664,487
Total	\$725,506	\$3,120,231	\$543,423	\$3,434,508	\$7,963,000	\$5,248,537	\$4,019,000	\$1,900,641	\$1,278,471	\$360,485	(\$2,024,922)	\$26,568,880

- 1 – Represent the bond year for the Phase #2 Bonds for years 2019-2023, and the Phase #1 and Phase #2 Refunding Bonds for years 2024-2045.
- 2 – The principal and interest amounts for years 2019-2024 are based on the Phase #2 Bonds related to the Phase #2 Improvements and are calculated using 5.00% interest rate, which is equivalent to the interest rate on the Phase #2 Bonds.
- 3 – The principal and interest amounts for years 2016-2024 are based on the Phase #2's portion of the Phases #2-3 Major Improvement Bonds related to the Phase #2 Major Improvements and are calculated using a 8.25% interest rate on the Phases #2-3 Major Improvement Bonds, which is equivalent to the interest rate on the Phases #2-3 Major Improvement Bonds, and have been revised to account for \$865,000 (of which \$450,521 is related to the Phase #2 Major Improvements) in MSUD Contract Revenue Credits that were redeemed on November 1, 2018.
- 4 – The principal and interest amounts for years 2024-2045 are based on Phase #2's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #2 Improvements, and are calculated using an interest rate of 5.000% for years 2024 through 2045, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.
- 5 – The principal and interest amounts for years 2024-2040 are based on Phase #2's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #2 Major Improvements, and are calculated using an interest rate of 5.000% for years 2024 through 2040, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.
- 6 – The amounts shown include estimated Administrative Expenses for district administration costs and assessment collection costs and will be updated each year in the Annual Service Plan Updates.
- 7 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #2's share of the Phases #2-3 Major Improvement Bonds, and additional interest reserve for the Phase #2 Bonds. The Delinquency and Prepayment Reserve for the Phase #1 and Phase #2 Refunding Bonds is being funded with Bond proceeds.

EXHIBIT E
PROJECTED ABSORPTION

City of Aubrey TIRZ No. 1
City of Aubrey, Texas

Exhibit E: Projected Absorption¹ - All Phases

Assesment Year	Debt Service Year	Bond Year Ending	Lot Tpye 1 (60' Lot)		Lot Type 2 (50' Lot)		Total	
			Annual	Cumulative	Annual	Cumulative	Units	Cumulative
1-Jan-16	1	1-Sep-16	0	0	0	0	0	0
1-Jan-17	2	1-Sep-17	0	0	0	0	0	0
2-Jan-17	3	1-Sep-18	25	25	145	145	170	170
1-Jan-19	4	1-Sep-19	40	65	160	305	200	370
1-Jan-20	5	1-Sep-20	64	129	160	465	224	594
1-Jan-21	6	1-Sep-21	48	177	175	640	223	817
1-Jan-22	7	1-Sep-22	48	225	180	820	228	1045
1-Jan-23	8	1-Sep-23	44	269	180	1000	224	1269
1-Jan-24	9	1-Sep-24		269	137	1137	137	1406
1-Jan-25	10	1-Sep-25		269		1137		1406
1-Jan-26	11	1-Sep-26		269		1137		1406
1-Jan-27	12	1-Sep-27		269		1137		1406
1-Jan-28	13	1-Sep-28		269		1137		1406
1-Jan-29	14	1-Sep-29		269		1137		1406
1-Jan-30	15	1-Sep-30		269		1137		1406
1-Jan-31	16	1-Sep-31		269		1137		1406
1-Jan-32	17	1-Sep-32		269		1137		1406
1-Jan-33	18	1-Sep-33		269		1137		1406
1-Jan-34	19	1-Sep-34		269		1137		1406
1-Jan-35	20	1-Sep-35		269		1137		1406
1-Jan-36	21	1-Sep-36		269		1137		1406
1-Jan-37	22	1-Sep-37		269		1137		1406
1-Jan-38	23	1-Sep-38		269		1137		1406
1-Jan-39	24	1-Sep-39		269		1137		1406
1-Jan-40	25	1-Sep-40		269		1137		1406
1-Jan-41	26	1-Sep-41		269		1137		1406
1-Jan-42	27	1-Sep-42		269		1137		1406
1-Jan-43	28	1-Sep-43		269		1137		1406
1-Jan-44	29	1-Sep-44		269		1137		1406

MuniCap, Inc.

¹Provided by Developer.

EXHIBIT F
PROJECTED ASSESSED VALUES

City of Aubrey TIRZ No. 1
City of Aubrey, Texas

Exhibit F: Projected Assessed Value- All Phases

Assessed As Of	Tax Year Ending	2.0% Inflation Factor ²	Total Projected Assessed Value ^{3,4,5}
1-Jan-15	1-Jan-16	100%	\$8,925,919
1-Jan-16	1-Jan-17	100%	\$8,925,919
1-Jan-17	1-Jan-18	100%	\$14,707,195
1-Jan-18	1-Jan-19	100%	\$45,114,833
1-Jan-19	1-Jan-20	100%	\$91,498,694
1-Jan-20	1-Jan-21	100%	\$144,432,343
1-Jan-21	1-Jan-22	100%	\$206,992,147
1-Jan-22	1-Jan-23	100%	\$332,748,227
1-Jan-23	1-Jan-24	100%	\$463,738,737
1-Jan-24	1-Jan-25	100%	\$504,561,571
1-Jan-25	1-Jan-26	100%	\$544,403,991
1-Jan-26	1-Jan-27	102%	\$555,292,071
1-Jan-27	1-Jan-28	104%	\$577,725,870
1-Jan-28	1-Jan-29	106%	\$613,087,316
1-Jan-29	1-Jan-30	108%	\$663,625,427
1-Jan-30	1-Jan-31	110%	\$732,696,095
1-Jan-31	1-Jan-32	113%	\$825,134,807
1-Jan-32	1-Jan-33	115%	\$947,820,526
1-Jan-33	1-Jan-34	117%	\$1,110,522,811
1-Jan-34	1-Jan-35	120%	\$1,327,177,559
1-Jan-35	1-Jan-36	122%	\$1,617,822,039
1-Jan-36	1-Jan-37	124%	\$2,011,558,358
1-Jan-37	1-Jan-38	127%	\$2,551,142,382
1-Jan-38	1-Jan-39	129%	\$3,300,174,701
1-Jan-39	1-Jan-40	132%	\$4,354,510,432
1-Jan-40	1-Jan-41	135%	\$5,860,597,720
1-Jan-41	1-Jan-42	137%	\$8,045,344,773
1-Jan-42	1-Jan-43	140%	\$11,265,424,982
1-Jan-43	1-Jan-44	143%	\$16,089,800,959

MuniCap, IntS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx]Exhibit C-2
19-Aug-25

¹According to the Denton County Appraisal District, real property taxes are due without penalty as of January 31st in the year following the year in which property is assessed.

²Assumes an annual inflation factor of 3% based on a 4 year compounded annual growth rate of homes within the PID.

³Projectcted Assessed Value shown for Tax Year Ending January 31, 2017 through January 31, 2024, shows the actual values reported on the State of Texas Comptroller of Public Accounts Form 50-806.

EXHIBIT G
PROJECTED INCREMENTAL REAL ESTATE TAXES

Exhibit G: Projected Incremental Assessed Value & Incremental Real Property Taxes Available for TIRZ Obligations - City of Aubrey

\$198,765

Tax Year	Bond Year	Inflation Factor	Total Projected Assessed Value ²	Base Value	Estimated Incremental Value	City of Aubrey Property Tax Rate (Per \$100 A.V.) ³	Total Incremental Tax Revenues	Percent Available for TIRZ Obligations ⁴	Total Available Incremental Tax Revenues
1-Jan-16	1-Sep-16	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.566997	\$0	45.20%	\$0
1-Jan-17	1-Sep-17	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.542049	\$0	45.20%	\$0
1-Jan-18	1-Sep-18	100%	\$14,707,195	(\$8,925,919)	\$5,781,276	\$0.542000	\$31,335	45.20%	\$14,163
1-Jan-19	1-Sep-19	100%	\$45,114,833	(\$8,925,919)	\$36,188,914	\$0.542000	\$196,144	45.20%	\$88,657
1-Jan-20	1-Sep-20	100%	\$91,498,694	(\$8,925,919)	\$82,572,775	\$0.541600	\$447,214	45.20%	\$202,141
1-Jan-21	1-Sep-21	100%	\$144,432,343	(\$198,765)	\$144,233,578	\$0.541400	\$780,881	45.20%	\$352,958
1-Jan-22	1-Sep-22	100%	\$206,992,147	(\$198,765)	\$206,793,382	\$0.525000	\$1,085,665	45.20%	\$490,721
1-Jan-23	1-Sep-23	100%	\$332,748,227	(\$198,765)	\$332,549,462	\$0.464928	\$1,546,116	45.20%	\$698,844
1-Jan-24	1-Sep-24	100%	\$463,738,737	(\$198,765)	\$463,539,972	\$0.464000	\$2,150,825	45.20%	\$972,173
1-Jan-25	1-Sep-25	100%	\$504,561,571	(\$198,765)	\$504,362,806	\$0.464000	\$2,340,243	45.20%	\$1,057,790
1-Jan-26	1-Sep-26	100%	\$544,403,991	(\$198,765)	\$544,205,226	\$0.464000	\$2,525,112	38.75%	\$978,481
1-Jan-27	1-Sep-27	102%	\$555,292,071	(\$198,765)	\$555,093,306	\$0.464000	\$2,575,633	38.75%	\$998,058
1-Jan-28	1-Sep-28	104%	\$577,725,870	(\$198,765)	\$577,527,105	\$0.464000	\$2,679,726	38.75%	\$1,038,394
1-Jan-29	1-Sep-29	106%	\$613,087,316	(\$198,765)	\$612,888,551	\$0.464000	\$2,843,803	38.75%	\$1,101,974
1-Jan-30	1-Sep-30	108%	\$663,625,427	(\$198,765)	\$663,426,662	\$0.464000	\$3,078,300	38.75%	\$1,192,841
1-Jan-31	1-Sep-31	110%	\$732,696,095	(\$198,765)	\$732,497,330	\$0.464000	\$3,398,788	38.75%	\$1,317,030
1-Jan-32	1-Sep-32	113%	\$825,134,807	(\$198,764)	\$824,936,043	\$0.464000	\$3,827,703	38.75%	\$1,483,235
1-Jan-33	1-Sep-33	115%	\$947,820,526	(\$198,764)	\$947,621,762	\$0.464000	\$4,396,965	38.75%	\$1,703,824
1-Jan-34	1-Sep-34	117%	\$1,110,522,811	(\$198,763)	\$1,110,324,048	\$0.464000	\$5,151,904	38.75%	\$1,996,363
1-Jan-35	1-Sep-35	120%	\$1,327,177,559	(\$198,763)	\$1,326,978,796	\$0.464000	\$6,157,182	38.75%	\$2,385,908
1-Jan-36	1-Sep-36	122%	\$1,617,822,039	(\$198,762)	\$1,617,623,277	\$0.464000	\$7,505,772	38.75%	\$2,908,487
1-Jan-37	1-Sep-37	124%	\$2,011,558,358	(\$198,762)	\$2,011,359,596	\$0.464000	\$9,332,709	38.75%	\$3,616,425
1-Jan-38	1-Sep-38	127%	\$2,551,142,382	(\$198,761)	\$2,550,943,621	\$0.464000	\$11,836,378	38.75%	\$4,586,597
1-Jan-39	1-Sep-39	129%	\$3,300,174,701	(\$198,761)	\$3,299,975,940	\$0.464000	\$15,311,888	38.75%	\$5,933,357
1-Jan-40	1-Sep-40	132%	\$4,354,510,432	(\$198,760)	\$4,354,311,672	\$0.464000	\$20,204,006	38.75%	\$7,829,052
1-Jan-41	1-Sep-41	135%	\$5,860,597,720	(\$198,760)	\$5,860,398,960	\$0.464000	\$27,192,251	38.75%	\$10,536,997
1-Jan-42	1-Sep-42	137%	\$8,045,344,773	(\$198,759)	\$8,045,146,014	\$0.464000	\$37,329,478	38.75%	\$14,465,173
1-Jan-43	1-Sep-43	140%	\$11,265,424,982	(\$198,759)	\$11,265,226,223	\$0.464000	\$52,270,650	38.75%	\$20,254,877
1-Jan-44	1-Sep-44	143%	\$16,089,800,959	(\$198,758)	\$16,089,602,201	\$0.464000	\$74,655,754	38.75%	\$28,929,105
Total							\$300,852,423		\$117,133,622

MuniCap, Inc.

<https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx> Exhibit C-3

19-Aug-25

¹Assumes an annual inflation factor of 2% based on a 4 year compounded annual growth rate of homes in the surrounding area.
²See Exhibit F.
³Represents the City of Aubrey real property tax rate for tax year 2024. Source: City of Aubrey.
⁴Assumes 45.20% of incremental tax revenues are available for the repayment of TIRZ Obligations.

Exhibit G: Projected Incremental Assessed Value & Incremental Real Property Taxes Available to the Jurisdiction - City of Aubrey

Tax Year	Bond	Inflation	Total Projected		Estimated	City of	Total	Percent	Total Available
Ending	Year	Factor ¹	Assessed Value ²	Base Value	Incremental Value	Aubrey	Incremental	Available to	Incremental
	Ending					Property Tax Rate	Tax Revenues	the City	Tax Revenues
						(Per \$100 A.V.) ³			
1-Jan-16	1-Sep-16	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.566997	\$0	54.80%	\$0
1-Jan-17	1-Sep-17	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.542049	\$0	54.80%	\$0
1-Jan-18	1-Sep-18	100%	\$14,707,195	(\$8,925,919)	\$5,781,276	\$0.542000	\$31,335	54.80%	\$17,171
1-Jan-19	1-Sep-19	100%	\$45,114,833	(\$8,925,919)	\$36,188,914	\$0.542000	\$196,144	54.80%	\$107,487
1-Jan-20	1-Sep-20	100%	\$91,498,694	(\$8,925,919)	\$82,572,775	\$0.541600	\$447,214	54.80%	\$245,073
1-Jan-21	1-Sep-21	100%	\$144,432,343	(\$198,765)	\$144,233,578	\$0.541400	\$780,881	54.80%	\$427,923
1-Jan-22	1-Sep-22	100%	\$206,992,147	(\$198,765)	\$206,793,382	\$0.525000	\$1,085,665	54.80%	\$594,945
1-Jan-23	1-Sep-23	100%	\$332,748,227	(\$198,765)	\$332,549,462	\$0.464928	\$1,546,116	54.80%	\$847,271
1-Jan-24	1-Sep-24	100%	\$463,738,737	(\$198,765)	\$463,539,972	\$0.464000	\$2,150,825	54.80%	\$1,178,652
1-Jan-25	1-Sep-25	100%	\$504,561,571	(\$198,765)	\$504,362,806	\$0.464000	\$2,340,243	54.80%	\$1,282,453
1-Jan-26	1-Sep-26	100%	\$544,403,991	(\$198,765)	\$544,205,226	\$0.464000	\$2,525,112	61.25%	\$1,546,631
1-Jan-27	1-Sep-27	102%	\$555,292,071	(\$198,765)	\$555,093,306	\$0.464000	\$2,575,633	61.25%	\$1,577,575
1-Jan-28	1-Sep-28	104%	\$577,725,870	(\$198,765)	\$577,527,105	\$0.464000	\$2,679,726	61.25%	\$1,641,332
1-Jan-29	1-Sep-29	106%	\$613,087,316	(\$198,765)	\$612,888,551	\$0.464000	\$2,843,803	61.25%	\$1,741,829
1-Jan-30	1-Sep-30	108%	\$663,625,427	(\$198,765)	\$663,426,662	\$0.464000	\$3,078,300	61.25%	\$1,885,459
1-Jan-31	1-Sep-31	110%	\$732,696,095	(\$198,765)	\$732,497,330	\$0.464000	\$3,398,788	61.25%	\$2,081,757
1-Jan-32	1-Sep-32	113%	\$825,134,807	(\$198,764)	\$824,936,043	\$0.464000	\$3,827,703	61.25%	\$2,344,468
1-Jan-33	1-Sep-33	115%	\$947,820,526	(\$198,764)	\$947,621,762	\$0.464000	\$4,396,965	61.25%	\$2,693,141
1-Jan-34	1-Sep-34	117%	\$1,110,522,811	(\$198,763)	\$1,110,324,048	\$0.464000	\$5,151,904	61.25%	\$3,155,541
1-Jan-35	1-Sep-35	120%	\$1,327,177,559	(\$198,763)	\$1,326,978,796	\$0.464000	\$6,157,182	61.25%	\$3,771,274
1-Jan-36	1-Sep-36	122%	\$1,617,822,039	(\$198,762)	\$1,617,623,277	\$0.464000	\$7,505,772	61.25%	\$4,597,285
1-Jan-37	1-Sep-37	124%	\$2,011,558,358	(\$198,762)	\$2,011,359,596	\$0.464000	\$9,332,709	61.25%	\$5,716,284
1-Jan-38	1-Sep-38	127%	\$2,551,142,382	(\$198,761)	\$2,550,943,621	\$0.464000	\$11,836,378	61.25%	\$7,249,782
1-Jan-39	1-Sep-39	129%	\$3,300,174,701	(\$198,761)	\$3,299,975,940	\$0.464000	\$15,311,888	61.25%	\$9,378,532
1-Jan-40	1-Sep-40	132%	\$4,354,510,432	(\$198,760)	\$4,354,311,672	\$0.464000	\$20,204,006	61.25%	\$12,374,954
1-Jan-41	1-Sep-41	135%	\$5,860,597,720	(\$198,760)	\$5,860,398,960	\$0.464000	\$27,192,251	61.25%	\$16,655,254
1-Jan-42	1-Sep-42	137%	\$8,045,344,773	(\$198,759)	\$8,045,146,014	\$0.464000	\$37,329,478	61.25%	\$22,864,305
1-Jan-43	1-Sep-43	140%	\$11,265,424,982	(\$198,759)	\$11,265,226,223	\$0.464000	\$52,270,650	61.25%	\$32,015,773
1-Jan-44	1-Sep-44	143%	\$16,089,800,959	(\$198,758)	\$16,089,602,201	\$0.464000	\$74,655,754	61.25%	\$45,726,649
Total							\$300,852,423		\$183,718,801

MuniCap, Inc. [https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/\[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx\]Exhibit C-4](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx]Exhibit C-4)
19-Aug-25

¹Assumes an annual inflation factor of 2% based on a 4 year compounded annual growth rate of homes in the surrounding area.
²See Exhibit F.
³Represents the City of Aubrey real property tax rate for tax year 2024. Source: City of Aubrey.
⁴Assumes 54.80% of incremental tax revenues are available to the City.

EXHIBIT H
DEVELOPMENT STANDARDS

Exhibit "F"
Development Standards

I. PLANNING STANDARDS

1.1 Purpose: The purpose of these Development Standards ("Standards") is to establish enforceable minimum requirements for the development and use of a 467.6 tract of land known as Jackson Ridge (the "Property"), which is the subject of the Jackson Ridge Development Agreement between the City of Aubrey, Texas and CADG Comanche 248, LLC, and Comanche Ridge 52 Partners, Ltd (the "Development Agreement"). The intent is for these requirements to result in a quality subdivision and thoroughfare development with residential uses in an orderly fashion.

1.2 Establishment of Use Districts: For the purpose of regulating land use, the Property shall be developed and used in accordance with the standards set forth in the following use districts to apply to the Property in the corresponding areas of lots designated by size in the Concept Plan with a maximum 4.25 units per acre:

- SF-6 - Single Family Residential, 6,000 sf minimum lot;
- SF-72 - Single Family Residential, 7,200 sf minimum lot;
- AC - Amenity Center

Upon application by Developer demonstrating with respect to one or more lots that the minimum lot area established for SF-6 does not allow for construction of a single family residence on such a lot that is otherwise in compliance with these Development Standards, the City shall administratively through its city engineer grant a variance to allow for a reduced minimum lot area that is no less than 5,700 sf.

Use Regulations:

a) SF-6

Permitted Uses:

Single-family detached dwellings in accordance with the limits of SF-6 zoning or the following limits:

Development Minimums:

- Lot Area: 6,000 square feet
- Lot Width: 50 feet, 45 feet for lots fronting cul-de-sac
- Lot Depth: 120 feet
- Front Yard: 20 feet
- Side Yard: 5 feet; 10 feet on corner lots adjacent to street, except for corner lots adjacent to streets where 15' side yards are required as shown in Master Plan on page 6 of these Standards.
- Rear Yard: 20 feet, 10' for lots adjacent to park or trail with tubular steel, wrought iron, masonry or similar material fencing (No Wood).
- Dwelling Unit Size: 1,200 square feet
- Parking spaces: 2 per dwelling unit in an enclosed garage

Development Maximums:

- Height 35 feet
- Lot Coverage 55%

b) SF-72

Permitted Uses: Single-family detached dwellings in accordance with the following limits:

Development Minimums:

Lot Area:	7,200 square feet
Lot Width:	60 feet, 55 feet for lots fronting cul-de-sac
Lot Depth:	120 feet
Front Yard:	20 feet
Side Yard:	5 feet; 10 feet on corner lots adjacent to street, except for corner lots adjacent to streets where 15' side yards are required as shown in Master Plan on page 6 of these Standards.
Rear Yard	20 feet, 10' for lots adjacent to park or trail with tubular steel, wrought iron, or similar material fencing (No Wood).
Dwelling Unit Size:	1,200 square feet
Parking spaces:	2 per dwelling unit in an enclosed garage

Development Maximums:

Height	35 feet
Lot Coverage	55%

c) AC – Amenity Center

The purpose of the Amenity Center District is to allow for a unified development under a common architectural theme for neighborhood amenities such as pool, sports fields, playground, restrooms, pavilion, and public/civic uses, as submitted by the Developer of property in the Amenity Center District.

Permitted Uses: Amenities, in accordance with the following limits:

Development Minimums:

Lot Area:	5,000 square feet
Lot Width:	50 feet
Lot Depth:	100 feet
Front Yard:	30 feet
Side Yard:	15 feet
Rear Yard	20 feet
Floor Area Ratio:	0.6: 1

Development Maximums:

Height	35 feet
Lot Coverage	70%

Special Regulations: Development in the Amenity Center Districts shall be subject to prior Site Plan submittal and approval by the City Council. The Site Plan shall be approved if the proposed development is in conformity these Development Standards, applicable City Regulations, and the Developer's architectural guidelines. Further, the Planning and Zoning Commission and City Council have the express authority to authorize development in a manner that is contrary to the minimums stated herein, only to the extent necessary to allow development to conform to the architectural and stylistic theme proposed by the Developer.

1.3 Regulations Applicable: When not in conflict with these Development Standards, the development of the Property shall be subject to all applicable City Regulations, as that term is defined in the Development Agreement, including but not limited to the City's subdivision regulations, engineering design standards, property maintenance codes, building codes and other applicable uniform codes.

1.4 Signage: Signage shall be allowed in the Amenity Center District only, and shall be limited to one sign per lot, advertising the location of a facility on that lot. Lots with two or more sides of public street frontage shall be allowed one sign per side with street frontage. Signage shall be of a monument type with a maximum height of 6 feet. The location and elevation of proposed signage shall be depicted on the Site Plan, and shall be approved if in accordance with these regulations.

1.5 Hike and Bike Trail System: The Property shall be developed in a manner consistent with the hike and bike trail system as required under the Development Agreement. Developers shall provide interconnectivity of the system between phases and areas of the development and the amenity center by way of a sidewalk, stairs and/or ramps. The system shall provide access to abutting retail development and shall be designed such that all residential units are within three thousand (3,000) feet of the system. The minimum trail width shall be 6 feet.

1.6 Homeowner's Association (HOA):

- a) An HOA shall be established to maintain open space, landscaping and screening, recreational and amenity areas, and other commonly owned facilities.
- b) The Developer is responsible for drafting the HOA documents pertaining to the HOA's responsibilities to maintain these areas and include notification to homeowners within the Property.
- c) Certain parks within the Property shall be dedicated to the City of Aubrey, locations to be determined by City and Developer and the HOA shall be responsible for the maintenance of these parks, as documented in a separate agreement.
- d) Prior to approval of a Final Plat, a document establishing the HOA shall be submitted to the City for review and approved by the City for conformance with all requirements and other applicable ordinances.

1.7 Exterior Wall Masonry: All exterior walls, excluding doors, windows and window units, shall be comprised of at least ninety (90%) percent masonry product. Masonry product shall include stone, brick, cultured stone and stucco, or equivalent, permanent, architecturally finished material, such as cementitious fiberboard or "hardiboard-type" material. Any cementitious fiberboard product shall be limited to no more than forty (40%) percent of any exterior. Prohibited exterior finish materials include vinyl and wood siding, exterior insulation finishing system (EIFS), and manufactured wood products

1.8 Roofing: All roofs shall have a minimum roof pitch of 6:12 with roofing materials consisting of asphalt and composite shingles, clay and concrete tile, slate and slate-type shingles, or an equivalent or better product, and accompanied with a 25 year warranty.

1.9 Garages: Garages shall be situated so that they are not the predominant design feature of the dwelling. Any front loading or front facing garage shall include at least one architectural elements, such as decorative overhangs above doors, banding or moldings, detailed door designs, windows/openings on garage doors, decorative vent covers, raised panel garage door, decorative hardware, or similar elements.

- 1.10 Parking:** In Amenity Center Districts, at least one off-street parking space shall be provided per three hundred (300) square feet of gross structure area.
- 1.11 Floodplain Dedication:** All floodplain areas shall be dedicated to the HOA or City, and shall be considered Common Open Space.
- 1.12 Screening and Outside Storage:** Amenity Center Districts, all ground-mounted antennas, satellite dishes, mechanical equipment, HVAC units, trash receptacles and auxiliary power units shall be screened from view by the street by means of a masonry wall or tubular steel with a living screen. Outside storage of materials shall only be allowed in the back yard area, unless properly screened. Roof mounted equipment shall be adequately screened by a parapet wall.
- 1.13 Landscaping** per lot – minimum 2 trees per lot - 2' caliper inch; minimum 8 shrubs for mid-level planting - must be 24" x 24" at planting; minimum 4 plants used for upper-level landscape should be 30" tall at the time of planting.
- 1.14 City Service Fees:** The City of Aubrey shall assess a library service fee of \$5.00 per lot per year in accordance to the City's current Ordinances.
- 1.15 Open Space Requirements:** The project will include a minimum of 10% open space including parks, flood plain, amenity centers, trails and landscape areas.
- 1.16 Screening Walls:** The purpose of providing screening walls is to improve the appearance of subdivisions abutting public rights-of-way; preserve and promote the aesthetic appeal of surrounding neighborhoods; and provide a cohesive identity for each subdivision. Screening along the thoroughfares shall consist of several methods, including berms, trees, shrubs, and walls/fences as designated on an approved screening plan. Solid wood fences abutting the thoroughfares are prohibited.

1. Lots Backing Upon a Freeway Frontage Road, Arterial Thoroughfare, or a Major or Residential Collector Street:

A screening wall shall be provided and maintained along the property line of any subdivision of single-family or multifamily lots where the rear of such lots abuts any freeway frontage road, or arterial thoroughfare, as such thoroughfare is identified on the Concept Plan, or a major or residential collector street. This requirement shall also apply where such lots are separated from the freeway frontage road, arterial thoroughfare, or major or residential collector street by an alley. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

The construction of such screening wall shall be the responsibility of the developer of the subdivision. Construction of the required screening wall shall occur subsequent to the final grading of the subdivision, but prior to formal acceptance of the subdivision by the City of Aubrey. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

2. Lots Siding Upon a Freeway Frontage Road or Arterial Thoroughfare:

Where a street within a single-family or multifamily subdivision must intersect a freeway frontage road or arterial thoroughfare, as identified on the Development Site Plan, in order to provide access into the subdivision, and where a single-family, lot sides to a freeway frontage road or arterial thoroughfare, a screening wall shall be provided along the side of the lot adjacent to such freeway frontage road or arterial

thoroughfare where the screening wall would constitute a continuation of any existing or proposed screening wall. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

Where two residential streets intersect with a freeway frontage road or arterial thoroughfare identified on the Concept Plan, the City Council shall determine whether adequate distance exists between the residential streets such that the provision of a masonry screening wall would be reasonable and appropriate.

The provisions of this subsection shall apply where the sides of such lots are separated from the freeway frontage road or arterial thoroughfare by an alley. In such instance the screening wall shall be placed on the right-of-way line separating the alley and freeway frontage road or arterial thoroughfare.

3. Building Materials:

Screening walls may be constructed of masonry, decorative metals, wood, or a combination of these materials as designated on the approved screening plan

4. Maintenance:

All areas adjacent to any screening wall or fence, or areas adjacent to a public street or right-of-way, shall be maintained in a clean and orderly condition by the property owner, free of debris and trash, in accordance with the applicable codes of the City of Aubrey.

5. Alternative Screening Material:

Other material or screening devices which meet the intent of these Standards, may be utilized to satisfy the requirements of this Section only upon approval of the City Council.

6. Conflicts:

Where the screening or buffering standards prescribed by this section are in conflict with special screening or buffering requirements which have been established within zoning districts on the Property, then the more restrictive requirements shall apply.

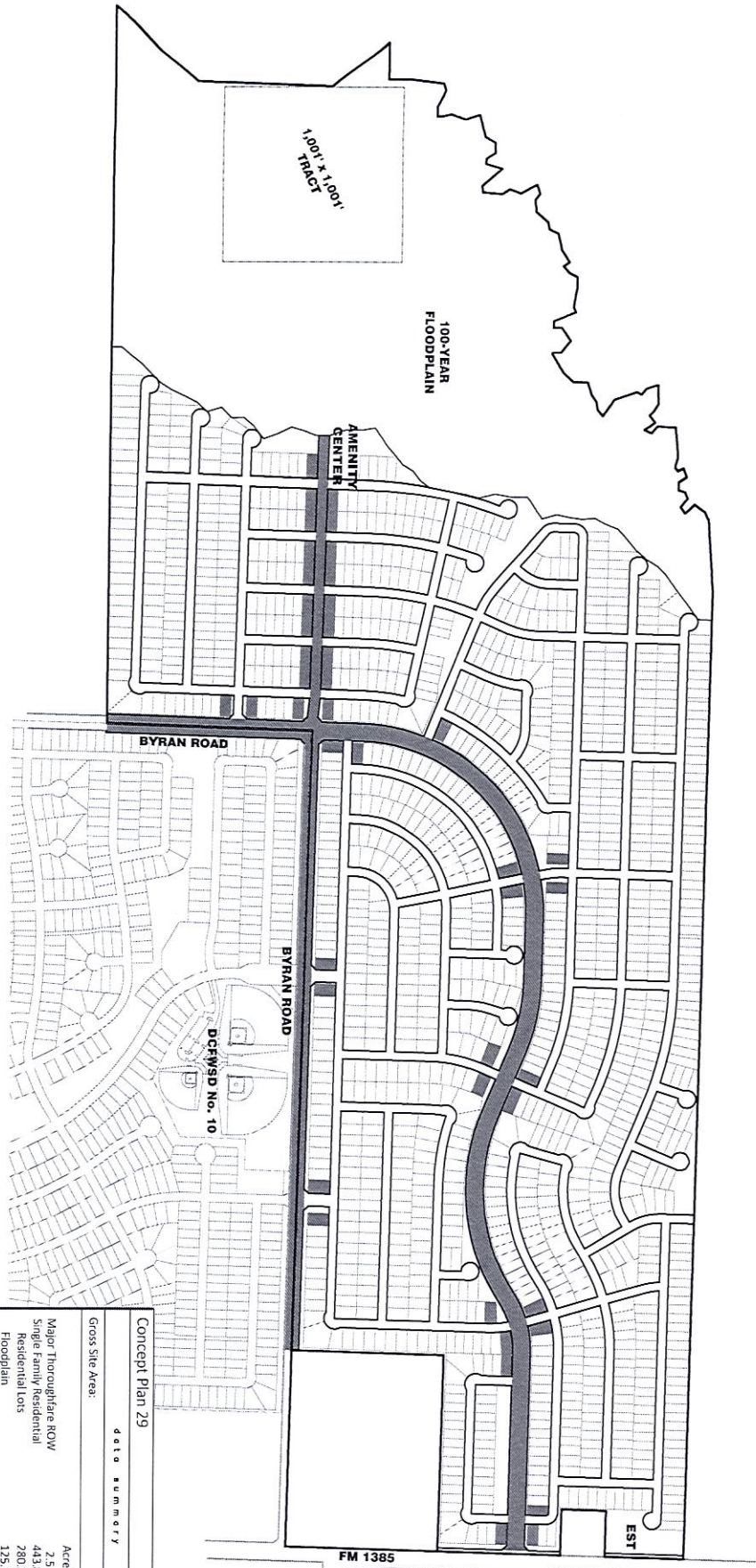
In instances where placement of a screening wall conflicts with the Visibility Obstructions Ordinance or other applicable ordinances, the screening wall shall be placed on private property within a screening wall maintenance easement which shall be provided on the subdivision plat of the property.



MASTER PLAN
JACKSON RIDGE DEVELOPMENT
AUBREY, ET/2, PROSPER, ET/2, DENTON COUNTY, TEXAS

SCALE 1"=80'
PEITT BARRAZA
CONSULTING PLANNING ARCHITECTS
DATE: MAY, 2015

LOT WITH MINIMUM 15' SIDE YARD



Concept Plan 29

Gross Site Area: 446.3

Major Thoroughfare ROW: 2.5

Single Family Residential: 413.8

Residential lots: 280.2

Floodplain: 125.1

Open Space: 17.8

Elevated Storage Tank Area: 1.5

Amenity Center: 1.4

Residential Product Type: 1126

50' x 120' lots: 269

60' x 120' lots: 1395

Total lots: 3,111

The Jackson Ridge Development does not exceed 4.25 units per gross acre and provides a minimum 10% of open space for the entire development.



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Hold a Public Hearing, consider and take appropriate action on Ordinance No. 924-25 approving the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas (the “Zone”) pursuant to Chapter 311, Texas Tax Code, to decrease the increment participation rate; and providing for related matters.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

Executive Summary

The City of Aubrey created Tax Increment Reinvestment Zone Number One (TIRZ No. 1) in 2015 to facilitate development within approximately 421.7 acres of primarily undeveloped land. The original Project Plan and Financing Plan was first amended in 2017.

The Council will consider a recommendation from the TIRZ board regarding the **Second Amended Project Plan and Financing Plan**, which reduces the City’s participation rate in incremental property tax contributions to the TIRZ Fund **from 45.2% to 38.75%**.

This adjustment reflects updated project costs, revised financing arrangements, and the City’s ongoing role in supporting public improvements while ensuring fiscal responsibility. The reduction in participation decreases the City’s long-term commitment of tax increment revenues while maintaining adequate funding for planned improvements.

Financial Summary

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny, or table) the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, and to authorize the City Manager to take all necessary actions to implement the amendment.

ORDINANCE NO. 924-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, AMENDING ORDINANCE NO. 628-17 APPROVING AN AMENDED PROJECT PLAN AND FINANCING PLAN AND AMENDING ORDINANCE NO 580-16 CREATING TAX INCREMENT REINVESTMENT ZONE NUMBER ONE, CITY OF AUBREY, TEXAS (“TIRZ NO. 1”) TO ADOPT AND APPROVE THE SECOND AMENDED PROJECT AND FINANCING PLAN FOR TIRZ NO. 1, AS SET FORTH IN EXHIBIT A HERETO AND DECREASING THE CITY OF AUBREY PARTICIPATION RATE FOR TIRZ NO. 1; PROVIDING FOR THE INCORPORATION OF PREMISES; APPROVING THE SECOND AMENDED PROJECT PLAN AND FINANCING PLAN FOR THE TAX INCREMENT REINVESTMENT ZONE NUMBER ONE, CITY OF AUBREY, TEXAS AS SET FORTH IN EXHIBIT A; AUTHORIZING THE CITY SECRETARY TO DISTRIBUTE SUCH PLANS; CONTAINING FINDINGS AND PROVISIONS RELATED TO THE FOREGOING SUBJECTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, the City Council of the City of Aubrey ("City") pursuant to the provisions of Chapter 311, Texas Tax Code, as amended (the “Act”), created Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas, (the "Zone"), by Ordinance 580-16, adopted November 17, 2015; and

WHEREAS, by Ordinance 628-17, adopted March 21, 2017, the City approved the Amended Project Plan and Financing Plan for the Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas, for the purpose of updating the project costs and reducing the participation rate; and

WHEREAS, the Board of Directors of the Zone considered the Second Amended Project Plan and Financing Plan for the Zone (the “Second Amended Plan”), which reduces the City participation rate, and recommended the Second Amended Plan for approval by City Council; and

WHEREAS, notice of the public hearing on the proposed Seconded Amended Plan and decrease to City participation in the Zone was published in a newspaper having general circulation in the City on August 15, 2025, which date is before the seventh (7th) day before the public hearing held on August 28, 2025; and

WHEREAS, at the public hearing on August 28, 2025, interested persons were allowed to speak for or against the Second Amended Plan and the decrease to City’s participation rate in the Zone, and the public hearing was held in full accordance with Section 311.003(c) of the Act; and

WHEREAS, opportunity for to present evidence regarding the Second Amended Project and Financing Plan for the Zone and City's decreased participation was provided at the public hearing on August 28, 2025; and

WHEREAS, after providing an opportunity for all comments and evidence, both written and oral, to the City Council, the public hearing was closed on August 28, 2025; and

WHEREAS, the City has taken all actions required to consider the Second Amended Plan and to decrease to City's participation rate in the Zone, including but not limited to, all actions required by the home-rule Charter of the City, the Act, the Texas Open Meetings Act (defined herein), and all other laws applicable to the Zone; and

WHEREAS, a Second Amended Project Plan and Financing Plan has been prepared for the Zone as set forth in **Exhibit A**.

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

Section 1. Incorporation of Recitals. The findings and recitals contained in the preamble of this ordinance are hereby found and declared to be true and correct and are hereby adopted and incorporated into this Ordinance for all purposes.

Section 2. Participation Rate; Second Amended Plan Adopted. The City, acting under and in accordance with the provisions of Chapter 311, Texas Tax Code, does hereby approve and adopt the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas and the change to the City participation rate reflected therein and as follows:

Participation rate for the City of Aubrey, Texas shall decrease from 45.2% to 38.75%.

Section 3. Base. The tax increment base for the Zone shall include the tax increment base established by the Ordinance 580-16 creating the Zone.

Section 4. Second Amended Plan – Feasibility and Implementation. The Second Amended Plan adopted hereby reflects the new City participation rate and is attached hereto as **Exhibit A** and incorporated herein for all intents and purposes. The Amendment is determined to be feasible and is approved. The appropriate officials of the City are authorized to take all steps reasonably necessary to implement the Amendment.

Section 5. Notices. The City Secretary is directed to provide copies of the Second Amended Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number One, City of Aubrey, Texas to each taxing unit levying ad valorem taxes in the Zone and to the State Comptroller as required by law.

Section 6. Severability. If any provision, section, subsection, sentence, clause, or phrase

of this ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

Section 7. Effective Date. This ordinance shall take effect immediately from and after its passage by the City Council of the City of Aubrey, and notices required herein have been provided as required by law.

PASSED and APPROVED by the affirmative vote of the City Council of the City of Aubrey this the 28th day of August 2025.

CHIS RICH, Mayor

JENNY HICKS, City Secretary

PATRICIA ADAMS, City Attorney

EXHIBIT A
SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

TAX INCREMENT REINVESTMENT ZONE No. 1

CITY OF AUBREY, TEXAS

SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

**MARCH 10, 2017
AS AMENDED ON MARCH 21, 2017
AS AMENDED ON AUGUST 28, 2025**

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

TAX INCREMENT REINVESTMENT ZONE No. 1

CITY OF AUBREY, TEXAS

SECOND AMENDED PROJECT PLAN AND FINANCING PLAN

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EXHIBIT C- ESTIMATED PROJECT COSTS

EXHIBIT D- BOND DEBT SERVICE SCHEDULE

EXHIBIT E- PROJECTED ABSORPTION

EXHIBIT F- PROJECTED ASSESSED VALUES

EXHIBIT G- PROEJCTED INCREMENTAL REAL ESTATE TAXES

EXHIBIT H- DEVELOPMENT STANDARDS

1. INTRODUCTION

1.1. AUTHORITY AND PURPOSE

The City of Aubrey, Texas, a Texas home rule municipality (the “City”), has the authority under Chapter 311, Texas Tax Code, as amended (the “Act”) to designate a contiguous or noncontiguous geographic area within the corporate limits of the City and within the extraterritorial jurisdiction of the City as a tax increment reinvestment zone to promote development or redevelopment of the area if the governing body of the City (the “City Council”) determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future, that the tax increment reinvestment zone is feasible, and that creation of the tax increment reinvestment zone is in the best interest of the City and the property in the tax increment reinvestment zone. The purpose of a tax increment reinvestment zone is to facilitate such development or redevelopment by financing the costs of public works, public improvements, programs, and other projects benefiting the tax increment reinvestment zone, plus other costs incidental to those expenditures, all of which costs are authorized by the Act.

1.2. ELIGIBILITY REQUIREMENTS

Except as provided in the Act, an area may be designated as a tax increment reinvestment zone if such area is predominantly open or undeveloped and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impairs or arrests the sound growth of the City. The City cannot, however, designate a zone if more than 30% of the property in the proposed zone, excluding property that is publicly owned, is "used for residential purposes" (defined by the Act as follows: "... property is used for residential purposes if it is occupied by a house having fewer than five living units ...") or if the total appraised value of taxable real property in the proposed zone and in existing reinvestment zones exceeds 50% of the total appraised value of taxable real property in the City and in industrial districts created by the City.

The Zone. By City Council action on November 17, 2015, the City created a tax increment reinvestment zone to be known as “Tax Increment Reinvestment Zone No. 1, City of Aubrey” (the “Zone” or “TIRZ”) that includes approximately 421.7 acres depicted on **Exhibit A** and described on **Exhibit B** (the “Property”). The Property meets the eligibility requirements of the Act. The Property is undeveloped, and due to its size, location, and physical characteristics, development will not occur solely through private investment in the foreseeable future. The Property substantially impairs and arrests the sound growth of the City because it is predominately underdeveloped due to factors such as no public infrastructure and the need for economic incentives to attract development to the Zone for the purpose of providing long-term economic benefits including, but not limited to, increased real property tax base for all taxing units in the Zone, increased sales and use tax for the City and the State of Texas, and increased job opportunities for residents of the City and the region. If the public works, public improvements, programs, and other projects are financed as contemplated by the Amended Plan (hereinafter defined), the City envisions that the Property will be developed to take full advantage of the opportunity to bring to the City and to all of the region quality developments.

1.3. PRELIMINARY PLAN; HEARING

Before the City adopted the ordinance designating the Zone, the City Council prepared a preliminary reinvestment zone financing plan in accordance with the Act and, on November 17, 2015, held a public hearing on the creation of the proposed zone and its benefits to the City and to the Property, at which public hearing interested persons spoke for and against the creation of the Zone, the boundaries of the Zone, and the concept of tax increment financing, and at which hearing the owners of the Property (collectively the “Owners”) were given a reasonable opportunity to protest the inclusion of the Property in the Zone. The requirement of the Act for a preliminary reinvestment zone financing plan was satisfied by the preliminary plan dated November 17, 2015, (the “Preliminary Plan”), the purpose of which is to describe, in general terms, the public works, public improvements, programs, and other projects that will be undertaken and financed by the Zone. A description of how such public works, improvements, programs, and projects are to be undertaken and financed will be determined by the Amended Plan and by the Development Agreement (both hereinafter defined), which require approval by the Board (hereinafter defined) and by the City Council.

1.4. CREATION OF THE ZONE

Subsequent to the above-referenced public hearing, the City Council adopted Ordinance No. 580-16 on November 17, 2015 (the “Creation Ordinance”) in accordance with the Act and creating the Zone after the City Council found that development or redevelopment of the property would not occur solely through private investment in the reasonably foreseeable future, that the Zone is feasible, and that creation of the Zone is in the best interest of the City and the Property. The ordinance creating the Zone appointed a Board of Directors for the Zone initially consisting of six (6) members (the “Board”).

1.5. BOARD RECOMMENDATIONS

Upon the creation of the Zone, the Board, during its March 21, 2017, meeting, reviewed the *Amended Project and Finance Plan for Tax Increment Reinvestment Zone No. 1, City of Aubrey* (the “Amended Plan”), and approved and recommended to the City Council the Amended Plan, pursuant to which the City will contribute a portion of the ad valorem tax increment (the “Tax Increment”) attributable to new development in the Zone into a tax increment fund created by the City and segregated from all other funds of the City (the “TIRZ Fund”) to the costs of public works, public improvements, programs, and other projects benefiting the Zone.

The Board now proposes the Second Amended and Financing Plan (the “Second Amended Plan”) which provides for a reduction on the overall participation rate of the City relating to contributions of Tax Increments to fund the cost of public works, public improvements, programs, and other projects benefiting the Zone. The updated Projected Incremental Real Estate Taxes incorporating such reduction is shown as **Exhibit G.**

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1.6. COUNCIL ACTION

The City Council, taking into consideration the recommendations of the Board approved:

- The Amended Plan, Pursuant to Ordinance No. 628-17, on March 21, 2017.

The City Council, taking into consideration the recommendations of the Board, is anticipated to consider and approve this Second Amended Plan on August 28, 2025.

1.7. SUMMARY OF RESULTS

As real property taxes are generated on an ad valorem basis from assessed values, it is first necessary to estimate the future assessed value resulting from the Zone. This plan provides assessed value information based on the following:

- The development is completed as proposed by CADG Comanche 248, LLC (the “Developer”);
- The units are sold according to the development pace estimated by the Developer, as summarized in subsequent sections of this Second Amended Plan;
- Property values are projected to increase at two percent (2.00%) estimated annual rate of inflation through 2044; and
- The real property tax rate remains static at the fiscal year 2025 level in future years.
- The City is committed to 38.75% of the incremental revenues generated from the Property.

In summary, the TIRZ financing analysis indicates that, assuming two percent (2.00%) annual inflation through 2044 (and after completion of all phases), the TIRZ is estimated to have an incremental value of \$16,089,602,194.

Table I-A below provides the projected total and incremental assessed value for the Zone through 2044 (and after completion of all phases). Refer to **Exhibit C**, attached hereto, for more information on the projected incremental value for each year.

Table I-A
Projected Assessed Values

Year	Projected Value	Base Value ¹	Incremental Value
2044	\$16,089,800,959	\$198,765	\$16,089,602,194

¹The base value of \$198,765 represents the 2015 base year value shown in the State of Texas Comptroller of Public Accounts Form 50-806.

The assessed values displayed in Table 1-A above are the basis for estimating incremental real property taxes. The projected incremental taxes are shown in Table 1-B on the following page. The Property is anticipated to be fully built out by December 31, 2026, and such fully built-out values are anticipated to be reflected in the 2027 property appraisal, and the related incremental taxes will become fully available on taxes dues as of January 31, 2028. The new proposed development could not occur without the Public Improvements (as defined herein) required to be constructed within the Zone. The total projected value of the new development at build-out as of

January 1, 2027, is \$555,292,071 with an incremental value of \$555,093,306. Table I-B illustrates the projected assessed value for taxes due as January 31, 2028, assuming two percent (2.00%) annual inflation.

Table I-B
Projected Incremental Tax Revenue

Jurisdiction	Total Projected Appraised Value at Buildout as of January 1, 2027	Base Value¹	Total Projected Incremental Appraised Value at Buildout as of January 1, 2027	Total Projected Incremental Tax Revenue as of January 31, 2028
City of Aubrey	\$555,292,071	\$198,765	\$555,093,306	\$2,575,633

¹The base value of \$198,765 represents the 2015 base year value shown in the State of Texas Comptroller of Public Accounts Form 50-806.

Refer to **Exhibit C** for projected tax increment revenues for each year.

The financing plan for the categories of public works and public improvements (the "Public Improvements") contemplates the issuance of special revenue bonds by the City secured by special assessments ("PID Assessments") levied on the property within the Jackson Ridge Public Improvement District (the "PID"). The bonds secured by the PID Assessments are referred to as the Major Improvement Bonds and Phase #1 Bonds, collectively the "PID Bonds" and are estimated to total \$23,255,000 in bond proceeds originally.

On February 29, 2024, the City issued the Phase #1 and #2 Refunding Bonds, to refinance the Phase #1 Bonds, the Phase #2 Bonds, and the pro rata share of the Phase #2-3 Major Improvement Bonds allocable to Phase #2 Assessed Property, and the Phase #3 Major Improvement Bonds to refinance the pro rata share of the Phases #2-3 Major Improvement Bonds allocable to the Phase #3 Assessed Property. Collectively, the PID Bonds are now estimated to total \$27,092,000, in bond proceeds.

A portion of the total Public Improvement costs are proposed to be funded with the PID Bonds. As a result, real property tax increment revenues are intended to pay an equivalent portion of the debt service on the PID Bonds and will be applied as discussed more fully in the Jackson Ridge PID Service and Assessment Plan.

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2. ASSESSMENT AND TAX COLLECTION PROCEDURES

2.1 AUTHORITY AND PURPOSE

Pursuant to Texas Tax Code, all taxable property is appraised at its market value as of January 1 of each year. Each county in Texas is served by an appraisal district, which determines the value of all that county's taxable property. Generally, local governments that collect property taxes, such as counties, cities and school districts, are members of the appraisal district.

2.2 METHODOLOGY

The appraisal districts use different valuation methods depending on property type and circumstances. A brief description of these methods follows.

Cost Approach – As the name implies, the cost approach values property on the basis of the costs of development. The value of a structure is determined by estimating the cost to replace the building with a new structure and then subtracting depreciation. This method assumes the cost of replacing the existing building plus the value of the land equals market value. The steps in applying the cost approach include:

- Estimating the site value (land and site improvements) through review of comparable sales;
- Estimating the cost of replacing the existing building with one of similar usefulness (reflecting current building design and materials); and
- Deducting all sources of depreciation, including physical deterioration (“wear and tear” on a building) and functional and economic obsolescence. Functional obsolescence is the reduced ability of the building to perform the function it was originally designed and built for. Economic obsolescence refers to external forces that affect the ability of the building to continue to perform, such as changes in transportation corridors and new types of building design demanded by the market.

The cost approach is relied upon most often when the property being appraised is new or nearly new and income is not yet stabilized, where there are no comparable sales, or where the improvements are relatively unique or specialized.

Market Data Comparison Approach – The market data comparison approach is based on the premise that the value of a specific property is set by the price an informed purchaser would pay for a comparable property, offering similar desirability and usefulness. For instance, if recent sales of condominium units within the same building indicate an increase in market values, all assessed values for condominiums in the building will be reassessed to reflect this increase in market value. This requires an understanding and comparison of market variables, such as location, property size, physical features and economic factors. The process of identifying and analyzing comparable property sales is repeated until a satisfactory range of value indicators for the subject property is established and a final estimate of value is possible. The limitations of the sales comparison approach are that it requires recent sales data for

similar properties. The sales comparison approach is relied upon most often for appraising the sale of residential property and is most likely to be relevant for the proposed residential development in the TIRZ.

According to the Denton Central Appraisal District (“DCAD”), properties developed in new subdivisions are typically appraised based on the sales price of the new homes developed in the subdivisions using a market comparison approach to value.

Income Approach – The income approach to value is based on the premise that the value of a property is directly related to the income it will generate. The appraisal districts analyze both the property’s ability to produce future income and its expenses, and based on projected new income, estimates the property’s value. The appraiser develops a capitalization rate by analyzing the sales of similar income properties and determining the relationship between the sale price and net income.

The steps in applying the income capitalization approach are to determine the stabilized, net-operating income by:

- Estimating potential gross income from all sources;
- Deducting an allowance for vacancy and bad debts; and
- Deducting all direct and indirect operating expenses.

The resulting net operating income is capitalized by a market rate, which reflects the property type and effective date of valuation to produce an estimate of overall property value.

To determine the effective gross income, the appraiser estimates market rents by analyzing rents, both within the property being assessed and in comparable properties in the neighborhood, and making an allowance for vacancy and collection loss. Net operating income is estimated by deducting operating expenses.

The appraiser typically determines the capitalization rate by analyzing sales (comparing net operating income to sale price) in the same market for similar properties to determine the ratio of net operating income to sales price. The capitalization rate will vary depending on the attractiveness of a property as an investment, income risks and physical factors, among other factors. In the absence of sufficient sales data, the appraisal districts may use standard industry rates as generated by other sources to determine cap rates.

The income approach is relied upon most often when appraising properties that produce a rental income from single or multiple tenants. The capitalized value of the income stream provides an estimate of the market value of the property (land and improvements).

An appraisal district may use any of the three common methods to value property. The legislature also authorizes appraisal districts to use a method called mass appraisal to calculate the value of a large number of similar properties. According to Section 23.01(b) of the Texas Property Tax Code:

if the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

2.3 APPEALS

According to the Denton County Appraisal District (the “DCAD”), property owners may utilize the DCAD appeal procedures if they have a concern about:

- the market or appraised value of the property;
- unequal appraisal of the property compared to other properties;
- the inclusion of the property on the appraisal roll;
- any exemptions that may apply to the property owner;
- the qualification for an agricultural or timber appraisal;
- the taxable status of the property;
- the local governments which should be taxing the property;
- the ownership of property;
- a change of use of land receiving special appraisal; and/or
- any action taken by the chief appraiser, DCAD or Appraisal Review Board (“ARB”) that applies to and adversely affects the property.

If property owners cannot resolve their concern informally with the DCAD staff, they may have their cases heard by the ARB. The ARB is an independent board of citizens that review problems with appraisals or other concerns listed above. It has the power to order the DCAD to make the necessary changes to solve problems. If a property owner files a written request for an ARB hearing (called a notice of protest) on or before May 31 (or 30 days after the notice of appraised value was mailed to the property owner, whichever is later), the ARB will set the case for a hearing. The property owner will receive written notice of the time, date, and place of the hearing. After it decides the case, the ARB must send them a copy of its order by certified mail. If the property owner is not satisfied with the decision, it has the right to appeal. If it chooses to go to court, the property owner must start the process by filing a petition within 60 days of the date it receives the ARB’s order. In certain cases, as an alternative to filing an appeal in district court, the property owner may file not later than the 45th day after it receives notice of the ARB order a request for binding arbitration with the DCAD. In certain cases, originating in certain counties, as an alternative to filing an appeal in district court, the property owner may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by not later than the 30th day after the property owner receives notice of the ARB’s order by filing with the chief appraiser of the DCAD a notice of appeal.

2.4 TAXATION PROCEDURES

The assessment and property tax process for each tax year includes the steps shown in Table II-A.

Table II-A
Property Tax Timeline

Date(s)	Event
January 1	CADs are required to appraise property on this date. A lien attaches to each taxable property to ensure property tax payment.
January 1 - April 30	CAD completes appraisals and processes applications for exemptions.
April - May	Appraisal districts send notices of appraised value.
May 1	Appraisal review board begins hearing protests from property owners.
July 1	Local taxing units may impose additional penalties for legal costs related to collecting unpaid taxes.
August - September	Local taxing units adopt tax rates.
October 1	Local taxing units (or county tax assessor-collector, acting on their behalf) begin sending tax bills to property owners.
January 1	Taxes due to local taxing units (or county tax assessor-collector, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.

2.5 PENALTIES AND INTEREST

According to the Texas Comptroller, if taxes are not paid by January 31st, penalties and interest will accrue are shown in Table II-B.

Table II-B
Penalties and Interest

If Tax Paid In:	Penalty		Interest		Total
February	6%	+	1%	=	7%
March	7%	+	2%	=	9%
April	8%	+	3%	=	11%
May	9%	+	4%	=	13%
June	10%	+	5%	=	15%
July	12%	+	6%	=	18%

Penalties reach a maximum of 12% and interest of 1% is added each month after the due date. All real property accounts not paid in full by June 30th of the year in which they become delinquent will be referred to the delinquent tax attorney for enforced collection and will incur an additional penalty equal to 15% - 20% of the total taxes, penalties, and interest due.

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2.6 HISTORICAL LEVY AND COLLECTION SUMMARY

According to City records, on average 99.1 percent of real property taxes were collected for each fiscal year from 2008 to 2014, as shown below in Table 2-C.

Table II-C
Penalties and Interest

Year:	Total Tax Levy	Amount Collected	Percentage Collected
2008	\$630,247	\$626,213	99.36%
2009	\$679,918	\$671,011	98.69%
2010	\$723,833	\$698,209	96.46%
2011	\$769,102	\$769,025	99.99%
2012	\$793,750	\$793,274	99.94%
2013	\$797,163	\$795,728	99.82%
2014	\$806,921	\$804,581	99.71%

2.7 TAX SALE

According to the Denton County Tax Collector's website, tax sales are held once orders of sale are issued from the district courts in reference to tax judgments for delinquent taxes. Real property being sold as a result of a foreclosure to satisfy delinquent taxes is required by Texas law to be sold on the first Tuesday of the month. All counties have sales on the same day.

2.8 TAX RATES

Tax rates are set on an annual basis by the City. For fiscal year 2024 the real property tax rate in the City is \$0.4640000 per \$100 of assessed value.

The City tax rates have fluctuated in past years. It is likely that the tax rate will continue to change overtime; for purposes of this study, however, it is assumed that the tax rate will remain at its current level in future years.

Table II-D on the following page provides historical tax rates from fiscal years 2008 to 2024.

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Table II-D
Historical Tax Rates 2008-2024

Fiscal Year	City Tax Rate Per \$100 Assessed Value (M&O)	City Tax Rate Per \$100 Assessed Value (I&S)	City Tax Rate Per \$100 Assessed Value (Total)
2008-09			\$0.526200
2009-10			\$0.546600
2010-11			\$0.546600
2011-12			\$0.610400
2012-13	\$0.163668	\$0.466642	\$0.630300
2013-14	\$0.179585	\$0.441545	\$0.621100
2014-15	\$0.185414	\$0.403068	\$0.588482
2015-16	\$0.20269	\$0.363728	\$0.566997
2016-17	\$0.223350	\$0.338606	\$0.561956
2017-18	\$0.212891	\$0.329158	\$0.542049
2018-19	\$0.220300	\$0.321700	\$0.542000
2019-20	\$0.26860	\$0.27300	\$0.541600
2020-21	\$0.29180	\$0.24960	\$0.541400
2021-22			\$0.525000
2022-23			\$0.464928
2023-24			\$0.464000
2024-25			\$0.464000

Source City of Aubrey

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3. HISTORICAL APPRECIATION IN TAXABLE VALUES

Property values typically appreciate over time. The City total taxable assessed value (TAV) information from 2008 to 2015, as shown in the DCAD certified totals for tax years 2008 through 2015, indicate that the aggregate TAV for single family homes has increased from year to year except in 2010 and 2012.

Table III-A shows the average annual appreciation of assessed values in the City from 2008 to 2015. The percentage growth in any given year indicates the appreciation over the prior year and is not cumulative.

TABLE III-A
Historical Appreciation in Values

Year	Single Family (SF) Homes TAV	New construction SF Homes TAV	Net Existing SF Homes TAV	Growth %	Total SF Homes	Average Home Value	Growth %
2008	\$91,940,563	\$4,620,372	\$87,320,191	N/A	849	\$108,293	N/A
2009	\$91,437,108	\$2,262,741	\$89,174,367	1.06%	863	\$105,953	-1.09%
2010	\$88,572,485	\$1,850,802	\$86,721,683	-1.38%	879	\$100,765	-2.48%
2011	\$90,034,204	\$734,911	\$89,299,293	1.48%	882	\$102,080	0.65%
2012	\$86,612,367	\$609,030	\$86,003,337	-1.86%	883	\$98,089	-1.97%
2013	\$88,761,867	\$261,062	\$88,500,805	1.44%	900	\$98,624	0.27%
2014	\$100,841,614	\$2,910,484	\$97,931,130	5.19%	945	\$106,711	4.02%
2015	\$120,148,922	\$6,763,188	\$113,385,734	7.60%	978	\$122,852	7.30%
CAGR - 8 Yr	3.40%		3.32%			1.59%	
CAGR - 5 Yr	5.94%		4.89%			3.77%	
CAGR - 3 Yr	10.62%		8.61%			7.60%	

Source- Denton CAD certified totals for tax years 2004 through 2013.

Based on the annual appreciation rates shown in Table III-A, the compound annual growth rate of average home values from 2008 to 2015 is approximately 1.59 percent, the compound annual growth rate of average home values from 2011 to 2015 is approximately 3.77 percent and the compound growth rate of average home values from 2013 to 2015 is equal to 7.6 percent. A future annual appreciation rate of 2.00 percent for all property, representing the initial estimated rate that falls within the range of CAGRs computed using the three different value estimation bases shown in Table III-A (total taxable assessed value of single family homes, total taxable assessed value of single family homes net of new construction value and average home values) has been used for this study to project future appreciated assessed values through 2044 after the estimated build out by December 31, 2026. Based on the historic trends outlined in this section, this rate is believed to be conservative.

4. PROJECT PLAN

4.1. PURPOSE

Pursuant to Ordinance No. 580-16 (the “TIRZ Ordinance”), the City created the Tax Increment Reinvestment Zone No. 1, City of Aubrey, Texas as a TIRZ under the provisions of Chapter 311 of the Texas Tax Code, as amended. The land within the TIRZ is comprised of approximately 421.7 acres and is coterminous with the land within the Jackson Ridge Public Improvement District (the “PID”).

Originally, approximately 1,305 residential units were planned for the TIRZ. The City issued bonds for the purpose of financing the public improvements necessary for the improvements in the PID.

As more fully described in subsequent sections of this Second Amended Plan, approximately 1,406 residential units are planned for the TIRZ.

Tax increment financing is a redevelopment and financing tool by which governments can provide financial assistance to fund infrastructure for eligible public and private redevelopment efforts within an officially designated area of the development. Increases in property tax revenues, which are generated primarily from new investment in the TIRZ, are allocated to pay debt service on debt issued to pay for such infrastructure costs within the TIRZ.

4.2. LOCATION

The TIRZ is approximately 49 miles from Dallas, Texas, and approximately 51 miles from Fort Worth, Texas. A map and metes and bounds of the TIRZ, as well as the corresponding proposed development, are included as Appendix A to this Plan.

4.3 ECONOMIC AND DEMOGRAPHIC INFORMATION

According to the City website, the City is located on the Texas Lakes Trail, 15 miles north of Denton off U.S. Highway 377 and U.S. Highway 380, in Denton County. Aubrey serves as a gateway to beautiful Lake Ray Roberts and is closely located to major commercial outlays in Frisco, Denton and Lewisville. The City is less than an hour commute to DFW airport.

According to City-Data, the population of the City has grown by approximately 81.2 percent between 2000 and 2013 (City-Data.com/city/Aubrey-Texas). According to the City, the average unemployment rate of the City center was 4.9 percent, compared to 5.5 percent for the State of Texas and 5.3 percent nationally (City-Data.com/city/Aubrey-Texas; US United States Department of Labor, Bureau of Labor Statistics) for June 2014. The 2013 median household income for the City was \$60,873 and the median home price was \$125,686, compared to the 2013 median household income of \$51,704 and the median home price of \$132,000 for the State of Texas (City-Data.com/city/Aubrey-Texas).

4.4 PROPOSED DEVELOPMENT

The TIRZ is proposed to be developed as a residential development with 1,406 residential units and is proposed to include two types of single-family residential lots. The TIRZ is anticipated to be developed with 269 60-foot lots and 1,137 50-foot lots to be developed in approximately three phases. Table IV-A summarizes the projected development of the TIRZ. Detailed estimation of absorption for the development is provided on an annual basis on Appendix E attached hereto. Appendix A at the end of this section provides a site plan for the proposed development within the TIRZ.

Table IV-A
Description of Proposes Uses

Property Type	Estimated Completion	Quantity	Measurement
Single-Family - 60 Ft	2025	269	Units
Single-Family - 50 Ft	2026	1,137	Units
Total		1,406	

Table IV-B below shows the proposed residential development within Phase 1.

Table IV-B
Description of Proposes Uses

Property Type	Quantity	Measurement
Single-Family - 60 Ft	102	Units
Single-Family - 50 Ft	360	Units
Total	462	Units

Table IV-C below the proposed residential lot types within the remaining future phases.

Table IV-C
Description of Proposes Uses

Property Type	Quantity	Measurement
Single-Family - 60 Ft	167	Units
Single-Family - 50 Ft	777	Units
Total	944	Units

4.5. PROPOSED CHANGES TO ORDINANCES, PLANS, CODES, RULES AND REGULATIONS

Details regarding the Development Standards for the proposed development, which are included as Exhibit F to the Development Agreement between the Developer and the City, are shown as Appendix H to this Second Amended Plan.

4.6. ESTIMATED NON-PROJECT COSTS

According to the project engineer, the total original estimated amount of improvements planned to be constructed for the development is \$54,780,198. As shown in Table V-A of this Second Amended Plan, the total original estimated amount of Project Costs eligible for TIRZ incremental revenue financing is \$13,183,721. The revised estimated amount of Project Costs eligible for TIRZ incremental revenue financing is \$9,206,401. As a result, the total amount of public improvement costs that are not eligible for TIRZ incremental revenue financing (“Nonproject Costs”) is estimated to be \$45,573,797. Table IV-D shows a detailed list of these Nonproject Costs for public improvements as provided by the project engineer. The total cost of the development is estimated at \$55 million.

Table IV-D
Estimated Nonproject Costs

Description	Total Estimated Costs
Improvements:	
Road Improvements	\$14,039,410
Water distribution system improvements	\$6,860,088
Sanitary sewer collection system improvements	\$7,245,705
Storm drainage system improvements	\$2,092,500
Other improvement costs including lot development	\$12,645,365
<i>Subtotal: Estimated improvement costs</i>	\$42,883,068
Soft costs including engineering and contingency	\$4,245,815
Estimated bond issuance costs (details in Appendix C)	\$7,651,314
<i>Subtotal: estimated soft costs</i>	\$11,897,129
Grand Total Improvement + Soft Costs	\$54,780,198
<i>Less: Project costs</i>	<i>(\$9,206,401)</i>
Total Nonproject Costs	\$45,573,797

4.7. METHOD OF RELOCATION

The proposed development is being developed on vacant land. Accordingly, there are no persons to be relocated as a result of implementing the plan.

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5. FINANCING PLAN

5.1. PROJECT COSTS

Section 311.002 of the Tax Increment Financing Act defines project costs as “the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred by the municipality or county designating a reinvestment zone that are listed in the project plan as costs of public works, public improvements, programs, or other projects benefiting the zone, plus other costs incidental to those expenditures and obligations.” Project costs include:

(A) capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; the actual costs of the remediation of conditions that contaminate public or private land or buildings; the actual costs of the preservation of the facade of a public or private building; the actual costs of the demolition of public or private buildings; and the actual costs of the acquisition of land and equipment and the clearing and grading of land;

(B) financing costs, including all interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and any premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity;

(C) real property assembly costs;

(D) professional service costs, including those incurred for architectural, planning, engineering, and legal advice and services;

(E) imputed administrative costs, including reasonable charges for the time spent by employees of the municipality or county in connection with the implementation of a project plan;

(F) relocation costs;

(G) organizational costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing the creation of the zone, and the cost of implementing the project plan for the zone;

(H) interest before and during construction and for one year after completion of construction, whether or not capitalized;

(I) the cost of operating the reinvestment zone and project facilities;

(J) the amount of any contributions made by the municipality or county from general revenue for the implementation of the project plan;

(K) the costs of school buildings, other educational buildings, other educational facilities, or other buildings owned by or on behalf of a school district, community college district, or other political subdivision of this state; and

(L) payments made at the discretion of the governing body of the municipality or county that the governing body finds necessary or convenient to the creation of the zone or to the implementation of the project plans for the zone.

The original estimated project costs for the development are \$14,108,302 as presented in Table V-A below. The revised estimated project costs are also shown to be \$6,470,329. The detailed project costs are presented in **Appendix C** of this Second Amended Plan.

Table V-A
Estimated TIRZ Project Costs- Revised

Description	Total Estimated Costs
Water distribution system improvements	\$3,692,625
Sewer collection system improvements	\$4,055,122
Estimated soft costs including engineering	\$968,015
Subtotal:	\$8,715,762
Other bond issuance related costs (details in Appendix C)	\$1,716,887
Total Estimated Project Costs	\$10,432,649
Add: Roadway improvements	\$2,747,598
Water distribution system improvements	\$604,131
Sewer collection system improvements	\$308,924
Second Amended Administration Expense	\$15,000
Less: Water improvements systems eliminated	-\$3,283,411
Net sewer collection system improvements eliminated (including capacity fees)	-\$193,283
Net professional fees related to eliminated projects	-\$70,194
Developer funded excess improvements	-\$113,765
MSUD Contract Payment offsets par amount	-\$2,794,820
MSUD Lump sum payment offsets	-\$1,182,500
Total Revised Estimated Project Costs	\$6,470,329

Appendix D shows the estimated total bond debt service obligation related to the Project Costs. The total prorated bond net debt service related to the Project Costs and estimated TIRZ administration expenses in the total estimated amount of \$25,216,804. The original plan to reimburse the Developer for payment of annual installments of assessments related to the Project Costs until the TIRZ increments are sufficient to cover such debt service in the total amount not to exceed \$5,323,271 has been eliminated. As a result, \$25,216,804 represents the maximum amount of TIRZ increments projected to be available to meet City commitments as TIRZ contributions. See **Appendix G** for detailed calculations of these amounts.

5.2. DESCRIPTION OF TIRZ PROJECTS

The public improvements to be financed as TIRZ Projects are described below. The estimated costs of the TIRZ Projects eligible for financing through TIRZ incremental revenues are shown in Table V-A. The costs shown are estimates and may be revised in the future, including the addition of such other improvements as deemed necessary to further improve the properties within the TIRZ.

Water Distribution System Improvements

Water Treatment System - This project is proposed to be annexed to the City. The City will be a customer city of the Upper Trinity Regional Water District (UTRWD) and will receive wholesale treated water through a major transmission line from the UTRWD Tom Harpool water treatment plant. Therefore, there are no water treatment plant upgrades required.

There is an existing 36-inch water transmission line located along the eastern boundary of the project. The proposed off-site improvements will consist of constructing a new delivery point/meter station, a 0.5 MG Elevated Storage Tank, a 0.25 MG Ground Storage Tank, a 1.0 MGD Pump Station and approximately 3,700 linear feet of 12' water line. All of the proposed improvements will be located within the development.

Additional waterline improvements will include connection to the existing water-main, installation of associated 12" valves, fire hydrants, ductile iron fittings, erosion control, trench safety and testing. All water improvements will be constructed to City standards and specifications and all improvements will be owned and operated by the City. These improvements will benefit the entire project.

Updates related to the Water Distribution system Improvements:

The City and Mustang Special Utility District ("MSUD") entered into a Transfer and Service Agreement dated _____, 2017, wherein the City agreed that MSUD will be the retail water and wastewater service provider to the Winn Ridge (aka Jackson Ridge) Development (the "Development"). As a result, a portion of the water distribution system part of the TIRZ Projects are no longer necessary and will be replaced with connections to the existing MSUD water supply system to provide service to the Development.

The initial water distribution system improvements part of the TIRZ Projects consisted of constructing a new delivery point/metering station (MS), a 0.5 MG Elevated Storage Tank (EST), a 0.25 MG Ground Storage Tank (GST), a 1.0 MGD Pump Station (PS) and approximately 3,700 linear feet of 12-inch water line.

The new proposed water distribution system part of the TIRZ Projects consists of constructing two connections to the existing MSUD water system. One connection will be located near the main entrance along Byran Road and across the MSUD Elevated Storage Tank, and the other one will be located near the main entrance along FM 1385.

According to the project engineer, the new proposed system is a more efficient way to serve the Development by providing direct connections to the MSUD water system and eliminating the need to construct the water treatment facility consisting of a metering station, elevated and ground storage tanks and pump station. In addition, the new system will provide a “loop system” that allows the Development to receive water supply from two different locations. The “loop system” greatly enhances water distribution in case of emergencies and will also provide ways to increase circulation within the system, eliminating the potential of having stagnant water within the system. The cost savings from this water distribution system change are being reallocated to other TIRZ Projects benefiting the property in the TIRZ.

Water Treatment System – The Development will be a customer of the MSUD and will receive treated water through two “Points of Delivery” (POD); one located near MSUD Elevated Storage Tank along Byran Road, and the other one located near the project entrance along FM 1385. Therefore, there are no water treatment plant upgrades required. In addition with MSUD now the water provided the system will now be looped from MSUD with the two connection points for water delivery, creating a backup to the system if issues arise at a POD. The cost savings from these water distribution system changes are being reallocated to other TIRZ Projects benefiting the property in the TIRZ.

There are existing 24-inch water transmission lines located along the Southern and Eastern boundaries of the project. The proposed TIRZ Projects will consist of constructing approximately 11,371 linear feet of various sized water lines. All of the proposed improvements will be located within the Development.

Additional waterline improvements will include connection to the existing water-mains, installation of associated valves, fire hydrants, ductile iron fittings, erosion control, trench safety and testing. All water improvements will be constructed to MSUD standards and specifications and all improvements will be owned and operated by the MSUD. These improvements will benefit the entire project.

Sanitary Sewer Improvements

Wastewater Treatment System - This project is proposed to be annexed to the City. The City will be a customer city of the Upper Trinity Regional Water District (UTRWD) and will receive wastewater collection services by constructing a 15-inch wastewater interceptor line or other necessary wastewater facilities to receive and wastewater treatment services from the UTRWD Riverbend wastewater treatment plant. UTRWD operates the Riverbend wastewater treatment plant that has a TCEQ permit to treat up to 5 million gallons per day (MGD). The UTRWD treatment plant permit with the TCEQ has excess capacity to serve the Jackson Ridge development. UTRWD is in the process of expanding the wastewater treatment plant to up to 4 MGD.

This project consists of approximately 10,570 linear feet of 15-inch sanitary sewer gravity line generally flowing southwesterly along the Little Elm Creek or other necessary wastewater and connecting to the Riverbend WWTP.

Cutoff valves, air release valves will be constructed in accordance with City and TCEQ regulations. The 15-inch gravity interceptor line will be designed to maintain the 3.0 fps minimum velocity. The line will be designed and constructed in accordance with City standards and specifications and will be owned and operated by the City. These improvements will benefit the entire project.

Updates related to the Sanitary Sewer Improvements:

Wastewater Treatment System – The original project contemplated a 15-inch wastewater interceptor line or necessary wastewater facilities to receive treatment services from the UTRWD Riverbend wastewater treatment plant, in which the Development would be a customer of the City. The Development will now be a customer of MSUD and will receive wastewater collection services by constructing a wastewater interceptor line and a lift station. Wastewater treatment services will be provided by MSUD through a contract with the UTRWD to treat MSUD wastewater at their Riverbend Wastewater Treatment Plant (WWTP). UTRWD operates the Riverbend WWTP which has a TCEQ permit to treat up to 5 million gallons per day (MGD). The UTRWD WWTP permit with the TCEQ has excess capacity to serve the Winn Ridge development. UTRWD is in the process of expanding the WWTP capacity to up to 4 MGD.

This updated project plan consists of approximately 8,072 linear feet of 15 and 18-inch sanitary sewer gravity line generally flowing southwesterly along the Little Elm Creek, connecting to a 3.5 MGD lift station connected to 3,238 linear feet of 14-inch force main, and then connecting to an 18-inch gravity line connecting to the Riverbend WWTP.

Cutoff valves and air release valves will be constructed in accordance with MSUD and TCEQ regulations. The interceptor lines will be designed to maintain the 3.0 fps minimum velocity. The line will be designed and constructed in accordance with UTRWD standards and specifications and will be owned and operated by the UTRWD. These improvements will benefit the entire project.

A portion of the original contemplated TIRZ Projects have been eliminated from the Development as a result of the above described changes from the original plans for the water distribution system and sanitary sewer improvements.

Road Improvements:

As described above, part of the water distribution and sewer collection system improvements are no longer necessary to serve the Development as a result of MSUD providing retail water and wastewater service to the Development. As a result, the City will finance roadway improvements to be added to the TIRZ Projects.

The roadway portion of the TIRZ Projects consists of approximately 5,545 linear feet of a 3-lane collector road from connecting FM 1385 to Byran Road (referred to as Road A) and approximately 4,610 linear feet of Byran Road (referred to as Road B and C). This will provide access off of FM 1385 into the Development. The revised Road A projects include storm drainage facilities, hardscape and landscape, road right of way excavation and streetlight. Road A includes

approximately 10,200 liner feet of underground reinforced concrete pipe, headwalls, inlets, safety end treatments, manholes and storm sewer energy dissipaters, approximately 58,589 cubic yards of right of way excavation, approximately 2,428 linear feet of brick screen wall, stone columns, trail markers and approximately 391,937 SF of Bermuda sod and irrigation. Byran Road will also be improved for the section adjacent to the Development. These improvements will be constructed to TxDOT, Denton County and City standards. These improvements will benefit the entire project and are referred to as Road B and C projects including approximately 3,460 and 1,150 linear feet respectfully, of road improvements, including drainage facilities, road right of way excavation, hardscape and landscape improvements. In addition, left and right turn lanes will be constructed within FM 1385 to enhance traffic turning movement in and out of the development and will include drainage facilities, road right of way excavation, hardscape and landscape.

5.3. METHOD OF FINANCING

On June 25, 2015, the City of Aubrey City Council passed and approved Resolution No. 709-15 approving and authorizing the creation of the Jackson Ridge Public Improvement District (the “PID”) to finance the costs of certain public improvements for the benefit of property in the PID, all of which is within the City. The PID and the TIRZ boundaries are coterminous.

The property in the PID is proposed to be developed in approximately three phases, and the PID will finance improvements for each phase as each phase is developed. Assessments will be imposed on all the property in the PID for the improvements that benefit the entire PID and on the property in each phase for the public improvements to be provided for that phase. As described in the Service and Assessment Plan of the PID (the “SAP”), the City has issued the PID Bonds in order to finance the improvements. The PID Bonds have been issued to finance the project costs shown in Table V-A.

The original TIRZ participation rate was 64.75% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in the Project and Finance Plan.

In the Amended Plan, the TIRZ participation rate was decreased to 45.20% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in the Amended Project and Finance Plan.

The City now intends decrease the participation rate to 38.75% of the incremental taxes generated from the development of the Property in the PID, which property is also contained in the TIRZ, for the repayment of a portion of the PID Bonds issued to finance the improvements referenced in this Second Amended Plan.

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5.4. ESTIMATED BONDED INDEBTEDNESS

The project costs are being financed with five series of PID Bonds. The first series of PID bonds (“Phase #2-3 Major Improvement Bonds”) were issued in 2015 and used to pay or reimburse the Developer for a portion of the costs of improvements that benefit property in all three phases of the development. The second series of PID bonds (“Phase 1 Bonds”) were issued 2015 and will be used to pay or reimburse the Developer for costs of improvements that primarily benefit just the Phase 1 property including a proportionate share of the costs of improvements that benefit the entire development attributed to the property in Phase 1.

Table V-B-1 below shows the original sources and uses of the Phase #2-3 Major Improvement Bonds. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

Table V-B-1
Sources and Uses – Phase #2-3 Major Improvement Bonds- Original

Sources of Funds	Phase #2-3 Major Improvement Bonds
Bond par amount	\$10,255,000
Developer Contribution	\$2,990,679
Total Sources	\$13,245,679
Uses of Funds	
<i>Major Improvements</i>	
Road improvements	\$3,784,121
Water distribution system improvements	\$584,704
Sanitary sewer improvements	\$3,225,093
Storm drainage improvements	\$0
Other soft and miscellaneous costs	\$1,974,966
<i>Subtotal</i>	<i>\$9,568,883</i>
<i>Estimated Bond Issue costs</i>	
Capitalized interest	\$1,464,115
Reserve fund	\$936,766
Administrative expenses fund	\$37,908
Other costs of issuance	\$1,238,008
<i>Subtotal</i>	<i>\$3,676,797</i>
Total Uses	\$13,245,679

Table V-C-1 below shows the updated sources and uses of the Phase #3 Major Improvement Bonds, respectively. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

Table V-C-1
Sources and Uses –Phase #3 Major Improvements- Updated

Sources of Funds	Phase #3 Major Improvements Refunding Bonds
Phase #3 Major Improvements Refunding Bonds par amount	\$3,853,000
Bond Premium	\$287,474
Available Trust Fund Balances	\$777,875
Total Sources	\$4,918,348
Uses of Funds	
Deposit to Escrow Fund for Phase #3's share of the Phases #2-3 Major Improvement Bonds	\$4,343,919
<i>Subtotal</i>	\$4,343,919
<i>Bond issuance costs</i>	
Reserve Fund	\$50,017
Delinquency and Prepayment Reserve Account	\$33,344
Administrative Fund	\$20,011
Underwriter's Discount	\$115,590
Other costs of issuance	\$355,468
<i>Subtotal</i>	\$574,430
Total Uses	\$4,918,348

Table V-C-2 below shows the original estimated sources and uses of the Phase #1 Bonds, and the respectively. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan.

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Table V-C-2
Sources and Uses – Phase #1 Projects – Original

Sources of Funds	Phase #1 Bonds		Phase #1	Total
	Phase #1 Share of Major Improvements	Phase #1 Improvements	Reimbursement Agreement For Phase #1 Improvements	
Phase #1 Bonds par amount/Phase #1 Reimbursement Agreement Assessment amount	\$6,595,207	\$6,864,793	\$540,000	\$14,000,000
Developer Contribution ¹	\$0	\$0	\$2,768,375	\$2,768,375
Total Sources	\$6,595,207	\$6,864,793	\$3,308,375	\$16,768,375
Uses of Funds				
<i>Major Improvements²</i>				
Road improvements	\$1,868,034	\$0	\$0	\$1,868,034
Water distribution system improvements	\$288,639	\$0	\$0	\$288,639
Sanitary sewer improvements	\$1,592,069	\$0	\$0	\$1,592,069
Storm drainage improvements	\$0	\$0	\$0	\$0
Other soft and miscellaneous costs	\$974,943	\$0	\$0	\$974,943
<i>Subtotal</i>	<i>\$4,723,686</i>	<i>\$0</i>	<i>\$0</i>	<i>\$4,723,686</i>
<i>Phase #1 Improvements³</i>				
Road improvements	\$0	\$2,277,323	\$1,582,281	\$3,859,604
Water distribution system improvements	\$0	\$578,825	\$402,167	\$980,992
Sanitary sewer improvements	\$0	\$558,144	\$387,798	\$945,942
Storm drainage improvements	\$0	\$406,243	\$282,257	\$688,500
Other soft and miscellaneous costs	\$0	\$941,095	\$653,872	\$1,594,967
<i>Subtotal</i>	<i>\$0</i>	<i>\$4,761,630</i>	<i>\$3,308,375</i>	<i>\$8,070,004</i>
<i>Bond issuance costs</i>				
Capitalized interest	\$795,134	\$893,629	\$0	\$1,688,763
Reserve fund	\$481,348	\$540,974	\$0	\$1,022,322
Administrative expenses fund	\$24,693	\$27,565	\$0	\$52,258
Other costs of issuance	\$570,346	\$640,996	\$0	\$1,211,342
<i>Subtotal</i>	<i>\$1,871,521</i>	<i>\$2,103,164</i>	<i>\$0</i>	<i>\$3,974,685</i>
Total Uses	\$6,595,207	\$6,864,793	\$3,308,375	\$16,768,375

Table V-C-3 below shows the updated sources and uses of the Phase #1 Refunding Bonds. The detailed estimated annual PID Bond debt service schedule and the prorated debt service schedule related to the Project Costs are shown in Appendix D to this plan

Table IV-B.2
Sources and Uses – Phase #1 Projects – Updated

Sources of Funds	Share of Phase #1 and Phase #2 Refunding Bonds	Phase #1 Reimbursement Agreement For Phase #1 Improvements	Total
Phase #1 and Phase #2 Refunding Bonds par amount allocable to Phase #1 Projects ²	\$11,257,000	\$0	\$11,257,000
Outstanding Phase #1 Reimbursement Agreement Assessment amount	\$900,522	\$0	\$900,522
Bond Premium	\$0	\$507,080	\$507,080
Available Trust Fund Balances	\$2,003,210	\$0	\$2,003,210
Total Sources	\$14,160,732	\$507,080	\$14,667,812
Uses of Funds			
Deposit to Escrow Fund for Phase #1 Bonds	\$12,693,706	\$0	\$12,693,706
Phase #1 Reimbursement Agreement obligation	\$0	\$507,080	\$507,080
<i>Subtotal</i>	\$12,693,706	\$507,080	\$13,200,786
<i>Bond issuance costs</i>		\$0	\$0
Reserve Fund	\$340,123	\$0	\$340,123
Delinquency and Prepayment Reserve Account	\$85,031	\$0	\$85,031
Administrative Fund	\$41,204	\$0	\$41,204
Underwriter's Discount	\$337,710	\$0	\$337,710
Other costs of issuance	\$662,959	\$0	\$662,959
<i>Subtotal</i>	\$1,467,026	\$0	\$1,467,026
Total Uses	\$14,160,732	\$507,080	\$14,667,812

5.5. ESTIMATED TIME OF EXPENDITURE

Total improvement costs in the estimated amount of \$54,780,198 including the total Project Costs, are anticipated to be expended beginning 2015 through 2021.

5.6 ORIGINAL TOTAL APPRAISED VALUES

According to the Developer, there were originally four parcels within the TIRZ boundary. According to the Denton CAD records, the 2015 total market value for the four parcels is \$8,925,919. The total acreage of the three current parcels is 423.4 acres.

Table V-D
Original (2015) Appraised Values

Parcel ID	Acreage	2015 Assessed Value¹
<u>Denton County</u>		
38566	171.3	\$2,617,250
38571	54.3	\$829,265
147923	52.6	\$1,021,497
637957	145.1	\$4,457,907
Total	423.4	\$8,925,919

¹The 2015 assessed value represents the 2015 market value shown in the Denton CAD records for the parcels, although the parcels are classified as agricultural use.

At the time of the Second Amended Plan, there are 1,449 Parcels within the TIRZ Boundary. According to the Denton CAD Records, the 2025 total market value for all the parcels is \$555,077,114.

Table V-5
Updated (2025) Assessed Values By Phase

Phase	Assessed Parcels	2025 Assessed Value¹
<u>Denton County</u>		
Phase #1	490	\$182,078,718
Phase #2	504	\$193,110,498
Phase #3A	197	\$71,028,312
Phase #3B	258	\$108,589,586
Total	1,449	\$555,077,114

¹Preliminary assessed values provided by DCAD online records as of 06/03/2025.

5.7 DURATION OF THE TIRZ

The TIRZ will last for a total of 28 years or until the estimated maximum amount of \$25,216,804 representing the prorated amount of total bond obligations and estimated administrative expenses related to the TIRZ Project Costs is expended, whichever occurs earlier. See **Appendix D** for the detailed calculation of the prorated amount of total bond obligations.

5.8 PROJECTED MARKET AND ASSESSED VALUE

As described in the discussion on assessment procedures in the appraisal district, assessed values are based on values as appraised by DCAD, which, in turn, are meant to represent fair market value of the properties. Different property types may be appraised using different methods, as described

in Section II of this report. This section of the report includes the estimated assessed value and an explanation of the methodology used for each of the proposed development types of the TIRZ.

Assumptions

The properties are first assumed to be on the tax roll as developed property based on estimates of when the property will be substantially completed. No interim construction values are estimated in this report. For each property type, this study estimates future absorption based on the projected absorption as provided in the Developer’s pro forma.

As stated in Section V, the development plan for the District includes approximately 1,406 residential units. Based on the projected absorption from the developer’s pro forma provided to the City, this plan assumes that the residential development will be constructed beginning in 2017 and continuing through 2026.

For purposes of this plan, it is assumed that the project is absorbed at the pace contemplated by the Developer. According to the Developer, the sale of residential units is expected to start in 2017 and continue until the units are fully absorbed by 2026. Accordingly, the residential units are assumed to appear in the tax roll starting January 2027. Refer to **Appendix E** for detailed annual absorption figures.

5.9. SALES PRICE COMPARISON

The projected average base homes prices for the residential units in the development as estimated by the developer are shown in Table V-E.

TABLE V-E
Asking Price per Unit- 2025 Updated

Project/Building	Units	Per Unit
60 ft residential units	269	\$555,930
50 ft residential units	1,137	\$389,357
Total	1,406	

Source: the lot type, estimated units and projected asking prices are provided by the Developer in the Quarterly Implementation Report for the quarter ending June 30, 2024.

While it is possible that home buyers might negotiate the asking price, it is also believed that any discount from the base price will be offset by charges for buyer options such as exterior and interior finish upgrades, premium lot locations, and other potential upgrades. Therefore, this study assumes that units at the subject site achieve the average base asking average prices per unit shown in Table V-E.

5.10. PROJECTED MARKET AND ASSESSED VALUE

Based on the projected development and estimated home base asking price per unit outlined in Table V-E, the total projected assessed value for the development is shown in Table V-F. The

total values shown in these tables assume full build-out and stabilized values using 2025 dollars. Detailed calculations of values are shown in the attached Appendices F at completion in tax year 2028. This study assumes an inflation rate of 2.00 percent that lies within the range of various compounded annual growth rates of average home values calculated and shown in Table III-A in order to account for the effect of market appreciation.

5.11. INCREMENTAL ASSESSED VALUES

As described in Section II of this Plan, the State of Texas mandates that property must be assessed at its market value. Projected incremental assessed value at full build-out in 2026 is shown in Table V-F.

TABLE V-F
Projected Incremental Values at Full Build-Out

Year	Projected Value	Base Value	Incremental Value
2028	\$555,292,071	\$198,765	\$555,093,306

Detailed calculations of incremental values are included in **Appendices F** and **G** to this plan.

5.12. CALCULATION OF INCREMENTAL TAX REVENUE

The increase in property value created within the TIRZ will produce additional real property taxes. In accordance with Texas statute, this incremental revenue is calculated by subtracting the base value from the new total assessed value to get the net incremental value, which is then multiplied by the applicable tax rate to determine the incremental tax revenue. Currently, the tax rate for the City is \$0.464000 per \$100 assessed value, as described in Section II of this report.

The aggregate base value for properties located within the TIRZ is \$198,765 based on the 2021 submissions to the comptroller report 50-806. The property in the TIRZ is estimated to have an assessed value of \$594,884,940 in 2027 using an assumed inflation rate of 3.00 percent per year through 2026-27. Incremental value is, therefore, estimated to be \$594,686,176.

Total projected incremental taxes are as shown in the following calculations.

$$(Incremental\ Assessed\ Value) \div 103.00 \times (Tax\ Rate) = Incremental\ Real\ Property\ Tax$$

$$\$555,093,306 \div 102.00 \times \$0.464000 = \$2,575,633$$

Appendices F and G include detailed calculations of projected incremental taxes and the amounts projected to be made available by the City for the TIRZ related bond payments.

Section II of this report describes various exemptions and credits that are available to certain properties within the City. For the purposes of this report, no credits are assumed to pertain to the

property within the TIRZ. Therefore, total estimated tax increment revenues at full build-out of Phase 1 are as shown in Table V-G.

TABLE V-G
Projected Incremental Taxes

Year	Annual Incremental Taxes starting 2028¹	Cumulative Total Through Calendar Year 2044
2028	\$2,575,633	\$117,133,622

¹Full build-out anticipated to occur in calendar year 2027.

Detailed calculations of these figures are included in the attached Appendices F and G.

Pursuant to the TIRZ ordinance, the City had originally committed to use 64.73% of the incremental taxes for the payment of a portion of the debt service on the PID Bonds that have been issued to finance the Project Costs described in this Project and Finance Plan.

Pursuant to the TIRZ ordinance amending the Amended Plan, the City has committed to use 38.75% of the incremental taxes for the payment of a portion of the debt service on the PID Bonds that have been issued to finance the Project Costs described in this Project and Finance Plan. As a result, the total estimated tax increment revenues available for the payment of debt service at full build-out are as shown below in Table V-H.

TABLE V-H
Projected Incremental Taxes available for TIRZ Projects

Year	Full Annual Incremental Taxes available starting 2027	Total Annual Incremental Taxes available for payment of PID Bond debt service payment
2027	\$2,575,633	\$998,058

5.13. Plan Feasibility

As explained in the previous sections of this plan, the development is proposed to be developed on vacant land. As shown in Table V-D, the current aggregate assessed value of the property in the development is \$198,765 (shown in submissions to the comptroller report 50-806).

Projected Absorption and Projected Build-out Total Home Values

The development is projected to be fully built-out by 2026 based on the preliminary absorption estimated by the Developer. Phase 1 is fully built out. Phase 2 is fully built out. Phase 3 is anticipated to be fully built out in December 31, 2026.

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Table V-I
Estimated Build-out by Current and Future Phases

Phase	Estimated Build out year	No of Units	Cumulative No. of Units
1	2019-20	459	459
2 and 3	2027	1,137	1,406

Note: Phase 2 and 3 are shown together as Phase 3 commenced in 2021 before Phase 2 was fully built out.

The detailed absorption is presented in Appendix E as estimated by the Developer for each Lot Type.

The aggregate home value of the homes planned to be built in Phase 1, and Phase 2 and 3 of the District is estimated to be \$577.7 million by 2027. Such amounts are calculated using the initial estimated home values for each Lot Type with 2.00 percent estimated annual increases in value. Table IV-J below shows the estimated total home values by Phase in 2027.

Table V-J
Estimated Build-out by Current and Future Phases

Phase	No of Units	Estimated Build out year	Projected Taxable Values in 2027
1	459	2019-20	\$198,478,444
2 and 3	1,137	2026	\$169,32,867
Total	1,406		\$577,725,870

Assuming the development is completed as planned, the proposed development is projected to generate an aggregate of \$5,337,184,437 over 30 years as shown in Table V-G in incremental taxes under a 3.00 estimated annual appreciation scenario. 38.75% of such annual TIRZ incremental revenues generated up to a maximum total amount of \$26,084,487 are committed to be used for the payment of debt service on the PID Bonds used to finance the TIRZ Projects while the TIRZ is in existence as a result, the proposed plan of financing the project costs appears feasible.

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6. ASSUMPTION AND LIMITATIONS

The valuation of property for real property tax purposes is determined by the CADs. This plan attempts to estimate how the CAD may estimate the value of the subject properties in the future. The values estimated by the CAD will almost certainly differ from the estimates included in this report. Values can change significantly over time, and these changes can be significantly higher or lower than values in previous years. Determining property values for tax purposes is not as straight forward or as simple as the analysis in this report. Many factors not considered in this report may impact actual future values. Furthermore, property values are not likely to be consistent from year to year.

The DCAD often relies on market data to estimate the value of property. Property values can be appealed, competition can be greater, national or local market conditions can change; in short, there are many factors that can affect the valuation of property. These factors make the projection of future values an imprecise exercise. The successful development of the subject properties is critical to the values estimated in the report.

This report has assumed property taxes are paid as due. This study does not include an analysis to determine if the owners of property within the TIRZ will be able or willing to pay property taxes or if the tax collector will be able to collect unpaid taxes. The actual delinquencies in the payment of real property taxes in the TIRZ will likely be different than assumed in this report and a significant increase in the failure to pay property taxes would materially affect the tax increment revenues available for debt service on the bonds.

This report estimates future tax increment revenues based on current real property tax rates. Scenarios do not assume real property tax rates in the future will be different than tax rates for fiscal year 2024-25. Real property tax rates have varied over the years and have declined over the years. Real property tax rates will likely vary significantly in future years and be different than assumed in this report and a significant decrease in real property tax rates could materially affect the tax increment revenues available for debt on the bonds.

This report includes projections of tax increment revenues based on zero percent annual appreciation for real property. Changes in values will not be consistent from year to year. Future values are estimated based on values in 2025. Values in any future year may be less than values in 2025.

This report assumes that the subject properties will be developed as projected in this report. A delay in the development of properties or changes to the program of development would reduce tax increment revenues during the years of the delay and could result in there being inadequate tax increment revenues to pay debt service on the bonds. No analysis has been conducted to determine if the subject properties are likely to be developed as projected.

Numerous sources of information were relied on in the preparation of this report. These sources are believed to be reliable; however, no effort has been made to verify information obtained from other sources.

In summary, this report necessarily incorporates numerous estimates and assumptions with respect to property performance, general and local business and economic conditions, the absence of material changes in the competitive environment and other matters. Some estimates or assumptions will inevitably not materialize and unanticipated events and circumstance will occur. As a result, actual results will vary from the estimates in this report and the variations may be material.

Other assumptions made in the preparation of this report and limiting conditions to this report are as follows:

1. There are no zoning, building, safety, environmental or other federal, state, or local laws, regulations, or codes that would prohibit or impair the development, marketing or operation of the subject properties in the manner contemplated in this report, and the subject properties will be developed, marketed and operated in compliance with all applicable laws, regulations, and codes.
2. No material changes will occur in (a) any federal, state or local law, regulation or code affecting the subject properties or (b) any federal, state or local grant, financing or other program to be utilized in connection with the subject properties.
3. The local, national and international economies will not deteriorate and there will be no significant changes in interest rates or in rates of inflation or deflation.
4. The subject properties will be served by adequate transportation, utilities and governmental facilities.
5. The subject properties will not be subjected to any war, energy crises, embargo, strike, earthquake, flood, fire or other casualty or act of God.
6. The subject properties will be developed, marketed, and operated in a highly professional manner.
7. There are no existing, impending or threatened litigation that could hinder the development, marketing, or operation of the subject properties.
8. MuniCap, Inc. does not have expertise in and has no responsibility for legal, environmental, architectural, geologic, engineering, and other matters related to the development and operation of the subject properties.

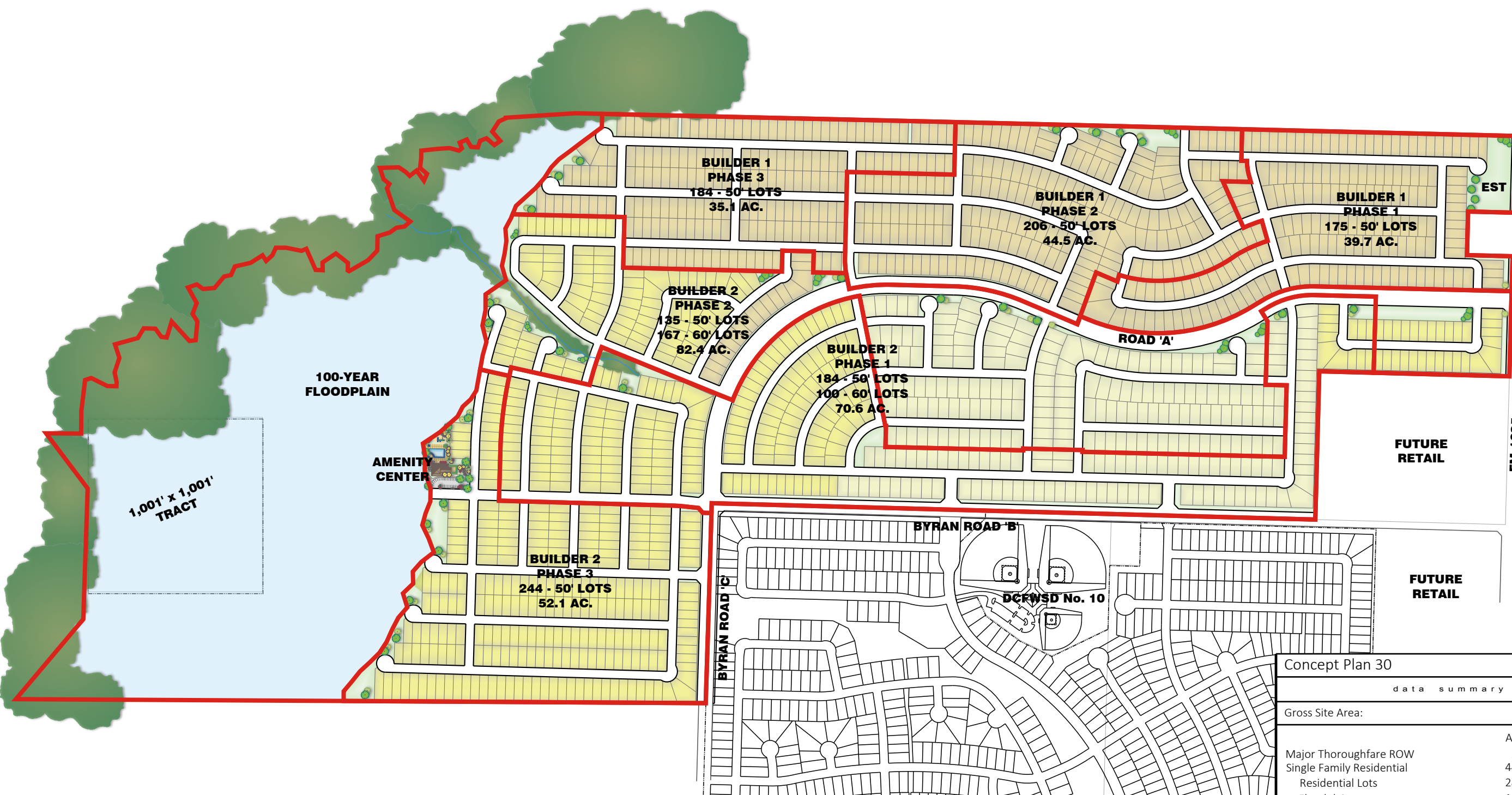
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7. LIST OF EXHIBITS

Unless otherwise stated, all references to “Exhibits” contained in this Amended Plan shall mean and refer to the following exhibits, all of which are attached to and made a part of this Amended Plan for all purposes.

Exhibit A	Map of the Property and TIRZ Zone
Exhibit B	Estimated Nonproject Costs
Exhibit C	Estimated Project Costs
Exhibit D	Bond Debt Service Schedule
Exhibit E	Projected Absorption
Exhibit F	Projected Assessed Values
Exhibit G	Projected Incremental Real Estate Taxes
Exhibit H	Development Standards

EXHIBIT A
MAP OF THE PROPERTY AND TIRZ ZONE



Residential Product Type:		Lots
Home Builder 1		
50' x 120' Lots		565
Home Builder 2		
50' x 120' Lots		563
60' x 120' Lots		267
Total Builder 2 Lots		830

Concept Plan 30			
data summary			
Gross Site Area:		446.3	
		Acres	Gross %
Major Thoroughfare ROW		2.5	1%
Single Family Residential		443.8	99%
Residential Lots		280.2	66%
Floodplain		125.1	28%
Open Space		17.8	4%
Elevated Storage Tank Area		1.5	1%
Amenity Center		1.4	1%
Residential Product Type:		Lots	Density
50' x 120' Lots		1128	
60' x 120' Lots		267	
Total Lots		1395	3.1:1

The Jackson Ridge Development does not exceed 4.25 units per gross acre and provides a minimum 10% of open space for the entire development.



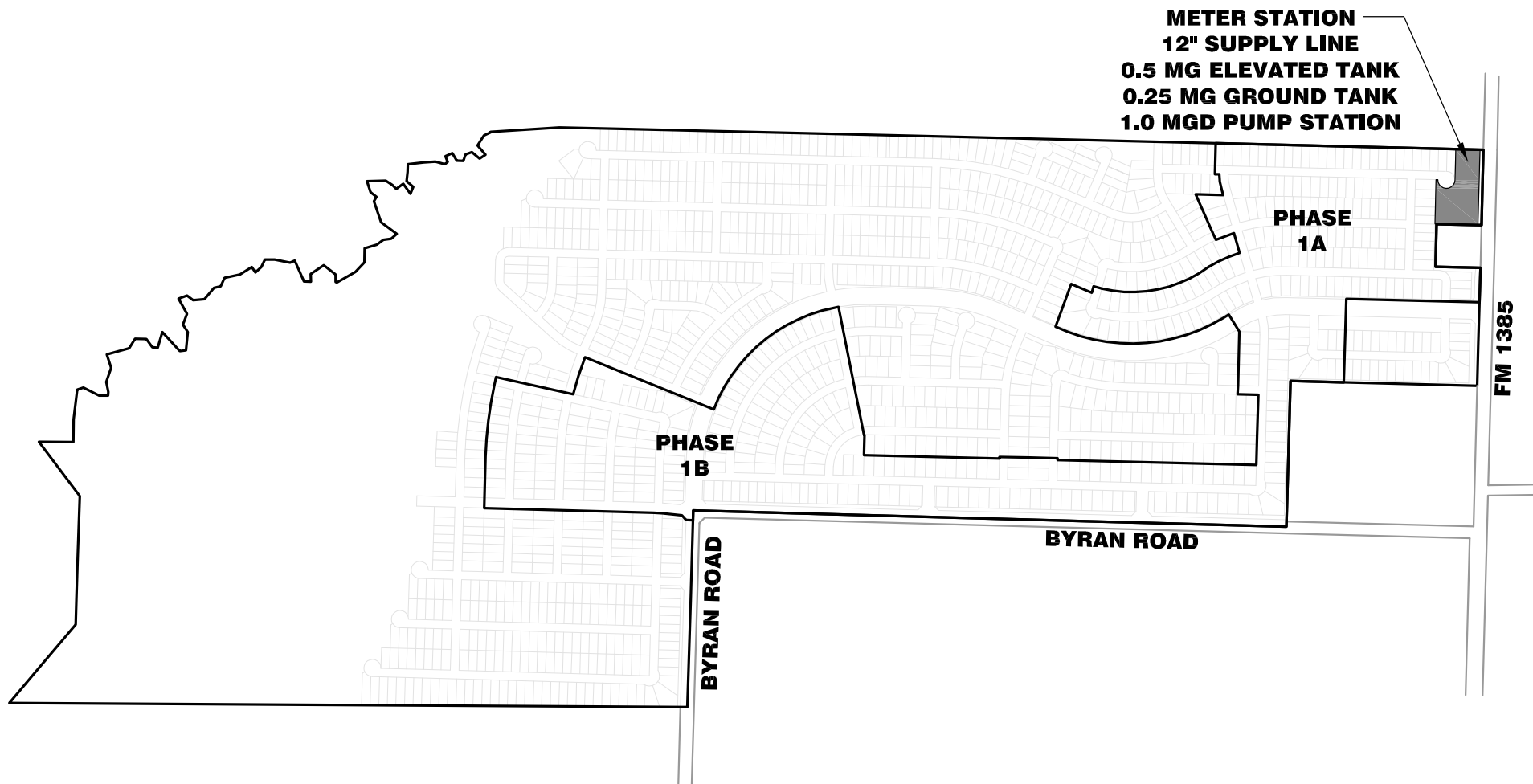
MASTER PLAN
JACKSON RIDGE DEVELOPMENT
AUBREY ETJ/ PROSPER ETJ, DENTON COUNTY, TEXAS



PETITT BARRAZA
ENGINEERING PLANNING SURVEYING

SCALE: 1"=600'

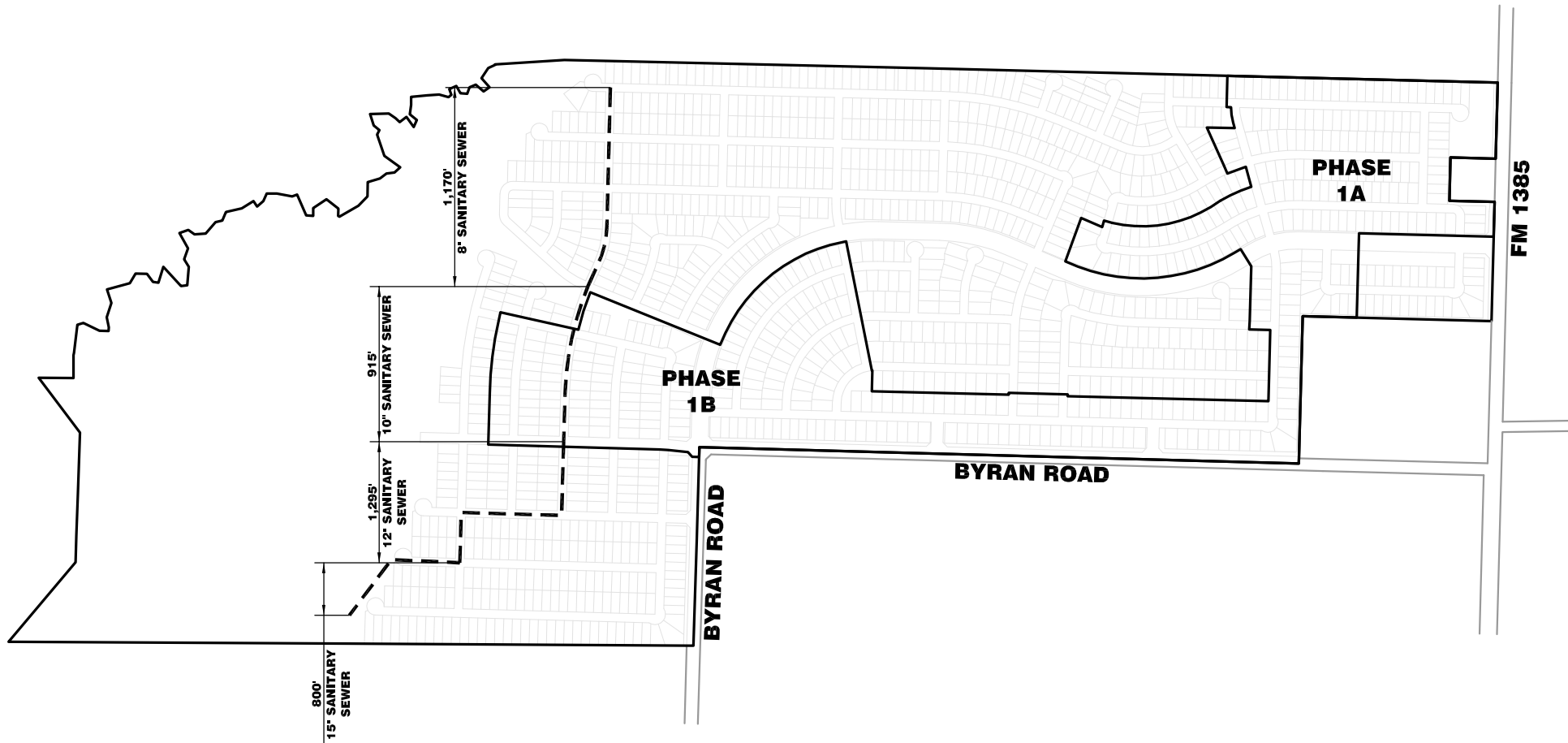
DATE: JUNE, 2015



MAJOR CITY WATER IMPROVEMENTS
JACKSON RIDGE DEVELOPMENT
 CITY OF AUBREY, DENTON COUNTY, TEXAS



DATE: JULY, 2015



**MAJOR SANITARY SEWER IMPROVEMENTS
JACKSON RIDGE DEVELOPMENT**
CITY OF AUBREY, DENTON COUNTY, TEXAS



DATE: JULY, 2015

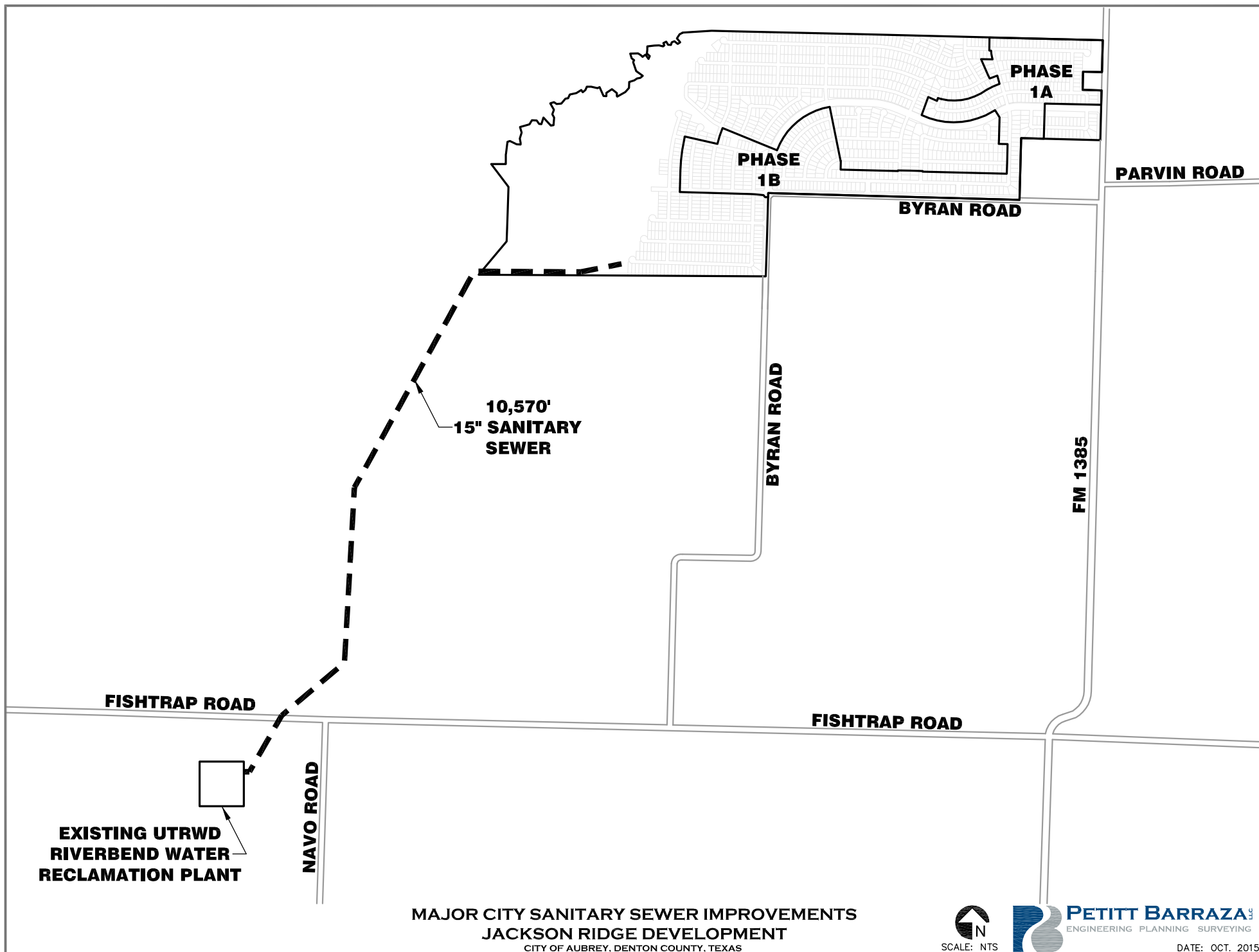


EXHIBIT B
ESTIMATED NONPROJECT COSTS

Estimated Nonproject Costs

Authorized Improvement	Estimated Costs				
	Total Estimated Authorized Improvement Cost	City Major Improvements to be funded with Series 2015 Major Improvement Bond	Other Major Improvements to be funded with Series 2015 Major Improvement Bond	Phase 1 Improvements to be funded with Series 2015 Phase #1 Improvement Bond	Future Phase Improvements to be funded with Future Bonds (For information purposes only)
Road Improvements					
Paving, excavation & erosion control	\$ 14,039,410	\$0	\$2,963,770	\$3,859,604	\$7,216,037
Water Improvements					
Water distribution system improvements	\$ 6,860,088	\$3,692,625	\$237,356	\$980,992	\$1,949,116
Sanitary Sewer Improvements					
Sewer collection system improvements	\$ 7,245,705	\$4,055,122	\$368,275	\$948,137	\$1,874,171
Storm Drainage Improvements					
Storm drainage collection system improvements	\$ 2,092,500	\$0		\$688,500	\$1,404,000
Other Improvements					
Screening, trail system & amenity improvements	\$ 3,155,030	\$0		\$0	\$3,155,030
Subtotal Construction Cost	\$33,392,734	\$7,747,747	\$3,569,401	\$6,477,232	\$15,598,353
Soft Costs					
Engineering, Design & Surveying fees	\$2,985,213	\$822,492	\$422,722	\$572,800	\$1,167,200
Inspection Fees	\$763,446	\$94,399	\$101,430	\$194,317	\$373,300
Geotechnical and Materials Testing	\$497,156	\$51,125	\$67,620	\$129,545	\$248,866
Subtotal Soft Cost	\$4,245,815	\$968,015	\$591,772	\$896,662	\$1,789,366
Grand Total Constuction + Soft Costs	\$37,638,549	\$8,715,762	\$4,161,173	\$7,373,894	\$17,387,720
Estimated Bond issuance related costs					
Deposits to Debt Service Reserve Fund					
Deposits to Capitalized Interest					
Other costs of issuance					
Total estimated Bond issuance related costs	\$0	\$0	\$0	\$0	\$0
TOTAL AUTHORIZED IMPROVEMENT COSTS	\$37,638,549	\$8,715,762	\$4,161,173	\$7,373,894	\$17,387,720

Estimated Nonproject Costs

Improvement	Developer Funded Estimated Costs				
	Total Estimated Improvement Cost	City Major Improvements to be funded by Developer	Other Major Improvements to be funded by Developer	Phase 1 Improvements to be funded by Developer	Future Phase Improvements to be funded by Developer (For information purposes only)
Developer Funded Improvements					
Lot preparation, retaining walls & franchise utilities	\$ 8,732,700	\$0	\$0	\$2,873,340	\$5,859,360
Soft Costs					
Engineering, Design & Surveying fees	\$460,500	\$ -	\$ -	\$ 151,700	\$ 308,800
Inspection Fees (3%)	\$178,281	\$ -	\$ -	\$ 58,660	\$ 119,621
Geotechnical and Materials Testing (2%)	\$118,854	\$ -	\$ -	\$ 39,107	\$ 79,747
Subtotal Soft Costs	\$757,635	\$0	\$0	\$249,467	\$508,168
TOTAL DEVELOPER FUNDED IMPROVEMENTS	\$ 9,490,335	\$ -	\$ -	\$ 3,122,807	\$ 6,367,528
TOTAL ESTIMATED IMPROVEMENT COSTS	\$ 47,128,884	\$ 8,715,762	\$ 4,161,173	\$ 10,496,701	\$ 23,755,248

	Total	Series 2015 Major Improvement Bonds	Series 2015 Phase #1 Bonds	
BOND ISSUANCE COSTS				
Capitalized Interest Fund	\$3,152,878	\$1,464,115	\$1,688,763	
Debt Service Reserve Fund	\$1,959,087	\$936,766	\$1,022,321	
Developer Startup Costs	\$711,450	\$307,650	\$403,800	
Underwriter's discount	\$569,300	\$245,114	\$324,186	
Other costs of issuance	\$1,258,600	\$723,152	\$535,448	
TOTAL BOND ISSUANCE COSTS	\$7,651,314	\$3,676,797	\$3,974,518	
TOTAL ESTIMATED IMPROVEMENT COSTS	\$54,780,198	\$16,553,732	\$14,471,219	\$23,755,248

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	320.9	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	CITY	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	NA
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. PHASE 1 CITY SEWER SYSTEM IMPROVEMENTS				
12INCH OFFSITE SANITARY SEWER	LF	10,570	\$ 95.83	\$ 1,012,966
LAND RIGHTS	LS	1	\$ 182,500.00	\$ 182,500
15INCH OFFSITE SANITARY SEWER OVERSIZE COST	LS	1	\$ 489,956.00	\$ 489,956
UTRWD RIVERBEND EXPANSION COST SHARE	MGD	0.320	\$ 6,500,000.00	\$ 2,080,000
CITY SEWER & WATER CCN ACQUISITION	EA	1	\$ 579,400.00	\$ 289,700

SUB - TOTAL **\$ 4,055,122**

D. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING, DESIGN & SURVEYING FEES	%	25%	\$ 1,012,966	\$ 253,242
GEOTECHNICAL AND MATERIALS TESTING	%	2%	\$ 1,012,966	\$ 20,259
INSPECTION FEES	%	3%	\$ 1,012,966	\$ 30,389

SUB - TOTAL **\$ 303,890**

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	OTHER	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	9,005
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
A. PAVING - ROAD 'A' - 5,545 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	25,877	\$ 3.50	\$ 90,568
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	470	\$ 150.00	\$ 70,500
100' ROW, 3 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	24,645	\$ 40.00	\$ 985,780
BARRIER FREE RAMPS	EA	22	\$ 2,100.00	\$ 46,200
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	4,929	\$ 55.00	\$ 271,089
4' WIDE CURLEX EROSION CONTROL MATTING	LF	11,090	\$ 0.75	\$ 8,318
COMBO STREET NAME & STOP SIGN	EA	2	\$ 1,300.00	\$ 2,600
STORM SEWER SYSTEM	LF	5,545	\$ 50.00	\$ 277,250

SUB - TOTAL **\$ 1,753,005**

B. PAVING - 1/2 ROAD 'B' - 3,460 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	10,188	\$ 3.50	\$ 35,657
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	190	\$ 150.00	\$ 28,500
1/2 OF 80' ROW, 4 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	9,611	\$ 40.00	\$ 384,448
BARRIER FREE RAMPS	EA	5	\$ 2,100.00	\$ 10,500
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	1,538	\$ 55.00	\$ 84,578
4' WIDE CURLEX EROSION CONTROL MATTING	LF	3,460	\$ 0.75	\$ 2,595
COMBO STREET NAME & STOP SIGN	EA	3	\$ 1,300.00	\$ 3,900
STORM SEWER SYSTEM	LF	3,460	\$ 25.00	\$ 86,500

SUB - TOTAL **\$ 637,378**

C. PAVING - 1/2 ROAD 'C' - 1,150 LF				
CONNECT TO EX. PAVEMENT	EA	2	\$ 350.00	\$ 700
6" LIME STABILIZED SUBGRADE PREPARATION	SY	2,811	\$ 3.50	\$ 9,839
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	60	\$ 150.00	\$ 9,000
1/2 OF 100' ROW, 3 LANE UNDIVIDED (8-INCH, 3,600 PSI)	SY	2,556	\$ 40.00	\$ 102,224
BARRIER FREE RAMPS	EA	3	\$ 2,100.00	\$ 6,300
5" - 4' REINFORCED CONCRETE SIDEWALK	SY	511	\$ 55.00	\$ 28,111
4' WIDE CURLEX EROSION CONTROL MATTING	LF	1,150	\$ 0.75	\$ 863
COMBO STREET NAME & STOP SIGN	EA	2	\$ 1,300.00	\$ 2,600
STORM SEWER SYSTEM	LF	1,150	\$ 25.00	\$ 28,750

SUB - TOTAL **\$ 188,387**

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
MAJOR IMPROVEMENTS:	OTHER	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	9,005
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
D. PAVING - FM 1385 TURN LANES				
FM 1385 LEFT TURN LANES	EA	1	\$ 385,000.00	\$ 385,000
SUB - TOTAL				\$ 385,000

E. WATER SYSTEM				
CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	1	\$ 900.00	\$ 900
12" P.V.C. WATERLINE	LF	4,920	\$ 40.00	\$ 196,800
12" GATE VALVE & BOX	EA	14	\$ 2,200.00	\$ 30,800
TRENCH SAFETY	LF	4,920	\$ 0.80	\$ 3,936
TESTING (EXCLUDING GEOTECH)	LF	4,920	\$ 1.00	\$ 4,920
SUB - TOTAL				\$ 237,356

F. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	1	\$ 500.00	\$ 500
12" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	EA	6,250	\$ 40.00	\$ 250,000
5' DIAMETER DROP MANHOLE W/RAIN PANS	EA	22	\$ 4,700.00	\$ 103,400
TESTING (EXCLUDING GEOTECH)	LF	6,250	\$ 1.50	\$ 9,375
TRENCH SAFETY	LF	6,250	\$ 0.80	\$ 5,000
SUB - TOTAL				\$ 368,275

G. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING, SURVEYING & TESTING	%	12%	\$ 3,381,014	\$ 405,722
BIDDING and LETTING	EA	1	\$ 10,000	\$ 10,000
SWPPP ADMINISTRATION	LS	1	\$ 7,000	\$ 7,000
CONSTRUCTION INSPECTION	%	3%	\$ 3,381,014	\$ 101,430
MATERIAL TESTING	%	2%	\$ 3,381,014	\$ 67,620
SUB - TOTAL				\$ 591,772

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. ROADWAY IMPROVEMENTS				
R.O.W. CLEARING & GRUBBING (1/4 Area Heavily Treed)	ACRE	110	\$ 2,000.00	\$ 220,600
CONSTRUCTION ENTRANCE	EA	1	\$ 2,000.00	\$ 2,000
SILT FENCE	LF	22,316	\$ 1.50	\$ 33,474
UNCLASSIFIED EXCAVATION OF STREET R.O.W.	CY	204,255	\$ 2.20	\$ 449,361
OVER SEEDING DISTURBED AREAS	ACRE	66	\$ 500.00	\$ 33,000
STREET PREPARATION (3' MOISTURE CONDITIONING)	CY	92,120	\$ 2.75	\$ 253,330
6" LIME STABILIZED SUBGRADE PREPARATION	SY	74,304	\$ 3.50	\$ 260,064
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	1,350	\$ 150.00	\$ 202,500
31' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	64,835	\$ 30.00	\$ 1,945,050
37' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	5,016	\$ 40.00	\$ 200,640
BARRIER FREE RAMPS	EA	53	\$ 1,200.00	\$ 63,600
4' REINFORCED CONCRETE SIDEWALK (5-INCH)	SY	444	\$ 55.00	\$ 24,420
4' WIDE CURLEX EROSION CONTROL MATTING	LF	40,086	\$ 0.75	\$ 30,065
COMBO STREET NAME & STOP SIGN	EA	30	\$ 1,300.00	\$ 39,000
STREET LIGHTS (Standard Lights)	EA	41	\$ 2,500.00	\$ 102,500

SUB - TOTAL **\$ 3,859,604**

B. WATER SYSTEM

CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	1	\$ 900.00	\$ 900
8" P.V.C. WATERLINE	LF	17,882	\$ 22.00	\$ 393,404
8" GATE VALVE & BOX	EA	53	\$ 1,400.00	\$ 74,200
FIRE HYDRANT ASSEMBLY (INCLUDING 6" GATE VALVE)	EA	60	\$ 4,000.00	\$ 240,000
1" SINGLE WATER SERVICE	EA	459	\$ 500.00	\$ 229,500
TRENCH SAFETY	LF	17,882	\$ 0.80	\$ 14,306
TESTING (EXCLUDING GEOTECH)	LF	17,882	\$ 1.00	\$ 17,882
1" IRRIGATION WATER SERVICE (To Green Space)	EA	12	\$ 900.00	\$ 10,800

SUB - TOTAL **\$ 980,992**

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	1	\$ 500.00	\$ 500
8" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	LF	17,140	\$ 25.00	\$ 428,500
4' DIAMETER MANHOLE W/RAIN PANS	EA	48	\$ 2,700.00	\$ 129,600
5' DIAMETER MANHOLE W/RAIN PANS	EA	9	\$ 3,800.00	\$ 34,200
STANDARD CLEANOUTS	EA	1	\$ 875.00	\$ 875
4" SINGLE SEWER SERVICE	EA	459	\$ 600.00	\$ 275,400
WATER CROSSING PER TCEQ REQUIREMENTS	EA	30	\$ 750.00	\$ 22,500
TESTING (EXCLUDING GEOTECH)	LF	17,140	\$ 1.50	\$ 25,710
ADDITIONAL TESTING AFTER DRY UTIL INSTALL	LF	17,140	\$ 1.00	\$ 17,140
TRENCH SAFETY	LF	17,140	\$ 0.80	\$ 13,712

SUB - TOTAL **\$ 948,137**

D. STORM DRAINAGE SYSTEM

BASED ON AVERAGE COST PER LOT	EA	459	\$ 1,500.00	\$ 688,500
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SUB - TOTAL **\$ 688,500**

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PROJECT NAME:	JACKSON RIDGE	ACREAGE:	110.3	NO. OF LOTS:	459
ON-SITE FACILITIES:	PHASE 1	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	9/8/2015	ROADWAY LF:	19,777
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
E. LOT PREPARATION				
LOT GRADING (ROUGH)	LOT	459	\$ 200.00	\$ 91,800
LOT GRADING (FINAL)	LOT	459	\$ 100.00	\$ 45,900
MOISTURE CONDITIONING LOTS 8' BELOW FINAL GRADE	LOT	459	\$ 2,500.00	\$ 1,147,500
WRAP LOTS w/ 6 MIL PLASTIC SHEETING	LOT	459	\$ 460.00	\$ 211,140

SUB - TOTAL, DEVELOPER COST	\$ 1,496,340
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F. RETAINING WALLS				
RETAINING WALL (4' Top of Wall to Bottom of Wall)	LOT	459	\$ 1,000.00	\$ 459,000

SUB - TOTAL, DEVELOPER COST	\$ 459,000
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G. FRANCHISE UTILITIES				
ELECTRIC SERVICE	LOT	459	\$ 1,000.00	\$ 459,000
GAS SERVICE	LOT	459	\$ 1,000.00	\$ 459,000

SUB - TOTAL, DEVELOPER COST	\$ 918,000
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NOTES FUNDED DEVELOPER ITEMS

H. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING & SURVEYING	LOT	459	\$ 1,500	\$ 688,500
BIDDING and LETTING	EA	3	\$ 10,000	\$ 30,000
SWPPP ADMINISTRATION	LS	1	\$ 6,000	\$ 6,000
CONSTRUCTION INSPECTION	%	3%	\$ 8,432,572	\$ 252,977
MATERIAL TESTING	%	2%	\$ 8,432,572	\$ 168,651

SUB - TOTAL **\$ 1,146,129**

I. PID DIRECT PROFESSIONAL & MISC. FEES				
ENGINEERING & SURVEYING	LOT	459	\$ 1,200	\$ 550,800
BIDDING and LETTING	EA	2	\$ 10,000	\$ 20,000
SWPPP ADMINISTRATION	LS	1	\$ 2,000	\$ 2,000
CONSTRUCTION INSPECTION	%	3%	\$ 6,477,232	\$ 194,317
MATERIAL TESTING	%	2%	\$ 6,477,232	\$ 129,545

SUB - TOTAL **\$ 896,662**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. ROADWAY IMPROVEMENTS				
R.O.W. CLEARING & GRUBBING (1/4 Area Heavily Treed)	ACRE	213.8	\$ 2,000.00	\$ 427,600
CONSTRUCTION ENTRANCE	EA	2	\$ 2,000.00	\$ 4,000
SILT FENCE	LF	41,209	\$ 1.50	\$ 61,814
UNCLASSIFIED EXCAVATION OF STREET R.O.W.	CY	416,520	\$ 2.20	\$ 916,344
OVER SEEDING DISTURBED AREAS	ACRE	134	\$ 500.00	\$ 67,000
STREET PREPARATION (3' MOISTURE CONDITIONING)	CY	169,229	\$ 2.75	\$ 465,380
6" LIME STABILIZED SUBGRADE PREPARATION	SY	136,260	\$ 3.50	\$ 476,910
LIME FOR SUBGRADE PREPARATION (36LBS/SY)	TON	2,470	\$ 150.00	\$ 370,500
31' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	126,394	\$ 30.00	\$ 3,791,820
37' B-B CONC. PAVEMENT (6-INCH, 3,600 PSI)	SY	1,624	\$ 40.00	\$ 64,960
BARRIER FREE RAMPS	EA	121	\$ 1,200.00	\$ 145,200
4' REINFORCED CONCRETE SIDEWALK (5-INCH)	SY	1,785	\$ 55.00	\$ 98,175
4' WIDE CURLEX EROSION CONTROL MATTING	LF	74,180	\$ 0.75	\$ 55,635
COMBO STREET NAME & STOP SIGN	EA	64	\$ 1,300.00	\$ 83,200
STREET LIGHTS (Standard Lights)	EA	75	\$ 2,500.00	\$ 187,500

SUB - TOTAL **\$ 7,216,037**

B. WATER SYSTEM

CONNECT TO EXIST. WATER LINE (Remove Plug & Connect)	EA	2	\$ 900.00	\$ 1,800
8" P.V.C. WATERLINE	LF	34,862	\$ 22.00	\$ 766,964
8" GATE VALVE & BOX	EA	121	\$ 1,400.00	\$ 169,400
FIRE HYDRANT ASSEMBLY (INCLUDING 6" GATE VALVE)	EA	116	\$ 4,000.00	\$ 464,000
1" SINGLE WATER SERVICE	EA	936	\$ 500.00	\$ 468,000
TRENCH SAFETY	LF	34,862	\$ 0.80	\$ 27,890
TESTING (EXCLUDING GEOTECH)	LF	34,862	\$ 1.00	\$ 34,862
1" IRRIGATION WATER SERVICE (To Green Space)	EA	18	\$ 900.00	\$ 16,200

SUB - TOTAL **\$ 1,949,116**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
C. SANITARY SEWER SYSTEM				
CONNECT TO EXIST. SEWER LINE	EA	2	\$ 500.00	\$ 1,000
8" P.V.C. PIPE (SDR 35: 0' to 11.5' Depth)	LF	33,135	\$ 25.00	\$ 828,375
4' DIAMETER MANHOLE W/RAIN PANS	EA	77	\$ 2,700.00	\$ 207,900
5' DIAMETER MANHOLE W/RAIN PANS	EA	34	\$ 3,800.00	\$ 129,200
STANDARD CLEANOUTS	EA	12	\$ 875.00	\$ 10,500
4" SINGLE SEWER SERVICE	EA	936	\$ 600.00	\$ 561,600
WATER CROSSING PER TCEQ REQUIREMENTS	EA	35	\$ 750.00	\$ 26,250
TESTING (EXCLUDING GEOTECH)	LF	33,135	\$ 1.50	\$ 49,703
ADDITIONAL TESTING AFTER DRY UTIL INSTALL	LF	33,135	\$ 1.00	\$ 33,135
TRENCH SAFETY	LF	33,135	\$ 0.80	\$ 26,508

SUB - TOTAL **\$ 1,874,171**

D. STORM DRAINAGE SYSTEM				
BASED ON AVERAGE COST PER LOT	EA	936	\$ 1,500.00	\$ 1,404,000

SUB - TOTAL **\$ 1,404,000**

THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
ON-SITE FACILITIES:	FUTURE PHASES	CREATED:	6/15/2015	BY:	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015	ROADWAY LF:	57,133
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

DESCRIPTION	UNIT	APPROXIMATE QUANTITY	UNIT PRICE	TOTAL AMOUNT
E. LOT PREPARATION				
LOT GRADING (ROUGH)	LOT	936	\$ 200.00	\$ 187,200
LOT GRADING (FINAL)	LOT	936	\$ 100.00	\$ 93,600
MOISTURE CONDITIONING LOTS 8' BELOW FINAL GRADE	LOT	936	\$ 2,500.00	\$ 2,340,000
WRAP LOTS w/ 6 MIL PLASTIC SHEETING	LOT	936	\$ 460.00	\$ 430,560

SUB - TOTAL, DEVELOPER COST	\$ 3,051,360
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F. RETAINING WALLS				
RETAINING WALL (4' Top of Wall to Bottom of Wall)	LOT	936	\$ 1,000.00	\$ 936,000

SUB - TOTAL, DEVELOPER COST	\$ 936,000
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G. FRANCHISE UTILITIES				
ELECTRIC SERVICE	LOT	936	\$ 1,000.00	\$ 936,000
GAS SERVICE	LOT	936	\$ 1,000.00	\$ 936,000

SUB - TOTAL, DEVELOPER COST	\$ 1,872,000
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NOTES FUNDED DEVELOPER ITEMS

H. PROFESSIONAL & MISCELLANEOUS FEES				
ENGINEERING & SURVEYING	LOT	936	\$ 1,500	\$ 1,404,000
BIDDING and LETTING	EA	6	\$ 10,000	\$ 60,000
SWPPP ADMINISTRATION	LS	2	\$ 6,000	\$ 12,000
CONSTRUCTION INSPECTION	%	3%	\$ 16,430,683	\$ 492,921
MATERIAL TESTING	%	2%	\$ 16,430,683	\$ 328,614

SUB - TOTAL **\$ 2,297,534**

I. PID DIRECT PROFESSIONAL & MISC. FEES				
ENGINEERING & SURVEYING	LOT	936	\$ 1,200	\$ 1,123,200
BIDDING and LETTING	EA	4	\$ 10,000	\$ 40,000
SWPPP ADMINISTRATION	LS	2	\$ 2,000	\$ 4,000
CONSTRUCTION INSPECTION	%	3%	\$ 12,443,323	\$ 373,300
MATERIAL TESTING	%	2%	\$ 12,443,323	\$ 248,866

SUB - TOTAL **\$ 1,789,366**

**THIS ESTIMATE HAS BEEN COMPLETED ON LIMITED INFORMATION AND SHOULD BE USED
FOR PROJECT EVALUATION. PRIOR TO MAKING FINANCIAL COMMITMENTS BASED ON THIS
ESTIMATE, THESE NUMBERS SHOULD BE VERIFIED BY PETITT BARRAZA LLC.**

PROJECT NAME:	JACKSON RIDGE	ACREAGE:	324.1	NO. OF LOTS:	1395
IMPROVEMENTS:	COMMON AREA AMENITIES	CREATED:	6/15/2015	BY	CDH
CITY:	AUBREY	REVISED:	8/18/2015	CHECKED:	AB
JOB NUMBER:	12031-00	REVISED:	8/26/2015		
UTIL. PROVIDER:	AUBREY	REVISED:	10/16/2015	FILE NAME:	Concept 33

<i>DESCRIPTION</i>	<i>UNIT</i>	<i>APPROXIMATE QUANTITY</i>	<i>UNIT PRICE</i>	<i>TOTAL AMOUNT</i>
A. COMMON AREA AMENITIES				
AMENITY CENTER	EA	1	\$ 850,000.00	\$ 850,000
SOCCER FIELDS	EA	4	\$ 35,000.00	\$ 140,000
ENTRY	EA	1	\$ 150,000.00	\$ 150,000
TRAIL SYSTEM	LF	8,520	\$ 39.00	\$ 332,280
PERIMETER SCREENING WALL	LF	7,090	\$ 100.00	\$ 709,000
BOULEVARD ORNAMENTAL FENCE	LF	8,280	\$ 100.00	\$ 828,000
TUBULAR STEEL FENCE	LF	2,915	\$ 50.00	\$ 145,750
SUB - TOTAL				\$ 3,155,030

EXHIBIT C
ESTIMATED PROJECT COSTS

Appendix C
Estimated TIRZ Project Costs

Description	Total Estimated Costs
Water distribution system improvements	\$3,692,625
Sewer collection system improvements	\$4,055,122
Estimated soft costs including engineering	\$968,015
Subtotal:	\$8,715,762
Other bond issuance related costs (details in Appendix C)	\$1,716,887
Total Estimated Project Costs	\$10,432,649
Add: Roadway improvements	\$2,747,598
Water distribution system improvements	\$604,131
Sewer collection system improvements	\$308,924
Add: TIRZ Amendment Admin Costs	\$15,000
Less: Water improvements systems eliminated	(\$3,283,411)
Net sewer collection system improvements eliminated (including capacit	(\$193,283)
Net professional fees related to eliminated projects	(\$70,194)
Developer funded excess improvements	(\$113,765)
MSUD Contract Payment offsets par amount	(\$2,794,820)
MSUD Lump sum payment offsets	(\$1,182,500)
Total Revised Estimated Project Costs	\$6,470,329

EXHIBIT D
BOND DEBT SERVICE

Appendix D
Phase #3 Major Improvements Assessment Roll

Parcel	All Parcels
Original Assessment	\$4,499,373
Outstanding Assessment	\$3,853,000
Original Equivalent Units	389.04
Outstanding Equivalent Units	389.04

Year¹	Principal²	Interest²	Principal³	Interest³	Admin Expenses⁴	Additional Interest⁵	Capitalized Interest/ Available Credits	Total Annual Installment⁶
2016	\$0	\$284,936	\$0	\$0	\$9,220	\$0	(\$284,936)	\$9,220
2017	\$0	\$390,027	\$0	\$0	\$9,404	\$23,638	(\$390,027)	\$33,042
2018	\$0	\$390,027	\$0	\$0	\$9,593	\$23,638	(\$1,887)	\$421,370
2019	\$79,062	\$359,833	\$0	\$0	\$9,784	\$21,808	(\$97,076)	\$373,412
2020	\$86,250	\$350,853	\$0	\$0	\$11,963	\$21,264	(\$112,087)	\$358,243
2021	\$91,042	\$344,008	\$0	\$0	\$20,745	\$20,849	(\$114,181)	\$362,463
2022	\$100,625	\$336,077	\$0	\$0	\$15,213	\$20,369	(\$143,671)	\$328,613
2023	\$107,812	\$327,677	\$0	\$0	\$15,213	\$19,859	(\$182,906)	\$287,656
2024	\$0	\$167,145	\$221,000	\$97,395	\$20,011	\$0	\$0	\$505,551
2025	\$0	\$0	\$158,000	\$181,600	\$30,600	\$0	\$0	\$370,200
2026	\$0	\$0	\$165,000	\$173,700	\$31,212	\$0	\$0	\$369,912
2027	\$0	\$0	\$173,000	\$165,450	\$31,836	\$0	\$0	\$370,286
2028	\$0	\$0	\$181,000	\$156,800	\$32,473	\$0	\$0	\$370,273
2029	\$0	\$0	\$189,000	\$147,750	\$33,122	\$0	\$0	\$369,872
2030	\$0	\$0	\$198,000	\$138,300	\$33,785	\$0	\$0	\$370,085
2031	\$0	\$0	\$207,000	\$128,400	\$34,461	\$0	\$0	\$369,861
2032	\$0	\$0	\$217,000	\$118,050	\$35,150	\$0	\$0	\$370,200
2033	\$0	\$0	\$227,000	\$107,200	\$35,853	\$0	\$0	\$370,053
2034	\$0	\$0	\$238,000	\$95,850	\$36,570	\$0	\$0	\$370,420
2035	\$0	\$0	\$249,000	\$83,950	\$37,301	\$0	\$0	\$370,251
2036	\$0	\$0	\$260,000	\$71,500	\$38,047	\$0	\$0	\$369,547
2037	\$0	\$0	\$273,000	\$58,500	\$38,808	\$0	\$0	\$370,308
2038	\$0	\$0	\$285,000	\$44,850	\$39,584	\$0	\$0	\$369,434
2039	\$0	\$0	\$299,000	\$30,600	\$40,376	\$0	\$0	\$369,976
2040	\$0	\$0	\$313,000	\$15,650	\$41,184	\$0	\$0	\$369,834
Total	\$464,791	\$2,950,584	\$3,853,000	\$1,815,545	\$691,509	\$151,425	(\$1,326,772)	\$8,600,082

1 – Represent the bond year for the Phase #2-3 Major Improvements Bonds for years 2016-2023, and the Phase #3 Major Improvements Refunding Bonds for years 2024-2040.

2 – The principal and interest amounts for years 2016-2024 are based on the Phase #3's portion of the Phases #2-3 Major Improvement Bonds related to the Phase #3 Major Improvements and are calculated using an 8.25% interest rate on the Phases #2-3 Major Improvement Bonds, which is equivalent to the interest rate on the Phases #2-3 Major Improvement Bonds, and have been revised to account for \$865,000 (of which \$414,479 is related to the Phase #3 Major Improvements) in MSUD Contract Revenue Credits that were redeemed on November 1, 2018.

3 – The principal and interest amounts for years 2024-2040 are based on the Phase #3 Major Improvements Refunding Bonds, and are calculated using an interest rate of 5.000% for years 2024 through 2040, which is equivalent to the interest rates on the Phase #3 Major Improvements Refunding Bonds.

4 – The amounts shown include estimated district administration and assessment collection costs and will be updated each year in the Annual Service Plan Updates.

5 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #3's portion of the Phases #2-3 Major Improvement Bonds. The Delinquency and Prepayment Reserve Account for the Phase #3 Major Improvements Refunding Bonds is being funded with Bond proceeds.

6 – The Annual Installments shown do not include any TIRZ Credit.

Appendix D
Phase #1 Assessment Roll

Parcel
Original Assessment
Outstanding Assessment
Original Equivalent Units
Outstanding Equivalent Units

All Parcels
\$13,575,000
\$11,764,080
400.80
397.10

Year ¹	Principal ²	Interest ²	Principal ³	Interest ³	Principal ⁴	Interest ⁴	Admin Expenses ⁵	Additional Interest ⁶	Capitalized Interest/ Available Credits	Total Annual Installment ⁷
2016	\$0	\$712,913	\$0	\$35,802	\$0	\$0	\$20,000	\$0	(\$712,913)	\$55,802
2017	\$0	\$975,850	\$0	\$35,802	\$0	\$0	\$20,400	\$67,300	(\$975,850)	\$123,502
2018	\$241,367	\$977,950	\$3,825	\$35,802	\$0	\$0	\$20,808	\$65,200	(\$3,554)	\$1,341,398
2019	\$191,316	\$933,937	\$2,557	\$35,728	\$0	\$0	\$21,224	\$64,409	(\$83,437)	\$1,165,734
2020	\$180,000	\$915,576	\$6,400	\$35,579	\$0	\$0	\$29,094	\$63,143	(\$193,492)	\$1,036,300
2021	\$195,000	\$900,618	\$3,022	\$35,504	\$0	\$0	\$45,000	\$62,112	(\$271,466)	\$969,790
2022	\$205,000	\$886,479	\$8,372	\$35,505	\$0	\$0	\$33,000	\$61,137	(\$310,801)	\$918,692
2023	\$236,021	\$871,618	\$8,744	\$34,022	\$0	\$0	\$33,000	\$61,112	(\$361,865)	\$882,652
2024	\$0	\$431,556	\$7,000	\$35,073	\$0	\$284,552	\$41,204	\$0	\$0	\$799,384
2025	\$0	\$0	\$8,000	\$30,655	\$319,000	\$562,850	\$37,968	\$0	\$0	\$958,473
2026	\$0	\$0	\$9,000	\$30,165	\$334,000	\$546,900	\$38,348	\$0	\$0	\$958,412
2027	\$0	\$0	\$10,000	\$29,613	\$350,000	\$530,200	\$38,731	\$0	\$0	\$958,544
2028	\$0	\$0	\$11,000	\$29,000	\$368,000	\$512,700	\$39,119	\$0	\$0	\$959,819
2029	\$0	\$0	\$12,000	\$28,326	\$385,000	\$494,300	\$39,510	\$0	\$0	\$959,135
2030	\$0	\$0	\$13,000	\$27,590	\$404,000	\$475,050	\$39,905	\$0	\$0	\$959,545
2031	\$0	\$0	\$15,000	\$26,793	\$424,000	\$454,850	\$40,304	\$0	\$0	\$960,947
2032	\$0	\$0	\$16,000	\$25,874	\$445,000	\$433,650	\$40,707	\$0	\$0	\$961,231
2033	\$0	\$0	\$18,000	\$24,893	\$467,000	\$411,400	\$41,114	\$0	\$0	\$962,407
2034	\$0	\$0	\$19,000	\$23,789	\$490,000	\$388,050	\$41,525	\$0	\$0	\$962,365
2035	\$0	\$0	\$21,000	\$22,625	\$514,000	\$363,550	\$41,941	\$0	\$0	\$963,115
2036	\$0	\$0	\$23,000	\$21,337	\$539,000	\$337,850	\$42,360	\$0	\$0	\$963,547
2037	\$0	\$0	\$25,000	\$19,927	\$566,000	\$310,900	\$42,784	\$0	\$0	\$964,611
2038	\$0	\$0	\$28,000	\$18,395	\$593,000	\$282,600	\$43,211	\$0	\$0	\$965,206
2039	\$0	\$0	\$30,000	\$16,679	\$623,000	\$252,950	\$43,644	\$0	\$0	\$966,272
2040	\$0	\$0	\$33,000	\$14,840	\$653,000	\$221,800	\$44,080	\$0	\$0	\$966,720
2041	\$0	\$0	\$34,000	\$12,817	\$686,000	\$189,150	\$44,521	\$0	\$0	\$966,487
2042	\$0	\$0	\$37,000	\$10,732	\$719,000	\$154,850	\$44,966	\$0	\$0	\$966,548
2043	\$0	\$0	\$40,000	\$8,464	\$755,000	\$118,900	\$45,416	\$0	\$0	\$967,780
2044	\$0	\$0	\$43,000	\$6,012	\$792,000	\$81,150	\$45,870	\$0	\$0	\$968,032
2045	\$0	\$0	\$55,080	\$3,376	\$831,000	\$41,550	\$46,329	\$0	\$0	\$977,335
Total	\$1,248,703	\$7,606,496	\$540,000	\$750,717	\$11,257,000	\$7,449,752	\$1,146,082	\$444,414	(\$2,913,378)	\$27,529,787

1 – Represent the bond year for the Phase #1 Bonds for years 2016-2023, and the Phase #1 and Phase #2 Refunding Bonds for years 2024-2045.

2 – The principal and interest amounts for years 2016-2024 are based on the Phase #1 Bonds and are calculated using a 7.25% interest rate, which is equivalent to the interest rate on the Phase #1 Bonds, and have been revised to account for \$425,000 in MUSD Contract Revenue Credits that were redeemed on November 1, 2018.

3 – The principal and interest amounts for years 2016-2045 are based on the Phase #1 Reimbursement Agreement amount of \$540,000 and are calculated using an interest rate of 6.13%.

4 – The principal and interest amounts for years 2024-2045 are based on Phase #1's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #1 Projects, and are calculated using an interest rate of 5.000% for years 2024 through 2045, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.

5 – The amounts shown include estimated district administration and assessment collection costs and will be updated each year in the Annual Service Plan Updates.

6 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #1 Bonds. The first two years of the Additional Interest Rate for the Phase #1 Bonds were used to fund Debt Service Reserve Fund. The Delinquency and Prepayment Reserve for the Phase #1 and Phase #2 Refunding Bonds is being funded with Bond proceeds.

7 – The Annual Installments shown do not include any TIRZ Credit.

Appendix D
Phase #2 Projects Assessment Roll

Parcel
Original Assessment
Outstanding Assessment
Original Equivalent Units
Outstanding Equivalent Units

All Parcels
\$14,315,627
\$11,982,000
422.87
419.38

Year ¹	Principal ²	Interest ²	Principal ³	Interest ³	Principal ⁴	Interest ⁴	Principal ⁵	Interest ⁵	Admin Expenses ⁶	Additional Interest ⁷	Capitalized Interest/ Available Credits	Total Annual Installment
2016	\$0	\$0	\$0	\$333,141	\$0	\$0	\$0	\$0	\$10,780	\$0	(\$333,141)	\$10,780
2017	\$0	\$0	\$0	\$456,010	\$0	\$0	\$0	\$0	\$10,996	\$27,637	(\$456,011)	\$38,632
2018	\$0	\$0	\$0	\$456,010	\$0	\$0	\$0	\$0	\$11,215	\$27,637	(\$2,207)	\$492,656
2019	\$18,499	\$452,919	\$95,378	\$420,708	\$0	\$0	\$0	\$0	\$11,440	\$25,497	(\$566,418)	\$458,023
2020	\$150,000	\$558,394	\$93,750	\$410,209	\$0	\$0	\$0	\$0	\$44,467	\$71,986	(\$131,049)	\$1,197,757
2021	\$199,443	\$550,894	\$118,896	\$402,205	\$0	\$0	\$0	\$0	\$52,755	\$70,751	(\$144,135)	\$1,250,809
2022	\$182,564	\$541,792	\$118,212	\$392,934	\$0	\$0	\$0	\$0	\$46,287	\$69,297	(\$173,113)	\$1,177,972
2023	\$175,000	\$531,182	\$117,188	\$383,112	\$0	\$0	\$0	\$0	\$46,287	\$67,679	(\$218,849)	\$1,101,599
2024	\$0	\$485,050	\$0	\$180,180	\$24,000	\$201,287	\$242,000	\$101,591	\$67,461		\$0	\$1,301,570
2025	\$0	\$0	\$0	\$0	\$226,000	\$396,950	\$160,000	\$188,850	\$42,032		\$0	\$1,013,832
2026	\$0	\$0	\$0	\$0	\$237,000	\$385,650	\$167,000	\$180,850	\$42,452		\$0	\$1,012,952
2027	\$0	\$0	\$0	\$0	\$248,000	\$373,800	\$176,000	\$172,500	\$42,877		\$0	\$1,013,177
2028	\$0	\$0	\$0	\$0	\$260,000	\$361,400	\$185,000	\$163,700	\$43,305		\$0	\$1,013,405
2029	\$0	\$0	\$0	\$0	\$273,000	\$348,400	\$194,000	\$154,450	\$43,738		\$0	\$1,013,588
2030	\$0	\$0	\$0	\$0	\$286,000	\$334,750	\$204,000	\$144,750	\$44,176		\$0	\$1,013,676
2031	\$0	\$0	\$0	\$0	\$300,000	\$320,450	\$214,000	\$134,550	\$44,617		\$0	\$1,013,617
2032	\$0	\$0	\$0	\$0	\$314,000	\$305,450	\$225,000	\$123,850	\$45,064		\$0	\$1,013,364
2033	\$0	\$0	\$0	\$0	\$330,000	\$289,750	\$236,000	\$112,600	\$45,514		\$0	\$1,013,864
2034	\$0	\$0	\$0	\$0	\$346,000	\$273,250	\$247,000	\$100,800	\$45,969		\$0	\$1,013,019
2035	\$0	\$0	\$0	\$0	\$362,000	\$255,950	\$260,000	\$88,450	\$46,429		\$0	\$1,012,829
2036	\$0	\$0	\$0	\$0	\$380,000	\$237,850	\$273,000	\$75,450	\$46,893		\$0	\$1,013,193
2037	\$0	\$0	\$0	\$0	\$399,000	\$218,850	\$287,000	\$61,800	\$47,362		\$0	\$1,014,012
2038	\$0	\$0	\$0	\$0	\$418,000	\$198,900	\$301,000	\$47,450	\$47,836		\$0	\$1,013,186
2039	\$0	\$0	\$0	\$0	\$439,000	\$178,000	\$316,000	\$32,400	\$48,314		\$0	\$1,013,714
2040	\$0	\$0	\$0	\$0	\$460,000	\$156,050	\$332,000	\$16,600	\$48,797		\$0	\$1,013,447
2041	\$0	\$0	\$0	\$0	\$483,000	\$133,050	\$0	\$0	\$49,285		\$0	\$665,335
2042	\$0	\$0	\$0	\$0	\$506,000	\$108,900	\$0	\$0	\$49,778		\$0	\$664,678
2043	\$0	\$0	\$0	\$0	\$531,000	\$83,600	\$0	\$0	\$50,276		\$0	\$664,876
2044	\$0	\$0	\$0	\$0	\$557,000	\$57,050	\$0	\$0	\$50,779		\$0	\$664,829
2045	\$0	\$0	\$0	\$0	\$584,000	\$29,200	\$0	\$0	\$51,287		\$0	\$664,487
Total	\$725,506	\$3,120,231	\$543,423	\$3,434,508	\$7,963,000	\$5,248,537	\$4,019,000	\$1,900,641	\$1,278,471	\$360,485	(\$2,024,922)	\$26,568,880

- 1 – Represent the bond year for the Phase #2 Bonds for years 2019-2023, and the Phase #1 and Phase #2 Refunding Bonds for years 2024-2045.
- 2 – The principal and interest amounts for years 2019-2024 are based on the Phase #2 Bonds related to the Phase #2 Improvements and are calculated using 5.00% interest rate, which is equivalent to the interest rate on the Phase #2 Bonds.
- 3 – The principal and interest amounts for years 2016-2024 are based on the Phase #2's portion of the Phases #2-3 Major Improvement Bonds related to the Phase #2 Major Improvements and are calculated using a 8.25% interest rate on the Phases #2-3 Major Improvement Bonds, which is equivalent to the interest rate on the Phases #2-3 Major Improvement Bonds, and have been revised to account for \$865,000 (of which \$450,521 is related to the Phase #2 Major Improvements) in MSUD Contract Revenue Credits that were redeemed on November 1, 2018.
- 4 – The principal and interest amounts for years 2024-2045 are based on Phase #2's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #2 Improvements, and are calculated using an interest rate of 5.000% for years 2024 through 2045, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.
- 5 – The principal and interest amounts for years 2024-2040 are based on Phase #2's portion of the Phase #1 and Phase #2 Refunding Bonds related to the Phase #2 Major Improvements, and are calculated using an interest rate of 5.000% for years 2024 through 2040, which is equivalent to the interest rate on the Phase #1 and Phase #2 Refunding Bonds.
- 6 – The amounts shown include estimated Administrative Expenses for district administration costs and assessment collection costs and will be updated each year in the Annual Service Plan Updates.
- 7 – Additional Interest for years 2016-2023 was used to fund prepayment and delinquency reserves for Phase #2's share of the Phases #2-3 Major Improvement Bonds, and additional interest reserve for the Phase #2 Bonds. The Delinquency and Prepayment Reserve for the Phase #1 and Phase #2 Refunding Bonds is being funded with Bond proceeds.

EXHIBIT E
PROJECTED ABSORPTION

City of Aubrey TIRZ No. 1
City of Aubrey, Texas

Exhibit E: Projected Absorption¹ - All Phases

Assesment Year	Debt Service Year	Bond Year Ending	Lot Tpye 1 (60' Lot)		Lot Type 2 (50' Lot)		Total	
			Annual	Cumulative	Annual	Cumulative	Units	Cumulative
1-Jan-16	1	1-Sep-16	0	0	0	0	0	0
1-Jan-17	2	1-Sep-17	0	0	0	0	0	0
2-Jan-17	3	1-Sep-18	25	25	145	145	170	170
1-Jan-19	4	1-Sep-19	40	65	160	305	200	370
1-Jan-20	5	1-Sep-20	64	129	160	465	224	594
1-Jan-21	6	1-Sep-21	48	177	175	640	223	817
1-Jan-22	7	1-Sep-22	48	225	180	820	228	1045
1-Jan-23	8	1-Sep-23	44	269	180	1000	224	1269
1-Jan-24	9	1-Sep-24		269	137	1137	137	1406
1-Jan-25	10	1-Sep-25		269		1137		1406
1-Jan-26	11	1-Sep-26		269		1137		1406
1-Jan-27	12	1-Sep-27		269		1137		1406
1-Jan-28	13	1-Sep-28		269		1137		1406
1-Jan-29	14	1-Sep-29		269		1137		1406
1-Jan-30	15	1-Sep-30		269		1137		1406
1-Jan-31	16	1-Sep-31		269		1137		1406
1-Jan-32	17	1-Sep-32		269		1137		1406
1-Jan-33	18	1-Sep-33		269		1137		1406
1-Jan-34	19	1-Sep-34		269		1137		1406
1-Jan-35	20	1-Sep-35		269		1137		1406
1-Jan-36	21	1-Sep-36		269		1137		1406
1-Jan-37	22	1-Sep-37		269		1137		1406
1-Jan-38	23	1-Sep-38		269		1137		1406
1-Jan-39	24	1-Sep-39		269		1137		1406
1-Jan-40	25	1-Sep-40		269		1137		1406
1-Jan-41	26	1-Sep-41		269		1137		1406
1-Jan-42	27	1-Sep-42		269		1137		1406
1-Jan-43	28	1-Sep-43		269		1137		1406
1-Jan-44	29	1-Sep-44		269		1137		1406

MuniCap, Inc.

¹Provided by Developer.

EXHIBIT F
PROJECTED ASSESSED VALUES

City of Aubrey TIRZ No. 1
City of Aubrey, Texas

Exhibit F: Projected Assessed Value- All Phases

Assessed As Of	Tax Year Ending	2.0% Inflation Factor ²	Total Projected Assessed Value ^{3,4,5}
1-Jan-15	1-Jan-16	100%	\$8,925,919
1-Jan-16	1-Jan-17	100%	\$8,925,919
1-Jan-17	1-Jan-18	100%	\$14,707,195
1-Jan-18	1-Jan-19	100%	\$45,114,833
1-Jan-19	1-Jan-20	100%	\$91,498,694
1-Jan-20	1-Jan-21	100%	\$144,432,343
1-Jan-21	1-Jan-22	100%	\$206,992,147
1-Jan-22	1-Jan-23	100%	\$332,748,227
1-Jan-23	1-Jan-24	100%	\$463,738,737
1-Jan-24	1-Jan-25	100%	\$504,561,571
1-Jan-25	1-Jan-26	100%	\$544,403,991
1-Jan-26	1-Jan-27	102%	\$555,292,071
1-Jan-27	1-Jan-28	104%	\$577,725,870
1-Jan-28	1-Jan-29	106%	\$613,087,316
1-Jan-29	1-Jan-30	108%	\$663,625,427
1-Jan-30	1-Jan-31	110%	\$732,696,095
1-Jan-31	1-Jan-32	113%	\$825,134,807
1-Jan-32	1-Jan-33	115%	\$947,820,526
1-Jan-33	1-Jan-34	117%	\$1,110,522,811
1-Jan-34	1-Jan-35	120%	\$1,327,177,559
1-Jan-35	1-Jan-36	122%	\$1,617,822,039
1-Jan-36	1-Jan-37	124%	\$2,011,558,358
1-Jan-37	1-Jan-38	127%	\$2,551,142,382
1-Jan-38	1-Jan-39	129%	\$3,300,174,701
1-Jan-39	1-Jan-40	132%	\$4,354,510,432
1-Jan-40	1-Jan-41	135%	\$5,860,597,720
1-Jan-41	1-Jan-42	137%	\$8,045,344,773
1-Jan-42	1-Jan-43	140%	\$11,265,424,982
1-Jan-43	1-Jan-44	143%	\$16,089,800,959

MuniCap, IntS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx]Exhibit C-2
19-Aug-25

¹According to the Denton County Appraisal District, real property taxes are due without penalty as of January 31st in the year following the year in which property is assessed.

²Assumes an annual inflation factor of 3% based on a 4 year compounded annual growth rate of homes within the PID.

³Projectcted Assessed Value shown for Tax Year Ending January 31, 2017 through January 31, 2024, shows the actual values reported on the State of Texas Comptroller of Public Accounts Form 50-806.

EXHIBIT G
PROJECTED INCREMENTAL REAL ESTATE TAXES

Tax Year	Bond Year	Inflation Factor	Total Projected Assessed Value ²	Base Value	Estimated Incremental Value	City of Aubrey Property Tax Rate (Per \$100 A.V.) ³	Total Incremental Tax Revenues	Percent Available for TIRZ Obligations ⁴	Total Available Incremental Tax Revenues
1-Jan-16	1-Sep-16	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.566997	\$0	45.20%	\$0
1-Jan-17	1-Sep-17	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.542049	\$0	45.20%	\$0
1-Jan-18	1-Sep-18	100%	\$14,707,195	(\$8,925,919)	\$5,781,276	\$0.542000	\$31,335	45.20%	\$14,163
1-Jan-19	1-Sep-19	100%	\$45,114,833	(\$8,925,919)	\$36,188,914	\$0.542000	\$196,144	45.20%	\$88,657
1-Jan-20	1-Sep-20	100%	\$91,498,694	(\$8,925,919)	\$82,572,775	\$0.541600	\$447,214	45.20%	\$202,141
1-Jan-21	1-Sep-21	100%	\$144,432,343	(\$198,765)	\$144,233,578	\$0.541400	\$780,881	45.20%	\$352,958
1-Jan-22	1-Sep-22	100%	\$206,992,147	(\$198,765)	\$206,793,382	\$0.525000	\$1,085,665	45.20%	\$490,721
1-Jan-23	1-Sep-23	100%	\$332,748,227	(\$198,765)	\$332,549,462	\$0.464928	\$1,546,116	45.20%	\$698,844
1-Jan-24	1-Sep-24	100%	\$463,738,737	(\$198,765)	\$463,539,972	\$0.464000	\$2,150,825	45.20%	\$972,173
1-Jan-25	1-Sep-25	100%	\$504,561,571	(\$198,765)	\$504,362,806	\$0.464000	\$2,340,243	45.20%	\$1,057,790
1-Jan-26	1-Sep-26	100%	\$544,403,991	(\$198,765)	\$544,205,226	\$0.464000	\$2,525,112	38.75%	\$978,481
1-Jan-27	1-Sep-27	102%	\$555,292,071	(\$198,765)	\$555,093,306	\$0.464000	\$2,575,633	38.75%	\$998,058
1-Jan-28	1-Sep-28	104%	\$577,725,870	(\$198,765)	\$577,527,105	\$0.464000	\$2,679,726	38.75%	\$1,038,394
1-Jan-29	1-Sep-29	106%	\$613,087,316	(\$198,765)	\$612,888,551	\$0.464000	\$2,843,803	38.75%	\$1,101,974
1-Jan-30	1-Sep-30	108%	\$663,625,427	(\$198,765)	\$663,426,662	\$0.464000	\$3,078,300	38.75%	\$1,192,841
1-Jan-31	1-Sep-31	110%	\$732,696,095	(\$198,765)	\$732,497,330	\$0.464000	\$3,398,788	38.75%	\$1,317,030
1-Jan-32	1-Sep-32	113%	\$825,134,807	(\$198,764)	\$824,936,043	\$0.464000	\$3,827,703	38.75%	\$1,483,235
1-Jan-33	1-Sep-33	115%	\$947,820,526	(\$198,764)	\$947,621,762	\$0.464000	\$4,396,965	38.75%	\$1,703,824
1-Jan-34	1-Sep-34	117%	\$1,110,522,811	(\$198,763)	\$1,110,324,048	\$0.464000	\$5,151,904	38.75%	\$1,996,363
1-Jan-35	1-Sep-35	120%	\$1,327,177,559	(\$198,763)	\$1,326,978,796	\$0.464000	\$6,157,182	38.75%	\$2,385,908
1-Jan-36	1-Sep-36	122%	\$1,617,822,039	(\$198,762)	\$1,617,623,277	\$0.464000	\$7,505,772	38.75%	\$2,908,487
1-Jan-37	1-Sep-37	124%	\$2,011,558,358	(\$198,762)	\$2,011,359,596	\$0.464000	\$9,332,709	38.75%	\$3,616,425
1-Jan-38	1-Sep-38	127%	\$2,551,142,382	(\$198,761)	\$2,550,943,621	\$0.464000	\$11,836,378	38.75%	\$4,586,597
1-Jan-39	1-Sep-39	129%	\$3,300,174,701	(\$198,761)	\$3,299,975,940	\$0.464000	\$15,311,888	38.75%	\$5,933,357
1-Jan-40	1-Sep-40	132%	\$4,354,510,432	(\$198,760)	\$4,354,311,672	\$0.464000	\$20,204,006	38.75%	\$7,829,052
1-Jan-41	1-Sep-41	135%	\$5,860,597,720	(\$198,760)	\$5,860,398,960	\$0.464000	\$27,192,251	38.75%	\$10,536,997
1-Jan-42	1-Sep-42	137%	\$8,045,344,773	(\$198,759)	\$8,045,146,014	\$0.464000	\$37,329,478	38.75%	\$14,465,173
1-Jan-43	1-Sep-43	140%	\$11,265,424,982	(\$198,759)	\$11,265,226,223	\$0.464000	\$52,270,650	38.75%	\$20,254,877
1-Jan-44	1-Sep-44	143%	\$16,089,800,959	(\$198,758)	\$16,089,602,201	\$0.464000	\$74,655,754	38.75%	\$28,929,105
Total							\$300,852,423		\$117,133,622

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<https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx>

Exhibit C-3
19-Aug-25

¹Assumes an annual inflation factor of 2% based on a 4 year compounded annual growth rate of homes in the surrounding area.
²See Exhibit F.
³Represents the City of Aubrey real property tax rate for tax year 2024. Source: City of Aubrey.
⁴Assumes 45.20% of incremental tax revenues are available for the repayment of TIRZ Obligations.

Exhibit G: Projected Incremental Assessed Value & Incremental Real Property Taxes Available to the Jurisdiction - City of Aubrey

Tax Year	Bond	Inflation	Total Projected		Estimated	City of	Total	Percent	Total Available
Ending	Year	Factor ¹	Assessed Value ²	Base Value	Incremental Value	Aubrey Property Tax Rate (Per \$100 A.V.) ³	Incremental Tax Revenues	Available to the City	Incremental Tax Revenues
1-Jan-16	1-Sep-16	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.566997	\$0	54.80%	\$0
1-Jan-17	1-Sep-17	100%	\$8,925,919	(\$8,925,919)	\$0	\$0.542049	\$0	54.80%	\$0
1-Jan-18	1-Sep-18	100%	\$14,707,195	(\$8,925,919)	\$5,781,276	\$0.542000	\$31,335	54.80%	\$17,171
1-Jan-19	1-Sep-19	100%	\$45,114,833	(\$8,925,919)	\$36,188,914	\$0.542000	\$196,144	54.80%	\$107,487
1-Jan-20	1-Sep-20	100%	\$91,498,694	(\$8,925,919)	\$82,572,775	\$0.541600	\$447,214	54.80%	\$245,073
1-Jan-21	1-Sep-21	100%	\$144,432,343	(\$198,765)	\$144,233,578	\$0.541400	\$780,881	54.80%	\$427,923
1-Jan-22	1-Sep-22	100%	\$206,992,147	(\$198,765)	\$206,793,382	\$0.525000	\$1,085,665	54.80%	\$594,945
1-Jan-23	1-Sep-23	100%	\$332,748,227	(\$198,765)	\$332,549,462	\$0.464928	\$1,546,116	54.80%	\$847,271
1-Jan-24	1-Sep-24	100%	\$463,738,737	(\$198,765)	\$463,539,972	\$0.464000	\$2,150,825	54.80%	\$1,178,652
1-Jan-25	1-Sep-25	100%	\$504,561,571	(\$198,765)	\$504,362,806	\$0.464000	\$2,340,243	54.80%	\$1,282,453
1-Jan-26	1-Sep-26	100%	\$544,403,991	(\$198,765)	\$544,205,226	\$0.464000	\$2,525,112	61.25%	\$1,546,631
1-Jan-27	1-Sep-27	102%	\$555,292,071	(\$198,765)	\$555,093,306	\$0.464000	\$2,575,633	61.25%	\$1,577,575
1-Jan-28	1-Sep-28	104%	\$577,725,870	(\$198,765)	\$577,527,105	\$0.464000	\$2,679,726	61.25%	\$1,641,332
1-Jan-29	1-Sep-29	106%	\$613,087,316	(\$198,765)	\$612,888,551	\$0.464000	\$2,843,803	61.25%	\$1,741,829
1-Jan-30	1-Sep-30	108%	\$663,625,427	(\$198,765)	\$663,426,662	\$0.464000	\$3,078,300	61.25%	\$1,885,459
1-Jan-31	1-Sep-31	110%	\$732,696,095	(\$198,765)	\$732,497,330	\$0.464000	\$3,398,788	61.25%	\$2,081,757
1-Jan-32	1-Sep-32	113%	\$825,134,807	(\$198,764)	\$824,936,043	\$0.464000	\$3,827,703	61.25%	\$2,344,468
1-Jan-33	1-Sep-33	115%	\$947,820,526	(\$198,764)	\$947,621,762	\$0.464000	\$4,396,965	61.25%	\$2,693,141
1-Jan-34	1-Sep-34	117%	\$1,110,522,811	(\$198,763)	\$1,110,324,048	\$0.464000	\$5,151,904	61.25%	\$3,155,541
1-Jan-35	1-Sep-35	120%	\$1,327,177,559	(\$198,763)	\$1,326,978,796	\$0.464000	\$6,157,182	61.25%	\$3,771,274
1-Jan-36	1-Sep-36	122%	\$1,617,822,039	(\$198,762)	\$1,617,623,277	\$0.464000	\$7,505,772	61.25%	\$4,597,285
1-Jan-37	1-Sep-37	124%	\$2,011,558,358	(\$198,762)	\$2,011,359,596	\$0.464000	\$9,332,709	61.25%	\$5,716,284
1-Jan-38	1-Sep-38	127%	\$2,551,142,382	(\$198,761)	\$2,550,943,621	\$0.464000	\$11,836,378	61.25%	\$7,249,782
1-Jan-39	1-Sep-39	129%	\$3,300,174,701	(\$198,761)	\$3,299,975,940	\$0.464000	\$15,311,888	61.25%	\$9,378,532
1-Jan-40	1-Sep-40	132%	\$4,354,510,432	(\$198,760)	\$4,354,311,672	\$0.464000	\$20,204,006	61.25%	\$12,374,954
1-Jan-41	1-Sep-41	135%	\$5,860,597,720	(\$198,760)	\$5,860,398,960	\$0.464000	\$27,192,251	61.25%	\$16,655,254
1-Jan-42	1-Sep-42	137%	\$8,045,344,773	(\$198,759)	\$8,045,146,014	\$0.464000	\$37,329,478	61.25%	\$22,864,305
1-Jan-43	1-Sep-43	140%	\$11,265,424,982	(\$198,759)	\$11,265,226,223	\$0.464000	\$52,270,650	61.25%	\$32,015,773
1-Jan-44	1-Sep-44	143%	\$16,089,800,959	(\$198,758)	\$16,089,602,201	\$0.464000	\$74,655,754	61.25%	\$45,726,649
Total							\$300,852,423		\$183,718,801

MuniCap, Inc.

[https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/\[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx\]Exhibit C-4](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Aubrey/Jackson Ridge/CONSULTING/TIRZ Related/Amended PFP-2025/[Jackson Ridge TIRZ-Second Amended PFP Projections v1.1.xlsx]Exhibit C-4)

19-Aug-25

¹Assumes an annual inflation factor of 2% based on a 4 year compounded annual growth rate of homes in the surrounding area.
²See Exhibit F.
³Represents the City of Aubrey real property tax rate for tax year 2024. Source: City of Aubrey.
⁴Assumes 54.80% of incremental tax revenues are available to the City.

EXHIBIT H
DEVELOPMENT STANDARDS

Exhibit "F"
Development Standards

I. PLANNING STANDARDS

1.1 Purpose: The purpose of these Development Standards ("Standards") is to establish enforceable minimum requirements for the development and use of a 467.6 tract of land known as Jackson Ridge (the "Property"), which is the subject of the Jackson Ridge Development Agreement between the City of Aubrey, Texas and CADG Comanche 248, LLC, and Comanche Ridge 52 Partners, Ltd (the "Development Agreement"). The intent is for these requirements to result in a quality subdivision and thoroughfare development with residential uses in an orderly fashion.

1.2 Establishment of Use Districts: For the purpose of regulating land use, the Property shall be developed and used in accordance with the standards set forth in the following use districts to apply to the Property in the corresponding areas of lots designated by size in the Concept Plan with a maximum 4.25 units per acre:

- SF-6 - Single Family Residential, 6,000 sf minimum lot;
- SF-72 - Single Family Residential, 7,200 sf minimum lot;
- AC - Amenity Center

Upon application by Developer demonstrating with respect to one or more lots that the minimum lot area established for SF-6 does not allow for construction of a single family residence on such a lot that is otherwise in compliance with these Development Standards, the City shall administratively through its city engineer grant a variance to allow for a reduced minimum lot area that is no less than 5,700 sf.

Use Regulations:

a) SF-6

Permitted Uses:

Single-family detached dwellings in accordance with the limits of SF-6 zoning or the following limits:

Development Minimums:

- Lot Area: 6,000 square feet
- Lot Width: 50 feet, 45 feet for lots fronting cul-de-sac
- Lot Depth: 120 feet
- Front Yard: 20 feet
- Side Yard: 5 feet; 10 feet on corner lots adjacent to street, except for corner lots adjacent to streets where 15' side yards are required as shown in Master Plan on page 6 of these Standards.
- Rear Yard: 20 feet, 10' for lots adjacent to park or trail with tubular steel, wrought iron, masonry or similar material fencing (No Wood).
- Dwelling Unit Size: 1,200 square feet
- Parking spaces: 2 per dwelling unit in an enclosed garage

Development Maximums:

- Height 35 feet
- Lot Coverage 55%

b) SF-72

Permitted Uses: Single-family detached dwellings in accordance with the following limits:

Development Minimums:

Lot Area:	7,200 square feet
Lot Width:	60 feet, 55 feet for lots fronting cul-de-sac
Lot Depth:	120 feet
Front Yard:	20 feet
Side Yard:	5 feet; 10 feet on corner lots adjacent to street, except for corner lots adjacent to streets where 15' side yards are required as shown in Master Plan on page 6 of these Standards.
Rear Yard	20 feet, 10' for lots adjacent to park or trail with tubular steel, wrought iron, or similar material fencing (No Wood).
Dwelling Unit Size:	1,200 square feet
Parking spaces:	2 per dwelling unit in an enclosed garage

Development Maximums:

Height	35 feet
Lot Coverage	55%

c) AC – Amenity Center

The purpose of the Amenity Center District is to allow for a unified development under a common architectural theme for neighborhood amenities such as pool, sports fields, playground, restrooms, pavilion, and public/civic uses, as submitted by the Developer of property in the Amenity Center District.

Permitted Uses: Amenities, in accordance with the following limits:

Development Minimums:

Lot Area:	5,000 square feet
Lot Width:	50 feet
Lot Depth:	100 feet
Front Yard:	30 feet
Side Yard:	15 feet
Rear Yard	20 feet
Floor Area Ratio:	0.6: 1

Development Maximums:

Height	35 feet
Lot Coverage	70%

Special Regulations: Development in the Amenity Center Districts shall be subject to prior Site Plan submittal and approval by the City Council. The Site Plan shall be approved if the proposed development is in conformity these Development Standards, applicable City Regulations, and the Developer's architectural guidelines. Further, the Planning and Zoning Commission and City Council have the express authority to authorize development in a manner that is contrary to the minimums stated herein, only to the extent necessary to allow development to conform to the architectural and stylistic theme proposed by the Developer.

1.3 Regulations Applicable: When not in conflict with these Development Standards, the development of the Property shall be subject to all applicable City Regulations, as that term is defined in the Development Agreement, including but not limited to the City's subdivision regulations, engineering design standards, property maintenance codes, building codes and other applicable uniform codes.

1.4 Signage: Signage shall be allowed in the Amenity Center District only, and shall be limited to one sign per lot, advertising the location of a facility on that lot. Lots with two or more sides of public street frontage shall be allowed one sign per side with street frontage. Signage shall be of a monument type with a maximum height of 6 feet. The location and elevation of proposed signage shall be depicted on the Site Plan, and shall be approved if in accordance with these regulations.

1.5 Hike and Bike Trail System: The Property shall be developed in a manner consistent with the hike and bike trail system as required under the Development Agreement. Developers shall provide interconnectivity of the system between phases and areas of the development and the amenity center by way of a sidewalk, stairs and/or ramps. The system shall provide access to abutting retail development and shall be designed such that all residential units are within three thousand (3,000) feet of the system. The minimum trail width shall be 6 feet.

1.6 Homeowner's Association (HOA):

- a) An HOA shall be established to maintain open space, landscaping and screening, recreational and amenity areas, and other commonly owned facilities.
- b) The Developer is responsible for drafting the HOA documents pertaining to the HOA's responsibilities to maintain these areas and include notification to homeowners within the Property.
- c) Certain parks within the Property shall be dedicated to the City of Aubrey, locations to be determined by City and Developer and the HOA shall be responsible for the maintenance of these parks, as documented in a separate agreement.
- d) Prior to approval of a Final Plat, a document establishing the HOA shall be submitted to the City for review and approved by the City for conformance with all requirements and other applicable ordinances.

1.7 Exterior Wall Masonry: All exterior walls, excluding doors, windows and window units, shall be comprised of at least ninety (90%) percent masonry product. Masonry product shall include stone, brick, cultured stone and stucco, or equivalent, permanent, architecturally finished material, such as cementitious fiberboard or "hardiboard-type" material. Any cementitious fiberboard product shall be limited to no more than forty (40%) percent of any exterior. Prohibited exterior finish materials include vinyl and wood siding, exterior insulation finishing system (EIFS), and manufactured wood products

1.8 Roofing: All roofs shall have a minimum roof pitch of 6:12 with roofing materials consisting of asphalt and composite shingles, clay and concrete tile, slate and slate-type shingles, or an equivalent or better product, and accompanied with a 25 year warranty.

1.9 Garages: Garages shall be situated so that they are not the predominant design feature of the dwelling. Any front loading or front facing garage shall include at least one architectural elements, such as decorative overhangs above doors, banding or moldings, detailed door designs, windows/openings on garage doors, decorative vent covers, raised panel garage door, decorative hardware, or similar elements.

- 1.10 Parking:** In Amenity Center Districts, at least one off-street parking space shall be provided per three hundred (300) square feet of gross structure area.
- 1.11 Floodplain Dedication:** All floodplain areas shall be dedicated to the HOA or City, and shall be considered Common Open Space.
- 1.12 Screening and Outside Storage:** Amenity Center Districts, all ground-mounted antennas, satellite dishes, mechanical equipment, HVAC units, trash receptacles and auxiliary power units shall be screened from view by the street by means of a masonry wall or tubular steel with a living screen. Outside storage of materials shall only be allowed in the back yard area, unless properly screened. Roof mounted equipment shall be adequately screened by a parapet wall.
- 1.13 Landscaping** per lot – minimum 2 trees per lot - 2' caliper inch; minimum 8 shrubs for mid-level planting - must be 24" x 24" at planting; minimum 4 plants used for upper-level landscape should be 30" tall at the time of planting.
- 1.14 City Service Fees:** The City of Aubrey shall assess a library service fee of \$5.00 per lot per year in accordance to the City's current Ordinances.
- 1.15 Open Space Requirements:** The project will include a minimum of 10% open space including parks, flood plain, amenity centers, trails and landscape areas.
- 1.16 Screening Walls:** The purpose of providing screening walls is to improve the appearance of subdivisions abutting public rights-of-way; preserve and promote the aesthetic appeal of surrounding neighborhoods; and provide a cohesive identity for each subdivision. Screening along the thoroughfares shall consist of several methods, including berms, trees, shrubs, and walls/fences as designated on an approved screening plan. Solid wood fences abutting the thoroughfares are prohibited.

1. Lots Backing Upon a Freeway Frontage Road, Arterial Thoroughfare, or a Major or Residential Collector Street:

A screening wall shall be provided and maintained along the property line of any subdivision of single-family or multifamily lots where the rear of such lots abuts any freeway frontage road, or arterial thoroughfare, as such thoroughfare is identified on the Concept Plan, or a major or residential collector street. This requirement shall also apply where such lots are separated from the freeway frontage road, arterial thoroughfare, or major or residential collector street by an alley. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

The construction of such screening wall shall be the responsibility of the developer of the subdivision. Construction of the required screening wall shall occur subsequent to the final grading of the subdivision, but prior to formal acceptance of the subdivision by the City of Aubrey. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

2. Lots Siding Upon a Freeway Frontage Road or Arterial Thoroughfare:

Where a street within a single-family or multifamily subdivision must intersect a freeway frontage road or arterial thoroughfare, as identified on the Development Site Plan, in order to provide access into the subdivision, and where a single-family, lot sides to a freeway frontage road or arterial thoroughfare, a screening wall shall be provided along the side of the lot adjacent to such freeway frontage road or arterial

thoroughfare where the screening wall would constitute a continuation of any existing or proposed screening wall. In such instance the screening wall shall be placed in a five-foot wide easement within the Property along the right-of-way line separating the alley, and freeway frontage road, arterial thoroughfare, or major or residential collector street. The HOA shall be responsible for maintenance of the screening wall.

Where two residential streets intersect with a freeway frontage road or arterial thoroughfare identified on the Concept Plan, the City Council shall determine whether adequate distance exists between the residential streets such that the provision of a masonry screening wall would be reasonable and appropriate.

The provisions of this subsection shall apply where the sides of such lots are separated from the freeway frontage road or arterial thoroughfare by an alley. In such instance the screening wall shall be placed on the right-of-way line separating the alley and freeway frontage road or arterial thoroughfare.

3. Building Materials:

Screening walls may be constructed of masonry, decorative metals, wood, or a combination of these materials as designated on the approved screening plan

4. Maintenance:

All areas adjacent to any screening wall or fence, or areas adjacent to a public street or right-of-way, shall be maintained in a clean and orderly condition by the property owner, free of debris and trash, in accordance with the applicable codes of the City of Aubrey.

5. Alternative Screening Material:

Other material or screening devices which meet the intent of these Standards, may be utilized to satisfy the requirements of this Section only upon approval of the City Council.

6. Conflicts:

Where the screening or buffering standards prescribed by this section are in conflict with special screening or buffering requirements which have been established within zoning districts on the Property, then the more restrictive requirements shall apply.

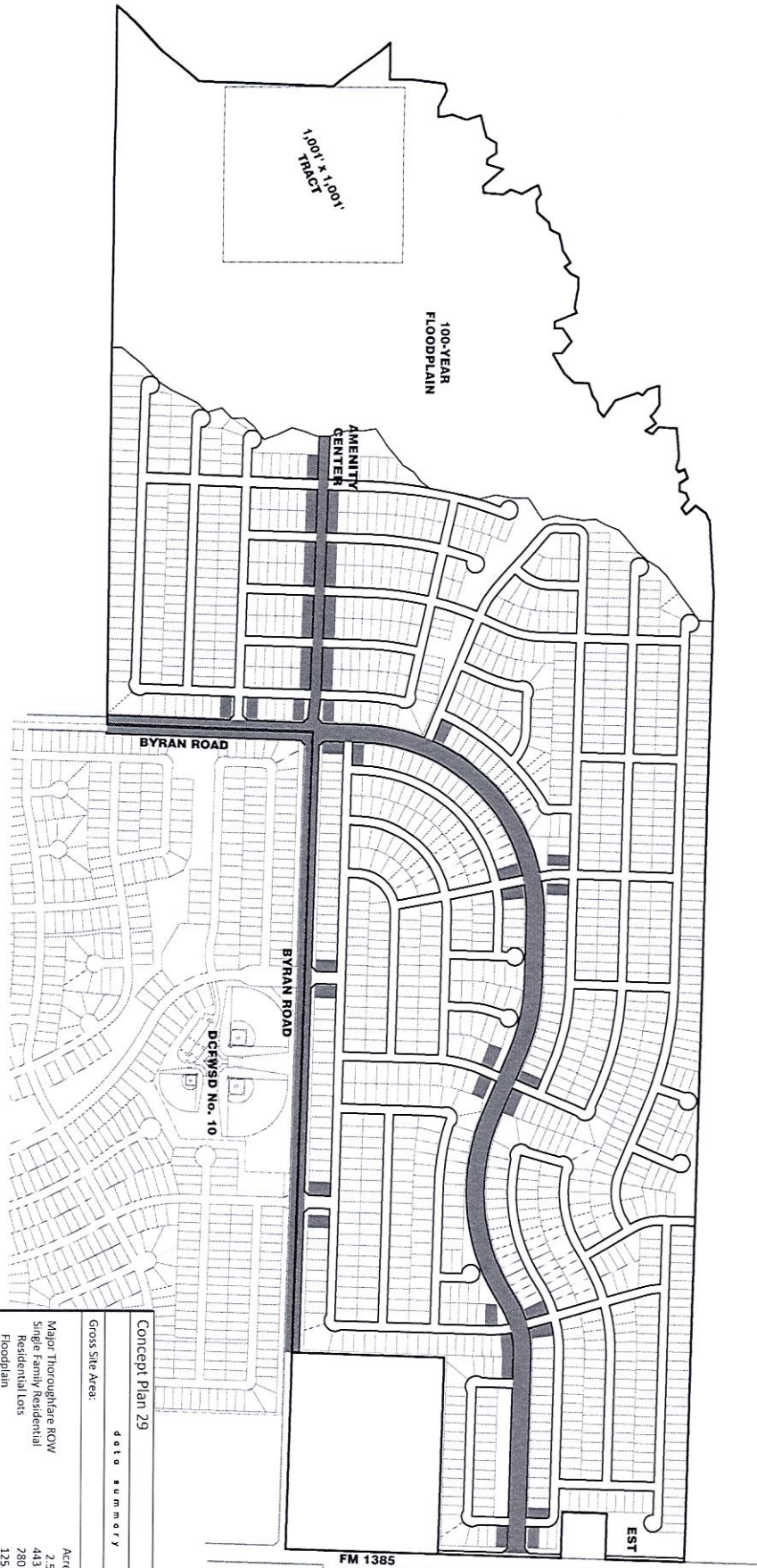
In instances where placement of a screening wall conflicts with the Visibility Obstructions Ordinance or other applicable ordinances, the screening wall shall be placed on private property within a screening wall maintenance easement which shall be provided on the subdivision plat of the property.



MASTER PLAN
JACKSON RIDGE DEVELOPMENT
AUBREY, ET/2, PROSPER, ET/2, DENTON COUNTY, TEXAS

SCALE: 1"=800'
P. PETTIT BARRAZA
ARCHITECTURAL FIRM, INC.
DATE: MAY, 2015

LOT WITH MINIMUM 15' SIDE YARD



Concept Plan 29

Gross Site Area: 446.3

Major Thoroughfare ROW: 2.5

Single Family Residential: 413.8

Residential lots: 280.2

Open Space: 125.1

Elevated Storage Tank Area: 17.8

Amenity Center: 1.5

Residential Product Type: 1.4

50' x 120' lots: 1126

60' x 120' lots: 269

Total lots: 1395

Density: 3.11

The Jackson Ridge Development does not exceed 4.25 units per gross acre and provides a minimum 10% of open space for the entire development.



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consideration and action on a Final Plat for the Redfearn Addition for one (1) lot on 3.783 acres of land out of the Francisco Trevino Survey, Abstract No. 1243, City of Aubrey, Denton County Texas. The property is generally located east of US Hwy 377, north of Redfearn Road, and east of Highmeadow Drive within the City of Aubrey, Denton County, Texas. (Maylar, DTC Ventures, Inc.)

Staff Contact

Helen-Eve Beadle, Planner
heleneve@heplanningdesign.com
469-360-6618

Summary

The Aubrey City Council approved an Extraterritorial Jurisdiction Development Agreement on September 28, 2023 and in accordance with the agreement, the property was annexed and zoned (PD-GR, SC, C, and IND uses) on October 24, 2023. A Site Plan and Preliminary Plat were approved on April 24, 2025.

The Redfearn Addition Final Plat consists of one (1) lot of 23.783 acres, Lot 1, Block A and the civil engineering plan set was submitted and approved with the Preliminary Plat approval on April 24, 2025.

The Final Plat has been reviewed by the City Engineer and City Planner and is recommended for approval. The Planning and Zoning Commission recommended the plat for approval at the last board meeting.

RECOMMENDATION:

The Final Plat for Redfearn Addition is recommended for approval.

ACTION OPTIONS:

The City Council may:

1. Approve the Final Plat;
2. Approve the Final Plat with conditions; or
3. Deny the Final Plat.

ATTACHMENTS:

1. Location Map
 2. Final Plat
-

Financial Summary

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve/deny) the Final Plat.



REDFEARN
ADDITION

AUBREY CREEK
ESTATES

LOT 1

REDFEARN RD.

US HWY 377

OWNER'S CERTIFICATION

STATE OF TEXAS §
COUNTY OF DENTON §

We, the undersigned, owners of the land shown on this plat within the area described by metes and bounds as follows:

All that certain tract or parcel of land in the Francisco Trevino Survey, Abstract No. 1243, in Denton County, Texas and being all of a called 3.79 acre tract of land described in a General Warranty Deed to DTC Ventures, Inc., recorded in Document Number 2020-148733 of the Official Public Records of said county, said 3.79 acre tract of land being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch iron rebar found for the northeast corner of said 3.79 acre tract of land, the southeast corner of Lot 2, Block A of The Bridge Enrichment Center Addition, an addition to the City of Aubrey, recorded in Document Number 2021-5 of the Plat Records of said county and in the west line of a called 53.549 acre tract of land described in a Warranty Deed to Weldon Wilson, recorded in Document Number 2009-248 of said Official Public Records, for the northeast corner herein described;

THENCE South 00°00'38" East, with the east line of said 3.79 acre tract and said west line of said 53.549 acre tract, passing at a distance of 211.69 feet a mag nail with washer stamped "RPLS 6484" set for the northeast corner of a called 0.470 acre right-of-way dedication, recorded in Document Number 2018-106368 of said Official Public Records, continuing in all a total distance of 241.69 feet to a 1/2 inch iron rebar with an illegible cap found for the southeast corner of said 3.79 acre tract and the northeast corner of the terminus right-of-way line of Redfearn Road, a 60-foot-wide public right-of-way, for the southeast corner herein described;

THENCE South 89°40'19" West, with the south line of said 3.79 acre tract and with the north right-of-way line of Redfearn Road, a distance of 682.04 feet to a 1/2 inch iron rebar with a cap stamped "KAZ" found for the southwest corner of said 3.79 acre tract and the southeast corner of Lot 2, Block A of The Arnold Addition, an addition to the City of Aubrey, recorded in Document Number 2020-426 of said Plat Records, for the southwest corner herein described;

THENCE North 00°21'53" West, with the west line of said 3.79 acre tract and the east line of said Lot 2 of the Arnold Addition, passing at a distance of 30.00 feet a 1/2 inch iron rebar with cap stamped "RPLS 4838" found for the northwest corner of said 0.470 acre right-of-way dedication, continuing in all a total distance of 241.00 feet to a 1/2 inch iron rebar with a cap stamped "KAZ" found for the northwest corner of said 3.79 acre tract, the northwest corner of said Lot 2 of The Arnold Addition and in the south line of said Lot 2 of said The Bridge Enrichment Center Addition, for the northwest corner herein described;

THENCE North 89°36'52" East, with the north line of said 3.79 acre tract and with said south line of said Lot 2 of The Bridge Enrichment Center Addition, a distance of 683.53 feet to the POINT OF BEGINNING and containing 3.783 acres (164,786 square feet) of land.

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

THAT DTC VENTURES, INC. acting herein by and through its duly authorized officers, does hereby adopt this plat designating the hereinabove described property as REDFEARN ADDITION, an addition to the City of Aubrey, Texas, and does hereby dedicate, in fee simple, to the public use forever, the streets and alleys shown thereon. The streets and alleys are dedicated for street purposes. The easements and public use areas, as shown, are dedicated for the public use forever, for the purposes indicated on this plat. In addition, utility easements may also be used for the mutual use and accommodation of all public utilities desiring to use or using the same unless the easement limits the use to particular utilities, said use by public utilities being subordinate to the public's and City of Aubrey's use thereof. The City of Aubrey and public utility entities shall have the right to remove and keep removed all or parts of any buildings, fences, trees, shrubs, or other improvements or growths which may in any way endanger or interfere with the construction, maintenance, or efficiency of their respective systems in said easements. The City of Aubrey and public utility entities shall at all times have the full right of ingress and egress to or from their respective easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, reading meters, and adding to or removing all or parts of their respective systems without the necessity at any time of procuring permission from anyone.

That the undersigned does hereby covenant and agree that he (they) shall construct upon the fire lane easements, as dedicated and shown hereon, a hard surface and that he (they) shall maintain the same in a state of good repair at all times and keep the same free and clear of any structures, fences, trees, shrubs, or other improvements or obstruction, including but not limited to the parking of motor vehicles, trailers, boats, or other impediments to the access of fire apparatus. The maintenance of paving on the fire lane easements is the responsibility of the owner, and the owner shall post and maintain appropriate signs in conspicuous places along such fire lanes, stating "Fire Lane, No Parking." The police or his duly authorized representative is hereby authorized to cause such fire lanes and utility easements to be maintained free and unobstructed at all times for Fire Department and emergency use.

This approved subject to all platting ordinances, rules, and regulations of the City of Aubrey, Texas.

WITNESS my hand this the ____ day of ____, 20__.

DTC VENTURES, INC. AUTHORIZED AGENT Date

STATE OF TEXAS §
COUNTY OF DENTON §

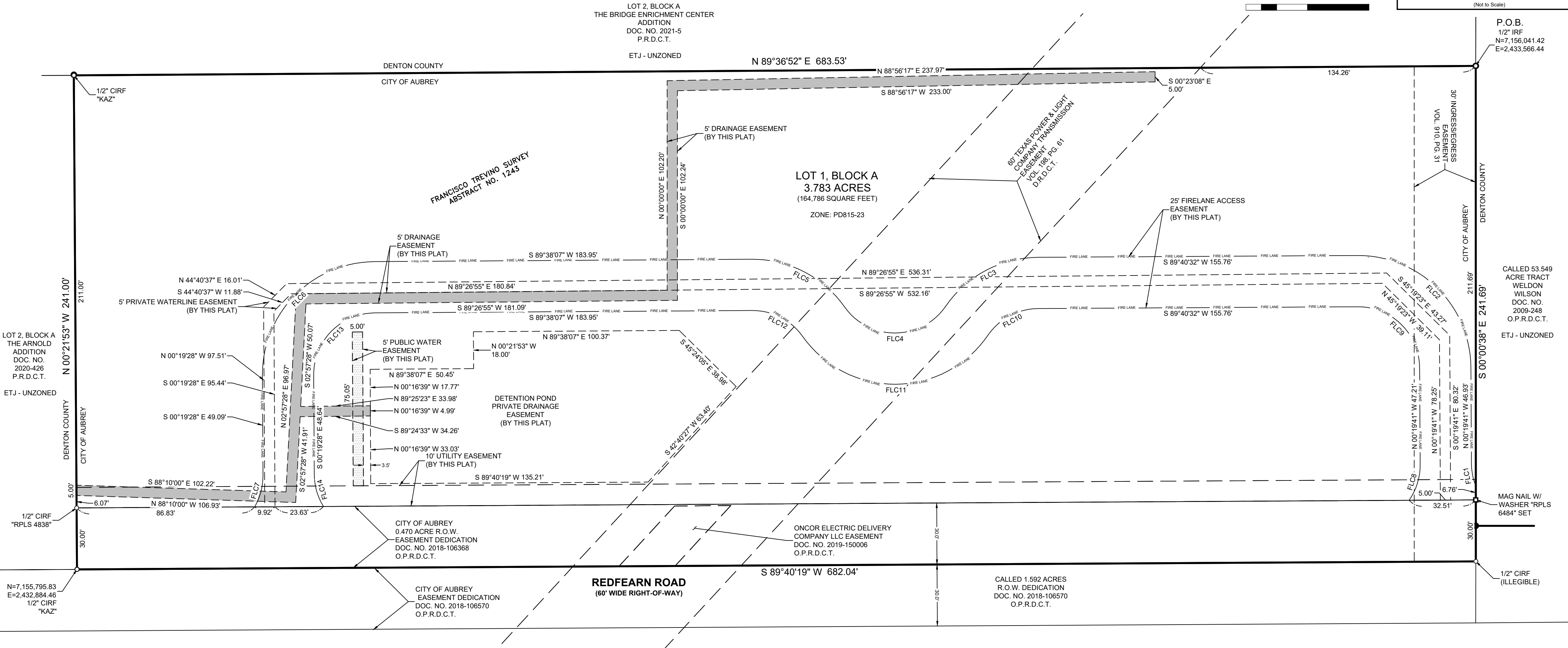
BEFORE me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared ____, known to me to be the person or persons whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same in the capacity herein stated and the act and deed of said company.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this ____ day of ____, 20__.

Notary Public in and for ____ County

My Commission Expires: ____

NOTARY PUBLIC



FIRE LANE CURVE TABLE					
CURVE #	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
FLC1	11.11'	30.00'	21°13'10"	N10°56'15"W	11.05'
FLC2	86.39'	55.00'	89°59'48"	N45°19'35"W	77.78'
FLC3	53.02'	55.00'	55°14'07"	S62°03'28"W	50.99'
FLC4	57.78'	30.00'	110°20'52"	S89°36'50"W	49.25'
FLC5	52.94'	55.00'	55°09'09"	N62°47'18"W	50.92'
FLC6	86.36'	55.00'	89°57'35"	S44°39'20"W	77.75'

PRIVATE STREETS

THE CITY OF AUBREY SHALL NOT BE RESPONSIBLE FOR MAINTENANCE OF PRIVATE STREETS, DRIVES, EMERGENCY ACCESS EASEMENTS, RECREATION AREAS AND OPEN SPACES; AND THE OWNERS SHALL BE RESPONSIBLE FOR THE MAINTENANCE OF PRIVATE STREETS, DRIVES, EMERGENCY ACCESS EASEMENTS, RECREATION AREAS AND OPEN SPACES, AND SAID OWNERS AGREE TO INDEMNIFY AND HOLD HARMLESS THE CITY OF AUBREY, FROM ALL CLAIMS, DAMAGES AND LOSSES ARISING OUT OF OR RESULTING FROM PERFORMANCE OF THE OBLIGATIONS OF SAID OWNERS SET FORTH IN THIS PARAGRAPH.

ENGINEERING

WHEN ENGINEERING PLANS ARE PROVIDED, THE ENGINEER SHALL EXECUTE ON THE FACE OF THE PLAT THE FOLLOWING STATEMENT:

"I, _____, A TEXAS LICENSED ENGINEER, DO HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF AND BASED UPON THE INFORMATION PROVIDED, THE DRAINAGE IMPROVEMENTS SHOWN ON THIS PLAT WILL HAVE NO ADVERSE EFFECT ON ANY PROPERTY ADJACENT TO THE PROPERTY SHOWN. I FURTHER DECLARE THAT I WILL ACCEPT FULL RESPONSIBILITY AND HOLD HARMLESS THE CITY OF AUBREY FROM ANY CLAIM OR LITIGATION ARISING OUT OF ANY CLAIM OR LITIGATION ARISING OUT OF ANY ERRORS, OMISSIONS OR OTHER ACTS OF NEGLIGENCE IN THE PREPARATION OF SAME."

MAINTENANCE

THE MAINTENANCE OF PAVING, GRADING AND DRAINAGE IMPROVEMENTS AND/OR EASEMENTS SHOW ON THIS PLAT ARE THE RESPONSIBILITY OF THE INDIVIDUAL PROPERTY OWNER AND DO NOT CONSTITUTE ACCEPTANCE OF THE SAME FOR MAINTENANCE PURPOSES BY THE CITY OF AUBREY.

FIRE LANE CURVE TABLE					
CURVE #	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
FLC7	15.95'	30.00'	30°28'04"	S14°54'34"W	15.77'
FLC8	18.48'	30.00'	35°17'38"	N17°19'09"E	18.19'
FLC9	47.12'	30.00'	89°59'48"	N45°19'35"W	42.43'
FLC10	28.92'	30.00'	55°14'07"	S62°03'28"W	27.81'
FLC11	105.93'	55.00'	110°20'52"	S89°36'50"W	90.30'
FLC12	28.88'	30.00'	55°09'09"	N62°47'18"W	27.78'
FLC13	47.10'	30.00'	89°57'35"	S44°39'20"W	42.41'
FLC14	16.47'	30.00'	31°27'13"	S16°03'04"E	16.26'

FLOODPLAIN

NO CONSTRUCTION, WITHOUT WRITTEN APPROVAL FROM THE CITY OF AUBREY, SHALL BE ALLOWED WITHIN AN IDENTIFIED "FIRM" FLOODPLAIN AREA, AND THEN ONLY AFTER A DETAILED FLOODPLAIN DEVELOPMENT PERMIT INCLUDING ENGINEERING PLANS AND STUDIES SHOW THAT NO RISE IN THE BASE FLOOD ELEVATION WILL RESULT, THAT NO FLOODING WILL RESULT, THAT NO OBSTRUCTION TO THE NATURAL FLOW OF WATER WILL RESULT; AND SUBJECT TO ALL OWNERS OF THE PROPERTY AFFECTED BY SUCH CONSTRUCTION BECOMING A PARTY TO THE REQUEST. WHERE CONSTRUCTION IS PERMITTED, ALL FINISHED FLOOR ELEVATIONS SHALL BE A MINIMUM OF TWO-FOOT ABOVE THE 100-YEAR FLOOD ELEVATION.

THIS PROPERTY IS WITHIN ZONE "X", AREAS DETERMINED TO BE OUTSIDE OF A DESIGNATED 100 YEAR OR 500 YEAR FLOOD PLAIN AS SHOWN BY FIRM MAP COMMUNITY-PANEL NUMBER 48121C0265G, DATED APRIL 18, 2011. NO SURVEYING WAS PERFORMED TO DETERMINE THIS FLOOD ZONE.

CERTIFICATE OF FINAL PLAT APPROVAL

THIS FINAL PLAT WAS REVIEWED AND APPROVED BY THE CITY COUNCIL OF AUBREY, TEXAS THE ____ DAY OF ____, 20__

CHRIS RICH, MAYOR
CITY OF AUBREY, TEXAS

AUBREY CREEK ESTATES
PHASE 2
DOC. NO. 2022-21
P.R.D.T.C.T.
ZONE: PD 630-17

UTILITIES

ELECTRIC
COSERV
7701 S. STEMMONS FRWY
CORINTH, TX 76210
940-321-7800

GAS

ATMOS
P.O. BOX 650205
DALLAS, TX 75265
1-888-286-6700

WATER

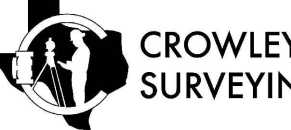
CITY OF AUBREY
107 S MAIN STREET
AUBREY, TX 76227
940-440-9343

SANITARY SEWER

CITY OF AUBREY
107 S MAIN STREET
AUBREY, TX 76227
940-440-9343

FINAL PLAT
LOT 1, BLOCK A
REDFEARN ADDITION
TOTAL OF 3.783 ACRES
FRANCISCO TREVINO SURVEY, ABSTRACT NO. 1243,
CITY OF AUBREY, DENTON COUNTY, TEXAS

Date: JULY 29, 2025	Drawn: LJG	Checked: ARC	Scale: 1" = 30'	Sheet: 1 of 1
Owner: DTC VENTURES, INC. 5720 LBJ FREEWAY SUITE 490 DALLAS, TEXAS 75240	Developer: EIKON 1405 W CHAPMAN DRIVE SANGER, TEXAS 76266 (940) 387-0805	ANTHONY RAY CROWLEY R.P.L.S. NO. 6484 CROWLEY SURVEYING FRN:1004650 117 WEST ARCHER STREET JACKSBORO, TEXAS 76458 (469) 850-CPLS(2757) acrowley@crowleysurveying.com		





**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Presentation from Rodney Dryden, from Hub International, regarding the city's health insurance plans, and consideration and action for making plan changes.

Staff Contact

Shaena Williams, Human Resources
swilliams@aubreytx.gov
940-440-9343

Summary

The City recognizes the importance of providing comprehensive and competitive benefits to its employees. After evaluating the renewal options, we recommend staying with our current provider, Blue Cross Blue Shield, for medical, dental, vision, life, short-term disability, and long-term disability insurance. We are recommending increasing the premium per check for the buy-up PPO plan for employees only coverage from \$84.32 to \$100 and lowering the premium per check for the high-deductible health plan for family coverage from \$350 to \$300. We are recommending increasing the life insurance maximum benefits limits on basic life/AD&D from \$200,000 to \$250,000, the maximum monthly long-term disability amount from \$5,000 to \$8,000, and the maximum weekly short-term disability amount from \$1,000 to \$2,000. We are also recommending eliminating PHI, the emergency medical transport membership, and replacing it with MASA Access due to the increase in coverage. The proposed changes are expected to enhance the overall well-being and satisfaction of our workforce.

Financial Summary

With the recommended changes, there is a \$23,304.96 cost savings compared to the current plan year.

Staff Recommended Action

Approve

Staff Recommended Motion

I move to (approve, deny or approve with changes) the benefits plan as presented



CITY OF AUBREY RECOMMENDATIONS 2025

The following summarizes the results of our marketing effort and focuses on the recommended providers for the City.

Medical Plan - EMI Health, Scott & White declined to quote. Aetna, BeyondHealth Captive, and Live Oak Captive quoted but uncompetitive.

GENERAL INFORMATION

- * The Market responded favorably to the medical proposal request, both in the fully-insured and self-funded segments.
- * Most carriers declined to quote due to uncompetitive positions in the ancillary products market.
- * Current enrollment is 138 active employees with 125 enrolled in medical - For illustration purposes, we used the numbers from the renewal preparation date - 112 enrolled with 78 Emp Only, 7 Emp/Spouse and 27 with Fam/Dep coverage.
- * Increased HSA Contribution levels to include a high Family amount (\$1500 individuals/\$3000 Emp/Spouse, \$3600 Family) in 2024-25 Plan Year.
- * By moving to a 3-tiered HSA Contribution arrangement, the City's cost increased to \$156,500 (based upon current enrollment).

Blue Cross Blue Shield

- * All BCBS Plans are PPO with both In- and Out-of-Network coverage. **Blue Cross copay plan designs will change slightly at the 10/1/2025 renewal.**
- * Initial Renewal Offer - 8% increase
- * **Best and Final Offer resulted in a -2.5% discount assuming all lines renew (Dental, Vision, Life & Disability)**
- * BCBS dental premiums will increase 3%. Vision, life and disability are under a rate guarantee through 9/30/2026.
- * Wellness Benefits included with BCBS: Catapult At-Home Biometrics Screenings, Wondr weight loss program, Omada hypertension / diabetes prevention program, TeleHealth (Livongo) Pre-Diabetes prevention, Blue Rewards

TX Health Benefits (Formerly TML)

- * TXHB presented a competitive offer 4.2% BELOW Current Rates
- * TXHB uses the Blue Cross Blue Shield of Texas Blue Choice PPO network.
- * Dual plan limitation allows only two options. Plan designs are similar to the current plans with many of the same services offered by BCBS.

Cigna Level Funding

- * Cigna presented a competitive offer that is 1.2% BELOW Current Rates. Plus Cigna matched the current plan designs.
- * Level Funding Option provides an opportunity to recoup 2/3 share of any Claims Surplus (Cigna keeps the other 1/3)
- * Cigna offered a \$50,000 upfront credit if Dental is sold with medical (Dental rates are below current with a 24 month rate guarantee)
- * Offer includes a \$10,000 Wellness Fund to complement their integrated incentive platform (OR funds can be used for a Health Fair)
- * Cigna Enhanced Features include: Expanded Preventive Drug List applicable to ALL medical plans, Pre-Enrollment Line & Virtual Benefit Education site, Cigna OneGuide concierge service model, Virgin Pulse (wellness engagement platform), Three EAP visits at no cost, Omada Diabetes Prevention program, MD Live telehealth with \$0 copay
- * Rates will hold if Fully Insured is preferred.

United Healthcare

- * Comparable plans to current BCBS with an overall increase just under 1% over Current rates

Curative, Roundstone Captive, Strategic Benefits Resources (SBR)

- * Explored new concept (Curative) and various funding options including captives and level- and self-funding arrangements.
- * Curative offers a unique concept that focuses on prevention and access to care. Plans options ranged from 4-8% over current rates with BCBS.
- * Roundstone Captive provided a proposal that ranges from 0.8% over current to 9% under current at the projected liability, 5-7% over max liability
- * Strategic Benefit Resources provides access to a multitude of Stop Loss Carriers and custom designs self-funded plans. One option offers similar plans with rates and funding ranging from 1% under current at the projected liability to 10% over current at max liability.

Dental, Vision and Other Ancillary Products

- * BCBS Best and Final Offer includes a bundle discount with Dental, Vision, Basic Life, Voluntary Life, Short-Term and Long-Term Disability
- * Blue Cross Dental rates will increase 3%. Vision, life and disability are under a rate guarantee through 9/30/2026.
- * If a move to Cigna medical is considered, Dental with Cigna would be the best option (\$25,000 credit if Dental is sold with medical).
- * Renaissance and The Standard both offered competitive proposals for life and disability. All other carriers declined.
- * First Stop Health utilization is high, calling for a \$0.25 PEPM increase (\$15.90 to \$16.15)

BENEFIT RECOMMENDATIONS

- * **Average PEPPY Budget reduction from \$10,781.28 (inc ALL benefits) to \$10,573.20 PEPPY for 2025-2026.**
- * **Keep Employee Payroll Deductions the same as current EXCEPT increase the Employee Only "Buy Up" plan to \$100 per pay and the Emp/Family HDHP payroll deduction will be lowered to \$300 per pay.**
- * Continue with the current HSA Contribution schedule adopted in 2024-2025 (\$1500 Individual/\$3000 Emp&Spouse/\$3600 Emp&Family)
- * Current Enrollment - HSA Contribution is \$156,500 (Last year's projection \$164,700)
- * City pays 100% of the EO cost and a portion of Dependent Cost for the HSA "Base" plan - other plans are "buy-up" or "buy down" options.
- * Consider increasing Long-Term and Short-Term Disability maximum benefit limits to keep up with salary increases.
- * Basic Life/AD&D benefit was changed to 1 x Annual Salary (min. \$50,000, max \$200,000) - Consider Increasing max to \$250,000 in 2025-2026.

City Cost Scenario		Current Cost	New Cost	Static Cost	Net Change
Recommendations:		PEPM	PEPM	PEPM	in Cost
>	Renew current BCBS plans with the HSA medical as "Base Plan"	\$663.12	\$646.92		(\$16.20)
>	\$1500/\$3000/\$3600 HSA contribution based upon current enrollment of 112 - Average	\$124.77	\$116.44		(\$8.33)
>	Dental - Bundle discount equal to 1% of medical premiums applied to Final rates	\$29.96	\$30.86	\$30.86	\$0.90
>	Vision - BCBS Vision fpr 0.5% medical discount (applied to medical rates)	\$5.73	\$5.73	\$5.73	\$0.00
>	Life, STD, LTD - Bundle discount applied to medical rates with BCBS Ancillary renewal*	\$58.96	\$65.25		\$6.29
>	First Stop Health - With Virtual PCP Service*	\$15.90	\$15.90	\$15.90	\$0.00
>	MASA - Medical Air Services Association (Air & Ground Transport)	\$5.00	\$7.00	\$7.00	\$2.00
Net Cost Change to the City		\$898.44	\$881.10		(\$17.34)
Net Annual Cost Change to City			98.1%		(\$1,942)
					(\$23,304.96)

*Cost change due in part to "Buy Up" plan contribution change and Family contribution change for HDHP.

*Medical Cost & HSA contributions based upon 112 enrolled employees at time of renewal last year's projections were based upon 110 employees).

*Life and First Stop Health numbers are based upon current enrollment of 112 employees.

*Life and Disability are based upon salaries - Last year's projection was \$49 PEPM. As the City adds more employees and salaries increase, this number increases.

CITY OF AUBREY - 2025-2026 PLAN YEAR



Medical Plan Analysis - Blue Cross Blue Shield (Payroll Deduction Changes)

	CURRENT PLANS			BCBS BEST AND FINAL OFFER - REPLACING CURRENT PLANS		
	BCBS MTBCP023 PPO	BCBS MTBCP014H PPO HSA *	BCBS MTBCB042 BASIC PPO	BCBS MTBCP523 Blue Choice PPO	BCBS MTBCP014H PPO HSA *	BCBS MTBCB542 BASIC PPO
Annual Deductible (single/family)	\$2500 / \$7500	\$5000 / \$10000	\$5000 / \$14700	\$2500 / \$7500	\$5000 / \$10000	\$5250 / \$15750
Out-of-pocket Maximum	\$5500 / \$14700	\$5000 / \$10,000	\$7350 / \$14700	\$7500 / \$15000	\$5000 / \$10000	\$7500 / \$16300
Coinsurance	80% / 50%	100% / 70%	80% / 50%	80% / 50%	100% / 70%	80% / 50%
In-Network / Out of Network						
Primary Care Copay	\$30	N/A	\$45	\$35	N/A	\$50
Specialist Copay	\$60	N/A	\$90	\$70	N/A	\$100
Preventive Care	No Charge in Network	No Charge In-Network	No Charge In-Network	No Charge in Network	No Charge In-Network	No Charge In-Network
In-Patient Hospital	20% After Deductible	0% After Deductible	20% After Deductible	20% After Deductible	0% After Deductible	20% After Deductible
Out-Patient Hospital	20% After Deductible	0% After Deductible	20% After Deductible	20% After Deductible	0% After Deductible	20% After Deductible
Emergency Room Copay	\$500+20% After Deductible	0% After Deductible	\$500 Copay + Deductible + 20%	\$500+20% After Deductible	0% After Deductible	\$500 Copay + Deductible + 20%
Urgent Care Copay	\$75 copay	0% After Deductible	\$75 Copay	\$75 copay	0% After Deductible	\$75 Copay
Labs / X Rays	20% After Deductible	0% After Deductible	20% After Deductible	20% After Deductible	0% After Deductible	20% After Deductible
High-Tech Imaging	20% After Deductible	0% After Deductible	20% After Deductible	20% After Deductible	0% After Deductible	20% After Deductible
Pharmacy Services	Preferred RX	*Preventive RX No Deductible	Preferred RX	Preferred RX	*Preventive RX No Deductible	Preferred RX
Preferred Generic	\$0	0% After Deductible	\$0	\$0	0% After Deductible	\$0
Non-Preferred Generic	\$10	0% After Deductible	\$10	\$10	0% After Deductible	\$10
Preferred / Non-Preferred Brand	\$50 / \$100	0% After Deductible	\$50 / \$100	\$50 / \$100	0% After Deductible	\$50 / \$100
Preferred / Non-Preferred Specialty	\$150 / \$250	0% After Deductible	\$150 / \$250	\$150 / \$250	0% After Deductible	\$150 / \$250
EMPLOYEE COUNTS:	112			112		
Employee Only	7	50	21	7	50	21
Employee & Spouse	0	5	2	0	5	2
Employee & Child(ren)	0	15	4	0	15	4
Employee & Family	0	6	2	0	6	2
TOTAL EMPLOYEE COUNT	7	76	29	7	76	29
BILLED PREMIUM:				City Cost Basis		
Employee Only	\$681.47	\$498.77	\$553.59	\$656.95	\$487.73	\$537.03
Employee & Spouse	\$1,654.67	\$1,211.06	\$1,344.17	\$1,595.05	\$1,184.21	\$1,303.91
Employee & Child(ren)	\$1,644.73	\$1,203.77	\$1,336.09	\$1,583.53	\$1,177.14	\$1,296.12
Employee & Family	\$2,618.15	\$1,916.22	\$2,126.84	\$2,523.92	\$1,873.81	\$2,063.22
Total Monthly Premium	\$4,770.29	\$60,547.67	\$23,911.77	\$4,598.65	\$59,207.51	\$23,196.37
Total Annual Premium	\$57,243.48	\$726,572.04	\$286,941.24	\$55,183.80	\$710,490.12	\$278,356.44
\$ Change by Plan				-\$2,059.68	-\$16,081.92	-\$8,584.80
COMBINED ANN PREMIUM	\$1,070,756.76			\$1,044,030.36		
TOTAL \$ Change from Current				-\$26,726.40		
% Change by Plan				-3.6%	-2.2%	-3.0%
TOTAL % Change in Premium				-2.5%		
Employer Monthly Cost Per Employee based upon current contribution *						
Employee Only	\$498.77	\$498.77	\$553.59	\$440.28	\$487.73	\$537.03
Employee Spouse	\$498.77	\$886.06	\$886.12	\$439.15	\$859.21	\$845.86
Employee Child(ren)	\$498.77	\$987.11	\$985.89	\$437.57	\$960.48	\$945.92
Employee Family	\$498.77	\$1,157.89	\$1,157.20	\$404.54	\$1,223.81	\$1,093.58
Employer Annual Premium	\$41,896.68	\$613,473.48	\$235,867.08	\$36,983.52	\$605,191.32	\$227,282.28
Total City Premium Cost/Change	\$891,237.24			\$869,457.12		
City HSA Contribution	\$1500 PEPY EO / \$3000 Emp+1Dep / \$3600 Family			\$156,500 HSA Cost Based upon Current Enrollment		
City HSA Cost \$1500/\$3000/\$3600	\$1,047,737.24			\$1,025,957.12		
Employee Cost Per Month						
Employee Only	\$182.70	\$0.00	\$0.00	\$216.67	\$0.00	\$0.00
Employee Spouse	\$1,155.90	\$325.00	\$458.05	\$1,155.90	\$325.00	\$458.05
Employee Child(ren)	\$1,145.96	\$216.66	\$350.20	\$1,145.96	\$216.66	\$350.20
Employee Family	\$2,119.38	\$758.33	\$969.64	\$2,119.38	\$650.00	\$969.64
Employee Cost Per 26pp						
Employee Only	\$84.32	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
Employee Spouse	\$533.49	\$150.00	\$211.41	\$533.49	\$150.00	\$211.41
Employee Child(ren)	\$528.90	\$100.00	\$161.63	\$528.90	\$100.00	\$161.63
Employee Family	\$978.18	\$350.00	\$447.53	\$978.18	\$300.00	\$447.53

* Select Preventive RX
at no cost-share

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at no cost-share

CITY OF AUBREY - 2025-2026 PLAN YEAR



Medical Plan Analysis - Blue Cross Blue Shield (Payroll Deduction Changes)

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Urgent Care Copay	\$75 copay	0% After Deductible	\$75 Copay	\$75 copay	0% After Deductible	\$75 Copay
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* Select Preventive RX
at no cost-share

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at no cost-share



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Hold a Public Hearing, Consider and take action regarding Ordinance No. 925-25, making appropriations for the support of the City, appropriating money to a sinking fund to pay interest and principal of the City's indebtedness; approving and adopting the annual Budget of the City of Aubrey, Texas for the 2025-2026 Fiscal Year; providing for the filing of the budget in the Office of the City Secretary; and providing an effective date.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

This item is an ordinance approving the annual budget for fiscal year 2026. The funds included in the budget are the General Fund, Enterprise Fund, Debt Service Fund, and the Capital Improvement Project ("CIP") Fund and the Minor Funds. The minor funds include the Special Revenue, TIF and the Employee Benefits Trust Fund. MDD is not included in the table below. The following table summarizes the budgets for these funds.

Financial Summary

Fund	Fiscal 2025-2026 Budget		
	Revenue	Expense	Surplus
General	22,421,377	21,958,292	463,085
Enterprise	11,415,727	10,525,389	890,338
Debt Service	4,341,523	4,341,523	-
CIP	85,988,362	85,988,362	-
Minor	3,155,264	2,600,017	555,247
	127,322,253	125,413,583	1,908,670

Staff Recommended Action

Approve

Staff Recommended Motion

I move to (approve, deny, or table) the Ordinance approving and adopting the annual Budget. *(Note: a roll call vote is required on this item).*

ORDINANCE NO. 925-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS ADOPTING THE ANNUAL BUDGET OF THE CITY OF AUBREY FOR THE 2025-2026 FISCAL YEAR IN ACCORDANCE WITH STATE LAW; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY AND APPROVING A CAPITAL PROGRAM; PROVIDING FOR AN INTEREST AND SINKING FUND; PROVIDING FOR EXPENDITURES PURSUANT TO THE BUDGET AND EMERGENCY EXPENDITURES AS ALLOWED BY LAW; PROVIDING FOR THE FILING OF THE BUDGET AS REQUIRED BY CHARTER AND STATE LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING CUMULATIVE REPEALER AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE AND RECORD VOTE.

WHEREAS, the City of Aubrey, Texas (hereinafter referred to as “City”) is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code (the “Charter”); and

WHEREAS, an annual budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (the “FY 25-26 Budget” or “Budget”) has been duly created at the direction of the City Manager of the City of Aubrey, Texas, in accordance with the requirements of sections 102.002 and 102.003 of the Texas Local Government Code and the Charter; and

WHEREAS, the proposed Budget was made available for public inspection by the taxpayers in accordance with section 102.005(b) of the Texas Local Government Code and has been on file for at least thirty-two (32) days prior to the date of the tax levy for the fiscal year; and

WHEREAS, pursuant to Section 7.02 of the Charter, the City Manager submitted the FY 25-26 Budget to the Council prior to August 15, 2025 with the accompanying budget message; and

WHEREAS, at the Council meeting wherein the FY 25-26 Budget was submitted to the Council, the Council did name the date and place of the public hearing on the Budget in accordance with Section 7.05 of the Charter; and

WHEREAS, pursuant to section 102.006 of the Texas Local Government Code, a public hearing on the proposed budget was properly noticed and a public hearing was held on August 28, 2025 providing an opportunity for all interested citizens and parties of interest to express opinions on the proposed FY 25-26 Budget; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the Budget will require raising more revenue from

property taxes than in the previous year, and the City Council will ratify, by separate vote, the property tax increase reflected in the adopted budget; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

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

Section 1: Incorporation of Premises. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2: Appropriations/Capital Program. Pursuant to Section 7.07 of the Charter, adoption of the FY 2025-2026 Budget constitutes official appropriation of expenditures for the fiscal year. The appropriations for the fiscal year beginning October 1, 2025 and ending September 30, 2026, for the support of the general debt service of the City of Aubrey, Texas, with such expenditures as shown in the City's FY 25-26 Budget, a copy of which is attached hereto and incorporated herein as **Exhibit A**, are hereby approved. Pursuant to Section 7.11 of the Charter, a Capital Program has been submitted by the City Manager as an attachment to the Budget, and is hereby approved.

Section 3: Budget Adopted. The FY 25-26 Budget, as shown in words and figures in **Exhibit A**, is hereby approved in all respects and the Budget is adopted as the City's budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

Section 4: Interest and Sinking Fund. There is hereby appropriated the amount shown in such Budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt.

Section 5: Expenditures Authorized. Expenditures during the 2025-2026 fiscal year shall be made in accordance with this budget and this Ordinance, unless otherwise authorized by an ordinance duly enacted in accordance with law. Pursuant to state law, no expenditure of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget. Pursuant to state law, the Council may make emergency appropriations to address a public emergency affecting life, health, property or the public peace and other appropriations as authorized thereby.

Section 6: Cumulative Repealer. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and

effect.

Section 7: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Aubrey hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 8: Filing of Budget. A true and correct copy of the approved budget shall be filed in the office of the City Secretary and published on the City's website in accordance with the Charter, including the budget cover page as required by Section 102.008 of the Texas Local Government Code. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget as represented in **Exhibit A** attached hereto, and any amendments thereto, in the office of the County Clerk of Denton County, Texas, as required by law.

Section 9: Effective Date/Record Vote. That this Ordinance shall take effect and be enforced from and after its passage by a record vote.

PASSED, APPROVED AND ADOPTED on this 28th day of August, 2025.

Council Member:	For:	Against:
Jeff Perry	_____	_____
Matt Jones	_____	_____
Michael Browning	_____	_____
Randy Jones	_____	_____
Chuck Fikes	_____	_____

CHRIS RICH, MAYOR

ATTEST:

**JENNY HICKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA ADAMS
CITY ATTORNEY**

EXHIBIT A
2025-2026 Budget

CITY OF AUBREY
FISCAL YEAR 2025-2026
BUDGET COVER PAGE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$_____, which is a _____ percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$_____.

Record Vote to adopt the Fiscal Year
2025-2026 Budget on August 28, 2025

Council Member Perry:	_____ FOR	_____ AGAINST
Council Member M. Jones:	_____ FOR	_____ AGAINST
Council Member Browning:	_____ FOR	_____ AGAINST
Council Member R. Jones:	_____ FOR	_____ AGAINST
Council Member Fikes:	_____ FOR	_____ AGAINST

Property Tax Rate Comparison

	FY 2025-2026	FY 2024-2025
Property Tax Rate:	\$0.____000/\$100	\$0.464000/\$100
No-New-Revenue Tax Rate:	\$0.450674/\$100	\$0.355081/\$100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.307961/\$100	\$0.308496/\$100
Voter-Approval Tax Rate:	\$0.628906/\$100	\$0.582733/\$100
Debt Rate:	\$0.142713/\$100	\$0.146893/\$100

Total debt obligation for City of Aubrey secured by property taxes: \$17,537,000.

101-General Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2024-2025 -----)	(----- 2024-2025 -----)	(----- 2024-2025 -----)	(----- 2024-2025 -----)
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>GENERAL REVENUE</u>								
=====								
<u>Fines and Fees</u>								
101-4000-01-4363 Code Enforcement Citations	0	0	0	300	248	0	0	0
101-4000-01-4400 Court Fines and fees	93,237	118,974	203,782	130,000	136,226	155,000	155,000	155,000
101-4000-01-4410 Warrant Income	4,132	2,742	4,608	4,000	3,145	4,000	4,000	4,000
TOTAL Fines and Fees	97,369	121,716	208,390	134,300	139,619	159,000	159,000	159,000
<u>Taxes</u>								
101-4000-02-4100 Property Taxes	1,726,007	1,904,893	2,532,315	2,750,000	3,305,243	3,200,000	3,200,000	3,200,000
101-4000-02-4130 Sales Taxes	1,715,692	1,989,698	2,447,487	2,500,000	2,762,691	2,750,000	2,750,000	2,750,000
101-4000-02-4140 Franchise Tax-Electric	159,022	286,227	310,741	317,000	265,306	353,000	353,000	353,000
101-4000-02-4141 Franchise Tax-Gas	26,224	33,243	36,603	45,000	15,480	37,500	37,500	37,500
101-4000-02-4142 Franchise Tax-Telephone	8,164	4,660	4,782	4,000	2,684	4,000	4,000	4,000
101-4000-02-4143 Franchise Tax-Cable TV	5,570	11,587	13,375	12,000	7,135	10,000	10,000	10,000
101-4000-02-4144 Franchise Tax-Water	200,273	368,368	815,695	840,000	444,633	567,000	567,000	567,000
101-4000-02-4145 Franchise Tax-Sewer	60,947	0	0	0	0	75,000	75,000	75,000
101-4000-02-4146 Franchise Tax-Garbage	173,581	246,200	302,734	315,000	266,781	408,469	408,469	408,469
TOTAL Taxes	4,075,480	4,844,876	6,463,731	6,783,000	7,069,953	7,404,969	7,404,969	7,404,969
<u>Grants</u>								
101-4000-03-4391 Grants - Police	0	0	65,843	74,979	0	137,200	137,200	137,200
101-4000-03-4393 Grants - Fire	2,830	4,753	0	0	0	0	0	0
TOTAL Grants	2,830	4,753	65,843	74,979	0	137,200	137,200	137,200
<u>Donations</u>								
101-4000-04-4390 Donations-Police	0	0	1,261	0	1,000	0	0	0
101-4000-04-4392 Donations-Fire	0	65,517	252,807	33,000	34,625	0	0	0
101-4000-04-4393 Donations-Library	4,891	7,360	36,717	4,200	5,624	3,000	3,000	3,000
101-4000-04-4510 Contributions from Government	0	22,159	0	0	0	0	0	0
TOTAL Donations	4,891	95,036	290,785	37,200	41,249	3,000	3,000	3,000
<u>Charges for Services</u>								
101-4000-06-4104 Aspen Meadow Police	21,084	71,141	106,936	100,000	49,869	92,700	92,700	92,700
101-4000-06-4312 DC FWSD # 8A	0	0	165,093	0	26,637	0	0	0
101-4000-06-4314 DC FWSD # 8B	0	0	169,226	0	27,471	0	0	0
101-4000-06-4316 Providence Village WCID	0	0	554,441	615,000	374,324	605,000	605,000	605,000
101-4000-06-4318 DC FWSD # 10 Elm Ridge	0	0	527,878	0	436,045	820,000	820,000	820,000
101-4000-06-4319 Arrow Brook	0	0	141,727	0	0	0	0	0
101-4000-06-4320 DC FWSD # 11A	0	0	295,787	0	24,278	0	0	0
101-4000-06-4321 DC FWSD # 11B	0	0	243,922	0	38,317	0	0	0
101-4000-06-4323 DC FWSD #11C	0	0	106,096	0	16,337	0	0	0
101-4000-06-4370 DC FWSD Total Revenue	0	0	0	777,000	0	0	0	0
101-4000-06-4401 Providence Village Police	938,283	936,072	1,360,145	1,275,156	820,078	2,041,965	2,041,965	1,822,347
101-4000-06-4402 Silverado Police	167,745	598,293	918,577	1,030,800	642,002	1,200,600	1,200,600	1,200,600
101-4000-06-4403 Sandbrock Police	116,784	333,737	430,008	477,000	352,342	568,650	568,650	568,650

101-General Fund

(----- 2024-2025 -----) (----- 2025-2026 -----)								
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	PROPOSED BUDGET	ADOPTED BUDGET
						DR	PB	AB
101-4000-06-4404 DISD SRO	0	0	81,594	242,488	236,262	132,670	132,670	132,670
101-4000-06-4420 Accident Reports	798	696	606	500	534	500	500	500
101-4000-06-4480 Library fines & fees	512	595	857	500	665	700	700	700
101-4000-06-4481 Public Services - copies, fax	1,534	1,439	2,193	1,500	2,544	2,000	2,000	2,000
101-4000-06-4482 Denton Co Library Pledge	23,500	20,400	2,500	22,500	31,400	31,400	31,400	31,400
101-4000-06-4483 Krugerville Library ILA	20,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000
101-4000-06-4484 Cross Roads Library ILA	0	10,000	0	0	0	0	0	0
101-4000-06-4485 Providence Village Library IL	26,250	28,000	32,543	32,500	0	36,200	36,200	36,200
101-4000-06-4486 Silverado Library Fee	7,485	0	27,840	15,000	0	18,000	18,000	18,000
101-4000-06-4501 Community Building rental	10,225	12,055	1,790	2,000	2,065	2,500	2,500	2,500
101-4000-06-4730 Denton County Pledge Fire	10,000	10,000	10,000	1,195,519	1,031,519	1,062,465	1,062,465	1,062,465
101-4000-06-4732 Denton Co Medic	0	364,585	385,882	0	0	0	0	0
101-4000-06-4735 Denton Co Fire Runs	615,500	975,650	1,023,600	0	154,000	0	0	0
101-4000-06-4741 Krugerville ILA Fire	114,375	198,232	167,635	165,000	83,818	167,635	167,635	167,635
101-4000-06-4742 Silverado Fire	129,740	233,800	1,001,763	1,325,000	888,045	1,386,720	1,386,720	1,386,720
101-4000-06-4744 Sandbrock Fire	134,535	203,882	292,220	306,000	227,573	375,503	375,503	375,503
101-4000-06-4745 Aspen Meadow Fire	17,570	32,840	111,208	110,000	74,232	111,240	111,240	111,240
101-4000-06-4746 Oak Point ILA EMS	24,619	24,619	50,469	27,143	27,143	0	0	0
101-4000-06-4749 Insurance Billing EMS	0	173,752	1,390,102	1,377,000	1,299,460	1,500,000	1,500,000	1,500,000
101-4000-06-4770 EMS Cost Reimbursement	266,939	562,902	0	0	0	0	0	0
TOTAL Charges for Services	2,647,478	4,797,689	9,607,639	9,102,606	6,876,959	10,166,448	10,166,448	9,946,830
<u>Permits</u>								
101-4000-07-4200 Building Permits	1,394,216	1,175,334	827,892	1,100,000	557,150	1,200,000	1,200,000	1,200,000
101-4000-07-4210 Plan Review fees	1,590,994	1,351,742	1,308,131	1,300,000	653,712	1,719,638	1,719,638	1,719,638
101-4000-07-4220 Inspection fees	165,705	222,881	133,382	200,000	60,691	200,000	225,000	225,000
101-4000-07-4225 Street Inspection Fees	0	0	0	150,000	326,031	400,000	400,000	400,000
101-4000-07-4250 Contractor registration	6,215	6,123	6,435	4,000	5,830	4,000	4,000	4,000
101-4000-07-4260 Other Permit fee	2,280	1,280	4,430	14,000	6,995	7,000	7,000	7,000
101-4000-07-4290 Health Permits	11,650	12,500	12,640	15,000	12,300	15,000	15,000	15,000
101-4000-07-4310 Demolition Permits	300	300	1,350	0	450	500	500	500
101-4000-07-4320 Sign Permit	1,800	700	4,552	1,300	1,030	500	500	500
101-4000-07-4330 Solicitation permit	240	120	500	360	120	200	200	200
101-4000-07-4350 Alcohol Permit	0	695	620	120	0	0	0	0
101-4000-07-4360 Plat Fees	0	544	0	0	0	0	0	0
101-4000-07-4362 Lein Reimbursements	0	1,037	0	0	0	0	0	0
TOTAL Permits	3,173,400	2,773,255	2,299,931	2,784,780	1,624,309	3,546,838	3,571,838	3,571,838
<u>Miscellaneous</u>								
101-4000-09-4430 All Admin Fees	190,720	173,220	159,655	172,380	133,530	128,540	128,540	128,540
101-4000-09-4435 City Event Fees	80,810	38,387	58,145	80,000	76,192	80,000	80,000	80,000
101-4000-09-4500 Interest Income	56,361	370,626	444,882	400,000	321,058	450,000	450,000	450,000
101-4000-09-4540 Other Income	9,270	3,467	1,294	500	2,886	0	0	0
101-4000-09-4542 CITI CARD REBATE	0	0	0	0	5,663	0	0	0
101-4000-09-4550 Gain on sale of assets	8,880	12,534	29,605	15,000	49,098	40,000	40,000	40,000
101-4000-09-4560 AAA Capital Contribution	0	1,136,500	0	0	0	0	0	0
101-4000-09-4565 Donated Parks Land	0	0	1,083,000	0	0	0	0	0
101-4000-09-4600 Operating Transfers In	30,748	0	0	0	726,309	0	0	0

101-General Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
101-4000-09-4800 Insurance Proceeds	34,145	48,202	81,214	50,000	79,862	0	0	0
101-4000-09-5616 Reimbursement - Electricity	0	0	1,153	0	0	0	0	0
101-4000-09-5620 TIFMAS/TDEM Reimbursement	71,387	0	0	0	0	0	0	0
101-4000-09-5626 Transfer In Fire Fund	0	0	0	0	0	0	0	200,000
101-4000-09-5628 Transfer In CO 2025	0	0	0	0	0	0	0	300,000
TOTAL Miscellaneous	482,322	1,782,935	1,858,947	717,880	1,394,599	698,540	698,540	1,198,540
Contingency/FB								
TOTAL GENERAL REVENUE	10,483,769	14,420,259	20,795,266	19,634,745	17,146,687	22,115,995	22,140,995	22,421,377
TOTAL REVENUES	10,483,769 =====	14,420,259 =====	20,795,266 =====	19,634,745 =====	17,146,687 =====	22,115,995 =====	22,140,995 =====	22,421,377 =====

101-General Fund
Administration

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5101-01-5101 Salaries	519,859	571,349	697,660	640,500	424,501	592,900	645,660	666,650
101-5101-01-5105 Overtime	7,782	6,078	2,094	4,600	5,649	5,000	5,000	5,000
101-5101-01-5106 Longevity	900	800	1,950	1,300	1,270	1,350	1,350	1,350
101-5101-01-5107 Retirement - TMRS	34,653	34,398	44,842	68,565	42,034	63,820	85,739	104,113
101-5101-01-5108 Payroll Tax Expense (medicare	7,597	7,409	9,747	9,335	6,406	8,689	9,454	9,759
101-5101-01-5109 Group Health Insurance	46,174	56,596	74,891	59,388	57,618	59,388	71,266	71,266
101-5101-01-5110 Workers Comp TML	995	1,457	1,326	1,000	1,445	1,600	1,920	1,920
101-5101-01-5621 Travel & Training	9,010	13,884	13,884	13,000	6,241	13,000	13,000	13,000
TOTAL Personnel	626,971	691,971	846,394	797,688	545,163	745,747	833,389	873,058
<u>Materials & Supplies</u>								
101-5101-03-5050 Office Supplies	9,291	21,001	12,018	12,000	12,173	15,000	15,000	15,000
101-5101-03-5081 Uniforms	0	0	0	3,000	310	1,000	1,000	1,000
101-5101-03-5090 Postage	1,912	1,784	2,657	2,000	1,465	1,500	1,500	1,500
TOTAL Materials & Supplies	11,203	22,784	14,675	17,000	13,948	17,500	17,500	17,500
<u>Repairs & Maintenance</u>								
101-5101-04-5120 Building Maintenance	149,006	69,243	19,599	40,000	31,179	30,000	30,000	30,000
101-5101-04-5121 Equipment Maintenance	200	528	567	2,000	23	500	500	500
101-5101-04-5122 Vehicle Maintenance	0	392	751	1,000	1,136	1,000	1,000	1,000
TOTAL Repairs & Maintenance	149,206	70,162	20,917	43,000	32,339	31,500	31,500	31,500
<u>Utilities</u>								
101-5101-05-5616 Utilities -Electricity	4,108	7,680	10,568	8,000	4,521	3,000	3,000	3,000
101-5101-05-5617 Utilities -Gas	1,511	1,799	1,620	2,500	1,712	2,500	2,500	2,500
101-5101-05-5618 Utilities -Telephone	6,878	7,732	8,543	8,500	11,276	16,000	16,000	16,000
101-5101-05-5619 Utilities -Water/Sewer	3,222	3,678	4,345	4,000	2,783	4,000	4,000	4,000
TOTAL Utilities	15,719	20,890	25,075	23,000	20,292	25,500	25,500	25,500
<u>Contract Services</u>								
101-5101-06-5060 Election Services	0	9,665	132	11,000	0	15,000	15,000	15,000
101-5101-06-5230 Contract Labor	2,144	2,043	812	2,000	456	1,000	1,000	1,000
101-5101-06-5240 Drug testing/background check	301	2,292	2,365	0	0	0	0	0
101-5101-06-5300 Benefits Administration	25,626	20,029	20,553	26,400	20,516	26,400	26,400	26,400
101-5101-06-5620 Legal & Professional	267,694	304,387	380,453	345,000	380,802	350,000	350,000	350,000
101-5101-06-5685 Storage Building	1,083	3,844	3,226	4,000	1,706	2,500	2,500	2,500
TOTAL Contract Services	296,848	342,260	407,540	388,400	403,480	394,900	394,900	394,900
<u>Fees & Other Services</u>								
101-5101-07-5150 Printing	3,103	11,855	22,789	15,000	6,242	15,000	15,000	15,000
101-5101-07-5190 Insurance - TML	3,167	4,300	5,806	7,000	5,485	11,000	11,000	11,000
101-5101-07-5220 Advertising & Notices	14,212	3,704	6,417	4,800	3,940	4,800	4,800	4,800
101-5101-07-5260 Dues and Membership	3,115	7,870	10,517	9,000	4,435	9,000	9,000	9,000
101-5101-07-5280 Copier Maintenance contract	7,807	8,974	8,255	10,000	8,035	10,000	10,000	10,000
101-5101-07-5310 Tax Assessor/Collector	172	0	10	0	283	0	0	0

101-General Fund
Administration

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED	PROPOSED BUDGET	ADOPTED BUDGET
						DR	PB	AB
101-5101-07-5320 Appraisal District Fees	17,298	21,216	31,219	36,804	28,654	39,270	39,270	39,270
101-5101-07-5540 Bond Insurance	938	1,407	1,407	1,407	1,407	1,407	1,407	1,407
101-5101-07-5665 Technology	55,136	77,037	151,662	146,000	138,351	125,000	125,000	125,000
101-5101-07-5666 Bank Fees	0	0	8,582	5,000	5,385	5,000	5,000	5,000
TOTAL Fees & Other Services	104,948	136,363	246,665	235,011	202,217	220,477	220,477	220,477
Miscellaneous								
101-5101-09-5130 Community Development	7,094	12,041	8,340	20,000	11,970	15,000	15,000	15,000
101-5101-09-5131 Meetings	0	73	1,847	5,000	3,576	5,000	5,000	5,000
101-5101-09-5132 Employee Appreciation	0	0	13,116	0	0	0	0	0
101-5101-09-5133 Marketing & Promotions	0	0	0	5,000	290	5,000	5,000	5,000
101-5101-09-5134 Council Reimbursable Expenses	0	0	0	0	0	0	0	4,000
101-5101-09-5140 Miscellaneous	0	0	0	0	0	0	0	0
101-5101-09-5685 Capital Expenditures	(58,586)	192,228	0	20,000	0	0	0	0
TOTAL Miscellaneous	(51,492)	204,343	23,303	50,000	15,836	25,000	25,000	29,000
Debt Service								
101-5101-98-5899 Bond issue costs	0	9,500	0	0	0	0	0	0
TOTAL Debt Service	0	9,500	0	0	0	0	0	0
Contingency/FB								
TOTAL Administration	1,153,402	1,498,273	1,584,569	1,554,099	1,233,275	1,460,624	1,548,266	1,591,935

101-General Fund
Police Department

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5102-01-5101 Salaries	1,087,332	1,357,973	1,714,880	3,088,499	2,173,882	3,144,950	3,573,977	3,580,132
101-5102-01-5105 Overtime	25,765	37,715	45,786	94,883	118,804	127,848	136,885	136,885
101-5102-01-5106 Longevity	1,750	1,750	1,375	4,950	4,490	5,200	5,200	5,200
101-5102-01-5107 Retirement - TMRS	73,709	94,899	111,554	339,557	221,235	349,107	488,662	575,827
101-5102-01-5108 Payroll Tax Expense (medicare	15,665	21,366	24,059	46,231	34,067	47,531	53,883	53,972
101-5102-01-5109 Group Health Insurance	116,271	154,582	216,906	427,594	351,263	427,594	496,546	496,546
101-5102-01-5110 Workers Comp TML	17,010	27,545	73,277	87,700	54,172	93,000	107,088	107,088
101-5102-01-5621 Travel & Training	9,696	15,476	24,309	54,889	37,810	56,604	64,907	64,907
TOTAL Personnel	1,347,198	1,711,305	2,212,146	4,144,303	2,995,724	4,251,834	4,927,148	5,020,557
<u>Materials & Supplies</u>								
101-5102-03-5050 Office Supplies	7,650	6,266	10,958	16,968	10,692	18,075	18,075	18,075
101-5102-03-5051 Printing	2,752	1,470	867	5,000	70	5,000	5,000	5,000
101-5102-03-5080 Gas & Oil	81,573	93,135	113,784	175,000	91,049	175,000	175,000	175,000
101-5102-03-5081 Uniforms	9,804	16,602	26,828	27,376	29,187	54,812	54,812	54,812
101-5102-03-5082 Ballistic Vests	0	0	10,005	9,299	8,802	14,859	14,859	14,859
101-5102-03-5090 Postage	283	156	1,912	500	415	3,000	3,000	3,000
TOTAL Materials & Supplies	102,062	117,629	164,354	234,143	140,215	270,746	270,746	270,746
<u>Repairs & Maintenance</u>								
101-5102-04-5120 Building Maintenance	6,251	7,130	4,331	32,325	5,458	32,000	32,000	32,000
101-5102-04-5121 Equipment Maintenance	473	48	455	5,000	574	7,250	7,250	7,250
101-5102-04-5122 Vehicle Maintenance	29,678	70,347	69,928	60,000	54,885	70,500	70,500	70,500
TOTAL Repairs & Maintenance	36,402	77,525	74,713	97,325	60,917	109,750	109,750	109,750
<u>Utilities</u>								
101-5102-05-5616 Utilities -Electricity	3,514	4,380	4,008	3,500	3,560	13,500	13,500	13,500
101-5102-05-5617 Utilities -Gas	0	0	0	0	0	500	500	500
101-5102-05-5618 Utilities -Telephone	11,183	16,699	21,880	30,010	25,642	35,665	35,665	35,665
101-5102-05-5619 Utilities -Water/Sewer	1,360	1,536	1,302	2,200	807	6,600	6,600	6,600
TOTAL Utilities	16,057	22,615	27,191	35,710	30,009	56,265	56,265	56,265
<u>Contract Services</u>								
101-5102-06-5240 Drug testing/background check	883	1,990	6,176	2,300	1,550	2,800	2,800	2,800
101-5102-06-5610 Power DMS	0	0	25,371	29,259	22,273	29,259	29,259	29,259
101-5102-06-5620 Legal and Professional	2,775	107	2,500	3,000	0	3,000	43,550	43,550
101-5102-06-5621 Childrens' Advocacy Center	0	0	3,500	7,000	7,010	10,500	10,500	10,500
101-5102-06-5685 Storage Building - Wilson	0	960	600	540	320	540	540	540
101-5102-06-5690 Forensic Testing	260	4,005	6,413	26,510	3,785	26,510	26,510	26,510
TOTAL Contract Services	3,918	7,061	44,559	68,609	34,939	72,609	113,159	113,159

101-General Fund
Police Department

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Fees & Other Services</u>								
101-5102-07-5190 Insurance - TML	20,256	24,695	27,579	45,710	26,054	94,000	94,000	94,000
101-5102-07-5220 Advertising & Notices	0	184	265	300	114	300	300	300
101-5102-07-5260 Dues and Memberships	1,205	1,305	1,284	2,855	4,743	2,855	2,855	2,855
101-5102-07-5280 Maintenance contracts	25,340	33,350	30,738	116,307	73,199	132,318	132,318	132,318
101-5102-07-5660 Administration Fee	0	0	0	43,000	21,500	0	0	0
101-5102-07-5665 Technology	27,207	33,000	47,359	30,418	17,025	31,618	31,618	31,618
TOTAL Fees & Other Services	74,007	92,535	107,225	238,590	142,634	261,091	261,091	261,091
<u>Public Safety</u>								
101-5102-08-5070 Police Supplies	0	4,965	6,137	14,196	8,362	27,974	27,974	27,974
101-5102-08-5071 Communications Supplies	0	0	8,330	11,229	20,852	16,287	16,287	16,287
101-5102-08-5072 Promotional Supplies	0	0	6,632	15,440	3,856	15,440	15,440	15,440
101-5102-08-5625 Ammo/Firearms/Safety Equipmen	13,338	77,839	17,846	30,000	28,933	46,962	46,962	46,962
101-5102-08-5626 Taser 7 Lease	0	0	3,890	7,496	0	0	0	0
101-5102-08-5686 Flock Cameras	0	0	43,700	94,500	61,400	72,000	72,000	72,000
101-5102-08-5687 Denton Cty Communications	20,524	22,245	49,286	83,169	25,473	95,643	95,643	95,643
101-5102-08-5688 Code Compliance	0	0	0	0	0	31,651	31,651	31,651
TOTAL Public Safety	33,862	105,049	135,822	256,030	148,876	305,957	305,957	305,957
<u>Miscellaneous</u>								
101-5102-09-5131 Meetings	0	0	0	0	283	2,160	2,160	2,160
101-5102-09-5633 Capital - vehicles	468,979	228,517	(1)	0	0	0	0	0
101-5102-09-5685 Capital - equipment	51,212	21,222	65,843	70,803	0	0	0	0
TOTAL Miscellaneous	520,192	249,739	65,842	70,803	283	2,160	2,160	2,160
<u>Debt Service</u>								
TOTAL Police Department	2,133,699	2,383,458	2,831,852	5,145,513	3,553,596	5,330,412	6,046,276	6,139,685

101-General Fund
Fire Department

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5103-01-5101 Salaries	971,237	1,864,854	3,638,772	4,617,400	3,273,261	5,520,691	5,578,691	5,584,846
101-5103-01-5105 Overtime	226,307	271,375	399,456	450,000	459,074	500,000	500,000	500,000
101-5103-01-5106 Longevity	3,275	4,150	7,850	10,900	9,470	11,650	11,650	11,650
101-5103-01-5107 Retirement - TMRS	79,979	135,181	259,670	553,619	362,037	642,444	804,534	943,128
101-5103-01-5108 Payroll Tax Expense (medicare	17,140	29,219	56,433	75,375	55,139	87,469	88,310	88,399
101-5103-01-5109 Group Health Insurance	113,895	214,277	433,180	712,656	528,910	736,411	736,411	736,411
101-5103-01-5110 Workers Comp TML	27,509	54,321	148,189	162,000	132,996	170,000	170,000	170,000
101-5103-01-5621 Travel/Training	7,786	28,275	63,024	73,100	84,611	88,500	88,500	88,500
101-5103-01-5622 TIFMAS	3,617	9	0	0	0	0	0	0
TOTAL Personnel	1,450,745	2,601,660	5,006,574	6,655,050	4,905,497	7,757,165	7,978,096	8,122,934
<u>Materials & Supplies</u>								
101-5103-03-5050 Office Supplies	0	0	0	0	0	0	10,800	10,800
101-5103-03-5080 Gas & Oil	17,481	43,305	90,780	137,250	63,057	137,250	137,250	137,250
101-5103-03-5081 Uniforms	52,437	149,224	154,496	153,886	110,727	153,886	153,886	153,886
101-5103-03-5090 Postage	0	45	229	200	157	200	200	200
101-5103-03-5150 Office Supplies Former	389	15,033	14,553	10,800	7,148	10,800	0	0
101-5103-03-5155 Supplies - Medic	0	148,160	171,376	253,000	227,444	200,000	215,000	215,000
TOTAL Materials & Supplies	70,306	355,767	431,433	555,136	408,533	502,136	517,136	517,136
<u>Repairs & Maintenance</u>								
101-5103-04-5120 Building Maintenance	13,627	58,103	150,358	65,000	33,642	65,000	65,000	65,000
101-5103-04-5121 Equipment Maintenance	8,479	31,310	282,462	302,592	364,881	325,000	325,000	325,000
101-5103-04-5122 Vehicle Maintenance	50,333	92,270	172,307	164,000	176,447	180,000	180,000	180,000
TOTAL Repairs & Maintenance	72,439	181,683	605,127	531,592	574,970	570,000	570,000	570,000
<u>Utilities</u>								
101-5103-05-5616 Utilities -Electricity	8,963	11,503	28,163	30,000	39,620	30,000	30,000	30,000
101-5103-05-5617 Utilities -Gas	2,259	2,148	3,969	8,200	2,108	8,200	8,200	8,200
101-5103-05-5618 Utilities -Telephone	5,892	9,650	15,751	27,980	20,478	27,980	27,980	27,980
101-5103-05-5619 Utilities -Water/Sewer	3,732	4,704	7,723	9,000	5,367	9,000	9,000	9,000
101-5103-05-5620 Direct TV Navo	0	0	1,808	1,500	1,303	0	0	0
101-5103-05-5621 Garbage Navo	0	39	0	0	0	0	0	0
TOTAL Utilities	20,845	28,045	57,415	76,680	68,876	75,180	75,180	75,180
<u>Contract Services</u>								
101-5103-06-5240 Drug testing/background check	1,721	3,396	4,300	0	0	0	0	0
101-5103-06-5620 Legal and Professional	0	26,100	25,852	130,000	20,233	50,000	50,000	50,000
101-5103-06-5658 Fire Extinguishers	56	510	954	450	42	450	450	450
TOTAL Contract Services	1,777	30,006	31,107	130,450	20,275	50,450	50,450	50,450

101-General Fund
Fire Department

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Fees & Other Services</u>								
101-5103-07-5190 Insurance - TML	9,989	39,897	75,239	86,250	91,645	86,250	86,250	86,250
101-5103-07-5220 Advertising & Notices	0	49	0	0	0	0	0	0
101-5103-07-5260 Dues and Memberships	1,647	4,248	9,429	12,400	6,449	12,400	12,400	12,400
101-5103-07-5280 Copier Maintenance Contract	420	2,383	5,705	2,000	2,203	2,000	2,000	2,000
101-5103-07-5660 Admin Fee Navo	0	0	2,465	0	0	0	0	0
101-5103-07-5665 Technology	4,514	19,008	36,477	40,000	31,486	40,000	40,000	40,000
TOTAL Fees & Other Services	16,571	65,585	129,315	140,650	131,784	140,650	140,650	140,650
<u>Public Safety</u>								
101-5103-08-5070 Firefighting Supplies	10,532	14,165	62,313	45,000	18,438	82,000	82,000	82,000
101-5103-08-5687 Denton Cty Communications	16,552	30,019	55,893	55,893	18,489	51,417	51,417	51,417
TOTAL Public Safety	27,084	44,184	118,206	100,893	36,927	133,417	133,417	133,417
<u>Miscellaneous</u>								
101-5103-09-5131 Meetings	0	0	0	0	0	3,600	3,600	3,600
101-5103-09-5132 Employee Appreciation	0	0	0	5,000	359	5,000	5,000	5,000
101-5103-09-5133 Marketing & Promotions	0	0	0	0	151	0	0	0
101-5103-09-5633 Capital - vehicles	8,465	1,287,816	0	0	0	0	0	0
101-5103-09-5685 Capital Expenditures	24,950	124,716	0	75,000	49,624	0	0	0
TOTAL Miscellaneous	33,415	1,412,532	0	80,000	50,134	8,600	8,600	8,600
<u>Debt Service</u>								
101-5103-98-5691 Note Principal - 11 Pierce	23,673	0	0	0	0	0	0	0
101-5103-98-5693 Capital Lease - '18 Pirece PN	0	0	95,436	0	71,577	0	0	0
TOTAL Debt Service	23,673	0	95,436	0	71,577	0	0	0
 TOTAL Fire Department	 1,716,854	 4,719,461	 6,474,612	 8,270,451	 6,268,572	 9,237,598	 9,473,529	 9,618,367

101-General Fund
Engineering

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5104-01-5101 Salaries	210,949	0	0	0	0	0	68,000	304,292
101-5104-01-5105 Overtime	41,173	0	0	0	0	0	0	11,500
101-5104-01-5106 Longevity	1,025	0	0	0	0	0	0	300
101-5104-01-5107 Retirement - TMRS	15,577	0	0	0	0	0	8,942	48,899
101-5104-01-5108 Payroll Tax Expense (medicare)	3,803	0	0	0	0	0	986	4,583
101-5104-01-5109 Group Health Insurance	19,161	0	0	0	0	0	11,878	47,510
101-5104-01-5110 Workers Comp TML	11,492	0	0	0	0	0	2,250	5,750
TOTAL Personnel	303,180	0	0	0	0	0	92,056	422,834
<u>Materials & Supplies</u>								
101-5104-03-5050 Office Supplies	626	0	0	0	0	0	0	0
101-5104-03-5080 Gas & oil	38	0	0	0	0	0	0	0
TOTAL Materials & Supplies	664	0	0	0	0	0	0	0
<u>Repairs & Maintenance</u>								
<u>Contract Services</u>								
101-5104-06-5140 Drug testing/background check	450	0	0	0	0	0	0	0
101-5104-06-5620 Legal and Professional	1,220	0	0	0	0	0	0	0
TOTAL Contract Services	1,670	0	0	0	0	0	0	0
<u>Fees & Other Services</u>								
101-5104-07-5190 Insurance - TML	24,110	0	0	0	0	0	0	0
101-5104-07-5660 Administrative Fee	7,500	0	0	0	0	0	0	0
TOTAL Fees & Other Services	31,610	0	0	0	0	0	0	0
<u>Public Safety</u>								
101-5104-08-5687 Denton Cty Communications	16,552	0	0	0	0	0	0	0
TOTAL Public Safety	16,552	0	0	0	0	0	0	0
<u>Miscellaneous</u>								
TOTAL Engineering	353,675	0	0	0	0	0	92,056	422,834

101-General Fund
Streets Department

	2021-2022	2022-2023	2023-2024	2024-2025		2025-2026		
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	DEPARTMENT	PROPOSED	ADOPTED
DEPARTMENTAL EXPENDITURES				BUDGET	ACTUAL	REQUESTED	BUDGET	BUDGET
						DR	PB	AB
<u>Personnel</u>								
101-5105-01-5101 Salaries	0	204,988	201,977	225,748	141,332	256,392	259,392	153,800
101-5105-01-5105 Overtime	0	8,993	8,729	6,000	8,874	9,000	9,000	0
101-5105-01-5106 Longevity	0	1,450	1,050	1,000	1,000	1,150	1,150	200
101-5105-01-5107 Retirement - TMRS	0	13,535	13,674	27,434	14,736	28,387	35,445	23,824
101-5105-01-5108 Payroll Tax Expense (medicare)	0	3,001	3,235	3,735	2,293	3,865	3,908	2,233
101-5105-01-5109 Group Health Insurance	0	32,588	35,199	47,510	33,087	47,510	47,510	23,755
101-5105-01-5110 Workers Comp TML	0	1,159	2,842	3,000	3,096	4,000	4,000	1,000
101-5105-01-5121 Travel & Training	0	800	5,091	5,000	1,737	5,000	5,000	0
TOTAL Personnel	0	266,516	271,796	319,427	206,154	355,304	365,405	204,812
<u>Materials & Supplies</u>								
101-5105-03-5050 Office Supplies	0	1,421	1,787	2,000	1,616	2,000	2,000	2,000
101-5105-03-5080 Gas & Oil	8,130	7,408	9,203	8,251	5,838	8,251	8,251	8,251
101-5105-03-5081 Uniforms	0	464	1,974	2,500	2,164	2,500	2,500	2,500
101-5105-03-5090 Postage	0	0	0	0	38	0	0	0
101-5105-03-5607 Rock, Sand and Gravel	3,744	1,082	13,427	25,000	22,461	25,000	25,000	25,000
101-5105-03-5608 Chemicals Purchased	3,368	22	2,902	4,000	0	4,000	4,000	4,000
101-5105-03-5630 Tools	0	2,726	5,800	5,000	5,309	5,000	5,000	5,000
TOTAL Materials & Supplies	15,242	13,124	35,094	46,751	37,427	46,751	46,751	46,751
<u>Repairs & Maintenance</u>								
101-5105-04-5121 Equipment Maintenance	2,282	8,457	19,828	10,000	8,262	10,000	10,000	10,000
101-5105-04-5122 Vehicle Maintenance	0	0	2,309	12,000	11,411	12,000	12,000	12,000
101-5105-04-5609 Street Signs	9,526	2,598	23,535	30,000	8,888	40,000	40,000	40,000
101-5105-04-5629 Street maintenance	64,189	15,411	7,813	20,000	17,727	20,000	20,000	20,000
TOTAL Repairs & Maintenance	75,997	26,466	53,485	72,000	46,289	82,000	82,000	82,000
<u>Utilities</u>								
101-5105-05-5616 Utilities - Electricity	42,218	44,735	52,115	49,270	42,237	49,270	49,270	49,270
TOTAL Utilities	42,218	44,735	52,115	49,270	42,237	49,270	49,270	49,270
<u>Contract Services</u>								
101-5105-06-5230 Outside Services	500	110	0	0	0	0	0	0
101-5105-06-5240 Drug testing/background check	0	259	336	0	0	0	0	0
101-5105-06-5620 Legal and Professional	36,536	21,959	51,118	15,000	7,358	15,000	15,000	15,000
TOTAL Contract Services	37,036	22,327	51,454	15,000	7,358	15,000	15,000	15,000
<u>Fees & Other Services</u>								
101-5105-07-5190 Insurance - TML	1,232	1,709	1,513	2,207	1,429	2,900	2,900	2,900
101-5105-07-5220 Advertising & Public Notices	563	114	0	250	0	250	250	250
101-5105-07-5260 Dues and Memberships	0	0	0	650	98	650	650	650
101-5105-07-5665 Technology	0	0	2,223	0	30	3,000	3,000	3,000
TOTAL Fees & Other Services	1,794	1,822	3,735	3,107	1,557	6,800	6,800	6,800

101-General Fund
Streets Department

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Miscellaneous								
101-5105-09-5633 Capital - vehicles	0	40,532	0	0	0	0	0	0
101-5105-09-5685 Capital - equipment	542,177	0	26,588	37,500	0	0	0	0
101-5105-09-5689 Capital - streets	0	82,403	0	0	0	0	0	0
TOTAL Miscellaneous	542,177	122,935	26,588	37,500	0	0	0	0
TOTAL Streets Department	714,465	497,925	494,266	543,055	341,021	555,125	565,226	404,633

101-General Fund
Development Services

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5107-01-5101 Salaries	58,540	212,437	355,467	610,413	408,630	548,300	675,300	707,622
101-5107-01-5105 Overtime	2,447	4,381	7,667	11,000	5,480	11,000	11,000	11,000
101-5107-01-5106 Longevity	50	100	250	750	720	900	900	900
101-5107-01-5107 Retirement - TMRS	3,903	13,915	22,921	59,125	39,963	59,661	90,367	111,310
101-5107-01-5108 Payroll Tax Expense (medicare	763	3,090	4,780	8,050	6,042	8,123	9,964	10,433
101-5107-01-5109 Group Health Insurance	10,411	24,880	51,426	105,000	83,241	83,143	106,898	106,898
101-5107-01-5110 Workers Comp TML	132	245	15,566	8,600	8,162	11,000	14,148	14,148
101-5107-01-5621 Travel/Training	2,100	8,174	2,439	8,500	9,286	10,000	10,000	10,000
TOTAL Personnel	78,346	267,221	460,515	811,438	561,523	732,127	918,577	972,311
<u>Materials & Supplies</u>								
101-5107-03-5050 Office Supplies	2,773	3,067	8,297	7,000	7,737	7,000	7,000	7,000
101-5107-03-5080 Gas & Oil	0	353	651	3,000	2,690	3,000	3,000	3,000
101-5107-03-5081 Uniforms	0	145	429	600	575	600	600	600
101-5107-03-5090 Postage	264	661	392	100	212	1,500	1,500	1,500
101-5107-03-5150 Printing	65	1,271	1,374	0	0	1,500	1,500	1,500
TOTAL Materials & Supplies	3,101	5,497	11,142	10,700	11,215	13,600	13,600	13,600
<u>Repairs & Maintenance</u>								
101-5107-04-5121 Equipment Maintenance	0	0	0	0	54	100	100	100
101-5107-04-5122 Vehicle Maintenance	0	480	460	4,000	3,664	5,900	5,900	5,900
TOTAL Repairs & Maintenance	0	480	460	4,000	3,719	6,000	6,000	6,000
<u>Contract Services</u>								
101-5107-06-5240 Drug testing/background check	146	479	839	0	0	0	0	0
101-5107-06-5620 Legal and Professional	127,065	142,192	146,906	50,000	104,476	125,000	125,000	125,000
101-5107-06-5723 Animal Control	35,190	36,138	35,936	0	0	0	0	0
101-5107-06-5724 Code Enforcement	15,600	15,600	4,186	0	0	0	0	0
101-5107-06-5725 Mowing and clean-up	32,575	10,199	87,448	35,000	79,995	35,000	35,000	35,000
101-5107-06-5763 Inspectors - Bureau Veritas	1,648,394	1,469,525	1,361,030	1,000,000	508,363	1,000,000	600,000	600,000
101-5107-06-5764 Planners	200,696	69,008	122,463	80,000	21,804	125,000	125,000	125,000
TOTAL Contract Services	2,059,665	1,743,141	1,758,806	1,165,000	714,637	1,285,000	885,000	885,000
<u>Fees & Other Services</u>								
101-5107-07-5190 Insurance - TML	936	1,292	1,258	1,837	1,188	2,400	2,400	2,400
101-5107-07-5220 Advertising & Notices	2,323	1,658	964	500	514	1,000	1,000	1,000
101-5107-07-5260 Dues and Memberships	857	711	957	2,160	1,849	2,160	2,160	2,160
101-5107-07-5665 Technology	9,065	31,417	45,109	41,500	44,019	41,500	41,500	41,500
101-5107-07-5762 Filing Fees	4,294	3,757	5,074	5,000	2,719	5,000	5,000	5,000
TOTAL Fees & Other Services	17,476	38,834	53,362	50,997	50,289	52,060	52,060	52,060

101-General Fund
Development Services

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Miscellaneous								
101-5107-09-5133 Meetings	0	0	0	0	0	600	600	600
101-5107-09-5633 Capital - vehicles	0	67,355	0	0	0	0	0	0
101-5107-09-5685 Capital Equipment	50,037	0	27,539	0	0	0	0	0
TOTAL Miscellaneous	50,037	67,355	27,539	0	0	600	600	600
Debt Service								
TOTAL Development Services	2,208,625	2,122,527	2,311,825	2,042,135	1,341,381	2,089,387	1,875,837	1,929,571

101-General Fund
Court

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5108-01-5101 Salaries	54,045	58,528	60,878	64,100	48,053	66,300	67,300	67,300
101-5108-01-5105 Overtime	97	534	707	1,000	1,136	1,000	1,000	1,000
101-5108-01-5106 Longevity	250	300	350	400	400	450	450	450
101-5108-01-5107 Retirement - TMRS	3,603	3,807	3,997	6,976	4,786	7,215	9,041	10,636
101-5108-01-5108 Payroll Tax Expense (medicare)	791	900	860	950	718	982	997	997
101-5108-01-5109 Group Health Insurance	7,908	8,630	9,286	11,878	10,029	11,878	11,878	11,878
101-5108-01-5110 Workers Comp TML	173	243	114	120	124	175	175	175
101-5108-01-5621 Travel/Training	100	300	500	300	300	300	300	300
TOTAL Personnel	66,968	73,242	76,691	85,724	65,545	88,300	91,141	92,736
<u>Materials & Supplies</u>								
101-5108-03-5050 Office Supplies	647	484	1,550	400	80	200	200	200
101-5108-03-5051 Court Supplies	0	0	0	0	341	600	600	600
101-5108-03-5090 Postage	391	582	584	500	784	1,000	1,000	1,000
101-5108-03-5150 Printing	57	0	0	100	0	100	100	100
TOTAL Materials & Supplies	1,096	1,066	2,135	1,000	1,205	1,900	1,900	1,900
<u>Repairs & Maintenance</u>								
<u>Contract Services</u>								
101-5108-06-5235 Contract Jail Services	0	0	0	2,900	0	0	0	0
101-5108-06-5620 Legal & Professional	12,208	13,853	19,656	14,000	14,042	20,000	20,000	20,000
101-5108-06-5765 Contract Svcs - Judge	5,700	9,300	16,800	15,000	11,900	16,800	16,800	16,800
TOTAL Contract Services	17,908	23,153	36,456	31,900	25,942	36,800	36,800	36,800
<u>Fees & Other Services</u>								
101-5108-07-5190 Insurance - TML	936	1,292	1,258	1,300	1,188	2,400	2,400	2,400
101-5108-07-5260 Dues and Memberships	81	0	303	150	0	150	150	150
101-5108-07-5540 Bond Insurance	235	0	0	235	0	0	0	0
101-5108-07-5665 Technology	1,245	1,399	3,514	4,000	1,489	4,000	4,000	4,000
TOTAL Fees & Other Services	2,496	2,691	5,075	5,685	2,677	6,550	6,550	6,550
<u>Debt Service</u>								
TOTAL Court	88,468	100,152	120,357	124,309	95,370	133,550	136,391	137,986

101-General Fund
Parks & Recreation

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5110-01-5101 Salaries	0	80,585	140,147	201,990	151,220	220,200	278,212	321,800
101-5110-01-5105 Overtime	0	3,245	8,674	26,000	19,155	26,000	26,000	26,000
101-5110-01-5106 Longevity	0	450	0	100	100	300	300	1,150
101-5110-01-5107 Retirement - TMRS	0	4,740	9,333	21,965	16,501	26,252	40,043	51,435
101-5110-01-5108 Payroll Tax Expense (medicare)	0	1,117	2,079	2,990	2,582	3,574	4,415	4,821
101-5110-01-5109 Group Health Insurance	0	14,413	30,181	53,010	42,954	47,510	59,388	59,388
101-5110-01-5110 Workers Comp TML	0	505	2,093	2,000	2,280	3,225	4,225	5,225
101-5110-01-5121 Travel & Training	0	1,436	3,732	1,500	2,266	3,000	3,000	3,000
TOTAL Personnel	0	106,492	196,240	309,555	237,058	330,061	415,583	472,819
<u>Materials & Supplies</u>								
101-5110-03-5050 Office Supplies	0	452	1,727	1,000	508	1,000	1,000	1,000
101-5110-03-5080 Gas & Oil	0	409	862	3,400	2,618	3,400	3,400	3,400
101-5110-03-5081 Uniforms	0	162	480	1,300	1,373	1,300	1,300	1,300
101-5110-03-5150 Printing	0	0	0	400	253	400	400	400
101-5110-03-5608 Chemicals	0	0	950	3,000	1,747	3,000	3,000	3,000
101-5110-03-5630 Small Tools	1,122	702	1,825	2,000	2,119	3,000	3,000	3,000
101-5110-03-5903 Parts and Fittings	0	0	0	500	0	500	500	500
TOTAL Materials & Supplies	1,122	1,724	5,844	11,600	8,619	12,600	12,600	12,600
<u>Repairs & Maintenance</u>								
101-5110-04-5121 Equipment Maintenance	3,692	8,160	7,734	8,000	7,638	8,000	8,000	8,000
101-5110-04-5122 Vehicle Maintenance	0	166	4,496	2,000	2,231	2,000	2,000	2,000
101-5110-04-5630 Park Maintenance	19,288	25,904	19,412	30,000	14,769	30,000	30,000	30,000
TOTAL Repairs & Maintenance	22,980	34,230	31,642	40,000	24,638	40,000	40,000	40,000
<u>Utilities</u>								
101-5110-05-5616 Utilities - Electricity	1,079	1,592	5,365	6,500	5,174	6,500	6,500	6,500
101-5110-05-5619 Utilities - Water/Sewer	861	1,926	7,473	5,200	5,641	6,000	6,000	6,000
TOTAL Utilities	1,941	3,518	12,838	11,700	10,815	12,500	12,500	12,500
<u>Contract Services</u>								
101-5110-06-5240 Drug testing/background check	0	100	0	0	0	0	0	0
101-5110-06-5685 STORAGE BUILDING	0	0	0	4,120	4,120	4,120	4,120	4,120
TOTAL Contract Services	0	100	0	4,120	4,120	4,120	4,120	4,120
<u>Fees & Other Services</u>								
101-5110-07-5190 Insurance - TML	1,804	2,409	1,452	2,400	1,371	2,800	2,800	2,800
101-5110-07-5260 Memberships and Dues	0	0	550	520	225	300	300	300
101-5110-07-5280 Maintenance Contract	0	0	542	0	0	0	0	0
101-5110-07-5624 Equipment Rental	0	0	0	0	693	5,000	5,000	5,000
101-5110-07-5665 Technology	0	0	1,000	4,000	2,331	4,000	4,000	4,000
TOTAL Fees & Other Services	1,804	2,409	3,543	6,920	4,620	12,100	12,100	12,100

101-General Fund
Parks & Recreation

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Miscellaneous</u>								
101-5110-09-5131 City Events	55,638	121,114	140,020	160,000	82,828	160,000	160,000	160,000
101-5110-09-5132 Tree Lighting Event	0	0	0	0	56	0	0	0
101-5110-09-5133 Meetings	0	0	0	0	1,250	0	0	0
101-5110-09-5631 Capital - equipment	14,127	18,200	0	65,500	0	0	0	0
101-5110-09-5633 Capital - vehicles	0	40,219	0	0	0	0	0	0
101-5110-09-5635 Capital Outlay 305 S Main	10,000	484,093	0	0	0	0	0	0
101-5110-09-5636 Capitla Outlay Peanut Dryer	0	0	0	0	48,975	0	0	0
TOTAL Miscellaneous	79,765	663,626	140,020	225,500	133,109	160,000	160,000	160,000
TOTAL Parks & Recreation	107,612	812,098	390,128	609,395	422,978	571,381	656,903	714,139

101-General Fund
Library

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5111-01-5101 Salaries	150,621	176,248	213,407	286,000	211,319	304,800	306,800	321,800
101-5111-01-5105 Overtime	462	1,616	5,234	6,000	5,428	6,000	6,000	6,000
101-5111-01-5106 Longevity	1,225	0	150	400	350	600	600	600
101-5111-01-5107 Retirement - TMRS	7,049	8,383	12,334	20,911	18,359	27,307	33,848	42,140
101-5111-01-5108 Payroll Tax Expense (medicare)	1,908	2,211	2,997	3,152	3,239	4,515	4,544	4,762
101-5111-01-5109 Group Health Insurance	17,549	29,515	41,579	51,000	45,018	49,406	49,406	49,406
101-5111-01-5110 Workers Comp TML	596	848	568	600	619	722	722	722
101-5111-01-5621 Travel/Training	1,072	2,987	2,629	3,500	2,463	3,500	3,500	3,500
TOTAL Personnel	180,481	221,808	278,898	371,563	286,795	396,850	405,420	428,930
<u>Materials & Supplies</u>								
101-5111-03-5050 Office Supplies	3,951	7,240	5,364	5,460	3,821	5,460	5,460	5,460
101-5111-03-5052 Library Supplies	2,813	4,391	3,802	4,000	2,547	4,000	4,000	4,000
101-5111-03-5090 Postage	2,350	415	3,301	500	187	500	500	500
101-5111-03-5661 Collection Development	29,659	28,959	42,592	44,000	30,614	44,000	44,000	44,000
TOTAL Materials & Supplies	38,772	41,005	55,059	53,960	37,169	53,960	53,960	53,960
<u>Repairs & Maintenance</u>								
101-5111-04-5120 Building Maintenance	26,484	34,423	68,928	27,000	11,325	12,000	12,000	12,000
101-5111-04-5121 Equipment Maintenance	5,498	1,723	0	1,000	428	1,000	1,000	1,000
TOTAL Repairs & Maintenance	31,982	36,146	68,928	28,000	11,752	13,000	13,000	13,000
<u>Utilities</u>								
101-5111-05-5616 Utilities - Electricity	12,990	11,835	10,365	16,000	10,949	16,000	16,000	16,000
101-5111-05-5618 Utilities - Telephone	2,858	4,197	3,880	4,248	2,521	4,248	4,248	4,248
101-5111-05-5619 Utilities - Water/Sewer	2,070	1,821	3,004	2,300	1,884	2,300	2,300	2,300
TOTAL Utilities	17,918	17,853	17,249	22,548	15,354	22,548	22,548	22,548
<u>Contract Services</u>								
101-5111-06-5240 Drug testing/background check	823	48	330	0	0	0	0	0
101-5111-06-5620 Legal & Professional	185	0	0	300	0	300	300	300
101-5111-06-5658 Fire Extinguishers	460	845	3,576	1,500	600	1,500	1,500	1,500
TOTAL Contract Services	1,468	893	3,906	1,800	600	1,800	1,800	1,800
<u>Fees & Other Services</u>								
101-5111-07-5150 Printing	0	75	420	500	2,907	500	500	500
101-5111-07-5190 Insurance - TML	8,631	11,673	10,645	12,650	10,056	18,500	18,500	18,500
101-5111-07-5260 Dues and Memberships	621	6,302	3,699	4,352	3,508	6,600	6,600	6,600
101-5111-07-5280 Copier Maintenance Contract	0	252	1,098	2,600	2,435	2,600	2,600	2,600
101-5111-07-5665 Technology	16,172	13,700	15,474	17,000	11,450	17,000	17,000	17,000
TOTAL Fees & Other Services	25,424	32,002	31,335	37,102	30,355	45,200	45,200	45,200

101-General Fund
Library

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Miscellaneous								
101-5111-09-5130 Community Development	2,162	12,499	14,797	13,400	8,029	15,500	15,500	15,500
101-5111-09-5133 Marketing & Promotions	0	0	0	0	0	500	500	500
101-5111-09-5666 Donation Expenditures	1,860	0	0	0	130	0	0	0
101-5111-09-5667 Senior Programs	0	1,296	2,213	3,000	1,352	5,000	5,000	5,000
101-5111-09-5685 Capital Equipment	4,339	23,833	9,262	0	0	0	0	0
TOTAL Miscellaneous	8,360	37,628	26,272	16,400	9,511	21,000	21,000	21,000
TOTAL Library	304,405	387,334	481,645	531,373	391,536	554,358	562,928	586,438

101-General Fund
Providence Village PD

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5114-01-5101 Salaries	498,543	643,898	773,006	0	0	0	0	0
101-5114-01-5105 Overtime	26,184	39,988	33,221	0	0	0	0	0
101-5114-01-5106 Longevity	550	900	975	0	0	0	0	0
101-5114-01-5107 Retirement - TMRS	34,241	43,862	52,211	0	0	0	0	0
101-5114-01-5108 Payroll Tax Expense (medicare	7,422	9,455	11,207	0	0	0	0	0
101-5114-01-5109 Group Health Insurance	58,836	79,692	86,433	0	0	0	0	0
101-5114-01-5110 Workers Comp TML	11,371	17,770	10,026	0	0	0	0	0
101-5114-01-5621 Travel & Training	13,010	7,601	16,203	0	0	0	0	0
TOTAL Personnel	650,157	843,166	983,284	0	0	0	0	0
<u>Materials & Supplies</u>								
101-5114-03-5050 Office Supplies	4,855	3,778	7,407	0	0	0	0	0
101-5114-03-5051 Printing	3,495	500	0	0	0	0	0	0
101-5114-03-5080 Gas & Oil	31,456	20,045	16,772	0	0	0	0	0
101-5114-03-5081 Uniforms	7,890	11,350	8,016	0	16	0	0	0
101-5114-03-5082 Ballistic Vests	0	0	6,167	0	0	0	0	0
TOTAL Materials & Supplies	47,696	35,672	38,362	0	16	0	0	0
<u>Repairs & Maintenance</u>								
101-5114-04-5121 Equipment Maintenance	713	2,124	2,513	0	0	0	0	0
101-5114-04-5122 Vehicle Maintenance	19,753	20,600	20,292	0	0	0	0	0
TOTAL Repairs & Maintenance	20,466	22,724	22,805	0	0	0	0	0
<u>Utilities</u>								
101-5114-05-5618 Utilities - Telephone	5,202	8,066	10,710	0	0	0	0	0
TOTAL Utilities	5,202	8,066	10,710	0	0	0	0	0
<u>Contract Services</u>								
101-5114-06-5240 Drug testing/background check	48	0	1,380	0	0	0	0	0
101-5114-06-5690 Forensic Testing	0	3,625	750	0	0	0	0	0
TOTAL Contract Services	48	3,625	2,130	0	0	0	0	0
<u>Fees & Other Services</u>								
101-5114-07-5190 Insurance - TML	8,643	9,742	21,773	0	0	0	0	0
101-5114-07-5660 Administrative Fee	30,000	30,000	30,000	0	0	0	0	0
101-5114-07-5665 Technology	1,681	2,790	9,139	0	0	0	0	0
TOTAL Fees & Other Services	40,324	42,531	60,912	0	0	0	0	0
<u>Public Safety</u>								
101-5114-08-5070 Police Supplies	0	5,359	2,499	0	0	0	0	0
101-5114-08-5071 Communications Supplies	0	0	2,218	0	0	0	0	0
101-5114-08-5072 Promotional Supplies	0	0	1,541	0	0	0	0	0
101-5114-08-5625 Ammo/Firearms/Safety Equipmen	4,915	2,968	12,767	0	0	0	0	0
101-5114-08-5687 Denton Co Communications	20,523	22,245	24,276	0	0	0	0	0
TOTAL Public Safety	25,439	30,572	43,301	0	0	0	0	0

101-General Fund
Providence Village PD

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Miscellaneous								
101-5114-09-5633 Capital - Vehicles	185,731	16,155	20,798	0	0	0	0	0
101-5114-09-5685 Capital - police equipment	1,563	4,980	0	0	0	0	0	0
TOTAL Miscellaneous	187,294	21,135	20,798	0	0	0	0	0
Debt Service								
101-5114-98-5657 City Financed Vehicles	23,396	23,396	0	0	0	0	0	0
101-5114-98-5660 Capital Lease - Patrol Cars	23,396	1,947	0	0	0	0	0	0
TOTAL Debt Service	46,792	25,343	0	0	0	0	0	0
TOTAL Providence Village PD	1,023,419	1,032,834	1,182,303	0	16	0	0	0

101-General Fund
Fleet

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5115-01-5101 Salaries	0	0	0	30,996	6,199	55,000	55,000	42,000
101-5115-01-5105 Overtime	0	0	0	0	0	2,500	2,500	2,500
101-5115-01-5106 Longevity	0	0	0	0	0	50	50	0
101-5115-01-5107 Retirement - TMRS	0	0	0	3,300	660	6,129	7,568	6,884
101-5115-01-5108 Payroll Tax Expense (medicare	0	0	0	450	88	834	834	645
101-5115-01-5109 Group Health Insurance	0	0	0	8,800	1,601	11,878	11,878	11,878
101-5115-01-5110 Workers Comp - TML	0	0	0	200	0	400	400	400
101-5115-01-5621 Travel & Training	0	0	0	300	0	600	600	600
TOTAL Personnel	0	0	0	44,046	8,548	77,391	78,830	64,907
<u>Materials & Supplies</u>								
101-5115-03-5050 Office Supplies	0	0	0	0	0	200	200	200
101-5115-03-5080 Gas & Oil	0	0	0	1,000	0	1,000	1,000	1,000
101-5115-03-5081 Uniforms	0	0	0	0	0	250	250	250
101-5115-03-5090 Postage	0	0	0	0	0	50	50	50
101-5115-03-5121 Equipment Maintenance	0	0	0	0	0	2,500	2,500	2,500
101-5115-03-5122 Vehicle Maintenance	0	0	0	2,500	0	2,500	2,500	2,500
101-5115-03-5630 Tools	0	0	0	500	0	500	500	500
TOTAL Materials & Supplies	0	0	0	4,000	0	7,000	7,000	7,000
<u>Repairs & Maintenance</u>								
101-5115-04-5120 Building Maintenance	6,197	0	0	2,000	139	2,500	2,500	2,500
TOTAL Repairs & Maintenance	6,197	0	0	2,000	139	2,500	2,500	2,500
<u>Contract Services</u>								
<u>Fees & Other Services</u>								
101-5115-07-5260 Dues & Memberships	0	0	0	0	0	100	100	100
101-5115-07-5624 Equipment Rental	0	0	0	0	0	1,000	1,000	1,000
101-5115-07-5665 Technology	0	0	0	1,000	5,495	2,500	2,500	2,500
TOTAL Fees & Other Services	0	0	0	1,000	5,495	3,600	3,600	3,600
<u>Miscellaneous</u>								
101-5115-09-5131 Meetings	0	0	0	0	0	75	75	75
101-5115-09-5667 Senior Programs	1,001	0	0	0	0	0	0	0
101-5115-09-5668 Community Center Programs	831	0	0	0	0	0	0	0
TOTAL Miscellaneous	1,832	0	0	0	0	75	75	75
TOTAL Fleet	8,029	0	0	51,046	14,182	90,566	92,005	78,082

101-General Fund
HR

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
101-5117-01-5101 Salaries	0	0	0	131,000	102,130	187,000	189,000	192,670
101-5117-01-5106 Longevity	0	0	0	50	50	100	100	100
101-5117-01-5107 Retirement - TMRS	0	0	0	13,957	9,736	19,926	24,867	29,822
101-5117-01-5108 Payroll Tax Expense (medicare	0	0	0	1,900	1,421	2,713	2,742	2,795
101-5117-01-5109 Group Health Insurance	0	0	0	18,290	12,758	23,755	23,755	23,755
101-5117-01-5110 Workers Comp TML	0	0	0	320	0	400	400	400
101-5117-01-5621 Travel & Training	0	0	0	3,050	333	7,785	7,785	7,785
TOTAL Personnel	0	0	0	168,567	126,428	241,679	248,649	257,327
<u>Materials & Supplies</u>								
101-5117-03-5050 Office Supplies	0	0	0	300	251	300	300	300
101-5117-03-5081 Uniforms	0	0	0	490	0	500	500	500
101-5117-03-5090 Postage	0	0	0	0	0	50	50	50
TOTAL Materials & Supplies	0	0	0	790	251	850	850	850
<u>Repairs & Maintenance</u>								
<u>Utilities</u>								
<u>Contract Services</u>								
101-5117-06-5190 Driving Record Monitoring	0	0	0	3,300	2,077	3,500	3,500	3,500
101-5117-06-5240 Drug Testing/background	0	0	0	12,500	8,783	12,500	12,500	12,500
101-5117-06-5300 Benefits Admininstration	0	0	0	2,400	0	0	0	0
TOTAL Contract Services	0	0	0	18,200	10,860	16,000	16,000	16,000
<u>Fees & Other Services</u>								
101-5117-07-5220 Advertising & Notices	0	0	0	500	0	500	500	500
101-5117-07-5260 Dues and Memberships	0	0	0	650	528	670	670	670
101-5117-07-5665 Technology	0	0	0	13,952	9,343	12,000	12,000	12,000
TOTAL Fees & Other Services	0	0	0	15,102	9,871	13,170	13,170	13,170
<u>Miscellaneous</u>								
101-5117-09-5131 Meetings	0	0	0	1,000	154	2,275	2,275	2,275
101-5117-09-5132 Employee Appreciation	0	0	0	20,000	9,587	20,000	20,000	20,000
101-5117-09-5133 Marketing & Promotions	0	0	0	2,000	0	0	0	0
101-5117-09-5134 Tuition Reimbursement	0	0	0	25,000	2,626	25,000	25,000	25,000
TOTAL Miscellaneous	0	0	0	48,000	12,366	47,275	47,275	47,275
<u>Contingency/FB</u>								
TOTAL HR	0	0	0	250,659	159,777	318,974	325,944	334,622
TOTAL EXPENDITURES	0	13,554,064	15,871,558	19,122,035	13,821,705	20,341,975	21,375,361	21,958,292
REVENUE OVER/ (UNDER) EXPENDITURES	10,483,769	866,196	4,923,708	512,710	3,324,982	1,774,020	765,634	463,085

201-Water Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE =====								
Fines and Fees								
201-4000-01-4012 Late Penalties-Water	22,151	25,593	32,328	30,000	25,932	34,000	34,000	34,000
201-4000-01-4013 Application fee	6,780	7,680	7,520	7,500	9,480	10,000	10,000	10,000
201-4000-01-4014 Reconnects	9,140	8,720	6,915	6,000	4,360	3,500	3,500	3,500
201-4000-01-4630 Bank Fees collected	720	11,227	480	0	570	0	0	0
201-4000-01-4710 Water Impact Fees	100,320	0	372,705	736,812	1,278,072	1,018,000	1,018,000	1,018,000
TOTAL Fines and Fees	139,111	53,220	419,948	780,312	1,318,414	1,065,500	1,065,500	1,065,500
Charges for Services								
201-4000-06-4010 Water Billings	1,216,473	1,503,767	1,709,422	2,000,000	1,337,364	2,217,484	2,217,484	2,217,484
201-4000-06-4011 Water Conection/Tap Fees	39,222	53,833	173,223	100,000	119,887	350,150	350,150	350,150
201-4000-06-4015 Bulk Water	0	48	51	0	991	0	0	0
201-4000-06-4019 Billing Adjustments	92,464	74,998	66,561	0	1,186	0	0	0
201-4000-06-4020 Infrastructure Inspection Fee	0	461,236	178,083	250,000	0	250,000	250,000	250,000
TOTAL Charges for Services	1,348,160	2,093,883	2,127,340	2,350,000	1,459,428	2,817,634	2,817,634	2,817,634
Miscellaneous								
201-4000-09-4420 Developer Contribution Revenu	0	5,211,868	0	0	0	0	0	0
201-4000-09-4500 Interest Income	12,622	316,977	52,459	60,000	29,397	38,722	38,722	38,722
201-4000-09-4540 Other Income	750	3,567	8,402	0	3,852	0	0	0
TOTAL Miscellaneous	13,372	5,532,412	60,861	60,000	33,249	38,722	38,722	38,722
Contingency/FB								
201-4000-99-4091 Transfers In	0	505,616	0	0	0	0	0	1,001,741
TOTAL Contingency/FB	0	505,616	0	0	0	0	0	1,001,741
TOTAL GENERAL REVENUE	1,500,643	8,185,131	2,608,149	3,190,312	2,811,092	3,921,856	3,921,856	4,923,597
TOTAL REVENUES	1,500,643 =====	8,185,131 =====	2,608,149 =====	3,190,312 =====	2,811,092 =====	3,921,856 =====	3,921,856 =====	4,923,597 =====

201-Water Fund
Water

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
201-5201-01-5101 Salaries	313,583	268,184	302,649	346,333	249,444	362,200	412,542	322,042
201-5201-01-5105 Overtime	10,606	15,935	13,666	12,000	15,256	20,000	20,000	20,000
201-5201-01-5106 Longevity	1,900	1,200	450	450	400	700	700	550
201-5201-01-5107 TMRS Contribution	20,974	19,290	20,041	38,409	25,516	40,779	56,971	51,286
201-5201-01-5108 Payroll Tax Expense (medicare	4,452	4,049	4,235	5,202	3,874	5,552	6,282	4,958
201-5201-01-5109 Group Health Insurance	52,619	47,768	51,174	71,266	56,793	71,266	83,143	71,266
201-5201-01-5110 Workmens Comp TML	8,264	11,102	8,525	9,013	9,287	12,600	14,700	12,600
201-5201-01-5621 Travel/Training	3,201	5,348	5,657	5,700	7,804	5,700	5,700	4,750
TOTAL Personnel	415,600	372,876	406,396	488,373	368,374	518,797	600,038	487,452
<u>Materials & Supplies</u>								
201-5201-03-5050 Office Supplies	1,842	3,711	5,849	6,000	4,844	7,000	7,000	7,000
201-5201-03-5080 Gas & Oil	15,739	20,111	24,915	20,000	17,365	25,000	25,000	25,000
201-5201-03-5081 Uniforms	4,049	4,748	6,328	5,000	4,913	6,000	6,000	6,000
201-5201-03-5090 Postage	9,735	12,315	12,107	11,500	11,721	12,000	12,000	12,000
201-5201-03-5150 Printing	4,517	4,247	6,326	4,500	4,246	5,000	5,000	5,000
201-5201-03-5608 Rock, Sand & Gravel	338	540	7,058	5,000	7,085	7,000	7,000	7,000
201-5201-03-5630 Tools	1,175	4,164	5,653	6,000	2,272	6,000	6,000	6,000
201-5201-03-5903 Parts and Fittings	5,901	5,166	(80,700)	30,000	6,710	30,000	30,000	30,000
201-5201-03-5904 Chlorine	8,276	11,382	14,748	12,000	8,130	15,000	15,000	15,000
201-5201-03-5905 Meters	65,214	103,338	39,732	140,000	106,416	140,000	140,000	140,000
TOTAL Materials & Supplies	116,786	169,721	42,018	240,000	173,702	253,000	253,000	253,000
<u>Repairs & Maintenance</u>								
201-5201-04-5120 Building Maintenance	4,410	5,396	13,714	18,500	11,885	15,000	15,000	15,000
201-5201-04-5121 Equipment Maintenance	49,532	30,861	38,892	40,000	37,920	45,000	45,000	45,000
201-5201-04-5122 Vehicle Maintenance	6,773	10,249	11,384	8,000	10,163	8,000	8,000	8,000
201-5201-04-5902 Water System Maintenance	96,195	177,660	176,449	414,291	102,235	270,000	270,000	270,000
TOTAL Repairs & Maintenance	156,911	224,166	240,439	480,791	162,203	338,000	338,000	338,000
<u>Utilities</u>								
201-5201-05-5616 Utilities - Electricity	80,084	114,167	134,507	135,000	111,317	135,000	135,000	135,000
201-5201-05-5617 Utilities - Gas	2,226	2,230	3,172	4,000	5,652	4,000	4,000	4,000
201-5201-05-5618 Utilities - Telephone	4,443	6,159	6,404	7,000	4,917	7,000	7,000	7,000
201-5201-05-5619 Utilities - Water/Sewer	974	1,117	761	1,200	0	1,200	1,200	1,200
TOTAL Utilities	87,727	123,674	144,844	147,200	121,885	147,200	147,200	147,200
<u>Contract Services</u>								
201-5201-06-5240 Drug testing/background check	652	137	201	0	0	0	0	0
201-5201-06-5620 Legal & Professional	(16,381)	29,649	25,316	38,650	4,262	35,000	35,000	35,000
201-5201-06-5766 Consultant - engineering	43,337	27,126	21,940	60,000	5,206	60,000	60,000	60,000
201-5201-06-5911 Water Master Plan	6,301	0	0	0	0	0	0	0
TOTAL Contract Services	33,908	56,911	47,456	98,650	9,468	95,000	95,000	95,000

201-Water Fund
Water

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Fees & Other Services</u>								
201-5201-07-5190 Insurance - TML	8,262	9,520	8,709	9,000	8,227	9,000	9,000	9,000
201-5201-07-5220 Advertising & Notices	2,136	1,301	0	750	425	750	750	750
201-5201-07-5260 Dues & Memberships	111	1,820	1,101	4,700	4,737	4,700	4,700	4,700
201-5201-07-5261 Permits-TCEQ	3,469	3,729	10,587	6,087	3,719	6,100	6,100	6,100
201-5201-07-5262 UTRW membership	2,470	2,805	3,041	3,041	3,197	3,100	3,100	3,100
201-5201-07-5280 Maintenance contract - tanks	0	0	0	2,000	1,565	0	0	0
201-5201-07-5624 Equipment Rental	1,705	11,027	3,897	6,000	551	6,000	6,000	6,000
201-5201-07-5665 Technology	12,574	5,164	5,555	8,250	6,210	8,250	8,250	8,250
201-5201-07-5666 Bank fees	175	350	166	9,875	9,875	9,000	9,000	9,000
201-5201-07-5901 Lab Fees	2,699	17,645	21,737	20,000	5,425	20,000	20,000	20,000
201-5201-07-5902 Inspection Fees	0	91,891	0	0	0	0	0	0
201-5201-07-5906 Groundwater Pumpage Fee	16,764	15,149	10,961	15,000	13,535	15,000	15,000	15,000
201-5201-07-5909 AMR Annual Fees	5,076	2,963	6,638	6,000	2,375	6,000	6,000	6,000
201-5201-07-5931 Franchise Fees 8%	96,200	0	0	0	0	75,000	75,000	75,000
TOTAL Fees & Other Services	151,641	163,364	72,393	90,703	59,842	162,900	162,900	162,900
<u>Debt Service</u>								
201-5201-98-5791 Transfer out	84,588	0	47,399	0	0	0	0	0
201-5201-98-5801 2016 Bond Principal	0	0	0	230,000	230,000	260,000	260,000	260,000
201-5201-98-5866 2016 Bond Interest	132,476	125,537	122,300	116,700	60,075	109,350	109,350	109,350
201-5201-98-5867 2023 CO Bond Principal	0	0	0	60,000	60,000	65,000	65,000	65,000
201-5201-98-5868 2023 CO Bond Interest	0	192,049	323,752	315,906	158,403	316,031	316,031	316,031
201-5201-98-5872 2025 CO Interest	0	0	0	0	0	0	0	1,001,741
201-5201-98-5899 Bond Issue Costs	0	192,938	0	0	0	0	0	0
201-5201-98-9900 Amortization	(14,502)	(14,502)	(14,502)	0	0	0	0	0
TOTAL Debt Service	202,562	496,022	478,949	722,606	508,478	750,381	750,381	1,752,122
<u>Contingency/FB</u>								
201-5201-99-4090 Administrative fee	98,640	97,574	98,640	98,640	73,980	98,640	98,640	98,640
201-5201-99-9900 Depreciation expense	423,427	468,030	660,994	600,000	0	800,000	800,000	800,000
TOTAL Contingency/FB	522,067	565,604	759,634	698,640	73,980	898,640	898,640	898,640
 TOTAL Water	 1,687,202	 2,172,338	 2,192,129	 2,966,963	 1,477,931	 3,163,918	 3,245,159	 4,134,314
 TOTAL EXPENDITURES	 0	 2,172,338	 2,192,129	 2,966,963	 1,477,931	 3,163,918	 3,245,159	 4,134,314
 REVENUE OVER/(UNDER) EXPENDITURES	 1,500,643	 6,012,793	 416,021	 223,349	 1,333,161	 757,938	 676,697	 789,283

202-Sewer Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE								
=====								
Fines and Fees								
202-4000-01-4021 Late Penalties - Sewer	10,632	12,048	12,200	10,000	10,011	10,000	10,000	10,000
202-4000-01-4710 Sewer Impact Fees	13,878	0	426,912	836,615	2,126,173	1,489,000	1,725,000	1,725,000
TOTAL Fines and Fees	24,510	12,048	439,112	846,615	2,136,184	1,499,000	1,735,000	1,735,000
Charges for Services								
202-4000-06-4011 Sewer Connection/Tap Fees	3,400	8,828	1,700	0	0	0	0	0
202-4000-06-4019 Billing Adjustments	42,759	(1,769)	18,156	0	0	0	0	0
202-4000-06-4020 Sewer Billings	771,320	916,351	967,511	1,150,000	785,396	1,286,908	1,286,908	1,286,908
202-4000-06-4022 Lift Station	2,900	9,500	1,750	0	0	0	0	0
TOTAL Charges for Services	820,379	932,910	989,117	1,150,000	785,396	1,286,908	1,286,908	1,286,908
Miscellaneous								
202-4000-09-4500 Interest Income	5,600	36,278	43,771	1,623,884	1,568,105	680,222	680,222	680,222
202-4000-09-4540 Other Income	(440)	0	0	0	0	0	0	0
TOTAL Miscellaneous	5,160	36,278	43,771	1,623,884	1,568,105	680,222	680,222	680,222
Contingency/FB								
TOTAL GENERAL REVENUE								
	850,049	981,236	1,471,999	3,620,499	4,489,685	3,466,130	3,702,130	3,702,130
TOTAL REVENUES								
	850,049	981,236	1,471,999	3,620,499	4,489,685	3,466,130	3,702,130	3,702,130
	=====	=====	=====	=====	=====	=====	=====	=====

202-Sewer Fund
Sewer

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
202-5202-01-5101 Salaries	263,183	180,556	235,606	280,933	242,223	342,000	574,656	479,000
202-5202-01-5105 Overtime	20,427	13,848	25,848	30,000	34,712	30,000	30,000	30,000
202-5202-01-5106 Longevity	1,100	200	1,100	1,350	1,300	1,550	1,550	1,550
202-5202-01-5107 Retirement - TMRS	17,738	12,468	16,208	31,860	24,468	39,783	61,964	76,429
202-5202-01-5108 Payroll Tax Expense (medicare)	4,001	2,600	3,730	4,311	3,767	5,416	6,832	7,403
202-5202-01-5109 Group Health Insurance	38,952	40,861	40,669	47,510	55,286	71,266	83,143	83,143
202-5202-01-5110 Workers Comp TML	8,703	11,134	6,395	6,026	6,966	9,040	10,549	10,549
202-5202-01-5621 Travel/training	3,885	3,613	5,592	5,000	2,639	6,000	6,000	6,000
TOTAL Personnel	357,989	265,279	335,147	406,990	371,361	505,055	774,694	694,074
<u>Materials & Supplies</u>								
202-5202-03-5050 Office Supplies	1,839	5,529	2,509	5,000	3,169	5,000	5,000	5,000
202-5202-03-5080 Gas & Oil	11,162	11,153	15,874	14,000	10,020	17,000	17,000	17,000
202-5202-03-5081 Uniforms	2,560	2,725	4,027	3,500	3,374	4,000	4,000	4,000
202-5202-03-5090 Postage	15	145	295	300	45	300	300	300
202-5202-03-5150 Printing	0	336	0	600	0	600	600	600
202-5202-03-5607 Rock, Sand & Gravel	0	0	7,740	8,000	6,330	12,000	12,000	12,000
202-5202-03-5608 Chemicals Purchased	13,852	12,024	9,630	10,000	8,735	10,000	10,000	10,000
202-5202-03-5630 Tools	2,228	3,824	5,553	5,000	4,740	6,000	6,000	6,000
202-5202-03-5903 Parts and Fittings	2,151	2,216	3,160	3,000	137	3,000	3,000	3,000
202-5202-03-5904 Chlorine	7,712	10,626	15,783	11,000	12,101	16,000	16,000	16,000
TOTAL Materials & Supplies	41,518	48,577	64,569	60,400	48,650	73,900	73,900	73,900
<u>Repairs & Maintenance</u>								
202-5202-04-5120 Building Maintenance	210	9,938	8,279	5,000	4,512	5,000	5,000	5,000
202-5202-04-5121 Equipment Maintenance	48,903	21,910	51,274	35,000	27,513	35,000	35,000	35,000
202-5202-04-5122 Vehicle Maintenance	3,168	8,920	8,416	7,000	4,587	7,000	7,000	7,000
202-5202-04-5902 Sewer System Maintenance	61,442	75,954	48,918	60,000	49,924	80,000	80,000	80,000
202-5202-04-5903 WWTP Maintenance	103,867	62,837	87,613	85,000	51,206	85,000	85,000	85,000
TOTAL Repairs & Maintenance	217,590	179,559	204,500	192,000	137,743	212,000	212,000	212,000
<u>Utilities</u>								
202-5202-05-5616 Utilities - Electricity	47,709	40,046	54,423	55,500	47,744	55,500	55,500	55,500
202-5202-05-5618 Utilities - Telephone	4,090	7,017	9,105	7,000	6,349	9,250	9,250	9,250
202-5202-05-5619 Utilities - Water/Sewer	56,113	106,027	154,756	100,000	82,073	100,000	100,000	100,000
202-5202-05-5621 Utilities - Sludge Disposal	7,131	0	3,304	10,000	0	10,000	10,000	10,000
TOTAL Utilities	115,043	153,089	221,588	172,500	136,166	174,750	174,750	174,750
<u>Contract Services</u>								
202-5202-06-5240 Drug testing/background check	2,232	0	200	0	0	0	0	0
202-5202-06-5620 Legal & Professional	14,770	3,743	1,871	6,000	3,605	6,000	6,000	6,000
202-5202-06-5766 Consultant - engineering	29,665	45,707	38,572	8,000	0	30,000	30,000	30,000
202-5202-06-5912 Sewer Master Plan	3,564	0	0	0	0	0	0	0
TOTAL Contract Services	50,231	49,449	40,644	14,000	3,605	36,000	36,000	36,000

CITY OF AUBREY
ADOPTED BUDGET
AS OF: JUNE 30TH, 2025

202-Sewer Fund
Sewer

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Fees & Other Services</u>								
202-5202-07-5190 Insurance - TML	10,583	14,400	14,515	15,000	13,712	15,000	15,000	15,000
202-5202-07-5260 Dues & Memberships	550	320	2,601	740	0	2,185	2,185	2,185
202-5202-07-5261 Permits-TCEQ	2,316	4,697	0	4,700	2,368	4,100	4,100	4,100
202-5202-07-5540 Bond Insurance	0	0	0	0	38,416	38,416	38,416	38,416
202-5202-07-5624 Equipment Rental	0	15,392	3,516	15,000	3,420	15,000	15,000	15,000
202-5202-07-5665 Technology	6,144	2,597	3,750	9,000	8,992	9,000	9,000	9,000
202-5202-07-5666 Bank Fees	0	0	0	0	193	0	0	0
202-5202-07-5901 Lab Fees	10,539	14,393	14,558	15,000	10,675	15,000	15,000	15,000
202-5202-07-5931 Franchise Fees 8%	60,947	0	0	0	0	75,000	75,000	75,000
TOTAL Fees & Other Services	91,079	51,800	38,940	59,440	77,777	173,701	173,701	173,701
<u>Debt Service</u>								
202-5202-98-5841 2012 CO Bond Interest	5,504	6,215	2,492	0	0	0	0	0
202-5202-98-5845 Interest - 2024A CO	0	0	0	1,798,934	689,634	2,236,650	2,236,650	2,236,650
TOTAL Debt Service	5,504	6,215	2,492	1,798,934	689,634	2,236,650	2,236,650	2,236,650
<u>Contingency/FB</u>								
TOTAL Sewer	878,955	753,967	907,881	2,704,264	1,464,935	3,412,056	3,681,695	3,601,075
TOTAL EXPENDITURES	0	753,967	907,881	2,704,264	1,464,935	3,412,056	3,681,695	3,601,075
REVENUE OVER/ (UNDER) EXPENDITURES	850,049	227,268	564,119	916,235	3,024,749	54,074	20,435	101,055

205-Solid Waste Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE								
=====								
Charges for Services								
205-4000-06-4019 Billing Adjustments	1,537	28,196	23,389	0	0	0	0	0
205-4000-06-4025 Garbage Billings	<u>1,160,527</u>	<u>1,497,156</u>	<u>2,140,908</u>	<u>2,546,000</u>	<u>1,707,076</u>	<u>2,790,000</u>	<u>2,790,000</u>	<u>2,790,000</u>
TOTAL Charges for Services	1,162,065	1,525,352	2,164,298	2,546,000	1,707,076	2,790,000	2,790,000	2,790,000
Miscellaneous								
205-4000-09-4540 Other income	<u>0</u>	<u>537</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Miscellaneous	0	537	0	0	0	0	0	0
Contingency/FB								
205-4000-99-4091 Transfer from W/S	<u>84,588</u>	<u>0</u>	<u>47,399</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Contingency/FB	84,588	0	47,399	0	0	0	0	0
TOTAL GENERAL REVENUE	1,246,652	1,525,889	2,211,697	2,546,000	1,707,076	2,790,000	2,790,000	2,790,000
TOTAL REVENUES	<u>1,246,652</u>	<u>1,525,889</u>	<u>2,211,697</u>	<u>2,546,000</u>	<u>1,707,076</u>	<u>2,790,000</u>	<u>2,790,000</u>	<u>2,790,000</u>
	=====	=====	=====	=====	=====	=====	=====	=====

205-Solid Waste Fund
Solid Waste

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Materials & Supplies								
205-5205-03-5150 Printing	0	68	0	0	0	0	0	0
TOTAL Materials & Supplies	0	68	0	0	0	0	0	0
Fees & Other Services								
205-5205-07-5666 Mustang Collection Fees	40,610	61,830	92,546	116,000	69,997	120,000	120,000	120,000
205-5205-07-5931 Franchise Fees 15%	169,091	219,077	302,734	315,000	266,781	370,000	370,000	370,000
205-5205-07-5935 Waste Connections	860,704	0	0	0	0	0	0	0
205-5205-07-5940 Rhino Removal	176,247	668,084	0	0	0	0	0	0
205-5205-07-5941 Republic Waste	0	849,754	1,816,417	2,115,000	1,632,626	2,300,000	2,300,000	2,300,000
TOTAL Fees & Other Services	1,246,652	1,798,745	2,211,697	2,546,000	1,969,404	2,790,000	2,790,000	2,790,000
Contingency/FB								
TOTAL Solid Waste	1,246,652	1,798,813	2,211,697	2,546,000	1,969,404	2,790,000	2,790,000	2,790,000
TOTAL EXPENDITURES	0	1,798,813	2,211,697	2,546,000	1,969,404	2,790,000	2,790,000	2,790,000
REVENUE OVER/(UNDER) EXPENDITURES	1,246,652	(272,924)	0	0	(262,328)	0	0	0

301-Debt Service Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE =====								
Taxes								
301-4000-02-4100 Property Taxes	<u>774,743</u>	<u>1,328,281</u>	<u>1,367,698</u>	<u>1,465,000</u>	<u>1,530,790</u>	<u>1,482,500</u>	<u>1,482,500</u>	<u>1,464,352</u>
TOTAL Taxes	774,743	1,328,281	1,367,698	1,465,000	1,530,790	1,482,500	1,482,500	1,464,352
Miscellaneous								
301-4000-09-4500 Interest Income	<u>1,562</u>	<u>24,648</u>	<u>29,652</u>	<u>28,500</u>	<u>17,602</u>	<u>20,000</u>	<u>20,000</u>	<u>770,000</u>
TOTAL Miscellaneous	1,562	24,648	29,652	28,500	17,602	20,000	20,000	770,000
Contingency/FB								
301-4000-99-4091 Transfers in	<u>0</u>	<u>0</u>	<u>0</u>	<u>433,919</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,107,171</u>
TOTAL Contingency/FB	0	0	0	433,919	0	0	0	2,107,171
TOTAL GENERAL REVENUE	776,305	1,352,929	1,397,349	1,927,419	1,548,392	1,502,500	1,502,500	4,341,523
TOTAL REVENUES	<u>776,305</u>	<u>1,352,929</u>	<u>1,397,349</u>	<u>1,927,419</u>	<u>1,548,392</u>	<u>1,502,500</u>	<u>1,502,500</u>	<u>4,341,523</u>
=====								

301-Debt Service Fund
Debt Service

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Fees & Other Services</u>								
301-5301-07-5870 Agent Fees	3,500	1,580	3,500	3,500	0	3,500	3,500	3,500
TOTAL Fees & Other Services	3,500	1,580	3,500	3,500	0	3,500	3,500	3,500
<u>Debt Service</u>								
301-5301-98-5850 2020 Time Warrant Principal	36,000	36,000	36,000	38,000	38,000	38,000	38,000	38,000
301-5301-98-5851 2020 Time Warrant Interest	10,572	10,140	9,708	9,264	4,746	8,808	8,808	8,808
301-5301-98-5852 2006 CO Principal	30,000	75,000	40,000	45,000	0	45,000	45,000	45,000
301-5301-98-5853 2006 CO Interest	11,685	7,385	7,380	5,740	2,870	3,895	3,895	3,895
301-5301-98-5857 2010 GO Refunding Interest	10,251	0	0	0	0	0	0	0
301-5301-98-5860 2013 GO Refunding Principal	65,360	64,153	21,204	56,000	0	60,000	60,000	60,000
301-5301-98-5861 2013 GO Refunding Interest	10,382	2,969	1,527	2,796	1,323	1,446	1,446	1,446
301-5301-98-5864 2019 Time Warrant Principal	94,000	96,000	98,000	101,000	101,000	612,000	612,000	612,000
301-5301-98-5865 2019 Time Warrant Interest	17,840	16,063	14,249	12,389	6,667	5,722	5,722	5,722
301-5301-98-5866 2020 GO Refunding Prinicipal	422,000	434,000	558,000	562,000	562,000	60,000	60,000	60,000
301-5301-98-5867 2020 GO Refunding Interest	12,508	18,179	12,872	6,880	4,943	3,552	3,552	3,552
301-5301-98-5868 2022 CO Public Safety Prin	0	0	70,000	290,000	290,000	290,000	290,000	290,000
301-5301-98-5869 2022 CO Public Safety Int	0	418,644	464,850	455,850	231,550	441,350	441,350	441,350
301-5301-98-5871 Interest - CO 2024 FS#2	0	0	0	339,000	224,790	228,600	228,600	228,600
301-5301-98-5873 2025 CO Interest	0	0	0	0	0	0	0	2,539,650
301-5301-98-5899 Bond Issue Costs	0	0	200	0	0	0	0	0
TOTAL Debt Service	720,597	1,178,534	1,333,991	1,923,919	1,467,889	1,798,373	1,798,373	4,338,023
<u>Contingency/FB</u>								
TOTAL Debt Service	724,097	1,180,114	1,337,491	1,927,419	1,467,889	1,801,873	1,801,873	4,341,523
TOTAL EXPENDITURES	0	1,180,114	1,337,491	1,927,419	1,467,889	1,801,873	1,801,873	4,341,523
REVENUE OVER/ (UNDER) EXPENDITURES	776,305	172,816	59,858	0	80,504	(299,373)	(299,373)	0

401-Special Revenue Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE								
=====								
Fines and Fees								
401-4000-01-4310 Court Security Fee	3,232	4,018	6,416	4,600	4,891	4,600	4,600	4,600
401-4000-01-4421 Child Safety Fees	7,381	7,075	7,147	8,000	7,387	8,000	8,000	8,000
401-4000-01-4710 Court Technology Fee	2,724	3,303	5,280	4,000	4,014	4,000	4,000	4,000
TOTAL Fines and Fees	13,338	14,395	18,843	16,600	16,292	16,600	16,600	16,600
Taxes								
401-4000-02-4170 Hotel/Motel Tax	3,358	9,463	8,989	10,000	3,474	5,000	5,000	5,000
TOTAL Taxes	3,358	9,463	8,989	10,000	3,474	5,000	5,000	5,000
Grants								
401-4000-03-4020 Seizures	0	0	0	0	978	0	0	0
401-4000-03-4701 NCTCOG/State Comp/LEOSE	1,326	1,452	4,128	4,128	4,507	4,507	4,507	4,507
TOTAL Grants	1,326	1,452	4,128	4,128	5,485	4,507	4,507	4,507
Miscellaneous								
401-4000-09-4500 Interest Income	146	1,332	2,345	3,000	1,607	2,000	2,000	2,000
TOTAL Miscellaneous	146	1,332	2,345	3,000	1,607	2,000	2,000	2,000
Contingency/FB								
=====								
TOTAL GENERAL REVENUE	18,168	26,642	34,304	33,728	26,858	28,107	28,107	28,107
=====								
TOTAL REVENUES	18,168	26,642	34,304	33,728	26,858	28,107	28,107	28,107
=====								

401-Special Revenue Fund
Officers Training Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
401-5401-01-5621 Travel/training	<u>0</u>	<u>1,360</u>	<u>2,380</u>	<u>3,000</u>	<u>3,880</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
TOTAL Personnel	<u>0</u>	<u>1,360</u>	<u>2,380</u>	<u>3,000</u>	<u>3,880</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<u>Materials & Supplies</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Contract Services</u>								
401-5401-06-5677 Child Safety - Child Advoc Ct	<u>3,500</u>	<u>3,500</u>	<u>3,700</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
TOTAL Contract Services	<u>3,500</u>	<u>3,500</u>	<u>3,700</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<u>Fees & Other Services</u>								
401-5401-07-5665 Court Technology	<u>4,033</u>	<u>2,278</u>	<u>5,652</u>	<u>4,000</u>	<u>8,640</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTAL Fees & Other Services	<u>4,033</u>	<u>2,278</u>	<u>5,652</u>	<u>4,000</u>	<u>8,640</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<u>Public Safety</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Contingency/FB</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL Officers Training Fund	7,533	7,138	11,732	10,500	16,020	10,500	10,500	10,500

401-Special Revenue Fund
Seizure

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Materials & Supplies</u>								
401-5402-03-5631 Seizure Equipment < \$10,000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>344</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Materials & Supplies	0	0	0	0	344	0	0	0
<u>Contract Services</u>								
401-5402-06-5620 Seizure - Legal & Professiona	<u>0</u>	<u>0</u>	<u>375</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Contract Services	0	0	375	0	0	0	0	0
<u>Fees & Other Services</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL Seizure	0	0	375	0	344	0	0	0

401-Special Revenue Fund
Court Technology

				(----- 2024-2025 -----)		(----- 2025-2026 -----)		
	2021-2022	2022-2023	2023-2024	CURRENT	Y-T-D	DEPARTMENT	PROPOSED	ADOPTED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	REQUESTED	BUDGET	BUDGET
						DR	PB	AB
Debt Service								
Contingency/FB								

401-Special Revenue Fund
Court Security

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
401-5404-01-5101 Salaries	2,400	560	0	0	0	0	0	0
401-5404-01-5108 Payroll Tax Expense (medicare)	35	8	0	0	0	0	0	0
TOTAL Personnel	2,435	568	0	0	0	0	0	0
<u>Contingency/FB</u>								
TOTAL Court Security	2,435	568	0	0	0	0	0	0
TOTAL EXPENDITURES	0	7,706	12,107	10,500	16,364	10,500	10,500	10,500
REVENUE OVER/ (UNDER) EXPENDITURES	18,168	18,936	22,197	23,228	10,494	17,607	17,607	17,607

402-TIRZ Jackson Ridge

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE =====								
Taxes								
402-4000-02-4100 Property Taxes	474,905	475,000	881,485	900,000	500,000	1,601,779	1,601,779	1,094,517
TOTAL Taxes	474,905	475,000	881,485	900,000	500,000	1,601,779	1,601,779	1,094,517
Grants								
Donations								
Miscellaneous								
402-4000-09-4500 Interest Income	1,920	5,689	19,413	10,000	11,145	7,000	7,000	7,000
TOTAL Miscellaneous	1,920	5,689	19,413	10,000	11,145	7,000	7,000	7,000
Contingency/FB								
TOTAL GENERAL REVENUE								
	476,825	480,689	900,897	910,000	511,145	1,608,779	1,608,779	1,101,517
TOTAL REVENUES								
	476,825	480,689	900,897	910,000	511,145	1,608,779	1,608,779	1,101,517
	=====	=====	=====	=====	=====	=====	=====	=====

402-TIRZ Jackson Ridge
TIRZ

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
Materials & Supplies								
Fees & Other Services								
402-5402-07-5665 Jackson Ridge PID TIRZ Credit	342,699	474,905	625,944	900,000	729,586	1,327,092	1,327,092	952,460
402-5402-07-5670 Keeneland PID TIRZ Credit	0	0	0	0	838	141,075	141,075	72,222
402-5402-07-5671 HPR TIRZ	0	0	0	0	0	0	0	69,835
402-5402-07-5870 Bank Charges	6,310	(49,960)	0	0	0	0	0	0
TOTAL Fees & Other Services	349,009	424,945	625,944	900,000	730,424	1,468,167	1,468,167	1,094,517
TOTAL TIRZ	349,009	424,945	625,944	900,000	730,424	1,468,167	1,468,167	1,094,517
TOTAL EXPENDITURES	0	424,945	625,944	900,000	730,424	1,468,167	1,468,167	1,094,517
REVENUE OVER/(UNDER) EXPENDITURES	476,825	55,743	274,954	10,000	(219,279)	140,612	140,612	7,000

501-Capital Projects Fund

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE =====								
Penalties & Interest								
501-4000-05-4500 Interest Income	25,528	545,718	931,979	227,255	353,553	274,912	274,912	274,912
501-4000-05-4501 ABP Interest Income	0	0	90,367	0	39,123	0	0	0
501-4000-05-4502 HPR Lennar Interest Income	0	0	689	0	4,806	0	0	0
TOTAL Penalties & Interest	25,528	545,718	1,023,035	227,255	397,482	274,912	274,912	274,912
Charges for Services								
501-4000-06-4500 Developer Contrib ABP LLC	0	0	10,000,000	0	2,156,117	0	0	0
501-4000-06-4510 Developer Cont Lennar HPR	0	0	625,000	0	539,029	0	0	0
TOTAL Charges for Services	0	0	10,625,000	0	2,695,146	0	0	0
Miscellaneous								
501-4000-09-4900 Bond proceeds	11,167,193	0	5,525,000	57,350,000	0	57,350	57,350	0
501-4000-09-4901 Premium on Sale of Bonds	0	0	183,336	0	0	0	0	0
501-4000-09-5626 Transfer In VERF	0	0	46,670	0	0	0	0	0
TOTAL Miscellaneous	11,167,193	0	5,755,006	57,350,000	0	57,350	57,350	0
Contingency/FB								
501-4000-99-4091 Transfers In	0	(1)	1,733	22,637,116	0	22,637,116	22,637,116	22,637,116
501-4000-99-4092 Capital Carryforward	0	0	0	0	0	0	0	63,076,334
TOTAL Contingency/FB	0	(1)	1,733	22,637,116	0	22,637,116	22,637,116	85,713,450
TOTAL GENERAL REVENUE	11,192,721	545,717	17,404,774	80,214,371	3,092,628	22,969,378	22,969,378	85,988,362
TOTAL REVENUES	11,192,721	545,717	17,404,774	80,214,371	3,092,628	22,969,378	22,969,378	85,988,362
	=====	=====	=====	=====	=====	=====	=====	=====

501-Capital Projects Fund
Capital Projects

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Capital</u>								
501-5501-02-5641 Park Development	0	0	10,189	0	0	0	0	0
TOTAL Capital	0	0	10,189	0	0	0	0	0
<u>Contract Services</u>								
501-5501-06-5765 IT Projects	0	0	65,020	101,960	0	101,960	101,960	0
501-5501-06-5766 Engineering	19,602	0	0	150,000	0	150,000	150,000	0
TOTAL Contract Services	19,602	0	65,020	251,960	0	251,960	251,960	0
<u>Miscellaneous</u>								
501-5501-09-5633 Capital Public Safety Equip	0	0	609,313	0	0	219,298	219,298	219,298
501-5501-09-5650 Capital Public Safety 2022 CO	19,515	1,014,655	5,289,297	3,000,000	3,967,158	3,000,000	3,000,000	0
501-5501-09-5651 Capital Vehicle Replacement	0	0	1,552,215	1,947,436	786,940	1,895,436	1,895,436	1,895,436
501-5501-09-5652 Capital Project 38	0	0	0	3,500,000	3,209,794	3,500,000	3,500,000	0
501-5501-09-5655 Capital 305 S Main	10,000	0	0	1,500,000	620,734	1,500,000	1,500,000	0
501-5501-09-5656 2023 PH 1 Offsights	0	179,563	648	0	0	0	0	0
501-5501-09-5657 Capital Modular Building	0	0	291,582	175,000	0	0	0	0
501-5501-09-5658 CO 2024 FS#2	0	0	2,108,654	5,708,336	3,182,411	5,708,336	5,708,336	0
501-5501-09-5659 Council Chambers 2023	0	0	886,637	89,411	89,411	89,411	89,411	0
501-5501-09-5660 HW 377 Utility Relocates	0	0	0	6,000,000	170,723	6,000,000	6,000,000	0
501-5501-09-5661 Blackjack House	0	0	0	0	5,000	0	0	0
501-5501-09-5689 Street Projects	(18,231)	1,101,719	1,752,884	0	315,433	0	0	1,900,000
501-5501-09-5690 Admin Projects	0	0	213,123	343,848	277,552	343,848	343,848	343,848
501-5501-09-5901 Water System Expansion	0	148,837	(0)	1,816,707	623	1,816,707	1,816,707	0
501-5501-09-5902 Capex Water	0	0	0	43,000	279,861	43,000	43,000	43,000
501-5501-09-5950 Sewer System Expansion	0	0	0	56,929,548	12,797	56,929,548	56,929,548	0
501-5501-09-5951 Capex Sewer	0	0	0	210,000	138,149	210,000	210,000	210,000
501-5501-09-5952 2024 Ph 2 Offsites	0	0	0	0	447,952	0	0	0
501-5501-09-5953 WWTP Expansion	0	0	0	0	10,970,089	0	0	20,000,000
501-5501-09-5954 UTRWD Delivery Point	0	0	0	0	71,907	0	0	6,000,000
501-5501-09-5955 FM 428 Lift Station	0	0	0	0	82,220	0	0	0
501-5501-09-5956 Rock Hill Water Well	0	0	0	0	989,670	0	0	0
501-5501-09-5957 201 Sycamore	0	0	0	0	365,092	0	0	0
501-5501-09-5959 Keeneland Lot Water/Sewer	0	0	0	0	80,091	0	0	0
501-5501-09-5960 Trevedi Well	0	0	0	0	54,732	0	0	7,000,000
501-5501-09-5961 Faulkner Ground Storage	0	0	0	0	74,912	0	0	0
501-5501-09-5962 500 Rock Hill Land	0	0	0	0	143,970	0	0	0
501-5501-09-5963 Frontier St Reconstruction	0	0	0	0	29,037	0	0	920,000
501-5501-09-5964 McNatt St Extension	0	0	0	0	10,095	0	0	3,000,000
501-5501-09-5965 Pecan Ck LS Expand Ph3 S5	0	0	0	0	30,608	0	0	3,000,000
501-5501-09-5966 Storm Water Master Plan	0	0	0	0	17,850	0	0	6,500,000
501-5501-09-5967 Dane St. Project	0	0	0	0	63,191	0	0	1,100,000
501-5501-09-5969 Veterans Park Ph 2	0	0	0	0	0	0	0	800,000
501-5501-09-5970 Winn Ridge Park	0	0	0	0	0	0	0	1,300,000
501-5501-09-5972 Sports Complex	0	0	0	0	0	0	0	25,000,000
501-5501-09-5974 Trivedi Park	0	0	0	0	0	0	0	1,850,000

CITY OF AUBREY
ADOPTED BUDGET
AS OF: JUNE 30TH, 2025

501-Capital Projects Fund
Capital Projects

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
501-5501-09-5975 Main St Ph 2	0	0	0	0	0	0	0	2,300,000
501-5501-09-5977 Land Purchases	0	0	0	0	0	0	0	1,500,000
501-5501-09-5978 Dog Park	0	0	0	0	0	0	0	100,000
TOTAL Miscellaneous	11,284	2,444,773	12,704,352	81,263,286	26,488,003	81,255,584	81,255,584	84,981,582
<u>Debt Service</u>								
501-5501-98-5899 Bond Issue Costs	270,018	(15,115)	203,337	1,006,780	609,038	1,006,780	1,006,780	1,006,780
TOTAL Debt Service	270,018	(15,115)	203,337	1,006,780	609,038	1,006,780	1,006,780	1,006,780
<u>Contingency/FB</u>								
TOTAL Capital Projects	300,905	2,429,659	12,982,898	82,522,026	27,097,040	82,514,324	82,514,324	85,988,362
TOTAL EXPENDITURES	0	2,429,659	12,982,898	82,522,026	27,097,040	82,514,324	82,514,324	85,988,362
REVENUE OVER/(UNDER) EXPENDITURES	11,192,721	(1,883,942)	4,421,876	(2,307,655)	(24,004,412)	(59,544,946)	(59,544,946)	0

701-MDD

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE								
=====								
Taxes								
701-4000-02-4130 Sales Taxes	794,038	858,492	1,094,663	975,000	1,413,128	1,100,000	1,116,000	1,116,000
TOTAL Taxes	794,038	858,492	1,094,663	975,000	1,413,128	1,100,000	1,116,000	1,116,000
Grants								
Miscellaneous								
701-4000-09-4500 Interest Income	11,889	100,617	144,643	109,000	107,159	150,000	150,000	150,000
701-4000-09-4550 Proceeds for Property Purchas	0	0	3,829	0	0	0	0	0
701-4000-09-4730 Property Rental Income	10	20	7,355	18,020	13,520	18,020	18,020	18,020
TOTAL Miscellaneous	11,899	100,637	155,827	127,020	120,679	168,020	168,020	168,020
Contingency/FB								
TOTAL GENERAL REVENUE	805,936	959,129	1,250,489	1,102,020	1,533,807	1,268,020	1,284,020	1,284,020
TOTAL REVENUES	805,936	959,129	1,250,489	1,102,020	1,533,807	1,268,020	1,284,020	1,284,020
	=====	=====	=====	=====	=====	=====	=====	=====

701-MDD

MDD

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
701-5176-01-5101 Salaries	7,801	43,862	95,387	116,900	89,019	119,000	121,000	121,000
701-5176-01-5106 Longevity	0	0	0	50	50	100	100	100
701-5176-01-5107 TMRS Contribution	507	2,493	6,434	12,455	8,244	12,684	15,925	18,129
701-5176-01-5108 Payroll Tax Expense (medicare)	108	546	1,279	1,696	1,246	1,727	1,756	1,756
701-5176-01-5109 Group Health Insurance	587	3,623	11,950	11,878	13,029	11,878	11,878	11,878
701-5176-01-5110 Workmens Comp TML	0	25	189	230	206	300	300	300
701-5176-01-5621 Travel/training	225	1,967	12,579	18,400	12,280	15,500	15,500	15,500
TOTAL Personnel	9,228	52,516	127,817	161,609	124,074	161,189	166,459	168,663
<u>Capital</u>								
<u>Materials & Supplies</u>								
701-5176-03-5050 Office Supplies	586	6,444	2,722	2,000	410	2,000	2,000	2,000
701-5176-03-5060 Promotional Materials	213	304	3,230	5,000	1,871	5,000	5,000	5,000
TOTAL Materials & Supplies	799	6,748	5,952	7,000	2,281	7,000	7,000	7,000
<u>Repairs & Maintenance</u>								
701-5176-04-5120 Building Maintenance	345	56,480	14,415	41,000	25,823	41,000	41,000	41,000
TOTAL Repairs & Maintenance	345	56,480	14,415	41,000	25,823	41,000	41,000	41,000
<u>Utilities</u>								
701-5176-05-5616 Utilities - Electricity	0	0	0	1,850	758	4,500	4,500	4,500
701-5176-05-5618 Telephone	579	647	820	595	410	820	820	820
TOTAL Utilities	579	647	820	2,445	1,168	5,320	5,320	5,320
<u>Contract Services</u>								
701-5176-06-5240 Drug screening/background che	48	150	0	0	0	0	0	0
701-5176-06-5620 Legal & Professional	44,119	28,418	24,184	63,000	24,356	55,500	65,500	65,500
701-5176-06-5764 Special Services	7,620	0	400	3,000	0	1,500	1,500	1,500
701-5176-06-7862 Maps	9,690	0	3,846	8,500	5,000	5,000	5,000	5,000
701-5176-06-7863 Strategic Plan	0	0	23,941	13,674	13,674	0	0	0
TOTAL Contract Services	61,477	28,567	52,371	88,174	43,030	62,000	72,000	72,000
<u>Fees & Other Services</u>								
701-5176-07-5150 Printing	0	0	0	3,000	0	4,000	4,000	4,000
701-5176-07-5190 Insurance - TML	756	996	823	930	777	1,570	1,570	1,570
701-5176-07-5260 Dues & Memberships	106	3,025	11,025	14,500	13,017	15,100	15,100	15,100
701-5176-07-5280 Copier Maintenance Contract	0	0	441	1,400	686	1,400	1,400	1,400
701-5176-07-5665 Technology/Promotional Video	3,583	6,532	23,370	38,800	39,167	25,000	25,000	25,000
701-5176-07-5667 Marketing and Advertising	0	0	8,070	27,475	7,574	25,000	25,000	25,000
701-5176-07-5763 Chamber of Commerce	7,500	10,000	0	0	0	0	0	0
TOTAL Fees & Other Services	11,945	20,554	43,729	86,105	61,221	72,070	72,070	72,070

CITY OF AUBREY
ADOPTED BUDGET
AS OF: JUNE 30TH, 2025

701-MDD

MDD

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Miscellaneous</u>								
701-5176-09-5131 Meetings	0	0	0	1,500	450	1,500	1,500	1,500
701-5176-09-5134 Feasibility Studies	0	0	0	0	0	0	150,000	150,000
701-5176-09-5140 Miscellaneous	39	0	0	0	0	0	0	0
701-5176-09-5630 Property Purchase	0	0	0	500,000	352,965	150,000	150,000	150,000
701-5176-09-5790 Keep Aubrey Beautiful	10,000	0	0	0	0	0	0	0
TOTAL Miscellaneous	10,039	0	0	501,500	353,416	151,500	301,500	301,500
<u>Debt Service</u>								
701-5176-98-5801 Principal Bank Note 2025	0	0	0	0	0	0	93,784	93,784
701-5176-98-5802 Interest Bank Note 2025	0	0	0	0	0	0	86,142	86,142
TOTAL Debt Service	0	0	0	0	0	0	179,926	179,926
<u>Contingency/FB</u>								
701-5176-99-4091 Administrative fee	15,000	15,000	15,000	17,400	13,050	17,400	17,400	17,400
701-5176-99-5700 Grant Match	0	0	0	150,000	30,000	200,000	200,000	200,000
701-5176-99-5750 Economic Incentives	50,000	0	0	150,000	0	300,000	100,000	100,000
701-5176-99-5800 Municipal Projects	0	0	0	25,000	25,000	50,000	50,000	50,000
701-5176-99-9900 Depreciation	4,280	4,280	8,506	0	0	0	0	0
TOTAL Contingency/FB	69,280	19,280	23,506	342,400	68,050	567,400	367,400	367,400
TOTAL MDD	163,692	184,792	268,611	1,230,233	679,063	1,067,479	1,212,675	1,214,879
TOTAL EXPENDITURES	0	184,792	268,611	1,230,233	679,063	1,067,479	1,212,675	1,214,879
REVENUE OVER/(UNDER) EXPENDITURES	805,936	774,337	981,879	(128,213)	854,744	200,541	71,345	69,141

801-Employee Benefit Trust

	2021-2022	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
GENERAL REVENUE								
=====								
Miscellaneous								
801-4000-09-4430 Employer Insurance Premiums	586,801	750,389	942,646	1,260,000	1,138,737	1,676,638	1,676,638	1,676,638
801-4000-09-4440 Employee Insurance Premiums	251,159	257,945	243,773	302,500	209,042	275,690	275,690	275,690
801-4000-09-4480 Flex Spending Account	16,297	6,714	11,588	10,000	10,767	13,312	13,312	13,312
801-4000-09-4490 Employee benefits	7,802	7,724	0	0	0	0	0	0
801-4000-09-4500 Interest Income	408	2,647	4,565	5,000	9,237	10,000	10,000	10,000
801-4000-09-4540 COBRA Premiums	0	966	0	0	0	0	0	0
TOTAL Miscellaneous	862,468	1,026,386	1,202,573	1,577,500	1,367,783	1,975,640	1,975,640	1,975,640
TOTAL GENERAL REVENUE	862,468	1,026,386	1,202,573	1,577,500	1,367,783	1,975,640	1,975,640	1,975,640
TOTAL REVENUES	862,468	1,026,386	1,202,573	1,577,500	1,367,783	1,975,640	1,975,640	1,975,640
=====								

801-Employee Benefit Trust
Insurance Premiums

	(----- 2024-2025 -----) (----- 2025-2026 -----)							
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	DEPARTMENT REQUESTED DR	PROPOSED BUDGET PB	ADOPTED BUDGET AB
<u>Personnel</u>								
801-5000-01-4090 Administrative Fee	53	1,307	1,554	1,500	958	1,500	1,500	1,500
801-5000-01-5111 Health Insurance	734,774	880,240	1,001,314	1,160,000	838,679	1,200,000	1,200,000	1,200,000
801-5000-01-5112 Dental Insurance	56,415	68,501	75,706	90,000	61,591	90,000	90,000	90,000
801-5000-01-5113 Vision Insurance	10,090	9,868	11,341	15,000	9,753	15,000	15,000	15,000
801-5000-01-5115 Life Insurance	40,715	55,906	83,500	75,000	72,245	95,500	95,500	95,500
801-5000-01-5117 Voluntary Policies	16,963	13,481	14,527	20,000	10,592	15,000	15,000	15,000
801-5000-01-5118 Flex Spending	3,629	5,977	10,270	15,000	10,999	20,000	20,000	20,000
801-5000-01-5119 New Benefits	5,726	9,848	9,446	12,000	16,822	23,000	23,000	23,000
801-5000-01-5120 Careflight/PHI	<u>1,200</u>	<u>1,895</u>	<u>4,030</u>	<u>8,000</u>	<u>5,355</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
TOTAL Personnel	869,565	1,047,023	1,211,688	1,396,500	1,026,995	1,469,000	1,469,000	1,469,000
TOTAL Insurance Premiums	869,565	1,047,023	1,211,688	1,396,500	1,026,995	1,469,000	1,469,000	1,469,000
TOTAL EXPENDITURES	0	1,047,023	1,211,688	1,396,500	1,026,995	1,469,000	1,469,000	1,469,000
REVENUE OVER/(UNDER) EXPENDITURES	862,468	(20,638)	(9,115)	181,000	340,787	506,640	506,640	506,640

Capital Improvement Plan Budgeting
FY 2025 - FY 2029

Project Description	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Project S5 - Pecan Creek LS, Phase III Expansion		\$ 3,000,000					
I&I Sewer Line Improvements	\$ 300,000	\$ 300,000					
Veterians Park Improvements	\$ 75,000	\$ 800,000					
Trivedi Park	\$ 100,000	\$ 1,850,000					
Winn Ridge Park Development	\$ 35,000	\$ 1,300,000					
Dane Street (left from 2019)		\$ 1,100,000					
North Street Drainage -2 Phases	\$ 75,000	\$ 500,000					
McNatt Construction Phase I - Bond Priority		\$ 3,000,000			\$ 12,000,000		
Magnolia Tisdell to Springhill - Bond Priority		\$ 650,000				\$ 8,000,000	
Plum Widening - Bond Priority		\$ 1,000,000					
Frontier Parkway - County Match		\$ 920,000					
Sherman and Main Signal - Bond Priority		\$ 250,000					
Land Purchases - Utilities	\$ 48,000	\$ 1,000,000	\$ 500,000				
Land Purchases - Parks		\$ 500,000	\$ 500,000				
Main Street Phase II		\$ 2,300,000					
Sports Complex - Ball Fields		\$ 25,000,000					
Upper Trinity GS & HS Pump Station		\$ 6,000,000					
Trivedi Pump Station		\$ 7,000,000					
Drainage Improvements		\$ 6,000,000					
Dog Park		\$ 100,000					
Splash Park			\$ 500,000				
Drainage between Maple & Caddell			\$ 650,000				
North Amyjo Drainage			\$ 650,000				
Magnolia ISD to Blackjack - Bond Priority			\$ 2,000,000				
Circle Y Park Development			\$ 50,000				
Peanut Dryer Improvements			\$ 750,000				
Blackjack (377 to east city limits) - Bond Priority				\$ 2,500,000			
Hwy 377 N Water and Sewer Extension				\$ 3,000,000			
Hwy 428 W Water and Sewer Extension				\$ 4,000,000			
Elevated Water Tower				\$ 3,000,000			
Winn Ridge Community Center/Parks				\$ 5,000,000			
McNatt Construction - Phase II					\$ 12,000,000		
Public Works Facility					\$ 4,000,000		
Farmers Market					\$ 5,000,000		
Rockhill Construction - Bond Priority 6					\$ 2,000,000		
Senior Center						\$ 2,000,000	
Recreations Center						\$ 5,000,000	
Project S7 - WWTP Expansion, Phase II (2.25 MGD)							\$ 55,000,000
Totals	\$ 51,367,255	\$ 62,570,000	\$ 5,600,000	\$ 17,500,000	\$ 35,000,000	\$ 15,000,000	\$ 55,000,000

Current Yr Funding

<https://cityofaubrey.sharepoint.com/sites/CityofAubrey/Shared Documents/Finance/Bonds/CO 2025/Rating Agencies/Copy of 2025-2029 CIP>

City of Aubrey
Vehicle and Equipment Replacement Schedule
Fiscal Year 2025-2026 Budget

Unit Number	Year	Lic Plate	VIN	Vehicle Description	Life	Creation Cost	4% Fixed Annual Growth				
							1.12	1.16	1.2	1.24	1.28
							25-26	26-27	27-28	28-29	29-30
Fire Department											
E521	2019	137-1596	4P1BAAGF9KA020532	Pumper/Engine	120	\$1,000,000					
E522	2019	137-1597	1P1BAAGF9KA020533	Pumper/Engine	120	\$1,000,000				1,300,000	
Q523	2024		4P1BCAGF9SA027962	Ladder Truck	180	\$1,500,000					
T521				Kenworth Tanker	120	\$450,000					
B521	2017	133-4560	1FDUF5HT5HEE06149	Ford F-550 Brush Truck	96	\$125,000		145,000			
B522	2024	161-4328	3C7WRLAJ8RG385134	Dodge 4500 Brush Truck	96	\$125,000					
S523	2023	144-9491	1FD0W5HT2PEC51394	Ford F-550 Squad	96	\$250,000					
M521	2022	146-6551	1FDUF5GT3HEE65735	Ford F-550 Ambulance	60	\$350,000			411,600		
M522	2023	145-7541	3C7WRNCL0PG6562377	Dodge 5500 Ambulance	60	\$350,000				425,320	
M523	2023	144-9565	3C7WRMCL1RC229978	Dodge 5500 Ambulance	60	\$350,000			420,000		
EMS 521	2020	145-1434	1GNSKBED5MR467935	Suburban (EMS Captain)	84	\$75,000				93,000	
INV 521	2024	144-9540	1GC4YNE78RF218209	Chevy 2500 (Fire Marshal)	84	\$75,000					
B521	2024	144-9451	2GC4YNE79R1132902	Chevy 2500 (Battalion Chief)	72	\$75,000					96,000
C522	2023	146-6588	1GNSKLED3PR302797	SSV (Assistant Chief)	84	\$65,000					83,200
C521	2023	146-6587	1GNSKLED6PR030340	SSV (Fire Chief)	84	\$65,000					83,200
Sub-Total Fire							\$0	\$145,000	\$831,600	\$1,818,320	\$262,400
Police Department											
TBO1	2024	Pending	To Be Ordered	SSV (Admin) 4x4	84	\$59,924					
TBO2	2024	Pending	To Be Ordered	SSV (Admin) 4x4	84	\$59,924					
TBO3	2024	Pending	To Be Ordered	PPV (Patrol) 4x4	60	\$86,458				107,208	
TBO4	2024	Pending	To Be Ordered	PPV (Patrol) 4x4	60	\$77,016				95,500	
TBO5	2024	Pending	To Be Ordered	Truck (CID) 4x4	84	\$48,930					
TBO6	2024	Pending	To Be Ordered	Truck (CID) 4x4	84	\$48,930					
TBO7	2024	Pending	To Be Ordered	Truck (CID) 4x4	84	\$48,930					
4523	2023	Pending	Ordered	PPV (Patrol) 4x4	60	\$86,458			103,750		
4423	2023	Pending	Ordered	PPV (Patrol) 4x4	60	\$86,458			103,750		
4323	2023	Pending	Ordered	PPV (Patrol) 4x4	60	\$86,458			103,750		
4223	2023	Pending	Ordered	PPV (Patrol) 4x4	60	\$86,458			103,750		
4123	2023	Pending	Ordered	PPV (Patrol) 4x4	60	\$77,016			92,419		
4023	2023	None	BW2303-366994	Golf Cart (Winn Ridge)	120	\$14,000					
3922	2022	Pending	Ordered	SSV - (Admin) LT	84	\$49,950					63,936
3822	2022	None	N/A	Radar Trailer (Aubrey)	120	\$8,500					
3722	2022	1466514	1GNSCLED5NR233251	PPV (Patrol)	60	\$77,016		89,339			
3622	2022	1466500	1GNSCLED4NR226887	SSV (Patrol LT)	84	\$59,924				74,306	
3522	2022	1451417	1GNSCLED3NR226511	PPV (Patrol)	60	\$77,016		89,339			
3422	2022	1451419	1GNSCLED6NR226522	PPV (Patrol)	60	\$77,016		89,339			
3322	2022	1451420	1GNSCLED0NR226577	PPV (Patrol)	60	\$77,016		89,339			
3222	2022	1451418	1GNSCLED9NR226528	PPV (Patrol)	60	\$77,016		89,339			
3122	2022	1451421	1GNSCLED6NR226498	PPV (Patrol)	60	\$77,016		89,339			
3022	2022	RNP1129	1GNSCLED6NR243738	PPV (City Admin)	84	\$49,950				61,938	
2921	2021	1141446	1GNSCLED1MR479650	PPV (Patrol Supervisor)	60	\$77,016	86,258				
2821	2021	1451444	1GNSCLED0MR479963	PPV (Patrol Supervisor)	60	\$77,016	86,258				
2721	2021	1451445	1GNSCLEDXMR479937	PPV (Patrol Supervisor)	60	\$77,016	86,258				
2621	2021	1451443	1GNSCLEDXMR480182	PPV (Patrol Supervisor)	60	\$77,016	86,258				

4% Fixed Annual Growth							1.12	1.16	1.2	1.24	1.28
Unit Number	Year	Lic Plate	VIN	Vehicle Description	Life	Creation Cost	25-26	26-27	27-28	28-29	29-30
2520	2020	1418991	1GNLCDEC5LR237590	PPV (Patrol)	60	\$77,016					98,580
2420	2020	1418990	1GNLCDEC6LR238862	PPV (Patrol)	60						98,580
2320	2020	1418989	1GNLCDEC8LR239060	PPV Patrol	60						98,580
2220	2020	1418988	1GNLCDEC8LR238877	PPV (SRO)	84			89,339			
2120	2020	MYL7678	1GNLDCDKC1LR245478	SSV (Admin Chief)	84			57,942			
2119	2019	1371558	1GTNLCDEC1KR148419	PPV (Patrol)	60						
1919	2019	1371559	1GNLCDECXKR148189	SSV (CID LT)	84		55,944				
1819	2019	1371585	1G1ZC5ST3KF183356	SSV (CID)	84		55,944				
1719	2019	None	N/A	Golf Cart (PV)	120					17,360	
5107-3	2022	1569291	1FTER4EH6NLD53494	Ford Ranger	72		\$32,000				42,240
371	2014	1154153	1GNLC2E02ER134060	PPV (Patrol)	60	\$77,016					
Sub-Total Police							\$456,920	\$683,312	\$507,418	\$356,312	\$401,917
Public Works											
5107-1	2022	1466523	1FMSK7KH1NGB70070	Ford Explorer (DPW)	60	\$53,000	Development			63,600	
5105-6	2000	1184386	1FDW37F7YEE52204	Ford F350 1T - Dump Truck	84	\$70,000	Water	70,000			
5105-8	2023	1449552	1FDUF5HT5PED12643	Ford F550	72	\$100,000	Streets				132,000
5202-2	2022	1449534	1FD8W3HT5NEG05977	Ford F350	72	\$130,000	Sewer				171,600
5201-3	2023	1449551	1FT8W2AA9PED37705	Ford 250 Super Duty	60	\$54,000	Water			71,280	
5105-3	2023	1449550	1FTBFB60NEF35506	Ford F250 4x4	72	\$54,000	Streets				71,280
5202-3	2014	1154157	1FT7X2B61EEB27521	Ford 250 3/4T	84	\$65,000	Sewer			78,000	
5101-1	2019	1371555	1FM5K7B88KGA16982	Ford Explorer	72	\$53,000	Admin		57,240		
5105-4	2020	1431604	1FT7W2A67LED09967	Ford F250 Super Duty	72	\$65,000	Streets		75,400		
5201-4	2022	1451442	1FT7X2A68NEC16729	Ford F250 Super Duty	72	\$65,000	Water			78,000	
5107-4	2022	1569290	1FTER4EHNLD53112	Ford Ranger	72	\$32,000	Development			38,400	
5110-1	2024	1556721	1GTUUAED5RZ209606	GMC 1500	84	\$50,000	Parks				
5107-3	2022	1569292	1FTER4EH2NLD53668	Ford Ranger	72	\$32,000	Development			38,400	
5201-1	2022	1550824	1FTFW1E50NKE91488	Ford F150 4x4	60	\$54,000	Water		62,640		
5105-1	2022	1564780	1FTFW1E54NKE91641	Ford F150 4x4	60	\$54,000	Streets		62,640		
5202-1	2022	1466549	1GC5YLE77PF155478	Chevy 2500	60	\$57,000	Sewer		66,120		
5105-12	1997	NA	T0310EX849059	John Deere Backhoe	120	\$200,000	Streets				216,000
5202-6	2023		1FVACWFE8SHVV0135	Flush Truck		\$400,000	Sewer	72,000	72,000	72,000	85,000
5202-8	2023	NA	1T03336MPRF457610	Skid Steer	84	\$165,000	Streets				
5105-7	2024	1449568	1FDNF6DC6RDF06395	F-650 Dump Truck	60	\$156,000	Streets				209,040
5201-6	2021	NA	1T03105LJNF419276	John Deere Backhoe	120	\$200,000	Sewer				
5202-5	2023	1L0936	0NSM4E570PE329130	Polaris SxS	60	\$20,000	Sewer			24,000	
5110-2	2023	NA	3JBUCAP42PK002202	Canam	60	\$25,000	Parks				33,500
5202-7	2020	9116072	LP573XDT	Vermmer Pothole Machine	84	\$150,000	Water			216,000	
5202-9	2013	9020423	IT9P31511DP391812	Pipe Hunter Jet Trailer		\$120,000	Sewer		120,000		
5201-8	2012	NA	AG3N12202	Mini X	84	\$100,000	Water				
5110-3	2005	NA	PV51030007821	John Deere 5103	84	\$120,000	Parks	120,000			
5201-2	2023	1441812	3GTPUA EK8RG192862	GMC 1500	72	\$50,000	Water				64,000
5115-1	2024	1449023	1FT7W2BAXREF82686	Ford F250 4x4	72	\$60,000	Fleet				
5105-10	2024		1FT7W2BA6REF78814	Ford F250 4x4	72	\$60,000	Streets				
5110-8	2024	1449024	1FT7W2BA8REF82685	Ford F250 4x4	60	\$60,000	Parks				76,800
5201-10	2024	1449022	1FT7W2BA7REF81544	Ford F250 4x4	60	\$60,000	Water				76,800
5201-11	2024	1449019	1FT7W23A3RED11520	Ford F250 4x4	61	\$60,000	Water				
2101-2	2019	TMW9480	1G1ZC5ST3KF183356	Chevy Malibu	72	\$45,000	Admin		50,000		
5110-5	NA	911-6062	16VNX162XJ2019682	6ft trailer	120	\$3,000	Parks				
5110-6	NA	902-0426	1119US142X6C007221	14ft trailer	120	\$5,000	Parks				

4% Fixed Annual Growth									1.12	1.16	1.2	1.24	1.28
Unit Number	Year	Lic Plate	VIN	Vehicle Description	Life	Creation Cost			25-26	26-27	27-28	28-29	29-30
5110-7	2004	NA	NA	8ft trailer	120	\$3,000	Parks						
5110-10	2025	914-0731	7V0H12025ST422879	24ft Cargo trailer	120	\$15,000	Parks						
5105-11	2024	914-0730	7VDH1202XRT413573	24ft Cargo trailer	120	\$12,000	Streets						
5202-10	2023	913-1922	5RVFD3227RP126722	30ft trailer	120	\$20,000	Sewer						
5201-9	2008	902-0409	42ETD182781049341	20ft trailer	120	\$16,000	Water						
5105-13	NA	902-0432	NA	10ft trailer	120	\$4,000	Streets						
Sub-Total Public Works									\$262,000	\$566,040	\$608,400	\$398,820	\$893,480
Requested Additions													
Vehicle needed for new position					60	\$86,258	Police	86,258					
Vehicle needed for new position					60	\$86,258	Police	86,258					
Vehicle needed for new position					60	\$86,258	Police	86,258					
Vehicle needed for new position					60	\$86,258	Police	86,258					
Vehicle needed for new position					84	\$34,560	Code	34,560					
New Equipment - Genie Drivable Lift					84	\$70,000	Parks	70,000					
New Equipment - Haul Trailer - Tandem (Pintle)					120	\$20,195	Water	20,195					
New Equipment - Tilt Trailer 160T					120	\$16,556	Sewer	16,556					
Vehicle needed for new position					72	\$68,000	Development	68,000					
Vehicle needed for new position					72	\$68,000	Stormwater	68,000					
Vehicle needed for new position					72	\$68,000	Streets	68,000					
Vehicle needed for new position					72	\$68,000	Water	68,000					
12-Passenger Van					84	\$52,000	Admin	52,000					
					60								
Sub-Total New Requests									\$810,343	\$0	\$0	\$0	\$0
Grand Totals						\$11,435,390			\$718,920	\$1,394,352	\$1,947,418	\$2,573,452	\$1,557,797
Annual Contribution (Even Distribution)						\$1,800,000			\$2,337,032	\$2,742,680	\$2,595,262	\$1,821,811	\$2,064,014
2030						\$2,000,000							
2035						\$2,200,000			\$1,529,263	\$1,394,352	\$1,947,418	\$2,573,452	\$1,557,797
2040						\$2,400,000			\$1,526,689	\$2,742,680	\$2,595,262	\$1,821,811	\$2,064,014

Position	Reference				Current
Administration	2021	2022	2023	2024	2025
City Administrator/Manager	1	1	1	1	1
Finance Director	1	1	1	1	1
Budget Analyst	0	0	0	1	1
City Secretary	1	1	1	1	1
Assistant to the City Manager	0	0	0	1	1
Administrative Clerk	0	0	0	0	1
Total	2	5	6	6	5
Human Resources	2021	2022	2023	2024	2025
HR Director	1	1	1	1	1
HR Generalist	0	0	0	0	1
Total	1	1	1	1	2
Court	2021	2022	2023	2024	2025
Court Clerk	1	1	1	1	1
Total	1	1	1	1	1
MDD	2021	2022	2023	2024	2025
Director	0	1	1	1	1
Total	0	1	1	1	1
Police	2021	2022	2023	2024	2025
Chief of Police	1	1	1	1	1
Assistant Chief of Police	0	0	0	1	1
Lieutenant of Police	2	3	3	2	2
Sergeant of Police	4	4	4	5	5
Police Officer	11	12	15	18	18
Detective	1	1	2	3	3
School Resource Officer	0	0	1	2	2
Investigator	0	0	0	1	1
Sworn	19	21	26	33	33
Code Enforcement	0	0	1	1	1
Victim Advocate	0	0	0	0	1
Administrative Coordinator	1	1	1	1	1
Admin. Investigation Coordinator	0	0	0	0	1
Civilian	1	1	2	2	4
Total	20	22	28	35	37

Fire	2021	2022	2023	2024	2025
Fire Chief	0.5	0.5	1	1	1
Assistant Chief	0.5	1	1	1	1
Battalion Chief	1.5	1.5	3	3	3
EMS Captain	0	0	1	1	1
Captain	6	6	6	6	9
Driver/Engineer	0	0	12	12	18
Firefighter	24	33	18	20	24
Admin Coordinator	0	0	1	1	1
Emergency Management	0	0	0	0	1
Fire Marshal	0	0	0	1	1
Total	32.5	42	43	46	60
Library	2021	2022	2023	2024	2025
Director	1	0	0	0	0
Manager	1	1	1	1	1
Public Service	1	1	1	1	1
Collections Manager (PT)	1	1	1	1	1
Librarian III	0	1	1	1	1
Librarian I	0	0	1	1	1
Librarian I (PT)	1	0	0	2	2
Total	5	4	5	7	7
Fleet & Buildings	2021	2022	2023	2024	2025
Maintenance Technician	0	0	0	0	0
Fleet & Building Manager	0	0	0	1	1
Total	0	0	0	1	1
Parks	2021	2022	2023	2024	2025
Parks Coordinator	0	0	1	0	0
Parks Superintendent	0	0	0	1	1
Parks Forman	0	0	0	0	0
Maintenance Technician	2.5	2.5	2	2	2
Senior Event Coordinator	0	0	0	0	0
Event & Program Coordinator	1	1	1	1	2
Total	3.5	3.5	4	4	5

Water	2021	2022	2023	2024	2025
Superintendent	0	0	1	1	1
Operator I	3	3	1	1	1
Maintenance Technician	2	2	0	1	1
Meter Supervisor	0	0	1	1	1
Utilities Manager	0	0	1	1	1
Billing Clerk	1	1	1	1	1
Total	6	6	5	6	6
Sewer	2021	2022	2023	2024	2025
Director PW	1	1	1	0	1
Assistant DPW	1	1	0	1	0
Superintendent	0	0	1	1	1
Operator I	2	2	1	1	1
Instrument Technician	0	0	0	1	1
Maintenance Technician	1	1	1	2	2
Public Works Admin Coordinator	0	0	0	0	1
Total	5	5	4	6	7
Streets	2021	2022	2023	2024	2025
PW Manager	0	0	1	1	1
Street Superintendent	0	0	1	1	1
Maintenance Technician	0	0	1	1	1
Streets Foreman	0	0	1	1	1
Total	0	0	4	4	4

Development	2021	2022	2023	2024	2025
Executive Director of Operations	0	0	0	1	1
Permit Technician	1	1	1	1	1
Permit Coordinator	0	0	1	1	1
Permits & CIP Manager	0	0	0	1	0
Chief Building Official	0	0	0	1	1
Development Services Manager	0	0	0	0	1
Building Inspector	0	0	1	1	1
GIS Technician	0	0	0	1	1
Plans Examiner	0	0	0	0	1
Total	1	1	3	7	8
Drain	2021	2022	2023	2024	2025
Stomwater Inspector	0	0	0	0	0
Total	0	0	0	0	0
Engineering	2021	2022	2023	2024	2025
Infrastructure Inspector	0	0	0	0	0
Stomwater Inspector	0	0	0	0	0
Total	0	0	0	0	0
Overall Totals	77	91.5	105	125	144

The Fleet Coordinator, Utilities Manager, and PW Manager's positions changed to Infrastructure Inspection Plans Examiner, Administrative Clerk, Admin. Investigation Coordinator, and Event & Program Coordinator.

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itor were requested in FY 2026, but City Council approved filling them in FY2025



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Hold a Public Hearing, Consider and take action on Ordinance No. 926-25, approving the 2025 Certified Property Tax Rolls for the City; levying taxes and fixing and adopting the tax rate on all taxable property for the year 2025 at the rate of \$0.455000 per one hundred dollars (\$100.00) assessed value on all taxable property within the corporate limits of the City of Aubrey, Texas; the said tax rate having a maintenance and operations component and a debt service component; providing when taxes shall become due and when same shall become delinquent if not paid together with penalties and interest thereon; and providing an effective date.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

This item is to approve the property tax rate for the upcoming fiscal year. The proposed tax rate for next year approved at the July 31, 2025, Special City Council meeting is \$0.455000/\$100 of taxable valuation. It is lower than the current rate of \$0.464000/\$100 and more than the No New Revenue Rate ("NNR") of \$0.450674/\$100. In cases where the adopted rate exceeds the NNR, the motion to adopt the Ordinance must be read as shown above in the "Recommended Motion" section of this staff report.

Financial Summary

Current year rate: \$0.464/\$100
Proposed rate: \$0.455/\$100
NNR: \$0.450674/\$100
Voter Approval rate: \$0.628906/\$100

Staff Recommended Action

Approve

Staff Recommended Motion

This item requires a record vote.

I move that the property tax rate be increased by the adoption of a tax rate of \$0.455 per \$100 of taxable value, which is effectively a 7.16% increase in the tax rate.

Note: if the council decides to adopt a rate that is the same or lower than the NNR, then the Recommended Motion is: I move approve a property tax rate of \$0.4xx per \$100 of taxable valuation which is lower than the current rate of \$0.464 per \$100.

ORDINANCE NO. 926-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS APPROVING THE 2025 CERTIFIED PROPERTY TAX ROLLS FOR THE CITY; LEVYING AND ADOPTING AN AD VALOREM PROPERTY TAX RATE FOR TAX YEAR 2025 AT THE RATE OF \$0. [REDACTED] PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES, INTEREST AND SINKING FUND REQUIREMENTS, AND MAINTENANCE AND OPERATIONS, IN ACCORDANCE WITH STATE LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A CUMULATIVE REPEALER CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas (hereinafter referred to as "City") is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code (the "Charter"); and

WHEREAS, the Denton Central Appraisal District has provided the City with the 2025 certified tax roll for the City of Aubrey; and

WHEREAS, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector has calculated applicable tax rates for the City, the City has published required notices; and

WHEREAS, Chapter 26 of the Texas Tax Code requires that the City

WHEREAS, Section 26.05(a) of the Texas Tax Code provides that the tax rate consists of two components, one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year, and each of which must be approved separately; and

WHEREAS, the tax rate set forth herein consists of two components, as required, and they are approved separately; and

WHEREAS, the City Council of the City of Aubrey wishes, via a record vote, to adopt the proposed tax rate of \$0. [REDACTED] 000 for 2025, which is more than the City's 2025 no-new-revenue rate of \$0.450674, and less than the voter-approval rate of \$0.628906. No election is required but the City is required to hold a public

hearing on the proposed tax rate pursuant to Section 26.05 of the Texas Tax Code; and

WHEREAS, the City Council held a public hearing on the proposed 2025 tax rate on August 28, 2025, and gave all interested persons the opportunity to provide input on the proposed tax rate.

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2025 set, fixed, and adopted herein below is proper.

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

SECTION 1. INCORPORATION OF PREMISES.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. APPROVAL OF 2025 CERTIFIED PROPERTY TAX VALUES AND ADOPTION OF TAX RATE.

The City Council hereby approves the 2025 Certified Property Tax Rolls for the City of Aubrey, Texas in the amount of \$_____, as submitted by the Denton Central Appraisal District to the City, attached hereto as **Exhibit A**, and incorporated herein. There be and is hereby levied and ordered to be assessed and collected for the fiscal year 2025-2026 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Aubrey, Texas and not exempt by the Constitution of the State and valid State laws, a tax of \$0.____000 on each one hundred dollars (\$100.00) assessed value of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City for fiscal year 2025-2026, and for maintenance and operations of the municipal government of the City, a tax of **\$0.312287** on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or indebtedness of the City for fiscal year 2025-2026, not otherwise provided for, a tax of **\$0.142713** on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturates of all outstanding bonds and indebtedness.

- (c) **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**
- (d) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY _____ PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$_____.**

SECTION 3. DUE AND DELINQUENT DATES/INTEREST/PENALTIES.

That all ad valorem taxes for the year 2025 shall become due and payable on October 1, 2025 and all ad valorem taxes for said year shall become delinquent if not paid before January 31, 2026. There shall be no discount for payment of taxes prior to January 31, 2026. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2026. Provided, however, a tax delinquent on July 1, 2026, shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2026, shall incur an additional penalty of twenty percent (20%) or the maximum rate allowed by law, whichever is higher, of the amount of taxes, penalty, and interest due in order to defray costs of collection pursuant to the Texas Property Tax Code.

SECTION 4. ENFORCEMENT.

Taxes are payable to the Denton County Tax Assessor-Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

All taxes shall become a lien upon the property against which assessed, and the city assessor and collector of the City of Aubrey is hereby authorized and empowered to enforce the collections of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Aubrey shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest; and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general funds of the City of Aubrey. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. CUMULATIVE REPEALER.

That all provisions of the ordinances of the City of Aubrey, Texas in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Aubrey, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. SEVERABILITY.

That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision hereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 7. EFFECTIVE DATE.

That this Ordinance shall take effect immediately from and after its passage.

PASSED AND APPROVED this, the 28th day of August, 2025.

AYES ____ NAYS ____ ABSTAINED ____

Council Member:	For:	Against:
Jeff Perry	_____	_____
Matt Jones	_____	_____
Michael Browning	_____	_____
Randy Jones	_____	_____
Chuck Fikes	_____	_____

CHRIS RICH, MAYOR

ATTEST:

**JENNY HICKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA ADAMS
CITY ATTORNEY**



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consideration and action on Resolution No. 1019-25, ratifying the property tax revenue increase reflected in the Budget for Fiscal Year 2025-2026.

Staff Contact

Mike English, Finance Director
menglish@aubreytx.gov
940-440-9343

Summary

Roll-call vote required on this item.

State law requires a separate vote of the Council if the budget requires raising more revenue from property taxes. The Fiscal Year 2026 budget reflects higher property tax revenue and higher overall revenue than the previous year's budget.

Financial Summary

Current year total property tax levy: \$5,405,547

Next year total property tax levy: \$5,741,499

Year over Year increase: \$335,952

Staff Recommended Action

Approve

Staff Recommended Motion

I move to ratify the property tax increase reflected in the FY 2025-2026 Budget.

**CITY OF AUBREY, TEXAS
RESOLUTION NO. 1019-25**

A RESOLUTION OF THE CITY OF AUBREY, TEXAS ACKNOWLEDGING AND RATIFYING THAT THE ADOPTION OF THE FISCAL YEAR 2025-2026 ANNUAL BUDGET WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The City Council (the "Council") of the City of Aubrey wishes to comply with Section 102.007 of the Local Government Code; and

WHEREAS, Section 102.007 of the Local Government Code requires a separate vote of the Council if the budget will require raising more revenue from property taxes than the previous fiscal year; and

WHEREAS, this Resolution satisfies the aforementioned requirement.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS THAT:

Section 1. Recitals Incorporated.

The facts and recitals above are incorporated herein as if set forth in full for all purposes.

Section 2. Acknowledgement and Ratification

The Fiscal Year 2025-2026 annual budget will raise more revenue from property taxes than the previous fiscal year's budget by \$_____ or _____%, and of that amount \$_____ is tax revenue to be raised from new property added to the tax roll this year.

Section 3. Effective Date.

This Resolution shall take effect upon its passage as required by law.

PASSED AND APPROVED by the City Council of the City of Aubrey, Texas on this 28th day of August, 2025.

Therefore, Council Member _____ motioned to ratify the property tax increase reflected in the FY 2025-2026 Budget. Council Member _____ seconded the motion. The motion to ratify the property tax increase passed by a vote of ____ to ____, with ____ abstaining.

Council Member:	For:	Against:
Jeff Perry	_____	_____
Matt Jones	_____	_____
Michael Browning	_____	_____
Randy Jones	_____	_____
Chuck Fikes	_____	_____

CHRIS RICH, MAYOR

ATTEST:

JENNY HICKS
CITY SECRETARY

APPROVED AS TO FORM:

PATRICIA ADAMS
CITY ATTORNEY



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Hold a public hearing, consider and act on Ordinance No. 927-25, annexing approximately 4.194 acres of land, being situated in the F. Trevino Survey, Abstract No. A-1273, Denton County Property ID No. 52014 and generally located at 1900 E Blackjack Road, in the Aubrey Extraterritorial Jurisdiction, into the corporate limits of the City of Aubrey; acknowledging entitlement to services; and providing for an amendment to the boundary map of the City. (City of Aubrey)

Staff Contact

Charles Kreidler, City Manager
kreidler@aubreytx.gov
940-440-9343

Summary

**Executive Summary – Ordinance No. [TBD]
Annexation of 4.194 Acres at 1900 E. Blackjack Rd**

This ordinance annexes approximately 4.194 acres of land located at 1900 E. Blackjack Road into the corporate limits of the City of Aubrey. The annexation follows the completion of a C-3 voluntary petition submitted by the City as the property owner and a duly noticed public hearing held on August 28, 2025, in accordance with Chapter 43 of the Texas Local Government Code.

The subject property lies within the City's extraterritorial jurisdiction (ETJ), is not within the ETJ of any other municipality, and was recently acquired by the City for renovation as a police department substation to serve the growing public safety needs of the community.

Adoption of this ordinance finalizes the annexation and brings the property under full municipal jurisdiction, aligning with the City's long-term land use and service delivery planning.

Financial Summary

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve/deny/table) the annexation ordinance.

ORDINANCE NO. 927-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, ANNEXING THE HEREINAFTER DESCRIBED PROPERTY BEING AN AREA TOTALING AN APPROXIMATE 4.194 ACRES OF LAND LEGALLY DESCRIBED AS ABSTRACT NO. 1273, OUT OF THE F. TREVINO SURVEY, DENTON COUNTY, TEXAS, AND BEING PART OF 6.054 ACRES OF LAND DESCRIBED BY DEED RECORDED AS DOCUMENT NO. 2021-44217 IN THE OFFICIAL DENTON COUNTY PROPERTY RECORDS; AND GENERALLY LOCATED AT 1900 E. BLACKJACK RD, AUBREY, TEXAS, INTO THE BOUNDARY LIMITS OF THE CITY OF AUBREY, DENTON COUNTY, TEXAS; AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE THE DESCRIBED PROPERTY WITHIN THE CITY LIMITS; FINDING AND DETERMINING THAT ALL REQUIREMENTS FOR ANNEXATION, INCLUDING PUBLIC HEARINGS, NOTICES, OPEN MEETINGS, AND ACKNOWLEDGEMENT OF SERVICES TO BE PROVIDED HAVE BEEN MET ACCORDING TO LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; GRANTING TO ALL THE INHABITANTS OF THE PROPERTY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS AND BINDING THE INHABITANTS BY ALL OF THE ORDINANCES, RESOLUTIONS, ACTS, AND REGULATIONS OF THE CITY; PROVIDING INSTRUCTIONS FOR AMENDING THE OFFICIAL MAP AND BOUNDARIES OF THE CITY; PROVIDING INSTRUCTIONS FOR FILING THIS ORDINANCE PROVIDING SEVERABILITY AND CUMULATIVE CLAUSES; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE WAS ADOPTED WAS LAWFULLY HELD IN ACCORDANCE WITH THE TEXAS OPEN MEETINGS ACT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas (the "City") is a home rule municipality located in Denton County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas and the Aubrey City Charter; and

WHEREAS, the City is authorized, pursuant to Chapter 43 of the Texas Local Government Code, to annex property and extend the boundary limits of the City; and

WHEREAS, on July 24, 2025, the City Council of the City ("City Council") passed Resolution No. 1014-25, which granted a petition of the City, property owner of the certain tract of land being approximately 4.194 acres of land, further described and depicted in **Exhibit "A"**, attached and incorporated as if set forth fully herein, (the "Property"), requesting to be annexed into the City; and

WHEREAS, in accordance with Chapter 43 of the Texas Local Government Code, all requirements for the annexation, including required notices and public hearings, have been provided, held, and met; and

WHEREAS, the City Council has investigated into, has determined, and officially finds that no part of such territory is within the extraterritorial jurisdiction of any other incorporated city or town; and

WHEREAS, because the City is the owner of the Property, section 43.0672 of the Texas Local Government Code, requiring a written service agreement for the Property between the City and the owner of the Property, is impossible to satisfy, however, the City acknowledges that it shall provide services it deems necessary to the Property; and

WHEREAS, the City Council finds and determines that annexation of the property hereinafter described as requested by the property owner is in the best interests of the citizens of the City and the owners and residents of the area.

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

SECTION 1. Findings. It is hereby officially determined that the findings and recitations contained above in the preamble of this Ordinance are true and correct and are incorporated herein by reference.

SECTION 2. Annexation. The Property is hereby annexed into the City, and the boundary limits of the City are hereby extended to include the Property, and the same shall hereafter be included within the boundary limits of the City, and the inhabitants of the Property shall hereafter be entitled to all the rights and privileges of other citizens of the City and they shall be bound by the acts, ordinances, resolutions, and regulations of the City enacted pursuant to and in conformity with the general laws of the State of Texas.

SECTION 3. Official Map. The official map and boundaries of the City, previously adopted, are amended to include the Property as part of the City. The City Secretary is directed and authorized to perform or cause to be performed all acts necessary to correct the official map of the City to add the annexed Property as required by applicable law.

SECTION 4. Filing Instructions. The City Secretary is hereby directed and authorized to file a certified copy of this Ordinance with the County Clerk of Denton County, Texas, and with other appropriate officials and agencies as required by state and federal law.

SECTION 5. Severability Clause. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this Ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this Ordinance.

SECTION 6. Cumulative Clause. This Ordinance shall be cumulative of all provisions of ordinances of the City except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 7. Public Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law and that public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.041, Texas Government Code.

SECTION 8. Effective Date. This Ordinance shall be in full force and effect immediately upon its passage and approval by the City Council of the City of Aubrey, Texas.

PASSED AND APPROVED this 28th day of August 2025.

**CHRIS RICH
MAYOR**

ATTEST:

**JENNY HICKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA A. ADAMS
CITY ATTORNEY**

EXHIBIT "A"

LEGAL DESCRIPTION AND DEPICTION

BEING all that tract of land in Denton County, Texas, out of the F. Trevino Survey, A-1273, and being part of that called 6.054 acres of land described in deed to 18 Blackjack, LLC as recorded under Document No. 2021-42217 of the Official Public Records of Denton County, Texas, and being further described as follows:

BEGINNING at a point in the center of Black Jack Road, at the Northwest corner of said 6.054 acres, and at the Northeast corner of that called 20.00 acres of land described as Tract 2 in deed to Eddie Leon Cranmore and Judy Rosan Cranmore as recorded under Document No. 2016-141189 of the Official Public Records of Denton County, Texas, from which a ½ inch steel rod found bears South 01 degrees 49 minutes 16 seconds East, 24.86 feet for witness;

THENCE North 89 degrees 40 minutes 36 seconds East, 212.01 feet along the center of said Black Jack Road to a point for corner;

THENCE South 00 degrees 19 minutes 24 seconds East, 25.83 feet to a fence corner post found for corner; THENCE along a fence as follows:

South 53 degrees 20 minutes 57 seconds West, 8.37 feet;

South 35 degrees 16 minutes 26 seconds West, 8.36 feet;

South 05 degrees 35 minutes 56 seconds West, 8.68 feet;

South 01 degrees 27 minutes 46 seconds East, 24.37 feet to a fence corner post found for corner;

THENCE North 90 degrees 00 minutes 00 seconds East, 97.71 feet to a 5/8 inch steel rod set for corner on the Northerly most West line of that called 37.778 acres of land described in deed to IH Belmont Development, LLC as recorded under Document No. 2024-47117 of the Official Public Records of Denton County, Texas;

THENCE South 02 degrees 06 minutes 23 seconds West, 558.85 feet along the Northerly most West line of said 37.778 acres to a 5/8 inch steel rod set at angle point of said 37.778 acres;

THENCE South 47 degrees 06 minutes 23 seconds West, 14.14 feet along a cutback line of said 37.778 acres to a 5/8 inch steel rod set at another angle point of said 37.778 acres;

THENCE North 87 degrees 53 minutes 37 seconds West, 195.00 feet along a North line of said 37.778 acres to a 5/8 inch steel rod set an angle point;

THENCE North 88 degrees 10 minutes 44 seconds West, 92.32 feet along a North line of said 37.778 acres to a 5/8 inch steel rod set at a Northwest corner of said 37.778 acres, on the West line of said 6.054 acres, and on the East line of said 20.00 acres;

THENCE North 01 degrees 49 minutes 16 seconds East, 627.77 feet along the common line of said 6.054 acres and said 20.00 acres to the POINT OF BEGINNING, containing 4.194 acres of land.



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Hold a public hearing, consider and act on Ordinance No. 928-25, annexing an approximate 2 acres of land, being described as Lot 18A, Block W of Silverado Phase 3, Denton County Property ID No. 773540 and generally located at 4425 FM 2931, in the Aubrey Extraterritorial Jurisdiction, into the corporate limits of the City of Aubrey; acknowledging entitlement to services; and providing for an amendment to the boundary map of the City. (City of Aubrey Fire Station)

Staff Contact

Summary

**Executive Summary – Ordinance No. [TBD]
Annexation of 2.00 Acres at 4425 FM 2931 (Future Fire Station #3)**

This ordinance annexes approximately 2.00 acres of land located at 4425 FM 2931 into the corporate limits of the City of Aubrey. The property is legally described as Lot 18A, Block W, Phase 3 of Silverado Phase 3 and is identified as Denton CAD Property ID No. 773540.

The annexation follows the submission of a C-3 voluntary petition by the City, as property owner, and a duly noticed public hearing held on August 28, 2025, in accordance with Chapter 43 of the Texas Local Government Code.

The property lies within the City's extraterritorial jurisdiction (ETJ) and is not within the ETJ of any other municipality. As the City is the property owner, no municipal services agreement is required. The site has been designated for the operation of **Fire Station #3**, supporting enhanced emergency response capacity in the Silverado subdivision, Town of Providence Village and the surrounding area.

Adoption of this ordinance brings the property into the corporate limits and ensures alignment with the City's long-term service delivery and land use planning.

Financial Summary

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve/deny/table) the annexation ordinance.

ORDINANCE NO. 928-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, ANNEXING THE HEREINAFTER DESCRIBED PROPERTY BEING AN AREA TOTALING AN APPROXIMATE 2.00 ACRES DESCRIBED AS LOT 18A, BLOCK W, PHASE 3, OF SILVERADO PHASE 3, DENTON COUNTY, TEXAS; IDENTIFIED AS DENTON COUNTY APPRAISAL DISTRICT PROPERTY ID NO. 773540; GENERALLY LOCATED AT 4425 FM 2931, AUBREY, TEXAS, INTO THE BOUNDARY LIMITS OF THE CITY OF AUBREY, DENTON COUNTY, TEXAS; AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE THE DESCRIBED PROPERTY WITHIN THE CITY LIMITS; FINDING AND DETERMINING THAT ALL REQUIREMENTS FOR ANNEXATION, INCLUDING PUBLIC HEARINGS, NOTICES, OPEN MEETINGS, AND ACKNOWLEDGEMENT OF SERVICES TO BE PROVIDED HAVE BEEN MET ACCORDING TO LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; GRANTING TO ALL THE INHABITANTS OF THE PROPERTY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS AND BINDING THE INHABITANTS BY ALL OF THE ORDINANCES, RESOLUTIONS, ACTS, AND REGULATIONS OF THE CITY; PROVIDING INSTRUCTIONS FOR AMENDING THE OFFICIAL MAP AND BOUNDARIES OF THE CITY; PROVIDING INSTRUCTIONS FOR FILING THIS ORDINANCE; PROVIDING SEVERABILITY AND CUMULATIVE CLAUSES; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE WAS ADOPTED WAS LAWFULLY HELD IN ACCORDANCE WITH THE TEXAS OPEN MEETINGS ACT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas (the "City") is a home rule municipality located in Denton County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas and the Aubrey City Charter; and

WHEREAS, the City is authorized, pursuant to Chapter 43 of the Texas Local Government Code, to annex property and extend the boundary limits of the City; and

WHEREAS, on July 24, 2025, the City Council of the City ("City Council") passed Resolution No. 1015-25, which granted a petition of the City, property owner of the certain tract of land being approximately 2.00 acres of land, further described and depicted in **Exhibit "A"**, attached and incorporated as if set forth fully herein, (the "Property"), requesting to be annexed into the City; and

WHEREAS, in accordance with Chapter 43 of the Texas Local Government Code, all requirements for the annexation, including required notices and public hearings, have been provided, held, and met; and

WHEREAS, the City Council has investigated into, has determined, and officially finds that no part of such territory is within the extraterritorial jurisdiction of any other incorporated city or town; and

WHEREAS, because the City is the owner of the Property, section 43.0672 of the Texas Local Government Code, requiring a written service agreement for the Property between the City and the owner of the Property, is impossible to satisfy, however, the City acknowledges that it shall provide services it deems necessary to the Property; and

WHEREAS, the City Council finds and determines that annexation of the property hereinafter described as requested by the property owner is in the best interests of the citizens of the City and the owners and residents of the area.

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

SECTION 1. Findings. It is hereby officially determined that the findings and recitations contained above in the preamble of this Ordinance are true and correct and are incorporated herein by reference.

SECTION 2. Annexation. The Property is hereby annexed into the City, and the boundary limits of the City are hereby extended to include the Property, and the same shall hereafter be included within the boundary limits of the City, and the inhabitants of the Property shall hereafter be entitled to all the rights and privileges of other citizens of the City and they shall be bound by the acts, ordinances, resolutions, and regulations of the City enacted pursuant to and in conformity with the general laws of the State of Texas.

SECTION 3. Official Map. The official map and boundaries of the City, previously adopted, are amended to include the Property as part of the City. The City Secretary is directed and authorized to perform or cause to be performed all acts necessary to correct the official map of the City to add the annexed Property as required by applicable law.

SECTION 4. Filing Instructions. The City Secretary is hereby directed and authorized to file a certified copy of this Ordinance with the County Clerk of Denton County, Texas, and with other appropriate officials and agencies as required by state and federal law.

SECTION 5. Severability Clause. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this Ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this Ordinance.

SECTION 6. Cumulative Clause. This Ordinance shall be cumulative of all provisions of ordinances of the City except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 7. Public Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.041, Texas Government Code.

SECTION 8. Effective Date. This Ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

PASSED AND APPROVED this 28th day of August 2025.

**CHRIS RICH
MAYOR**

ATTEST:

**JENNY HICKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA A. ADAMS
CITY ATTORNEY**

EXHIBIT "A"
LEGAL DESCRIPTION AND DEPICTION

The entirety of Lot 18A, Block W, Phase 3, of SILVERADO PHASE 3, an addition to the City of Aubrey Extra-Territorial Jurisdiction, Denton County, Texas, according to the map or plat thereof recorded as Document No. 2020-14 in the Plat Records of Denton County, Texas. (Address: 4425 FM 2931, Aubrey, Texas; Denton Central Appraisal District Property ID No 773540)





**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consider and take action on approval of an extension to a Temporary Recreational Vehicle Permit for 527 Amy Jo Circle, for a period to not exceed twelve months.

Staff Contact

Shanda Guffee, Development Manager
sguffee@aubreytx.gov
940-440-9343

Summary

Ms. Meyers at 527 Amy Jo Circle was issued a temporary RV Permit on August 20, 2025. Ms. Meyers plans to temporarily occupy the RV while emergency repairs are made to her home from a house fire.

Temporary RV Permits are authorized for fourteen days at a time and limited to four times in a calendar year. As allowed by ordinance, under the circumstances of force majeure, the City Manager may approve an extended permit period with subsequent approval by the City Council.

Ms. Meyers is requesting a one-year extension of her RV permit while renovations are underway to repair fire damage to her home.

The RV will comply with all utility connection codes and requirements. It will be parked in the driveway, outside the public right-of-way, or in the side or rear yard of the residence.

Staff recommends approval of the permit extension.

Financial Summary

N/A

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to [approve/deny/table] the temporary RV permit extension.



Temporary Recreational Vehicle Permit Application

In Accordance with Ordinance #593-16

Date: 7-24-25

Expiration Date: 7-23-26

Property Owner: Janet Meyers

Address: 527 Amy Jo Cir

Phone #: 940-300-4519

RV Service Address:

same as above

Description of RV:

32' Cherokee pull behind

RV Occupant Name: same

Permanent Address:

same

Phone #: same

Driver License No: [REDACTED]

Insurance AX

Registration _____

requesting
August agenda
to request
1 year
extension

****Required Documents:** Drivers License, Insurance for RV, Written Consent from Property Owner, Planned Arrival and Departure Date (not to exceed 14 Days). **

Ordinance Information for Recreational Vehicles can be found here: <https://ecode360.com/40433114>

Janet Meyers
Applicant Signature _____ Date _____

Code Enforcement _____ Date _____

- ☐ (1st) 14 Day Approval
- ☐ (2nd) 14 Day Approval
- ☐ (3rd) 14 Day Approval
- ☐ (4th) 14 Day Approval
- ☐ Council Approval



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consider and take action on a change order from Gracon Construction in the amount of \$143,685.60 for the wastewater treatment plant expansion and authorize the City Manager to execute necessary documents.

Staff Contact

Dean Rylant, Interim Public Works Director
drylant@aubreytx.gov

Summary

Gracon has requested a change order in the amount of \$143,685.60. The change involves two areas of the plant. The change is due to a conflict between the de-watering building and the specified screw presses. The dimensions of the presses do not allow for adequate space for installation and repair. The change allows for unsized, piping, a larger building and operational valves.

Additionally, the approved plans for the return of the activated sludge line did not include any isolation/operation valves. The return activated sludge lines are located between the two clarifiers, and require valves for proper operation and maintenance. The change order includes pipe, valves and fittings.

The engineer of record and the inspector have reviewed the change order and recommend approval.

Financial Summary

This project is funded by the 2025 Bond and funds are available.

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve/deny or request changes) to the change order.



August 19, 2025

Ms. Leanne Wilson
City of Aubrey
Executive Director of Operations
City of Aubrey
107 S Main
Aubrey, TX, 76227

RE: Wastewater Treatment Plant Expansion to 2.25 MGD
Change Order (CO) 03

Dear Ms. Wilson:

This letter has been prepared to recommend two changes to the City's wastewater treatment plant construction contract.

In recent weeks, we have been engaged in discussions with Gracon about valve and piping additions to enhance the City's ability to isolate clarifiers and switch pumping operations between basins. This change involves bringing certain pipe segments above ground and adding valves to provide personnel with more control and flexibility to perform maintenance in the future. These changes are covered under Proposed Contract Modification (PCM) 03.

On April 25th, Gracon submitted the equipment submittal for the sludge dewatering screw presses. The equipment submitted was larger in physical size than was planned during design. After multiple discussions with the manufacturer, we concluded that installing two of the submitted presses would provide enough capacity to cover the plant's future needs, making installation of a third press unlikely in the future phase of construction. Due to the equipment size and other requirements from the manufacturer, piping was upsized for longer-term needs, rearranged within the building footprint, and made more accessible. Valves were added for operational control and flexibility. Pricing for these changes is covered under PCM 04.

Gracon's proposed prices for CO 03, included in PCM 03 and PCM 04 are \$55,062.00 and \$88,623.60, respectively. We have reviewed and discussed the Contractor's pricing and find it reasonable, and we recommend acceptance of a change order for this work. An extension in contract time associated with these structures may become necessary as a result of these

Ms. Leanne Wilson

August 18, 2025

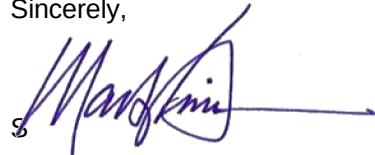
Page 2

changes, largely attributable to piping delivery timelines. We anticipate reviewing any necessary time changes with Gracon and incorporating them into a future change order as needed.

Documents itemizing costs proposed for these changes are attached.

Please let me know if you have questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Perkins', with a long horizontal flourish extending to the right.

Mark A. Perkins, P.E.

Mead & Hunt, Inc.

Attachments

cc: Dean Rylant, City of Aubrey

Freddy J. Mena, P.E., Mead & Hunt, Inc.



**City Council and TIRZ No 1 Board Meeting
Staff Report
August 28, 2025**

Agenda Item

Consider and take action regarding Ordinance No. 929-25, an ordinance amending Chapter 16, "Historic Preservation" by amending provisions of Article 16.03, Designation Process and Article 16.04 Certificates of Appropriateness; providing a penalty for violation; providing for publication; and providing an effective date.

Staff Contact

Leanne Wilson, Executive Director of Operations
lwilson@aubreytx.gov

Summary

On December 18th, 2024, the City Council took action to approve Ordinance 886-24 approving the addition of Chapter 16 Historic Preservation and, since that time, we have identified some minor updates needed to the designation process and certificate of appropriateness approval criteria. These items have been amended for procedural efficiency and clarity.

Financial Summary

NA

Staff Recommended Action

Approve

Staff Recommended Motion

Motion to (approve, deny or amend) the ordinance as presented.

ORDINANCE NO. 929- 25

AN ORDINANCE OF THE CITY OF AUBREY, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF AUBREY, TEXAS TO AMEND CHAPTER 16, ENTITLED “HISTORIC PRESERVATION” BY AMENDING SECTION 16.03.002 DESIGNATION OF LOCAL HISTORIC LANDMARKS AND DISTRICTS; DESIGNATION PROCESS; AMENDING SECTION 16.04.001 ACTIVITIES REQUIRING A CERTIFICATE OF APPROPRIATENESS; AMENDING SECTION 16.04.002 CRITERIA FOR APPROVAL OF A CERTIFICATE OF APPROPRIATENESS; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR AMENDMENTS; PROVIDING A PENALTY FOR VIOLATIONS HEREOF UP TO \$500.00 AND EACH DAY A VIOLATION EXISTS SHALL BE A SEPARATE OFFENSE; PROVIDING A CUMULATIVE REPEALER/SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING CODIFICATION; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey (“City”) is a home rule municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, on December 18th, 2024, the City Council took action to approve Ordinance 886-24 approving the addition of Chapter 16 Historic Preservation and since found it necessary to amend certain provisions of Chapter 16; and

WHEREAS, Section 51.001 of the Texas Local Government Code provides that the governing body of a municipality may adopt an ordinance “for the good government, peace, or order of the municipality or for the trade and commerce of the municipality” and “is necessary or proper for carrying out a power granted by law to the municipality; and

WHEREAS, since adoption of Chapter 16, Staff has determined it necessary to make changes to certain sections to provide procedural efficiency and clarity in the application and administration of the ordinance; and

WHEREAS, the City Council finds that this Ordinance is for the good government, peace or order and is in the public interest as a means to preserve and protect the historic heritage of the City and to protect and promote the trade and commerce of the City.

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

Section 1. Incorporation of Premises. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. Amendments.

2.01. Section 16.03.002 “Designation of Local Historic Landmarks and Districts” of Article 16.03 “Designation Process” of Chapter 16 “Historic Preservation” of the Code of Ordinances of the City of Aubrey is hereby amended to be and read in its entirety as follows and all other sections not expressly amended hereby to remain in effect:

Section. 16.03.002 Designation of Local Historic Landmarks and Districts.

- (a) The City Council may designate certain buildings, sites, structures, and objects as Landmarks and certain areas as historic districts using the criteria in section 16.03.001. If the owner does not consent to the designation, a three fourths vote of the City Council and HPC is required. For properties owned by a religious organization, owner consent is required for designation. Such landmarks and districts shall bear the word "historic" on the zoning map.
- (b) The procedure for designating a historic Landmark or to establish or amend a historic District may be initiated by the City, by the individual property owner(s), a petition signed by at least 20 City residents, or by at least 20% of the residents of the potential District. An application for designation shall be made on forms as prescribed by the city and shall be filed with the City along with fees in accordance with the municipal fee schedule. Buildings, structures, sites or areas located within the city which substantially comp. lies with the criteria found in section 16.03.001 may be recommended to the City Council as Landmarks or Districts by the HPC. The application shall contain the following information, as applicable:
 - (1) Name, address, and telephone number of applicant, and physical address of the individual property.
 - (2) Site plan of the individual property or map indicating the geographic boundaries of the proposed area showing all affected buildings and/or structures.
 - (3) Detailed historic description and background on the property or area.
 - (4) Current photographs of the overall property or area along with any historical photographs, if available.
 - (5) Any other information which the HPO or HPC may deem necessary.
- (c) Upon receipt of a completed application for designation, the HPO shall forward such application to the City Secretary to schedule a hearing at the next available regularly scheduled HPC meeting. Notice of the application for an individual Landmark and the historic designation impact statement prepared in accordance with section 211.0165, Tex. Loc. Gov’t Code shall be mailed to the property owner(s) and posted on the property by the City in at least four (4) separate locations that are visible from the public right of way at its external boundaries not later than the fifteenth (15th) day before the scheduled hearing. Notice of applications for proposed Districts and the historic designation impact statement prepared in accordance with section 211.0165, Tex. Loc. Gov’t Code shall be mailed to each affected property owner and posted at least four (4) separate locations that are visible from

the public right-of-way at its external boundaries not later than the fifteenth (15th) day before the scheduled hearing. A published notice of the scheduled hearing shall also be made in accordance with the Texas Open Meeting Act.

- (d) When an application for designation of an individual building, structure, object, property or area is under review by the City, the subject of such application shall be protected by and subject to all of the provisions of this chapter governing demolition, minimum maintenance standards, and penalties, until a final decision by the City Council becomes effective.
- (e) At the hearing, the applicant shall have an opportunity to present testimony and evidence to demonstrate the criteria in section 16.03.001, or insignificance of the subject property or area. Other interested parties and technical experts may also present testimony or documentary evidence that will become part of a record. The burden of proof shall be upon the applicant.
- (f) The HPC may take action to approve, postpone to request additional information, or deny the designation application within thirty (30) days from the date of submittal. The HPO shall forward any final recommendation from the HPC to the City Council.
- (g) Upon receipt of the recommendation on the application from the HPC, the City Secretary shall schedule a hearing of the City Council on the application within thirty (30) days. Notice for such hearing shall be in the same manner and the hearing held according to the same procedures as the HPC as set forth above. The designation application shall be considered only on the record made before the HPC and the City Council.
- (h) Upon designation of a Landmark or District by the City Council, the designation shall be recorded in the tax records of the City and on the City's official zoning map. The zoning map shall indicate the designated Landmark by an "L" and delineate the boundaries of the "District."

2.02 Article 16.04.001 "Activities requiring a certificate of appropriateness" of Article 16.04 "Certificates of Appropriateness" of Chapter 16 "Historic Preservation" of the Code of Ordinances of the City of Aubrey is hereby amended to be and read in its entirety as follows and all other sections not expressly amended hereby to remain in effect:

Sec. 16.04.001 Activities requiring a certificate of appropriateness.

- (a) Prior to the commencement of any work that affects the exterior of a designated Landmark or a structure within a designated Historic District, certificate of appropriateness ("COA") shall be required. The application is available from the HPO. Any work must begin within six (6) months of the issuance of the COA, or the COA will be null and void. The applicant is responsible for obtaining the required building permits before commencing work. Routine maintenance does not require a COA.

COA shall be required from the appropriate body for the following activities:

- (1) All exterior painting requires a COA. No exterior painting is considered routine maintenance.

- (2) Minor modifications, including like-for-like replacement of equipment, landscaping, new signage including window vinyl, and window film shall require a COA.
- (3) Major modifications, including changes to windows or doors, roofs, awnings, the addition of a new material, and substantial alterations to a structure shall require a COA.
- (4) New construction, the moving of, demolition of, and additions to Landmarks or historic structures or within a historic District shall require a COA.
- (5) Any exterior modifications to buildings, object, properties, or structure that are designated Landmarks or within a District require a COA be approved before modifications may begin. The COA from the HPC allows the applicant to proceed with planned work to the building, object, property, or structure following issuance of a building permit if a building permit is required for the work. Any work initiated prior to receipt of a COA and/or without the appropriate building permit is in violation and is subject to penalties.
- (6) Any repairs considered emergency require notification to the HPO who can issue an emergency COA.

(b) Each COA must conform to the Design Guidelines.

2.03 Article 16.04.002 “Activities requiring a certificate of Appropriateness” of Article 16.04 “Certificates of Appropriateness” of Chapter 16 “Historic Preservation” of the Code of Ordinances of the City of Aubrey is hereby amended to be and read in its entirety as follows and all other sections not expressly amended hereby to remain in effect:

“Sec. 16.04.002 Criteria for approval of a certificate of appropriateness. To provide for a balanced evaluation of the project in question, the HPO and HPC shall follow the “Secretary of the Interior's Standards for the Treatment of Historic Properties,” and the City of Aubrey Design Guidelines, any applicable provisions of the Code of Ordinances to assist in its consideration of all applications for COA. These standards and guidelines shall be made available to property owners of Landmarks or property within a District.”

Section 3. Penalty. Any person, firm or corporation who violates, disobeys, omits, neglects or refuses to comply with or who resists the enforcement of any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than \$1.00 and no more than \$500.00. Each day that a violation is permitted to exist shall constitute a separate offense and shall be punishable as such.

Section 4. Cumulative Repealer/Savings. All provisions of any Ordinance in conflict with this Ordinance are hereby repealed, but such repeal shall not abate any pending prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining provisions shall remain in full force and effect.

Section 5. Severability. Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City of Aubrey hereby declares that it would have passed this Ordinance, and each section,

subsection, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

Section 6. Codification. The City Secretary is hereby directed to authenticate this Ordinance by seal and signature and to properly codify this Ordinance as required by Section 3.16 of the Aubrey Home Rule Charter

Section 7. Publication and Effective Date. This Ordinance shall take effect immediately from and after its passage and publication as the law and Charter in such case may provide.

PASSED AND APPROVED by the City Council of the City of Aubrey, Texas this the 28th day of August 2025.

APPROVED:

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

Patricia A. Adams, City Attorney