City Council Meeting

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
March 26, 2026
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. - Fire Department Swearing-in
   - Police Department Swearing-in and New Employee Introduction.
   - Annual Aubrey Easter Egg Hunt - March 28th at Veterans Memorial Park from 9:00 AM until 12:00 PM
   - Fruit Jar Junction market begins April 4th, and continues on the first Saturday of each month from 9:00 AM until 1:00 PM at Veterans Memorial Park

- City of Aubrey Touch-a-Truck event - April 11th at Veterans Memorial Park from 10:00 AM until 2:00 PM

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 February 26, 2026 meeting.

3. Approve Monthly Staff Reports

4. Approve Monthly Financial Report.

5. Ratify approval and execution of an Economic Development Incentive Agreement between the City of Aubrey, the Aubrey Municipal Development District and Wal-Mart Real Estate Business Trust providing economic development incentives for a Wal-Mart retail facility pursuant to the authority of the AMDD under Chapter 377 and City authority under Chapter 380 of the Texas Local Government Code (Project Anchor).

6. Approve the 2026 Consumer Price Index adjustment to municipal telecommunications right-of-way access line rates.

7. Approve Easement Acquisitions for the Rockhill Water Pump Station Improvement Project, and FM 428 Sewer Lift Station Improvements, and authorize the City Manager to execute necessary documents.

8. Approve a Professional Services Agreement between the MDD and Parkhill for Architecture and Engineering Services for MDD building project not to exceed $80,800, and authorize the City Manager to sign necessary documents.

9. Approve a professional services agreement with Kimley-Horn for site development services for the intersection of FM 2931 & Blackjack for an amount not to exceed $52,000, and authorize the City Manager to execute the agreement.

10. Approve submission of the Texas Public Libraries Annual Report and Application for Accreditation for Local Fiscal Year 2025.

11. Approval of the Authorized Personnel List.

12. Consideration and action of the purchase of land from Steve Wilson in the amount of $27,619.65 for Dane Street Right-of-way, and authorize the City Manager to execute necessary documents.

New Business: New items requested for consideration.

13. Presentation, discussion and action to accept the Fiscal Year 2025 Audit from Whitley Penn.

14. Hold a public hearing, consider and act on an Ordinance annexing a 10-acre tract of land situated in the John Ryan Survey, Abstract No. 1069, Denton County, Texas, and being part of a called 14.898 acre tract of land as described in General Warranty Deed to Javier Alonzo and Thelma Alonzo, as recorded in Instrument Number 2014-8402, of the Official Public Records of Denton County, Texas; identified as Denton Central Appraisal District Property ID Number 52432; generally located at 8445 FM 2931, Pilot Point, Denton County, TX, into the corporate limits of the City of Aubrey, Texas. (Owner: City of Aubrey).

15. Consideration and action on Ordinance No. 949-26 authorizing the use of the name "Ray Roberts Parkway" as a permitted roadway designation along the corporate limits of Highway 377 ; and providing an effective date.

16. Consideration and action on a Professional Engineering Services Agreement with Plummer Associates, Inc. for the Rockhill Street Well Corrosivity Engineer Report for an amount not to exceed $45,700, and authorize the City Manager to execute the agreement.

17. Consideration and action on appointing a member to the Aubrey Parks and Recreation Board.

18. Consideration and action on a Resolution of the City Council approving the expenditure of funds by the Aubrey Municipal Development District for Targeted Improvement Grants in amounts up to $30,000 per grant, and cumulatively up to the budgeted amount of $200,000 for the Fiscal Year 2025-2026 without the requirement for additional approval by the City Council; approving the Targeted Improvement Program as a Project; and proving an effective date.

Department Updates and Discussion:

19. Administration & Finance:

20. Library:

21. Fire Department:

22. Police Department:
    - Ironman 2026 Review

23. Public Works:

24. Human Resources:

25. 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.

*****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:

26. **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. Simmon*s, et al, Cause No. PR-2024-01392-B, Denton County, Texas.
    -500 Main Street
    -Charter Provisions
    -Mustang Property
    -Tyler Florence, individually and as Next Friend of Minors, KTL and KAF, and Noel Boyd, individually and on behalf of the Estate of Dontarianna Boyd v. City of Aubrey, Cause No. 25-7942-467 (467th Judicial District - Denton County)

27. **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.
    - Downtown Property Purchase

28. **Section 551.087 Economic Development Negotiations.** To discuss or deliberate regarding commercial or financial information that the City has received from a business prospect that the City seeks to have locate, stay, or expand in or near the territory of the City and with which the City is conducting economic development negotiations; and/or to deliberate the offer of a financial or other incentive to the business prospect:
    -Purchase of Downtown Property for Economic Development
    -Aubrey 165 Development
    -Coffey Road Development
    -Nash 160 Development

29. **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 (551.071), 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 (551.074):
    - City Secretary (Goals & Duties)

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 S. Main St, Aubrey, Texas on the _____day of _____, 2026.

(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. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, need to contact the ADA Coordinator at least 48-hours prior to the meeting. Please e-mail your request to: swilliams@aubreytx.gov.gov or call (940) 440-9343 ext 106. BRAILLE IS NOT AVAILABLE.

City Council Meeting Minutes

Aubrey City Council Chambers
226 Countryside Dr.
Aubrey, TX 76227
February 26, 2026
6:00 PM

The meeting was called to order at 6:01 PM.

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

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, Assistant City Manager Leanne Wilson, HR Director Shaena Williams, Municipal Development Director Christine Gossett, Administrative Clerk Kacey Hagen, Assistant to the City Manager Bailey Thompson, Development Manager Shanda Guffee

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

Community Announcements:

Leanne announced the new in-house City Planner, Muzaib Riaz.

Citizen Input:

- **JoAnne Rosst, 2112 Sesaro Dr., spoke regarding being a pastor and concerns of Muslim mosque being built in Aubrey.**
- **Krista Schild, 5019 Duran Dr., with the RAIR Foundation, spoke regarding concerns of mosque and Islamic development.**

Consent Items:

1. Approve minutes of the January 22, 2026 and February 10, 2026 meetings.
2. Approve Monthly Staff Reports
3. Approve Monthly Financial Report.
4. Receive the Aubrey Police Department's 2025 Racial Profiling Analysis completed by Justice Research Consultants, LLC. This complete report satisfies the Aubrey Police Department's statutory obligations set out in Article 2.132 - 2.134 of the Texas Code of Criminal Procedure.
5. Approve Ordinance Number 947-26 canceling the May 2, 2026 General Election.
6. Approve a Resolution granting a petition requesting annexation by the City of Aubrey, owners of a 10.00 acre tract of land situated in the John Ryan Survey, Abstract No. 1069, Denton County, Texas, and being part of a called 14.898 acre tract of land as described in General Warranty Deed to Javier Alonzo and Thelma Alonzo, as

recorded in Instrument Number 2014-8402, of the Official Public Records of Denton County, Texas; identified as Denton Central Appraisal District Property ID Number 52432; generally located at 8445 FM 2931, Pilot Point Tx; setting a Public Hearing for the annexation; authorizing staff to negotiate and enter into a written services agreement with Owner.

7. Approve a Resolution appointing Leanne Wilson as a Director for the High Pointe Ranch Municipal Utility District No. 1 of Denton County.

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.

8. Consideration and action on a Final Plat application for Silverado West, Phase 3 for a replat of Lot 77XR, Block M, being approximately 11.247 acres located northwest of the intersection of Liberty Road and Main Street, located within the City of Aubrey ETJ, Denton County, to subdivide Lot 77XR, Block M, into two lots. (Applicant: JBI Partners on behalf of D.R. Horton)

Assistant City Manager Leanne Wilson provided information.

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

9. Consideration and action on a Preliminary Plat for Highpointe Ranch Phase 2 East for one hundred fifteen (115) single-family residential lots and one (1) HOA lot, being approximately 31.687 acres out of the Francisco Trevino Survey, Abstract 1243 generally located South of E. Blackjack Road, east of U.S. Highway 377, and North of Springhill Road/FM 428, City of Aubrey, Denton County, Texas. (KL LB Buy 3, LLC)

Assistant City Manager Leanne Wilson provided information.

Council Member Jeff Perry made a motion to approve the preliminary plat with the conditions listed. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

Conditions:

1. **Chapter 10; Article 10, Appendix A, Preliminary Plat Checklist — location, dimension, and purpose of all easements within or abutting the subdivision, and the recording information of all existing easements. Multiple easements shown on the face of the plat are missing recording information. The surveyor shall provide and label the recording information for all easements located within or abutting the subdivision.**

2. **Chapter 10; Article 10, Appendix A, Preliminary Plat – The following is required for adjacent platted properties: subdivision name; lot, block, or tract numbers; recording information. Recording information is missing for multiple adjacent subdivisions. The surveyor shall label the recording information for each subdivision.**

10. Consideration and action on a Final Plat for Highpointe Ranch Phase 2 East for one

hundred fifteen (115) single-family residential lots and one (1) HOA lot, being approximately 31.687 acres out of the Francisco Trevino Survey, Abstract 1243 generally located South of E. Blackjack Road, east of U.S. Highway 377, and North of Springhill Road/FM 428, City of Aubrey, Denton County, Texas. (KL LB Buy 3, LLC)

Assistant City Manager Leanne Wilson provided information.

Council Member Chuck Fikes made a motion to approve the final plat with the conditions listed. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

Conditions:

1. **CHAPTER 10; ARTICLE 11, FINAL PLAT CHECKLIST — location, dimension, and purpose of all easements within or abutting the subdivision, and the recording information of all existing easements. Multiple easements shown on the face of the plat are missing recording information. The surveyor shall provide and label the recording information for all easements located within or abutting the subdivision.**

2. **CHAPTER 10; ARTICLE 11, FINAL PLAT CHECKLIST — The following is required for adjacent platted properties: subdivision name; lot, block, or tract numbers; recording information. Recording information is missing for multiple adjacent subdivisions. The surveyor shall label the recording information for each subdivision.**

3. **TBPELS, Section 138.33 (Sealing Procedures) – Surveyor's seal is required to assure the user of the surveying product that the work has been performed or directly supervised by the professional surveyor named and to delineate the surveyor's work.**

11. Consideration and action regarding a contract with WHP Training Towers for the construction of a fire training tower in an amount not to exceed $1,281,170.70, using funds from the 2025 Bond; and authorizing the City Manager to execute necessary documents.

Fire Chief Eric Schlotter provided information.

Council Member Jeff Perry made a motion to approve the purchase and construction of a fire training tower from WHP Training Towers, in an amount not to exceed $1,281,170.70. Council Member Chuck Fikes seconded. Motion Passed (5:0). None opposed.

12. Consideration and action on an Ordinance amending Appendix A, Fee Schedule, of the Code of Ordinances to adopt the City of Aubrey 2026 Comprehensive Fee Schedule with amendments to various fees contained in Article A1.000, General and Administrative Fees, Article A3.000, Building Related Fees, Article A5.000, Fire Prevention Fees, Article A6.000, Code Enforcement Fees, Article A7.000 Utilities, Article A5.000, water rates, and sewer rates; Article A8.000 Planning and Zoning fees; Article A10.000 Third Party Consulting Fees; A11.000 Public Infrastructure Fees; Article A12.000 Library Fees; and Article A13.000 Community Center Fees;

and providing an effective date.

Assistant City Manager Leanne Wilson provided information.

Council Member Matt Jones made a motion to approve the Ordinance amending Appendix A, Fee Schedule, of the Code of Ordinances; and providing an effective date of 2/26/2026. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

13. Second Reading of MDD Property Purchase and District Project: Authorizing the purchase of real property at 500 S Main Street for $205,000 plus fees and closing costs.

    MDD Director Christine Gossett provided information.

    No action taken.

14. Consideration and action on appointing and/or removing members to the Aubrey Area Library Advisory Board.

    Council Member Jeff Perry made a motion to appoint Candace Crowe to the Aubrey Area Library Board. City Council Member Mike Browning seconded. Motion (5:0). None opposed.

15. Consideration and action on a Professional Planning Services Agreement with Westwood Professional Services, Inc. for an update to the Aubrey Downtown Masterplan in the amount not to exceed $54,400, and authorize the City Manager to execute the agreement.

    Assistant City Manager Leanne Wilson provided information.

    Clay Riggs, with Westwood, provided information.

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

16. Consider and take action on the award/rejection of bids for the FM 428 Sewer Lift Station Improvements; and authorizing the Mayor or designee to execute necessary documents.

    Assistant City Manager Leanne Wilson provided information.

    Council Member Randy Jones made a motion to award the bid to Legacy Contracting, LP, for the installation of the FM 428 Sewer Lift Station Improvements in an amount not to exceed $780,505, and authorize the City Manager to execute the contract. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

Department Updates and Discussion:

17. Administration & Finance: None

18. Library: None

19. Fire Department:

    Chief Schlotter stated the new move-in date for station 2 is late next week.

20. Police Department:

    Chief Brooks spoke regarding the recent negative press regarding license plate readers. The first court challenge on the legality of Flock cameras was ruled that "Flock does not track the whole of a person's movement, nor does it provide an intimate window into a citizen's drive, park, linger, sleep, or patronage," and have seemed to escape any kind of retribution.

    Chief Brooks also thanked Charles Kreidler for his leadership on the subject of equipment and the council for providing it to the Police Department.

21. Public Works: None

22. Human Resources: None

23. Municipal Development: None

Future Agenda Requests: None

*****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:

24. **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. Simmon*s, et al, Cause No. PR-2024-01392-B, Denton County, Texas.
    -Municipal Utilities Tyler Tech Contract
    -Purchase of Downtown Property
    -Downtown Property Purchase
    -TxDot Roadway Names
    -Local Government Code 52.004 Designating an Official Newspaper

25. **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.
    - Downtown Property Purchase

26. **Section 551.087 Economic Development Negotiations.** To discuss or deliberate regarding commercial or financial information that the City has received from a business prospect that the City seeks to have locate, stay, or expand in or near the

territory of the City and with which the City is conducting economic development negotiations; and/or to deliberate the offer of a financial or other incentive to the business prospect:

-Project Anchor
-Highpoint Commercial
-Purchase of Downtown Property for Economic Development
-Onyx Development
-Downtown Development
-Coffey Road Development
-Project Alpha
-Big Barrels Ranch
-Elegance Estates

27. **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 (Goals & Duties)

Council Member Jeff Perry made a motion to recess into Executive Session at 6:42 PM. 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 7:50 PM and acted on item number 28.

Council Member Jeff Perry made a motion to recess back into Executive Session for the remaining items on the posted agenda at 7:51 PM. City Council Member Mike Browning seconded. Motion Passed (5:0). None opposed.

28. Consider and take appropriate action regarding a Development Agreement between the City of Aubrey and Onyx Development Company, LLC for the development of an approximate 39 acre tract of land located within the extraterritorial jurisdiction of the City and identified as the Sherman Ridge Development; and authorizing the Mayor or his designee to execute necessary documents.

    City Council Member Mike Browning made a motion to approve the Development Agreement between the City of Aubrey and Onyx Development Company, LLC for the development of an approximate 39 acre tract of land located within the extraterritorial jurisdiction of the City and identified as the Sherman Ridge Development with the following changes: 1.) deleting section 9.2 "Disannexation" and 2.) amending Exhibit D to require masonry, exclusive of cementations materials such as Hardy Plank and Stucco for properties facing FM 428 and Blackjack Road. Council Member Jeff Perry seconded. Motion Passed (5:0). None opposed.

City Council reconvened into open session at 11:04 PM.

The meeting was adjourned at 11:04 PM.

PASSED and APPROVED by the City Council of the City of Aubrey, Texas this 26th day of March, 2026.

Chris Rich, Mayor

ATTEST:

Jenny Hicks, City Secretary

City of Aubrey - Municipal Court Report

New Cases Filed	
February - Traffic	135
February - Non Traffic	2

Total Fines Collected	
February - State	$9,224.00
February - City	$16,332.00

Final Disposition	
February - Traffic	133
February - Non Traffic	2

Fiscal YTD Collected	
YTD - State	$ 60,422.00
YTD - City	$ 92,896.00

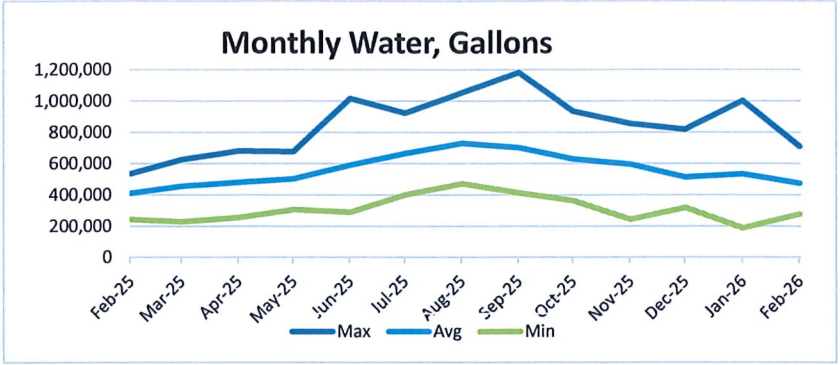
Warrants	
Issued	53
Cleared	9
Pending	1329

City of Aubrey - Public Works

Feb. 2026 Activity Report

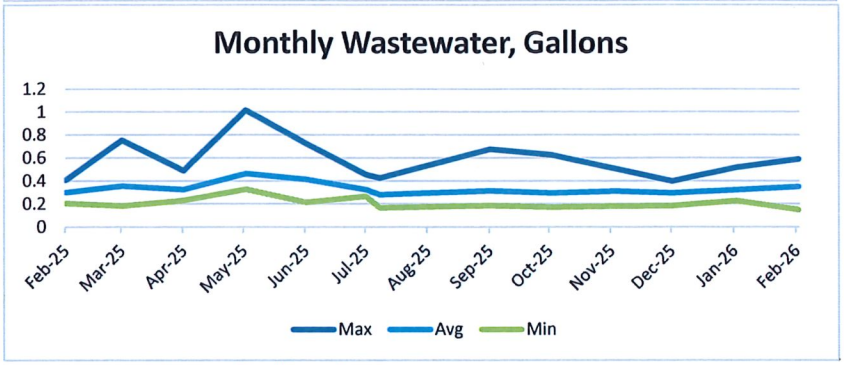
Water Production MG

Feb-26	13,234,600
Jan-26	16,537,900
Dec-25	15,891,800
Daily Average Gal	507,381



Wastewater Treatment MG

Feb-26	9,832,000
Jan-26	9,594,000
Dec-25	8,832,000
Daily Average Gal	313,978



Work Orders

Water & Sewer Maintenance	131
Cut-offs Non Payment	14
Street/Parks	94
Line Locates	124
Billing and Meters	166
Total	529

Fees Collected	Feb-26
Water Impact	$206,028.00
Sewer Impact	$432,348.00
Roadway Impact	$102,317.88
Parks Fee	$253,500.00
Total	$994,193.88

Projects

Highpointe Commercial Area	Grading is complete.
HighPointe Phase 3	Pre-Final Walk-thru for completion of phase.
HighPointe Phase 4A	Almost done laying all sewer main and services.
HighPointe 4B	Grading is complete.
HighPointe East Phase 1	Franchise utilities almost completed, water/sewer/streets/storm systems are complete.
HighPointe East Phase 2	Grading almost completed.
Rockhill Well	New permanent motor and pump have been selected, ordered, and awaiting delivery.
Rockhill Pump Station	Selected brick, grout, rolling steel doors, roof, reservoir and doorway entry colors.
Veterans Park Phase 2	Waiting on the marquis sign to be delivered so it can be installed.
WinnRidge 1st Responder Park	Expected to be completed March 6, 2026.
Sports Complex	Working on CMAR proposal to send out for RFP.
Aubrey Heights	Franchise utilities complete, final grading complete,sidewalks done flushing main for
Palomino	Installing franchise utilities, paving last streets, meter boxes installed, TXDOT ROW installe
Saratoga	Completed.
Blackjack/Dane Water Line	Water bore at Blackjack under tracks at Sherman has been completed. Job 90% complete.
Chaparral Ridge	Dirt continues to be moved, building house pads, cutting in streets and drainage ditches.
3.1 Water Line (Simmons Trac	All 16" water main installed and currently boring under Hwy 377.
Aubrey Retail	Grading is complete.
Redfearn	Installing storm water pipe.

City of Aubrey
Departmental Report
Library

To: City Council Members

From: Brittany McLain, Library Director

RE: Departmental Report - Feb. 2026

Monthly Report		February 2026		Fiscal Year to date
People & Activity	New Cards Issued	111		464
	Number of Patrons	3205		14154
	Patrons per Hour (Average)	20		18
	Volunteer Hours / Persons	23.5		106
	Number of Days Open	20		97
	Number of Hours Open	164		792
Material Usage	Total Items checked out	9000		47758
	Items per Hour (Average)	55		61
	Adult Material Checked Out	1334		6481
	Juvenile Material Checked Out	6085		32806
	Self-Checkout Use	0		0
	Digital Materials Checked Out	1581		8471
	Interlibrary shipped	144		721
	Interlibrary received	95		625
	Reference	202		1017
	Computer Sessions	209		913
	Computer Usage (hours)	165		718
Programs	Community Center Event Hrs	0		1.5
	Total Number of Programs	40		164
	Total Program Attendance	656		2392

Notary Sessions: 65

FEBRUARY 2026 STAFF REPORT
Aubrey Municipal Development District

Christine Gossett – Executive Director

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

Combined commercial land for sale/lease 150 + acres in City and ETJ, with 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

General Contractor Bid for 204-208 S. Main Street posted on City website as of February 20, 2026. Deadlines for submission is March 20, 2026.

Highest performing FB post featured Foodies in Texas 2/6/2026 with 6,180 Views and 404 Engagements.

Business Activity and Updates

- Coming Spring 2026 – Bahama Bucks
- No new openings in February.
- Giulia's Café closed.

Project Updates:

- Completed Aubrey Local Business Accelerator Program and 10 participants graduated on Feb. 25th.
- ICSC – Aubrey booth at retail development showcase and trade show in San Antonio.
- Prepared for CSL visit in March to begin the Hotel and Amateur Sports Facility Feasibility Study.
- Held a Joint MDD and City Council Work Session.
- On-Going:
  - Site Selection GIS Map Page: continuous monitoring and updating of properties and photos for commercial sites available in Aubrey City Limits and ETJ. Commercial property listings in business corridors and adjacent areas continue to increase.
  - Strategic Plan: Continue progress on goals, projects, and updates to the workplan and timeline for 2025-26 Fiscal Year.

Marketing:

- Social Media/Facebook: On-going posts about businesses, activites, events, and business education. February's post on Foodies in Texas on 2/2/2026 with 6,180 Views and 404 Engagements.
- Website Statistics: February '26 – 1,968 Visitors; January '26 - 2,128 Visitors; December '25 – 1,186 Visitors.
- Commercial Development: Calls and meetings with prospective businesses, developers, local entrepreneurs seeking space.

Sales & Use-Tax Allocation:

- Payment received in February 2026: $127,514.95; ($2,424.38 gross collections derived from audit payments.)

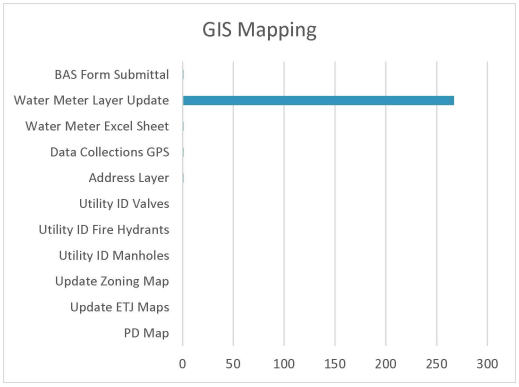
City of Aubrey - Development Services
February 2026 Activity Report

No. Permits Issued

New Single Family	63
Residential Misc	72
Commercial	5
Plat, Re-Plat, Site Plan, or Variance	0
Total	**140**

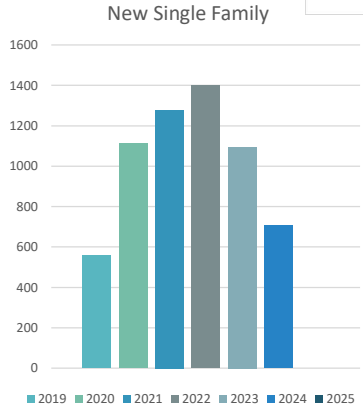
Fees Collected

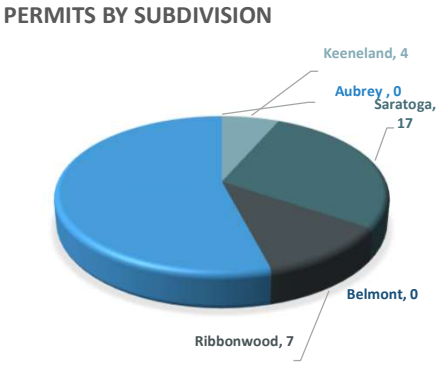
New Single Family	$	1,143,548.83
Residential Misc	$	11,468.40
Commercial	$	690.00
Variance or Zoning	$	-
Total	**$**	**1,155,707.23**



Annual New Single Family

2019	556
2020	1,113
2021	1,279
2022	1,400
2023	1,095
2024	706
2025	892
2026 YTD	154
2019 - 2026 Total:	**7,041**





Total House Count

10425

Location	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Aubrey Proper	1865	1911	1917	1919	1919	1995
Winn Ridge	1746	1746	1746	1746	1746	1746
Silverado & High Country	3726	3761	3779	3811	3818	3861
Aspen Meadows	312	312	312	312	312	312
Keeneland	171	173	175	177	183	186
Sandbrock	1809	1821	1853	1874	1891	1914
Highpointe	238	281	292	292	342	365
Belmont	0	16	28	34	45	46
Saratoga	0	0	0	0	0	0
Ribbonwood	0	0	0	0	0	0

Project Status

Silverado West, Ph 3 Replat of Lot 77XR	Council made a motion to approve a Final Plat application for Silverado West, Phase 3 for a replat of Lot 77XR, Block M, being approximately 11.247 acres located northwest of the intersection of Liberty Road and Main Street, located within the City of Aubrey ETJ, Denton County, to subdivide Lot 77XR, Block M, into two lots. (Applicant: JBI Partners on behalf of D.R. Horton)
Highpointe Ranch, Phase 2 East Preliminary Plat	Council made a motion to approve a Preliminary Plat for Highpointe Ranch Phase 2 East for one hundred fifteen (115) single-family residential lots and one (1) HOA lot, being approximately 31.687 acres out of the Francisco Trevino Survey, Abstract 1243 generally located South of E. Blackjack Road, east of U.S. Highway 377, and North of Springhill Road/FM 428, City of Aubrey, Denton County, Texas. (KL LB Buy 3, LLC) with two conditions.
Highpointe Ranch, Phase 2 East Final Plat	Council made a motion to approve a Final Plat for Highpointe Ranch Phase 2 East for one hundred fifteen (115) single-family residential lots and one (1) HOA lot, being approximately 31.687 acres out of the Francisco Trevino Survey, Abstract 1243 generally located South of E. Blackjack Road, east of U.S. Highway 377, and North of Springhill Road/FM 428, City of Aubrey, Denton County, Texas. (KL LB Buy 3, LLC) with three conditions.

City of Aubrey - Police Department

February 2026 Statistical Report

Calls for Police Service		%+/-
February 2026	685	9%
February 2025	629	
YTD - 2026	1,478	10%
YTD - 2025	1,340	

Calls for Service - Dispatched		%+/-
February 2026	499	12%
February 2025	444	
YTD - 2026	1,039	6%
YTD - 2025	981	

Calls for Service - Officer Initiated		%+/-
February 2026	186	1%
February 2025	185	
YTD - 2026	439	22%
YTD - 2025	359	

Calls for Service By Area

Aubrey		%+/-
February 2026	182	5%
February 2025	174	
YTD - 2026	374	-2%
YTD - 2025	380	

Providence Village		%+/-
February 2026	229	0%
February 2025	229	
YTD - 2026	526	13%
YTD - 2025	464	

Sandbrock		%+/-
February 2026	45	5%
February 2025	43	
YTD - 2026	107	2%
YTD - 2025	105	

Silverado		%+/-
February 2026	113	22%
February 2025	93	
YTD - 2026	263	23%
YTD - 2025	214	

Winn Ridge		%+/-
February 2026	90	27%
February 2025	71	
YTD - 2026	160	15%
YTD - 2025	139	

Outside ETJ		%+/-
February 2026	19	0%
February 2025	19	
YTD - 2026	33	22%
YTD - 2025	27	

Criminal Offenses/Arrests

Criminal Offenses		%+/-
February 2026	53	-24%
February 2025	70	
YTD - 2026	152	7%
YTD - 2025	142	

Arrests		%+/-
February 2026	25	56%
February 2025	16	
YTD - 2026	48	-14%
YTD - 2025	56	

Motor Vehicle Crashes - Aubrey

Non-Injury Crashes		%+/-
February 2026	9	125%
February 2025	4	
YTD - 2026	17	70%
YTD - 2025	10	

Injury Crashes		%+/-
February 2026	3	50%
February 2025	2	
YTD - 2026	7	-13%
YTD - 2025	8	

Motor Vehicle Crashes - Providence Village

Non-Injury Crashes		%+/-
February 2026	8	60%
February 2025	5	
YTD - 2026	13	63%
YTD - 2025	8	

Injury Crashes		%+/-
February 2026	3	0%
February 2025	3	
YTD - 2026	3	-40%
YTD - 2025	5	

Traffic Stops and Citations

Traffic Stops		%+/-
February 2026	779	19%
February 2025	654	
YTD - 2026	1,389	-1%
YTD - 2025	1,408	

Warnings		%+/-
February 2026	696	2%
February 2025	682	
YTD - 2026	1,229	-17%
YTD - 2025	1,483	

Total Citations		%+/-
February 2026	393	3%
February 2025	382	
YTD - 2026	680	-9%
YTD - 2025	748	

Citations - Aubrey		%+/-
February 2026	202	-11%
February 2025	226	
YTD - 2026	354	-13%
YTD - 2025	409	

Citations - Providence Village		%+/-
February 2026	130	1%
February 2025	129	
YTD - 2026	227	-16%
YTD - 2025	270	

Citations - JP 5		%+/-
February 2026	61	126%
February 2025	27	
YTD - 2026	99	43%
YTD - 2025	69	

Top 10 Calls

Top 10 Calls			
Type of Call	Providence Village	Aubrey	Total
Suspicious Activity	26	47	73
Disturbance	21	26	47
Welfare Concern	14	32	46
Motorist Assist	5	35	40
Alarm	3	29	32
Noise Complaint	10	20	30
Traffic Crash	11	18	29
911 Hangup	12	14	26
Theft	7	10	17
Road Blockage/ Hazard	6	10	16

Neighborhood Safety Initiative		%+/-
February 2026	17,899	57%
February 2025	11,402	
YTD - 2026	38,874	71%
YTD - 2025	22,792	

Providence Village Data

Close Patrols - Providence Village		% + / -
February 2026	4,373	16%
February 2025	3,769	
YTD - 2026	9,676	26%
YTD - 2025	7,673	

Walk Through - Providence Village		% + / -
February 2026	102	11%
February 2025	92	
YTD - 2026	212	1%
YTD - 2025	210	

Total - Providence Village		% + / -
February 2026	4,475	16%
February 2025	3,861	
YTD - 2026	9,888	25%
YTD - 2025	7,883	

Department Data

Percentage - Crime/Order Maintenance/Service Calls		
Top 10 Calls Total		356
Crime	40	11%
Service Calls	292	82%
Order Maintenance	24	7%
Reported Crime	53	8%

Authorized Strength		% + / -
Sworn - Authorized	37	92%
Sworn - Current	34	
Civilian Authorized	5	60%
Civilian - Current	3	

Criminal Investigations Statistical Data

CID Case Assignment		% + / -
February 2026	53	-24%
February 2025	70	
YTD - 2026	152	7%
YTD - 2025	142	

Patrol Case Assignment		% + / -
February 2026	25	56%
February 2025	16	
YTD - 2026	48	-14%
YTD - 2025	56	

CID Arrests		% + / -
February 2026	0	-300%
February 2025	3	
YTD - 2026	2	-67%
YTD - 2025	6	

Case Status - Cleared by Arrest		% + / -
February 2026	25	32%
February 2025	19	
YTD - 2026	50	-15%
YTD - 2025	59	

Case Status - Suspended		% + / -
February 2026	25	19%
February 2025	21	
YTD - 2026	68	55%
YTD - 2025	44	

Case Status - Cleared by Exception		% + / -
February 2026	2	100%
February 2025	1	
YTD - 2026	3	-40%
YTD - 2025	5	

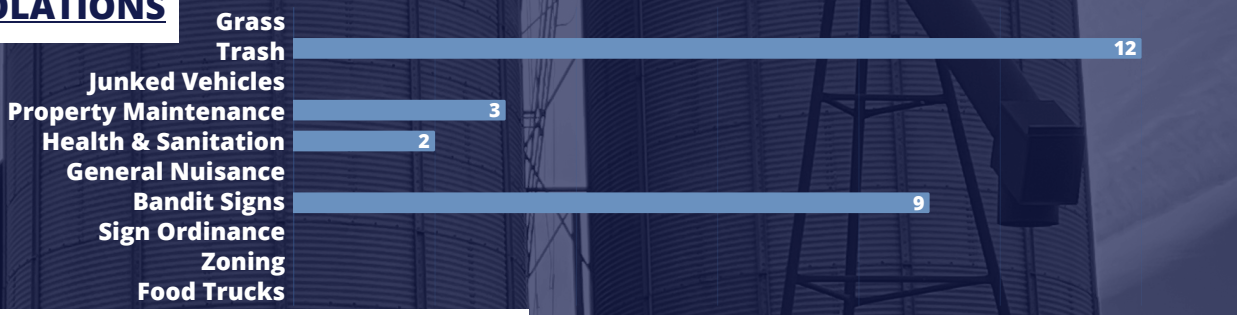
Case Status - Unfounded		% + / -
February 2026	1	-1%
February 2025	3	
YTD - 2026	4	-43%
YTD - 2025	7	

Cases - Open		% + / -
Yearly Total	694	

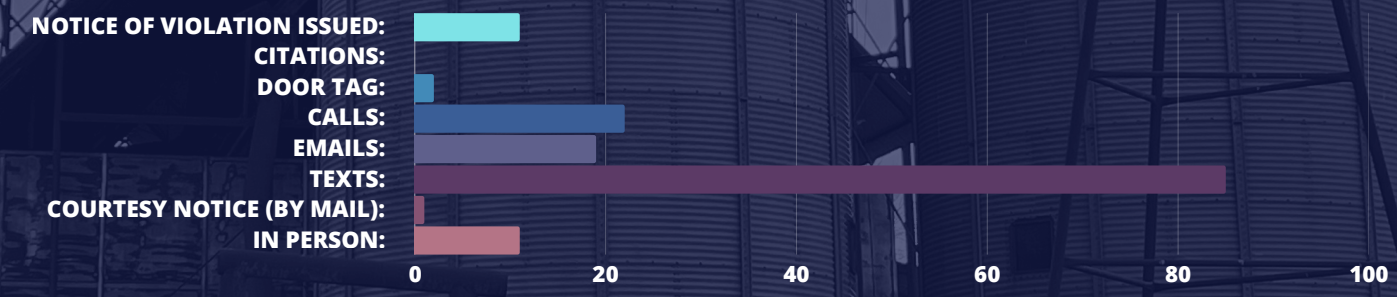
MUNICIPAL SERVICES REPORT FOR FEBRUARY 2026

AUBREY VIOLATIONS

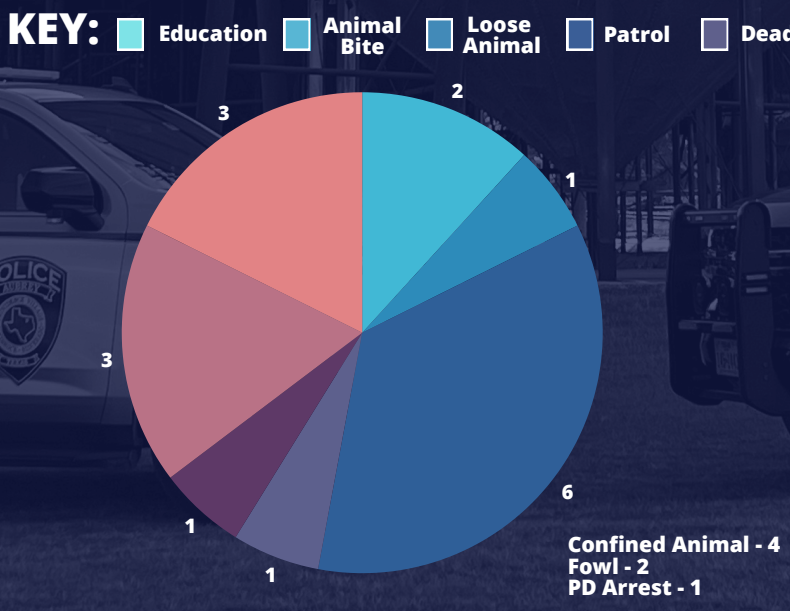
WINN RIDGE VIOLATIONS



OFFICER COMMUNICATION WITH THE COMMUNITY

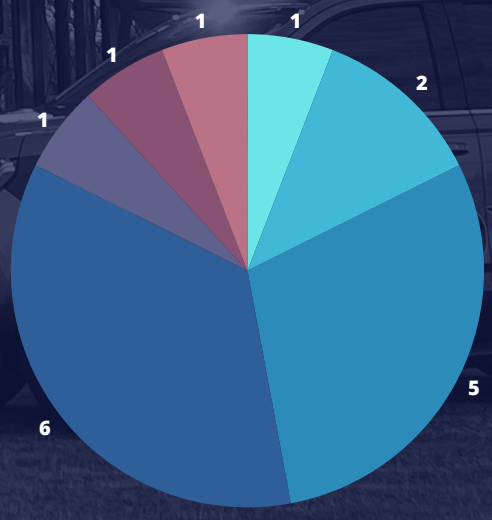


ANIMAL SERVICES IN AUBREY



Confined Animal - 4
Fowl - 2
PD Arrest - 1

ANIMAL SERVICES IN WINN RIDGE



Feb 1, 2026 @ 08:31:46.165 → Feb 28, 2026 @ 08:31:58....

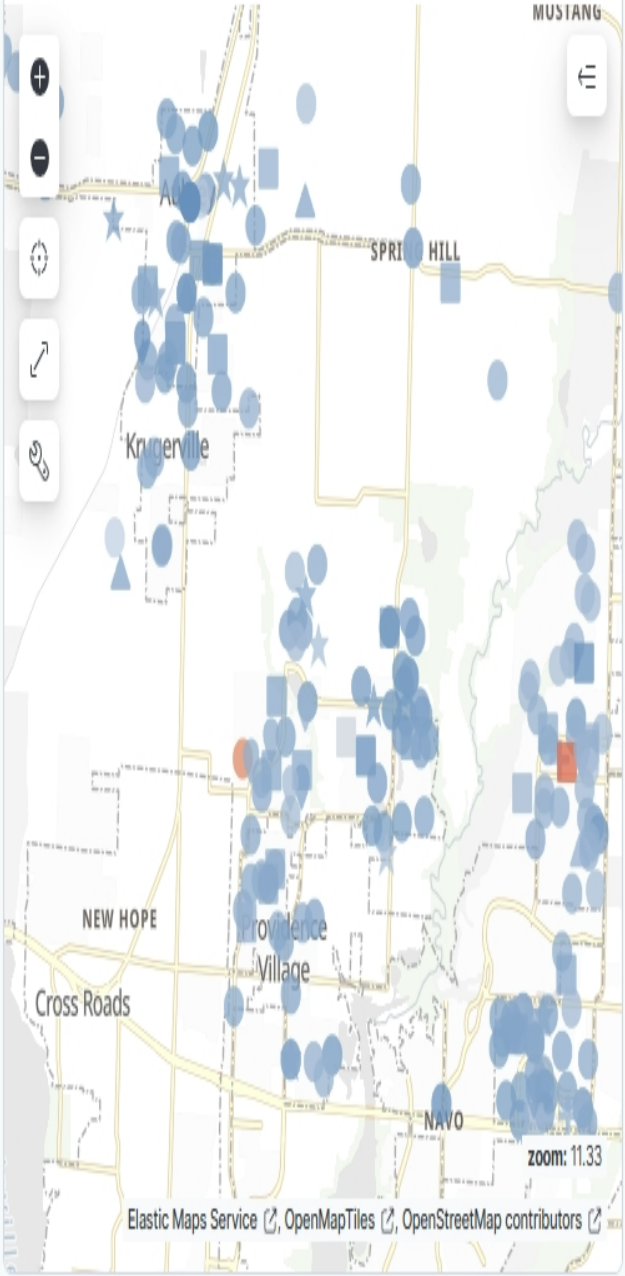
Incident ID Any

Incidents 285

Unit Responses 604

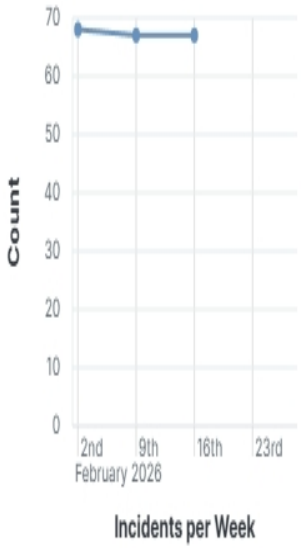
Displacements 1

Incident Response



Incident Discipline ...

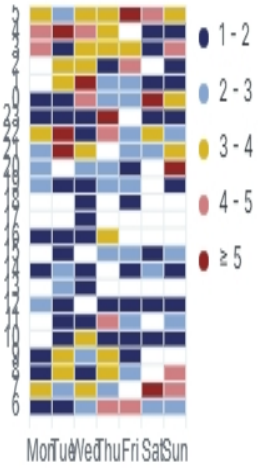
Incident Count Per Week



Location Category	Location Type
RESIDENTIAL	DETATCHED_S
RESIDENTIAL	ATTACHED_SI
RESIDENTIAL	MULTI_FAMILY
RESIDENTIAL	DETATCHED_(
RESIDENTIAL	MANUFACTUF

Incidents with Singl...

Incident Count by Hour and Day



Incident Table (Times in UTC)

Call Create Time	IncidentID	ResponseTime	Incident Type
2026-02-28T12:10:13.000Z	26000628_639078779742107211	4:28	INJURY
2026-02-28T07:40:25.000Z	26000627_63907844361927915 3	-	[ALARMS_NONMED, CANCELLED]
2026-02-28T07:36:51.000Z	26000626_639078503376848613	7:19	CITIZEN_ASSIST
2026-02-28T07:03:34.000Z	26000625_639078503109723553	11:15	INJURY

Monthly Cash Activity

(Unaudited)

February 2026

Aubrey, TX

Cash Analysis Report

Account Summary

Date Range: 02/01/2026 - 02/28/2026

	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance	Avg Daily Bal
101 - GENERAL FUND											
101-1-1-000-00	2,743,874.99	-22,500.00	0.00	920,826.72	0.00	0.00	10,971.84	693,959.54	1,603,258.10	4,347,133.09	3,305,844.08
101-1-1-000-10	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00
101-1-1-000-58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1-1-000-84	6,655,934.21	0.00	0.00	0.00	0.00	0.00	0.00	-726,650.75	-726,650.75	5,929,283.46	6,165,916.98
101-1-1-000-90	5,472,136.32	0.00	0.00	0.00	0.00	0.00	0.00	-741,236.84	-741,236.84	4,730,899.48	5,125,197.83
101-1-3-000-80	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
Fund 101 Total:	**14,922,145.52**	**-22,500.00**	**0.00**	**920,826.72**	**0.00**	**0.00**	**10,971.84**	**-773,928.05**	**135,370.51**	**15,057,516.03**	
201 - WATER FUND											
201-1-1-000-00	320,436.68	0.00	0.00	0.00	0.00	0.00	838.58	-61,820.25	-60,981.67	259,455.01	291,764.37
201-1-1-000-10	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00
201-1-1-000-84	9,303,943.66	0.00	0.00	0.00	0.00	0.00	0.00	-171,322.27	-171,322.27	9,132,621.39	9,183,491.83
201-1-1-000-90	263,425.99	0.00	0.00	0.00	0.00	0.00	0.00	769.35	769.35	264,195.34	263,453.47
201-1-1-000-91	671,709.31	0.00	0.00	0.00	0.00	0.00	0.00	-98,246.73	-98,246.73	573,462.58	600,343.36
201-1-1-000-95	3,200,497.77	0.00	0.00	0.00	0.00	0.00	0.00	-407,250.75	-407,250.75	2,793,247.02	2,974,100.51
201-1-1-000-96	19,791,328.54	0.00	0.00	0.00	0.00	0.00	0.00	36,282.44	36,282.44	19,827,610.98	19,791,087.77
201-1-3-000-00	368,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368,290.00	368,290.00
Fund 201 Total:	**33,919,831.95**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**838.58**	**-701,588.21**	**-700,749.63**	**33,219,082.32**	
202 - SEWER FUND											
202-1-1-000-84	23,028,628.42	0.00	0.00	0.00	0.00	0.00	0.00	741,533.78	741,533.78	23,770,162.20	23,094,324.32
202-1-1-000-91	874,760.44	0.00	0.00	0.00	0.00	0.00	0.00	-197,862.22	-197,862.22	676,898.22	731,979.65
202-1-1-000-92	29,113,035.43	0.00	0.00	0.00	0.00	0.00	0.00	-1,023,907.68	-1,023,907.68	28,089,127.75	28,909,808.97
Fund 202 Total:	**53,016,424.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-480,236.12**	**-480,236.12**	**52,536,188.17**	
301 - DEBT SERVICE FUND											
301-1-1-000-00	2,180,951.58	-4,713,037.93	0.00	2,812,197.73	0.00	0.00	4,442.98	26,481.69	-1,869,915.53	311,036.05	1,305,838.46
301-1-1-000-84	-1,632,057.63	0.00	0.00	0.00	0.00	0.00	0.00	1,015,124.09	1,015,124.09	-616,933.54	-1,214,145.07
301-1-1-000-90	1,541,277.50	0.00	0.00	0.00	0.00	0.00	0.00	-1,273,544.12	-1,273,544.12	267,733.38	627,038.00
301-1-3-000-00	114,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,820.00	114,820.00
Fund 301 Total:	**2,204,991.45**	**-4,713,037.93**	**0.00**	**2,812,197.73**	**0.00**	**0.00**	**4,442.98**	**-231,938.34**	**-2,128,335.56**	**76,655.89**	
401 - SPECIAL REVENUE FUND											
401-1-1-000-00	48,071.04	0.00	0.00	0.00	0.00	0.00	137.11	0.00	137.11	48,208.15	48,075.94
401-1-1-000-70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401-1-1-000-84	42,445.01	0.00	0.00	0.00	0.00	0.00	0.00	-1,368.10	-1,368.10	41,076.91	41,028.27
Fund 401 Total:	**90,516.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**137.11**	**-1,368.10**	**-1,230.99**	**89,285.06**	
403 - IMPACT FEES											

	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance	Avg Daily Bal
403-1-1-000-00	2,103,970.39	0.00	0.00	0.00	0.00	0.00	5,984.97	-26,521.69	-20,536.72	2,083,433.67	2,098,500.92
403-1-1-000-10	497,757.45	0.00	0.00	0.00	0.00	0.00	1,419.75	0.00	1,419.75	499,177.20	497,808.16
403-1-1-000-84	-2,142,936.71	0.00	0.00	0.00	0.00	0.00	0.00	23,370.80	23,370.80	-2,119,565.91	-2,139,166.53
Fund 403 Total:	**458,791.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**7,404.72**	**-3,150.89**	**4,253.83**	**463,044.96**	
404 - DEVELOPMENT FEES											
404-1-1-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
404-1-1-000-50	1,414,414.55	0.00	0.00	0.00	0.00	0.00	0.00	326,759.65	326,759.65	1,741,174.20	1,458,763.11
404-1-1-000-51	101.28	0.00	0.00	559,500.00	0.00	0.00	682.69	0.00	560,182.69	560,283.97	259,893.52
404-1-1-000-60	2,829,480.63	0.00	0.00	0.00	0.00	0.00	0.00	366,639.90	366,639.90	3,196,120.53	3,028,279.37
404-1-1-000-70	1,880,252.45	0.00	0.00	0.00	0.00	0.00	0.00	5,491.36	5,491.36	1,885,743.81	1,880,448.57
404-1-1-000-84	6,716,673.49	0.00	0.00	0.00	0.00	0.00	0.00	-799,002.90	-799,002.90	5,917,670.59	6,482,618.69
404-1-1-000-90	1,898.77	0.00	0.00	0.00	0.00	0.00	0.00	5.57	5.57	1,904.34	1,898.97
Fund 404 Total:	**12,842,821.17**	**0.00**	**0.00**	**559,500.00**	**0.00**	**0.00**	**682.69**	**-100,106.42**	**460,076.27**	**13,302,897.44**	
405 - GRANT FUND											
405-1-1-000-00	923.71	0.00	0.00	0.00	0.00	0.00	2.63	0.00	2.63	926.34	923.80
405-1-1-000-84	70,752.33	0.00	0.00	0.00	0.00	0.00	0.00	-2,393.13	-2,393.13	68,359.20	68,701.08
Fund 405 Total:	**71,676.04**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2.63**	**-2,393.13**	**-2,390.50**	**69,285.54**	
406 - HOLDING ACCT DEV AGREEMTS											
406-1-1-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-1-1-000-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
406-1-1-000-84	322,458.62	0.00	0.00	0.00	0.00	0.00	0.00	38,505.92	38,505.92	360,964.54	319,408.64
Fund 406 Total:	**322,458.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**38,505.92**	**38,505.92**	**360,964.54**	
501 - CAPITAL PROJECTS FUND											
501-1-1-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-1-1-000-55	260,632.75	0.00	0.00	0.00	0.00	0.00	0.00	761.18	761.18	261,393.93	260,659.94
501-1-1-000-56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-1-1-000-58	226,828.00	0.00	0.00	0.00	0.00	0.00	646.98	0.00	646.98	227,474.98	226,851.11
501-1-1-000-59	62.29	0.00	0.00	0.00	0.00	0.00	0.00	0.24	0.24	62.53	62.30
501-1-1-000-60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-1-1-000-61	73.64	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25	73.89	73.65
501-1-1-000-62	5,502,534.10	0.00	0.00	0.00	0.00	0.00	0.00	-177,734.21	-177,734.21	5,324,799.89	5,461,610.92
501-1-1-000-63	764,889.81	0.00	0.00	0.00	0.00	0.00	0.00	-52,864.44	-52,864.44	712,025.37	753,171.66
501-1-1-000-64	43,140,388.66	0.00	0.00	0.00	0.00	0.00	0.00	-1,812,321.53	-1,812,321.53	41,328,067.13	42,115,266.54
501-1-1-000-84	-40,331,015.92	0.00	0.00	0.00	0.00	0.00	0.00	-889,926.58	-889,926.58	-41,220,942.50	-40,765,564.14
501-1-1-000-90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
501-1-3-000-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 501 Total:	**9,564,393.33**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**646.98**	**-2,932,085.09**	**-2,931,438.11**	**6,632,955.22**	
701 - MDD											
701-1-1-000-00	2,395,932.93	-15,060.46	0.00	127,514.95	0.00	0.00	7,022.91	0.00	119,477.40	2,515,410.33	2,466,073.31
701-1-1-000-84	-69,613.92	0.00	0.00	0.00	0.00	0.00	0.00	-29,226.04	-29,226.04	-98,839.96	-87,531.75

	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance	Avg Daily Bal
701-1-1-000-90	1,724,850.42	0.00	0.00	0.00	0.00	0.00	0.00	5,037.46	5,037.46	1,729,887.88	1,725,030.33
Fund 701 Total:	**4,051,169.43**	**-15,060.46**	**0.00**	**127,514.95**	**0.00**	**0.00**	**7,022.91**	**-24,188.58**	**95,288.82**	**4,146,458.25**	
801 - EMPLOYEE BENEFIT TRUST											
801-1-1-000-00	653,076.44	-137,056.18	0.00	0.00	0.00	0.00	1,795.01	0.00	-135,261.17	517,815.27	628,753.66
801-1-1-000-84	17,118.00	0.00	0.00	0.00	0.00	0.00	0.00	172,495.85	172,495.85	189,613.85	115,553.78
Fund 801 Total:	**670,194.44**	**-137,056.18**	**0.00**	**0.00**	**0.00**	**0.00**	**1,795.01**	**172,495.85**	**37,234.68**	**707,429.12**	

Fund Summary

Fund	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance
101	14,922,145.52	-22,500.00	0.00	920,826.72	0.00	0.00	10,971.84	-773,928.05	135,370.51	15,057,516.03
201	33,919,831.95	0.00	0.00	0.00	0.00	0.00	838.58	-701,588.21	-700,749.63	33,219,082.32
202	53,016,424.29	0.00	0.00	0.00	0.00	0.00	0.00	-480,236.12	-480,236.12	52,536,188.17
301	2,204,991.45	-4,713,037.93	0.00	2,812,197.73	0.00	0.00	4,442.98	-231,938.34	-2,128,335.56	76,655.89
401	90,516.05	0.00	0.00	0.00	0.00	0.00	137.11	-1,368.10	-1,230.99	89,285.06
403	458,791.13	0.00	0.00	0.00	0.00	0.00	7,404.72	-3,150.89	4,253.83	463,044.96
404	12,842,821.17	0.00	0.00	559,500.00	0.00	0.00	682.69	-100,106.42	460,076.27	13,302,897.44
405	71,676.04	0.00	0.00	0.00	0.00	0.00	2.63	-2,393.13	-2,390.50	69,285.54
406	322,458.62	0.00	0.00	0.00	0.00	0.00	0.00	38,505.92	38,505.92	360,964.54
501	9,564,393.33	0.00	0.00	0.00	0.00	0.00	646.98	-2,932,085.09	-2,931,438.11	6,632,955.22
701	4,051,169.43	-15,060.46	0.00	127,514.95	0.00	0.00	7,022.91	-24,188.58	95,288.82	4,146,458.25
801	670,194.44	-137,056.18	0.00	0.00	0.00	0.00	1,795.01	172,495.85	37,234.68	707,429.12
Report Total:	**132,135,413.42**	**-4,887,654.57**	**0.00**	**4,420,039.40**	**0.00**	**0.00**	**33,945.45**	**-5,039,981.16**	**-5,473,650.88**	**126,661,762.54**

Revenue/Expense by Fund

(Unaudited)

February 2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 101 - GENERAL FUND						
Revenue						
Department: 000 - Non-Departmental						
101-4-000-01-4400	Court Fines and fees	155,000.00	155,000.00	24,635.49	75,397.30	79,602.70
101-4-000-01-4410	Warrant Income	4,000.00	4,000.00	348.35	1,449.63	2,550.37
101-4-000-02-4100	Property Taxes	3,200,000.00	3,200,000.00	673,997.25	3,121,834.94	78,165.06
101-4-000-02-4130	Sales Taxes	2,750,000.00	2,750,000.00	247,514.58	1,089,096.73	1,660,903.27
101-4-000-02-4140	Franchise Tax-Electric	353,000.00	353,000.00	265.76	186,180.76	166,819.24
101-4-000-02-4141	Franchise Tax-Gas	37,500.00	37,500.00	0.00	7,720.60	29,779.40
101-4-000-02-4142	Franchise Tax-Telephone	4,000.00	4,000.00	328.24	1,200.03	2,799.97
101-4-000-02-4143	Franchise Tax-Cable TV	10,000.00	10,000.00	2,505.34	5,091.53	4,908.47
101-4-000-02-4144	Franchise Tax-Water	567,000.00	567,000.00	64,235.20	157,783.60	409,216.40
101-4-000-02-4145	Franchise Tax-Sewer	75,000.00	75,000.00	4,842.12	27,229.73	47,770.27
101-4-000-02-4146	Franchise Tax-Garbage	408,469.00	408,469.00	29,867.22	156,617.61	251,851.39
101-4-000-03-4391	Grants - Police	137,200.00	137,200.00	0.00	6,846.32	130,353.68
101-4-000-04-4393	Donations-Library	3,000.00	3,000.00	218.81	4,045.42	-1,045.42
101-4-000-06-4104	Aspen Meadow Police	92,700.00	92,700.00	7,776.60	35,004.37	57,695.63
101-4-000-06-4316	Providence Village WCID	605,000.00	605,000.00	51,280.00	193,500.00	411,500.00
101-4-000-06-4318	DC FWSD # 10 Elm Ridge	820,000.00	820,000.00	136,507.02	303,758.32	516,241.68
101-4-000-06-4401	Providence Village Police	1,822,347.00	1,822,347.00	156,184.50	624,738.00	1,197,609.00
101-4-000-06-4402	Silverado Police	1,200,600.00	1,200,600.00	98,576.20	430,388.05	770,211.95
101-4-000-06-4403	Sandbrock Police	568,650.00	568,650.00	23,059.60	213,698.22	354,951.78
101-4-000-06-4404	DISD SRO	132,670.00	132,670.00	0.00	66,329.84	66,340.16
101-4-000-06-4407	Pilot Point Police	0.00	0.00	3,652.00	5,764.00	-5,764.00
101-4-000-06-4420	Accident Reports	500.00	500.00	150.00	564.00	-64.00
101-4-000-06-4480	Library fines & fees	700.00	700.00	0.00	521.81	178.19
101-4-000-06-4481	Public Services - copies, fax,	2,000.00	2,000.00	46.00	1,751.00	249.00
101-4-000-06-4482	Denton Co Library Pledge	31,400.00	31,400.00	22,000.00	22,000.00	9,400.00
101-4-000-06-4483	Krugerville Library ILA	10,000.00	10,000.00	10,000.00	10,000.00	0.00
101-4-000-06-4485	Providence Village Library ILA	36,200.00	36,200.00	0.00	0.00	36,200.00
101-4-000-06-4486	Silverado Library Fee	18,000.00	18,000.00	0.00	0.00	18,000.00
101-4-000-06-4501	Community Building rental	2,500.00	2,500.00	0.00	0.00	2,500.00
101-4-000-06-4730	Denton County Pledge Fire	1,062,465.00	1,062,465.00	0.00	969,569.00	92,896.00
101-4-000-06-4736	Belmont Police	0.00	0.00	355.20	773.27	-773.27
101-4-000-06-4737	Belmont Fire	0.00	0.00	444.00	966.63	-966.63
101-4-000-06-4741	Krugerville ILA Fire	167,635.00	167,635.00	0.00	45,790.00	121,845.00
101-4-000-06-4742	Silverado Fire	1,386,720.00	1,386,720.00	118,291.50	514,227.90	872,492.10
101-4-000-06-4744	Sandbrock Fire	375,503.00	375,503.00	28,839.50	134,124.49	241,378.51
101-4-000-06-4745	Aspen Meadow Fire	111,240.00	111,240.00	9,332.00	41,819.22	69,420.78
101-4-000-06-4749	Insurance Billing EMS	1,500,000.00	1,500,000.00	93,772.93	652,690.04	847,309.96
101-4-000-07-4200	Building Permits	1,200,000.00	1,200,000.00	77,137.27	506,671.20	693,328.80
101-4-000-07-4210	Plan Review fees	1,719,638.00	1,719,638.00	84,323.15	558,458.68	1,161,179.32
101-4-000-07-4220	Inspection fees	225,000.00	225,000.00	11,875.00	55,230.00	169,770.00
101-4-000-07-4225	Street Inspection Fees	400,000.00	400,000.00	0.00	0.00	400,000.00
101-4-000-07-4250	Contractor registration	4,000.00	4,000.00	825.00	4,235.00	-235.00
101-4-000-07-4260	Other Permit fee	7,000.00	7,000.00	1,160.00	10,460.00	-3,460.00
101-4-000-07-4290	Health Permits	15,000.00	15,000.00	400.00	9,200.00	5,800.00
101-4-000-07-4310	Demolition Permits	500.00	500.00	0.00	450.00	50.00
101-4-000-07-4320	Sign Permit	500.00	500.00	0.00	300.00	200.00
101-4-000-07-4330	Solicitation permit	200.00	200.00	0.00	0.00	200.00
101-4-000-09-4430	All Admin Fees	128,540.00	128,540.00	9,670.00	85,850.00	42,690.00
101-4-000-09-4435	City Event Fees	80,000.00	80,000.00	6,750.66	37,501.07	42,498.93
101-4-000-09-4500	Interest Income	450,000.00	450,000.00	33,520.07	154,557.59	295,442.41

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-4-000-09-4540	Other Income	0.00	0.00	0.00	181.00	-181.00
101-4-000-09-4542	CITI CARD REBATE	0.00	0.00	0.00	4,183.90	-4,183.90
101-4-000-09-4543	102 Sycamore Rent	0.00	0.00	2,300.00	4,745.00	-4,745.00
101-4-000-09-4544	104 Sycamore Rent	0.00	0.00	0.00	3,200.00	-3,200.00
101-4-000-09-4550	Gain on sale of assets	40,000.00	40,000.00	0.00	1,150.00	38,850.00
101-4-000-09-4800	Insurance Proceeds	0.00	0.00	482.45	218,601.94	-218,601.94
101-4-000-09-5626	Transfer In Fire Fund	200,000.00	200,000.00	0.00	0.00	200,000.00
101-4-000-09-5628	Transfer In CO 2025	300,000.00	300,000.00	0.00	0.00	300,000.00
	Department: 000 - Non-Departmental Total:	**22,421,377.00**	**22,421,377.00**	**2,037,469.01**	**10,763,447.74**	**11,657,929.26**
	Revenue Total:	**22,421,377.00**	**22,421,377.00**	**2,037,469.01**	**10,763,447.74**	**11,657,929.26**
Expense						
Department: 101 - Administration						
101-5-101-01-5101	Salaries	666,650.00	666,650.00	52,264.92	260,437.16	406,212.84
101-5-101-01-5105	Overtime	5,000.00	5,000.00	48.86	1,238.55	3,761.45
101-5-101-01-5106	Longevity	1,350.00	1,350.00	0.00	1,400.00	-50.00
101-5-101-01-5107	Retirement - TMRS	104,113.00	104,113.00	6,823.55	36,929.40	67,183.60
101-5-101-01-5108	Payroll Tax Expense (medicare)	9,759.00	9,759.00	724.85	3,981.07	5,777.93
101-5-101-01-5109	Group Health Insurance	71,266.00	71,266.00	6,253.56	33,986.50	37,279.50
101-5-101-01-5110	Workers Comp TML	1,920.00	1,920.00	0.00	2,009.17	-89.17
101-5-101-01-5621	Travel & Training	13,000.00	13,000.00	456.11	10,808.97	2,191.03
101-5-101-03-5050	Office Supplies	15,000.00	15,000.00	727.96	9,613.62	5,386.38
101-5-101-03-5081	Uniforms	1,000.00	1,000.00	145.86	3,312.98	-2,312.98
101-5-101-03-5090	Postage	1,500.00	1,500.00	185.09	2,009.02	-509.02
101-5-101-04-5120	Building Maintenance	30,000.00	30,000.00	7,570.56	19,941.28	10,058.72
101-5-101-04-5121	Equipment Maintenance	500.00	500.00	153.63	2,160.60	-1,660.60
101-5-101-04-5122	Vehicle Maintenance	1,000.00	1,000.00	1,541.14	2,907.55	-1,907.55
101-5-101-05-5616	Utilities -Electricity	3,000.00	3,000.00	72.08	837.53	2,162.47
101-5-101-05-5617	Utilities -Gas	2,500.00	2,500.00	140.74	1,142.97	1,357.03
101-5-101-05-5618	Utilities -Telephone	16,000.00	16,000.00	686.65	5,825.01	10,174.99
101-5-101-05-5619	Utilities -Water/Sewer	4,000.00	4,000.00	314.98	1,662.63	2,337.37
101-5-101-06-5060	Election Services	15,000.00	15,000.00	0.00	0.00	15,000.00
101-5-101-06-5230	Contract Labor	1,000.00	1,000.00	0.00	244.50	755.50
101-5-101-06-5300	Benefits Administration	26,400.00	26,400.00	2,187.30	10,988.85	15,411.15
101-5-101-06-5620	Legal & Professional	350,000.00	350,000.00	80,704.75	304,805.00	45,195.00
101-5-101-06-5685	Storage Building	2,500.00	2,500.00	172.00	1,376.00	1,124.00
101-5-101-07-5150	Printing	15,000.00	15,000.00	0.00	119.02	14,880.98
101-5-101-07-5190	Insurance - TML	11,000.00	11,000.00	0.00	4,815.48	6,184.52
101-5-101-07-5220	Advertising & Notices	4,800.00	4,800.00	0.00	1,828.92	2,971.08
101-5-101-07-5260	Dues and Membership	9,000.00	9,000.00	341.85	3,362.33	5,637.67
101-5-101-07-5280	Copier Maintenance contract	10,000.00	10,000.00	820.00	4,593.28	5,406.72
101-5-101-07-5320	Appraisal District Fees	39,270.00	39,270.00	0.00	9,940.92	29,329.08
101-5-101-07-5540	Bond Insurance	1,407.00	1,407.00	1,407.00	1,407.00	0.00
101-5-101-07-5665	Technology	125,000.00	125,000.00	13,305.27	121,410.67	3,589.33
101-5-101-07-5666	Bank Fees	5,000.00	5,000.00	83.00	113.00	4,887.00
101-5-101-09-5130	Community Development	15,000.00	15,000.00	300.00	5,135.54	9,864.46
101-5-101-09-5131	Meetings	5,000.00	5,000.00	278.66	1,354.84	3,645.16
101-5-101-09-5133	Marketing & Promotions	5,000.00	5,000.00	75.34	232.30	4,767.70
101-5-101-09-5134	Council Reimbursable Expenses	4,000.00	4,000.00	0.00	0.00	4,000.00
	Department: 101 - Administration Total:	**1,591,935.00**	**1,591,935.00**	**177,785.71**	**871,931.66**	**720,003.34**
Department: 102 - Police Department						
101-5-102-01-5101	Salaries	3,580,132.00	3,580,132.00	258,692.60	1,299,480.50	2,280,651.50
101-5-102-01-5105	Overtime	136,885.00	136,885.00	26,840.25	80,369.76	56,515.24
101-5-102-01-5106	Longevity	5,200.00	5,200.00	0.00	4,500.00	700.00
101-5-102-01-5107	Retirement - TMRS	575,827.00	575,827.00	37,143.06	198,581.83	377,245.17
101-5-102-01-5108	Payroll Tax Expense (medicare)	53,972.00	53,972.00	3,986.86	21,652.86	32,319.14
101-5-102-01-5109	Group Health Insurance	496,546.00	496,546.00	41,234.14	221,389.14	275,156.86
101-5-102-01-5110	Workers Comp TML	107,088.00	107,088.00	0.00	68,437.29	38,650.71
101-5-102-01-5621	Travel & Training	64,907.00	64,907.00	4,301.99	35,571.48	29,335.52

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-5-102-03-5050	Office Supplies	18,075.00	18,075.00	915.42	8,901.54	9,173.46
101-5-102-03-5051	Printing	5,000.00	5,000.00	0.00	559.00	4,441.00
101-5-102-03-5080	Gas & Oil	175,000.00	175,000.00	9,936.12	64,700.92	110,299.08
101-5-102-03-5081	Uniforms	54,812.00	54,812.00	8,235.34	29,193.89	25,618.11
101-5-102-03-5082	Ballistic Vests	14,859.00	14,859.00	250.72	5,541.52	9,317.48
101-5-102-03-5090	Postage	3,000.00	3,000.00	126.87	747.12	2,252.88
101-5-102-04-5120	Building Maintenance	32,000.00	32,000.00	1,599.49	54,963.44	-22,963.44
101-5-102-04-5121	Equipment Maintenance	7,250.00	7,250.00	2,023.51	2,661.25	4,588.75
101-5-102-04-5122	Vehicle Maintenance	70,500.00	70,500.00	6,530.06	34,719.01	35,780.99
101-5-102-05-5616	Utilities -Electricity	13,500.00	13,500.00	507.11	5,898.62	7,601.38
101-5-102-05-5617	Utilities -Gas	500.00	500.00	0.00	0.00	500.00
101-5-102-05-5618	Utilities -Telephone	35,665.00	35,665.00	773.21	10,229.31	25,435.69
101-5-102-05-5619	Utilities -Water/Sewer	6,600.00	6,600.00	141.48	691.90	5,908.10
101-5-102-06-5240	Drug testing/background check	2,800.00	2,800.00	1,065.00	3,344.50	-544.50
101-5-102-06-5610	Power DMS	29,259.00	29,259.00	0.00	17,026.00	12,233.00
101-5-102-06-5620	Legal and Professional	43,550.00	43,550.00	800.00	8,720.78	34,829.22
101-5-102-06-5621	Childerns' Advocacy Center	10,500.00	10,500.00	0.00	0.00	10,500.00
101-5-102-06-5685	Storage Building - Wilson	540.00	540.00	0.00	0.00	540.00
101-5-102-06-5690	Forensic Testing	26,510.00	26,510.00	950.00	950.00	25,560.00
101-5-102-07-5190	Insurance - TML	94,000.00	94,000.00	0.00	22,019.04	71,980.96
101-5-102-07-5220	Advertising & Notices	300.00	300.00	0.00	85.00	215.00
101-5-102-07-5260	Dues and Memberships	2,855.00	2,855.00	0.00	892.47	1,962.53
101-5-102-07-5280	Maintenance contracts	132,318.00	132,318.00	13,660.50	43,475.75	88,842.25
101-5-102-07-5665	Technology	31,618.00	31,618.00	4,409.63	17,023.79	14,594.21
101-5-102-08-5070	Police Supplies	27,974.00	27,974.00	1,606.70	11,324.71	16,649.29
101-5-102-08-5071	Communications Supplies	16,287.00	16,287.00	0.00	129.27	16,157.73
101-5-102-08-5072	Promotional Supplies	15,440.00	15,440.00	1,819.52	6,301.52	9,138.48
101-5-102-08-5625	Ammo/Firearms/Safety Equipment	46,962.00	46,962.00	0.00	45,675.34	1,286.66
101-5-102-08-5686	Flock Cameras	72,000.00	72,000.00	0.00	57,500.00	14,500.00
101-5-102-08-5687	Denton Cty Communications	95,643.00	95,643.00	0.00	49,471.56	46,171.44
101-5-102-08-5688	Code Compliance	31,651.00	31,651.00	18.94	361.26	31,289.74
101-5-102-09-5131	Meetings	2,160.00	2,160.00	3,416.99	3,513.99	-1,353.99
101-5-102-09-5133	Marketing & Promotions	0.00	0.00	0.00	507.29	-507.29
101-5-102-09-5685	Capital - equipment	0.00	0.00	0.00	63,893.90	-63,893.90
	Department: 102 - Police Department Total:	**6,139,685.00**	**6,139,685.00**	**430,985.51**	**2,501,006.55**	**3,638,678.45**
Department: 103 - Fire Department						
101-5-103-01-5101	Salaries	5,584,846.00	5,584,846.00	432,021.51	2,143,305.67	3,441,540.33
101-5-103-01-5105	Overtime	500,000.00	500,000.00	80,504.64	445,254.92	54,745.08
101-5-103-01-5106	Longevity	11,650.00	11,650.00	0.00	10,850.00	800.00
101-5-103-01-5107	Retirement - TMRS	943,128.00	943,128.00	66,668.92	371,950.07	571,177.93
101-5-103-01-5108	Payroll Tax Expense (medicare)	88,399.00	88,399.00	7,221.40	41,038.38	47,360.62
101-5-103-01-5109	Group Health Insurance	736,411.00	736,411.00	70,747.42	375,029.95	361,381.05
101-5-103-01-5110	Workers Comp TML	170,000.00	170,000.00	0.00	101,278.81	68,721.19
101-5-103-01-5621	Travel/Training	88,500.00	88,500.00	5,618.45	22,766.92	65,733.08
101-5-103-03-5050	Office Supplies	10,800.00	10,800.00	1,819.60	7,655.51	3,144.49
101-5-103-03-5080	Gas & Oil	137,250.00	137,250.00	4,812.15	36,567.07	100,682.93
101-5-103-03-5081	Uniforms	153,886.00	153,886.00	7,710.58	56,659.98	97,226.02
101-5-103-03-5090	Postage	200.00	200.00	55.50	213.60	-13.60
101-5-103-03-5150	Office Supplies Former	0.00	0.00	0.00	14,619.70	-14,619.70
101-5-103-03-5155	Supplies - Medic	215,000.00	215,000.00	13,721.06	127,964.50	87,035.50
101-5-103-04-5120	Building Maintenance	65,000.00	65,000.00	6,140.04	46,912.61	18,087.39
101-5-103-04-5121	Equipment Maintenace	325,000.00	325,000.00	843.64	30,288.30	294,711.70
101-5-103-04-5122	Vehicle Maintenance	180,000.00	180,000.00	8,399.02	94,687.82	85,312.18
101-5-103-05-5616	Utilities -Electricity	30,000.00	30,000.00	3,495.10	32,069.20	-2,069.20
101-5-103-05-5617	Utilities -Gas	8,200.00	8,200.00	408.36	3,898.03	4,301.97
101-5-103-05-5618	Utilities -Telephone	27,980.00	27,980.00	693.72	10,775.43	17,204.57
101-5-103-05-5619	Utilities -Water/Sewer	9,000.00	9,000.00	1,479.84	8,579.26	420.74
101-5-103-05-5620	Direct TV Navo	0.00	0.00	169.99	818.79	-818.79
101-5-103-06-5620	Legal and Professional	50,000.00	50,000.00	0.00	7,690.70	42,309.30

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-5-103-06-5658	Fire Extinguishers	450.00	450.00	0.00	402.00	48.00
101-5-103-07-5190	Insurance - TML	86,250.00	86,250.00	0.00	35,951.67	50,298.33
101-5-103-07-5260	Dues and Memberships	12,400.00	12,400.00	440.00	12,826.53	-426.53
101-5-103-07-5280	Copier Maintenance Contract	2,000.00	2,000.00	140.00	897.74	1,102.26
101-5-103-07-5665	Technology	40,000.00	40,000.00	3,566.30	21,415.27	18,584.73
101-5-103-08-5070	Firefighting Supplies	82,000.00	82,000.00	6,710.68	41,916.02	40,083.98
101-5-103-08-5687	Denton Cty Communications	51,417.00	51,417.00	0.00	30,460.06	20,956.94
101-5-103-09-5131	Meetings	3,600.00	3,600.00	0.00	1,199.98	2,400.02
101-5-103-09-5132	Employee Appreciation	5,000.00	5,000.00	51.14	306.64	4,693.36
101-5-103-09-5133	Marketing & Promotions	0.00	0.00	0.00	41.97	-41.97
	Department: 103 - Fire Department Total:	**9,618,367.00**	**9,618,367.00**	**723,439.06**	**4,136,293.10**	**5,482,073.90**
Department: 104 - Engineering						
101-5-104-01-5101	Salaries	304,292.00	304,292.00	22,381.69	81,226.40	223,065.60
101-5-104-01-5105	Overtime	11,500.00	11,500.00	4,825.73	6,208.86	5,291.14
101-5-104-01-5106	Longevity	300.00	300.00	0.00	300.00	0.00
101-5-104-01-5107	Retirement - TMRS	48,899.00	48,899.00	3,550.38	11,533.88	37,365.12
101-5-104-01-5108	Payroll Tax Expense (medicare)	4,583.00	4,583.00	385.60	1,248.59	3,334.41
101-5-104-01-5109	Group Health Insurance	47,510.00	47,510.00	3,732.32	13,647.27	33,862.73
101-5-104-01-5110	Workers Comp TML	5,750.00	5,750.00	0.00	2,387.68	3,362.32
101-5-104-03-5050	Office Supplies	0.00	0.00	0.00	8,875.99	-8,875.99
101-5-104-03-5080	Gas & oil	0.00	0.00	668.24	3,759.76	-3,759.76
101-5-104-03-5081	Uniforms	0.00	0.00	0.00	990.49	-990.49
101-5-104-04-5122	Vehicle maintenance	0.00	0.00	3,446.12	9,009.27	-9,009.27
101-5-104-06-5620	Legal and Professional	0.00	0.00	0.00	8,595.86	-8,595.86
101-5-104-07-5260	Dues and Memberships	0.00	0.00	0.00	243.32	-243.32
	Department: 104 - Engineering Total:	**422,834.00**	**422,834.00**	**38,990.08**	**148,027.37**	**274,806.63**
Department: 105 - Streets Department						
101-5-105-01-5101	Salaries	153,800.00	153,800.00	8,733.80	49,133.12	104,666.88
101-5-105-01-5105	Overtime	0.00	0.00	3,790.61	9,936.09	-9,936.09
101-5-105-01-5106	Longevity	200.00	200.00	0.00	100.00	100.00
101-5-105-01-5107	Retirement - TMRS	23,824.00	23,824.00	1,631.32	9,085.25	14,738.75
101-5-105-01-5108	Payroll Tax Expense (medicare)	2,233.00	2,233.00	179.17	1,016.82	1,216.18
101-5-105-01-5109	Group Health Insurance	23,755.00	23,755.00	2,171.68	14,172.50	9,582.50
101-5-105-01-5110	Workers Comp TML	1,000.00	1,000.00	0.00	5,504.89	-4,504.89
101-5-105-01-5121	Travel & Training	0.00	0.00	0.00	541.51	-541.51
101-5-105-03-5050	Office Supplies	2,000.00	2,000.00	0.00	189.32	1,810.68
101-5-105-03-5080	Gas & Oil	8,251.00	8,251.00	520.62	4,724.21	3,526.79
101-5-105-03-5081	Uniforms	2,500.00	2,500.00	259.96	2,897.34	-397.34
101-5-105-03-5607	Rock, Sand and Gravel	25,000.00	25,000.00	0.00	2,924.55	22,075.45
101-5-105-03-5608	Chemicals Purchased	4,000.00	4,000.00	0.00	0.00	4,000.00
101-5-105-03-5630	Tools	5,000.00	5,000.00	3,514.95	5,251.18	-251.18
101-5-105-04-5121	Equipment Maintenance	10,000.00	10,000.00	823.51	6,748.04	3,251.96
101-5-105-04-5122	Vehicle Maintenance	12,000.00	12,000.00	946.98	2,201.69	9,798.31
101-5-105-04-5609	Street Signs	40,000.00	40,000.00	6,418.03	25,751.20	14,248.80
101-5-105-04-5629	Street maintenance	20,000.00	20,000.00	0.00	5,193.96	14,806.04
101-5-105-05-5616	Utilities - Electricity	49,270.00	49,270.00	4,466.52	29,944.12	19,325.88
101-5-105-06-5620	Legal and Professional	15,000.00	15,000.00	5,150.00	8,000.00	7,000.00
101-5-105-07-5190	Insurance - TML	2,900.00	2,900.00	0.00	674.82	2,225.18
101-5-105-07-5220	Advertising & Public Notices	250.00	250.00	0.00	0.00	250.00
101-5-105-07-5260	Dues and Memberships	650.00	650.00	0.00	0.00	650.00
101-5-105-07-5665	Technology	3,000.00	3,000.00	2,078.38	2,078.38	921.62
	Department: 105 - Streets Department Total:	**404,633.00**	**404,633.00**	**40,685.53**	**186,068.99**	**218,564.01**
Department: 107 - Development Services						
101-5-107-01-5101	Salaries	707,622.00	707,622.00	48,211.34	230,720.38	476,901.62
101-5-107-01-5105	Overtime	11,000.00	11,000.00	629.11	3,803.06	7,196.94
101-5-107-01-5106	Longevity	900.00	900.00	0.00	850.00	50.00
101-5-107-01-5107	Retirement - TMRS	111,310.00	111,310.00	6,358.86	33,732.24	77,577.76
101-5-107-01-5108	Payroll Tax Expense (medicare)	10,433.00	10,433.00	683.54	3,691.94	6,741.06

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-5-107-01-5109	Group Health Insurance	106,898.00	106,898.00	8,639.44	46,415.90	60,482.10
101-5-107-01-5110	Workers Comp TML	14,148.00	14,148.00	0.00	6,757.53	7,390.47
101-5-107-01-5621	Travel/Training	10,000.00	10,000.00	163.08	3,969.38	6,030.62
101-5-107-03-5050	Office Supplies	7,000.00	7,000.00	71.31	1,252.89	5,747.11
101-5-107-03-5080	Gas & Oil	3,000.00	3,000.00	254.02	2,079.02	920.98
101-5-107-03-5081	Uniforms	600.00	600.00	0.00	694.48	-94.48
101-5-107-03-5090	Postage	1,500.00	1,500.00	0.00	192.67	1,307.33
101-5-107-03-5150	Printing	1,500.00	1,500.00	0.00	0.00	1,500.00
101-5-107-04-5121	Equipment Maintenance	100.00	100.00	0.00	46.00	54.00
101-5-107-04-5122	Vehicle Maintenance	5,900.00	5,900.00	2,133.74	3,275.96	2,624.04
101-5-107-06-5620	Legal and Professional	125,000.00	125,000.00	1,015.72	13,530.86	111,469.14
101-5-107-06-5725	Mowing and clean-up	35,000.00	35,000.00	0.00	19,857.40	15,142.60
101-5-107-06-5763	Inspectors - Bureau Veritas	600,000.00	600,000.00	58,483.00	514,284.28	85,715.72
101-5-107-06-5764	Planners	125,000.00	125,000.00	962.42	8,125.38	116,874.62
101-5-107-07-5190	Insurance - TML	2,400.00	2,400.00	0.00	561.27	1,838.73
101-5-107-07-5220	Advertising & Notices	1,000.00	1,000.00	179.40	4,857.00	-3,857.00
101-5-107-07-5260	Dues and Memberships	2,160.00	2,160.00	248.85	5,101.53	-2,941.53
101-5-107-07-5665	Technology	41,500.00	41,500.00	373.94	13,405.26	28,094.74
101-5-107-07-5762	Filing Fees	5,000.00	5,000.00	0.00	1,327.50	3,672.50
101-5-107-09-5133	Meetings	600.00	600.00	0.00	0.00	600.00
101-5-107-09-5685	Capital Equipment	0.00	0.00	3,268.30	3,268.30	-3,268.30
	Department: 107 - Development Services Total:	**1,929,571.00**	**1,929,571.00**	**131,676.07**	**921,800.23**	**1,007,770.77**
Department: 108 - Court						
101-5-108-01-5101	Salaries	67,300.00	67,300.00	5,497.84	26,583.25	40,716.75
101-5-108-01-5105	Overtime	1,000.00	1,000.00	51.61	372.72	627.28
101-5-108-01-5106	Longevity	450.00	450.00	0.00	450.00	0.00
101-5-108-01-5107	Retirement - TMRS	10,636.00	10,636.00	722.77	3,937.94	6,698.06
101-5-108-01-5108	Payroll Tax Expense (medicare)	997.00	997.00	78.72	434.52	562.48
101-5-108-01-5109	Group Health Insurance	11,878.00	11,878.00	1,085.84	5,965.65	5,912.35
101-5-108-01-5110	Workers Comp TML	175.00	175.00	0.00	523.07	-348.07
101-5-108-01-5621	Travel/Training	300.00	300.00	0.00	150.00	150.00
101-5-108-03-5050	Office Supplies	200.00	200.00	0.00	46.63	153.37
101-5-108-03-5051	Court Supplies	600.00	600.00	0.00	99.95	500.05
101-5-108-03-5090	Postage	1,000.00	1,000.00	81.46	297.87	702.13
101-5-108-03-5150	Printing	100.00	100.00	0.00	0.00	100.00
101-5-108-06-5620	Legal & Professional	20,000.00	20,000.00	780.00	2,808.00	17,192.00
101-5-108-06-5765	Contract Svcs - Judge	16,800.00	16,800.00	1,400.00	7,000.00	9,800.00
101-5-108-07-5190	Insurance - TML	2,400.00	2,400.00	0.00	561.27	1,838.73
101-5-108-07-5260	Dues and Memberships	150.00	150.00	0.00	0.00	150.00
101-5-108-07-5665	Technology	4,000.00	4,000.00	0.00	1,543.54	2,456.46
	Department: 108 - Court Total:	**137,986.00**	**137,986.00**	**9,698.24**	**50,774.41**	**87,211.59**
Department: 110 - Parks & Recreation						
101-5-110-01-5101	Salaries	321,800.00	321,800.00	19,185.34	93,689.77	228,110.23
101-5-110-01-5105	Overtime	26,000.00	26,000.00	5,653.92	17,142.39	8,857.61
101-5-110-01-5106	Longevity	1,150.00	1,150.00	0.00	150.00	1,000.00
101-5-110-01-5107	Retirement - TMRS	51,435.00	51,435.00	3,239.79	16,380.28	35,054.72
101-5-110-01-5108	Payroll Tax Expense (medicare)	4,821.00	4,821.00	345.79	1,778.27	3,042.73
101-5-110-01-5109	Group Health Insurance	59,388.00	59,388.00	5,076.60	28,059.97	31,328.03
101-5-110-01-5110	Workers Comp TML	5,225.00	5,225.00	0.00	5,901.37	-676.37
101-5-110-01-5121	Travel & Training	3,000.00	3,000.00	0.00	1,691.79	1,308.21
101-5-110-03-5050	Office Supplies	1,000.00	1,000.00	67.99	1,019.78	-19.78
101-5-110-03-5080	Gas & Oil	3,400.00	3,400.00	369.89	2,318.58	1,081.42
101-5-110-03-5081	Uniforms	1,300.00	1,300.00	15.19	1,721.34	-421.34
101-5-110-03-5150	Printing	400.00	400.00	246.17	246.17	153.83
101-5-110-03-5608	Chemicals	3,000.00	3,000.00	0.00	0.00	3,000.00
101-5-110-03-5630	Small Tools	3,000.00	3,000.00	0.00	280.50	2,719.50
101-5-110-03-5903	Parts and Fittings	500.00	500.00	39.20	47.69	452.31
101-5-110-04-5121	Equipment Maintenance	8,000.00	8,000.00	2.84	3,975.18	4,024.82
101-5-110-04-5122	Vehicle Maintenance	2,000.00	2,000.00	569.08	4,029.97	-2,029.97

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-5-110-04-5630	Park Maintenance	30,000.00	30,000.00	579.59	5,230.53	24,769.47
101-5-110-05-5616	Utilities - Electricity	6,500.00	6,500.00	235.23	3,967.64	2,532.36
101-5-110-05-5619	Utilities - Water/Sewer	6,000.00	6,000.00	680.98	10,605.28	-4,605.28
101-5-110-06-5685	STORAGE BUILDING	4,120.00	4,120.00	0.00	0.00	4,120.00
101-5-110-07-5190	Insurance - TML	2,800.00	2,800.00	0.00	647.62	2,152.38
101-5-110-07-5260	Memberships and Dues	300.00	300.00	274.03	332.46	-32.46
101-5-110-07-5624	Equipment Rental	5,000.00	5,000.00	0.00	0.00	5,000.00
101-5-110-07-5665	Technology	4,000.00	4,000.00	71.97	2,100.42	1,899.58
101-5-110-09-5131	City Events	160,000.00	160,000.00	36,074.00	83,163.92	76,836.08
101-5-110-09-5630	Property Purchase	0.00	0.00	0.00	2,345.08	-2,345.08
101-5-110-09-5631	Capital - equipment	0.00	0.00	0.00	28.99	-28.99
101-5-110-09-5636	Capitla Outlay Peanut Dryer	0.00	0.00	0.00	11,354.00	-11,354.00
	Department: 110 - Parks & Recreation Total:	**714,139.00**	**714,139.00**	**72,727.60**	**298,208.99**	**415,930.01**
Department: 111 - Library						
101-5-111-01-5101	Salaries	321,800.00	321,800.00	28,297.88	124,939.84	196,860.16
101-5-111-01-5105	Overtime	6,000.00	6,000.00	0.00	1,368.33	4,631.67
101-5-111-01-5106	Longevity	600.00	600.00	0.00	550.00	50.00
101-5-111-01-5107	Retirement - TMRS	42,140.00	42,140.00	2,854.57	15,670.98	26,469.02
101-5-111-01-5108	Payroll Tax Expense (medicare)	4,762.00	4,762.00	356.50	1,975.52	2,786.48
101-5-111-01-5109	Group Health Insurance	49,406.00	49,406.00	4,684.26	25,835.36	23,570.64
101-5-111-01-5110	Workers Comp TML	722.00	722.00	0.00	3,444.91	-2,722.91
101-5-111-01-5621	Travel/Training	3,500.00	3,500.00	0.00	1,015.34	2,484.66
101-5-111-03-5050	Office Supplies	5,460.00	5,460.00	140.71	1,507.16	3,952.84
101-5-111-03-5052	Library Supplies	4,000.00	4,000.00	287.98	2,727.74	1,272.26
101-5-111-03-5090	Postage	500.00	500.00	8.94	161.70	338.30
101-5-111-03-5661	Collection Development	44,000.00	44,000.00	2,045.78	16,215.23	27,784.77
101-5-111-04-5120	Building Maintenance	12,000.00	12,000.00	892.98	3,065.20	8,934.80
101-5-111-04-5121	Equipment Maintenance	1,000.00	1,000.00	0.00	657.49	342.51
101-5-111-05-5616	Utilities - Electricity	16,000.00	16,000.00	1,530.62	7,269.51	8,730.49
101-5-111-05-5618	Utilities - Telephone	4,248.00	4,248.00	183.82	919.61	3,328.39
101-5-111-05-5619	Utilities - Water/Sewer	2,300.00	2,300.00	148.63	1,011.64	1,288.36
101-5-111-06-5620	Legal & Professional	300.00	300.00	0.00	0.00	300.00
101-5-111-06-5658	Fire Extinguishers	1,500.00	1,500.00	0.00	300.00	1,200.00
101-5-111-07-5150	Printing	500.00	500.00	0.00	0.00	500.00
101-5-111-07-5190	Insurance - TML	18,500.00	18,500.00	0.00	4,749.20	13,750.80
101-5-111-07-5260	Dues and Memberships	6,600.00	6,600.00	355.24	2,793.67	3,806.33
101-5-111-07-5280	Copier Maintenance Contract	2,600.00	2,600.00	218.00	1,126.25	1,473.75
101-5-111-07-5665	Technology	17,000.00	17,000.00	976.99	9,541.30	7,458.70
101-5-111-09-5130	Community Development	15,500.00	15,500.00	1,506.22	4,240.88	11,259.12
101-5-111-09-5133	Marketing & Promotions	500.00	500.00	0.00	0.00	500.00
101-5-111-09-5667	Senior Programs	5,000.00	5,000.00	627.22	2,862.51	2,137.49
	Department: 111 - Library Total:	**586,438.00**	**586,438.00**	**45,116.34**	**233,949.37**	**352,488.63**
Department: 115 - Fleet						
101-5-115-01-5101	Salaries	42,000.00	42,000.00	18,215.21	88,861.66	-46,861.66
101-5-115-01-5105	Overtime	2,500.00	2,500.00	2,293.75	5,516.15	-3,016.15
101-5-115-01-5106	Longevity	0.00	0.00	0.00	1,200.00	-1,200.00
101-5-115-01-5107	Retirement - TMRS	6,884.00	6,884.00	2,674.61	13,137.97	-6,253.97
101-5-115-01-5108	Payroll Tax Expense (medicare)	645.00	645.00	297.07	1,461.67	-816.67
101-5-115-01-5109	Group Health Insurance	11,878.00	11,878.00	3,541.22	18,787.63	-6,909.63
101-5-115-01-5110	Workers Comp - TML	400.00	400.00	0.00	576.10	-176.10
101-5-115-01-5621	Travel & Training	600.00	600.00	293.26	579.28	20.72
101-5-115-03-5050	Office Supplies	200.00	200.00	0.00	373.47	-173.47
101-5-115-03-5080	Gas & Oil	1,000.00	1,000.00	195.25	752.41	247.59
101-5-115-03-5081	Uniforms	250.00	250.00	0.00	1,003.21	-753.21
101-5-115-03-5090	Postage	50.00	50.00	0.00	0.00	50.00
101-5-115-03-5121	Equipment Maintenance	2,500.00	2,500.00	572.28	1,119.15	1,380.85
101-5-115-03-5122	Vehicle Maintenance	2,500.00	2,500.00	3,589.61	5,554.85	-3,054.85
101-5-115-03-5630	Tools	500.00	500.00	372.68	1,160.79	-660.79
101-5-115-04-5120	Building Maintenance	2,500.00	2,500.00	376.00	722.26	1,777.74

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101-5-115-07-5260	Dues & Memberships	100.00	100.00	0.00	0.00	100.00
101-5-115-07-5624	Equipment Rental	1,000.00	1,000.00	0.00	0.00	1,000.00
101-5-115-07-5665	Technology	2,500.00	2,500.00	0.00	174.22	2,325.78
101-5-115-09-5131	Meetings	75.00	75.00	0.00	0.00	75.00
	Department: 115 - Fleet Total:	**78,082.00**	**78,082.00**	**32,420.94**	**140,980.82**	**-62,898.82**
Department: 117 - HR						
101-5-117-01-5101	Salaries	192,670.00	192,670.00	14,924.65	72,757.66	119,912.34
101-5-117-01-5106	Longevity	100.00	100.00	0.00	100.00	0.00
101-5-117-01-5107	Retirement - TMRS	29,822.00	29,822.00	1,942.94	10,490.26	19,331.74
101-5-117-01-5108	Payroll Tax Expense (medicare)	2,795.00	2,795.00	206.18	1,153.65	1,641.35
101-5-117-01-5109	Group Health Insurance	23,755.00	23,755.00	1,402.46	7,585.20	16,169.80
101-5-117-01-5110	Workers Comp TML	400.00	400.00	0.00	576.10	-176.10
101-5-117-01-5621	Travel & Training	7,785.00	7,785.00	0.00	3,271.25	4,513.75
101-5-117-03-5050	Office Supplies	300.00	300.00	0.00	92.42	207.58
101-5-117-03-5081	Uniforms	500.00	500.00	0.00	508.56	-8.56
101-5-117-03-5090	Postage	50.00	50.00	0.00	7.25	42.75
101-5-117-06-5190	Driving Record Monitoring	3,500.00	3,500.00	0.00	2,102.50	1,397.50
101-5-117-06-5240	Drug Testing/background	12,500.00	12,500.00	340.50	3,197.50	9,302.50
101-5-117-07-5220	Advertising & Notices	500.00	500.00	0.00	0.00	500.00
101-5-117-07-5260	Dues and Memberships	670.00	670.00	0.00	299.00	371.00
101-5-117-07-5665	Technology	12,000.00	12,000.00	0.00	12,268.46	-268.46
101-5-117-09-5131	Meetings	2,275.00	2,275.00	0.00	230.82	2,044.18
101-5-117-09-5132	Employee Appreciation	20,000.00	20,000.00	0.00	10,347.65	9,652.35
101-5-117-09-5133	Marketing & Promotions	0.00	0.00	0.00	224.51	-224.51
101-5-117-09-5134	Tuition Reimbursement	25,000.00	25,000.00	0.00	3,180.63	21,819.37
	Department: 117 - HR Total:	**334,622.00**	**334,622.00**	**18,816.73**	**128,393.42**	**206,228.58**
	Expense Total:	**21,958,292.00**	**21,958,292.00**	**1,722,341.81**	**9,617,434.91**	**12,340,857.09**
	Fund: 101 - GENERAL FUND Surplus (Deficit):	**463,085.00**	**463,085.00**	**315,127.20**	**1,146,012.83**	
Fund: 201 - WATER FUND						
Revenue						
Department: 000 - Non-Departmental						
201-4-000-01-4012	Late Penalties-Water	34,000.00	34,000.00	2,711.50	16,372.92	17,627.08
201-4-000-01-4013	Application fee	10,000.00	10,000.00	1,280.00	7,260.00	2,740.00
201-4-000-01-4014	Reconnects	3,500.00	3,500.00	720.00	2,415.00	1,085.00
201-4-000-01-4630	Bank Fees collected	0.00	0.00	0.00	90.00	-90.00
201-4-000-01-4710	Water Impact Fees	1,018,000.00	1,018,000.00	17,460.00	77,988.00	940,012.00
201-4-000-06-4010	Water Billings	2,217,484.00	2,217,484.00	130,761.38	880,810.33	1,336,673.67
201-4-000-06-4011	Water Conection/Tap Fees	350,150.00	350,150.00	24,699.30	60,141.70	290,008.30
201-4-000-06-4019	Billing Adjustments	0.00	0.00	73,460.68	112,874.62	-112,874.62
201-4-000-06-4020	Infrastructure Inspection Fees	250,000.00	250,000.00	0.00	0.00	250,000.00
201-4-000-09-4500	Interest Income	38,722.00	38,722.00	12,046.72	77,947.48	-39,225.48
201-4-000-09-4506	Interest Income-CO2025 Utility	0.00	0.00	57,794.44	325,417.10	-325,417.10
201-4-000-09-4540	Other Income	0.00	0.00	1,750.00	9,578.00	-9,578.00
201-4-000-99-4091	Transfers In	1,001,741.00	1,001,741.00	0.00	0.00	1,001,741.00
	Department: 000 - Non-Departmental Total:	**4,923,597.00**	**4,923,597.00**	**322,684.02**	**1,570,895.15**	**3,352,701.85**
	Revenue Total:	**4,923,597.00**	**4,923,597.00**	**322,684.02**	**1,570,895.15**	**3,352,701.85**
Expense						
Department: 201 - Water						
201-5-201-01-5101	Salaries	322,042.00	322,042.00	29,381.95	147,813.01	174,228.99
201-5-201-01-5105	Overtime	20,000.00	20,000.00	4,425.80	20,386.40	-386.40
201-5-201-01-5106	Longevity	550.00	550.00	0.00	500.00	50.00
201-5-201-01-5107	TMRS Contribution	51,286.00	51,286.00	4,415.04	24,568.67	26,717.33
201-5-201-01-5108	Payroll Tax Expense (medicare)	4,958.00	4,958.00	482.16	2,720.22	2,237.78
201-5-201-01-5109	Group Health Insurance	71,266.00	71,266.00	6,740.56	37,360.72	33,905.28
201-5-201-01-5110	Workmens Comp TML	12,600.00	12,600.00	0.00	11,966.71	633.29
201-5-201-01-5621	Travel/Training	4,750.00	4,750.00	0.00	4,970.89	-220.89
201-5-201-03-5050	Office Supplies	7,000.00	7,000.00	51.99	749.61	6,250.39

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
201-5-201-03-5080	Gas & Oil	25,000.00	25,000.00	1,660.60	12,673.56	12,326.44
201-5-201-03-5081	Uniforms	6,000.00	6,000.00	202.49	3,668.99	2,331.01
201-5-201-03-5090	Postage	12,000.00	12,000.00	1,370.41	6,897.90	5,102.10
201-5-201-03-5150	Printing	5,000.00	5,000.00	515.60	2,566.94	2,433.06
201-5-201-03-5608	Rock, Sand & Gravel	7,000.00	7,000.00	0.00	7,658.84	-658.84
201-5-201-03-5630	Tools	6,000.00	6,000.00	260.83	6,532.92	-532.92
201-5-201-03-5903	Parts and Fittings	30,000.00	30,000.00	2,446.74	4,979.86	25,020.14
201-5-201-03-5904	Chlorine	15,000.00	15,000.00	1,323.52	6,806.60	8,193.40
201-5-201-03-5905	Meters	140,000.00	140,000.00	462.77	200,467.93	-60,467.93
201-5-201-04-5120	Building Maintenance	15,000.00	15,000.00	1,333.54	5,653.62	9,346.38
201-5-201-04-5121	Equipment Maintenance	45,000.00	45,000.00	481.13	7,327.20	37,672.80
201-5-201-04-5122	Vehicle Maintenance	8,000.00	8,000.00	5,440.36	11,330.14	-3,330.14
201-5-201-04-5902	Water System Maintenance	270,000.00	270,000.00	5,098.76	74,964.33	195,035.67
201-5-201-05-5616	Utilities - Electricity	135,000.00	135,000.00	3,764.40	68,205.91	66,794.09
201-5-201-05-5617	Utilities - Gas	4,000.00	4,000.00	402.47	3,616.31	383.69
201-5-201-05-5618	Utilities - Telephone	7,000.00	7,000.00	0.00	1,968.38	5,031.62
201-5-201-05-5619	Utilities - Water/Sewer	1,200.00	1,200.00	0.00	0.00	1,200.00
201-5-201-06-5620	Legal & Professional	35,000.00	35,000.00	5,136.64	33,456.62	1,543.38
201-5-201-06-5766	Consultant - engineering	60,000.00	60,000.00	0.00	174.24	59,825.76
201-5-201-07-5190	Insurance - TML	9,000.00	9,000.00	0.00	3,885.71	5,114.29
201-5-201-07-5220	Advertising & Notices	750.00	750.00	0.00	1,423.32	-673.32
201-5-201-07-5260	Dues & Memberships	4,700.00	4,700.00	0.00	3,498.90	1,201.10
201-5-201-07-5261	Permits-TCEQ	6,100.00	6,100.00	0.00	6,702.54	-602.54
201-5-201-07-5262	UTRW membership	3,100.00	3,100.00	0.00	3,346.00	-246.00
201-5-201-07-5280	Maintenance contract - tanks	0.00	0.00	140.00	1,051.66	-1,051.66
201-5-201-07-5624	Equipment Rental	6,000.00	6,000.00	0.00	-120.00	6,120.00
201-5-201-07-5665	Technology	8,250.00	8,250.00	675.34	6,818.22	1,431.78
201-5-201-07-5666	Bank fees	9,000.00	9,000.00	1,175.00	1,175.00	7,825.00
201-5-201-07-5901	Lab Fees	20,000.00	20,000.00	671.00	2,051.00	17,949.00
201-5-201-07-5906	Groundwater Pumpage Fee	15,000.00	15,000.00	5,348.20	5,348.20	9,651.80
201-5-201-07-5909	AMR Annual Fees	6,000.00	6,000.00	0.00	0.00	6,000.00
201-5-201-07-5931	Franchise Fees 8%	75,000.00	75,000.00	4,194.37	29,267.75	45,732.25
201-5-201-98-5801	2016 Bond Principal	260,000.00	260,000.00	260,000.00	260,000.00	0.00
201-5-201-98-5866	2016 Bond Interest	109,350.00	109,350.00	56,625.00	56,625.00	52,725.00
201-5-201-98-5867	2023 CO Bond Principal	65,000.00	65,000.00	65,000.00	65,000.00	0.00
201-5-201-98-5868	2023 CO Bond Interest	316,031.00	316,031.00	157,503.13	157,503.13	158,527.87
201-5-201-98-5870	Ph 2 Offsites CO Interest	0.00	0.00	114,300.00	114,300.00	-114,300.00
201-5-201-98-5872	2025 CO Interest	1,001,741.00	1,001,741.00	493,300.82	493,300.82	508,440.18
201-5-201-99-4090	Administrative fee	98,640.00	98,640.00	8,220.00	41,100.00	57,540.00
201-5-201-99-9900	Depreciation expense	800,000.00	800,000.00	0.00	0.00	800,000.00
	Department: 201 - Water Total:	**4,134,314.00**	**4,134,314.00**	**1,242,550.62**	**1,962,263.77**	**2,172,050.23**
	Expense Total:	**4,134,314.00**	**4,134,314.00**	**1,242,550.62**	**1,962,263.77**	**2,172,050.23**
	Fund: 201 - WATER FUND Surplus (Deficit):	**789,283.00**	**789,283.00**	**-919,866.60**	**-391,368.62**	
Fund: 202 - SEWER FUND						
Revenue						
Department: 000 - Non-Departmental						
202-4-000-01-4021	Late Penalties - Sewer	10,000.00	10,000.00	1,330.97	6,985.86	3,014.14
202-4-000-01-4710	Sewer Impact Fees	1,725,000.00	1,725,000.00	79,075.00	311,071.00	1,413,929.00
202-4-000-06-4020	Sewer Billings	1,286,908.00	1,286,908.00	89,010.14	476,766.92	810,141.08
202-4-000-09-4500	Interest Income	680,222.00	680,222.00	86,321.89	552,453.87	127,768.13
	Department: 000 - Non-Departmental Total:	**3,702,130.00**	**3,702,130.00**	**255,738.00**	**1,347,277.65**	**2,354,852.35**
	Revenue Total:	**3,702,130.00**	**3,702,130.00**	**255,738.00**	**1,347,277.65**	**2,354,852.35**
Expense						
Department: 202 - Sewer						
202-5-202-01-5101	Salaries	479,000.00	479,000.00	28,496.41	176,017.60	302,982.40
202-5-202-01-5105	Overtime	30,000.00	30,000.00	4,765.65	15,976.90	14,023.10
202-5-202-01-5106	Longevity	1,550.00	1,550.00	0.00	350.00	1,200.00
202-5-202-01-5107	Retirement - TMRS	76,429.00	76,429.00	4,344.52	28,275.33	48,153.67

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
202-5-202-01-5108	Payroll Tax Expense (medicare)	7,403.00	7,403.00	480.71	3,181.58	4,221.42
202-5-202-01-5109	Group Health Insurance	83,143.00	83,143.00	4,654.72	29,899.03	53,243.97
202-5-202-01-5110	Workers Comp TML	10,549.00	10,549.00	0.00	9,539.54	1,009.46
202-5-202-01-5621	Travel/training	6,000.00	6,000.00	8.18	1,239.51	4,760.49
202-5-202-03-5050	Office Supplies	5,000.00	5,000.00	163.05	1,534.50	3,465.50
202-5-202-03-5080	Gas & Oil	17,000.00	17,000.00	651.35	5,968.20	11,031.80
202-5-202-03-5081	Uniforms	4,000.00	4,000.00	415.04	1,593.54	2,406.46
202-5-202-03-5090	Postage	300.00	300.00	12.42	12.42	287.58
202-5-202-03-5150	Printing	600.00	600.00	0.00	0.00	600.00
202-5-202-03-5607	Rock, Sand & Gravel	12,000.00	12,000.00	0.00	5,540.09	6,459.91
202-5-202-03-5608	Chemicals Purchased	10,000.00	10,000.00	1,890.00	6,101.68	3,898.32
202-5-202-03-5630	Tools	6,000.00	6,000.00	0.00	6,051.23	-51.23
202-5-202-03-5903	Parts and Fittings	3,000.00	3,000.00	0.00	995.27	2,004.73
202-5-202-03-5904	Chlorine	16,000.00	16,000.00	1,134.42	8,074.07	7,925.93
202-5-202-04-5120	Building Maintenance	5,000.00	5,000.00	2,698.38	5,270.82	-270.82
202-5-202-04-5121	Equipment Maintenance	35,000.00	35,000.00	352.63	26,550.73	8,449.27
202-5-202-04-5122	Vehicle Maintenance	7,000.00	7,000.00	182.57	1,368.10	5,631.90
202-5-202-04-5902	Sewer System Maintenance	80,000.00	80,000.00	3,238.98	28,438.23	51,561.77
202-5-202-04-5903	WWTP Maintenance	85,000.00	85,000.00	2,593.97	4,023.93	80,976.07
202-5-202-05-5616	Utilities - Electricity	55,500.00	55,500.00	3,125.10	28,951.55	26,548.45
202-5-202-05-5618	Utilities - Telephone	9,250.00	9,250.00	125.34	2,111.11	7,138.89
202-5-202-05-5619	Utilities - Water/Sewer	100,000.00	100,000.00	14,624.89	64,633.83	35,366.17
202-5-202-05-5621	Utilities - Sludge Disposal	10,000.00	10,000.00	0.00	0.00	10,000.00
202-5-202-06-5620	Legal & Professional	6,000.00	6,000.00	5,136.65	39,650.30	-33,650.30
202-5-202-06-5766	Consultant - engineering	30,000.00	30,000.00	0.00	0.00	30,000.00
202-5-202-07-5190	Insurance - TML	15,000.00	15,000.00	0.00	6,476.19	8,523.81
202-5-202-07-5260	Dues & Memberships	2,185.00	2,185.00	51.38	1,020.13	1,164.87
202-5-202-07-5261	Permits-TCEQ	4,100.00	4,100.00	0.00	0.00	4,100.00
202-5-202-07-5540	Bond Insurance	38,416.00	38,416.00	0.00	0.00	38,416.00
202-5-202-07-5624	Equipment Rental	15,000.00	15,000.00	0.00	6,445.70	8,554.30
202-5-202-07-5665	Technology	9,000.00	9,000.00	0.00	3,641.17	5,358.83
202-5-202-07-5901	Lab Fees	15,000.00	15,000.00	5,232.00	11,248.80	3,751.20
202-5-202-07-5931	Franchise Fees 8%	75,000.00	75,000.00	4,842.12	27,229.73	47,770.27
202-5-202-98-5845	Interest - 2024A CO	2,236,650.00	2,236,650.00	1,118,325.00	1,118,325.00	1,118,325.00
	Department: 202 - Sewer Total:	**3,601,075.00**	**3,601,075.00**	**1,207,545.48**	**1,675,735.81**	**1,925,339.19**
	Expense Total:	**3,601,075.00**	**3,601,075.00**	**1,207,545.48**	**1,675,735.81**	**1,925,339.19**
	Fund: 202 - SEWER FUND Surplus (Deficit):	**101,055.00**	**101,055.00**	**-951,807.48**	**-328,458.16**	
Fund: 205 - SOLID WASTE FUND						
Revenue						
Department: 000 - Non-Departmental						
205-4-000-06-4025	Garbage Billings	2,790,000.00	2,790,000.00	213,164.79	889,842.32	1,900,157.68
	Department: 000 - Non-Departmental Total:	**2,790,000.00**	**2,790,000.00**	**213,164.79**	**889,842.32**	**1,900,157.68**
	Revenue Total:	**2,790,000.00**	**2,790,000.00**	**213,164.79**	**889,842.32**	**1,900,157.68**
Expense						
Department: 205 - Solid Waste						
205-5-205-07-5666	Mustang Collection Fees	120,000.00	120,000.00	9,828.12	38,620.15	81,379.85
205-5-205-07-5931	Franchise Fees 15%	370,000.00	370,000.00	29,867.22	156,617.61	213,382.39
205-5-205-07-5941	Republic Waste	2,300,000.00	2,300,000.00	226,607.76	1,030,990.35	1,269,009.65
	Department: 205 - Solid Waste Total:	**2,790,000.00**	**2,790,000.00**	**266,303.10**	**1,226,228.11**	**1,563,771.89**
	Expense Total:	**2,790,000.00**	**2,790,000.00**	**266,303.10**	**1,226,228.11**	**1,563,771.89**
	Fund: 205 - SOLID WASTE FUND Surplus (Deficit):	**0.00**	**0.00**	**-53,138.31**	**-336,385.79**	
Fund: 301 - DEBT SERVICE FUND						
Revenue						
Department: 000 - Non-Departmental						
301-4-000-02-4100	Property Taxes	1,464,352.00	1,464,352.00	312,197.73	1,474,694.53	-10,342.53
301-4-000-09-4500	Interest Income	770,000.00	770,000.00	6,275.69	32,519.38	737,480.62

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
301-4-000-99-4091	Transfers in	2,107,171.00	2,107,171.00	0.00	0.00	2,107,171.00
	Department: 000 - Non-Departmental Total:	**4,341,523.00**	**4,341,523.00**	**318,473.42**	**1,507,213.91**	**2,834,309.09**
	Revenue Total:	**4,341,523.00**	**4,341,523.00**	**318,473.42**	**1,507,213.91**	**2,834,309.09**
Expense						
Department: 301 - Debt Service						
301-5-301-07-5870	Agent Fees	3,500.00	3,500.00	0.00	0.00	3,500.00
301-5-301-98-5850	2020 Time Warrant Principal	38,000.00	38,000.00	38,000.00	38,000.00	0.00
301-5-301-98-5851	2020 Time Warrant Interest	8,808.00	8,808.00	4,518.00	4,518.00	4,290.00
301-5-301-98-5852	2006 CO Principal	45,000.00	45,000.00	0.00	0.00	45,000.00
301-5-301-98-5853	2006 CO Interest	3,895.00	3,895.00	1,947.50	1,947.50	1,947.50
301-5-301-98-5860	2013 GO Refunding Principal	60,000.00	60,000.00	0.00	0.00	60,000.00
301-5-301-98-5861	2013 GO Refunding Interest	1,446.00	1,446.00	648.08	648.08	797.92
301-5-301-98-5864	2019 Time Warrant Principal	612,000.00	612,000.00	612,000.00	612,000.00	0.00
301-5-301-98-5865	2019 Time Warrant Interest	5,722.00	5,722.00	5,722.20	5,722.20	-0.20
301-5-301-98-5866	2020 GO Refunding Prinicipal	60,000.00	60,000.00	60,000.00	60,000.00	0.00
301-5-301-98-5867	2020 GO Refunding Interest	3,552.00	3,552.00	1,936.70	1,936.70	1,615.30
301-5-301-98-5868	2022 CO Public Safety Prin	290,000.00	290,000.00	290,000.00	290,000.00	0.00
301-5-301-98-5869	2022 CO Public Safety Int	441,350.00	441,350.00	224,300.00	224,300.00	217,050.00
301-5-301-98-5871	Interest - CO 2024 FS#2	228,600.00	228,600.00	0.00	0.00	228,600.00
301-5-301-98-5872	2025 CO Interest	2,539,650.00	2,539,650.00	1,207,736.50	1,207,736.50	1,331,913.50
	Department: 301 - Debt Service Total:	**4,341,523.00**	**4,341,523.00**	**2,446,808.98**	**2,446,808.98**	**1,894,714.02**
	Expense Total:	**4,341,523.00**	**4,341,523.00**	**2,446,808.98**	**2,446,808.98**	**1,894,714.02**
	Fund: 301 - DEBT SERVICE FUND Surplus (Deficit):	**0.00**	**0.00**	**-2,128,335.56**	**-939,595.07**	
Fund: 401 - SPECIAL REVENUE FUND						
Revenue						
Department: 000 - Non-Departmental						
401-4-000-01-4310	Court Security Fee	4,600.00	4,600.00	499.17	3,180.67	1,419.33
401-4-000-01-4421	Child Safety Fees	8,000.00	8,000.00	17.14	7,633.17	366.83
401-4-000-01-4710	Court Technology Fee	4,000.00	4,000.00	409.03	2,602.66	1,397.34
401-4-000-02-4170	Hotel/Motel Tax	5,000.00	5,000.00	1,119.72	4,247.19	752.81
401-4-000-03-4701	NCTCOG/State Comp/LEOSE	4,507.00	4,507.00	0.00	0.00	4,507.00
401-4-000-09-4500	Interest Income	2,000.00	2,000.00	137.11	780.04	1,219.96
	Department: 000 - Non-Departmental Total:	**28,107.00**	**28,107.00**	**2,182.17**	**18,443.73**	**9,663.27**
	Revenue Total:	**28,107.00**	**28,107.00**	**2,182.17**	**18,443.73**	**9,663.27**
Expense						
Department: 401 - Officers Training Fund						
401-5-401-01-5621	Travel/training	3,000.00	3,000.00	0.00	0.00	3,000.00
401-5-401-06-5677	Child Safety - Child Advoc Ctr	3,500.00	3,500.00	0.00	0.00	3,500.00
401-5-401-07-5665	Court Technology	4,000.00	4,000.00	0.00	9,131.41	-5,131.41
	Department: 401 - Officers Training Fund Total:	**10,500.00**	**10,500.00**	**0.00**	**9,131.41**	**1,368.59**
Department: 408 - Seizure						
401-5-408-03-5631	Seizure Equipment < $10,000	0.00	0.00	0.00	585.00	-585.00
	Department: 408 - Seizure Total:	**0.00**	**0.00**	**0.00**	**585.00**	**-585.00**
	Expense Total:	**10,500.00**	**10,500.00**	**0.00**	**9,716.41**	**783.59**
	Fund: 401 - SPECIAL REVENUE FUND Surplus (Deficit):	**17,607.00**	**17,607.00**	**2,182.17**	**8,727.32**	
Fund: 403 - IMPACT FEES						
Revenue						
Department: 000 - Non-Departmental						
403-4-000-09-4500	Interest Income	50,000.00	50,000.00	5,984.97	40,417.28	9,582.72
403-4-000-09-4501	Interest Inc HPR Capital Fund	0.00	0.00	1,419.75	6,897.20	-6,897.20
	Department: 000 - Non-Departmental Total:	**50,000.00**	**50,000.00**	**7,404.72**	**47,314.48**	**2,685.52**
	Revenue Total:	**50,000.00**	**50,000.00**	**7,404.72**	**47,314.48**	**2,685.52**
Expense						
Department: 403 - Court Technology						
403-5-403-06-5766	CONSULTING ENGINEERING	6,000.00	6,000.00	368.01	1,943.45	4,056.55

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
403-5-403-06-5767	Consulting Eng - Streets	20,000.00	20,000.00	368.01	1,943.46	18,056.54
	Department: 403 - Court Technology Total:	**26,000.00**	**26,000.00**	**736.02**	**3,886.91**	**22,113.09**
	Expense Total:	**26,000.00**	**26,000.00**	**736.02**	**3,886.91**	**22,113.09**
	Fund: 403 - IMPACT FEES Surplus (Deficit):	**24,000.00**	**24,000.00**	**6,668.70**	**43,427.57**	
Fund: 404 - DEVELOPMENT FEES						
Revenue						
Department: 000 - Non-Departmental						
404-4-000-01-4310	Street Impact Fees	450,000.00	450,000.00	138,570.36	310,220.10	139,779.90
404-4-000-07-4200	Development Fees	0.00	0.00	-46,023.00	0.00	0.00
404-4-000-07-4700	Fire Services Fund	200,000.00	200,000.00	47,023.00	192,594.00	7,406.00
404-4-000-07-4710	Park Development Fees	800,000.00	800,000.00	309,000.00	822,000.00	-22,000.00
404-4-000-09-4500	Interest Income	300,000.00	300,000.00	18,599.83	103,224.23	196,775.77
404-4-000-09-4501	Interest Income Park Fees Fund	0.00	0.00	682.69	683.97	-683.97
404-4-000-99-4091	Transfers In	450,000.00	450,000.00	0.00	0.00	450,000.00
	Department: 000 - Non-Departmental Total:	**2,200,000.00**	**2,200,000.00**	**467,852.88**	**1,428,722.30**	**771,277.70**
	Revenue Total:	**2,200,000.00**	**2,200,000.00**	**467,852.88**	**1,428,722.30**	**771,277.70**
Expense						
Department: 404 - Court Security						
404-5-404-06-5911	ParkMaster Plan	0.00	0.00	0.00	114.66	-114.66
404-5-404-06-5912	Capital Expenditure - Parks	1,200,000.00	1,200,000.00	0.00	-3,435.20	1,203,435.20
404-5-404-06-5913	Capital Expenditure - Fire	1,000,000.00	1,000,000.00	37,451.87	113,435.71	886,564.29
	Department: 404 - Court Security Total:	**2,200,000.00**	**2,200,000.00**	**37,451.87**	**110,115.17**	**2,089,884.83**
	Expense Total:	**2,200,000.00**	**2,200,000.00**	**37,451.87**	**110,115.17**	**2,089,884.83**
	Fund: 404 - DEVELOPMENT FEES Surplus (Deficit):	**0.00**	**0.00**	**430,401.01**	**1,318,607.13**	
Fund: 405 - GRANT FUND						
Revenue						
Department: 000 - Non-Departmental						
405-4-000-09-4500	Interest Income	0.00	0.00	2.63	15.16	-15.16
	Department: 000 - Non-Departmental Total:	**0.00**	**0.00**	**2.63**	**15.16**	**-15.16**
	Revenue Total:	**0.00**	**0.00**	**2.63**	**15.16**	**-15.16**
Expense						
Department: 405 - Grants						
405-5-405-84-5122	CDBG water lines	0.00	0.00	0.00	2,393.13	-2,393.13
405-5-405-84-5123	ARPA Pump Station Generators	0.00	0.00	0.00	1,680.18	-1,680.18
	Department: 405 - Grants Total:	**0.00**	**0.00**	**0.00**	**4,073.31**	**-4,073.31**
	Expense Total:	**0.00**	**0.00**	**0.00**	**4,073.31**	**-4,073.31**
	Fund: 405 - GRANT FUND Surplus (Deficit):	**0.00**	**0.00**	**2.63**	**-4,058.15**	
Fund: 406 - HOLDING ACCT DEV AGREEMTS						
Revenue						
Department: 000 - Non-Departmental						
406-4-000-06-4500	Developer Contributions	0.00	0.00	0.00	-1,856.25	1,856.25
406-4-000-06-4501	Regatta (Silverado) DA	0.00	0.00	0.00	-5,505.27	5,505.27
406-4-000-06-4502	Venable Development Agreement	0.00	0.00	0.00	-4,327.63	4,327.63
406-4-000-06-4503	Jackson Ridge Development Agmt	0.00	0.00	0.00	-1,310.50	1,310.50
406-4-000-06-4505	Horizon Deer Creek Dev Agrmt	0.00	0.00	0.00	6,957.61	-6,957.61
406-4-000-06-4509	Keeneland Developmenet Agree	0.00	0.00	0.00	-10,167.08	10,167.08
406-4-000-06-5407	DA - Aubrey Plant/N/S	0.00	0.00	0.00	24,639.60	-24,639.60
406-4-000-06-5408	PSA - High Point Ranch	0.00	0.00	0.00	-240,972.91	240,972.91
406-4-000-06-5411	DA Pecan Creek	0.00	0.00	0.00	-5,291.27	5,291.27
406-4-000-06-5413	High Point Ranch Commercial DA	0.00	0.00	0.00	-22,558.28	22,558.28
406-4-000-06-5414	HPR - Lennar	0.00	0.00	0.00	-55,965.43	55,965.43
406-4-000-06-5415	Duck Point MM Aubrey	0.00	0.00	0.00	-37,523.15	37,523.15
406-4-000-06-5416	ARCK Development (Knuckles Rd)	0.00	0.00	0.00	-26,150.89	26,150.89
406-4-000-06-5417	Aubrey Hts PSA	0.00	0.00	0.00	-28,282.53	28,282.53
406-4-000-06-5418	Ribbonwood	0.00	0.00	0.00	15,477.71	-15,477.71

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
406-4-000-06-5419	Lennar Loyd Ranch	0.00	0.00	0.00	-49,479.73	49,479.73
406-4-000-06-5420	Project Alpha US 377	0.00	0.00	0.00	-8,653.09	8,653.09
406-4-000-06-5421	Blackjack 4Star	0.00	0.00	0.00	-1,896.92	1,896.92
406-4-000-06-5422	Hidden Lake	0.00	0.00	0.00	-20,890.68	20,890.68
406-4-000-06-5423	HMR Grand Restaurant PSA	0.00	0.00	0.00	-4,389.84	4,389.84
406-4-000-06-5424	Pretium - 428 Mixed Use	0.00	0.00	0.00	24,361.00	-24,361.00
406-4-000-06-5425	Cencor Acquisition	0.00	0.00	0.00	-9,345.74	9,345.74
406-4-000-06-5426	Clear Water Car Wash	0.00	0.00	0.00	5,000.00	-5,000.00
406-4-000-06-5427	Shops at High Meadow	0.00	0.00	0.00	-2,732.63	2,732.63
406-4-000-06-5428	7 Eleven	0.00	0.00	0.00	-3,149.20	3,149.20
406-4-000-06-5429	Amberwood Duplex	0.00	0.00	0.00	7,500.00	-7,500.00
406-4-000-06-5430	403 S Main Development	0.00	0.00	0.00	3,489.98	-3,489.98
406-4-000-06-5431	Bouchie Addition	0.00	0.00	0.00	5,000.00	-5,000.00
406-4-000-06-5432	Popeyes	0.00	0.00	0.00	10,000.00	-10,000.00
406-4-000-06-5433	Trailhead	0.00	0.00	0.00	25,000.00	-25,000.00
406-4-000-06-5434	Onyx Land Acquisitions	0.00	0.00	0.00	2,500.00	-2,500.00
406-4-000-06-5435	McDonald's PSA	0.00	0.00	0.00	10,000.00	-10,000.00
406-4-000-06-5436	Panda Express	0.00	0.00	0.00	5,000.00	-5,000.00
406-4-000-06-5437	Brakes Plus	0.00	0.00	0.00	10,000.00	-10,000.00
406-4-000-06-5439	Elegance Estates	0.00	0.00	15,000.00	15,000.00	-15,000.00
406-4-000-06-5440	Big Barrels Ranch	0.00	0.00	15,000.00	15,000.00	-15,000.00
406-4-000-06-5441	Walmart	0.00	0.00	25,000.00	25,000.00	-25,000.00
	Department: 000 - Non-Departmental Total:	**0.00**	**0.00**	**55,000.00**	**-330,523.12**	**330,523.12**
	Revenue Total:	**0.00**	**0.00**	**55,000.00**	**-330,523.12**	**330,523.12**
Expense						
Department: 406 - Development Agreements						
406-5-406-06-5720	Silverado (Regatta) Dev Agrmt	0.00	0.00	2,637.57	5,691.59	-5,691.59
406-5-406-06-5723	DA - Aubrey Plant/N/S	0.00	0.00	245.00	3,523.85	-3,523.85
406-5-406-06-5727	DA - Maylar	0.00	0.00	0.00	1,298.68	-1,298.68
406-5-406-06-5728	DA - RIBBONWOOD	0.00	0.00	397.18	3,418.68	-3,418.68
406-5-406-06-5729	Sweet Cow / Aub Hts	0.00	0.00	4,246.65	13,877.97	-13,877.97
406-5-406-06-5732	Shops at High Meadow	0.00	0.00	4,470.66	4,470.66	-4,470.66
406-5-406-06-5733	403 S Main Development	0.00	0.00	0.00	3,458.99	-3,458.99
406-5-406-06-5734	McDonald's PSA	0.00	0.00	572.95	572.95	-572.95
406-5-406-06-6450	Sandbrock Dev Agreement	0.00	0.00	67.00	67.00	-67.00
406-5-406-06-6460	Duck Point MM Aubrey	0.00	0.00	6,437.98	18,199.40	-18,199.40
406-5-406-06-6461	High Point Ranch Commercial DA	0.00	0.00	1,066.59	4,067.68	-4,067.68
406-5-406-06-6462	Pecan Creek Residential	0.00	0.00	0.00	3,815.42	-3,815.42
406-5-406-06-6463	HPR - Lennar Onsites	0.00	0.00	3,799.49	8,347.57	-8,347.57
406-5-406-06-6465	DA Lennar Loyd Ranch	0.00	0.00	310.65	310.65	-310.65
406-5-406-06-6469	Magnolia St & Blackjack Rd Recon	0.00	0.00	2,951.83	2,951.83	-2,951.83
406-5-406-06-6470	DA US 377 Project Alpha	0.00	0.00	0.00	864.29	-864.29
406-5-406-06-6472	ARCK Development (Knuckles Rd)	0.00	0.00	2,668.00	6,760.31	-6,760.31
406-5-406-06-6474	Hidden Lake	0.00	0.00	275.00	3,972.50	-3,972.50
406-5-406-06-6476	Pretium - 428 Mixed Use	0.00	0.00	0.00	5,991.66	-5,991.66
406-5-406-06-6478	Solid Rock	0.00	0.00	1,144.03	1,838.73	-1,838.73
406-5-406-06-6480	Panda Express	0.00	0.00	2,046.11	2,046.11	-2,046.11
406-5-406-06-6483	Bouchie Addition	0.00	0.00	0.00	337.50	-337.50
406-5-406-06-6484	Popeyes	0.00	0.00	0.00	873.16	-873.16
406-5-406-06-6485	Trailhead	0.00	0.00	0.00	2,250.00	-2,250.00
406-5-406-06-6486	Onyx Land Acquisitions	0.00	0.00	0.00	15,382.00	-15,382.00
406-5-406-06-6489	Walmart	0.00	0.00	274.00	274.00	-274.00
406-5-406-06-6491	Clear Water Car Wash	0.00	0.00	450.00	450.00	-450.00
	Department: 406 - Development Agreements Total:	**0.00**	**0.00**	**34,060.69**	**115,113.18**	**-115,113.18**
	Expense Total:	**0.00**	**0.00**	**34,060.69**	**115,113.18**	**-115,113.18**
	Fund: 406 - HOLDING ACCT DEV AGREEMTS Surplus (Deficit):	**0.00**	**0.00**	**20,939.31**	**-445,636.30**	

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 501 - CAPITAL PROJECTS FUND						
Revenue						
Department: 000 - Non-Departmental						
501-4-000-05-4500	Interest Income	274,912.00	274,912.00	764.28	6,340.58	268,571.42
501-4-000-05-4503	Interest Income - CO 2025 Govt	0.00	0.00	122,999.46	740,979.63	-740,979.63
501-4-000-06-4500	Developer Contrib ABP LLC	0.00	0.00	193,622.94	1,770,814.18	-1,770,814.18
501-4-000-06-4510	Developer Cont Lennar HPR	0.00	0.00	55,048.74	576,477.29	-576,477.29
501-4-000-06-4515	Developer Contribution AHE	0.00	0.00	0.00	25,889.73	-25,889.73
501-4-000-99-4091	Transfers In	22,637,116.00	22,637,116.00	0.00	0.00	22,637,116.00
501-4-000-99-4092	Capital Carryforward	63,076,334.00	63,076,334.00	0.00	0.00	63,076,334.00
	Department: 000 - Non-Departmental Total:	**85,988,362.00**	**85,988,362.00**	**372,435.42**	**3,120,501.41**	**82,867,860.59**
	Revenue Total:	**85,988,362.00**	**85,988,362.00**	**372,435.42**	**3,120,501.41**	**82,867,860.59**
Expense						
Department: 501 - Capital Projects						
501-5-501-09-5633	Capital Public Safety Equip	219,298.00	219,298.00	0.00	0.00	219,298.00
501-5-501-09-5634	Inflow & Infiltration (INI)	0.00	0.00	1,143.94	120,517.28	-120,517.28
501-5-501-09-5650	Capital Public Safety 2022 CO	0.00	0.00	0.00	119,661.46	-119,661.46
501-5-501-09-5651	Capital Vehicle Replacement	1,895,436.00	1,895,436.00	410,190.05	1,175,415.87	720,020.13
501-5-501-09-5653	2027 Fire Truck Metro Fire	0.00	0.00	0.00	1,126,220.00	-1,126,220.00
501-5-501-09-5657	Capital Modular Building	0.00	0.00	3,771.94	108,842.74	-108,842.74
501-5-501-09-5658	CO 2024 FS#2	0.00	0.00	2,810.78	378,813.02	-378,813.02
501-5-501-09-5660	HW 377 Utility Relocates	0.00	0.00	0.00	129,932.80	-129,932.80
501-5-501-09-5661	Blackjack House	0.00	0.00	15,884.75	20,278.21	-20,278.21
501-5-501-09-5662	Fire Training Land 10 Acres	0.00	0.00	0.00	1,893,197.88	-1,893,197.88
501-5-501-09-5663	428 & Hill St Ground Storage Tank	0.00	0.00	13,253.84	22,024.16	-22,024.16
501-5-501-09-5689	Street Projects	1,900,000.00	1,900,000.00	1,620.00	53,994.45	1,846,005.55
501-5-501-09-5690	Admin Projects	343,848.00	343,848.00	59.56	225,599.40	118,248.60
501-5-501-09-5902	Capex Water	43,000.00	43,000.00	0.00	0.00	43,000.00
501-5-501-09-5951	Capex Sewer	210,000.00	210,000.00	40,722.23	139,861.23	70,138.77
501-5-501-09-5952	2024 Ph 2 Offsites	0.00	0.00	-444,668.13	825,389.03	-825,389.03
501-5-501-09-5953	WWTP Expansion	20,000,000.00	20,000,000.00	14,667.44	6,168,730.14	13,831,269.86
501-5-501-09-5954	UTRWD Delivery Point	6,000,000.00	6,000,000.00	19,714.99	43,165.18	5,956,834.82
501-5-501-09-5955	FM 428 Lift Station	0.00	0.00	165,620.58	437,919.60	-437,919.60
501-5-501-09-5956	Rock Hill Water Well	0.00	0.00	114,443.79	526,201.08	-526,201.08
501-5-501-09-5958	104 Sycamore	0.00	0.00	0.00	325,995.89	-325,995.89
501-5-501-09-5960	Trevedi Well	7,000,000.00	7,000,000.00	21,518.25	43,030.25	6,956,969.75
501-5-501-09-5961	Faulkner Ground Storage	0.00	0.00	32,488.00	114,137.25	-114,137.25
501-5-501-09-5963	Frontier St Reconstruction	920,000.00	920,000.00	3,167.96	69,821.61	850,178.39
501-5-501-09-5964	McNatt St Extension	3,000,000.00	3,000,000.00	0.00	23,447.15	2,976,552.85
501-5-501-09-5965	Pecan Ck LS Expand Ph3 S5	3,000,000.00	3,000,000.00	2,930.00	37,217.02	2,962,782.98
501-5-501-09-5966	Storm Water Master Plan	6,500,000.00	6,500,000.00	3,750.00	38,500.00	6,461,500.00
501-5-501-09-5967	Dane St. Project	1,100,000.00	1,100,000.00	0.00	21,180.70	1,078,819.30
501-5-501-09-5969	Veterans Park Ph 2	800,000.00	800,000.00	2,269.80	211,451.03	588,548.97
501-5-501-09-5970	Winn Ridge Park	1,300,000.00	1,300,000.00	1,433.38	944,131.07	355,868.93
501-5-501-09-5972	Sports Complex	25,000,000.00	25,000,000.00	0.00	186,872.21	24,813,127.79
501-5-501-09-5974	Trivedi Park	1,850,000.00	1,850,000.00	0.00	0.00	1,850,000.00
501-5-501-09-5975	Main St Ph 2	2,300,000.00	2,300,000.00	0.00	0.00	2,300,000.00
501-5-501-09-5977	Land Purchases	1,500,000.00	1,500,000.00	0.00	0.00	1,500,000.00
501-5-501-09-5978	Dog Park	100,000.00	100,000.00	0.00	0.00	100,000.00
501-5-501-09-5979	Municipal Buildings	0.00	0.00	0.00	14,608.50	-14,608.50
501-5-501-09-5980	Drainage Improvement - D Lynne	0.00	0.00	28,410.15	105,361.39	-105,361.39
501-5-501-98-5899	Bond Issue Costs	1,006,780.00	1,006,780.00	0.00	0.00	1,006,780.00
	Department: 501 - Capital Projects Total:	**85,988,362.00**	**85,988,362.00**	**455,203.30**	**15,651,517.60**	**70,336,844.40**
	Expense Total:	**85,988,362.00**	**85,988,362.00**	**455,203.30**	**15,651,517.60**	**70,336,844.40**
	Fund: 501 - CAPITAL PROJECTS FUND Surplus (Deficit):	**0.00**	**0.00**	**-82,767.88**	**-12,531,016.19**	

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 701 - MDD						
Revenue						
Department: 000 - Non-Departmental						
701-4-000-02-4130	Sales Taxes	1,116,000.00	1,116,000.00	127,514.95	562,080.44	553,919.56
701-4-000-09-4500	Interest Income	150,000.00	150,000.00	12,060.37	65,848.22	84,151.78
701-4-000-09-4730	Property Rental Income	18,020.00	18,020.00	0.00	0.00	18,020.00
	Department: 000 - Non-Departmental Total:	**1,284,020.00**	**1,284,020.00**	**139,575.32**	**627,928.66**	**656,091.34**
	Revenue Total:	**1,284,020.00**	**1,284,020.00**	**139,575.32**	**627,928.66**	**656,091.34**
Expense						
Department: 176 - MDD						
701-5-176-01-5101	Salaries	121,000.00	121,000.00	9,509.16	46,357.15	74,642.85
701-5-176-01-5106	Longevity	100.00	100.00	0.00	100.00	0.00
701-5-176-01-5107	TMRS Contribution	18,129.00	18,129.00	1,239.76	6,694.10	11,434.90
701-5-176-01-5108	Payroll Tax Expense (medicare)	1,756.00	1,756.00	130.28	715.05	1,040.95
701-5-176-01-5109	Group Health Insurance	11,878.00	11,878.00	1,362.78	7,350.35	4,527.65
701-5-176-01-5110	Workmens Comp TML	300.00	300.00	0.00	140.16	159.84
701-5-176-01-5621	Travel/training	15,500.00	15,500.00	1,654.84	5,852.89	9,647.11
701-5-176-03-5050	Office Supplies	2,000.00	2,000.00	29.38	80.30	1,919.70
701-5-176-03-5060	Promotional Materials	5,000.00	5,000.00	506.84	2,783.76	2,216.24
701-5-176-04-5120	Building Maintenance	41,000.00	41,000.00	587.50	5,631.62	35,368.38
701-5-176-05-5616	Utilities - Electricity	4,500.00	4,500.00	107.20	646.90	3,853.10
701-5-176-05-5618	Telephone	820.00	820.00	0.00	167.32	652.68
701-5-176-06-5620	Legal & Professional	65,500.00	65,500.00	3,371.60	25,096.45	40,403.55
701-5-176-06-5764	Special Services	1,500.00	1,500.00	0.00	0.00	1,500.00
701-5-176-06-7862	Maps	5,000.00	5,000.00	0.00	4,000.00	1,000.00
701-5-176-07-5150	Printing	4,000.00	4,000.00	0.00	326.03	3,673.97
701-5-176-07-5190	Insurance - TML	1,570.00	1,570.00	0.00	2,469.40	-899.40
701-5-176-07-5260	Dues & Memberships	15,100.00	15,100.00	0.00	12,791.97	2,308.03
701-5-176-07-5280	Copier Maintenance Contract	1,400.00	1,400.00	65.00	350.15	1,049.85
701-5-176-07-5665	Technology/Promotional Video	25,000.00	25,000.00	100.34	8,596.56	16,403.44
701-5-176-07-5667	Marketing and Advertising	25,000.00	25,000.00	1,593.03	11,100.10	13,899.90
701-5-176-09-5131	Meetings	1,500.00	1,500.00	479.96	1,283.76	216.24
701-5-176-09-5134	Feasibility Studies	150,000.00	150,000.00	0.00	0.00	150,000.00
701-5-176-09-5630	Property Purchase	150,000.00	150,000.00	0.00	7,115.85	142,884.15
701-5-176-98-5801	Principal Bank Note 2025	93,784.00	93,784.00	7,615.79	38,118.31	55,665.69
701-5-176-98-5802	Interest Bank Note 2025	86,142.00	86,142.00	7,444.67	37,183.99	48,958.01
701-5-176-99-4091	Administrative fee	17,400.00	17,400.00	1,450.00	7,250.00	10,150.00
701-5-176-99-5700	Grant Match	200,000.00	200,000.00	0.00	0.00	200,000.00
701-5-176-99-5750	Economic Incentives	100,000.00	100,000.00	0.00	0.00	100,000.00
701-5-176-99-5800	Municipal Projects	50,000.00	50,000.00	0.00	0.00	50,000.00
	Department: 176 - MDD Total:	**1,214,879.00**	**1,214,879.00**	**37,248.13**	**232,202.17**	**982,676.83**
	Expense Total:	**1,214,879.00**	**1,214,879.00**	**37,248.13**	**232,202.17**	**982,676.83**
	Fund: 701 - MDD Surplus (Deficit):	**69,141.00**	**69,141.00**	**102,327.19**	**395,726.49**	
Fund: 801 - EMPLOYEE BENEFIT TRUST						
Revenue						
Department: 000 - Non-Departmental						
801-4-000-09-4430	Employer Insurance Premiums	1,676,638.00	1,676,638.00	173,037.00	829,377.32	847,260.68
801-4-000-09-4440	Employee Insurance Premiums	275,690.00	275,690.00	0.00	99,945.15	175,744.85
801-4-000-09-4480	Flex Spending Account	13,312.00	13,312.00	782.55	4,467.14	8,844.86
801-4-000-09-4500	Interest Income	10,000.00	10,000.00	1,795.01	11,312.34	-1,312.34
	Department: 000 - Non-Departmental Total:	**1,975,640.00**	**1,975,640.00**	**175,614.56**	**945,101.95**	**1,030,538.05**
	Revenue Total:	**1,975,640.00**	**1,975,640.00**	**175,614.56**	**945,101.95**	**1,030,538.05**
Expense						
Department: 177 - Insurance Premiums						
801-5-177-01-4090	Administrative Fee	1,500.00	1,500.00	164.00	820.00	680.00
801-5-177-01-5111	Health Insurance	1,200,000.00	1,200,000.00	114,131.12	441,314.80	758,685.20
801-5-177-01-5112	Dental Insurance	90,000.00	90,000.00	8,726.62	34,239.88	55,760.12

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
801-5-177-01-5113	Vision Insurance	15,000.00	15,000.00	2,003.40	7,427.53	7,572.47
801-5-177-01-5115	Life Insurance	95,500.00	95,500.00	10,890.34	52,099.61	43,400.39
801-5-177-01-5117	Voluntary Policies	15,000.00	15,000.00	0.00	8,057.94	6,942.06
801-5-177-01-5118	Flex Spending	20,000.00	20,000.00	1,574.96	6,602.51	13,397.49
801-5-177-01-5119	New Benefits	23,000.00	23,000.00	2,226.00	11,098.20	11,901.80
801-5-177-01-5120	Careflight/PHI	9,000.00	9,000.00	2,980.00	5,967.00	3,033.00
	Department: 177 - Insurance Premiums Total:	**1,469,000.00**	**1,469,000.00**	**142,696.44**	**567,627.47**	**901,372.53**
	Expense Total:	**1,469,000.00**	**1,469,000.00**	**142,696.44**	**567,627.47**	**901,372.53**
	Fund: 801 - EMPLOYEE BENEFIT TRUST Surplus (Deficit):	**506,640.00**	**506,640.00**	**32,918.12**	**377,474.48**	
	Total Surplus (Deficit):	**1,970,811.00**	**1,970,811.00**	**-3,225,349.50**	**-11,686,542.46**	

Group Summary

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 101 - GENERAL FUND					
Revenue					
000 - Non-Departmental	22,421,377.00	22,421,377.00	2,037,469.01	10,763,447.74	11,657,929.26
Revenue Total:	**22,421,377.00**	**22,421,377.00**	**2,037,469.01**	**10,763,447.74**	**11,657,929.26**
Expense					
101 - Administration	1,591,935.00	1,591,935.00	177,785.71	871,931.66	720,003.34
102 - Police Department	6,139,685.00	6,139,685.00	430,985.51	2,501,006.55	3,638,678.45
103 - Fire Department	9,618,367.00	9,618,367.00	723,439.06	4,136,293.10	5,482,073.90
104 - Engineering	422,834.00	422,834.00	38,990.08	148,027.37	274,806.63
105 - Streets Department	404,633.00	404,633.00	40,685.53	186,068.99	218,564.01
107 - Development Services	1,929,571.00	1,929,571.00	131,676.07	921,800.23	1,007,770.77
108 - Court	137,986.00	137,986.00	9,698.24	50,774.41	87,211.59
110 - Parks & Recreation	714,139.00	714,139.00	72,727.60	298,208.99	415,930.01
111 - Library	586,438.00	586,438.00	45,116.34	233,949.37	352,488.63
115 - Fleet	78,082.00	78,082.00	32,420.94	140,980.82	-62,898.82
117 - HR	334,622.00	334,622.00	18,816.73	128,393.42	206,228.58
Expense Total:	**21,958,292.00**	**21,958,292.00**	**1,722,341.81**	**9,617,434.91**	**12,340,857.09**
Fund: 101 - GENERAL FUND Surplus (Deficit):	**463,085.00**	**463,085.00**	**315,127.20**	**1,146,012.83**	**-682,927.83**
Fund: 201 - WATER FUND					
Revenue					
000 - Non-Departmental	4,923,597.00	4,923,597.00	322,684.02	1,570,895.15	3,352,701.85
Revenue Total:	**4,923,597.00**	**4,923,597.00**	**322,684.02**	**1,570,895.15**	**3,352,701.85**
Expense					
201 - Water	4,134,314.00	4,134,314.00	1,242,550.62	1,962,263.77	2,172,050.23
Expense Total:	**4,134,314.00**	**4,134,314.00**	**1,242,550.62**	**1,962,263.77**	**2,172,050.23**
Fund: 201 - WATER FUND Surplus (Deficit):	**789,283.00**	**789,283.00**	**-919,866.60**	**-391,368.62**	**1,180,651.62**
Fund: 202 - SEWER FUND					
Revenue					
000 - Non-Departmental	3,702,130.00	3,702,130.00	255,738.00	1,347,277.65	2,354,852.35
Revenue Total:	**3,702,130.00**	**3,702,130.00**	**255,738.00**	**1,347,277.65**	**2,354,852.35**
Expense					
202 - Sewer	3,601,075.00	3,601,075.00	1,207,545.48	1,675,735.81	1,925,339.19
Expense Total:	**3,601,075.00**	**3,601,075.00**	**1,207,545.48**	**1,675,735.81**	**1,925,339.19**
Fund: 202 - SEWER FUND Surplus (Deficit):	**101,055.00**	**101,055.00**	**-951,807.48**	**-328,458.16**	**429,513.16**
Fund: 205 - SOLID WASTE FUND					
Revenue					
000 - Non-Departmental	2,790,000.00	2,790,000.00	213,164.79	889,842.32	1,900,157.68
Revenue Total:	**2,790,000.00**	**2,790,000.00**	**213,164.79**	**889,842.32**	**1,900,157.68**
Expense					
205 - Solid Waste	2,790,000.00	2,790,000.00	266,303.10	1,226,228.11	1,563,771.89
Expense Total:	**2,790,000.00**	**2,790,000.00**	**266,303.10**	**1,226,228.11**	**1,563,771.89**
Fund: 205 - SOLID WASTE FUND Surplus (Deficit):	**0.00**	**0.00**	**-53,138.31**	**-336,385.79**	**336,385.79**
Fund: 301 - DEBT SERVICE FUND					
Revenue					
000 - Non-Departmental	4,341,523.00	4,341,523.00	318,473.42	1,507,213.91	2,834,309.09
Revenue Total:	**4,341,523.00**	**4,341,523.00**	**318,473.42**	**1,507,213.91**	**2,834,309.09**
Expense					
301 - Debt Service	4,341,523.00	4,341,523.00	2,446,808.98	2,446,808.98	1,894,714.02
Expense Total:	**4,341,523.00**	**4,341,523.00**	**2,446,808.98**	**2,446,808.98**	**1,894,714.02**
Fund: 301 - DEBT SERVICE FUND Surplus (Deficit):	**0.00**	**0.00**	**-2,128,335.56**	**-939,595.07**	**939,595.07**
Fund: 401 - SPECIAL REVENUE FUND					
Revenue					
000 - Non-Departmental	28,107.00	28,107.00	2,182.17	18,443.73	9,663.27

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Revenue Total:	**28,107.00**	**28,107.00**	**2,182.17**	**18,443.73**	**9,663.27**
Expense					
401 - Officers Training Fund	10,500.00	10,500.00	0.00	9,131.41	1,368.59
408 - Seizure	0.00	0.00	0.00	585.00	-585.00
Expense Total:	**10,500.00**	**10,500.00**	**0.00**	**9,716.41**	**783.59**
Fund: 401 - SPECIAL REVENUE FUND Surplus (Deficit):	**17,607.00**	**17,607.00**	**2,182.17**	**8,727.32**	**8,879.68**
Fund: 403 - IMPACT FEES					
Revenue					
000 - Non-Departmental	50,000.00	50,000.00	7,404.72	47,314.48	2,685.52
Revenue Total:	**50,000.00**	**50,000.00**	**7,404.72**	**47,314.48**	**2,685.52**
Expense					
403 - Court Technology	26,000.00	26,000.00	736.02	3,886.91	22,113.09
Expense Total:	**26,000.00**	**26,000.00**	**736.02**	**3,886.91**	**22,113.09**
Fund: 403 - IMPACT FEES Surplus (Deficit):	**24,000.00**	**24,000.00**	**6,668.70**	**43,427.57**	**-19,427.57**
Fund: 404 - DEVELOPMENT FEES					
Revenue					
000 - Non-Departmental	2,200,000.00	2,200,000.00	467,852.88	1,428,722.30	771,277.70
Revenue Total:	**2,200,000.00**	**2,200,000.00**	**467,852.88**	**1,428,722.30**	**771,277.70**
Expense					
404 - Court Security	2,200,000.00	2,200,000.00	37,451.87	110,115.17	2,089,884.83
Expense Total:	**2,200,000.00**	**2,200,000.00**	**37,451.87**	**110,115.17**	**2,089,884.83**
Fund: 404 - DEVELOPMENT FEES Surplus (Deficit):	**0.00**	**0.00**	**430,401.01**	**1,318,607.13**	**-1,318,607.13**
Fund: 405 - GRANT FUND					
Revenue					
000 - Non-Departmental	0.00	0.00	2.63	15.16	-15.16
Revenue Total:	**0.00**	**0.00**	**2.63**	**15.16**	**-15.16**
Expense					
405 - Grants	0.00	0.00	0.00	4,073.31	-4,073.31
Expense Total:	**0.00**	**0.00**	**0.00**	**4,073.31**	**-4,073.31**
Fund: 405 - GRANT FUND Surplus (Deficit):	**0.00**	**0.00**	**2.63**	**-4,058.15**	**4,058.15**
Fund: 406 - HOLDING ACCT DEV AGREEMTS					
Revenue					
000 - Non-Departmental	0.00	0.00	55,000.00	-330,523.12	330,523.12
Revenue Total:	**0.00**	**0.00**	**55,000.00**	**-330,523.12**	**330,523.12**
Expense					
406 - Development Agreements	0.00	0.00	34,060.69	115,113.18	-115,113.18
Expense Total:	**0.00**	**0.00**	**34,060.69**	**115,113.18**	**-115,113.18**
Fund: 406 - HOLDING ACCT DEV AGREEMTS Surplus (Deficit):	**0.00**	**0.00**	**20,939.31**	**-445,636.30**	**445,636.30**
Fund: 501 - CAPITAL PROJECTS FUND					
Revenue					
000 - Non-Departmental	85,988,362.00	85,988,362.00	372,435.42	3,120,501.41	82,867,860.59
Revenue Total:	**85,988,362.00**	**85,988,362.00**	**372,435.42**	**3,120,501.41**	**82,867,860.59**
Expense					
501 - Capital Projects	85,988,362.00	85,988,362.00	455,203.30	15,651,517.60	70,336,844.40
Expense Total:	**85,988,362.00**	**85,988,362.00**	**455,203.30**	**15,651,517.60**	**70,336,844.40**
Fund: 501 - CAPITAL PROJECTS FUND Surplus (Deficit):	**0.00**	**0.00**	**-82,767.88**	**-12,531,016.19**	**12,531,016.19**
Fund: 701 - MDD					
Revenue					
000 - Non-Departmental	1,284,020.00	1,284,020.00	139,575.32	627,928.66	656,091.34
Revenue Total:	**1,284,020.00**	**1,284,020.00**	**139,575.32**	**627,928.66**	**656,091.34**
Expense					
176 - MDD	1,214,879.00	1,214,879.00	37,248.13	232,202.17	982,676.83

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense Total:	**1,214,879.00**	**1,214,879.00**	**37,248.13**	**232,202.17**	**982,676.83**
Fund: 701 - MDD Surplus (Deficit):	**69,141.00**	**69,141.00**	**102,327.19**	**395,726.49**	**-326,585.49**
Fund: 801 - EMPLOYEE BENEFIT TRUST					
Revenue					
000 - Non-Departmental	1,975,640.00	1,975,640.00	175,614.56	945,101.95	1,030,538.05
Revenue Total:	**1,975,640.00**	**1,975,640.00**	**175,614.56**	**945,101.95**	**1,030,538.05**
Expense					
177 - Insurance Premiums	1,469,000.00	1,469,000.00	142,696.44	567,627.47	901,372.53
Expense Total:	**1,469,000.00**	**1,469,000.00**	**142,696.44**	**567,627.47**	**901,372.53**
Fund: 801 - EMPLOYEE BENEFIT TRUST Surplus (Deficit):	**506,640.00**	**506,640.00**	**32,918.12**	**377,474.48**	**129,165.52**
Total Surplus (Deficit):	**1,970,811.00**	**1,970,811.00**	**-3,225,349.50**	**-11,686,542.46**	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
101 - GENERAL FUND	463,085.00	463,085.00	315,127.20	1,146,012.83	-682,927.83
201 - WATER FUND	789,283.00	789,283.00	-919,866.60	-391,368.62	1,180,651.62
202 - SEWER FUND	101,055.00	101,055.00	-951,807.48	-328,458.16	429,513.16
205 - SOLID WASTE FUND	0.00	0.00	-53,138.31	-336,385.79	336,385.79
301 - DEBT SERVICE FUND	0.00	0.00	-2,128,335.56	-939,595.07	939,595.07
401 - SPECIAL REVENUE FUND	17,607.00	17,607.00	2,182.17	8,727.32	8,879.68
403 - IMPACT FEES	24,000.00	24,000.00	6,668.70	43,427.57	-19,427.57
404 - DEVELOPMENT FEES	0.00	0.00	430,401.01	1,318,607.13	-1,318,607.13
405 - GRANT FUND	0.00	0.00	2.63	-4,058.15	4,058.15
406 - HOLDING ACCT DEV A...	0.00	0.00	20,939.31	-445,636.30	445,636.30
501 - CAPITAL PROJECTS FU...	0.00	0.00	-82,767.88	-12,531,016.19	12,531,016.19
701 - MDD	69,141.00	69,141.00	102,327.19	395,726.49	-326,585.49
801 - EMPLOYEE BENEFIT TR...	506,640.00	506,640.00	32,918.12	377,474.48	129,165.52
Total Surplus (Deficit):	**1,970,811.00**	**1,970,811.00**	**-3,225,349.50**	**-11,686,542.46**	

Balance Sheet by Fund

(Unaudited)

February 2026

Account	Name	Balance	
Fund: 101 - GENERAL FUND			
Assets			
101-1-1-000-00	General Fund Cash	4,347,133.09	
101-1-1-000-10	Cash on hand - Court drawer	200.00	
101-1-1-000-58	Cash in bank - Tax Notes	0.00	
101-1-1-000-84	Claim on Cash General	5,929,283.46	
101-1-1-000-90	Investment Account	4,730,899.48	
101-1-1-013-10	Accounts Receivable	-40,182.08	
101-1-1-013-20	Taxes Receivable	29,733.55	
101-1-1-013-25	Emergicon EMS AR	2,436,287.00	
101-1-1-013-33	Allowance for Taxes	-6,317.42	
101-1-1-013-35	Allowance for EMS AR	-2,059,539.00	
101-1-1-013-37	Sales Tax Receivable	415,328.60	
101-1-1-015-00	Court Fees Receivable	485,879.43	
101-1-1-015-50	Allowance for Court Fees	-315,018.34	
101-1-1-021-00	Prepaids	221,150.00	
101-1-1-050-00	Inventory	38,009.02	
101-1-2-016-10	Land	0.00	
101-1-3-000-80	Due from other funds EBT	50,000.00	
101-1-9-000-00	Net Pension Asset	0.00	
	Total Assets:	**16,262,846.79**	**16,262,846.79**
Liability			
101-2-1-000-00	PY Correction	-341,593.93	
101-2-1-010-00	Accounts Payable Pooled	607,785.81	
101-2-1-010-01	Accounts Payable-General Fund	11,675.20	
101-2-1-010-14	Deferred Revenue Taxes	23,416.13	
101-2-1-010-15	Deferred Revenue Court	170,861.39	
101-2-1-010-16	Deferred Revenue EMS	376,748.00	
101-2-1-010-17	Deferred Pension Inflows	0.00	
101-2-1-010-18	Net Pension Liability	0.00	
101-2-1-010-19	Deferred Pension Outflows	0.00	
101-2-1-015-40	Child Support Payable	0.00	
101-2-1-015-50	Child Support - RB	0.00	
101-2-1-015-60	CHILD SUPPORT - BRAZIL	0.00	
101-2-1-021-01	GF payroll tax liabilities	0.00	
101-2-1-021-02	Payroll Benefits Liability	75.00	
101-2-1-021-08	GF HSA Bank	0.00	
101-2-1-021-09	Deferred comp - 457	0.00	
101-2-1-021-51	Unapplied Credit Liability A/R	0.00	
101-2-1-022-10	Wages Payable	0.00	
101-2-1-023-00	General Fund TMRS due to state	0.00	
101-2-1-023-20	Comm Ctr rental deposits	0.00	
101-2-1-023-30	Parks rental deposits	0.00	
101-2-1-023-40	Collection fees payable-MVBA	913.57	
101-2-1-023-41	Credit Card Fees Payable	0.00	
101-2-1-023-50	Court Cash Bonds	0.00	
101-2-1-023-70	OMNI fee - court	15.82	
101-2-1-029-80	104 Sycamore Deposit	1,300.00	
101-2-3-000-00	Due to other funds	0.00	
101-2-3-901-00	Due to Payroll Fund	-0.02	
	Total Liability:	**851,196.97**	
Equity			
101-3-1-033-00	Fund Balance General Fund	14,265,636.99	

Account	Name	Balance
101-3-1-033-80	Net Pension Obligation	0.00
	Total Beginning Equity:	**14,265,636.99**
Total Revenue		10,763,447.74
Total Expense		9,617,434.91
Revenues Over/Under Expenses		**1,146,012.83**
	Total Equity and Current Surplus (Deficit):	**15,411,649.82**
	Total Liabilities, Equity and Current Surplus (Deficit):	**16,262,846.79**

Account	Name	Balance	
Fund: 201 - WATER FUND			
Assets			
201-1-1-000-00	Water Fund Cash	259,455.01	
201-1-1-000-10	Cash Drawer	200.00	
201-1-1-000-84	Claim on Cash Water	9,132,621.39	
201-1-1-000-90	Investment Account	264,195.34	
201-1-1-000-91	Water Impact Fees	573,462.58	
201-1-1-000-95	Cash - CO 2023 Ph1 Offsites	2,793,247.02	
201-1-1-000-96	Cash CO 2025 - Utility	19,827,610.98	
201-1-1-012-73	Cash in bank - Water Bond S16	0.00	
201-1-1-013-00	Accounts receivable - UB	119,766.80	
201-1-1-013-21	Accounts Receivable - Unbilled	97,051.57	
201-1-1-013-22	Allowance for Uncollect Water	-35,079.55	
201-1-1-027-00	Discount on Bonds	139,048.80	
201-1-1-050-00	Inventory	346,867.83	
201-1-2-016-10	Land	227,028.41	
201-1-2-016-30	Water System	22,296,175.84	
201-1-2-016-50	Machinery and Equipment	1,634,858.40	
201-1-2-016-60	Vehicles	477,075.44	
201-1-2-016-67	Office Equipment	29,862.00	
201-1-2-016-80	Buildings and improvements	236,414.92	
201-1-2-016-90	Construction in Progress	437,827.49	
201-1-2-017-00	Accumulated Depreciation	-7,699,119.53	
201-1-3-000-00	Due from other funds	368,290.00	
201-1-9-000-00	Net Pension Asset	10,700.00	
	Total Assets:	**51,537,560.74**	**51,537,560.74**
Liability			
201-2-1-010-00	Accounts Payable Pooled	42,811.72	
201-2-1-010-01	Accounts Payable - UB Pooled	0.00	
201-2-1-010-02	Accounts Payable - Water	0.00	
201-2-1-010-05	Unapplied Credits	12,691.17	
201-2-1-010-17	Deferred Pension Inflows	10,300.00	
201-2-1-010-18	Net Pension Liability	6,500.00	
201-2-1-010-19	Deferred Pension Outflows	-35,200.00	
201-2-1-010-20	Deferred OPEB Outflows	0.00	
201-2-1-015-40	Child Support Payable	0.00	
201-2-1-020-17	Deferred OPEB Inflows	4,100.00	
201-2-1-020-19	Deferred OPEB Outflows	-1,900.00	
201-2-1-021-01	Payroll tax liabilities-water	0.00	
201-2-1-021-02	Payroll Benefits Liability	0.00	
201-2-1-021-08	HSA bank	0.00	
201-2-1-021-09	Deferred comp - 457	0.00	
201-2-1-021-10	Accrued Vacation Payable- wate	24,067.25	
201-2-1-021-11	Accrued Sick Leave	14,732.40	
201-2-1-021-20	Accrued Interest Payable	55,381.75	
201-2-1-021-60	Unearned Revenue HPR256	634,379.70	
201-2-1-021-90	SALES TAX COLLECTED	0.00	
201-2-1-022-10	Wages Payable	0.00	
201-2-1-023-00	Water TMRS Due to state	0.00	
201-2-1-023-41	Credit Card Fees Payable	11,679.19	
201-2-1-027-00	Bond Premium	575,593.26	
201-2-1-029-10	Bonds Payable - Series 2016	3,775,000.00	
201-2-1-029-75	Bonds Payable - Series 2023	8,050,000.00	
201-2-1-029-76	Bonds Payable - Series 2025	19,842,700.00	
201-2-1-029-80	Customer Deposits	211,833.92	
201-2-1-029-81	Customer Refunds Payable	6,917.02	
201-2-3-000-00	Due to other funds	0.00	
201-2-3-901-00	Due to Payroll Fund	-3,102.78	

Account	Name	Balance
201-2-3-999-00	Water Impact Fees	0.00
	Total Liability:	**33,238,484.60**
Equity		
201-3-1-033-02	Fund balance - Water/Sewer	18,681,225.29
201-3-1-033-10	Developer Contributions	0.47
201-3-1-033-80	Net Pension Benefit Obligation	9,219.00
	Total Beginning Equity:	**18,690,444.76**
Total Revenue		1,570,895.15
Total Expense		1,962,263.77
Revenues Over/Under Expenses		**-391,368.62**
	Total Equity and Current Surplus (Deficit):	**18,299,076.14**
	Total Liabilities, Equity and Current Surplus (Deficit):	**51,537,560.74**

Account	Name	Balance	
Fund: 202 - SEWER FUND			
Assets			
202-1-1-000-84	Claim on Cash Sewer	23,770,162.20	
202-1-1-000-91	Sewer Impact Fees	676,898.22	
202-1-1-000-92	Utility Funding Series 2024A	28,089,127.75	
202-1-1-013-01	Accounts Receivable - UB	63,460.95	
202-1-1-013-21	Accounts Receivable - Unbilled	49,620.20	
202-1-1-013-22	Allowance for Doubtful Account	-18,587.63	
202-1-1-050-00	Inventory	42,955.19	
202-1-2-016-40	Sewer System	18,651,770.61	
202-1-2-016-61	Vac Truck Lease Asset	469,107.00	
202-1-2-016-90	Construction in Progress	1,731,991.68	
202-1-2-017-01	Accum Amort Vac Trk Lease	-67,015.29	
	Total Assets:	**73,459,490.88**	**73,459,490.88**
Liability			
202-2-1-010-00	Accounts Payable Pooled	26,717.87	
202-2-1-010-03	Accounts Payable -Sewer	0.00	
202-2-1-021-01	Payroll tax liabilities sewer	0.00	
202-2-1-021-02	Payroll Benefits Liability	0.00	
202-2-1-021-08	HSA Bank	0.00	
202-2-1-021-09	Deferred comp - 457	0.00	
202-2-1-021-10	Accrued Vacation Payable	14,044.97	
202-2-1-021-11	Accrued Sick Leave	10,562.05	
202-2-1-021-60	Unearned Revenue HPR256	1,153,874.00	
202-2-1-022-10	Wages Payable	0.00	
202-2-1-023-00	Sewer TMRS Due to state	0.00	
202-2-1-027-00	Bond Premium	2,564,850.30	
202-2-1-028-02	Vac Truck Lease	417,987.56	
202-2-1-028-80	Bonds Payable - Series 2013	37,200.00	
202-2-1-029-20	Bonds Payable - Series 2024A	50,095,000.00	
202-2-3-000-00	Due to other funds	114,820.00	
202-2-3-901-00	Due to Payroll Fund	-13,116.03	
202-2-3-999-00	Sewer Impact Fees	0.00	
	Total Liability:	**54,421,940.72**	
Equity			
202-3-1-033-00	Fund Balance	18,626,957.68	
202-3-1-033-10	Developer Contributions	-0.09	
202-3-1-033-50	Restricted for Sewer Impact	739,050.73	
	Total Beginning Equity:	**19,366,008.32**	
Total Revenue		1,347,277.65	
Total Expense		1,675,735.81	
Revenues Over/Under Expenses		**-328,458.16**	
	Total Equity and Current Surplus (Deficit):	**19,037,550.16**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**73,459,490.88**

Account	Name	Balance	
Fund: 205 - SOLID WASTE FUND			
Assets			
205-1-1-000-84	Claim on Cash Garbage	-497,064.08	
205-1-1-013-00	Accounts Receivable - UB	30,483.90	
205-1-1-013-10	Accounts receivable	95,428.23	
205-1-1-013-21	Accounts Receivable - Unbilled	33,322.40	
205-1-1-013-22	Allowance for Doubtful Account	-8,928.70	
	Total Assets:	**-346,758.25**	**-346,758.25**
Liability			
205-2-1-010-00	Accounts Payable Pooled	241,937.23	
205-2-1-021-90	Sales Tax Payable	-2,295.82	
205-2-3-000-00	Due to other funds	16,219.00	
	Total Liability:	**255,860.41**	
Equity			
205-3-1-033-00	Fund Balance	-266,232.87	
	Total Beginning Equity:	**-266,232.87**	
Total Revenue		889,842.32	
Total Expense		1,226,228.11	
Revenues Over/Under Expenses		**-336,385.79**	
	Total Equity and Current Surplus (Deficit):	**-602,618.66**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**-346,758.25**

Account	Name	Balance	
Fund: 301 - DEBT SERVICE FUND			
Assets			
301-1-1-000-00	Debt Service Cash	311,036.05	
301-1-1-000-84	Claim on Cash Debt Service	-616,933.54	
301-1-1-000-90	Investment Account	267,733.38	
301-1-1-013-00	Property Taxes Receivable	17,494.72	
301-1-1-013-10	Allowance for Uncollect Taxes	-5,000.38	
301-1-3-000-00	Due from other funds	114,820.00	
	Total Assets:	**89,150.23**	**89,150.23**
Liability			
301-2-1-010-00	Accounts Payable Pooled	0.00	
301-2-1-010-03	Accounts Payable	0.00	
301-2-1-029-90	Deferred Taxes-I&S	12,494.34	
	Total Liability:	**12,494.34**	
Equity			
301-3-1-033-01	Fund Balance - Restricted	1,016,250.96	
	Total Beginning Equity:	**1,016,250.96**	
Total Revenue		1,507,213.91	
Total Expense		2,446,808.98	
Revenues Over/Under Expenses		**-939,595.07**	
	Total Equity and Current Surplus (Deficit):	**76,655.89**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**89,150.23**

Account	Name	Balance	
Fund: 401 - SPECIAL REVENUE FUND			
Assets			
401-1-1-000-00	Special Revenue Cash	48,208.15	
401-1-1-000-70	Cash in bnk - Hotel/Motel Tax	0.00	
401-1-1-000-84	Claim on Cash Special Revenue	41,076.91	
	Total Assets:	**89,285.06**	**89,285.06**
Liability			
401-2-1-010-00	Accounts Payable Pooled	0.00	
401-2-1-010-05	Accounts Payable - Officers Tr	0.00	
401-2-1-021-01	Payroll tax liabilities	0.00	
	Total Liability:	**0.00**	
Equity			
401-3-1-033-02	Fund Balance - Child Safety	4,021.19	
401-3-1-033-04	Fund Balance - Court Security	6,920.50	
401-3-1-033-05	Fund Balance - PD Officers Tra	65,847.12	
401-3-1-033-06	Fund Balance - Seizure Funds	3,228.17	
401-3-1-033-07	FUND BALANCE HOT	540.76	
	Total Beginning Equity:	**80,557.74**	
Total Revenue		18,443.73	
Total Expense		9,716.41	
Revenues Over/Under Expenses		**8,727.32**	
	Total Equity and Current Surplus (Deficit):	**89,285.06**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**89,285.06**

Balance Sheet **As Of 02/28/2026**

Account	Name	Balance	
Fund: 403 - IMPACT FEES			
Assets			
403-1-1-000-00	Impact Fees Cash	2,083,433.67	
403-1-1-000-10	HPR Capital Funding	499,177.20	
403-1-1-000-84	Claim on Cash Impact Fees	-2,119,565.91	
	Total Assets:	**463,044.96**	**463,044.96**
Liability			
403-2-1-010-00	Accounts Payable Pooled	736.02	
403-2-1-010-07	Accounts Payable - MCTF	0.00	
	Total Liability:	**736.02**	
Equity			
403-3-1-033-20	Restricted FB- Street Impact	418,881.37	
	Total Beginning Equity:	**418,881.37**	
Total Revenue		47,314.48	
Total Expense		3,886.91	
Revenues Over/Under Expenses		**43,427.57**	
	Total Equity and Current Surplus (Deficit):	**462,308.94**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**463,044.96**

Account	Name	Balance	
Fund: 404 - DEVELOPMENT FEES			
Assets			
404-1-1-000-00	Development Fees Cash	0.00	
404-1-1-000-50	Investment Acct-Park Fees	1,741,174.20	
404-1-1-000-51	Park Fees Account	560,283.97	
404-1-1-000-60	Investment acct-Fire Station	3,196,120.53	
404-1-1-000-70	Investment Acct-Street Fees	1,885,743.81	
404-1-1-000-84	Claim on Cash Development Fees	5,917,670.59	
404-1-1-000-90	Investment Account	1,904.34	
	Total Assets:	**13,302,897.44**	**13,302,897.44**
Liability			
404-2-1-010-00	Accounts Payable Pooled	32,007.44	
404-2-1-010-08	Accounts Payable - MCSF	0.00	
	Total Liability:	**32,007.44**	
Equity			
404-3-1-033-00	Fund Balance	11,952,282.87	
	Total Beginning Equity:	**11,952,282.87**	
Total Revenue		1,428,722.30	
Total Expense		110,115.17	
Revenues Over/Under Expenses		**1,318,607.13**	
	Total Equity and Current Surplus (Deficit):	**13,270,890.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**13,302,897.44**

Account	Name	Balance	
Fund: 405 - GRANT FUND			
Assets			
405-1-1-000-00	Grant Fund Cash	926.34	
405-1-1-000-84	Claim on Cash Grants	68,359.20	
405-1-1-013-15	AR Due From State	0.00	
405-1-1-021-01	Prepaid Project Match	0.00	
	Total Assets:	**69,285.54**	**69,285.54**
Liability			
405-2-1-010-00	Account Payable Pooled	0.00	
405-2-1-010-09	Accounts Payable - Grant Fund	0.00	
405-2-1-021-60	Unearned Revenue - Grants	0.00	
	Total Liability:	**0.00**	
Equity			
405-3-1-033-04	Fund Balance - Grant Fund	73,343.69	
	Total Beginning Equity:	**73,343.69**	
Total Revenue		15.16	
Total Expense		4,073.31	
Revenues Over/Under Expenses		**-4,058.15**	
	Total Equity and Current Surplus (Deficit):	**69,285.54**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**69,285.54**

Account	Name	Balance	
Fund: 406 - HOLDING ACCT DEV AGREEMTS			
Assets			
406-1-1-000-00	Developer Cash Holdings	0.00	
406-1-1-000-10	HPR Capital Account	0.00	
406-1-1-000-84	Claim on Cash Holding	360,964.54	
406-1-1-013-10	Accounts Receivable	0.00	
406-1-2-016-90	CIP Developer Holding	0.00	
	Total Assets:	**360,964.54**	**360,964.54**
Liability			
406-2-1-010-00	Accounts Payable Pooled	34,783.91	
406-2-1-010-10	Accounts Payable - Holding Acc	0.00	
406-2-1-021-60	Unearned Revenue - Holding Acc	0.00	
406-2-3-000-00	Due to Other Funds	368,290.00	
	Total Liability:	**403,073.91**	
Equity			
406-3-1-033-00	Fund Balance	404,676.33	
	Total Beginning Equity:	**404,676.33**	
Total Revenue		-330,523.12	
Total Expense		116,262.58	
Revenues Over/Under Expenses		**-446,785.70**	
	Total Equity and Current Surplus (Deficit):	**-42,109.37**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**360,964.54**

Account	Name	Balance	
Fund: 501 - CAPITAL PROJECTS FUND			
Assets			
501-1-1-000-00	Capital Projects Cash	0.00	
501-1-1-000-55	Vehicle Replacement Fund	261,393.93	
501-1-1-000-56	Project 38 Fund	0.00	
501-1-1-000-58	Escrow Cash - AHE	227,474.98	
501-1-1-000-59	Cash - CO 2022 Public Safety	62.53	
501-1-1-000-60	Cash - CO 2023 Ph1 Offsites	0.00	
501-1-1-000-61	Cash - CO 2024 Station 2	73.89	
501-1-1-000-62	ABP LLC Cash Escrow	5,324,799.89	
501-1-1-000-63	HPR Lennar Escrow	712,025.37	
501-1-1-000-64	Cash CO 2025 Govt	41,328,067.13	
501-1-1-000-84	Claim on Cash Capital Projects	-41,220,942.50	
501-1-1-000-90	Investment Account	0.00	
501-1-1-008-38	Cash - Water Bond S16	909.96	
501-1-1-026-00	Cash in LOGIC - 2000 CO	0.00	
501-1-3-000-00	Due from other funds	0.00	
	Total Assets:	**6,633,865.18**	**6,633,865.18**
Liability			
501-2-1-010-00	Accounts Payable Pooled	516,315.01	
501-2-1-010-02	Accounts payable	179,563.00	
501-2-1-010-11	Accounts Payable - Capital Pro	41,819.00	
501-2-1-021-60	Unearned Revenue - ABP	5,298,655.92	
501-2-1-021-61	Unearned Revenue - HPR Lennar	969,458.54	
501-2-1-021-65	Unearned Revenue - AHE	227,474.98	
501-2-1-028-36	Bonds Payable Series 2025 Govt	49,607,300.00	
501-2-1-028-37	Bond Premium - Series 2025 Gov	1,038,703.39	
501-2-3-000-00	Due to other funds	0.00	
501-2-3-999-00	Impact Fees - Streets	0.00	
	Total Liability:	**57,879,289.84**	
Equity			
501-3-1-033-03	Restricted FB - Contruction	-38,714,408.47	
501-3-1-033-50	Restricted for Street Impact	0.00	
	Total Beginning Equity:	**-38,714,408.47**	
Total Revenue		3,120,501.41	
Total Expense		15,651,517.60	
Revenues Over/Under Expenses		**-12,531,016.19**	
	Total Equity and Current Surplus (Deficit):	**-51,245,424.66**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**6,633,865.18**

Balance Sheet **As Of 02/28/2026**

Account	Name	Balance	
Fund: 701 - MDD			
Assets			
701-1-1-000-00	MDD Cash	2,515,410.33	
701-1-1-000-84	Claim on Cash MDD	-98,839.96	
701-1-1-000-90	Investment Account	1,729,887.88	
701-1-1-013-37	Sales Tax Receivable	203,710.56	
701-1-1-088-41	EDC cash	0.00	
701-1-2-015-00	Land	1,046,886.75	
701-1-2-015-10	Buildings and improvements	1,516,887.80	
701-1-2-017-00	Accumulated Depreciation	-94,025.00	
	Total Assets:	**6,819,918.36**	**6,819,918.36**
Liability			
701-2-1-010-00	Accounts Payable Pooled	11,147.29	
701-2-1-010-12	Accounts Payable -MDD	0.00	
701-2-1-021-01	Payroll tax liabilities	0.00	
701-2-1-021-02	Payroll Benefits Liability	0.00	
701-2-1-021-08	MDD HSA Bank	0.00	
701-2-1-021-09	Deferred Comp - 457	0.00	
701-2-1-021-10	Accrued Vacation	944.23	
701-2-1-022-10	Wages Payable	0.00	
701-2-1-023-00	MDD Fund TMRS due to state	0.00	
701-2-1-029-10	Bank Note Payable 2025	1,292,607.73	
701-2-3-000-00	Due to other funds	0.00	
	Total Liability:	**1,304,699.25**	
Equity			
701-3-1-040-10	Fund Balance - MDD	5,119,492.62	
	Total Beginning Equity:	**5,119,492.62**	
Total Revenue		627,928.66	
Total Expense		232,202.17	
Revenues Over/Under Expenses		**395,726.49**	
	Total Equity and Current Surplus (Deficit):	**5,515,219.11**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**6,819,918.36**

Account	Name	Balance	
Fund: 801 - EMPLOYEE BENEFIT TRUST			
Assets			
801-1-1-000-00	Employee Benefit Trust Cash	517,815.27	
801-1-1-000-84	Claim on Cash EBT	189,613.85	
801-1-1-021-00	Prepaids	0.00	
	Total Assets:	**707,429.12**	**707,429.12**
Liability			
801-2-1-010-00	Accounts Payable Pooled	1,469.00	
801-2-1-010-13	Accounts Payable	-118,437.72	
801-2-1-021-02	Payroll Benefits Liability	-1,480.00	
801-2-3-000-00	Due to other funds	50,000.00	
	Total Liability:	**-68,448.72**	
Equity			
801-3-1-033-00	Fund Balance	398,403.36	
	Total Beginning Equity:	**398,403.36**	
Total Revenue		945,101.95	
Total Expense		567,627.47	
Revenues Over/Under Expenses		**377,474.48**	
	Total Equity and Current Surplus (Deficit):	**775,877.84**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**707,429.12**

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Ratify approval and execution of an Economic Development Incentive Agreement between the City of Aubrey, the Aubrey Municipal Development District and Wal-Mart Real Estate Business Trust providing economic development incentives for a Wal-Mart retail facility pursuant to the authority of the AMDD under Chapter 377 and City authority under Chapter 380 of the Texas Local Government Code (Project Anchor).

Staff Contact
Leanne Wilson, Assistant City Manager
lwilson@aubreytx.gov

Summary
This agreement is for a proposed new development that will feature a “Next Generation” Walmart Supercenter consisting of a minimum of 150,000 square feet, located on approximately 18 acres at the northeast corner of U.S. Highway 377 and Spring Hill Road.

Financial Summary
This project represents an estimated private investment in Aubrey of $40 million. This includes a potential grant of up to $5.5 million funded through a portion of the city’s sales and use tax revenues generated by the Walmart store, along with an additional $2.5 million from the AMDD funded by a portion of its sales tax collections from the same development. Only a portion of the total sales tax generated will be committed to these incentives, ensuring that both the City and AMDD retain new revenue to support essential services and future growth.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table, or deny) the Economic Development Incentive Agreement.

ECONOMIC DEVELOPMENT AGREEMENT
AND PERFORMANCE AGREEMENT

This **Economic Development Agreement and Performance Agreement** by and between the **CITY OF AUBREY, TEXAS,** a Texas home-rule municipality (hereinafter referred to as the "City"); the **AUBREY MUNICIPAL DEVELOPMENT DISTRICT,** a Texas non-profit corporation (hereinafter referred to as the "AMDD"), and **WAL-MART REAL ESTATE BUSINESS TRUST,** a Delaware statutory trust (hereinafter referred to as "Developer"), is made and executed on the following recitals, terms and conditions.

WHEREAS, the City desires to provide, pursuant to Chapter 380 of the Texas Local Government Code an incentive to Developer to develop the Property as defined below; and

WHEREAS, the City possesses the legal and statutory authority under Chapter 380 of the Texas Local Government Code to make loans or grants of public funds for the purposes of promoting local economic development and stimulating business and commercial activity within the City of Aubrey, Texas; and

WHEREAS, the City has determined that a grant of funds to the Developer will serve the public purpose of promoting local economic development, with the development and diversification of the economy of the State and City, will stimulate business and commercial activity within the City, and that the grant of funds provided herein are made pursuant and constitutes a program that promotes state and local economic development as authorized by Chapter 380 of the Texas Local Government Code, as amended ("Chapter 380"); and

WHEREAS, the City has concluded and hereby finds that this Agreement clearly promotes economic development in the City of Aubrey, Texas, and, as such, meets the requisites under Chapter 380, and further, is in the best interests of the City and the Developer; and

WHEREAS, the City has concluded and hereby finds that this Agreement clearly promotes economic development in the City of Aubrey, Texas, and, as such, meets the requirements of Article III, Section 52-a of the Texas Constitution by assisting in the development and diversification of the economy of the State, by eliminating unemployment or underemployment in the State, and by the development or expansion of commerce within the State; and

WHEREAS, the Aubrey Municipal Development District (hereinafter referred to as the "AMDD") is a municipal development district, created pursuant to Chapter 377 of the Texas Local Government Code, as amended; and

WHEREAS, Section 377.0252 establishes the AMDD as a political subdivision of the State of Texas and Section 377.003 of the Texas Local Government Code establishes that this Chapter 377 creates a program under Section 52-a, Article III, Texas Constitution, which allows political subdivisions to make loans and grants of public money for the purpose of economic development; and

WHEREAS, Section 377.072(c) of the Texas Local Government Code, in pertinent part, provides that the AMDD may use money in the development project fund to "pay the

costs of planning, acquiring, establishing, developing, constructing, or renovating one or more development projects located in the district"; and

WHEREAS, Section 377.071 of the Texas Local Government Code authorizes the AMDD to contract with a public entity or private party to plan, acquire establish, develop, construct or renovate a development project; and

WHEREAS, Developer has applied to the City and AMDD for financial assistance necessary to construct a Walmart-branded retail facility containing at least 150,000 gross square feet (hereinafter referred to as the "Facility" or "Project") to be generally located on approximately 18 acres of land situated at the northeast corner of the Hwy 377 and Spring Hill Road intersection, City of Aubrey, Denton County, Texas, more specifically described in **Exhibit A** hereto (hereinafter referred to as the "Property" or the "Project Site"); and

WHEREAS, Developer proposes the construction of a minimum 150,000 square foot Walmart-branded retail facility, as generally depicted in **Exhibit B** of this Agreement, on the Project Site at an estimated minimum cost of $40,000,000 that will generate City Sales and Use Tax revenue in addition to increased ad valorem taxes; and

WHEREAS, in consideration for the benefits generated by Developer, the City Council has determined it feasible and beneficial to enter into this Agreement to incentivize the location of the Facility on the Project Site; and

WHEREAS, the AMDD's Board of Directors has determined the financial assistance to be provided to Developer pursuant to this Agreement for the Facility qualifies as a "Development Project" for which the AMDD is authorized to expend revenues from its project development fund as that term is defined in Sections 377.001(3)(A) and 505.158 of the Texas Local Government Code, as amended; and

WHEREAS, Developer agrees and understands that the Bylaws of the AMDD and Section 377.072 of the Texas Local Government Code requires the City Council of the City of Aubrey, Texas, to approve all projects and expenditures of the AMDD, and accordingly this Agreement is not effective until City Council has adopted a resolution approving the participation by AMDD in the Project at a City Council meeting called and held for that purpose.

NOW, THEREFORE, for and in consideration of the agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City, AMDD, and Developer agree as follows:

SECTION 1. FINDINGS INCORPORATED.

The foregoing recitals are hereby incorporated into the body of this Agreement and shall be considered part of the mutual covenants, consideration and promises that bind the parties.

SECTION 2. TERM.

This Agreement shall be effective as of the Effective Date, as defined herein, and shall

continue thereafter until the sooner of the following: (1) the aggregate total payments to Developer pursuant to Section 5.1 and Section 6.1 of this Agreement equals Eight Million and No/100 Dollars ($8,000,000); or (2) December 31, 2039, unless terminated sooner under the provisions hereof. Any Project Grant Payment and/or Program Grant Payment due Developer for the year 2039 shall survive the Term of this Agreement for one year to December 31, 2040.

The term during which Developer shall be eligible to receive and during which City and/or AMDD, as applicable, shall be obligated to pay sales tax rebates pursuant to the terms of this Agreement in consideration for Developer's performance of its obligations of this Agreement, including those described in Section 4 of this Agreement shall be for a period of ten (10) years (the "Rebate Term"). The Rebate Term shall commence on the earlier of January 1, 2030 or the twelve (12) month anniversary from the date of the issuance of a Certificate of Occupancy for the Project Site (the "Rebate Commencement Date") and shall terminate on December 31st of the tenth year after Rebate Commencement Date, provided however that any payment due Developer for the year 2039 shall survive the Rebate Term of this Agreement for one year to December 31, 2040.

SECTION 3. DEFINITIONS.

The following words shall have the following meanings when used in this Agreement.

Act means Chapter 377 of the Texas Local Government Code, as amended.

Agreement means this Economic Development Agreement and Performance Agreement, together with all exhibits and schedules attached to this Agreement from time to time, if any.

AMDD means the Aubrey Municipal Development District, a Texas non-profit corporation, its successors and assigns.

AMDD Sales and Use Tax(es) *or* **AMDD Sales Tax** means the economic development sales and use tax revenue, at the rate of one-half of one percent (0.50%), generated for use by the AMDD.

Chapter 380 means Chapter 380 of the Texas Local Government Code, as amended.

City means the City of Aubrey, Texas, a Texas home rule municipality.

City Regulation means any ordinance, rule, regulation, standard, policy, order, guideline, master plans, or other City-adopted or City-enforced requirement, as amended and adopted by the City for uniform application throughout the corporate limits, and as are applicable to the Property and development of the Facility.

City Sales and Use Tax(es) *or* **City Sales Tax** means the City's municipal sales and use tax, at the rate of one percent (1.0%), pursuant to section 321.103(a) of the Texas Tax Code, as amended.

Developer means Wal-Mart Real Estate Business Trust, a Delaware statutory trust, and any of its related entities that may operate at the Project Site (including, but not limited to Wal-Mart Stores Texas, LLC), its successors and assigns.

Effective Date means the date of the latter to execute this Agreement by and between the Developer, City, and the AMDD.

Event of Default means and includes any of the Events of Default set forth below in the section entitled "Events of Default."

Facility *or* **Project** means the Walmart-branded retail facility containing at least 150,000 gross square feet, as generally depicted in **Exhibit B,** "Facility Depiction" of this Agreement, attached hereto and is incorporated herein for all purposes, and including all associated uses of Developer as authorized by City Regulations and located upon the Project Site.

Full-Time Equivalent Employment Position(s) means and includes a job requiring a minimum of One Thousand Nine Hundred Twenty (1,920) hours of work averaged over a twelve (12) month period.

Local Government Code means the Texas Local Government Code, as amended.

Payment Request means a complete written request from the Developer to the City and/or AMDD, as applicable, for payment of the applicable Program Grant Payment(s) or Project Grant Payment(s) accompanied by a completed Annual Compliance Verification, Sales Tax Report, and all necessary supporting documentation, including documentation of Qualified Expenditures, as applicable.

Program Grant means the grant of City Sales and Use Tax(es) revenues generated from sales at the Project Site and paid by City to Developer up to a maximum amount of $5,500,000.00 pursuant to the terms of this Agreement.

Program Grant Payment means the grant paid by City to Developer pursuant to Section 5.1 of this Agreement.

Project and Finance Plan means the approved Project and Financing Plan for Tax Increment Reinvestment Zone No. 3, City of Aubrey, Texas.

Project Grant means the grant of AMDD Sales and Use Tax(es) revenues generated from sales at the Project Site and paid by AMDD to Developer up to a maximum amount of $2,500,000 pursuant to the terms of this Agreement.

Project Grant Payment means the grant paid by AMDD to Developer pursuant to Section 6.1 of this Agreement.

Project Site means the approximate 18 acres of land situated at the northeast corner of Highway 377 and Spring Hill Road, City of Aubrey, Denton County, Texas, as described and generally depicted in **Exhibit B** of this Agreement, which is attached hereto and is incorporated herein for all purposes, upon which the Facility will be located.

Qualified Expenditures means those costs associated construction of the Facility located on the Project Site as well as those expenditures required or suitable for infrastructure necessary to plan

or develop the Project Site, including without limitation those costs authorized by Section 377.072 (c) of the Local Government Code.

Rebate Term means the ten (10) year period identified in Section 2 of this Agreement during which the City and/or AMDD are obligated to pay to Developer the Program Grant Payment(s) and /or Project Grant Payments, as applicable, pursuant to the terms of this Agreement.

Sales Tax Report means the financial report that Developer is required to and does annually submit to the State Comptroller relating to the remission of all local sales and use taxes collected at the Project Site as a result of the operation of the Facility and the total annual sales occurring at or attributable to the Project Site as further described in Section 4.6 "Reporting of City Sales Tax and AMDD Sales Tax" of this Agreement

State Comptroller means the Office of the Texas Comptroller of Public Accounts, or any successor agency.

Tax Increment Reinvestment Zone No. 3 *or* **TIRZ** means Tax Increment Reinvestment Zone No. 3, City of Aubrey, Texas.

Term means the term of this Agreement as specified in Section 2, "Term" of this Agreement.

SECTION 4. AFFIRMATIVE COVENANTS OF DEVELOPER.

As a condition precedent to Developer's receipt of Program Grant Payment(s) by City pursuant to Section 5, "Affirmative Covenants of City" and receipt of Project Grant Payment(s) by AMDD pursuant to Section 6, "Affirmative Covenants of AMDD", Developer covenants and agrees with the City and AMDD that, while this Agreement is in effect, Developer shall comply with the following terms and conditions:

4.1 Closing. The Developer has entered into a contract to purchase an approximate 18 acres of land situated at the northeast corner of Highway 377 and Spring Hill Road in the City of Aubrey, Denton County, Texas, (the "Project Site"). Developer intends to finalize the purchase of the Project Site (the "Closing") on or before December 31**, 2026** (the "Closing Date"); provided however, if the Closing does not occur on or before the Closing Date, the Parties agree to consider an amendment to this Agreement to extend the Closing Date for an additional period of six (6) months and to address timing for Developer compliance with other Developer obligations under this Agreement. If Developer does not purchase the Project Site by the Closing Date, as it may be extended, then this Agreement shall automatically terminate and be of no further force or effect.

4.2 Facility and Qualified Expenditures. Developer covenants and agrees to submit to the City and AMDD contracts, invoices, receipts, all bills paid affidavits, and other documentation related to the Developer's expenditures for the construction of the Facility and evidencing Qualified Expenditures by Developer for the construction of the Facility on the Project Site in a minimum amount of **Forty Million and No/100 Dollars ($40,000,000.00)** (collectively, "Documentation"). Developer shall provide the Documentation in form acceptable to the City and AMDD. If Developer shall fail to provide all such Documentation by **December 31, 2029**, then the Rebate Term shall start, but the City and AMDD will not be required to make any Program

Grant Payments/Project Grant Payments until the Documentation is provided, subject to and in accordance with this Agreement, including **Section 4.3.** If such Documentation is incomplete or insufficient such that City and/or AMDD is unable to verify the Qualified Expenditures, City and/or AMDD shall notify Developer in writing, and Developer shall promptly, no later than the time period set forth in such notice, supply any missing or necessary additional Documentation or information requested.

4.3 Certificate of Occupancy. Developer currently intends, after complying with all City Regulations, to obtain or cause to be obtained **by December 31, 2029,** a certificate of occupancy from the City of Aubrey, Texas, for the Facility located on the Project Site. If Developer does not obtain a certificate of occupancy by such date, the Rebate Term shall start to run, despite no payments from the City or AMDD being due. For clarification and example only, if Developer obtains a certificate of occupancy for the Facility in May of 2031, then this Agreement will still be effective, but the ten years of the Rebate Term will have already started to run as of January 1, 2030, shortening the length of time that Developer could receive Program Grant Payments and Project Grant Payments.

4.4 Development Plans. In consideration of the incentives provided hereunder by City and AMDD, Developer has agreed to construct and maintain the façade of the Facility in a manner consistent with, or substantially similar in design, quality, and materials to, the architectural elevations depicted in **Exhibit B,** the Plans for the Facility and Project Site, and applicable City Regulations**.** Developer agrees to construct and maintain the Facility in compliance with all applicable City regulations. The development and use of the Project Site shall comply with all applicable City Regulations, including but not limited to the Aubrey Zoning and Subdivision Ordinances, as amended.

4.5 Operate Facility. Developer agrees to maintain and operate the Facility located on the Property during the Term of this Agreement. Further, upon receipt of a certificate of occupancy from the City of Aubrey, Texas, and during the Term of this Agreement, Developer covenants and agrees to operate and keep the Facility open on the same number of days and during normal operating hours for other Walmart-branded retail facilities and similar retail establishments.

4.6 Reporting of City Sales Tax and AMDD Sales Tax and Payment Request. Developer covenants and agrees to provide to the City and AMDD, on an annual basis, a copy of the financial report that Developer is required to and does submit to the State Comptroller relating to the remission of all local sales and use taxes collected at the Project Site as a result of the operation of the Facility and the total annual sales occurring at or attributable to the Project Site (the "Sales Tax Report"). The sales and use taxes to be included within the Sales Tax Report include the City Sales and Use Tax revenues collected for sales collected at and from the operation of the Facility at the Project Site, and the AMDD Sales and Use Tax revenues collected at and from the operation of the Facility at the Project Site, at the current collective rate of one and one-half percent (1.5%) for both City and AMDD, for remittance by the State Comptroller to the City and AMDD. Additionally, Developer covenants and agrees to obtain any third party's consent for the State Comptroller's office to release the annual reported figures along with any State audit adjustments to the City and AMDD. A form of Waiver of Sales Tax Confidentiality" is attached as **Exhibit C** (the "Waiver"). The City and AMDD hereby agrees to keep this information "Confidential" consistent with the Section 321.3022(f) of the Texas Tax Code, and to the extent allowed by law. The first Sales Tax

Report from the Developer shall be due to City and AMDD by the end of the first calendar year after the date of issuance of the certificate of occupancy for the Facility and shall be provided by Developer annually thereafter.

The Developer shall submit a Payment Request within thirty (30) days following the conclusion of each year of the Rebate Term accompanied by the Annual Compliance Verification and other records as the City and AMDD may reasonably request to verify Developer compliance with the terms of this Agreement and City and/or AMDD obligations to pay Developer its respective Program Grant Payment(s) and Project Grant Payment(s) pursuant to **Section 5.1** and **Section 6.1** of this Agreement.

4.7 Job Creation and Retention. Developer covenants and agrees by the date it opens a business to the public**,** and during the Term of this Agreement, to employ and maintain a minimum of **Two Hundred (200)** Full-Time Equivalent Employment Positions working at the Project Site. Developer covenants and agrees beginning on each **April 30,** of the year after it first opens for business and thereafter during the Term of this Agreement, Developer shall deliver to the City and AMDD an annual compliance verification signed by a duly authorized representative of Developer certifying the number of Full-Time Equivalent Employment Positions, and disclosing and certifying the average wage for all Full-Time Equivalent Employment Positions (the "Annual Compliance Verification"). The Developer covenants and agrees that beginning on **April 30,** of the year after it first opens for business and annually thereafter during the Term of this Agreement, there will be a maximum of **ten (10)** Annual Compliance Verifications due and submitted to the City and AMDD covering the Full-Time Equivalent Employment Positions created and maintained during the Term of this Agreement. All Annual Compliance Verifications may include quarterly IRS 941 returns, or Texas Workforce Commission Employer Quarterly Reports.

4.8 Development Agreement – Collector Road Reimbursement. The Developer understands and agrees that the Property is subject to a Development Agreement between City and multiple property owners which is recorded in the Denton County Land Records as Instrument No. 131889 for the High Pointe Ranch Development (the "City Development Agreement") and is also subject to a Development Agreement between various private landowners and recorded in the Denton County Land Records as Instrument No. 43209 (the "Private Party Development Agreement"). The City Development Agreement and Private Party Development Agreement shall be collectively referred to as the "Development Agreements." Pursuant to the Development Agreements, the construction of a Regional Collector Road (the "Regional Collector") is required to accommodate traffic generated by the commercial and residential users of the High Pointe Ranch Development (hereinafter "High Pointe Ranch"). The City Development Agreement for the High Pointe Ranch provides for City's creation of a TIRZ, and along with that TIRZ, an approved Project and Finance Plan which identifies public infrastructure that is reimbursable from TIRZ revenues. Pursuant to the City Development Agreement, City created Tax Reinvestment Zone No. 3, City of Aubrey, Texas (the "TIRZ"), and has approved a preliminary Project and Finance Plan which includes reimbursement for a Regional Collector Road identified therein.

Developer desires reimbursement for certain costs that will be incurred by Developer for the construction of the Regional Collector Road pursuant to Section 5.2 below (the "Road Reimbursement"). In order to be eligible for such Road Reimbursement from TIRZ revenues**,** Developer will obtain a partial assignment of the Highpointe Ranch Development Agreement for

the Property from Aubrey Land JV, LLC which will also include an assignment of any and all entitlements to reimbursement to the Developer for the construction of the Collector Road. Developer's receipt of a fully executed assignment to Developer of the City Development Agreement shall be a condition precedent to Developer's collection of any portion of the TIRZ revenues for the Road Reimbursement pursuant to the City Development Agreement.

4.9 Construction of Regional Collector Road. Eighteen (18) months after Developer has purchased the Property, Developer shall commence construction or cause the commencement of construction of the Collector Road in accordance with the City Development Agreement. The Collector Road shall be subject to City approval and acceptance per City Regulations. Developer understands that pursuant to the Project and Finance Plan for Tax Increment Reinvestment Zone No. 3, a portion of the cost of construction of the Collector Road is reimbursable as a TIRZ project, and has agreed to construct the Collector Road in consideration for City's performance of its obligations under this Agreement.

4.10 Platting. After Closing Date, , Developer shall diligently and continuously work with necessary landowners to obtain required approvals in order to file a complete application with the City to plat the Project Site, and such plat application shall include the Project Site, the Regional Collector and the Municipal Park and shall be executed by all landowner parties as required by City Regulations. Developer shall coordinate with all required property owners for submission of a properly executed plat application for the Project Site, the Collector Road and the Municipal Park as required by City Regulations. Developer shall take all actions necessary and required by City Regulations for City to review and approve the plat application required by this Section. It shall be the responsibility of Developer to obtain a final plat approved by the City for the Project Site in accordance with this Agreement and City Regulations. Developer compliance with this requirement shall be a condition precedent to issuance of a building permit for the Project Site. City agrees to consider authorization of limited early construction to allow Developer to perform work other than vertical construction work for which a building permit is required. Such work may include early grading and flatwork which shall be performed at Developer's risk if inconsistent with requirements of the Final Plat and conditioned upon Developer providing emergency services access to the Project Site. Developer's proposed access is subject to approval by the City's Fire Chief, which approval shall not be unreasonably withheld. Notwithstanding the foregoing, if the Developer is required to file and obtain a LOMR and the FEMA approved LOMR is the only outstanding Final Plat requirement that has not been satisfied by Developer, City agrees to issue such construction permits as necessary for Developer to commence construction of the Project and remain in compliance with Developer's timeline obligations provided in this Agreement.

4.11 Municipal Park. The City Development Agreement requires the design and construction of a Municipal Park by Lennar Homes of Texas Land and Construct, Ltd., as assignee of the City Development Agreement ("Lennar"), the residential developer of the High Pointe Ranch Development (the "Municipal Park"). Developer has entered into or will enter into a separate agreement with Lennar to pay the cost of the redesign of the Municipal Park by Lennar as necessary to accommodate the location of the Facility on the Project Site. Within ten (10) days of the Effective Date of this Agreement, Developer shall provide City with a fully executed copy of its agreement with Lennar to pay for the redesign of the Municipal Park in order to accommodate Project Site and Collector Road.

4.12 Performance. Developer agrees to perform and comply with all terms, conditions, and provisions set forth in this Agreement and in all other instruments and agreements between Developer, City, and/or AMDD in addition to compliance with applicable City Regulations. Developer's performance of its obligations under this Agreement shall be a condition precedent to City and AMDD performance of their respective obligations under this Agreement.

4.13 Prohibited Uses. Developer covenants and agrees during the Term of this Agreement, unless otherwise approved by the City and the AMDD and only in the event that the zoning on the Project Site allows such uses, that the following uses shall not be allowed in any portion of the Facility or upon the Project Site: alternative financial services (although Developer may allow for its customary check cashing and money transfers as services provided within its store), sexually oriented business, body art facilities, smoke shops, drug or vice paraphernalia, gaming or slot machines (excluding arcades and lottery tickets), lewd merchandise sales and pawn shops (the "Prohibited Uses"). Outdoor storage/display within the parking lot is allowed if it is in conformance with City Regulations, including without limitation, the City's zoning ordinance. Allowance of one or more of the Prohibited Uses by Developer shall constitute a breach of this Agreement and an Event of Default pursuant to Section 8, including without limitation section 8.1, "General Event of Default".

4.14 Groundbreaking and Opening Ceremonies. Developer agrees to provide for participation of the governing bodies of the City and AMDD in the ceremonial groundbreaking, if any, and the opening (*e.g.*, ribbon-cutting) of the Facility, and to allow City and AMDD to market such ceremonies.

4.15 Aubrey Chamber of Commerce. Developer shall obtain and maintain a membership in the Aubrey Area Chamber of Commerce during the term of this Agreement. The City and the AMDD shall have the right to utilize renderings, photographs and other descriptive information regarding the Facility to market and advertise the Facility as part of its respective reports and updates to the community regarding economic development of the City.

SECTION 5. AFFIRMATIVE COVENANTS OF CITY.

Subject to Developer compliance with each of its performance obligations under Section 4, "Affirmative Covenants of Developer" of this Agreement as conditions precedent to City's obligations hereunder, City covenants that, while this Agreement is in effect, City shall comply with the following terms and conditions:

5.1. Program Grant Payments.

5.1.1 City Sales and Use Tax. The City covenants and agrees to pay Developer the Program Grant Payment(s) as provided in the Sales Tax Rebate Schedule below based upon the City Sales Tax revenues reported in the Sales Tax Report provided by Developer to the City pursuant to Section 4.6, "Reporting of City Sales Tax and AMDD Sales Tax" of this Agreement. The Grant Payments made hereunder shall be paid solely from lawful available funds. Under no circumstances shall the City's obligations hereunder be deemed to create any debt within the meaning of any constitutional or statutory provisions. Therefore, such payments shall be made solely from the City Sales Tax revenues reported in the Sales Tax Report, and such payments shall be made annually. to Developer: (i) upon City

reviewing the Sales Tax Report described in Section 4.6 and confirming the accuracy of the Sales Tax Report with the State Comptroller, including any audit adjustments; (ii) provided that the applicable City Sales Tax funds are actually received by the City from the State Comptroller's office, less the State Comptroller's administrative fee; and (iii) City determining that Developer has complied with all of its obligations hereunder to be eligible for receipt of the Program Grant Payment(s). The Program Grant Payments shall be based upon the following percentages and shall be made annually based upon Developer's performance for the Compliance Year:

Sales Tax Rebate Schedule	
Compliance Year: January through December	**Percentage of Sales and Use Tax Revenue Reimbursed**
2030	66.67%
2031	66.67%
2032	66.67%
2033	66.67%
2034	66.67%
2035	66.67%
2036	66.67%
2037	66.67%
2038	66.67%
2039	66.67%

Upon receipt of a Payment Request by Developer and confirmation of Developer compliance with its obligations under this Agreement , City covenants and agrees to make the payment to Developer within thirty (30) days following the latter of: (1) the Sales Tax Report specified in Section 4.6 of this Agreement for each year; and (2) the Sales and Use Tax revenue from the State Comptroller's office for the applicable year. Nothing in this Agreement shall require the City to make payment from revenue sources other than from the Sales and Use Tax revenue. The aggregate total of Program Grant Payments provided to Developer by the City pursuant to this Agreement shall not exceed **Five Million Five Hundred Thousand and No/Dollars ($5,500,000).** The Parties agree and understand that the amount of the Program Grant Payment is an annual payment and that each such payment will be based upon the amount due for the Compliance Year only. The Parties further agree that the Program Grant Payment will fluctuate from year to year and that upon payment of $5,500,000 in Program Grant Payments to Developer, City's obligation to remit Program Grant Payments shall terminate and City shall have no further obligation to pay Program Grant Payments regardless of the number of years remaining in the Term or in the Rebate Term of this Agreement and regardless of the amount of Project Grant Payments to Developer from AMDD.

5.2 Regional Collector Road. Subject to Developer's compliance with Section 4.8 "Development Agreement – Collector Road Reimbursement" above**,** City agrees to consider amending the Project and Finance Plan to provide for Developer reimbursement from the TIRZ and to enter into a TIRZ reimbursement agreement with Developer for reimbursement to Developer in an amount not to exceed **Four Million One Hundred Thousand and No/100 Dollars ($4,100,000)** to reimburse Developer for actual costs incurred for the construction of the Regional Collector. City Council and TIRZ Board of Directors approval of a Project and Finance

Plan, amendments thereto, and a subsequent TIRZ reimbursement agreement with Developer to provide Developer with the reimbursement provided by this Section shall lie within the legislative discretion of the TIRZ Board and the City Council.

5.3 Platting. Developer understands and agrees that processes for plat approval and other development approvals are subject to approval pursuant to standard City Regulations. City agrees to work with Developer and other involved landowners to assist Developer with expeditiously performing its obligations pursuant to Section 4.9, "Platting" of this Agreement

5.4 Performance. City agrees to perform and comply with all terms and conditions. and provisions set forth in this Agreement during its Term.

SECTION 6. AFFIRMATIVE COVENANTS OF AMDD.

Subject to Developer compliance with each of its performance obligations under Section 4, "Affirmative Covenants of Developer" of this Agreement as conditions precedent to AMDD's obligations hereunder, AMDD covenants that while this Agreement is in effect, AMDD shall comply with the following terms and conditions:

6.1 Project Grant Payments.

6.1.1 AMDD Sales and Use Tax. The AMDD covenants and agrees to pay Developer the Project Grant Payment(s) as provided in the Sales Tax Rebate Schedule below based upon the AMDD Sales Tax revenues reported in the Sales Tax Report provided by Developer to the AMDD pursuant to Section 4.6, "Reporting of City Sales Tax and AMDD Sales Tax" of this Agreement. . The Grant Payments made hereunder shall be paid solely from lawful available funds. Under no circumstances shall AMDD's obligations hereunder be deemed to create any debt within the meaning of any constitutional or statutory provisions. Therefore, such payments shall be made solely from the AMDD Sales Tax revenues reported in the Sales Tax Report, and such payments shall be made annually to Developer: (i) upon AMDD reviewing the Sales Tax Report described in Section 4.6 "Reporting of City Sales Tax and AMDD Sales Tax" and confirming the accuracy of the Sales Tax Report with the State Comptroller, including any audit adjustments, (ii) provided that the applicable AMDD Sales Tax funds are actually received by the AMDD from the State Comptroller's office, less the State Comptroller's administrative fee; and (iii) AMDD determining that Developer has complied with all of its obligations hereunder to be eligible for receipt of the Project Grant Payment(s). The Project Grant Payments shall be based upon the following percentages and shall be made annually based upon Developer's performance for the Compliance Year:

Sales Tax Rebate Schedule	
Compliance Year: January through December	**Percentage of Sales and Use Tax Revenue Reimbursed**
2030	66.67%
2031	66.67%
2032	66.67%
2033	66.67%
2034	66.67%

2035	66.67%
2036	66.67%
2037	66.67%
2038	66.67%
2039	66.67%

Upon receipt of a Payment Request by Developer, AMDD covenants and agrees to make the payment to Developer within thirty (30) days following the receipt of the latter of: (1) the Sales Tax Report specified in **Section 4.6** of this Agreement for each year; and (2) the Sales and Use Tax revenue from the State Comptroller's office for the applicable year. Nothing in this Agreement shall require the AMDD to make payment from revenue sources other than from the Sales and Use Tax revenue. The aggregate total of Program Grant Payments provided to Developer by the AMDD pursuant to this Agreement shall not exceed **Two Million Five Hundred Thousand and No/Dollars ($2,500,000).** The Parties agree and understand that the amount of the Program Grant Payment is an annual payment and that each such payment will be based upon the amount due for the Compliance Year only. The Parties further agree and understand that the amount of the Project Grant Payment will fluctuate from year to year and that upon payment of $2,500,000 in Project Grant Payments to Developer, AMDD's obligation to remit Project Grant Payments shall terminate and AMDD shall have no further obligation to pay Project Grant Payments regardless of the number of years remaining in the Term or in the Rebate Term of this Agreement and regardless of the amount of Program Grant Payments to Developer from City.

6.2 Performance. AMDD agrees to perform and comply with all terms. conditions, and provisions set forth in this Agreement during its Term.

SECTION 7. CESSATION OF ADVANCES.

If the City or AMDD has made any commitment to provide any financial assistance to Developer, whether under this Agreement or under any other agreement, the City or AMDD shall have no obligation to advance or disburse the financial assistance if: (i) Developer becomes insolvent, files a petition in bankruptcy or similar proceedings, or is adjudged bankrupt; or (ii) an Event of Default by Developer occurs.

SECTION 8. EVENTS OF DEFAULT.

Each of the following shall constitute an Event of Default under this Agreement:

8.1 General Event of Default. Failure of Developer, City or AMDD to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement is an Event of Default.

8.2 False Statements. Any warranty, representation, or statement made or furnished to the City and/or AMDD by or on behalf of Developer under this Agreement that is false or misleading in any material respect, either now or at the time made or furnished is an Event of Default.

8.3 Insolvency. Developer's insolvency, appointment of receiver for any part of Developer's property, any assignment for the benefit of creditors of Developer, any type of creditor workout for Developer, or the commencement of any proceeding under any bankruptcy or insolvency laws

by or against Developer is an Event of Default.

8.4 Ad Valorem Taxes and Impositions. Developer allows its ad valorem taxes, assessments, use and occupancy taxes, charges, excises, license and permit fees, or other charges owed to the City or the State of Texas for any property or business owned by Developer, to become delinquent and fails to timely and properly follow the legal procedures for protest and/or contest of such imposition and to cure such failure within thirty (30) days after written notice thereof from the City or AMDD and/or Denton County Central Appraisal District is an Event of Default.

8.5 Building Permit Revoked. If any applicable building permits required for the Facility and issued by the City are revoked or expire pursuant to City Regulations, and Developer fails to make reasonable efforts to obtain new permits, as determined by the City or AMDD, and such default is not cured by Developer within thirty (30) days after written notice thereof.

SECTION 9. EFFECT OF AN EVENT OF DEFAULT.

In the event of default under **Section 8** of this Agreement, the non-defaulting party shall give written notice to the other party of any default, and the defaulting party shall have thirty (30) days to cure said default. Should said default remain uncured as of the last day of the applicable cure period, and the non-defaulting party is not otherwise in default, the non-defaulting party shall have the right to immediately terminate this Agreement, enforce specific performance as appropriate or maintain a cause of action for damages caused by the event(s) of default. Notwithstanding the foregoing, in the event Developer defaults and is unable or unwilling to cure said default within the prescribed time period, the sole remedy is that no amounts or no further amounts, whichever the case may be, will be due from the City or AMDD to Developer

SECTION 10. INDEMNIFICATION.

TO THE EXTENT ALLOWED BY LAW, DEVELOPER AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY AND AMDD (AND ITS OFFICERS, AGENTS, AND EMPLOYEES) FROM AND AGAINST ALL CLAIMS OR CAUSES OF ACTION FOR INJURIES (INCLUDING DEATH), PROPERTY DAMAGES (INCLUDING LOSS OF USE), AND ANY OTHER LOSSES, DEMAND, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEYS' FEES AND EXPENSES, IN ANY WAY ARISING OUT OF, RELATED TO OR RESULTING FROM ITS PERFORMANCE UNDER THIS AGREEMENT.

Except for the City and AMDD's obligations to provide the financial assistance as set forth in this Agreement, the City and AMDD, and its past, present, and future officers, employees, contractors, and agents assume no responsibilities or liabilities to Developer, or any third parties in connection with the Facility and/or the Property, and Developer hereby waives any and all claims against the City and AMDD for any injury to persons or damage to property in connection therewith, unless caused by the negligence or intentional actions of the City or AMDD. Developer acknowledges and agrees that there shall be no personal recourse to the directors, officers, employees, or agents of the City or AMDD, who shall incur or assume no liability in respect of any claims based upon or relating to this Agreement. It is understood and agreed between the parties that Developer, in satisfying the conditions of this Agreement, has acted independently, and the City and AMDD

assume no responsibilities or liabilities to third parties in connection with these actions.

SECTION 11. MISCELLANEOUS PROVISIONS.

The following miscellaneous provisions are a part of this Agreement:

11.1 Amendments. This Agreement constitutes the entire understanding and agreement of the parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the party or parties sought to be charged or bound by the alteration or amendment.

11.2 Applicable Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Denton County, Texas. Venue for any action arising under this Agreement shall lie in the state district courts of Denton County, Texas.

11.3 Assignment. This Agreement may not be assigned without the express written consent of the other parties.

11.4 Binding Obligation. This Agreement shall become a binding obligation on the signatories upon execution by all signatories hereto. Developer warrants and represents that the individual or individuals executing this Agreement on behalf of Developer has full authority to execute this Agreement and bind Developer to the same. City warrants and represents that the individual executing this Agreement on its behalf has full authority to execute this Agreement and bind it to the same. AMDD warrants and represents that the individual executing this Agreement on its behalf has full authority to execute this Agreement and bind it to the same.

11.5 Caption Headings. Caption headings in this Agreement are for convenience purposes only and are not to be used to interpret or define the provisions of the Agreement.

11.6 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.

11.7 Notices. Any notice or other communication required or permitted by this Agreement (hereinafter referred to as the "Notice") is effective when in writing and (i) personally delivered either by facsimile (with electronic information and a mailed copy to follow) or by hand or (ii) three (3) days after notice is deposited with the U.S. Postal Service, postage prepaid, certified with return receipt requested, and addressed as follows

If to City: City of Aubrey, Texas
Attn: Charles Kreidler, City Manager
107 S. Main Street
Aubrey, Texas 76227

With a copy to: Messer Fort, PLLC
Attn: Patricia Adams, City Attorney
6371 Preston Road, Suite 200

Frisco, Texas 75034

If to AMDD: Aubrey Municipal Development District
Attn: Executive Director
205 S. Main Street
Aubrey, Texas 76227

If to Walmart: Wal-Mart Real Estate Business Trust
Attn: Portfolio Management, TX
814 Respect Drive – Always Building
Bentonville, AR 72716-5515

11.8 Revenue Sharing Agreement. The Parties designate this Agreement as a revenue sharing agreement, thereby entitling the City and AMDD to request Sales and Use Tax information and Sales and Use Tax Revenue information from the State Comptroller, pursuant to section 321.3022 of the Texas Tax Code, as amended.

11.9 Severability. If a court of competent jurisdiction finds any provision of this Agreement to be invalid or unenforceable as to any person or circumstance, such finding shall not render that provision invalid or unenforceable as to any other persons or circumstances. If feasible, any such offending provision shall be deemed to be modified to be within the limits of enforceability or validity; however, if the offending provision cannot be so modified, it shall be stricken and all other provisions of this Agreement in all other respects shall remain valid and enforceable.

11.10 Time is of the Essence. Time is of the essence in the performance of this Agreement.

11.11 Undocumented Workers. Developer certifies that the Developer does not and will not knowingly employ an undocumented worker in accordance with Chapter 2264 of the Texas Government Code, as amended. If during the Term of this Agreement, Developer is convicted of a violation under 8 U.S.C. § 1324a(f), Developer shall repay the amount of the public subsidy provided under this Agreement plus interest, at the rate of six percent (6%), not later than the 120th day after the date the City and/or AMDD notifies Developer of the violation.

11.12 Form 1295 Certificate. The Developer agrees to comply with Texas Government Code, Section 2252.908 and in connection therewith, the Developer agrees to go online with the Texas Ethics Commission to complete a Form 1295 Certificate and further agrees to print the completed certificate and execute the completed certificate in such form as is required by Texas Government Code, Section 2252.908 and the rules of the Texas Ethics Commission and provide to the City, at the time of delivery of an executed counterpart of this Agreement, a duly executed completed Form 1295 Certificate.

11.13 Non-Boycott of Israel Provision. In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a business entity for the provision of goods or services unless the agreement contains a written verification from the business entity that it: (1) does not boycott Israel; and (2) will not boycott Israel during the term of the agreement. Chapter 2271 of the Texas Government Code does not apply to a (1) a company that is a sole proprietorship; (2) a company that has fewer than ten (10) full-time

employees; or (3) the contract has a value of less than One Hundred Thousand Dollars ($100,000.00). Unless Developer is not subject to Chapter 2271 of the Texas Government Code for the reasons stated herein. the signatory executing this Agreement on behalf of Developer verifies that Developer does not boycott Israel and will not boycott Israel during the Term of this Agreement.

11.14 Prohibition on Contracts with Certain Companies Provision. In accordance with Section 2252.152 of the Texas Government Code, the Parties covenant and agree that Developer is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.

11.15 Report Agreement to Comptroller's Office. City covenants and agrees to report this Agreement to the State Comptroller's office within fourteen (14) days of the Effective Date of this Agreement, in accordance with Section 380.004 of the Texas Government Code, as added by Texas House Bill 2404, 87* Tex. Reg. Session (2021) (effective September 1, 2021).

11.16 Verification Against Discrimination of Firearm or Ammunition Industries. Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 19, 87* Tex. Reg. Session (2021) (effective September 1, 2021)) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of at least $100,000 that is paid wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the Developer will not discriminate during the Term of the Agreement against a firearm entity or firearm trade association.

11.17 Verification Against Discrimination Developer Does Not Boycott Energy Companies. Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 13, 87* Tex. Reg. Session (2021) (effective September 1, 2021)) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of at least $100,000 that is paid wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not boycott energy companies; and (2) the Developer will not boycott energy companies during the Term of this Agreement.

DEVELOPER ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS AGREEMENT, AND DEVELOPER AGREES TO ITS TERMS. THIS AGREEMENT IS EFFECTIVE AS OF THE EFFECTIVE DATE AS IS PROVIDED HEREIN.

[signature pages follow]

CITY:
CITY OF AUBREY, TEXAS,
A Texas home-rule municipality

By: _____
Chris Rich, Mayor
Date: _____

ATTEST:

_____
Jenny Hicks, City Secretary

AMDD:
AUBREY MUNICIPAL DEVELOPMENT DISTRICT,
a Texas political subdivision

By: _____
Holly Drew, President
Date: _____

DEVELOPER:

WAL-MART REAL ESTATE BUSINESS TRUST, a Delaware statutory trust

By:

Brian Hooper, VP

Date: 3/17/26

Exhibit A

PROPERTY DESCRIPTION

BEING a tract of land situated in the Francisco Trevino Survey, Abstract No. 1243, City of Aubrey, Denton County, Texas being a portion of a called 27.243 acre tract of land conveyed to Aubrey Land JV, LLC by deed recorded in Instrument No. 2024-116209, Official Public Records of Denton County, Texas (O.P.R.D.C.T.), being a portion of a remainder of a called 357.561 acre tract of land conveyed to Blackjack Partners LLC by deed recorded in Instrument No. 2021-213816, O.P.R.D.C.T., being a portion of a 20 foot southerly right-of-way dedication and of Lot 46, Block A (Municipal Park Lot) of Highpointe Ranch Phase 1A recorded in Instrument No. 2024-387, Plat Records of Denton County, Texas (P.R.D.C.T.) and being more particularly described as follows:

BEGINNING at a 5/8-inch iron rod found capped (stamped "TxDOT") in the north line of said 27.243 acre tract, from which a 5/8-inch iron rod found capped (stamped "KHA") for the northwest corner of said 27.243 acre tract and in the east right-of-way line of U.S. Highway 77, a 120 foot right-of-way) bears, North 64°41'08" West, 46.32 feet;

THENCE South 64°41'08" East, with said north line, 275.25 feet to a 5/8-inch iron rod found capped (stamped "KHA") for an angle point in said north line;

THENCE over said 27.243 acre tract the following courses:

South 25°18'52" West, 191.26 feet to a 5/8-inch iron rod set capped (stamped "KHA");

South 64°41'08" East, 42.08 feet to a 5/8-inch iron rod set capped (stamped "KHA") for the beginning of a tangent curve to the left with a radius of 72.00 feet, a central angle of 48°36'53", and a chord bearing and distance of South 88°59'34" East, 59.28 feet;

In an easterly direction, with said tangent curve to the left, an arc distance of 61.09 feet to a 5/8-inch iron rod set capped (stamped "KHA");

North 66°41'59" East, 90.03 feet to a 5/8-inch iron rod set capped (stamped "KHA") for the beginning of a non-tangent curve to the right with a radius of 128.60 feet, a central angle of 24°23'36", and a chord bearing and distance of North 78°55'25" East, 54.34 feet;

In an easterly direction, with said non-tangent curve to the right, an arc distance of 54.75 feet to a 5/8-inch iron rod set capped (stamped "KHA");

North 89°59'57" East, 132.24 feet to a 5/8-inch iron rod set capped (stamped "KHA");

North 00°20'31" West, 150.63 feet to a 5/8-inch iron rod set capped (stamped "KHA") in said north line;

THENCE North 89°02'19" East, with said north line, 362.94 feet to a 5/8-inch iron rod found capped (stamped "KHA") for the northeast corner of said 27.243 acre tract and for the beginning of a non-tangent curve to the right with a radius of 470.00 feet, a central angle of 13°11'57", and a chord bearing and distance of South 09°41'32" West, 108.03 feet;

THENCE over said 27.243 acre tract, said remainder tract, said Lot 46, and said right-of-way the following courses:

In a southerly direction, with said non-tangent curve to the right, an arc distance of 108.27 feet to a 5/8-inch iron rod set capped (stamped “KHA”) for the beginning of a reverse curve to the left with a radius of 530.00 feet, a central angle of 16°28'57", and a chord bearing and distance of South 08°02'55" West, 151.94 feet;

In a southerly direction, with said reverse curve to the left, an arc distance of 152.47 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

South 00°11'34" East, 385.29 feet to a 5/8-inch iron rod set capped (stamped “KHA”) for the beginning of a tangent curve to the right with a radius of 470.00 feet, a central angle of 08°09'42", and a chord bearing and distance of South 03°53'18" West, 66.89 feet;

In a southerly direction, with said tangent curve to the right, an arc distance of 66.95 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

South 07°58'09" West, 177.38 feet to a 5/8-inch iron rod set capped (stamped “KHA”) for the beginning of a tangent curve to the left with a radius of 530.00 feet, a central angle of 08°09'42", and a chord bearing and distance of South 03°53'18" West, 75.43 feet;

In a southerly direction, with said tangent curve to the left, an arc distance of 75.50 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

South 00°11'34" East, 71.22 feet to a 5/8-inch iron rod set capped (stamped “KHA”), from which a 5/8-inch iron rod found capped (stamped "KHA") for an angle point in the north line of said 20 foot right-of-way dedication bears, North 89°48'26" East, 3.26 feet;

South 89°48'26" West, 908.42 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 00°10'46" West, 261.39 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 08°32'07" East, 77.52 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 25°18'52" East, 509.56 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 64°41'08" West, 250.60 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

South 30°50'23" West, 10.05 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 64°41'08" West, 40.19 feet to a 5/8-inch iron rod set capped (stamped “KHA”), from which a 5/8-inch iron rod found capped (stamped "TxDOT") bears, South 30°50'23" West, 88.27 feet;

North 30°50'23" East, 67.52 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 25°18'52" East, 166.87 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 70°18'52" East, 14.14 feet to a 5/8-inch iron rod set capped (stamped “KHA”);

North 25°18'52" East, 14.43 feet to a **POINT OF BEGINNING** and containing 860,881 square feet or 19.76 acres of land.

Exhibit B
[Depiction of the Facility]

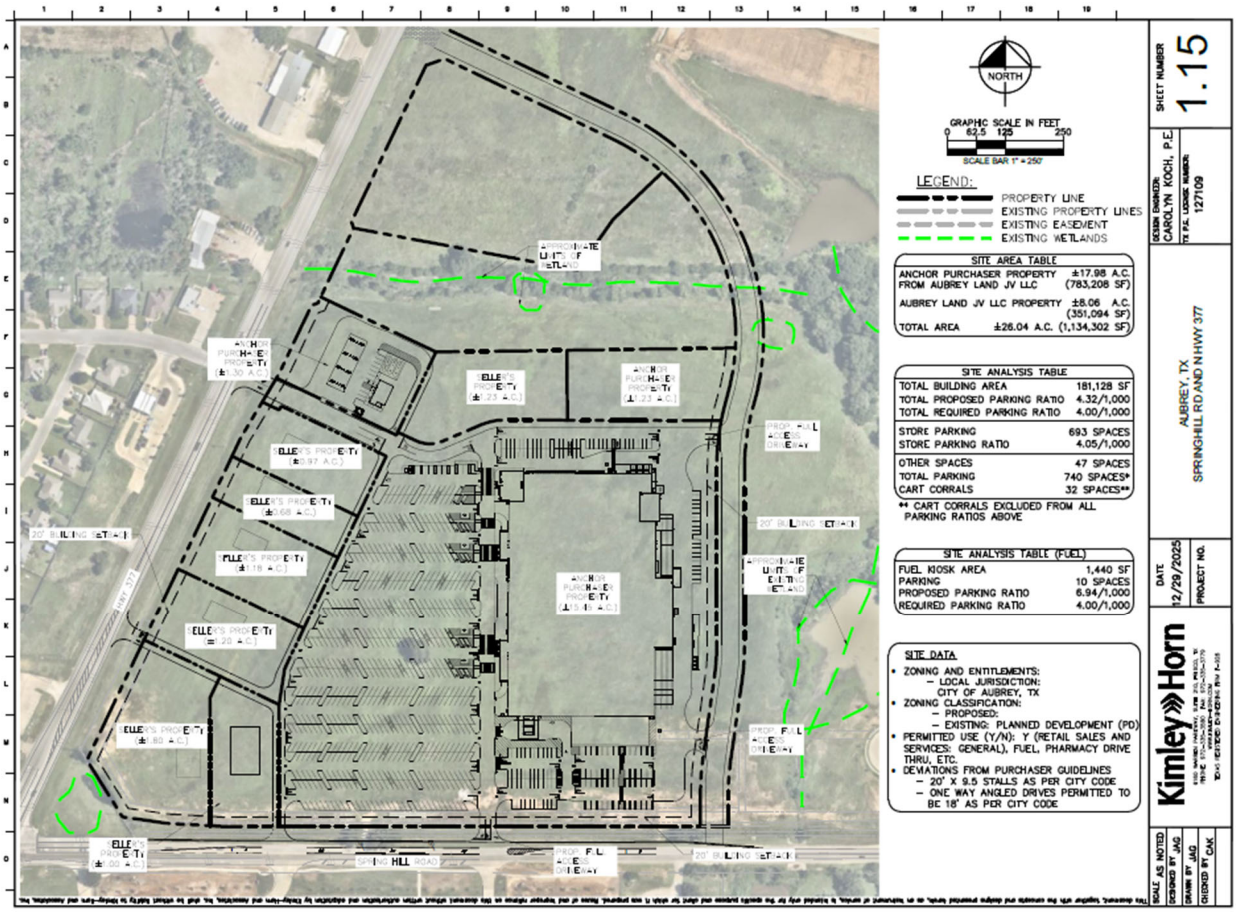
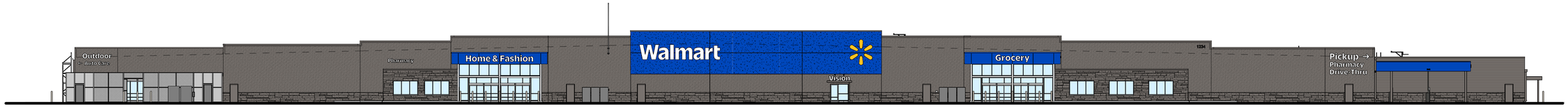
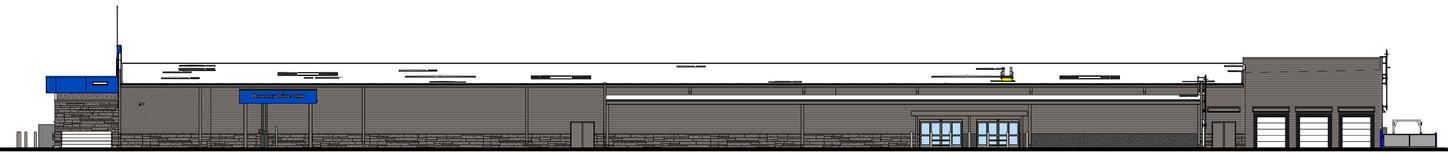


Exhibit B - Elevations

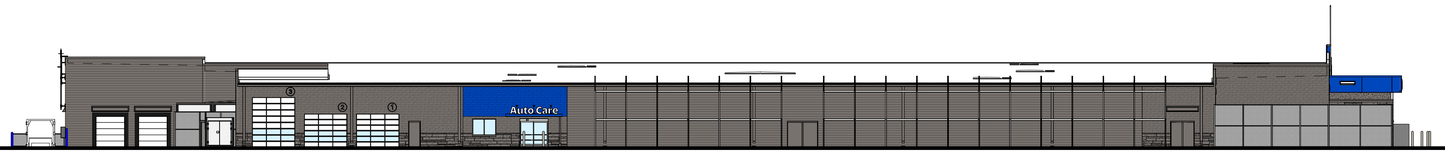


Front Elevation

Rear Elevation



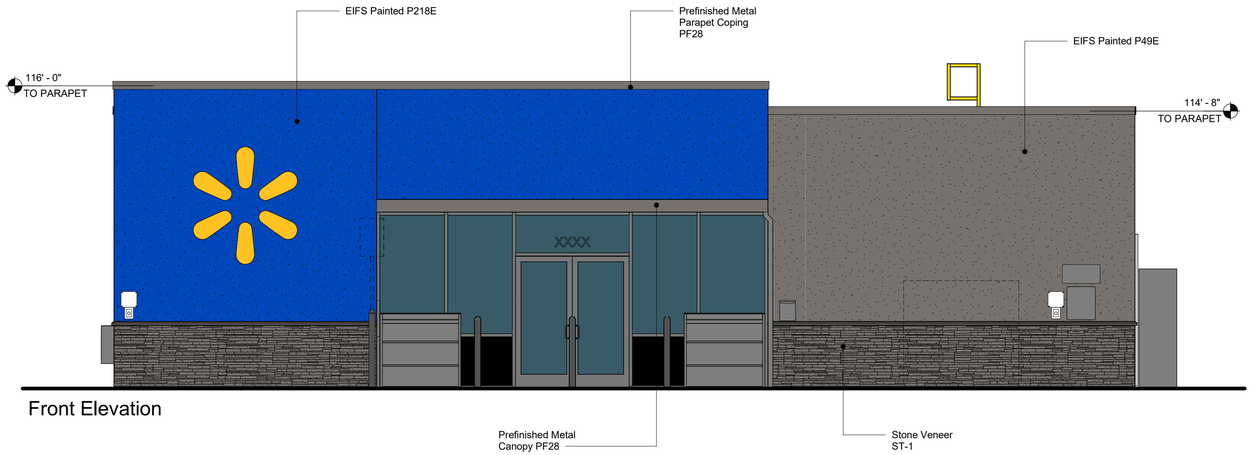
Side Elevation



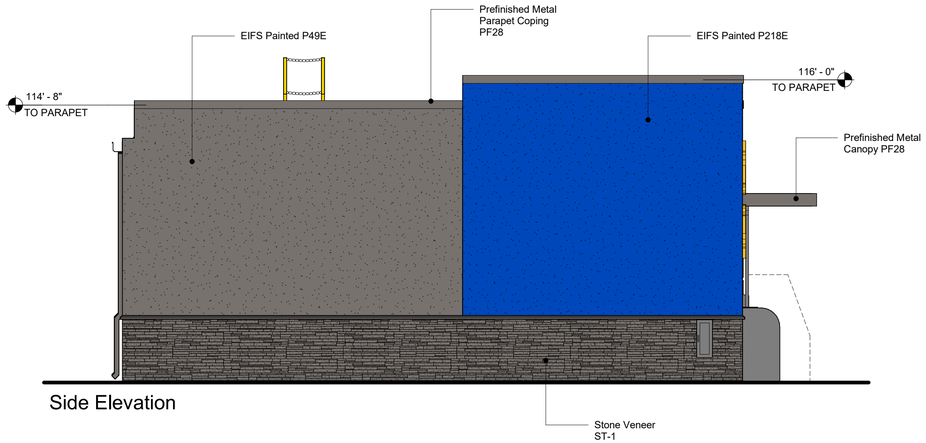
Side Elevation

Paint P49E Dark Gray	Paint P218E True Blue	PF28 Pre-Finished Metal	PF27 Pre-Finished Metal True Blue	ST-1 Pro-Fit Ledgestone Shale

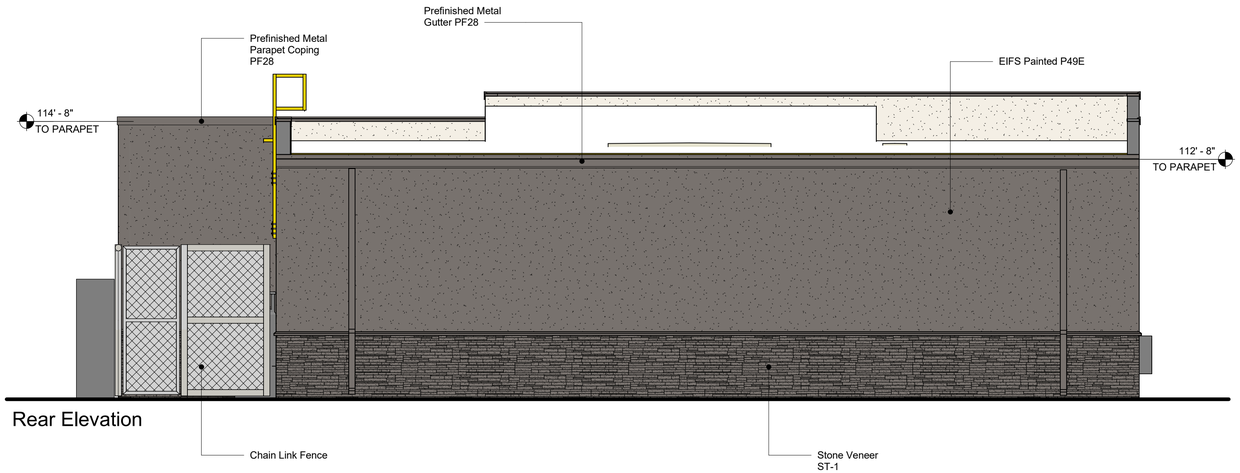
CORE STATES GROUP	02/04/2026	Walmart	# 90110	Aubrey, TX	Presentation Elevations	BD6



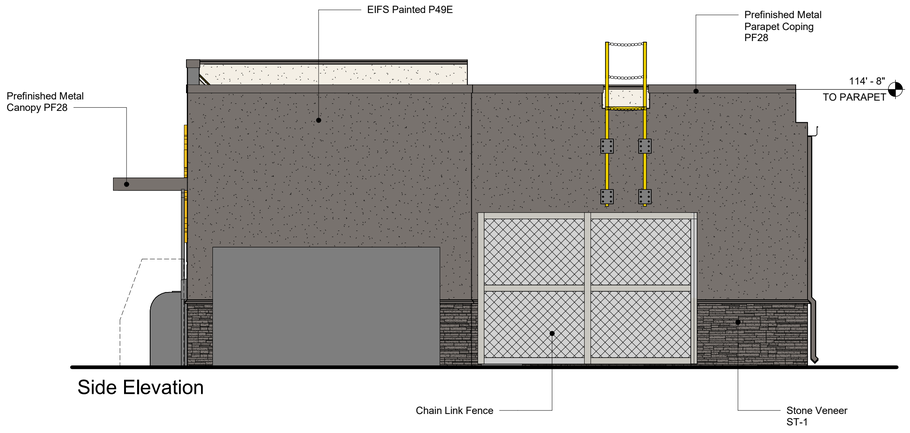
Front Elevation



Side Elevation



Rear Elevation



Side Elevation

ST-1
Pro-Fit Ledgestone
Shale

Paint P49E
Dark Gray

PF28
Pre-Finished
Dark Gray

Paint P218E
True Blue

Paint P219E
Everyday Blue

Paint P220E
Sky Blue

CORE STATES GROUP

02/04/2026

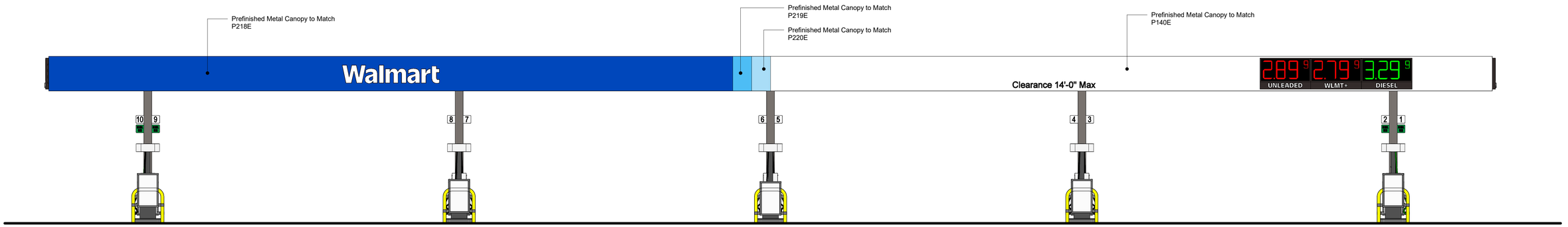
Walmart

90110

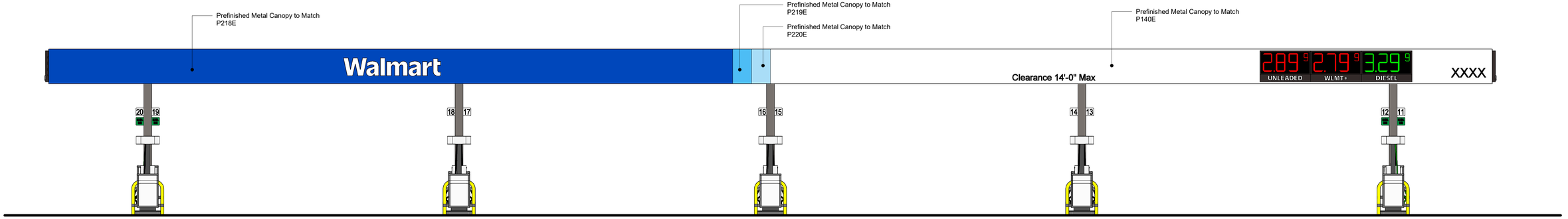
Aubrey, TX

Walk In Fuel Station
Elevations

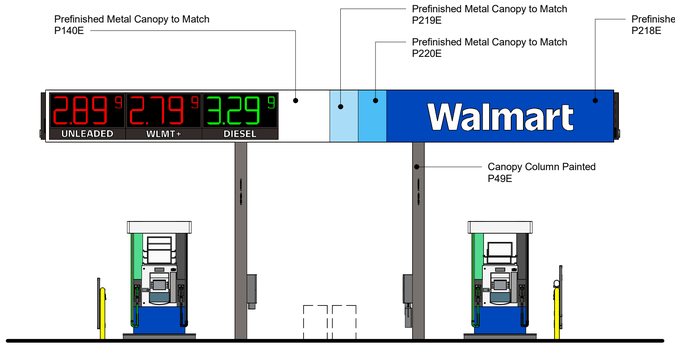
BD10



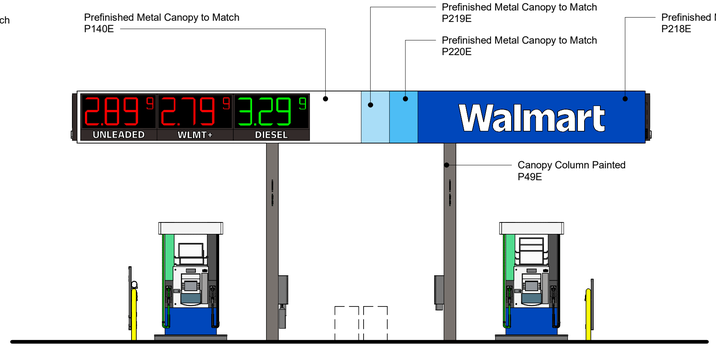
Front Elevation



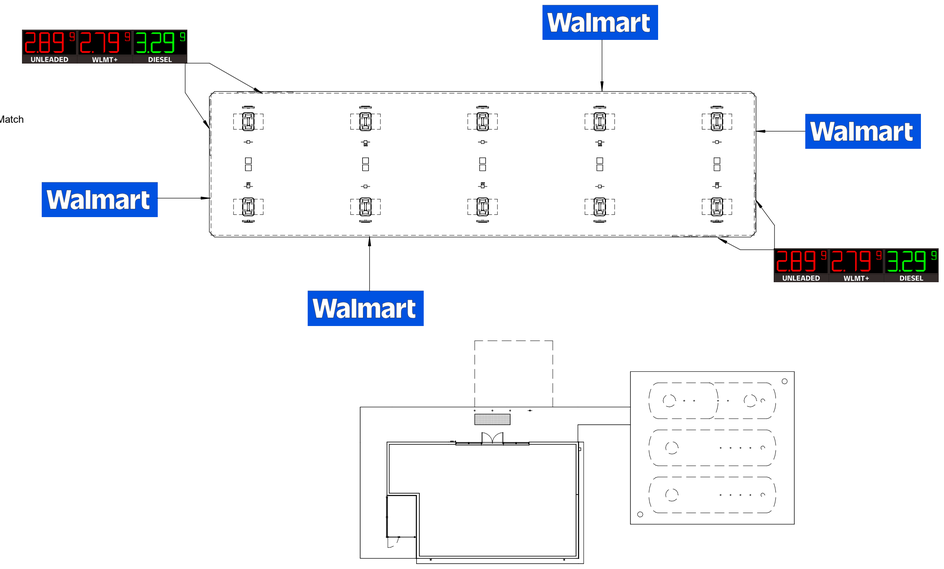
Rear Elevation



Side Elevation



Side Elevation



Canopy Key Plan

CORE STATES GROUP	02/04/2026	Walmart	# 90110	Aubrey, TX	Walk In Fuel Station Canopy	BD11

Exhibit C

Waiver of Sales Tax Confidentiality

Date: _____

I authorize the Comptroller of Public Accounts to release sales tax information pertaining to the tax payer indicated below to the City of Aubrey, Texas. I understand that this waiver applies only to our retail store located at _____, Aubrey, Texas _____.

Please print or type the following information as shown on your Texas Sales and Use Tax permit:

_____

Name of Taxpayer Listed on Texas Sales Tax Permit
Name Under Which Taxpayer is Doing Business (d/b/a or Outlet Name) Taxpayer Mailing Address

_____

_____

Physical Location of Business Permitted for Sales Tax in Aubrey, Texas

_____

_____ _____

Texas Taxpayer ID Number
(As Shown on Texas Sales Tax Permit)

Tax Outlet Number

_____

Authorized Signature **

_____

Print Name of Authorized Signature
Position of Authorized Signature
Phone Number of Authorized Signature

** The Authorized Signature must be an owner, officer, director, partner, or agent authorized to sign a Texas Sales Tax Return. If you have any questions concerning this waiver of confidentiality, please contact the Texas Comptroller of Public Accounts at (800) 531-5441.

Exhibit D
[ANNUAL COMPLIANCE CERTIFICATE]

ANNUAL CERTIFICATE OF COMPLIANCE FOR 20XX

WAL-MART REAL ESTATE BUSINESS TRUST

In accordance with the Economic Development Agreement and Performance Agreement approved on _____, 2025: the obligations of the Developer shall include as outlined in Section ____:

- A minimum of $$ invested in Total Development Costs during the first year of the Rebate Term.
- Adherence to the Sales Tax Rebate Schedule as depicted in Exhibit "E" of the Agreement.

Please select one of the options below before signing and returning the certification:

_____ a. I hereby certify that Wal-Mart Real Estate Business Trust is in compliance with each applicable term as set forth in the Economic Development and Performance Agreement (the "Agreement") as outlined in Section ___ as illustrated above.

_____ b. I hereby certify that Wal-Mart Real Estate Business Trust is not entitled to receive payment in accordance with Section ___ of that Agreement at this time.

WAL-MART REAL ESTATE BUSINESS TRUST, a Delaware statutory trust

ATTEST:

_____

_____
By: _____
Its: _____

Date: _____

This Certificate of Compliance should be mailed to:

City of Aubrey
Attn: _____
107 S. Main Street
Aubrey, Texas 76227

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approve the 2026 Consumer Price Index adjustment to municipal telecommunications right-of-way access line rates.

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

Summary
Annually, the Public Utility Commission of Texas notifies the City of its access line increase due to inflation as measured by the CPI. For 2026, the increase is 1.1157%. As in prior years, we do not have to respond to accept the increase. We only need to respond if we refuse the increase. In past years, the city staff has recommended accepting the PUC proposed rate and the City Council has elected to accept the proposed rate. Listed below is the proposed increase for 2026 and the historical years 2020 - 2025. Staff recommends approval of the default rate increase as proposed by the Public Utility Commission for 2026.

2026 Proposed Increase
- Res $0.65 to $0.66
- Non Res $1.36 to $1.38
- Point to Point $1.99 to $2.02

2025 increased
- Res $0.64 to $0.65
- Non Res $1.34 to $1.36
- Point to Point $1.96 to 1.99

2024 Increased
- Res $0.62 to $0.64
- Non Res $1.31 to $1.34
- Point to Point $1.91 to 1.96

2023 – increased
- Res $0.59 to $0.62
- Non Res $1.25 to $1.31
- Point to Point $1.83 to 1.91

2022 – increased
- Res $0.57 to $0.59
- Non Res $1.21 to $1.25
- Point to Point $1.78 to 1.83

2021 – decreased
- Res $0.57 to $0.55
- Non Res $1.21 to $1.19
- Point to Point $1.78 to 1.75

2020 – increased

- Res $0.55 to $0.56
- Non Res $1.19 to $1.20
- Point to Point $1.75 to 1.77

Financial Summary

Rates show in text above.

Staff Recommended Action

Approve

Staff Recommended Motion

N/A

Public Utility Commission of Texas

1701 N. Congress Ave., PO Box 13326, Austin, TX 78711-3326

2026 CONSUMER PRICE INDEX (CPI) ADJUSTMENT TO MUNICIPAL TELECOMMUNICATIONS RIGHT-OF-WAY ACCESS LINE RATES

February 28, 2026

PURPOSE

This letter is to notify you that your city's 2026 maximum access line rates have increased by 1.1157% due to inflation, as measured by the CPI. This adjustment has been made pursuant to Chapter 283 of the Local Government Code (House Bill 1777).

DEFAULT RATES FOR 2026: INCREASE

Based on the choices made by your city in April 2025, your city's 2026 rate will either be adjusted for inflation, or will remain the same as your 2025 rate. According to our records, when similar CPI adjustments were made in April 2026, your city chose the MAXIMUM allowable CPI-adjusted rates. Therefore, your 2026 rates will reflect an increase of 1.1157% from your 2026 rates. You have the option to decline this increase in rates by taking the action explained below.

ACTION BY CITY: TO REFUSE THE INCREASE

(1) You do not have to respond to accept the increased access line rates. (2) Respond ONLY if you want to DECLINE the increase in access line rates. (3) To decline, notify the PUC using page 2 of this letter no later than April 30, 2026. (4) The PUC does not require City council authorization; however, if your city charter requires it, please do so immediately. (5) Verify your contact information and highlight any changes. (6) Make a copy of this document.

WHAT HAPPENS IF A CITY DOES NOT RESPOND BY APRIL 30, 2026?

If a city does not respond by April 30, 2026, the rates for your city will increase from 2026 levels to the newly established 2027 levels. The next opportunity to adjust your rates will be September 1, 2027.

WHAT HAPPENS NEXT?

The PUC will notify telephone companies of your desired rates and your city will be compensated accordingly no later than July 1, 2027.

FUTURE REVISIONS TO CPI

The access line rates will be revised annually in March depending on whether the CPI changes for the previous year. If the CPI changes for the year 2026, you will receive a similar letter in March 2027.

See over...

SECTION 1: Your 2025 city preferred rates are as follows:

Residential: $0.65 ***Non-Residential:*** $1.36 ***Point-to-Point:*** $1.99

SECTION 2: Your default rates for 2026 are as follows. Note: These are higher than the 2025 rates (above) due to the CPI inflation adjustment.

Residential: $0.66 ***Non-Residential:*** $1.38 ***Point-to-Point:*** $2.02

To decline your default increase in rates, notify the PUC by completing the section below. You can mail or fax this page to the PUC. To accept rates in SECTION 2, no action is required.

I _____, Title_____, am an authorized representative for the City/Town/Village of _____. The City declines to accept the default rates indicated in SECTION 2 above. Instead, we choose the following rates: Residential_____ ; Non-Residential_____; Point-to-Point_____.

Date:_____ Signature:_____

Other Comments:

HOW TO RESPOND

Mail: Micah Noon
Public Utility Commission
P.O. Box 13326
Austin, Texas 78711-3326

Or FAX to Micah Noon at: 512-936-7293;
EMAIL to micah.noon@puc.texas.gov

INQUIRIES

Inquiries only. NOT for sending your response.
HB1777@puc.texas.gov
Phone No: 512-936-7394

CITY CONTACT INFORMATION

Please notify us if the contact information we have on file for your city has changed. Thank you.

Phone No. 1: (940) 440-9343
Phone No. 2: NULL
Fax No: (940) 365-1215
Email: jmeyers@aubreytx.gov

Address

Janet Meyers Mayor
or current city official responsible for right-of-way issues
CITY OF AUBREY
107 SOUTH MAIN
Aubrey TX 76227

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approve Easement Acquisitions for the Rockhill Water Pump Station Improvement Project, and FM 428 Sewer Lift Station Improvements, and authorize the City Manager to execute necessary documents.

Staff Contact
Leanne Wilson, Assistant City Manager
lwilson@aubreytx.gov

Summary
The Rock Hill Pump Station project is being constructed in a very small footprint and a Temporary Construction Easement is needed to successfully complete the project. Mr. Wilson has agreed to the terms in the easement agreement for the duration of the project.

The FM 428 Sewer Lift Station is located behind the Middle School and is scheduled for improvements that requires additional space. The school district has agreed to the terms of the temporary and permanent easements.

Project	Address	Owner	Amount
1	985 Rockhill Road	Kenneth & Carolyn Wilson Living Trust	$10,000
2	815 W Sherman	Aubrey ISD	NA

Legal Descriptions:

1. The Temporary Construction Easement is a Variable Width Temporary Construction Easement, and being under, over and across a tract of land located in the Dennis Cowan Survey, Abstract 304, City of Aubrey, Denton County, Texas, being the same called 12.333 acre tract of land conveyed to Kenneth & Carolyn Wilson Living Trust, by deed recorded in Instrument Number 2023-5199, of the Official Public Records of Denton County, Texas.
2. The Permanent and Temporary Construction Easement, an approximate 0.013 acre and 0.023 acre tract of land located in the Dennis Cowan Survey, Abstract No. 304, City of Aubrey, Denton County, Texas filed in the Real Property Records of Denton County, Texas (AISD).

Financial Summary
Easement acquisitions are part of the overall project budget for the Rockhill Pump Station and the FM 428 Lift Station expansion.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table or deny) the acquisitions.

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

CITY OF AUBREY
PERMANENT SANITARY SEWER EASEMENT

DATE:

GRANTOR: **AUBREY INDEPENDENT SCHOOL DISTRICT**

GRANTOR'S MAILING ADDRESS (including County):
415 TISDELL LANE
AUBREY, DENTON COUNTY, TX 76227

GRANTEE: **CITY OF AUBREY**

GRANTEE'S MAILING ADDRESS (including County):
107 SOUTH MAIN STREET
AUBREY, DENTON COUNTY, TX 75142

CONSIDERATION: Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged.

Property: A 32.00 acre tract of land located in the Dennis Cowan survey, Abstract Number 304, Denton County, Texas, as conveyed to Aubrey ISD, as recorded in Instrument Number 2002-135055, of the Deed Records of Denton County Texas (D.R.D.C.T.).

Easement Property *or* **Easement**: An approximate 0.023 acre (981 square foot) tract of land located in the Denis Cowan Survey, Abstract No. 304, City of Aubrey, Denton County, Texas filed in the Real Property Records of Denton County, Texas and more particularly described and depicted in **Exhibit "A"** attached hereto and incorporated herein, as "Permanent Variable Width Sanitary Sewer Easement. "

Easement Granted. Grantor, for the consideration paid to Grantor and other good and valuable consideration, hereby grants, sells, and conveys to Grantee, its successors and assigns, an exclusive, perpetual easement for the construction, operation, maintenance, replacement, upgrade, and repair of a permanent sanitary sewer facility, including all components thereof, hereafter referred to as "Facility," such Facility to be located within the Easement Property being more specifically described and depicted in **Exhibit "A"** hereto. The Facility includes all incidental underground and aboveground attachments,

equipment and appurtenances, including, but not limited to fencing and other security and screening devices and other equipment as necessary for the operation and maintenance of, upon, under and across the Easement Property shown on **Exhibit "A,"** together with the right and privilege at any and all times to enter Easement Property, or any part thereof, for the purpose of constructing, operating, maintaining, replacing, upgrading, and repairing said Facility.
The Easement Property serves as the location for the Facility which is part of the public infrastructure utilized by Grantee in the operation of Grantee's wastewater system. As such, Grantee shall have the exclusive right of unobstructed ingress and egress from adjacent property to access to the Easement Property and the Facility located thereupon, over and under the Easement Property, and the exclusive right and obligation to erect and maintain fencing, locks and other security devices and equipment used to secure the Easement Property from entry by Grantor or any third party. Grantor shall be allowed access to the Easement Property as necessary for the governmental purposes of Grantor upon twenty-four (24) hours prior written notice to Grantee.

Grantee shall restore the surface of the Easement Property upon abandonment or relinquishment of the Easement Property by Grantee.

TO HAVE AND TO HOLD the above-described Easement Property, together with all and singular the rights and appurtenances thereto in anyway belonging unto Grantee, and Grantee's successors and assigns forever; and Grantor does hereby bind itself and its successors and assigns to warrant and forever defend all and singular the Easement unto Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

When the context requires, singular nouns and pronouns include the plural.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

GRANTOR: Aubrey Independent School District

_____
By: (Name), (Title)

GRANTEE: City of Aubrey, Texas

_____
By: Chris Rich, Mayor, City of Aubrey

THE STATE OF TEXAS §
§ **GRANTOR**
COUNTY OF DENTON §

ACKNOWLEDGMENT

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared **_____,** **_____** of the Aubrey Texas Independent School District ("AISD"), known to me to be the same person whose name is subscribed to the foregoing instrument, and acknowledged to me that the same was the act of the AISD and that he/she executed the same as the act of the AISD for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 2026.

_____
Notary Public in and for the State of Texas

THE STATE OF TEXAS §
§ GRANTEE
COUNTY OF DENTON §

ACKNOWLEDGMENT

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared **CHRIS RICH, MAYOR** of the City of Aubrey, known to me to be the same person whose name is subscribed to the foregoing instrument, and acknowledged to me that the same was the act of the City of Aubrey and that he/she executed the same as the act of the City of Aubrey for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 20__.

_____
Notary Public in and for the State of Texas

EXHIBIT “A”

LEGAL DESCRIPTION AND DEPICTION

METES AND BOUNDS AND DEPICTION OF PERMANENT SANITARY SEWER EASEMENT CITY OF AUBREY, TEXAS

Aubrey ISD
6/19/2025

Parcel No 1
City of Aubrey - FM 428 Lift Station Improvements

EXHIBIT "A"

FIELD NOTE DESCRIPTION
VARIABLE WIDTH PERMANENT SANITARY SEWER EASEMENT
CITY OF AUBREY, DENTON COUNTY, TEXAS

Being a Variable Width Permanent Sanitary Sewer Easement, and being under, over and across a called 32.00 acre tract of land located in the Dennis Cowan Survey, Abstract Number 304, Denton County, Texas, as conveyed to Aubrey ISD, as recorded in Instrument Number 2002-135055, of the Deed Records of Denton County, Texas (D.R.D.C.T.), said variable width Permanent Sanitary Sewer Easement being more particularly described as follows:

BEGINNING at a point for corner on the common east line of said 32.00 acre Aubrey ISD tract, and the west line of a called 31.174 acre tract of land conveyed to Pretium Capital LLC, by deed recorded in Instrument Number 2024-83573, Official Public Records of Denton County, Texas (O.P.R.D.C.T), from which a 5/8 inch iron rod (Controlling Monument (CM)) found on the common southwest corner of a called 4.02 acre tract of land conveyed to AKC Family Holdings LLC, by deed recorded in Instrument Number 2016-50736, of the Deed Records of Denton County, Texas (D.R.D.C.T.), and the northwest corner of said 31.174 acre of Pretium Capital tract, and also being on the east line of said 32.00 acre Aubrey ISD tract, bears N 00°07'33" E, a distance of 506.60 feet;

THENCE, S 00°07'33" W, along the common east line of said 32.00 acre Aubrey ISD tract, and the west line of said 31.174 acre Pretium Capital tract, a distance of 41.10 acre to a point for corner;

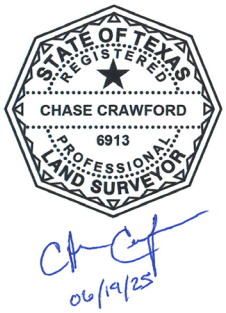
THENCE, N 89°52'27" W, departing the aforementioned common line, and being across said 32.00 acre Aubrey ISD tract, a distance of 23.87 feet to a point for corner;

THENCE, N 00°07'33" E, continuing across said 32.00 acre Aubrey ISD tract, a distance of 41.10 feet to a point for corner, from which a 1/2 inch iron rod (CM) found on the south line of Lot 1, Block A Hilltop Addition, an addition to the City of Aubrey, by plat recorded in Cabinet W, Slide 232 of the Plat Records of Denton County, (P.R.D.C.T.), said iron rod found also being on the northeast corner of a called 32.894 acre tract of land conveyed to Hussain & Hannan DFW Holdings LLC, by deed recorded in Instrument Number 2022-99637, (O.P.R.D.C.T), and also being on the southernmost northwest corner of said 32.00 acre Aubrey ISD tract, bears N 77°31'17" W, a distance of 916.50 feet;

THENCE, S 89°52'27" E, continuing across said 32.00 acre Aubrey ISD tract, a distance of 23.87 feet to the POINT OF BEGINNING, said Permanent Sanitary Sewer Easement containing 0.023 acres (981 square feet) of land, more or less.

Notes:

1. Bearings and Distances are based on the Texas State Plane Coordinate System, NAD-83, Texas North Central Zone 4202.
2. Field surveys concluded on 05/29/2025.
3. A graphic exhibit of even date herewith accompanies this field note description.

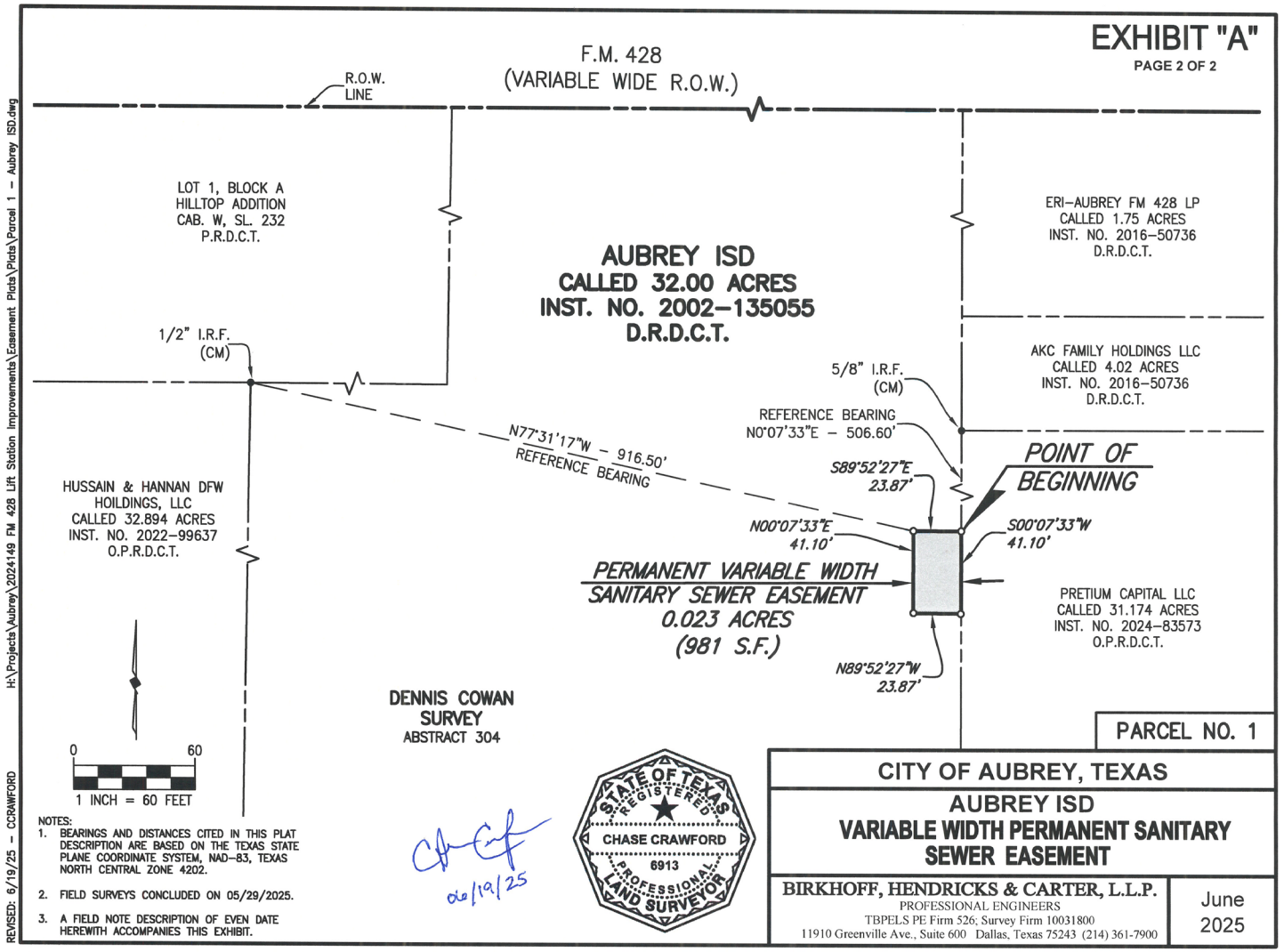


06/19/25

Chase Crawford. R.P.L.S.
Texas Registration No. 6913
Birkhoff, Hendricks & Carter, L.L.P.
TBPELS Firm No. 10031800
11910 Greenville Avenue, Suite 600
Dallas, Texas 75243
Phone 214-361-7900

EXHIBIT "A"

PAGE 2 OF 2



NOTES:

1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 05/29/2025.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.

PARCEL NO. 1

CITY OF AUBREY, TEXAS

AUBREY ISD
VARIABLE WIDTH PERMANENT SANITARY SEWER EASEMENT

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900

June 2025

REVISED: 6/19/25 - CCRAWFORD

H:\Projects\Aubrey\2024149 FM 428 Lift Station Improvements\Easement Plats\Plats\Parcel 1 - Aubrey ISD.dwg

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

CITY OF AUBREY
PERMANENT SANITARY SEWER EASEMENT
AND TEMPORARY CONSTRUCTION EASEMENT

DATE:

GRANTOR: **AUBREY INDEPENDENT SCHOOL DISTRICT**

GRANTOR'S MAILING ADDRESS (including County):
415 TISDELL LANE
AUBREY, DENTON COUNTY, TX 76227

GRANTEE: **CITY OF AUBREY**

GRANTEE'S MAILING ADDRESS (including County):
107 SOUTH MAIN STREET
AUBREY, DENTON COUNTY, TX 75142

CONSIDERATION: Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged.

Property: A 32.00 acre tract of land located in the Dennis Cowan survey, Abstract Number 304, Denton County, Texas, as conveyed to Aubrey ISD, as recorded in Instrument Number 2002-135055, of the Deed Records of Denton County Texas (D.R.D.C.T.)

Permanent Easement Property *or* **Permanent Easement**: An approximate 0.013 acre (551 square foot) tract of land located in the Dennis Cowan Survey, Abstract No. 304, City of Aubrey, Denton County, Texas filed in the Real Property Records of Denton County, Texas and more particularly described and depicted in **Exhibit "A"** attached hereto and incorporated herein, as "Permanent Variable Width Sanitary Sewer Easement.

Temporary Construction Easement Property *or* **Temporary Easement.** An approximate 0.023 acre (1,021 square foot) tract of land located in the Dennis Cowan Survey, Abstract No. 304, City of Aubrey, Denton County, Texas filed in the Real Property Records of Denton County, Texas and more particularly described and depicted in **Exhibit "A"** attached hereto and incorporated herein, as "Temporary Variable Width Temporary Construction Easement."

Permanent Easement Granted. Grantor, for the consideration paid to Grantor and other good and valuable consideration, hereby grants, sells, and conveys to Grantee, its successors and assigns, an exclusive, perpetual easement for the construction, operation, maintenance, replacement, upgrade, and repair of a permanent sanitary sewer facility, including all components thereof, hereafter referred to as "Facility", such Facility to be located within the Permanent Easement Property being more specifically described and depicted in **Exhibit "A"** hereto. The Facility includes all incidental underground and aboveground attachments, equipment and appurtenances, including, but not limited to fencing and other security and screening devices and other equipment as necessary for the operation and maintenance of, upon, under and across the Permanent Easement Property shown on **Exhibit "A,"** together with the right and privilege at any and all times to enter Permanent Easement Property, or any part thereof, for the purpose of constructing, operating, maintaining, replacing, upgrading, and repairing said Facility.

The Permanent Easement Property serves as the location for the Facility which is part of the public infrastructure utilized by Grantee in the operation of Grantee's Wastewater System. As such, Grantee shall have the exclusive right of unobstructed ingress and egress from adjacent property to access to the Permanent Easement Property and the Facility located thereupon, over and under the Permanent Easement Property, and the exclusive right and obligation to erect and maintain fencing, locks and other security devices and equipment used to secure the Permanent Easement Property from entry by Grantor or any third party. Grantor shall be allowed access to the Permanent Easement Property as necessary for the governmental purposes of Grantor upon twenty-four (24) hours prior written notice to Grantee.

Grantee shall be obligated to maintain the Permanent Easement Property, including grounds maintenance, and shall restore the surface of the Permanent Easement Property upon abandonment or relinquishment of the Easement Property by Grantee.

Temporary Easement Granted. Grantor, for the Consideration paid to Grantor and other good and valuable consideration, hereby grants, sells, and conveys to Grantee, its successors and assigns, a Temporary Construction Easement on the Property for the construction of the Facility and storage of materials and equipment during the construction process. Such Temporary Easement being more specifically described and depicted in **Exhibit "A"** attached hereto and incorporated herein. The Temporary Easement shall remain in place for a period of thirty-six (36) months from the date construction commences within the Permanent Easement; however, if Grantee has completed using the Temporary Easement before the thirty-six (36) month period ends, then the Temporary Easement shall immediately terminate (the "Effective Period"). All rights, duties, and/or obligations arising by or under this Temporary Easement shall only apply to the Temporary Easement Property while it is in effect.

Grantee shall clean up and remove all trash and debris caused by Grantee's construction and/or installation of the Facility. After all such activities, Grantee, at its

sole cost and expense, shall return the surface of the Temporary Easement Property to its pre-installation condition as is reasonably practicable, excluding trees or other landscaping materials.

TO HAVE AND TO HOLD the above-described Easement Property and Temporary Construction Easement Property, together with all and singular the rights and appurtenances thereto in anyway belonging unto Grantee, and Grantee's successors and assigns forever; and Grantor does hereby bind itself and its successors and assigns to warrant and forever defend all and singular the Permanent Easement unto Grantee its successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

Grantor does hereby bind itself and its successors and assigns to warrant and defend all and singular the Temporary Construction Easement unto Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof during the Effective Period.

When the context requires, singular nouns and pronouns include the plural.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

GRANTOR: Aubrey Independent School District

_____
By: (Name), (Title)

GRANTEE: City of Aubrey, Texas

_____
By: Chris Rich, Mayor, City of Aubrey

THE STATE OF TEXAS §
§ **GRANTOR**
COUNTY OF DENTON §

ACKNOWLEDGMENT

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared **_____, _____** of the Aubrey Texas Independent School District ("AISD"), known to me to be the same person whose name is subscribed to the foregoing instrument, and acknowledged to me that the same was the act of the AISD and that he/she executed the same as the act of the AISD for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 20__.

_____
Notary Public in and for the State of Texas

THE STATE OF TEXAS §
§ GRANTEE
COUNTY OF DENTON §

ACKNOWLEDGMENT

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared **CHRIS RICH, MAYOR** of the City of Aubrey, known to me to be the same person whose name is subscribed to the foregoing instrument, and acknowledged to me that the same was the act of the City of Aubrey and that he/she executed the same as the act of the City of Aubrey for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 20__.

_____
Notary Public in and for the State of Texas

EXHIBIT “A”

LEGAL DESCRIPTION AND DEPICTION

METES AND BOUNDS AND DEPICTION OF PERMANENT SANITARY SEWER EASEMENT CITY OF AUBREY, TEXAS

EXHIBIT "A"
FIELD NOTE DESCRIPTION
VARIABLE WIDTH PERMANENT SANITARY SEWER EASEMENT
CITY OF AUBREY, DENTON COUNTY, TEXAS

Being a Variable Width Permanent Sanitary Sewer Easement, and being under, over and across a called 32.00 acre tract of land located in the Dennis Cowan Survey, Abstract Number 304, Denton County, Texas, as conveyed to Aubrey ISD, as recorded in Instrument Number 2002-135055, of the Deed Records of Denton County, Texas (D.R.D.C.T.), said variable width Permanent Sanitary Sewer Easement being more particularly described as follows:

BEGINNING at a point for corner on the common east line of said 32.00 acre Aubrey ISD tract, and the west line of a called 31.174 acre tract of land conveyed to Pretium Capital LLC, by deed recorded in Instrument Number 2024-83573, Official Public Records of Denton County, Texas (O.P.R.D.C.T), from which a 5/8 inch iron rod (Controlling Monument (CM)) found on the common southwest corner of a called 4.02 acre tract of land conveyed to AKC Family Holdings LLC, by deed recorded in Instrument Number 2016-50736, of the Deed Records of Denton County, Texas (D.R.D.C.T.), and the northwest corner of said 31.174 acre of Pretium Capital tract, and also being on the east line of said 32.00 acre Aubrey ISD tract, bears N 00°07'33" E, a distance of 547.70 feet;

THENCE, S 00°07'33" W, along the common east line of said 32.00 acre Aubrey ISD tract, and the west line of said 31.174 acre Pretium Capital tract, a distance of 23.08 feet to a point for corner;

THENCE, N 89°52'27" W, departing the aforementioned common line, and being across said 32.00 acre Aubrey ISD tract, a distance of 23.87 feet to a point for corner;

THENCE, N 00°07'33" E, continuing across said 32.00 acre Aubrey ISD tract, a distance of 23.08 feet to a point for corner, from which a 1/2 inch iron rod (CM) found on the south line of Lot 1, Block A Hilltop Addition, an addition to the City of Aubrey, by plat recorded in Cabinet W, Slide 232 of the Plat Records of Denton County, (P.R.D.C.T.), said iron rod found also being on the northeast corner of a called 32.894 acre tract of land conveyed to Hussain & Hannan DFW Holdings LLC, by deed recorded in Instrument Number 2022-99637, (O.P.R.D.C.T), and also being on the southernmost northwest corner of said 32.00 acre Aubrey ISD tract, bears N 75°02'13" W, a distance of 926.17 feet;

THENCE, S 89°52'27" E, continuing across said 32.00 acre Aubrey ISD tract, a distance of 23.87 feet to the POINT OF BEGINNING, said Permanent Sanitary Sewer Easement containing 0.013 acres (551 square feet) of land, more or less.

Also, a variable width temporary construction easement being immediately West of, adjacent to and parallel with the above described Permanent Sanitary Sewer Easement, said temporary construction easement containing 0.023 acres (1,021 square feet) of land, more or less.

Notes:

1. Bearings and Distances are based on the Texas State Plane Coordinate System, NAD-83, Texas North Central Zone 4202.
2. Field surveys concluded on 05/29/2025.
3. A graphic exhibit of even date herewith accompanies this field note description.

2/11/26

Chase Crawford. R.P.L.S.
Texas Registration No. 6913
Birkhoff, Hendricks & Carter, L.L.P.
TBPELS Firm No. 10031800
11910 Greenville Avenue, Suite 600
Dallas, Texas 75243
Phone 214-361-79

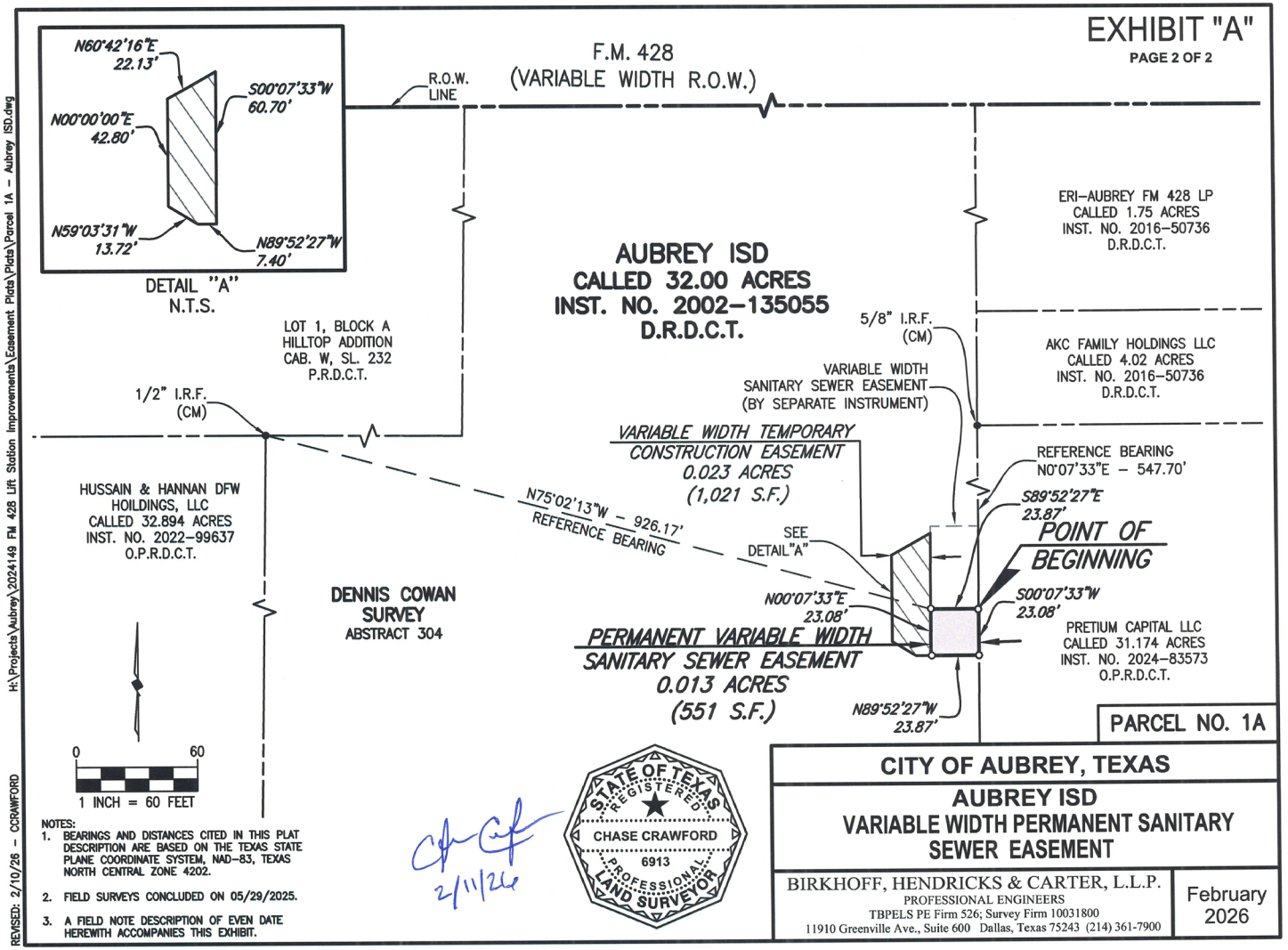


EXHIBIT "A"
PAGE 2 OF 2
F.M. 428
(VARIABLE WIDTH R.O.W.)
R.O.W. LINE
N60°42'16"E 22.13'
S00°07'33"W 60.70'
N00°00'00"E 42.80'
N59°03'31"W 13.72'
N89°52'27"W 7.40'
DETAIL "A"
N.T.S.
AUBREY ISD
CALLED 32.00 ACRES
INST. NO. 2002-135055
D.R.D.C.T.
LOT 1, BLOCK A
HILLTOP ADDITION
CAB. W, SL. 232
P.R.D.C.T.
1/2" I.R.F. (CM)
5/8" I.R.F. (CM)
ERI-AUBREY FM 428 LP
CALLED 1.75 ACRES
INST. NO. 2016-50736
D.R.D.C.T.
AKC FAMILY HOLDINGS LLC
CALLED 4.02 ACRES
INST. NO. 2016-50736
D.R.D.C.T.
VARIABLE WIDTH
SANITARY SEWER EASEMENT
(BY SEPARATE INSTRUMENT)
VARIABLE WIDTH TEMPORARY
CONSTRUCTION EASEMENT
0.023 ACRES
(1,021 S.F.)
REFERENCE BEARING
N0°07'33"E - 547.70'
S89°52'27"E 23.87'
POINT OF BEGINNING
S00°07'33"W 23.08'
N00°07'33"E 23.08'
N89°52'27"W 23.87'
N75°02'13"W - 926.17'
REFERENCE BEARING
SEE DETAIL "A"
PERMANENT VARIABLE WIDTH
SANITARY SEWER EASEMENT
0.013 ACRES
(551 S.F.)
HUSSAIN & HANNAN DFW
HOILDINGS, LLC
CALLED 32.894 ACRES
INST. NO. 2022-99637
O.P.R.D.C.T.
DENNIS COWAN
SURVEY
ABSTRACT 304
PRETIUM CAPITAL LLC
CALLED 31.174 ACRES
INST. NO. 2024-83573
O.P.R.D.C.T.
0
60
1 INCH = 60 FEET
NOTES:
1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 05/29/2025.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.
STATE OF TEXAS
REGISTERED
CHASE CRAWFORD
6913
PROFESSIONAL
LAND SURVEYOR
2/11/26
PARCEL NO. 1A
CITY OF AUBREY, TEXAS
AUBREY ISD
VARIABLE WIDTH PERMANENT SANITARY SEWER EASEMENT
BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900
February 2026
H:\Projects\Aubrey\2024149 FM 428 Lift Station Improvements\Easement Plats\Plats\Parcel 1A - Aubrey ISD.dwg
REVISED: 2/10/26 - CORAWFORD

Texas Commission on Environmental Quality
SANITARY CONTROL EASEMENT

DATE: _____, 2026

GRANTOR(S): Kenneth & Carolyn Wilson Living Trust

GRANTOR'S ADDRESS: 985 Rock Hill Road, Aubrey Texas 76227

GRANTEE: City of Aubrey, Texas

GRANTEE'S ADDRESS: 107 S. Main Street, Aubrey, Texas 76227

SANITARY CONTROL EASEMENT, CITY OF AUBREY, TEXAS 2A-W4.1ROCKHILL WATER WELL:

PURPOSE, RESTRICTIONS, AND USES OF EASEMENT:

1. The purpose of this easement is to protect the water supply of the well described and located below by means of sanitary control.
2. The construction, existence, and/or operation of the following within a 150-foot radius of the well described and located below are prohibited: septic tank or sewage treatment perforated drain fields; areas irrigated by low dosage, low angle spray on-site sewage facilities; absorption beds; evapotranspiration beds; abandoned, inoperative or improperly constructed water wells of any depth; underground petroleum and chemical storage tanks or liquid transmission pipelines; sewage treatment plants; sewage wet wells; sewage pumping stations; drainage ditches which contains industrial waste discharges or wastes from sewage treatment systems; animal feed lots; solid waste disposal sites, landfill and dump sites; lands on which sewage plant or septic tank sludge is applied; lands irrigated by sewage plant effluent; military facilities; industrial facilities; wood -treatment facilities; liquid petroleum and petrochemical production, storage, and transmission facilities; Class 1, 2, 3, 4 and 5 injection wells; pesticide storage and mixing facilities; and all other constructions or operations that could pollute the groundwater sources of the well that is the subject of this easement. For the purpose of this easement, improperly constructed water wells are those wells which do not meet the surface and subsurface construction standards for a public water supply well.
3. The construction, existence and/or operation of tile or concrete sanitary sewers, sewer appurtenances, septic tanks, storm sewers, cemeteries, and/or the existence of livestock in pastures is specifically prohibited within a 50-foot radius of the water well described and located below.
4. This easement permits the construction of homes or buildings upon the Grantor's property, and farming and ranching operations, as long as all items in Restrictions Nos. 2 and 3 are recognized and followed.

The Grantor's property subject to this Easement is described as 12.333 acres in the documents recorded at: Instrument Number 2023-5199 of the Real Property Records of Denton County, Texas.

PROPERTY SUBJECT TO EASEMENT:

All of that area within a 150-foot radius of the water well as identified on **Exhibit "A",** consisting of .007 Acres (302 square feet) within the Grantor's Property as described above (Parcel 2A), Aubrey, Denton County, Texas, as fully described in the **Exhibit "A" ("Easement")** attached and incorporated herein.

TERM:

This easement shall run with the land and shall be binding on all parties and persons claiming under the Grantor(s) for a period of two (2) years from the date that this easement is recorded; after which time, this easement shall be automatically extended until the use of the subject water well as a source of water for public water systems ceases.

ENFORCEMENT:

Enforcement of this easement shall be proceedings at law or in equity against any person or persons violating or attempting to violate the restrictions in this easement, either to restrain the violation or to recover damages.

INVALIDATION:

Invalidation of any one of these restrictions or uses (covenants) by a judgment or court order shall not affect any of the other provisions of this easement, which shall remain in full force and effect.

FOR AND IN CONSIDERATION, of the sum of One Dollar ($1.00) and for other good and valuable consideration paid by the Grantee to the Grantor(s), the receipt of which is hereby acknowledged, the Grantor does hereby grant and convey to Grantee and to its successors and assigns the sanitary control easement described in this easement.

GRANTOR(S):

Kenneth & Carolyn Wilson Living Trust

By: _____
Trustee

Printed Name:_____

ACKNOWLEDGMENT

STATE OF TEXAS §

COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on the day of _____, 2026 personally appeared _____ known to me to be the person(s) whose name(s) is (are) subscribed to the foregoing instrument and acknowledged to me that executed the same for the purposes and consideration therein expressed as Trustee on behalf of the Kenneth & Carolyn Wilson Living Trust.

Notary Public in and for
THE STATE OF TEXAS
My Commission Expires:
Typed or Printed Name of Notary

Recorded in Denton County Land Records, Denton County, Texas on _____, 2026

EXHIBIT "A"

FIELD NOTE DESCRIPTION
SANITARY CONTROL EASEMENT
CITY OF AUBREY, TEXAS

Being a portion of a 150-foot radius, Sanitary Control Easement, and being under, over and across a tract of land located in the Dennis Cowan Survey, Abstract 304, City of Aubrey, Denton County, Texas, being the same called 12.333 acre tract of land conveyed to Kenneth & Carolyn Wilson Living Trust by deed recorded in Instrument Number 2023-5199, of the Official Public Records of Denton County, Texas (OPRDCT), said Sanitary Control Easement being more particularly described as follows:

COMMENCING at a 1/2 inch iron rod (Controlling Monument (CM)) found on the common northeast corner of a called 1.450 acre tract of land conveyed to City of Aubrey, by deed recorded in Volume 2198, Page 535, of the Deed Records of Denton County, Texas (DRDCT), and the southeast corner of a called 8.522 acre tract of land conveyed to Sudhir Vemu, by deed recorded in Instrument Number 2021-169876 (OPRDCT), said iron rod found also being on the northwest right-of-way line of the Texas Pacific Railroad (100' right-of-way);

THENCE, S 89°12'28" W, departing the northwest right-of-way line of said Texas Pacific Railroad, and being along the common north line of said City of Aubrey tract, and the south line of said Vemu tract, a distance of 105.86 feet to a 1/2 inch iron rod (CM) found on the common southwest corner of said Vemu tract, and the southeast corner of a called 7.00 acre tract of land conveyed to 921 Rock Hill Properties LLC (Tract 2), by deed recorded in Instrument Number 2023-17514 (OPRDCT);

THENCE, S 89°12'28" W, along the common south line of said 921 Rock Hill Properties tract, and the north line of said City of Aubrey tract, a distance of 128.51 feet to the POINT OF BEGINNING on the common northeast corner of said Kenneth & Carolyn Living Trust tract, and the northernmost northwest corner of said City of Aubrey tract;

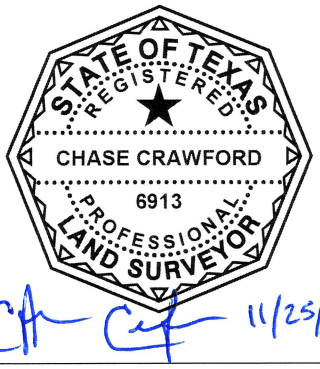
THENCE, S 89°12'28" W, along the common north line of said Kenneth & Carolyn Wilson Living Trust tract, and the south line of said 921 Rock Hill Properties tract, a distance of 14.33 feet to a point for corner, said point being the beginning of a curve to the left, having a central angle of 14 degrees 33 minutes 08 seconds, a radius of 150.00 feet, and being subtended by a chord bearing of South 03 degrees 33 minutes 59 seconds West, a chord distance of 38.00 feet;

THENCE along said curve to the left, and being across said Kenneth & Carolyn Wilson Living Trust tract, an arc distance of 38.10 feet to a point for corner on the common easterly line of said Kenneth & Carolyn Wilson Living Trust tract, and the westerly line of said City of Aubrey tract;

THENCE, N 23°39'14" E, along the aforementioned common line, a distance of 41.62 feet to the POINT OF BEGINNING, said portion of a 150-foot radius, Sanitary Sewer Control Easement containing 0.007 acre (302 square feet) of land, more or less.

Notes:

1. Bearings and Distances are based on the Texas State Plane Coordinate System, NAD-83, Texas North Central Zone 4202.
2. Field surveys concluded on 10/28/2024.
3. A graphic exhibit of even date herewith accompanies this field note description.

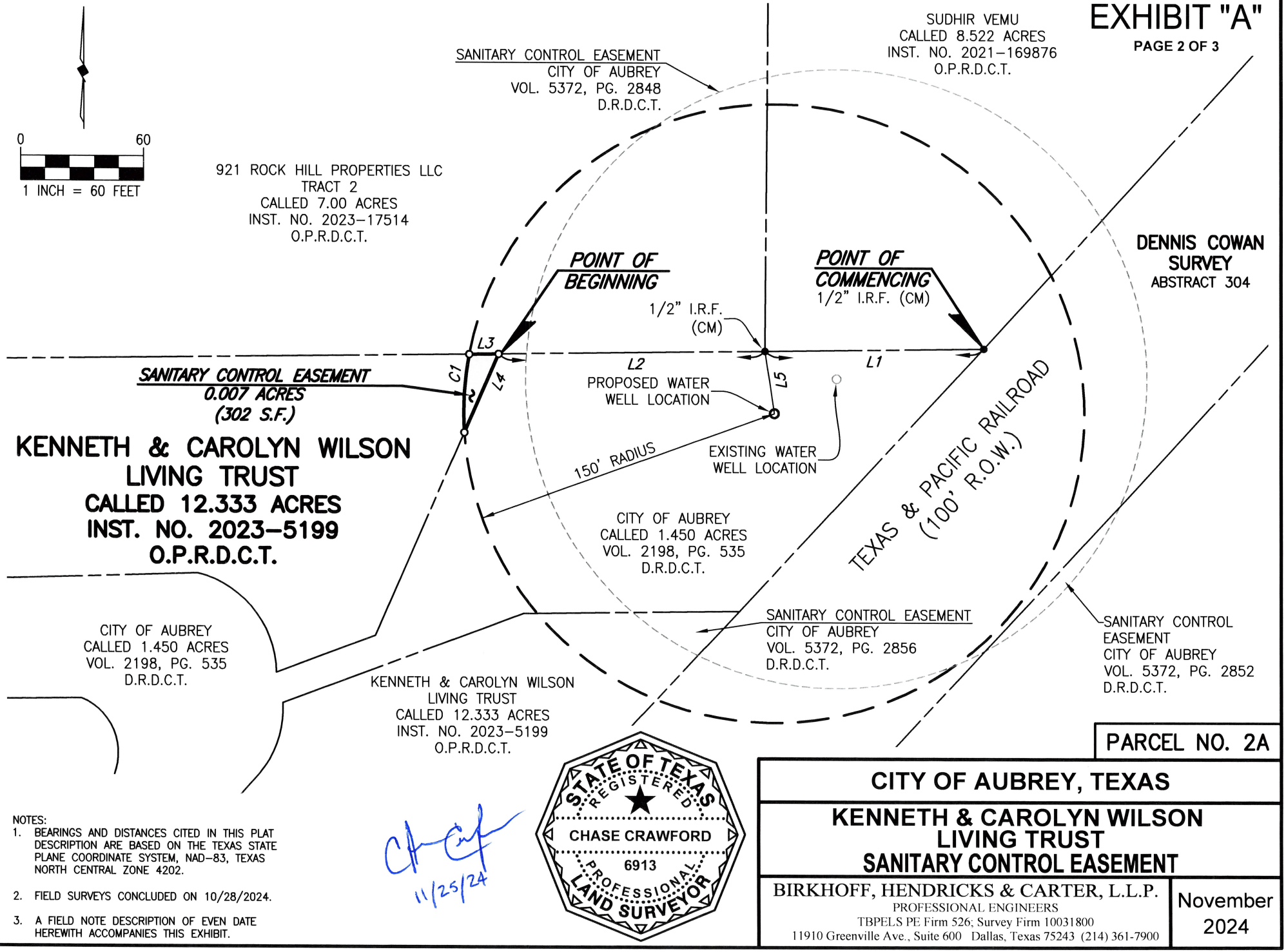


11/25/24

Chase Crawford. R.P.L.S.
Texas Registration No. 6913
Birkhoff, Hendricks & Carter, L.L.P.
TBPELS Firm No. 10031800
11910 Greenville Avenue, Suite 600
Dallas, Texas 75243
Phone 214-361-7900

EXHIBIT "A"

PAGE 2 OF 3



NOTES:

1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 10/28/2024.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.

STATE OF TEXAS
REGISTERED
CHASE CRAWFORD
6913
PROFESSIONAL
LAND SURVEYOR

11/25/24

PARCEL NO. 2A

CITY OF AUBREY, TEXAS

KENNETH & CAROLYN WILSON LIVING TRUST SANITARY CONTROL EASEMENT

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900

November 2024

H:\Projects\Aubrey\2021140 2A-W4.1 Rockhill Water Well\Easement Plats\Plats\Parcel 2A - Sanitary Control Easement.dwg
11/25/2024 - CCRAWFORD

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	S89°12'28"W	105.86'
L2	S89°12'28"W	128.51'
L3	S89°12'28"W	14.33'
L4	N23°39'14"E	41.62'
L5	S08°27'39"E	30.52'

CURVE DATA TABLE					
CURVE #	RADIUS	CENTRAL ANGLE (Δ)	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	150.00'	14°33'08"	38.10'	S03°33'59"W	38.00'

NOTES:
1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 10/28/2024.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.

11/25/24

STATE OF TEXAS
REGISTERED
CHASE CRAWFORD
6913
PROFESSIONAL
LAND SURVEYOR

PARCEL NO. 2A

CITY OF AUBREY, TEXAS

KENNETH & CAROLYN WILSON
LIVING TRUST
SANITARY CONTROL EASEMENT

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900

November
2024

H:\Projects\Aubrey\2021140 2A-W4.1 Rockhill Water Well\Easement Plats\Plats\Parcel 2A - Sanitary Control Easement.dwg
11/25/2024 - CCRAWFORD

Texas Commission on Environmental Quality
SANITARY CONTROL EASEMENT

DATE: _____, 2026

GRANTOR(S): Kenneth & Carolyn Wilson Living Trust

GRANTOR'S ADDRESS: 985 Rock Hill Road, Aubrey Texas 76227

GRANTEE: City of Aubrey, Texas

GRANTEE'S ADDRESS: 107 S. Main Street, Aubrey, Texas 76227

SANITARY CONTROL EASEMENT, CITY OF AUBREY, TEXAS 2B-W4.1ROCKHILL WATER WELL:

PURPOSE, RESTRICTIONS, AND USES OF EASEMENT:

1. The purpose of this easement is to protect the water supply of the well described and located below by means of sanitary control.
2. The construction, existence, and/or operation of the following within a 150-foot radius of the well described and located below are prohibited: septic tank or sewage treatment perforated drain fields; areas irrigated by low dosage, low angle spray on-site sewage facilities; absorption beds; evapotranspiration beds; abandoned, inoperative or improperly constructed water wells of any depth; underground petroleum and chemical storage tanks or liquid transmission pipelines; sewage treatment plants; sewage wet wells; sewage pumping stations; drainage ditches which contains industrial waste discharges or wastes from sewage treatment systems; animal feed lots; solid waste disposal sites, landfill and dump sites; lands on which sewage plant or septic tank sludge is applied; lands irrigated by sewage plant effluent; military facilities; industrial facilities; wood -treatment facilities; liquid petroleum and petrochemical production, storage, and transmission facilities; Class 1, 2, 3, 4 and 5 injection wells; pesticide storage and mixing facilities; and all other constructions or operations that could pollute the groundwater sources of the well that is the subject of this easement. For the purpose of this easement, improperly constructed water wells are those wells which do not meet the surface and subsurface construction standards for a public water supply well.
3. The construction, existence and/or operation of tile or concrete sanitary sewers, sewer appurtenances, septic tanks, storm sewers, cemeteries, and/or the existence of livestock in pastures is specifically prohibited within a 50-foot radius of the water well described and located below.
4. This easement permits the construction of homes or buildings upon the Grantor's property, and farming and ranching operations, as long as all items in Restrictions Nos. 2 and 3 are recognized and followed.

The Grantor's property subject to this Easement is described as 7.0 acres in the documents recorded at: Instrument Number 2023-17514 of the Real Property Records of Denton County, Texas.

PROPERTY SUBJECT TO EASEMENT:

All of that area within a 150-foot radius of the water well as identified on **Exhibit "A"**, consisting of .040 Acres (1,698 square feet) within the Grantor's Property as described above (Parcel 2B), City of Aubrey, Denton County, Texas as fully described in the **Exhibit "A"** attached and incorporated herein.

TERM:

This easement shall run with the land and shall be binding on all parties and persons claiming under the Grantor(s) for a period of two (2) years from the date that this easement is recorded; after which time, this easement shall be automatically extended until the use of the subject water well as a source of water for public water systems ceases.

ENFORCEMENT:

Enforcement of this easement shall be proceedings at law or in equity against any person or persons violating or attempting to violate the restrictions in this easement, either to restrain the violation or to recover damages.

INVALIDATION:

Invalidation of any one of these restrictions or uses (covenants) by a judgment or court order shall not affect any of the other provisions of this easement, which shall remain in full force and effect.

FOR AND IN CONSIDERATION, of the sum of One Dollar ($1.00) and for other good and valuable consideration paid by the Grantee to the Grantor(s), the receipt of which is hereby acknowledged, the Grantor does hereby grant and convey to Grantee and to its successors and assigns the sanitary control easement described in this easement.

GRANTOR(S) By:

Kenneth & Carolyn Wilson Living Trust

By: _____
Trustee

Printed Name:_____

ACKNOWLEDGMENT

STATE OF TEXAS §

COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on the day of _____, 2026 personally appeared _____ known to me to be the person(s) whose name(s) is (are) subscribed to the foregoing instrument and acknowledged to me that executed the same for the purposes and consideration therein expressed as Trustee on behalf of the Kenneth & Carolyn Wilson Living Trust.

Notary Public in and for
THE STATE OF TEXAS
My Commission Expires:
Typed or Printed Name of Notary

Recorded in Denton County Land Records, Denton County, Texas on _____, 2026

EXHIBIT "A"

FIELD NOTE DESCRIPTION
SANITARY CONTROL EASEMENT
CITY OF AUBREY, TEXAS

Being a portion of a 150-foot radius, Sanitary Control Easement, and being under, over and across a tract of land located in the Dennis Cowan Survey, Abstract 304, City of Aubrey, Denton County, Texas, being the same called 12.333 acre tract of land conveyed to Kenneth & Carolyn Wilson Living Trust by deed recorded in Instrument Number 2023-5199, of the Official Public Records of Denton County, Texas (OPRDCT), said Sanitary Control Easement being more particularly described as follows:

COMMENCING at a 1/2 inch iron rod (Controlling Monument (CM)) found on the common southeast corner of a called 7.00 acre tract of land conveyed to 921 Rock Hill Properties LLC (Tract 2), by deed recorded in Instrument Number 2023-17514 (OPRDCT), and the southwest corner of a called 8.522 acre tract of land conveyed to Sudhir Vemu, by deed recorded in Instrument Number 2021-169876 (OPRDCT), said iron rod found also being on the north line of a called 1.450 acre tract of land conveyed to City of Aubrey, by deed recorded in Volume 2198, Page 535 of the Deed Records of Denton County, Texas (DRDCT);

THENCE, N 89°12'28" E, along the common north line of said City of Aubrey tract, and the south line of said Vemu tract, a distance of 105.86 feet to a 1/2 inch iron rod (CM) found on the common northeast corner of said City of Aubrey tract, and the southeast corner of said Vemu tract, said iron rod found also being on the northwest right-of-way line of the Texas & Pacific Railroad (100' right-of-way);

THENCE, S 42°49'35" W, along the common east line of said City of Aubrey tract, and the northwest right-of-way line of said Texas & Pacific Railroad, a distance of 203.22 feet to the POINT OF BEGINNING, on the common east line of said Kenneth & Carolyn Wilson Living Trust tract, and the northwest right-of-way line of said Texas & Pacific Railroad, said point being the beginning of a curve to the right, having a central angle of 14 degrees 22 minutes 53 seconds, a radius of 150.00 feet, and being subtended by a chord bearing of North 56 degrees 18 minutes 24 seconds West, a chord distance of 37.55 feet;

THENCE along said curve to the right, and being across said Kenneth & Carolyn Wilson Living Trust tract, an arc distance of 37.65 feet to a point for corner on the common southernmost north line of said Kenneth & Carolyn Wilson Living Trust tract, and the northernmost south line of said City of Aubrey tract;

THENCE, S 89°12'28" W, along the aforementioned common line, a distance of 46.23 feet to a point for corner, said point being the beginning of a curve to the left, having a central angle of 27 degrees 24 minutes 11 seconds, a radius of 150.00 feet, and being subtended by a chord bearing of South 54 degrees 05 minutes 24 seconds East, a chord distance of 71.06 feet;

THENCE along said curve to the left, and being across said Kenneth & Carolyn Wilson Living Trust tract, an arc distance of 71.74 feet to a point for corner on the common east line of said Kenneth & Carolyn Wilson Living Trust tract, and the northwest right-of-way line of said Texas & Pacific Railroad;

EXHIBIT "A"

THENCE, N 42°49'35" E, along the aforementioned common line, a distance of 29.29 feet to the POINT OF BEGINNING, said portion of a 150-foot radius, Sanitary Sewer Control Easement containing 0.040 acre (1,698 square feet) of land, more or less.

Notes:

1. Bearings and Distances are based on the Texas State Plane Coordinate System, NAD-83, Texas North Central Zone 4202.
2. Field surveys concluded on 10/28/2024.
3. A graphic exhibit of even date herewith accompanies this field note description.

11/25/24

Chase Crawford. R.P.L.S.
Texas Registration No. 6913
Birkhoff, Hendricks & Carter, L.L.P.
TBPELS Firm No. 10031800
11910 Greenville Avenue, Suite 600
Dallas, Texas 75243
Phone 214-361-7900

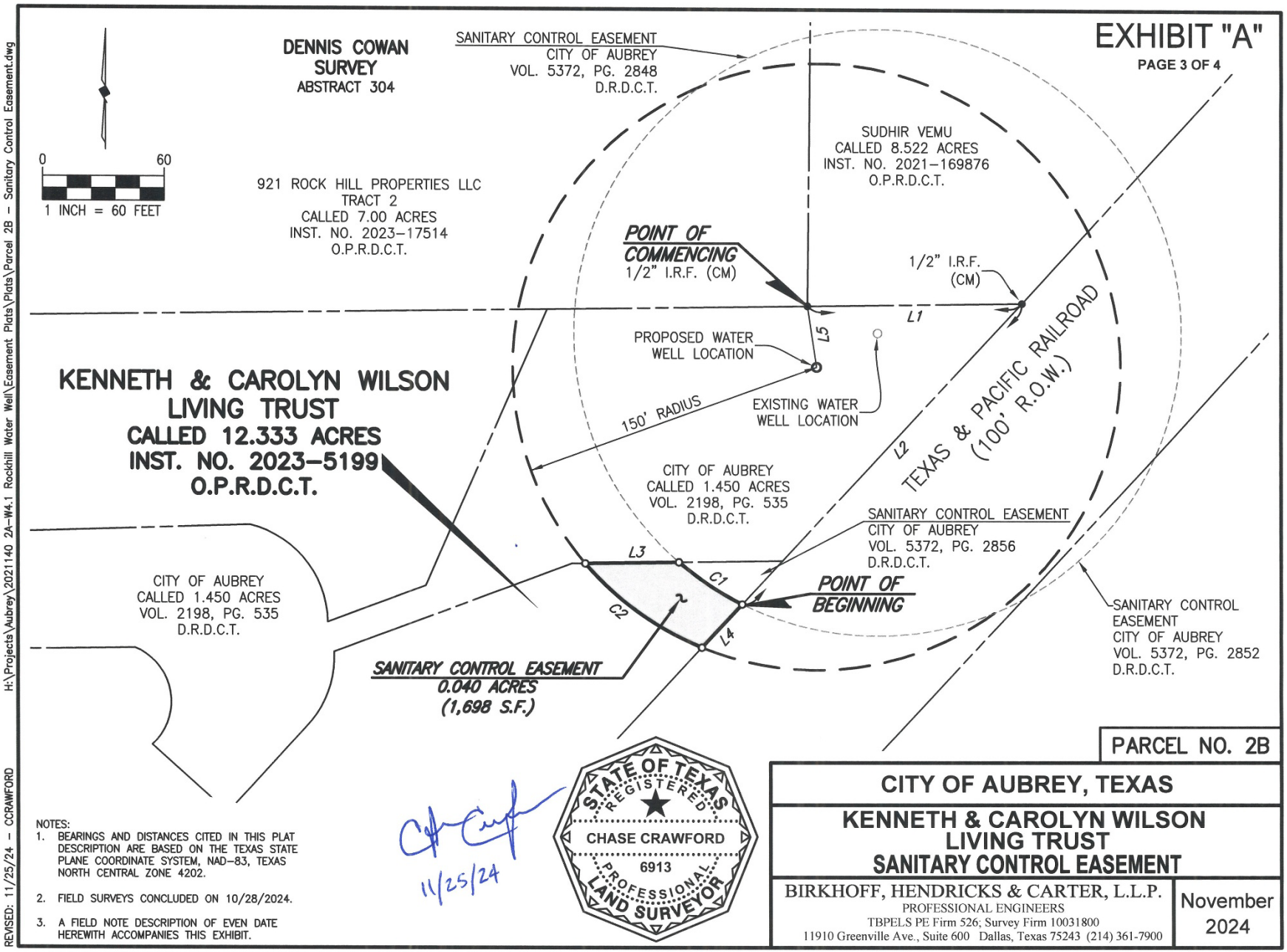


EXHIBIT "A"
PAGE 3 OF 4
DENNIS COWAN SURVEY
ABSTRACT 304
SANITARY CONTROL EASEMENT
CITY OF AUBREY
VOL. 5372, PG. 2848
D.R.D.C.T.
SUDHIR VEMU
CALLED 8.522 ACRES
INST. NO. 2021-169876
O.P.R.D.C.T.
0
60
1 INCH = 60 FEET
921 ROCK HILL PROPERTIES LLC
TRACT 2
CALLED 7.00 ACRES
INST. NO. 2023-17514
O.P.R.D.C.T.
POINT OF COMMENCING
1/2" I.R.F. (CM)
1/2" I.R.F. (CM)
L1
L5
PROPOSED WATER WELL LOCATION
EXISTING WATER WELL LOCATION
150' RADIUS
KENNETH & CAROLYN WILSON LIVING TRUST
CALLED 12.333 ACRES
INST. NO. 2023-5199
O.P.R.D.C.T.
TEXAS & PACIFIC RAILROAD (100' R.O.W.)
L2
CITY OF AUBREY
CALLED 1.450 ACRES
VOL. 2198, PG. 535
D.R.D.C.T.
SANITARY CONTROL EASEMENT
CITY OF AUBREY
VOL. 5372, PG. 2856
D.R.D.C.T.
L3
C1
POINT OF BEGINNING
CITY OF AUBREY
CALLED 1.450 ACRES
VOL. 2198, PG. 535
D.R.D.C.T.
C2
L4
SANITARY CONTROL EASEMENT
0.040 ACRES
(1,698 S.F.)
SANITARY CONTROL EASEMENT
CITY OF AUBREY
VOL. 5372, PG. 2852
D.R.D.C.T.
NOTES:
1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 10/28/2024.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.
11/25/24
STATE OF TEXAS
REGISTERED
CHASE CRAWFORD
6913
PROFESSIONAL
LAND SURVEYOR
PARCEL NO. 2B
CITY OF AUBREY, TEXAS
KENNETH & CAROLYN WILSON LIVING TRUST
SANITARY CONTROL EASEMENT
BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900
November 2024
REVISED: 11/25/24 - CCRAWFORD
H:\Projects\Aubrey\2021140 2A-W4.1 Rockhill Water Well\Easement Plats\Plats\Parcel 2B - Sanitary Control Easement.dwg

EXHIBIT "A"

LINE TABLE		
LINE #	DIRECTION	LENGTH
L1	N89°12'28"E	105.86'
L2	S42°49'35"W	203.22'
L3	S89°12'28"W	46.23'
L4	N42°49'35"E	29.29'
L5	S08°27'39"E	30.52'

CURVE DATA TABLE					
CURVE #	RADIUS	CENTRAL ANGLE (Δ)	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	150.00'	14°22'53"	37.65'	N56°18'24"W	37.55'
C2	150.00'	27°24'11"	71.74'	S54°05'24"E	71.06'

NOTES:
1. BEARINGS AND DISTANCES CITED IN THIS PLAT DESCRIPTION ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD-83, TEXAS NORTH CENTRAL ZONE 4202.
2. FIELD SURVEYS CONCLUDED ON 10/28/2024.
3. A FIELD NOTE DESCRIPTION OF EVEN DATE HEREWITH ACCOMPANIES THIS EXHIBIT.

11/25/24

STATE OF TEXAS
REGISTERED
CHASE CRAWFORD
6913
PROFESSIONAL
LAND SURVEYOR

PARCEL NO. 2B

CITY OF AUBREY, TEXAS

KENNETH & CAROLYN WILSON LIVING TRUST SANITARY CONTROL EASEMENT

BIRKHOFF, HENDRICKS & CARTER, L.L.P.
PROFESSIONAL ENGINEERS
TBPELS PE Firm 526; Survey Firm 10031800
11910 Greenville Ave., Suite 600 Dallas, Texas 75243 (214) 361-7900

November 2024

REVISED: 11/25/24 - CCRAWFORD H:\Projects\Aubrey\2021140 2A-W4.1 Rockhill Water Well\Easement Plats\Plats\Parcel 2B - Sanitary Control Easement.dwg

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVERS' LICENSE NUMBER.

TEMPORARY CONSTRUCTION EASEMENT

STATE OF TEXAS §
§
§ KNOW ALL PERSONS BY THESE PRESENTS
COUNTY OF DENTON §

That the Kenneth and Carolyn Wilson Living Trust ("Grantor"), whether one or more, for and in consideration of the sum of TEN DOLLARS ($10.00) cash in hand to Grantor paid by the ***CITY OF AUBREY, TEXAS***, a Texas home rule municipality ("Grantee"), the receipt and sufficiency of which are hereby acknowledged, and for which no lien is retained, either expressed or implied, does hereby GRANT, SELL AND CONVEY unto Grantee this Temporary Construction Easement ("Temporary Easement") with the temporary right to access, construct, reconstruct, operate, repair, re-build, replace, relocate, alter, remove, and maintain public facilities and store materials and equipment during the construction process related to public facilities (the "Easement Purpose"), including but not limited to water well ("Facilities"), together with all necessary appurtenances and incidental improvements thereto, over, across, in, upon, under and through certain real property owned by Grantor and located in the City of Aubrey, Denton County, Texas, as more particularly described in and depicted on **Exhibit A**, attached hereto and incorporated herein for all purposes ("Temporary Easement Property").

Grantor does hereby bind itself and its successors and assigns to WARRANT AND DEFEND all and singular the Temporary Easement unto Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof during the Term (defined below) of the Temporary Easement.

All matters concerning the Facilities and the Easement Purpose are at Grantee's sole discretion, subject to performance of Grantee's obligations described herein. The Temporary Easement Property shall remain accessible at all times and shall be maintained by the Grantor. Grantor shall keep the Temporary Easement Property clean and free of debris, and Grantee shall have the right of ingress and egress for the purpose of inspection and supervision of maintenance work by the Grantor to alleviate any undesirable conditions which may occur. The rights of Grantee under this Temporary Easement shall extend to Grantee's third party contractors, representatives, agents, and employees fulfilling the Easement Purpose on behalf of Grantee.

Grantee will at all times after doing any work in connection with the Facilities, restore the surface of the Temporary Easement as close to the condition in which it was found before such work was undertaken as is reasonably practicable, except for replacing improvements that would interfere with the Easement Purpose.

Grantor shall not place any improvement or take any action, permanent or temporary, which may cause damage or jeopardize the integrity of the Facilities, or which will affect and/or interfere, in any way, the rights granted herein. Grantee, may, due to the necessity of any of the Easement Purpose rights, remove and keep removed any and all improvements, irrigation, trees, brush, vegetation, or other obstructions, to the extent necessary to exercise the Easement Purpose. Grantee will not be responsible for loss of improvements due to failure or maintenance of the Facilities.

This Temporary Easement will automatically terminate upon the expiration of two (2) years after the date the City of Aubrey finally accepts the Facilities, such acceptance as solely determined by the Grantee ("Term"). All rights, duties, and/or obligations arising by or under this Temporary Easement shall apply only while it is in effect.

Grantor represents and warrants to Grantee that Grantor is the sole owner of the fee simple title to the Temporary Easement Property. Grantor warrants that there are no liens, attachments, or other encumbrances that affect the title or right of Grantor to convey this Temporary Easement to Grantee for the Easement Purposes, except for those with a signature and acknowledgment included in and made a part of this document, and subordinating any such lien or encumbrance to the easement granted herein.

The easement rights and privileges granted herein are non-exclusive and irrevocable, but Grantor covenants that Grantor will not convey any other easement or conflicting rights within the Temporary Easement Property which unreasonably interfere with Grantee's rights granted herein and provided all such other grants comply with all applicable local, state, and federal laws, ordinances, rules, regulations, and/or requirements, as they exist, may be amended or in the future arising. Grantee will not unreasonably deny a request to encroach on the Temporary Easement.

This Temporary Easement shall be binding upon, and inure to the benefit of, Grantee and Grantor, and their respective successors or assigns. This instrument may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. The individual executing this instrument on behalf of Grantor represents that all appropriate and necessary actions have been taken to authorize the individual who is executing this instrument to do so for and on behalf of Grantor, that there are no other parties or entities required to execute this instrument in order for the same to be an authorized and binding agreement on Grantor and that the individual affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the Effective Date.

It is understood and agreed that the consideration received by Grantor hereunder includes adequate compensation for the grant of the rights hereunder and for all damages arising out of the use of the Facilities for the purposes described herein, as well as all damages, if any, to Grantor's property which may occur in the future resulting from Grantee's exercise of any rights granted herein.

This Temporary Easement may be enforced by restraining orders and injunctions (temporary or permanent) prohibiting interference and commanding compliance. Restraining orders and injunctions will be obtainable on proof of the existence of interference or threatened

interference, without the necessity of proof of inadequacy of legal remedies or irreparable harm, and will be obtainable only by the parties to or those benefited by this instrument; provided, however, that the act of obtaining an injunction or restraining order will not be deemed to be an election of remedies or a waiver of any other rights or remedies available at law, in equity, or otherwise. This instrument will be construed under the laws of the state of Texas, without regard to choice-of-law rules of any jurisdiction. Venue is in the county or counties in which the Temporary Easement Property is located.

TO HAVE AND TO HOLD the above-described Temporary Easement, together with all and singular the rights and appurtenances thereto in any way belonging unto Grantee, and Grantee's successors and assigns forever; and Grantor does hereby bind itself and its successor and assigns to warrant and forever defend all and singular the Temporary Easement Property unto Grantee, its successor and assigns, against every person whomsoever lawfully claiming or to claim the same, or any part thereof

EXECUTED on the dates appearing in the acknowledgements below, however, to be effective on this ____ day of _____, 2026 (the "Effective Date").

AFTER RECORDING RETURN TO:

City of Aubrey
Attn: Leanne Wilson
107 S Main St
Aubrey TX 76227

GRANTOR:

Kenneth and Carolyn Wilson Living Trust

Printed Name: _____
Trustee

STATE OF TEXAS §
§
COUNTY OF _____§

BEFORE ME, the undersigned authority, on this day personally appeared _____, known to me to be one of the persons whose names are subscribed to the foregoing instrument and executed said instrument for the purposes and consideration therein expressed and, in the capacity, therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this_____ day of _____, 2026.

_____
Notary Public, State of Texas
My commission expires: _____

ACCEPTED:

City of Aubrey, Texas

By:

_____
Charles Kreidler, City Manager

STATE OF TEXAS §
§
COUNTY OF _____§

BEFORE ME, the undersigned authority, on this day personally appeared _____, known to me to be one of the persons whose names are subscribed to the foregoing instrument and executed said instrument for the purposes and consideration therein expressed and, in the capacity, therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this_____ day of _____, 2026.

_____
Notary Public, State of Texas
My commission expires: ___

LIENHOLDER:

By:_____
Printed Name:_____

STATE OF TEXAS §
§
COUNTY OF _____ §

BEFORE ME, the undersigned authority, on this day personally appeared _____, known to me to be the persons whose names are subscribed to the foregoing instrument; acknowledged to me that said person executed the same for the purposes and consideration therein expressed.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of _____, 2026.

_____
Notary Public, State of Texas
My Commission Expires: _____

Exhibit A
Temporary Easement Property

Kenneth & Carolyn Wilson Living Trust
11/25/2024

Parcel No 2
City of Aubrey – 2A-W4.1 Rockhill Water Well

EXHIBIT "A"

FIELD NOTE DESCRIPTION
TEMPORARY CONSTRUCTION EASEMENT
CITY OF AUBREY, TEXAS

Being a Variable Width Temporary Construction Easement, and being under, over and across a tract of land located in the Dennis Cowan Survey, Abstract 304, City of Aubrey, Denton County, Texas, being the same called 12.333 acre tract of land conveyed to Kenneth & Carolyn Wilson Living Trust, by deed recorded in Instrument Number 2023-5199, of the Official Public Records of Denton County, Texas (O.P.R.D.C.T), said Temporary Construction Easement being more particularly described as follows:

COMMENCING at a 1/2 inch iron rod (Controlling Monument (CM)) found on the common northeast corner of a called 1.450 acre tract of land conveyed to City of Aubrey, by deed recorded in Volume 2198, Page 535, of the Deed Records of Denton County, Texas (D.R.D.C.T), and the southeast corner of a called 8.522 acre tract of land conveyed to Sudhir Vemu tract, by deed recorded in Instrument Number 2021-169876, said iron rod being on the northwest right-of-way line of the Texas & Pacific Railroad (100' right-of-way);

THENCE, S 89°12'28" W, departing the northwest right-of-way line of said Texas & Pacific Railroad, and being along the common north line of said 1.450 acre City of Aubrey tract, and the south line of said Vemu tract, a distance of 105.86 feet to a 1/2 inch iron rod (CM) found, on the common southwest corner of said Vemu tract, and southeast corner of a called 7.00 acre tract of land, conveyed to 921 Rock Hill Properties LLC (Tract 2), by deed recorded in Instrument Number 2023-17514 (O.P.R.D.C.T);

THENCE, S 89°12'28" W, along the common south line of said 921 Rock Hill Properties LLC tract, and the north line of said 1.450 acre City of Aubrey tract, a distance of 128.51 feet to the POINT OF BEGINNING, said point being on the common northeast corner of said 12.333 acre Kenneth & Carolyn Wilson Living Trust tract, and the northwest corner of said 1.450 acre City of Aubrey tract, said point also being on the south line of said 7.00 acre 921 Rock Hill Properties LLC tract;

THENCE, departing the south line of said 7.00 acre 921 Rock Hill Properties tract, and being along the common lines of said 12.333 acre Kenneth & Carolyn Wilson Living Trust tract, and said 1.450 acre City of Aubrey tract, the following four (4) calls for course and distance;

1) S 23°39'14" W, a distance of 149.12 feet to a point for corner;

2) S 69°29'26" W, a distance of 51.52 feet to a point for corner, said point being the beginning of a curve to the left, having a central angle of 75 degrees 39 minutes 25 seconds, a radius of 50.00 feet, and being subtended by a chord bearing of North 38 degrees 37 minutes 14 seconds West, a chord distance of 61.33 feet;

3) Along said curve to left, an arc distance of 66.02 feet for corner;

4) S 88°12'28" W, a distance of 9.24 feet to a point for corner;

THENCE, N 23°36'50" E, departing the aforementioned common lines, and being across said 12.333 acre Kenneth & Carolyn Wilson Living Trust tract, a distance of 115.14 feet to a point for corner, said point being on the common north line of said 12.333 acre Kenneth & Carolyn Wilson Living Trust tract, and the south line of said 7.00 acre 921 Rock Hill Properties LLC tract;

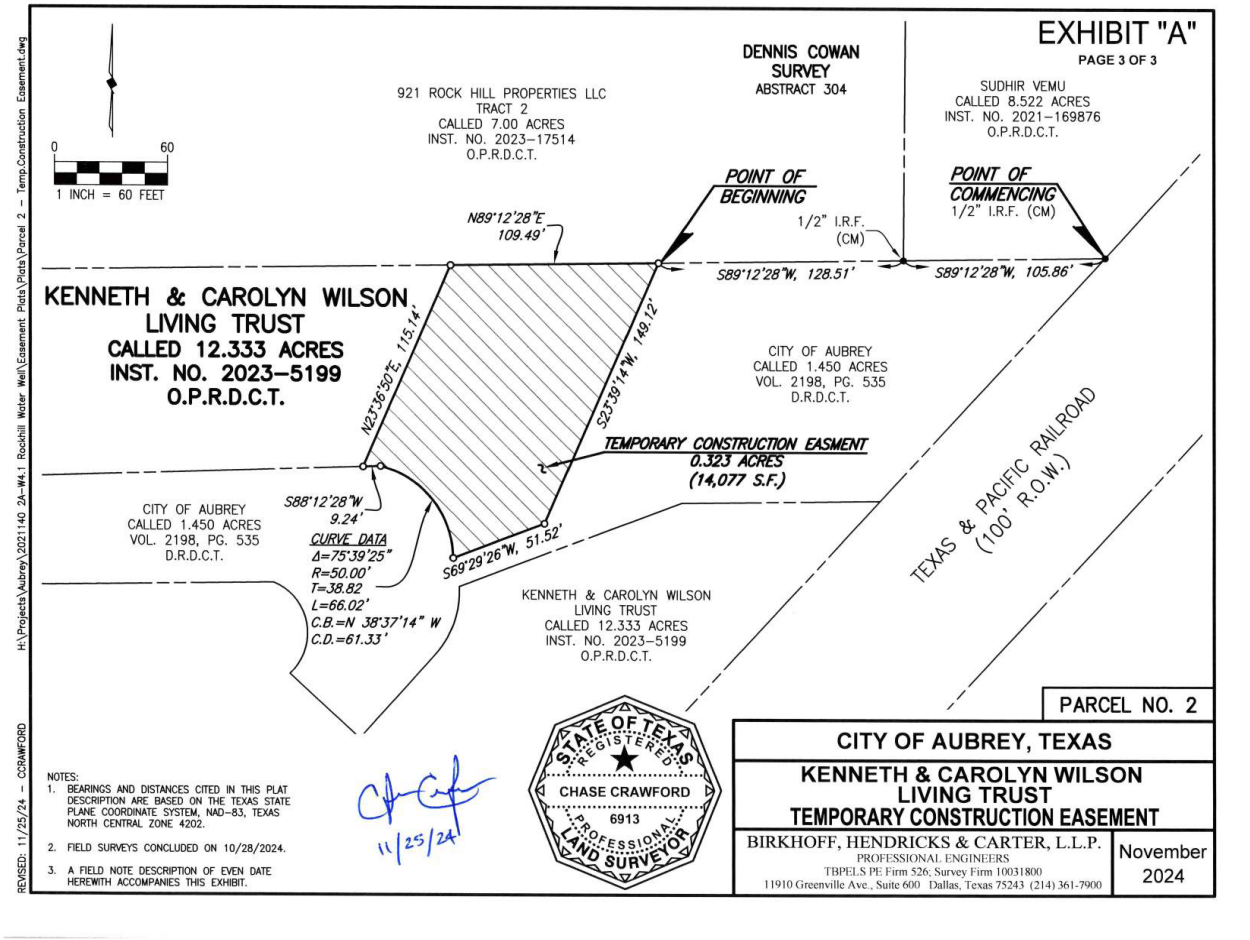
EXHIBIT "A"

THENCE, N 89°12'28" E, along the common north line of said 12.333 acre Kenneth & Carolyn Wilson Living Trust tract, and the south line of said 7.00 acre 921 Rock Hill Properties LLC tract, a distance of 109.49 feet to the POINT OF BEGINNING, said Variable Width Temporary Construction Easement containing 0.323 acre (14,077 square feet) of land, more or less.

Notes:

1. Bearings and Distances are based on the Texas State Plane Coordinate System, NAD-83, Texas North Central Zone 4202.
2. Field surveys concluded on 10/28/2024.
3. A graphic exhibit of even date herewith accompanies this field note description.

Chase Crawford. R.P.L.S.
Texas Registration No. 6913
Birkhoff, Hendricks & Carter, L.L.P.
TBPELS Firm No. 10031800
11910 Greenville Avenue, Suite 600
Dallas, Texas 75243
Phone 214-361-7900



TEMPORARY CONSTRUCTION EASEMENT

MEMORANDUM OF AGREEMENT

February 23rd, 2026

Kenneth and Carolyn Wilson Living Trust
c/o Kenneth Wilson and Rock Hill Properties, LLC
985 Rockhill Rd
Aubrey, TX 76227

RE: **City of Aubrey Sanitary Sewer Control Easement 2A and 2B and Temporary Construction Easement.**

Dear Mr. Wilson,

The negotiations to secure a Sanitary Control Easement (the Easement) from you have progressed to the point that you have indicated a willingness to sign the *City of Aubrey's Easement Document* in return for the assurances agreed to in this letter which is subject to the City of Aubrey's acceptance. It is in the best interests of you and the City of Aubrey (Grantee) to confirm this agreement in writing prior to execution of the Easement to avoid any possible misunderstanding as to the details of the transaction. This letter confirms that agreement.

The Easement rights being acquired have been explained by the City's right-of-way agent, Buddy Minett. In exchange for the aforementioned Sanitary Control Easements, and Temporary Construction Easement, the City of Aubrey agrees to the following, and no other promises, considerations or conditions have been signified or implied.

1) Compensation from the City of Aubrey in the amount of $10,000 in exchange for the Sanitary Control Easements (2A & 2B) totaling 2,000sf and a Temporary Construction Easement that expire 2 years after completion and acceptance of the project.
2) Construct improved road of asphalt or concrete with concrete curb and gutter and assign the name "Carolyn Drive (Private Drive)".
3) Construction to be substantially complete within 12 months of commencement.
4) Affected fencing to be repaired and/or replaced as needed to a condition equal to or better than currently exists.
5) Furnish and install temporary construction entrance and temporary drain culvert.
6) Replace or relocate water service line located in the future Carolyn Drive if depth is insufficient.

7) Remove and reset sign at entrance.

8) Remove 16’ gate at entrance to City water well.

9) City may remove or trim trees and other greenery as needed to facilitate construction.

10) Grantor shall execute the attached City of Aubrey Sanitary Control Easements.

11) Grantor shall execute a minor plat (attached) that re-configures the common property boundary lines between grantor and grantee, reconfigures the access to the City’s existing and proposed water well, and shows the dedicated Sanitary Control Easements on the face of the plat.

If this Memorandum of Agreement accurately reflects your expectations, please execute below and return to me for counter signature by the City of Aubrey.

Sincerely,

Buddy Minett
City of Aubrey – Right of Way Agent

ACCEPTED:
Landowner

_____

By: Date

ACCEPTED:
Landowner

_____

By: Date

ACCEPTED:
City of Aubrey

_____

By: Date

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approve a Professional Services Agreement between the MDD and Parkhill for Architecture and Engineering Services for MDD building project not to exceed $80,800, and authorize the City Manager to sign necessary documents.

Staff Contact
Christine Gossett, MDD Executive Director
cgossett@aubreytx.gov
940-440-9343

Summary
The Aubrey MDD Board approved entering into a Professional Services Agreement with Parkhill for Architectural and Engineering Services for the MDD Building Project. The project consists of services for programming, conceptual design, and site survey for the existing Aubrey MDD lot at 205-209 S. Main in downtown Aubrey.

The Aubrey MDD Strategic Plan goals include the development of downtown Aubrey's commercial district by developing more business spaces and enhancing tourism in order to attract consumers and visitors to the downtown district. The Aubrey MDD project would enhance business and tourism development in downtown Aubrey by providing a larger property with multiple tenant spaces. The multiple spaces and various uses would provide for growth and development of business in downtown Aubrey. The intention of the project would be to design a building that consists of retail/restaurant, office, and/or meeting space for current non-profit and municipal tenants, as well as new businesses/entrepreneurs.

Financial Summary
The cost for the professional architecture and engineering services is estimated at $80,800 for concept design, site survey, and reimbursable expenses that may be incurred.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, deny, or table) the Professional Services agreement.

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approve a professional services agreement with Kimley-Horn for site development services for the intersection of FM 2931 & Blackjack for an amount not to exceed $52,000, and authorize the City Manager to execute the agreement.

Staff Contact
Leanne Wilson, Assistant City Manager
lwilson@aubreytx.gov

Summary
This project includes the Blackjack Road Schematic Design from the intersection of FM 2931, approximately 1,400 feet east. The project is for the realignment of Blackjack Road to align with the City of Aubrey's future Fire Station No. 4 and Master Thoroughfare Plan. The scope of services includes on-call services, coordination and meetings, boundary verification, topographic survey, and schematic layouts.

Financial Summary
Funds are budgeted for Fire Sation No. 4 land development through the 2025 Bond.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table or deny) the professional services agreement.

Kimley»Horn

March 04, 2026

Ms. Leanne Wilson
Assistant City Manager
City of Aubrey
107 S. Main
Aubrey, Texas 76277

RE: ***Professional Services Agreement***
Blackjack Road Schematic Design
Aubrey, Texas

Dear Ms. Wilson:

Kimley-Horn and Associates, Inc. (Kimley-Horn or the "Consultant") is pleased to present the City of Aubrey (the "Client") with this letter Agreement for professional site development services for the above referenced project. The services provided in the letter Agreement shall adhere to the attached Standard Provisions. Our project understanding, scope of services, and fee are below.

PROJECT UNDERSTANDING

Kimley-Horn will provide the following services and tasks related to the Blackjack Road Schematic Design from the intersection of FM 2931, approximately 1,400 feet east. (the "Project"). The Project is for the realignment of Blackjack Road to align with the City of Aubrey's future Fire Station #4. The project is located at the intersection of Blackjack Road and FM 2931 in the City of Aubrey, Texas (the "City").

Other understandings and assumptions which this Agreement is based on include:

- This Agreement is for limited civil and surveying services for the Project and as described in the tasks below.
- Kimley-Horn scope of services does not include any final engineering plans for the construction of the Project. An amendment to this Agreement can be provided if the City wants to expand the Scope of Services.
- This Agreement assumes a drainage study will not be required. If it is determined that a drainage study will be required; Kimley-Horn can provide these services under a separate Agreement.
- This Agreement assumes a traffic signal design will not be required. If it is determined that traffic signal design will be required; Kimley-Horn can provide these services under a separate agreement.
- Kimley-Horn anticipates that additional tasks may be identified during the execution of the tasks outlined below. Any such additional tasks can be provided through an amendment to this Agreement.

SCOPE OF SERVICES

Task 1 – On-Call Services, Coordination, & Meetings (HR)

Kimley-Horn will provide general consulting and assistance as requested by the Client relating to the Due Diligence of the Project. On-call services consists of requests by the Client for Kimley-Horn services not specifically described elsewhere in the scope of this proposal for services associated with the Project.

Because the extent of our involvement is unknown at this time, we will perform this service on an hourly basis at our then current hourly rates. For budgeting purposes, we have projected our effort at approximately forty (40) hours depending on personnel.

Task 2 – Boundary Verification (LS)

Kimley-Horn will perform a boundary verification for use in preparing the exhibit and legal descriptions for right-of-way associated with the realignment of Blackjack Road. Not included is effort related to the reconciliation of errors and discrepancies, gaps, overlaps, or other issues that may be discovered during the verification process.

It is assumed the City will be able to secure access to the adjacent properties as needed to complete this task.

Task 3 – Topographic Survey (LS)

Simultaneously with Task 2, Kimley-Horn will prepare a topographic survey sufficient for the preparation of the Blackjack Road construction drawings. Survey shots will be taken at a minimum 50'x50' grid and will include delineation data for existing on-site ponds, tops and toes of slopes; flow lines of ditches, channels and streams, above ground appurtenances; property line profile with shots at generally 50' spacing; rim, flow lines, and invert shots of existing visible wastewater manholes and storm drains that will be extended or connected to, and top of pavement and top of curb shots for existing streets that will be widened or connected to.

Kimley-Horn will coordinate with the Client and utility providers for locates of existing buried facilities, and the survey will include horizontal mapping of the information provided.

Task 4 – Schematic Layout (LS)

Kimley-Horn will attend one meeting with the Client to discuss the vision and objectives of the roadway realignment project. Based on the direction from this meeting, Kimley-Horn will develop up to two (2) schematic layouts for the project and present them to the Client. The plans will illustrate the general scope, scale, and relationship of various design components.

It is assumed the schematic layout will consist of an arterial layout west of FM 2931 and a collector east of FM 2931. It is assumed one version will depict Blackjack Road shifted north to avoid the existing residences on the south side of Blackjack Road, and one version will maintain the existing Blackjack Road centerline, assuming these residences will be removed.

The schematic layout will illustrate proposed:

- Roadway alignment alternatives;
- Geometric design;
- Proposed intersections;
- Traffic control measures;
- Utility relocations or adjustments;

Kimley-Horn will attend one meeting with the Client to review the schematic plans. Based on input received during this meeting, Kimley-Horn will prepare one Final Schematic Design Plan of the selected alternative that will become the basis of further design efforts.

ADDITIONAL SERVICES

Any services not specifically provided for in the above scope will be billed as additional services and performed at Kimley-Horn's then-current hourly rates.

INFORMATION PROVIDED BY CLIENT

We shall be entitled to rely on the completeness and accuracy of all information provided by the Client. The Client shall provide all information requested by Kimley-Horn during the project, including but not limited to the following:

1. Permission and access to enter subject properties.
2. Executed copy of this agreement.

FEE SUMMARY

Kimley-Horn will provide the tasks described above summarized below. If the task is being provided for a Lump Sum (LS) amount, fees will be invoiced monthly based upon the percentage of services completed as of the invoice date. If the task is being provided on an Hourly (HR) basis, then actual hours will be invoiced for monthly in accordance with Kimley-Horn's current rate schedule.

Task 1	On-Call Services, Coordination, & Meetings	$	10,000	(HR)
Task 2	Boundary Verification	$	10,500	(LS)
Task 3	Topographic Survey	$	13,500	(LS)
Task 4	Schematic Design Plan	$	18,000	(LS)

Total Lump Sum Fee	**$**	**42,000.00**
Total Projected Hourly Fee	**$**	**10,000.00**
Total Projected Fee	**$**	**52,000.00**

FEE AND BILLING

Fees are established above. Expense and billing terms will be per the Agreement.

CLOSURE

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard Provisions, "Consultant" shall refer to Kimley-Horn and Associates, Inc., and "Client" shall refer to The City of Aubrey.

Please email all invoices to: lwilson@aubreytx.gov

If you concur in all the foregoing and wish to direct us to proceed with the services, please have authorized person(s) execute this Agreement in the spaces provided below and provide a signed copy back to us. We will commence services only after we have received a fully executed agreement. Fees and times stated in this Agreement are valid for sixty (60) days after the date of this letter.

To ensure proper set up of your projects so that we can get started, please complete and return with the signed copy of this Agreement.

Please contact me at (972) 731-2186 or thomas.fletcher@kimley-horn.com should you have any questions.

Sincerely,

Thomas L. Fletcher, P.E.
Senior Vice President

Frank G. Abbott, Jr., P.E.
Senior Vice President

Attachment – Standard Provisions

Agreed to on this _____day of _____, 2026

City of Aubrey

By: _____

_____
(Date)

_____
(Print or Type Name)

KIMLEY-HORN AND ASSOCIATES, INC.

STANDARD PROVISIONS

1) **Kimley-Horn's Scope of Services and Additional Services.** Kimley-Horn will perform only the services specifically described in this Agreement ("Services"). Any services that are not set forth in the scope of Services described herein will constitute additional services ("Additional Services"). If requested by the Client and agreed to by Kimley-Horn, Kimley-Horn will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay Kimley-Horn for any Additional Services an amount based upon Kimley-Horn's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.

2) **Client's Responsibilities**. In addition to other responsibilities herein or imposed by law, the Client shall:
   a. Designate in writing a person to act as its representative, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
   b. Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project and all standards of development, design, or construction.
   c. Provide Kimley-Horn all available studies, plans, or other documents pertaining to the project, such as surveys, engineering data, environmental information, etc., all of which Kimley-Horn may rely upon.
   d. Arrange for access to the site and other property as required for Kimley-Horn to provide its services.
   e. Review all documents or reports presented by Kimley-Horn and communicate decisions pertaining thereto within a reasonable time so as not to delay Kimley-Horn.
   f. Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary.
   g. Obtain any independent accounting, legal, insurance, cost estimating, and feasibility services required by Client.
   h. Give prompt written notice to Kimley-Horn whenever the Client becomes aware of any development that affects Kimley-Horn's services or any defect or noncompliance in any aspect of the project.

3) **Period of Services**. Unless otherwise stated herein, Kimley-Horn will begin work after receipt of a properly executed copy of this Agreement. This Agreement assumes conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that Kimley-Horn does not control. If such delay or suspension extends for more than six months, Kimley-Horn's compensation shall be renegotiated.

4) **Method of Payment.** Client shall pay Kimley-Horn as follows:
   a. Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by Kimley-Horn and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due under this or any other agreement within 30 days after Kimley-Horn's transmittal of its invoice, Kimley-Horn may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid.
   b. The Client will remit all payments electronically to:
      Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
      Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
      Account Number: 2073089159554
      ABA#: 121000248
   c. The Client will send the project number, invoice number and other remittance information by e-mail to payments@kimley-horn.com at the time of payment.
   d. If the Client relies on payment or proceeds from a third party to pay Kimley-Horn and Client does not pay Kimley-Horn's invoice within 60 days of receipt, Kimley-Horn may communicate directly with such third party to secure payment.
   e. If the Client objects to an invoice, it must advise Kimley-Horn in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due.
   f. If Kimley-Horn initiates legal proceedings to collect payment, it shall recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings. Such expenses shall include the cost, at Kimley-Horn's normal hourly billing rates, of the time devoted to such proceedings by its employees.
   g. The Client agrees that the payment to Kimley-Horn is not subject to any contingency or condition. Kimley-Horn may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of Kimley-Horn to collect additional amounts from the Client.

5) **Use of Deliverables.** All documents, data, and other deliverables prepared by Kimley-Horn are related exclusively to the services described in this Agreement and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use or reuse by the Client or others on extensions of

this project or on any other project. Any modifications by the Client to any of Kimley-Horn's deliverables, or any reuse of the deliverables without written authorization by Kimley-Horn will be at the Client's sole risk and without liability to Kimley-Horn, and the Client shall indemnify, defend and hold Kimley-Horn harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. Kimley-Horn's electronic files and source code remain the property of Kimley-Horn and shall be provided to the Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the deliverables prepared by Kimley-Horn, the hardcopy shall govern.

6) **Intellectual Property.** Kimley-Horn may use or develop its proprietary software, patents, copyrights, trademarks, trade secrets, and other intellectual property owned by Kimley-Horn or its affiliates ("Intellectual Property") in the performance of this Agreement. Intellectual Property, for purposes of this section, does not include deliverables specifically created for Client pursuant to the Agreement and use of such deliverables is governed by section 5 of this Agreement. Unless explicitly agreed to in writing by both parties to the contrary, Kimley-Horn maintains all interest in and ownership of its Intellectual Property and conveys no interest, ownership, license to use, or any other rights in the Intellectual Property to Client. Any enhancements of Intellectual Property made during the performance of this Agreement are solely owned by Kimley-Horn and its affiliates. If Kimley-Horn's services include providing Client with access to or a license for Kimley-Horn's (or its affiliates') proprietary software or technology, Client agrees to the terms of the Software License Agreement set forth at https://www.kimley-horn.com/khts-software-license-agreement ("the License Agreement") which terms are incorporated herein by reference.

7) **Opinions of Cost.** Because Kimley-Horn does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to costs, including but not limited to the costs of construction and materials, are made solely based on its judgment as a professional familiar with the industry. Kimley-Horn cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. Kimley-Horn's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.

8) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, or upon thirty days' written notice for the convenience of the terminating party. Kimley-Horn shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by Kimley-Horn as a result of such termination.

9) **Standard of Care.** The standard of care applicable to Kimley-Horn's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by Kimley-Horn's performance of services, and it is agreed that Kimley-Horn is not a fiduciary with respect to the Client.

10) **LIMITATION OF LIABILITY.** IN RECOGNITION OF THE RELATIVE RISKS AND BENEFITS OF THE PROJECT TO THE CLIENT AND KIMLEY-HORN, THE RISKS ARE ALLOCATED SUCH THAT, TO THE FULLEST EXTENT ALLOWED BY LAW, AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS AGREEMENT OR THE EXISTENCE OF APPLICABLE INSURANCE COVERAGE, THAT THE TOTAL LIABILITY, IN THE AGGREGATE, OF KIMLEY-HORN AND KIMLEY-HORN'S OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS TO THE CLIENT OR TO ANYONE CLAIMING BY, THROUGH OR UNDER THE CLIENT, FOR ANY AND ALL CLAIMS, LOSSES, COSTS, ATTORNEYS' FEES (INCLUDING ATTORNEYS' FEES OTHERWISE RECOVERABLE UNDER TEX. CIV. PRAC. & REM. CODE § 38.001), OR DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATED TO THE SERVICES UNDER THIS AGREEMENT FROM ANY CAUSES, INCLUDING BUT NOT LIMITED TO, THE NEGLIGENCE, PROFESSIONAL ERRORS OR OMISSIONS, STRICT LIABILITY OR BREACH OF CONTRACT OR ANY WARRANTY, EXPRESS OR IMPLIED, OF KIMLEY-HORN OR KIMLEY-HORN'S OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS, SHALL NOT EXCEED TWICE THE TOTAL COMPENSATION RECEIVED BY KIMLEY-HORN UNDER THIS AGREEMENT OR $50,000, WHICHEVER IS GREATER. HIGHER LIMITS OF LIABILITY MAY BE NEGOTIATED FOR ADDITIONAL FEE. THIS SECTION IS INTENDED SOLELY TO LIMIT THE REMEDIES AVAILABLE TO THE CLIENT OR THOSE CLAIMING BY OR THROUGH THE CLIENT, AND NOTHING IN THIS SECTION SHALL REQUIRE THE CLIENT TO INDEMNIFY KIMLEY-HORN.

11) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.

12) **Construction Costs.** Under no circumstances shall Kimley-Horn be liable for extra costs or other consequences due to changed or unknown conditions or related to the failure of contractors to perform work in accordance with the plans and specifications. Kimley-Horn shall have no liability whatsoever for any costs arising out of the Client's decision to obtain bids or proceed with construction before Kimley-Horn has issued final, fully approved plans and specifications. The Client

acknowledges that all preliminary plans are subject to substantial revision until plans are fully approved and all permits obtained.

13) **Certifications.** All requests for Kimley-Horn to execute certificates, lender consents, or other third-party reliance letters must be submitted to Kimley-Horn at least 14 days prior to the requested date of execution. Kimley-Horn shall not be required to execute certificates, consents, or third-party reliance letters that are inaccurate, that relate to facts of which Kimley-Horn does not have actual knowledge, or that would cause Kimley-Horn to violate applicable rules of professional responsibility.

14) **Dispute Resolution.** All claims arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the American Arbitration Association as a condition precedent to litigation. Any mediation or civil action by Client must be commenced within one year of the accrual of the cause of action asserted but in no event later than allowed by applicable statutes.

15) **Hazardous Substances and Conditions.** Kimley-Horn shall not be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Kimley-Horn's services will be limited to analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. Kimley-Horn will notify the Client of unanticipated hazardous substances or conditions of which Kimley-Horn actually becomes aware. Kimley-Horn may stop affected portions of its services until the hazardous substance or condition is eliminated.

16) **Construction Phase Services.**
   a. If Kimley-Horn prepares construction documents and Kimley-Horn is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against Kimley-Horn in any way connected thereto.
   b. Kimley-Horn shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, equipment maintenance and inspection, sequence, schedule, safety programs, or safety practices, nor shall Kimley-Horn have any authority or responsibility to stop or direct the work of any contractor. Kimley-Horn's visits will be for the purpose of observing construction and reporting to the Client whether the contractors' work generally conforms to the construction documents prepared by Kimley-Horn. Kimley-Horn neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.
   c. Kimley-Horn is not responsible for any duties assigned to it in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and its means and methods; that the contractor shall indemnify the Client and Kimley-Horn for all claims and liability arising out of job site accidents; and that the Client and Kimley-Horn shall be made additional insureds under the contractor's general liability insurance policy.

17) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and Kimley-Horn, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and Kimley-Horn. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by Kimley-Horn, without the written consent of Kimley-Horn. Kimley-Horn reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If Kimley-Horn exercises this right, Kimley-Horn will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.

18) **Confidentiality.** The Client consents to the use and dissemination by Kimley-Horn of photographs of the project and to the use by Kimley-Horn of facts, data and information obtained by Kimley-Horn in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, Kimley-Horn shall use reasonable care to maintain the confidentiality of that material.

19) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State of Texas. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements, or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by Kimley-Horn. If Client requires Kimley-Horn to register with or use an online vendor portal for payment or any other purpose, any terms included in the registration or use of the online vendor portal that are inconsistent or in addition to these terms shall be void and shall have no effect on Kimley-Horn or this Agreement. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approve submission of the Texas Public Libraries Annual Report and Application for Accreditation for Local Fiscal Year 2025.

Staff Contact
Brittany McLain, Library Manager
bmclain@aubreytx.gov
940-365-9162

Summary
The Texas Public Libraries Annual Report and Application for Accreditation are submitted annually to the Texas State Library and Archives Commission (TSLAC) as part of the library's accreditation process. Accreditation provides important benefits, including eligibility for state grant funding, access to TexShare databases, and interlibrary loan services.

The library meets all requirements for accreditation for Local Fiscal Year 2025. Staff recommends approval of the Annual Report and Application for Accreditation.

Financial Summary

Staff Recommended Action
Approve

Staff Recommended Motion
I move to (approve/approve with conditions/deny) the report.

TEXAS PUBLIC LIBRARIES
ANNUAL REPORT
FOR LOCAL FISCAL YEAR 2025

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

This report is due to the Texas State Library and Archives Commission (TSLAC) by March 31, 2026, to allow staff enough time to process all reports. All information must be submitted online by the end of April.

The Texas State Library and Archives Commission (TSLAC) uses this report for library accreditation purposes and to collect data to compare libraries on local, statewide, and national levels. It is seen and used by researchers as well as policymakers at all levels of government. Accreditation-related questions are marked within the questionnaire (♦). Libraries meeting the minimum accreditation standards are eligible for federal funding opportunities through TSLAC.

Definitions are important to ensure comparability of data from different libraries and states. Please refer to the definitions as you complete this survey.

Answer ALL questions. Estimates are important if exact amounts are not available.

All questions relate to the library's **local fiscal year 2025**: the year that ended in calendar year 2025 and included **January 1, 2025**. If there was a change in the fiscal year, please contact accreditation staff to update that information. **All information must be entered into Texas LibPAS**, the online data collection portal, at https://tx.countingopinions.com/.

Texas State Library and Archives Commission
Library Development and Networking (LDN)
Accreditation and Statistics Staff
accreditation@tsl.texas.gov
512-463-5465, or toll free in Texas 800-252-9386

SECTION 1: LIBRARY CONTACT INFORMATION - Central/Administrative Library

This section requests information for contacting the library, its staff, board, and friends group. The information you submit on this form is Public Information, https://www.tsl.texas.gov/agency/customer/pia.html. In addition, the information being entered may be subject to interception via common Internet tools. Please read our Web Policies and Disclaimers, https://www.tsl.texas.gov/landing/webpolicies.html.

NOTE: In the online form, contact questions in 1.1 through 1.21 have been prefilled and locked. You will not be able to change the data. If changes need to be made to these questions, contact accreditation staff at accreditation@tsl.texas.gov or add an explanation in the Note box.

1.1 Library Name	Aubrey Area Library	**1.2** County	Denton
The local fiscal year covered by this report **1.3** Start	10/1/2024	**1.4** End	9/30/2025
226 Countryside Dr	Aubrey	76227 -	6299
1.5 Mailing Address - Street	**1.6** Mailing City	**1.7** Mailing Zip	**1.8** (Zip)+4
226 Countryside Dr	Aubrey	76227 -	6299
1.9 Physical/Shipping address - Street	**1.10** City	**1.11** Zip	**1.12** (Zip)+4

♦ **1.13** Published Phone Number: Yes ☑ / No ☐ — **1.14** Phone number: 9403659162 (Area Code / Phone Number)

An accredited library must have a published phone number. This can be on a website or other publicly available resource.

Brittany	McLain
1.15 First Name: Library Director/Head Librarian	**1.16** Last Name: Library Director/Head Librarian
bmclain@aubreytx.gov	aubreyarealibrary@gmail.com
1.17 Director's Email Address	**1.18** Library General Email Address

♦ Accreditation-related question

NOTE: The information you submit on this form is Public Information: https://www.tsl.texas.gov/agency/customer/pia.html. In addition, the information being entered may be subject to interception via common Internet tools. Business email addresses are not considered confidential under the Texas Public Information Act. To help ensure your privacy, always enter your business email address rather than your personal email address when such an address is requested. Please read our Web Policies and Disclaimers: https://www.tsl.texas.gov/landing/webpolicies.html.

♦**1.19** Does the library have a website?	Yes ✔	No

An accredited library must have a website. If the library does not have a website, or if the URL (web address) has changed, please contact LDN staff. Social media sites, such as Facebook, are not sufficent for this purpose.

1.20 Website URL	https://www.aubreytx.gov/190/Public-Library

1.21 Is the information provided in 1.1 through 1.20 correct?	Yes ✔	No

In the online form, contact questions in the section 1.1 through 1.20 have been prefilled and locked. You will not be able to change the data. Please contact accreditation staff at accreditation@tsl.texas.gov if changes need to be made to these questions, or add an explanation in the Note box online.

Contact information on the person who completed this report

Brittany	McLain	bmclain@aubreytx.gov
1.22 Contact First Name	**1.23** Contact Last Name	**1.24** Contact Email

Library Advisory Board Information. Leave blank if there is no Advisory Board.

Sarah	Croswell
1.25 Board Chair First Name	**1.26** Board Chair Last Name

Friends' Group Information. Leave blank if there is no Friends' Group.

NA	NA
1.27 Friends' President First Name	**1.28** Friends' President Last Name

SECTION 2: LIBRARY OUTLETS

This section requests information on public service outlets. *Report figures as of the last day of the fiscal year* . If there is a new branch, but it was not open for business before the end of the library's local fiscal year, it should not be included on this report. Contact accreditation staff if there have been any changes.

2.1 Number of Branch Libraries: 0

Administered from a central unit, branch libraries are auxiliary units that have at least all of the following:

- separate quarters
- paid staff
- an organized collection of library materials
- Regularly scheduled hours for being open to the public

2.2 Number of Bookmobiles: 0

A bookmobile is a traveling branch library and has at least all of the following:

- a truck or van that carries an organized collection of library materials
- paid staff
- regularly scheduled hours for being open to the public (bookmobile stops).

If the library has added a bookmobile for the last local fiscal year, please contact accreditation staff so it can be added into the online portal and agency directories.

Facility Information

2.3 In what year was the current library facility originally built? Put approximate year/decade if actual date is not known.	*Prefilled in online form if available.*	2006

♦ Accreditation-related question

2.4	Square Footage of the Main Library This is the area on all floors enclosed by the outer walls of the library. Include all areas occupied by the library, including those areas off-limits to the public. Include areas shared with another agency or agencies if the library has use of that area.	*Prefilled in online form*	14,000	square feet
2.5	Renovations, Expansions, New Construction Has the main library building been renovated or expanded, or had new construction completed within the period covered by this report? Report structural changes only.		Yes	No ✓
2.6	In what year did the most recent major renovation or remodel occur? (If applicable) *Prefilled in online form if available.*			-1
2.7	Rate the current facility in meeting the needs for public service.	Poor	Adequate	Good ✓
2.8	Are there plans in progress to undergo major modifications to the facility within the next three years?		Yes	No ✓
2.9	Is more than half of the computer network hardware in this facility three years or older?		Yes	No ✓
2.10	Are there plans in progress to upgrade the network/cabling/technology within the facility within the next three years?		Yes	No ✓

SECTION 3: EXPENDITURES

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS

Local accounting practice guides whether a particular expense is classified as operating or capital expense.

- Report only **actual expenditures.** Do not include the value of donated items and estimates.
- Include only grant funds directly spent by the library. Do not include expenditures made on the library's behalf by another entity.
- If available, include major operating costs (e.g., salaries, benefits) paid by other authorized agencies.
- Report actual expenditures from all revenue sources, including state, federal, Friends' group contributions, and foundation funding.
- **Answer every question.** Enter "0" if an item does not apply. If you need to estimate, please use a standard methodology for doing so and add an explanation in the Notes field.

If you have questions, please contact accreditation staff at accreditation@tsl.texas.gov.

Library Operating Expenditures

Operating expenditures are the current and recurrent costs necessary to support the provision of library services. Significant costs, especially benefits and salaries, that are paid by other taxing agencies (government agencies with the authority to levy taxes) "on behalf of" the library may be included if the information is available. Only such funds that are supported by expenditure documents (such as invoices, contracts, payroll records, etc.) at the point of disbursement should be included.

Any operating expenditure not covered by **Staff** or **Collection Material Expenditures** should be reported in question **3.8**, **Other Operating Expenditures**.

Staff Expenditures

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS

3.1 Salaries and Wages Expenditures — $302,309

This includes salaries and wages for all library staff (including plant operations, security, and maintenance staff) for the fiscal year. Include salaries and wages before deductions but exclude employee benefits. Include longevity, merit, and other funds paid directly to employees. Do not report salaries paid by an outside entity or employees paid under a training program administered through another entity.

3.2 Employee Benefits Expenditures — $88,366

These are the benefits outside of salary and wages paid and accruing to employees (including plant operations, security, and maintenance staff), regardless of whether the benefits or equivalent cash options are available to all employees. Include amounts for direct paid employee benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, worker's compensation, tuition, and housing benefits.

3.3 Total Staff Expenditures *Sum of 3.1 and 3.2* — $390,675

3.3a Staff expenditures from non-local sources of funding — $0

Of library staff expenditures, how much was provided from non-local grant funding? Non-local funds include Tocker Foundation, TSLAC (competitive grants, ILL reimbursement and Family Place funding), Dollar General, Hancher Foundation, Texas Book Festival, NEA, or similar sources outside of the library's home county. Enter "0" if all funding was from local sources.

3.3b Local funds used for library staff expenditures *Difference between 3.3 and 3.3a* — $390,675

Collection Material Expenditures

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS

3.4 Print Materials Expenditures — $23,577

Report all operating expenditures for these print materials: books, current serial subscriptions, government documents, and any other print acquisitions.

3.5 Electronic Materials Expenditures — $16,292

Report all operating expenditures for electronic (digital) content. Include expenditures for electronic content for which the library has acquired permanent or temporary access rights. Include fees paid to platforms that provide licensed content.

Electronic content can be accessed online from an electronic device. Types of electronic content include electronic materials (e-books, e-serials, e-audio, e-video), research databases, online learning platforms, reference tools, scores, maps, and pictures in electronic or digital format.

*NOTE: Expenditures for computer software used to support library operating or to link to external networks, including the Internet, are reported under **3.8** , Other Operating Expenditures.TexShare participation fees are also reported in question **3.8** .*

3.6 Other Physical Materials Expenditures — $2,510

Report all operating expenditures for other physical materials, such as microform, audio and video physical units, DVD, circulating portable electronic devices, and materials in new formats

♦ Accreditation-related question

3.7	Total Library Collection Expenditures	*Sum of 3.4, 3.5, 3.6*	$42,379
3.7a	Collection Material expenditures from non-local sources of funding	$0	
	Of these expenditures, how much was from non-local grant funding? Non-local funds include Tocker Foundation, TSLAC (competitive grants, ILL reimbursement and Family Place funding), Dollar General, Hancher Foundation, Texas Book Festival, NEA, or similar sources outside of the library's home county. Enter "0" if all funding was from local sources.		
3.7b	Local funds used for library collection material expenditures This amount will be reported in Question **4.1.**	*Difference between 3.7 and 3.7a*	$42,379
3.8	Other Operating Expenditures		$171,962
	This includes all expenditures other than those reported for Total Staff Expenditures Question 3.3 and Total Collection Expenditures Question 3.7. Include expenses such as binding, supplies, repair or replacement of existing furnishings and equipment; and costs of computer hardware and software used to support library operations or to link to external networks, including the Internet. Report contracts for services, such as costs for operating and maintaining physical facilities, and fees paid to a consultant, auditor, architect, attorney, etc. *Include fees paid to the TexShare database program.*		
3.8a	Other Operating Expenditures from non-local sources of funding	$0	
	Of these expenditures, how much was from non-local grant funding? Non-local funds include Tocker Foundation, TSLAC (competitive grants, ILL reimbursement and Family Place funding), Dollar General, Hancher Foundation, Texas Book Festival, NEA, or similar sources outside of the library's home county. Enter "0" if all funding was from local sources.		
3.8b	Local funds used for other library operating expenditures	*Difference between 3.8 and 3.8a*	$171,962
3.9	Total Direct Library Operating Expenditures	*Sum of 3.3, 3.7, 3.8*	$605,016
3.9a	Total expended from non-local grant funding. *Sum of 3.3a, 3.7a, 3.8a*	$0	
3.9b	Local funds used for library operating expenditures. *Sum of 3.3b, 3.7b, 3.8b.*		$605,016
	NOTE: This amount, plus 3.10, Indirect Costs (if needed), is reported in Question 4.2.		
3.10	Indirect Costs (if needed to meet maintenance of effort)	Documentation Required*	$0
	This should only be reported when a library has failed to meet the maintenance of effort (MOE) requirement for accreditation in the state library system. If included, the expense must be documented by the local government entity that provided the service, and the document must be submitted to the state library with a signature from a government official with fiscal authority.		
	An indirect cost is a cost incurred for a normal library operating expenditure that is not assigned to the library's budget, but paid for by a local government agency *on behalf of the library* . If you plan to report indirect expenditures please contact accreditation staff at accreditation@tsl.texas.gov.		
	Capital Expenditures are included in question 3.12.		
	**NOTE: Include documented Indirect Costs (question 3.10) only when necessary to meet the average of expenditures for the maintenance of effort (MOE) requirement. Contact accreditation staff for additional information at accreditation@tsl.texas.gov.*		
3.11	Total Library Operating Expenditures	*Sum of 3.9, 3.10*	$605,016

♦ Accreditation-related question

3.12 Capital Expenditures $0

This amount should never be included in any of the questions in **Section 4.** This should be reported in sources of funds the Capital Revenue part of **Section 5.**

Do not include Operating Expenditures reported above. Local accounting practice guides whether a particular expense is classified as operating or capital expense.

Report major capital expenditures (the acquisition of or additions to fixed assets). Examples include expenditures for (a) site acquisitions; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial book stock for new buildings, building additions, or building renovations; (e) library automation systems; (f) new vehicles; and (g) other one-time major projects. Include federal, state, local, or other revenue used for major capital expenditures. Only funds that are supported by expenditure documents (e.g., invoices, contracts, payroll records, etc.) at the point of disbursement should be included. Estimated costs are not included. Do not include expenditures for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation

SECTION 4: LOCAL FINANCIAL EFFORT

This section contains questions which will help determine whether the library meets the minimum accreditation criteria. Local Operating Expenditures, question 4.2, is used in determining whether a library has met the maintenance of effort (MOE) criteria.

In the online form, questions 4.1 and 4.2 are calculated fields. They will reflect the total expenditures, less any non-local and/or grant funding.

♦ **4.1** Local expenditures on collections *Equal to 3.7b* $42,379

This is the amount of Total Collection Expenditures (question 3.7) paid for with city, library district, county, school district, and other local revenue sources. This amount is included in the amount reported in question 4.2, Local Funds Expenditures. This amount may be the same as Total Collection Expenditures.

♦ **4.2** Local funds used for library operating expenditures *Sum of 3.9b and 3.10* $605,016

This amount is the total library operating expenditures from local funds. This amount, which may equal the amount reported in question 3.11, is used to determine whether a library meets the Maintenance of Effort (MOE) criterion. Include any reported indirect costs.

♦ **4.3** Local government funds used for library operating expenditures $520,495

This is the amount reported in Total Library Operating Expenditures, question 3.11, expended from local government revenue: funds spent for total operating purposes paid for with city, library district, county, or school district revenue sources. This amount is included in the amount reported in question **4.2**, Local Funds Expenditures. As this is based on actual expenditures, it should not be greater than the amounts totaled in **3.11, 4.2, or 5.4**. Include any reported indirect costs.

Do not include expenditures from non-local grant sources such as Tocker Foundation, Dollar General, Hancher Foundation, Texas Book Festival, NEA, or similar sources outside of the library's home county. **Do not include** expenditures from other local sources reported below, such as donations, fines, fees, friends group funds, memorials or similar sources.

SECTION 5: REVENUE

Library Revenue by Source

Report revenue received by the library used for the current and recurrent costs of operation. Include federal, state, local, or other grants. DO NOT include revenue for major capital expenditures, contributions to endowments, other extraordinary items. Do not report revenue unavailable for use by the library such as fines or funds unspent from previous fiscal years. Do not include the value of any contributed or in-kind services or the value of any gifts and donations, library fines, fees, or grants in the local government revenue questions.

The total funds reported as Library Revenue will not necessarily equal the total of Library Expenditures reported. Do not report grant funds spent on behalf of this library by another entity. Do not report salary revenue if the library did not pay the salary, as in the case of employees paid under a training program administered by another entity.

Do not include indirect costs.

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS

Local Government Revenue used for Operating Expenditures

All tax and nontax receipts appropriated by the the local government entity to the public library and available for the purpose of operating expenditures by the public library. Do not include the value of any contributed or in-kind services or the value of any gifts and donations, library fines, fees, or grants in the local government revenue questions. Include any revenue received from other cities, reported in 5.18 and 5.19.

Do not include revenue for major improvements such as construction, renovation, endowment fund deposits, other extraordinary items. Do not report revenue unavailable for use by the library such as fines or funds unspent from previous fiscal years.

5.1	City, Cities, or Library District Revenue used for operating expenditures. Include any funds reflected in 5.18 and 5.19.	$520,495	
5.2	County or Counties Revenue used for operating expenditures. Include any funds reflected in 5.18 and 5.19.	$31,400	
5.3	School District Revenue used for operating expenditures.	$0	
5.4	Local Government Operating Revenue *Sum of 5.1, 5.2, 5.3*		$551,895

If this amount is less than the amount reported in question **4.3, Local Government Expenditures**, please provide an explanation in the note box in the online form.

5.5 State Revenue used for Operating Expenditures $0

Record the source of funds in the Notes box. All revenue from funds collected by the State and distributed directly to this library for expenditure by the library for operating costs.

NOTE: Only certain funds received directly from TSLAC, notably Family Place supplies and Texas Reads grants are reported in 5.5. Competitive grant programs and ILL Reimbursements are reported in ***5.6, Federal Operating Revenue.***

Specify the sources of those funds. Record the source of funds in the Note box in the online form.

5.6	Federal Revenue used for Operating Expenditures Record the source of funds in the Note box. Include all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the state. Include competitive grants and ILL reimbursement funds received directly from TSLAC that were used for library operating expenditures. Specify the sources of those funds. Record the source of funds in the Note box in the online form. **E-rate reimbursements are not included in this survey.**	$0
5.7	Foundation and Corporate Grant Revenue used for Operating Expenditures Include cash grants from private foundations or corporations used for the purpose of library operating costs by the public library. Specify the sources of those funds. Record the source of funds in the Note box in the online form.	$0
5.8	Other Local Sources of Revenue used for Operating Expenditures Report all revenue other than that reported in any of the other revenue categories used for operating costs, such as interest, fines, donations from individuals or friends groups. Include monetary gifts and donations from individuals. **Do not** include the value of any contributed services or the value of any non-monetary gifts and donations. Sources should be from entities within the library's home county.	$53,121
5.9	Total Revenue Used for Library Operating Expenditures *Sum of 5.4 through 5.8*	$605,016

Revenue Used for Major Capital Expenditures

Report revenue to be used for major capital expenditures, by source of revenue. Include funds received for (a) site acquisition; (b) new buildings; (c) additions to or renovation of library buildings; (d) furnishings, equipment, and initial collections (all types) for new buildings, building additions, or building renovations; (e) computer hardware and software used to support library operations, to link to networks, or to run information products; (f) new vehicles; and (g) other one-time major projects. Exclude revenue for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. Do not include revenue passed through to another agency, such as fines, or funds unspent from previous fiscal years ("carryover").

Do not report revenue that has already been reported as Operating Revenue, questions 5.1-5.9.

Local Government Revenue used for Capital Expenditures

5.10	City, Cities, or Library District Revenue used for major capital expenditures. Include revenue from other cities, from question 5.19.	$0
5.11	County or Counties Revenue used for major capital expenditures. Include revenue from other counties, as calculated in question 5.19.	$0
5.12	School District Revenue used for major capital expenditures.	$0
5.13	State Revenue used for Capital Expenditures Record the source of funds in the Notes box. All revenue from funds collected by the State and distributed directly to this library for expenditure by the library for capital expenditures. Any funds received directly from TSLAC, including competitive grant funds should be reported in question 5.14, Federal Capital Revenue. Specify the sources of those funds. Record the source of funds in the Note box in the online form.	$0

♦ Accreditation-related question

5.14 Federal Revenue used for Capital Expenditures $0

Record the source of funds in the Note box. Include all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the state.
Include funds received directly from TSLAC, including competitive grants funds used for capital expenditures.

Specify the sources of those funds. Record the source of funds in the Note box in the online form.
Do not include any E-rate reimbursements.

5.15 Foundation and Corporate Grant Revenue used for Capital Expenditures $0

Include cash grants from private foundations or corporations used for the purpose of library major capital costs by the public library, whether or not expended.
Specify the sources of those funds. Record the source of funds in the Note box in the online form.

5.16 Other Local Sources of Revenue used for Capital Expenditures $0

Report all revenue other than that reported in any of the other revenue categories used for major capital costs, such as interest, fines, donations from individuals or friends groups. Include monetary gifts and donations from individuals.
Do not include the value of any contributed services or the value of any non-monetary gifts and donations.
Sources should be from entities within the library's home county or legal service population area.

5.17 Total Revenue Used for Library Capital Expenditures *Sum of 5.10 through 5.16* $0

***Skip** the following section if the library did <u>not</u> receive funds from a city or county government <u>outside</u> of the one in which the library is located. **Include** any funding reported in local government revenue above.*

Accuracy in this section is essential, as funding from non-local governmental entities impacts the library's population assignment.

Skip this section if the library only received funds from local county.

5.18 Government Revenue Sources Outside Local City or County

If funds were received from **<u>government</u>** entities outside of the local area, then list the appropriate cities or counties separately and indicate the total of the funds received from each. Make certain these totals are reflected in the local government revenue section, questions 5.1, 5.2, 5.13, 5.14.

City or County Providing Funds (outside home county)	Amount
5.19 Total Amount Received	

Include these totals in local government revenue section above.

♦ Accreditation-related question

SECTION 6: LIBRARY COLLECTION

This section collects data on selected types of materials. It does not cover all materials for which expenditures are reported in the **Collection Materials Expenditures** questions, totaled in **3.7**.

Unless otherwise indicated, report for each item and physical unit the amount held at the end of the fiscal year. Physical units are volumes, items, or pieces.

Report only items that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required. Do not include items freely available without monetary exchange. Do not include items that are permanently retained by the patron; count only items that have a set circulation period where it is available for their use. Count electronic materials at the administrative entity level; do not duplicate numbers at each branch.

	Yes	No
♦ **6.1** Library Catalog	✔	

An accredited library must have a catalog of its holdings available to the public that is searchable electronically, at a minimum by author, title, and subject.

	Yes	No
♦ **6.2** Collection has 1% published in last five years	✔	

An accredited Texas public library must have at least 1% of total items collection published within the last five years. Example: for a library reporting 20,000 items in 6.14, 200 titles have been published in or after 2020.

Physical Material Counts

6.3 Books in Print	Number of volumes, items or physical units	21,563

Books are non-serial printed publications (including music scores or other bound forms of printed music, and maps) that are bound in hard or soft covers, or in loose-leaf format. Include non-serial government documents. Report the number of physical units, including duplicates. Books packaged together as a unit, such as a 2-volume set, and checked out as a unit are counted as one physical unit. Do not include unbound sheet music. Do not count uncataloged paperbacks.

6.4 Audio Materials — Physical format	Number of items or physical units	161

These are materials circulated in a fixed, physical format on which sounds only are stored recorded and that can be reproduced played back mechanically, electronically, or both. Include records, audiocassettes, audio cartridges, audio discs including audio CDs, audio reels, talking books, and other sound recordings stored in a fixed, physical format. Items packaged together as a unit, such as two audiocassettes for one recorded book, and checked out as a unit are counted as one physical item. **Do not include downloadable electronic audio files.**

6.5 Video Materials - Physical Format	Number of items or physical units	1,758

These are materials circulated in a fixed, physical format on which moving pictures are recorded, with or without sound. Electronic playback reproduces pictures, with or without sound, using a television receiver or computer monitor. Video formats may include tape (VHS), DVD, and CD. Items packaged together as a unit, such as two video cassettes or DVDs for one movie and checked out as a unit are counted as one physical item. **Do not include downloadable electronic video files.**

6.6 Other Circulating Non-traditional Physical Items	Number of items checked out as physical units	70

Report a single figure that includes the following: all circulating physical items **other than** print books (6.3) physical audio units (6.4), physical video units (6.5), and serials. These are materials in a fixed, physical format available for use outside the library. These can include a variety of items types, such as wi-fi hotspots, sewing machines, cake pans, tools, etc.
Report the number of units, including duplicates. Items packaged together as a unit (such as a set of cookie cutters) and checked out as a unit are counted as one physical unit.

Note types of non-traditional items available for circulation:

6.7 Total Physical Items in Collection	*Sum of 6.3, 6.4, 6.5, 6.6*	23,552

All circulating physical items in the collection. These are materials in a fixed, physical format available for use outside the library. This includes **6.3** Print Materials,**6.4** Physical Audio units, **6.5** Physical Video units, and **6.6** Other Circulating Physical items.

Electronic Material Counts

For purposes of this survey, units are defined as “units of acquisition or purchase”. The “unit” is determined by considering whether the item is restricted to a finite number of simultaneous users or an unlimited number of simultaneous users.

• Finite simultaneous use: units of acquisition or purchase is based on the number of simultaneous usages acquired equivalent to purchasing multiple copies of a single title. For example, if a library acquires a title with rights to a single user at a time, then that item is counted as 1 “unit”; if the library acquires rights to a single title for 10 simultaneous users, then that item is counted as 10 “units”. For smaller libraries, if volume data are not available, the number of titles may be counted.

• Unlimited simultaneous use: units of acquisition or purchase is based on the number of titles acquired. For example, if a library acquires a collection of 100 books with unlimited simultaneous users, then that collection would be counted as 100 “units.”

Do not consider resources available for free when answering the following questions.
Do not include any items in the public domain such as Project Gutenburg or similar platforms.

6.8 Consortium Participation		Yes	No

Does the library participate in one or more consortium or cooperative aggreements for licensing or acquiring e-materials? If so, please indicate consortium membership below.

***** DEFINITIONS*****

Library: Purchased solely through the library's budget.

Consortium: Purchased through a consortium, cooperative or similar group at the local, regional or state level.

State: Provided by the state library or another state agency at no or minimal cost to the library.

6.9 E-Books — Digital/Downloadable Units: 21,061

Report all items to which your patrons have access, whether through the library or a consortium.

Do not include any materials freely available in the public domain (such as Project Gutenburg). Do not include TexShare holdings. E-Read Texas/Boundless materials are reported in 6.8a

E-books are digital documents including those digitized by the library, licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book monograph. E-books are loaned to users on portable devices e-book readers or by transmitting the contents to the user's personal computer for a limited time.

Include e-books held locally and remote e-books for which permanent or temporary access rights have been acquired. Report the number of electronic units, including duplicates at the administrative entity level; do not duplicate unit counts for each branch.

E-books packaged together as a unit, such as multiple titles on a single e-book reader, and checked out as a unit are counted as one unit. Report the number of units. Report only items that have been purchased, leased or licensed by the library, a consortium, the state library, a donor or other person or entity. Included items must only be accessible with a valid library card or at a physical library location; inclusion in the catalog is not required.

Include only items which were acquired by monetary exchange. Exclude items permanently retained by patrons or freely available without cost. Count only items that have a set circulation period where it is available for their use.

Count electronic materials at the administrative entity level; do not duplicate numbers at each branch.

6.9a E-Read Texas E-Books — *Prefilled in online form for participants in this program*: 12,130

E-Read Texas provides a curated collection of e-books and audiobooks and a mobile e-reader application that make it possible for all Texans served by public libraries to access e-books. For reporting year 2025 there 12,130 e-books available. Information at www.tsl.texas.gov/ldn/ebooks.

6.9b **What is the source of the library's ebooks?**

CloudLibrary/CloudLink — Hoopla

Libby/OverDrive — Other: Libby/OverDrive

6.9c Did the library provide access to **ebooks** purchased or acquired:

	Check any that apply.	
Through Library only	✓ Yes	No
Through a Consortium	✓ Yes	No
State Provided	Yes	✓ No

6.10 E- Audio Materials — Digital/Downloadable Units: 16,610

Report all items to which your patrons have access, whether through the library or a consortium. **Do not include TexShare holdings. Do not include E-Read Texas/SimplyE materials.**

These are downloadable electronic files on which sounds only are stored recorded and that can be reproduced (played back) electronically. Audio-Downloadable Units may be loaned to users on portable devices or by transmitting the contents to the user's personal computer for a limited time. Include Audio-downloadable units held locally and remote Audio-downloadable units for which permanent or temporary access rights have been acquired.

6.10a E-Read Texas E-Audio — *Prefilled in online form for participants in this program*: 6,847

Read Texas provides a curated collection of e-books and audiobooks and a mobile e-reader application that make it possible for all Texans served by public libraries to access e-books. For reporting year 2025, there 6,847 e-books available. Information at www.tsl.texas.gov/ldn/ebooks.

♦ Accreditation-related question

6.10b **What is the source of the library's e-audio materials?**

CloudLibrary/CloudLink | Hoopla | Libby/OverDrive | Libby/OverDrive | Other:

6.10c Did the library provide access to **e-audios** purchased or acquired:	Check any that apply.		
	Through Library only	Yes ✓	No
	Through a Consortium	Yes ✓	No
	State Provided	Yes	No ✓

6.11 E- Video Materials — Digital/Downloadable Units: 0

These are downloadable electronic files on which moving pictures are recorded, with or without sound. Electronic
Report all items to which your patrons have access, whether through the library or a consortium.

6.11a **What is the source of the library's e-video materials?**

CloudLibrary/CloudLink | Hoopla | Libby/OverDrive (inc Kanopy) | Other: | No e-materials

6.11b Did the library provide access to **e-videos** purchased or acquired:	Check any that apply.		
	Through Library only	Yes	No ✓
	Through a Consortium	Yes	No ✓
	State Provided	Yes	No ✓

6.12 Databases (Electronic Collections) — 0

Report the number of databases made available through purchase by the local library. Do not include any licences through a consortium.

6.13 Total E- Material Units — *Sum of 6.9, 6.9a, 6.10, 6.10a, 6.11*: 37,671

6.14 TexShare - State Licensed Databases — 60

Libraries that were a TexShare member in 2025, and purchased the databases through the TexShare consortium, there were **60** databases available to their patrons.
www.tsl.texas.gov/texshare/databasecountfy2025.html

Collection Totals

♦**6.15** Number of volumes, items or units — *Sum of total physical circulating items, 6.7, and total*: 61,223

An accredited library must have at least one item per capita, with a minimum of 7,500 items, or have expended 15

6.16 **E-serials** are periodic digital publications equivalent to printed newspapers, magazines, and similar media that are

Did the library provide access to **e-serials** purchased or acquired:	Check any that apply.		
	Through Library only	Yes	No ✓
	Through a Consortium	Yes	No ✓
	State Provided	Yes	No ✓

6.17 **Research databases** are organized collections of electronic data or records (e.g., facts, abstracts, articles,

Did the library provide access to **research databases** purchased or acquired:	Check any that apply.		
	Through Library only	Yes	No ✓
	Through a Consortium	Yes	No ✓
	State Provided	Yes	No ✓

♦ Accreditation-related question

6.18 Online learning platforms primarily provide instruction, tools, and resources to enhance education, lifelong

Did the library provide access to **online learning platforms** purchased or acquired:

	Check any that apply.	
Through Library only	Yes	☑ No
Through a Consortium	☑ Yes	No
State Provided	Yes	☑ No

SECTION 7: LOCAL LIBRARY SERVICES

Answer every question. Enter "0" if an item does not apply. If you need to estimate, please use a standard methodology for doing so and describe the method in the Notes field.

♦ **7.1** Non-discrimination Compliance — ☑ Yes / No

The library complies with all State and Federal Statues relating to non-discriminiation. It agrees not to discriminate on the basis of race, color, national origin, sex, handicap, age, or disability in its employment practices and library services.

♦ **7.2** Long-Range/Strategic Plan — ☑ Yes / No

Report whether or not the library is operating with a long-range plan in place that has been approved by the library's governing board. An accredited library must have a long-range plan that has been reviewed and updated at least every five years. It must include a collection development element and a technology element.

Service Measures

7.3 Number of Reference Transactions: 3,122

If you need to estimate, please use a standard methodology for doing so and describe the method in the Notes field.

Reference Transactions are information consultations in which library staff recommend, interpret, evaluate, and/or use information resources to help others meet particular information needs.

Reference transactions DO NOT include formal instruction or exchanges that provide assistance with locations, schedules, equipment, supplies, or policy statements.

CLARIFICATION:

(1) A reference transaction includes information and referral service, scheduled and unscheduled individual

(2) Count Readers Advisory questions as reference transactions.

(3) Information sources include (a) printed and nonprinted material; (b) machine-readable databases (including computer-assisted instruction); (c) the library's own catalogs and other holdings records; (d) other libraries and institutions through communication or referral; and (e) persons both inside and outside the library.

(4) When a staff member uses information gained from previous use of information sources to answer a question, the transaction is reported as a reference transaction even if the source is not consulted again.

(5) If a contact includes both reference and directional services, it should be reported as one reference transaction.
(6) Duration should not be an element in determining whether a transaction is a reference transaction.
(7) Do not include transactions that include only a directional service, such as instruction for locating staff, library users, or physical features within the library. Examples of directional transactions include, "Where is the reference librarian? Where is Susan Smith? Where is the rest room? Where are the 600s? Can you help me make a photocopy?"

7.3a	Regarding the number of reference transactions, is this an annual count or an annual estimate?	Count	Estimate ✔	Data Not Collected

If an annual count of reference transactions is unavailable, count reference transactions during a typical week or weeks, and multiply the count to represent an annual estimate. A "typical week" is a time that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or in the library. Choose a week in which the library is open its regular hours.

Example: If there are four weeks sampled, multiply the totals for those four weeks by 13 to get an estimate for the full year. If the sample is done twice a year (one week at each time, two weeks total) multiply the count by 26 to get the estimated annual count.

7.4 Number of Library Visits — 38,776

Frequently referred to as the gate count, this is the number of persons entering the library facility for any purpose during the year. **If you need to estimate, please use a standard methodology for doing so and describe the method in the Notes field.**

7.4a	Regarding the number of library visits, is this an annual count or an annual estimate?	Count ✔	Estimate	Data Not Collected

If an actual count of visits is unavailable, determine an annual estimate by counting visits during a typical week, multiplying the count by 52. A "typical week" is a time that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or the library. Choose a week in which the library is open its regular hours. Include seven consecutive calendar days, from Sunday through Saturday (or whenever the library is usually open).

Example: If there are four weeks sampled, multiply the totals for those four weeks by 13 to get an estimate for the full year. If the sample is done twice a year (one week at each time, two weeks total) multiply the count by 26 to get the estimated annual count.

7.5 Registered Users — 8,057

A registered user is a library user who has applied for and received an identification number or card from the public library that has established conditions under which the user may borrow library materials and gain access to other library resources. Files should have been purged within the past three (3) years.

7.6 Overdue Fine Charged — Yes ✔ | No

As of the end of the reporting period, does the library charge overdue fines to any users when they fail to return physical print materials by the date due?

NOTE: Overdue fines are monetary penalties that typically increase according to the number of days the materials are overdue. Overdue fines are not replacement costs for lost or damaged materials.

♦ Accreditation-related question

7.7	Non-Resident Fee for Borrowing Privileges Charged As of the end of the reporting period, does the library charge a fee for library cards to patrons who do not reside in the library's legal service area (non-resident fees)?	✔ Yes	No
7.7a	Amount charged **annually** to non-residents	50.00	

7.8	Current Fee Schedule A public library may charge any member of the public for the following services at the discretion of the library's governing authority, Indicate which services have fees charged to patrons.		
a.	Fee for replacement of lost borrower cards	✔ Yes	No
b.	Lost/damaged item fee charged	✔ Yes	No
c.	Fees related to interlibrary loan	Yes	✔ No
d.	Notary services provided	Yes	✔ No
e.	Copying, scanning, printing, and fax services available	✔ Yes	No
f.	Passport services available	Yes	✔ No
g.	Sale of publications and retail merchandise	Yes	✔ No
h.	Rental fees and/or deposits charged on equipment	Yes	✔ No
i.	Rental fees and deposits charged on meeting and/or event spaces.	Yes	✔ No

Circulation of Physical Materials

7.9	Automatic Renewal of Physical Materials Did your library offer automatic renewal for any physical materials during the reporting period?	✔ Yes	No

7.10	Circulation of Children's Physical Format Materials The National Center for Education Statistics NCES: Children and Young Adults Defined [*Services and Resources for Children and Young Adults in Public Libraries* , August 1995, NCES 95357] defines children as persons age 11 and under. Report the total annual circulation, including renewals, of all library materials in physical formats marked as children's, whether borrowed by a juvenile, young adult, or adult. This is the act of lending for use outside the library. This includes charging out checking out and renewals, each of which is reported as a circulation transaction. This includes books, physical audiobooks, physical videos (VHS or DVD), and other physical materials. It does not include materials for teens/young adults. It does not include non-traditional library items such as kits, games, or technology. Interlibrary loan transactions included are only items borrowed for users. Do not include items checked out to another library. Do not include digital formats (e-materials)	89,226
7.11	Circulation of All Other Ages Physical Format Materials Report the total annual circulation, including renewals, of all library materials in physical formats, excluding those marked as children's, whether borrowed by a juvenile, young adult, or adult. This is the act of lending for use outside the library. This includes charging out checking out and renewals, each of which is reported as a circulation transaction. This includes books, physical audiobooks, physical videos (VHS or DVD), and other physical materials. Interlibrary loan transactions included are only items borrowed for users. Do not include items checked out to another library.	16,731

♦ Accreditation-related question

7.12	Circulation of Other Non-traditional Physical Items Circulation of all physical items other than print books (6.3), physical audio units (6.4), physical video units(6.5), and serials, including renewals. These are materials in a fixed, physical format available for use outside the library. These can include a variety of items types, such as wi-fi hotspots, sewing machines, cake pans, tools, telescopes, board games, video games, etc.	409	
7.13	Total Circulation of Physical Items	*Sum of 7.10, 7.11, 7.12*	106,366

Circulation of E-Materials

In the following section, report circulation or usage of each of the item types. In addition, use the following definitions to describe how the library purchased, accessed or acquired those materials. Usage can be obtained from vendor. Do not report any *circulation* of TexShare Database program materials.

Do not consider resources available for free when answering the following questions.
Do not include any items in the public domain such as Project Gutenburg or similar platforms.

Electronic (digital) materials can be accessed online from an electronic device. Types of electronic materials include e-books, e-serials, e-audio, and e-video. Only count items that require user authentication and have a limited period of use. Count all checkouts, including renewals. Do not consider resources available for free in the public domain when answering the following questions.

7.14	Ebooks Usage/Circulation Ebooks are the digital equivalent of printed books that may be accessed online from an electronic device. E-books also include e-comics. Do not consider resources available for free in the public domain when answering these questions. Use the following definitions to describe how the library provided access by its purchase or acquisition of those materials.	7,834	
7.15	E-Serial Usage/Circulation E-serials are periodic digital publications equivalent to printed newspapers, magazines, and similar media that are viewed as entire issues rather than as single articles returned from a research query.Use the following definitions to describe how the library provided access by its purchase or acquisition of those materials.	0	
7.16	E-Audio Usage/Circulation E-audio are digital files of sound only (e.g., audiobooks, music) that may be accessed online from an electronic device. Use the following definitions to describe how the library provided access by its purchase or acquisition of those materials. Do not consider resources available for free in the public domain when answering these questions.	12,179	
7.17	E-Video Usage/Circulation E-videos are digital files of moving visual images with or without sound (e.g., movies, television shows) that may be accessed online from an electronic device. Use the following definitions to describe how the library provided access by its purchase or acquisition of those materials. Do not consider resources available for free in the public domain when answering these questions.	0	
7.18	E-Read Texas Total Usage	*Includes both e-books and e-audio. Prefilled in online form for participants.* 0	
7.19	Total E-Materials Usage/Circulation	*Sum of 7.14, 7.15, 7.16, 7.17* 20,013	
7.20	Total Circulation of All Materials Circulation of all physical circulating items (7.13)and all e-material usage (7.19).	*Sum of 7.13 and 7.19*	126,379

♦ Accreditation-related question

Programs and Program Attendance

Library programs are referred to as live (synchronous) program sessions or recorded (asynchronous) program presentations. Multiple format options, as well as expanded age ranges are being tracked.
Report in-person on-site programs and in-person off-site programs separately, as well as live, virtual programs and recorded (asynchronous) programs. See below for definitions of what constitutes a program.

If programs are offered as a series, count each program session in the series as one event. For example, a film series offered once a week for eight weeks should be counted as eight program sessions.

Each program session should only be counted in one age category based on its primary target audience. If there is no
Each program session should only be counted once, regardless of the number of formats in which it is presented. For example, a program session that has both in-person and virtual attendance options should be counted as a single program session.

If programs are offered as a series, count each program in the series. For example, a story hour offered once a week, 48 weeks a year, should be counted as 48 sessions (programs or events). Exclude library activities delivered on a one-to-one basis, rather than to a group such as one-to-one literacy tutoring, services to homebound, homework assistance, and mentoring activities.

Count all attendees of these program sessions regardless of age.

For program presentations that are recordings of synchronous virtual program sessions, exclude synchronous attendance; these should be counted under Synchronous In-Person Onsite Program Attendance (7.P12a), Synchronous In-Person Offsite Program Attendance (7.P12b), or Synchronous Virtual Program Attendance (7.P12c).

Live and Virtual Events: Synchronous Programming

Early Childhood Synchronous (Live) Programming targeting ages birth to 5 years

A program session targeted at children ages 0-5 is any planned event for which the primary audience is infants, toddlers, or preschool-age children. Examples of these types of program sessions include, but are not limited to, story hours, every child ready to read programs, musical or sing-along events, and puppet shows. Include program sessions aimed at children ages 0-5 even if adult caregivers also attend. Each program session should only be counted in one age category based on its primary target audience.

Count all children's programs, whether held on- or off-site, that are sponsored or co-sponsored by the library. Do not include children's programs sponsored by other groups that use library facilities.

Attendance is the count of the audience at all program sessions for which the primary audience is children from birth to 5 years old. Count all attendees of these program sessions regardless of age.

	Early Childhood	a. In-Person On-Site Sessions	b. In-Person Off-Site Sessions	c. Live Virtual Sessions	Totals
7.P1	Number of sessions	146	16	0	162
7.P2	Total audience	2,881	272	0	3,153

Program Highlights

Add to annotations online

♦ Accreditation-related question

Student-Age Synchronous (Live) Programming targeting ages 6 to 11 years

A program session targeted at children ages 6-11 is any planned event for which the primary audience is elementary-school-age children. Examples of these types of program sessions include, but are not limited to, story hours, science events, crafting classes, and summer reading events. Include program sessions aimed at children ages 6-11 even if adult caregivers also attend with the children. Each program session should only be counted in one age category based on its primary target audience.

Count all children's programs, whether held on- or off-site, that are sponsored or co-sponsored by the library. Do not include children's programs sponsored by other groups that use library facilities.

Attendance is the count of the audience at all program sessions for which the primary audience is children from 6 to 11 years old. Count all attendees of these program sessions regardless of age.

	Student-Age	a. In-Person On-Site Sessions	b. In-Person Off-Site Sessions	c. Live Virtual Sessions	Totals
7.P3	Number of sessions	69	1	0	70
7.P4	Total audience	896	54	0	950

Program Highlights

Add to annotations online

Young Adult Synchronous (Live) Programming targeting ages 12 to 18 years

The Young Adult Services Association (YALSA) defines young adults as ages 12 through 18. A young adult program session is any planned event for which the primary audience is young adults ages 12 to 18 years. Examples of these types of program sessions include, but are not limited to, book clubs, college prep programs, teen tech or gaming clubs, and summer reading events. Each program session should only be counted in one age category based on its primary target audience.

Report all young adult programs, whether held on- or off-site, that are sponsored or co-sponsored by the library. Do not include young adult programs sponsored by other groups that use the library facilities.

Attendance is the count of the audience at all program sessions for which the primary audience is young adults from 12 to 18 years old. Count all attendees of these program sessions regardless of age.

	Young Adult	a. In-Person On-Site Sessions	b. In-Person Off-Site Sessions	c. Live Virtual Sessions	Totals
7.P5	Number of sessions	32	0	0	32
7.P6	Total audience	162	0	0	162

Program Highlights

Add to annotations online

Adult Synchronous (Live) Programming targeting ages 19+ years

An adult program session is any planned event for which the primary audience is adults age 19 or older. Examples of these types of program sessions include, but are not limited to, book discussions, citizenship classes, and lectures. Each program session should only be counted in one age category based on its primary target audience. Report all adult programs, whether held on- or off-site that are sponsored or co-sponsored by the library. Do not include adult programs sponsored by other groups that use the library facilities.

Attendance is the count of the audience at all program sessions for which the primary audience is adults 19 years and older. Count all attendees of these program sessions regardless of age.

	Adult	a. In-Person On-Site Sessions	b. In-Person Off-Site Sessions	c. Live Virtual Sessions	Totals
7.P7	Number of sessions	105	0	0	105
7.P8	Total audience	390	0	0	390

Program Highlights
Add to annotations online

Programs of General Interest (no targeted age group)

A general interest program session is any planned event that is appropriate for any age group or multiple age groups. Include all-age, all-library, family, and intergenerational program sessions. Examples of these types of program sessions include, but are not limited to, family game nights, holiday events, storytelling programs, or chess clubs. Include all programs here that do not fit into the other age category elements. Each program session should only be counted in one age category based on its primary target audience; do not include program sessions here that have already been counted in earlier age category elements. Avoid including program sessions that are targeted at more than one non-adult age category (and are not targeted at adults); these should be counted in the child or young adult age category that best represents the target audience.

Report all general interest programs, whether held on- or off-site that are sponsored or co-sponsored by the library. Do not include general interest programs sponsored by other groups that use the library facilities.

Attendance is the count of the audience at all program sessions that are appropriate for any age group or multiple age groups. Count all attendees of these program sessions regardless of age.

	General Interest	a. In-Person On-Site Sessions	b. In-Person Off-Site Sessions	c. Live Virtual Sessions	Totals
7.P9	Number of sessions	55	0	0	55
7.P10	Total audience	2,734	0	0	2,734

Program Highlights
Add to annotations online

Live and/or Virtual (Synchronous) Program Totals

This is a total count of the programs and audience at all live or virtual program sessions during the reporting period. Count all attendees of these program sessions regardless of age.

	Synchronous Programs	a. In-Person On-Site Sessions Add all "a" values	b. In-Person Off-Site Sessions Add all "b" values	c. Live Virtual Sessions Add all "c" values	Total Synchronous Programs
7.P11	**Number of sessions**	407	17	0	424
7.P12	**Total of all attendees**	7,063	326	0	7,389

♦ Accreditation-related question

Total Recorded Presentations (Asynchronous)

Count recordings (asynchronous) program presentations at the administrative entity level; do not duplicate numbers at each branch. Include recordings of synchronous program sessions that were available for viewing after the session ended. For program presentations that are recordings of live (synchronous) virtual program sessions, exclude live (synchronous) attendance; these should be reported under the appropriate age and format within the live (synchronous) program counts.

7.P13 Recorded Presentations — *Number of Recorded Presentations*: 0

Asynchronous program presentations are recorded videos or audio of program content that are posted online for downloading or on-demand viewing (rather than livestreaming).

Only include program presentations posted during the reporting period. Include live program sessions that are recorded and posted online. Count each unique video or audio recording only once regardless of the number of platforms on which it is posted. Do not duplicate numbers at each branch; count only at the administrative entity level.

7.P14 Recorded Presentation Views — *Number of Recorded Presentations*: 0

Report the count of views or plays of asynchronous program presentations for a period of thirty (30) days after the presentation was posted, even if that period extends beyond the survey reporting period (or fiscal year). For program presentations made available via Facebook, count unique 1-minute views of each video. For those made available via other platforms, count unique views of each video.

SECTION 8: LIBRARY STAFFING AND SALARIES

Include all positions funded in the library's budget whether those positions are filled or not. Report figures as of the last day of the fiscal year. Report all hours worked for each employee type and report as total hours worked per week.

Report number of hours worked per week, not the number of employees.

♦ **8.1** Professional (MLS) Librarians — Weekly Hours Worked: 40.00

Librarians with master's degrees from programs of library and information studies accredited by the American Library Association. Persons with the title of librarian who do paid work that usually requires professional training and skill in the theoretical or scientific aspects of library work, or both, as distinct from its mechanical or clerical aspect.

An accredited library with a population assignment greater than 25,001, must have professional librarians on staff.

Report total number of **hours** all MLS librarians work per week, not as number of persons. Use the employees' normal work schedule to calculate this. Example: 2 MLS librarians each work 40 hours per week. Report 80 hours (40 x 2).

8.2 Other (Non-MLS) Librarians — Weekly Hours Worked: 180.00

Persons with the title of librarian who do paid work that usually requires professional training and skill in the theoretical or scientific aspects of library work, or both, as distinct from its mechanical or clerical aspect. Report total number of hours all librarians work per week, not as number of persons. Use the employees' normal work schedule to calculate. Example: 2 librarians each work 30 hours per week. Report 60 hours (30 x 2).

8.3 All Other Library Staff — Weekly Hours Worked: 0.00

Includes all other persons paid by the library budget including plant operation, security, and maintenance staff.

Report total number of hours all other paid staff work per week, not as number of persons. Use the employees' normal work schedule to calculate. Example: 3 paid part-time employees: 1 works 10 hours/week, 1 works 20 hours/week, one works 25 hours/week. Report 55 hours (10+20+25).

8.4 All Library Staff – Total Weekly Hours Worked — Sum of 8.1, 8.2, 8.3: 220.00

8.5 Volunteer Hours — Total Annual Hours: 419

How many hours did volunteers work in this library last year? Indicate the total number of hours that were worked in the library by persons who were not on the library's payroll. Include volunteers, community service persons and those paid from non-library programs, such as Green Thumb.

8.6 Head Librarian's Annual Rate Of Salary: $80,000

Report the annual rate of pay for the Head Librarian/Library Director at the end of the library's fiscal year. Include merit, longevity, and other payments made directly to the individual. If the position is vacant, report the annual salary that will be paid when someone is hired. Estimate of salary is acceptable.

♦ **8.7** Head Librarian's Hours Worked per Week: 40.00

How many hours per week is the Head Librarian/Library Director currently employed in library duties?
An accredited library must have a director work a minimum number of hours based on the assigned service population.

♦ **8.8** Director Obtained 10 Units of Continuing Education (CEU) — Yes ✔ / No

Directors/Head Librarian of an accredited library must obtain 10 hours of continuing education credits annually to

Continuing education activities that meet qualitative standards for which the applicant can supply documentation of participation, duration, and relevance to the operation of a library. These activities must be instructional and may include workshops, appropriate sessions at library association conference, and distance education meetings.

♦ **8.9** Photocopier Available for Staff — Yes ✔ / No

An accredited library must have a photocopier available for use by staff.

♦ **8.10** Internet Computer Available for Staff — Yes ✔ / No

An accredited library must have a computer with internet access available for use by staff.

♦ Accreditation-related question

SECTION 9: RESOURCE SHARING

Interlibrary Loans

An item of library material, or a copy of the material, is made available by one autonomous library to another upon request. The libraries involved in interlibrary loan are not under the same library administration.

♦ **9.1** Statewide Interlibrary Loans (ILL) Offered to Patrons — Yes ✔ | No

An accredited library must offer to borrow and lend materials via the statewide interlibrary loan resource sharing service for persons residing in the library's designated service area. The library governing board may adopt policies regarding materials available for loan and the length of the loan, the good standing of the borrower, and other relevant issues; these policies must be available for the public.

9.2 ILL Received from Other Libraries — Number Received/Borrowed: 316

These are library materials, or copies of the materials, **received by** one autonomous library from another upon request. The libraries involved in interlibrary loans are not under the same library administration. Please report number of loans actually received, even if that number is zero. Exclude informational requests.

9.3 ILL Provided to Other Libraries — Number Provided/Lent: 191

These are library materials, or copies of the materials, **provided by** one autonomous library to another upon request. The libraries involved in interlibrary loans are not under the same library administration. Please report number of loans actually loaned, even if that number is zero. Exclude informational requests.

9.4 Integrated Library System (ILS)/Library Management (LMS) Used: Biblionix Apollo

Biblionix Apollo	Civica's Spydus ILS
Book Systems (Atriuum, Concourse)	Insignia
Evergreen	Koha
Follett (Destiny, Circulation Plus, Athena, Winnebago)	SirsiDynix (Symphony/Unicorn, Horizon)
Innovative Interfaces Inc (Millennium, Polaris, Sierra)	TLC Library Solution

Other:

SECTION 10: INTERNET AND ELECTRONIC SERVICES

♦ **10.1** Public Internet Access Computer with Printer/Copier — Yes ✔ | No

An accredited library must have a computer with internet access and printing/copying capability for patron use.

10.2 Public Internet Access Computers — Number of computers: 9

Report the number of the library's Internet computers [personal computers (PCs), laptops, and tablets], whether purchased, leased, or donated, used by the general public in the library. Do not include computers that connect to the Internet for a dedicated purpose (e.g., to access an OPAC or specific database, or to train the public) or purposes.

♦ Accreditation-related question

10.3 Annual Uses of Public Internet Computer — Annual computer uses: 2,928

Report the number of the library's Internet computers [personal computers (PCs), laptops, and tablets], whether purchased, leased, or donated, used by the general public in the library. Do not include computers that connect to the Internet for a dedicated purpose (e.g., to access an OPAC or specific database, or to train the public) or purposes. A typical week or other reliable estimate may be used to determine the annual number. This is for in-library use only.

The number of uses sessions may be counted manually, using registration logs. Count each use session for public internet computers, regardless of the amount of time spent on the computer. A use (session) on the library's public Internet computers three times a week would count as three uses (sessions).

10.3a	Regarding the number of public computer uses, is this an annual count or an annual estimate?	Count ✔	Estimate	Data Not Collected

If an actual count of uses is unavailable, determine an annual estimate by counting uses during a typical week in and multiplying the count by 52. A "typical week" is a time that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or the library. Choose a week in which the library is open its regular hours. Include seven consecutive calendar days, from Sunday through Saturday (or whenever the library is usually open).

Example: If there are four weeks sampled, multiply the totals for those four weeks by 13 to get an estimate for the full year. If the sample is done twice a year (one week at each time, two weeks total) multiply the count by 26 to get the estimated annual count.

10.4 Annual Wi-Fi Sessions — Number of sessions: 0

Report the number of wireless sessions provided by the library wireless service annually. Count one session for each time a device connects to the library's wireless network, regardless of the duration of connection. If possible, only count sessions for patron devices and exclude library devices such as routers, access points, printers, and public access computers; otherwise, if patron devices cannot be isolated, report sessions for all devices.

10.4a	Regarding the number of wi-fi sessions, is this an annual count or an annual estimate?	Count	Estimate	Data Not Collected ✔	No Wi-Fi Available

NOTE: If an annual count of wireless sessions is unavailable, count wireless sessions during a typical week or weeks using methods like hardware logging or network scanning, and multiply the count to represent an annual estimate. Do not conduct visual surveys of devices in use as a method to establish a count of a typical week. A "typical week" is a time that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or in the library. Choose a week in which the library is open its regular hours.

10.5 Annual Website Visits — Number of Web Visits: 0

Visits represent the annual number of sessions initiated by all users from insider or outside the library to the library website. The library website consists of all webpages under the library's domain. A website "visit" or "session" occurs when a user connects to the library's website for any length of time or purpose, regardless of the number of pages or elements viewed. Usage of library social media accounts (such as Facebook, Twitter, etc.) should not be reported.

10.5a	**This cannot be estimated. If data is not available, report "0".**	Count	Data Not Collected ✔	No Website

♦ Accreditation-related question

SECTION 11: LIBRARY HOURS

11.1 Annual Public Service Hours for Central Library — Number hours open: 2,011

This is the hours the library was available to your patrons last year at the Central or Main Library facility. Report [illegible] DO NOT include hours when the facility was physically closed but still offered virtual, Wi-Fi or "curbside" services outside the building. This total should be reduced for any hours that the facility was closed to the public (e.g., holidays, weather emergencies, natural disasters, pandemic closures, staff development days, construction, repairs, etc.). Branch hours open per year will be reported in each branch sub-report.

NOTE: A facility is considered physically closed when the public cannot access any library buildings or bookmobiles, regardless of staff access.

11.2 Annual Public Service Weeks for Central Library — Number weeks open: 51

This is the number of weeks open for public service at the Central/Main Library facility. The count should be based on number of weeks open for half or more of the library's scheduled service hours. Extensive weeks closed to the public due to natural disasters or other events should be excluded from the count. Round to the nearest whole

Do not calculate based on total number of service hours per year: do not divide total hours by 52 weeks.

♦ **11.3** Weekly Service Hours All Facilities Available, including branches — Unduplicated weekly hours: 41

Libraries with branches should report the total number of **unduplicated** hours per week the libraries are open during a regular schedule week. For assistance or clarification, contact LDN staff, or use the Weekly Total Hours Calculator on the Annual Report page, found in Reporting Services Hours.
https://www.tsl.texas.gov/ldn/annualreport

If the library has no branches, the answer will be the same as the amount reported in question **11.4, Weekly Hours**

Example: Main is open M-F 8-5; the branch is open M-F 9-6. This library would be open 10 unduplicated hours per day. The total for five days would equal 50 hours per week.

Scheduled Weekly Hours Central Library Open	**11.4** Regular Schedule	41	**11.5** Summer Schedule	41

DUE DATE FOR REPORT AND APPLICATION SUBMISSION

To be considered for accreditation, the library must submit the annual report and complete the Accreditation in State Library System Application no later than **April 30, 2026**.

Once signed, the application should be forwarded to Library Accreditation in the Library Development and Networking Division (LDN): accreditation@tsl.texas.gov.

Where to find a blank copy of the Application:

- Included in this document.
- Home page tab of Texas LibPAS, https://tx.countingopinions.com/index.php, under the word ENTER.
- TSLAC Public Libraries Annual Report webpage, https://www.tsl.texas.gov/ldn/annualreport.

Scan and email the application to **accreditation@tsl.texas.gov**. Documents are saved electronically, so no original copy is needed.

QUESTIONS: If you have any questions about this survey, please contact Texas Public Library Accreditation staff at accreditation@tsl.texas.gov or call 512-463-5466, toll free in Texas 800-252-9386.

♦ Accreditation-related question

APPLICATION for ACCREDITATION in THE TEXAS STATE LIBRARY SYSTEM
Local Fiscal Year 2025 - State Fiscal Year 2027

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

Library Name	Aubrey Area Library	Library City	Aubrey
Federated Library System			

SFY 2026 Accreditation (Current) Status		**Legal Establishment**	

A public library is defined as an entity operated by a single public library agency or board, that is freely open to all persons under identical conditions, and that receives its financial support in whole or part from public funds. *Library Systems Act Sec 441.122 (12)*

If the library is applying for accreditation for state fiscal year 2027 (September 1, 2026, through August 31, 2027). This authorization for application must be completed and submitted on or before April 30, 2026.

The below signed certify, to the best of their ability, that the information contained in this Annual Report is complete and accurate for local fiscal year 2025.

All applicable signatures are necessary, based on library's legal establishment.

Library Director/Head Librarian/Library Manager

Printed Name and Title	**Signature**	**Date**
Governing Authority	*Signature of the Mayor, City Manager, or County Judge, as appropriate. City Secretary, County Clerk or similar positions are not valid substitutions.*	
Printed Name and Title	**Signature**	**Date**
Advisory Board Chair, *if appropriate*		
Printed Name and Title	**Signature**	**Date**

Complete the Accreditation Minimums Section below	**Check One**
The library has met all minimum standards of library accreditation.	
The library has **not** met all minimum standards of library accreditation. *Please contact TSLAC staff for options: accreditation@tsl.texas.gov*	

♦ Accreditation-related question

Accreditation Minimums

13 TAC* Section	Description	Minimum Criterion	2025 Report Amount	Check to confirm ▼ or ✒
§1.71	**Legal Service Area (LSA)** Population assignment based on sources of local government funding.	29,304	↓	
§1.74 (a)	**2025 Maintenance of effort (MOE)** Three-year average of amount in **4.2**. Must meet lower amount.	Expenditure average Per capita average			met
§1.74 (c)	**MOE Exemption:** Libraries that expend at least $17.50 per capita and at least $150,000 of local funds are exempt from the MOE criterion.			
§1.77	Minimum **local government support** - Amount in 4.3 Exemption over $17.50 per capita.			met
§1.81 (A)	Minimum **per capita** expenditures - (4.2)/LSA:			met
§1.81 (B)	**One item per capita** in collection (6.14) **OR** expenditures of at least 15 percent of local operating expenditures on collection material.	**Number of items** **OR** 15% 2024 (4.2)			met
§1.81 (D)	**Open** for not less than the required number of hours per week			met
§1.81 (E)	**Employ** a library director/head librarian for at least the required number of hours per week.			met
§1.81 (F)	**Employ** the minimum number of required full-time equivalent (FTE) Master's-level librarians over 25,001 LSA			met

13 TAC* Section	Description	2025 Report Question	Check to confirm
§1.75	Non-discrimination compliance with state and federal laws	**7.1**	met
§1.81 (C)	One percent of total items in collection published in or after 2020	**6.2**	met
§1.83 (1)	Website in place	**1.20**	met
§1.83 (2)	Internet access for patrons and staff	**8.10/10.2**	met
§1.83 (3)	Interlibrary loan (ILL) participant	**9.1**	met
§1.83 (4)	Continuing education of director/head librarian obtained	**8.8**	met
§1.83 (5)	Integrated searchable collection catalog	**6.1**	met
§1.83 (6)	Long-Range/Strategic Plan in place	**7.2**	met

*TAC = Texas Administrative Code

LFY - Local Fiscal (Budgeting) Year

SFY - State Fiscal Year, September 1 through August 31

♦ Accreditation-related question

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

SECTION 12: BRANCHES/BOOKMOBILES

This section requests information for contacting the library branch or bookmobile and its staff. By entering this information, you understand that this will be published and become public information. The information you submit on this form is Public Information (https://www.tsl.texas.gov/agency/customer/pia.html). In addition, the information being entered may be subject to interception via common Internet tools. Business email addresses are not considered confidential under the Texas Public Information Act. To help ensure your privacy, always enter your business email address rather than your personal email address when such an address is requested. Please read our Web Policies and Disclaimers (https://www.tsl.texas.gov/landing/webpolicies.html).

Check one:

B1.1a [✔] **Branch**

Administered from a central unit, branch libraries are auxiliary units that have at least all of the

- separate quarters
- paid staff
- an organized collection of library material
- Regularly scheduled hours for being open to the public

B1.1b [ ] **Bookmobile**

A bookmobile is a traveling branch library and has at least all of the following:

- a truck or van that carries an organized collection of library materials
- paid staff
- regularly scheduled hours (bookmobile stops) for being open to the public

B1.2	Branch Library Name			
B1.3	Mailing Address - Street	**B1.4** Mail City	**B1.5** Mail Zip	**B1.6** (Zip)+4
B1.7	Physical/Shipping address - Street	**B1.8** City	**B1.9** Zip	**B1.10** (Zip)+4

B1.11	Phone number	**B1.12**	Library General Email Address
B1.13	Branch Librarian/Manager First Name	**B1.14**	Branch Librarian/Manager Last Name

Outlet Facility Information				
B2.1	In what year was this current branch facility originally built? Put approximate year/decade if actual date is not known.			
B2.2	Square Footage of the Branch Library		square feet	
	This is the area on all floors enclosed by the outer walls of the library. Include all areas occupied by the library, including those areas off-limits to the public. Include areas shared with another agency or agencies if the library has use of that area.			
B2.3	Renovations, Expansions, new construction		Yes	No
	Has the branch library been renovated or expanded, or had new construction completed within the period covered by this report? Report structural changes only.			
B2.4	In what year did the most recent major renovation or remodel occur? (If applicable)			
B2.5	Rate the current facility in meeting the needs for public service.	Poor	Adequate ✓	Good
B2.6	Are there plans in progress to undergo major modifications to the facility within the next three years?		Yes	No
B2.7	Is more than half of the computer network hardware in this facility three years or older?		Yes	No
B2.8	Are there plans in progress to upgrade the network/cabling/technology within the next three years?		Yes	No
Outlet Library Service Information				
B3.1	Established Schedule		Yes	No
	Does the branch have an **established schedule** in which the services of the staff are available to the public?			
B3.2	Annual Total of Public Service Hours - Branch or Bookmobile			
	Report every hour that the facility is open to the public during all of last year**.** Branch hours open per year will be reported in each branch sub-report.			
	This is the number of hours open for public service at the branch or bookmobile. For each bookmobile, count only the hours the bookmobile is open for service to the public. Extensive hours closed to the public due to natural disasters or other events should be excluded from the count.			
B3.3	Annual Total of Public Service Weeks - Branch or Bookmobile			
	This is the number of weeks open for public service. The count should be based on number of weeks open for half or more of its scheduled service hours. Extensive weeks closed to the public due to natural disasters or other events should be excluded from the count.			
	Round to the nearest whole number of weeks. If the branch or bookmobile was open half or more of its scheduled hours in a given week, round up to the next week. If the branch or bookmobile was open less than half of its scheduled hours, round down. Do not calculate based on total number of service hours per year: do not divide total hours by 52 weeks.			

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Approval of the Authorized Personnel List.

Staff Contact
Shaena Williams, Human Resources
swilliams@aubreytx.gov
940-440-9343

Summary
Staff is requesting approval of the Authorized Personnel list, which includes the addition of a new Communications Manager and an Assistant Director of Public Works.

Financial Summary
There will be a budget impact of $175,780 to fill both positions requested.

Staff Recommended Action
Approve

Staff Recommended Motion
I move to (approve, deny or approve with changes) the Authorized Personnel List.

Position	Reference				
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
Communications Manager	0	0	0	0	0
Total	2	5	6	6	6
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	10	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	44	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 Coordinator	0	0	0	1	1
Total	0	0	0	1	1

Parks	2021	2022	2023	2024	2025
Parks & Rec Manager	0	0	0	0	0
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	1
Total	3.5	3.5	4	4	4

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 Director PW	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
Planner	0	0	0	0	0
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	0
Total	1	1	3	7	7
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	123	143
Requested Positions					

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Consideration and action of the purchase of land from Steve Wilson in the amount of $27,619.65 for Dane Street Right-of-way, and authorize the City Manager to execute necessary documents.

Staff Contact
Leanne Wilson, Assistant City Manager
lwilson@aubreytx.gov

Summary
This item is for the purchase of right-of-way, 0.470± acres of land, situated in the J. M. Fisher Survey, Abstract No. 432, City of Aubrey, Denton County, Texas for a portion of Dane Street.

The Dane Street reconstruction project is being completed within this right-of-way and Mr. Wilson has agreed to transfer property for right-of-way purposes to the City of Aubrey in accordance with the signed agreement.

Financial Summary
The Dane Street Reconstruction Project is funded with the 2025 Bond and ROW and easement acquisition is included within the project estimate. $27,619.65

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table or deny) the purchase of land.

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVERS' LICENSE NUMBER.

SPECIAL WARRANTY DEED

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

As used herein, the following terms shall have the following meanings:

Effective Date: March ____, 2026

Grantor: STEVE WILSON

Grantor's Mailing Address: 604 Hill St, Aubrey TX 76227

Grantee: CITY OF AUBREY, TEXAS

Grantee's Mailing Address: 107 S Main St
Aubrey TX 76227

Consideration: TEN DOLLARS ($10.00) cash and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and documented in the Memorandum of Agreement dated March 6, 2026, by and between Grantor and Grantee.

Property (including any improvements):

An approximate 0.470± acres of land, situated in the J. M. Fisher Survey, Abstract No. 432, City of Aubrey, Denton County, Texas, as more particularly described and depicted in Exhibit "A", attached hereto and incorporated herein for all purposes ("Property").

This conveyance shall include all and singular the rights and appurtenances pertaining to the Property, including any right, title and interest in and to adjacent streets, roads, alleys or rights-of-way; and any improvements, fixtures, and personal property situated on or attached to the Property.

Reservations from and Exceptions to Conveyance and Warranty:

Grantor, for the Consideration and subject to the Reservations from and Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, TO HAVE AND TO HOLD the above-described Property to Grantee and Grantee's successors and assigns forever. Grantor binds Grantor and Grantor's heirs, executors, administrators, successors and assigns to WARRANT AND FOREVER DEFEND all and singular the Property to Grantee and Grantee's successors and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof when the claim is by, through or under Grantor but not otherwise, except as to the Reservations from and Exceptions to Conveyance and Warranty.

Each individual executing this instrument on behalf of Grantor represents that all appropriate and necessary actions have been taken to authorize the individual who is executing this instrument to do so for and on behalf of Grantor, that there are no other parties or entities required to execute this instrument in order for the same to be an authorized and binding agreement on Grantor and that the individual affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the date hereof.

It is understood and agreed that the consideration received by Grantor hereunder includes adequate compensation for the grant hereunder. Further, it is understood and agreed that Grantee shall be responsible and liable for only such property tax assessments, ad valorem or otherwise related to the Property, that accrue after of the date of this conveyance.

[Signature Page Follows]

EXECUTED on the dates of the acknowledgments, but to be EFFECTIVE on the _____ day of March 2026.

GRANTOR:

STEVE WILSON

By: _____

Date: _____

AGREED AND ACCEPTED:

CITY OF AUBREY, TEXAS

By: _____
Charles Kreidler, City Manager

STATE OF TEXAS §
§
COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on this day personally appeared _____ known to me to be one of the persons whose names are subscribed to the foregoing instrument; he/she acknowledged to me that he/she is the _____ and that he/she executed said instrument for the purposes and consideration therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this _____ day of March 2026.

_____
Notary Public, State of Texas
My Commission Expires:_____

STATE OF TEXAS §
§
COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on this day personally appeared **Charles Kreidler**, known to me to be one of the persons whose names are subscribed to the foregoing instrument; he acknowledged to me that he is the City Manager and duly authorized representative of the **CITY OF AUBREY, TEXAS**, and that he executed the same for the purposes and consideration therein stated and in the capacity therein stated as the act and deed of the City of Aubrey, Texas.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of office this _____ day of March 2026.

_____
Notary Public, State of Texas
My Commission Expires:_____

MEMORANDUM OF AGREEMENT

September 11th, 2025

Steve Wilson
604 Hill St
Aubrey TX 76227

RE: **City of Aubrey Right of Way Acquisition – Dane St.**

Dear Mr. Wilson,

The negotiations to secure Right of Way on Dane St from you have progressed to the point that you have indicated a willingness to sign the *City of Aubrey's Right of Way Deed* in return for the assurances agreed to in this letter, which is subject to the City of Aubrey's acceptance. It is in the best interests of you and the City of Aubrey (Grantee) to confirm this agreement in writing prior to execution of the Deed to avoid any possible misunderstanding as to the details of the transaction. This letter confirms that agreement.

The Right of Way being acquired has been explained by the City's right-of-way agent, Buddy Minett. In exchange for the aforementioned Right of Way, the City of Aubrey agrees to the following, and no other promises, considerations or conditions have been signified or implied.

Commented [gh1]: I don't think the City of Aubrey needs the temporary construction easement from the Wilson Living Trust, if the minor plat is executed.

1) Construct improved road of asphalt or concrete with concrete curb and gutter and retain the name "Dane St"
2) Construction to be substantially complete within 12 months of commencement.
3) Affected fencing to be repaired and/or replaced as needed to a condition equal to or better than currently exists, and relocate fence to ROW/property line if needed.
4) City will construct drive approaches to each lot at City expense.
5) City will connect service lines and meters to new waterline at City expense.
6) City may remove or trim trees and other greenery as needed to facilitate construction.
7) City will prepare and file a new plat, at City expense as a result of the ROW acquisition.
8) Compensation in the amount of $27,619.65 upon receipt of a W9 and City Council approval.

If this Memorandum of Agreement accurately reflects your expectations, please execute below and return to me for counter signature by the City of Aubrey.

Sincerely,

Buddy Minett
City of Aubrey – Right of Way Agent

ACCEPTED:
Landowner

_____
By: Date

ACCEPTED:
Landowner

_____
By: Date

ACCEPTED:
City of Aubrey

_____
By: Date

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Presentation, discussion and action to accept the Fiscal Year 2025 Audit from Whitley Penn.

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

Summary
Whitley Penn, LLP, the City's independent audit firm, has completed the annual audit of the City of Aubrey's financial statements for the fiscal year ended September 30, 2025 and Annual Comprehensive Financial Report ("ACFR"). The attached ACFR is the final draft version. The final signed version will be available at the time of the Council Meeting. The audit report reflects an unqualified opinion on the financial statements. Whitley Penn will present the Annual Comprehensive Financial Report and update the Council on the audit process and any required communications and will be available to address any questions from council members and staff.

Financial Summary

Staff Recommended Action

Staff Recommended Motion
I move to accept the fiscal year 2025 audit.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF AUBREY, TEXAS

For the Fiscal Year Ended
September 30, 2025

Prepared by
Finance Department

Mike English
Finance Director

CITY OF AUBREY, TEXAS

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INTRODUCTORY SECTION

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March 26, 2026

Honorable Mayor, Council Members and the Citizens of the City of Aubrey,

The Annual Comprehensive Financial Report of the City of Aubrey, Texas (the "City"), for the year ended September 30, 2025, is hereby submitted as required by the City's Fiscal and Budgetary Policies. These policies require that the City issue an annual report on its financial position and activity, and that an independent firm of certified public accountants audit this report.

The City's management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting. The City's internal control over financial reporting is a process designed to provide reasonable assurance that the assets of the City are protected from loss, theft, or misuse, and to provide reasonable assurance that accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control process is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. All material disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City Council selected the firm of Whitley Penn, LLP to audit these financial statements. The independent auditor has issued an unmodified ("clean") opinion on the City's financial statements for the year ended September 30, 2025. The auditor's report is located at the front of the financial section of the Annual Comprehensive Financial Report.

Management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

Profile of the City

Location and Population

The City of Aubrey is in northeast Denton County. Aubrey is 13 miles from the Dallas North Tollway to the west and 13 miles from Interstate Highway 35E to the east and is approximately 35 miles from Dallas - Fort Worth International Airport to the south. Aubrey's land area is approximately four-square miles and has an estimated population of 9,801. The City has boundary agreements with neighboring communities for ultimate growth of approximately 49 square miles.

Governing Body

The City of Aubrey is a Home Rule city operating pursuant to the provisions of its Home Rule charter and subject to the limitations imposed by the State Constitution, the statutes of the State, and by the Charter. The City operates as a "Council-Manager Government." The elective council, referred to as the City Council, enacts local legislation, adopts budgets, determines policies and appoints the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the City and appointing and supervising heads of various departments.

Component Units

The City of Aubrey was incorporated in 1956 and is a Home Rule municipality. The financial reporting entity (the government) includes all funds of the primary government (i.e., the City of Aubrey), as well as its component units. The following entities are considered component units:

Municipal Development District ("MDD") is a political subdivision of the State of Texas and the City of Aubrey, Texas, created in accordance with Chapter 377 of the Texas Local Government Code, as amended (the "Act"), and other applicable laws. The District was created for the purpose of developing and financing development projects as that term is defined in Section 377.001(3) of the Act, as amended (a "Development Project"). The District was formed to promote economic development within the City and the State of Texas to eliminate unemployment and underemployment, and to promote and encourage employment and the construction, or renovating of development projects beneficial to the district. The board of directors of the Municipal Development District consists of seven persons appointed by the Council to serve staggard two-year terms. MDD is reported as a discretely presented component unit of the City and is presented separately in the City's financial statements.

The City of Aubrey Tax Increment Reinvestment Zone No. 1 (TIRZ#1) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#1 qualifies as a blended component unit because the Board is the same as the City Council. TIRZ#1 is reported as a blended component unit of the City and it does not issue separate financial statements.

The City of Aubrey Tax Increment Reinvestment Zone No. 2 (TIRZ#2) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#2 qualifies as a blended component unit because the Board is the same as the City Council. TIRZ#2 is reported as a blended component unit of the City and it does not issue separate financial statements.

The City of Aubrey Tax Increment Reinvestment Zone No. 3 (TIRZ#3) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#3 qualifies as a blended component unit because the Board is the same as the City Council. TIRZ#3 is reported as a blended component unit of the City and it does not issue separate financial statements.

The City of Aubrey Tax Increment Reinvestment Zone No. 4 (TIRZ#4) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#3 qualifies as a blended component unit because the Board is the same as the City Council. TIRZ#4 is reported as a blended component unit of the City and it does not issue separate financial statements.

The Jackson Ridge Public Improvement District ("Jackson Ridge PID") is used to account for the bond proceeds, assessments and debt payments related to the Jackson Ridge PID. Jackson Ridge PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Winn Ridge South Public Improvement District ("Winn Ridge PID") is used to account for the bond proceeds, assessments and debt payments related to the Winn Ridge PID. Winn Ridge PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Aubrey Public Improvement District No. 2 ("Keeneland PID") is used to account for the bond proceeds, assessments and debt payments related to the Keeneland PID. Keeneland PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Duck Point Public Improvement District ("Duck Point PID") is used to account for the bond proceeds, assessments and debt payments related to the Duck Point PID. The Duck Point PID is reported as a blended component unit of the City and it does not issue separate financial statements.

Services Provided by the City

The City provides municipal services which have proven to be necessary and meaningful and can be provided by the City at the least cost. Major services provided include police and fire protection, emergency medical service, municipal court, water and sewer service, parks, and library. Other services include public improvements, planning and zoning, and economic development. Some services such as legal, solid waste/recycling, plan review, building inspections, and animal control services are outsourced.

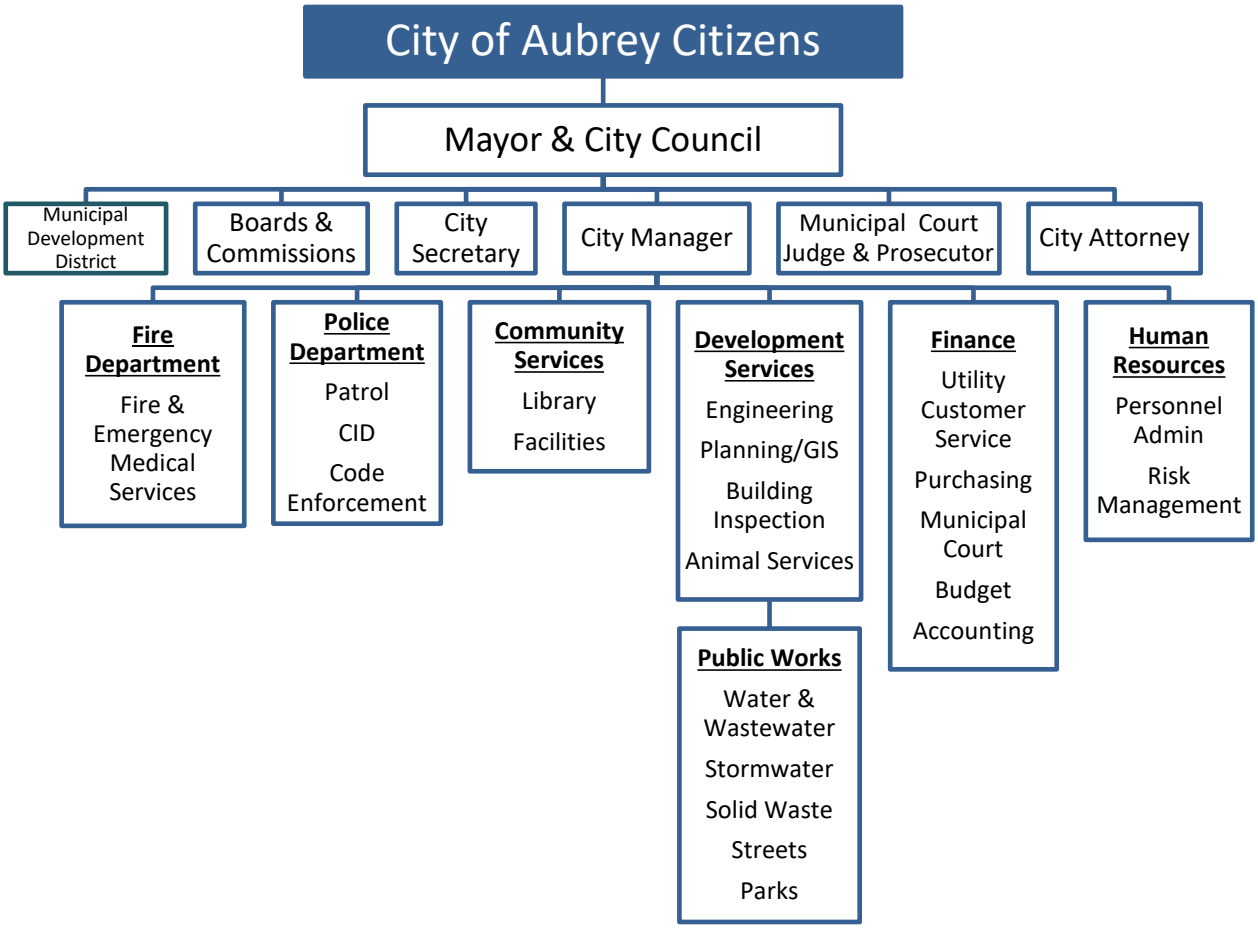
Economic Conditions and Outlook

Local Challenges Involving Residential Growth

Significant growth experienced in the last few years continued in fiscal 2024-2025 primarily with residential growth in key residential developments including Silverado, Keeneland, and High Point Ranch. In addition to continued growth in these areas, new residential developments including Belmont, Saratoga and Ribbonwood residential subdivisions are expected to drive significant growth in future years.

We anticipate growth opportunities resulting from planned improvements in key area roadways. Upgrades and expansions are planned for State Highway 377, Farm-to-Market 2931 ("FM" 2931) and FM 1385, and a future outer loop realigning FM 428 that will connect I35 to I75. The municipalities surrounding Aubrey (Denton, Prosper, Celina, Little Elm, Providence, Pilot Point, Cross Roads and Krugerville) are projected to have a combined population in excess of 500,000 by 2040. The growth in these communities will generate additional traffic impacting City services and infrastructure, capital investment requirements, as well as demand for municipal services.

Mike English
Finance Director


City of Aubrey Citizens
Mayor & City Council
Municipal Development District
Boards & Commissions
City Secretary
City Manager
Municipal Court Judge & Prosecutor
City Attorney
Fire Department
Fire & Emergency Medical Services
Police Department
Patrol
CID
Code Enforcement
Community Services
Library
Facilities
Development Services
Engineering
Planning/GIS
Building Inspection
Animal Services
Public Works
Water & Wastewater
Stormwater
Solid Waste
Streets
Parks
Finance
Utility Customer Service
Purchasing
Municipal Court
Budget
Accounting
Human Resources
Personnel Admin
Risk Management

ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

Mayor	Chris Rich
Council Place 1	Jeff Perry (Mayor Pro Tem)
Council Place 2	Matt Jones
Council Place 3	Michael Browning
Council Place 4	Randy Jones
Council Place 5	Chuck Fikes (Deputy Mayor Pro Tem)

APPOINTED OFFICIALS

Charles Kreidler
City Manager

Jenny Hicks
City Secretary

Richard Brooks
Police Chief

Mike English
Finance Director

Eric Schlotter
Fire Chief

Shaena Williams
H.R. Manager

Leanne Wilson
Assistant City Manager

Christine Gossett
MDD Director

Brittany McLain
Library Manager

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Aubrey, Texas (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison schedule, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Fort Worth, Texas
March 26, 2026

Our discussion and analysis of City of Aubrey's financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2025 by $53,429,357 (net position). The unrestricted net position at the close of fiscal year 2025 is $13,017,162 and may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by $21,105,188 during fiscal year 2025 as a result of increased operating grants and contributions and capital grants contributions from developer contributions.
- The City's Governmental Funds reported total fund balances of $98,152,358, which is an increase of $65,959,169 from prior year and a result of issuance of bonds offset by increased expenditures of capital outlay. The unassigned fund balances of $14,217,629 (14.5% of total fund balances) are available for spending at the City's discretion. The nonspendable fund balances of $52,937 are in the form of prepaids and inventory. The remainder of the fund balances are restricted primarily for future development projects and capital improvements in the amount of $83,881,792.
- At the end of the current fiscal year, the unrestricted fund balance for the general fund was $14,217,629, or approximately 73.1% of total general fund expenditures.

Government-Wide Financial Statements

Government-wide financial statements provide an analysis of the City's overall financial condition and operation. The primary objective of these statements is to show whether the City's financial condition has improved or deteriorated as a result of the year's activities.

The Statement of Net Position includes all the City's assets, deferred inflows/outflows of resources, and liabilities (including long-term items) while the Statement of Activities includes all the revenue and expenses generated by the City's operations during the year. Government-wide statements utilize the accrual basis of accounting, which is the same method used by most private sector companies.

All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. The City's revenue is divided into the following categories: 1) charges for services, 2) operating grants and contributions, 3) capital grants and contributions, 4) general revenues not associated with any specific program function. All of the City's assets are reported whether they serve the current or future years. Liabilities are also reported regardless of whether they must be paid in the current or future years.

These two statements report the City's net position and changes in them. The City's net position provides one measure of the City's financial health. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City you should consider non-financial factors as well, such as changes in the City's request for services from citizens and the condition of the City's facilities.

The Statement of Net Position and the Statement of Activities, reports two kinds of activities, as well as the component units:

Governmental Activities – City services such as police protection, fire protection, municipal court, street maintenance, library, animal control, and City administration are reported here. City property taxes finance most of these activities.

Business-Type Activities - The City uses proprietary (business-type) funds to account for its water, sewer, and garbage operations. The services are supported by monthly charges to citizens.

Blended Component Units - The Tax Increment Reinvestment Zone No. 1 (TIRZ#1), Tax Increment Reinvestment Zone No. 2 (TIRZ#2), Tax Increment Reinvestment Zone No. 3 (TIRZ#3), Tax Increment Reinvestment Zone No. 4 (TIRZ#4), Jackson Ridge PID, Winn Ridge South PID, Keeneland PID, and Duck Point PID are blended component units. TIRZ #2, TIRZ #3, and TIRZ #4 did not have any activity to report in the current fiscal year.

Discretely Presented Component Unit - The Aubrey Municipal Development District is reported in a separate column as a discretely presented component unit.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds. The City's two kinds of funds-governmental and proprietary – use different accounting approaches.

Governmental Funds – The City reports most of its basic services in governmental funds. Governmental funds use the modified accrual basis of accounting (a method that measures the receipt and disbursement of cash and other financial assets that can be readily converted to cash) and they report balances that are available for future spending. Governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the accounting differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliation schedules found within the governmental fund statements.

Proprietary Funds – The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and garbage operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of its related risks. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The propriety fund financial statements provide separate information for the water and sewer operations and for the garbage operation, both of which are considered major funds of the City. The internal service fund is presented in the proprietary funds financial statements.

Notes To the Financial Statements

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

Other Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide other postemployment benefits, pension information and general fund budgetary comparisons. Required supplementary information can be found immediately after the notes to the financial statements.

The combining statements referred to earlier in connection with non-major governmental funds and internal services fund are presented immediately following the required supplementary information. Combining statements and supporting schedules can be found immediately after the required supplementary information.

Government-Wide Financial Analysis

Statement of Net Position

Net position serves as one useful indicator of a government's financial position. The City's net position increased from $32,324,169 to a net position of $53,429,357. The portion ($24,753,000) of the City's net position consists of net investment in capital assets; land, buildings, infrastructure, vehicles, and equipment, less any outstanding debts used to acquire these assets. The City uses capital assets to provide services to the citizens they serve; consequently, these assets are not available for future spending.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 114,866,574	$ 46,779,836	$ 60,690,222	$ 8,814,356	$ 175,556,796	$ 55,594,192
Capital assets, net	77,337,360	47,290,282	63,092,921	34,018,091	140,430,281	81,308,373
Total Assets	192,203,934	94,070,118	123,783,143	42,832,447	315,987,077	136,902,565
Total Deferred Outflows of Resources	2,766,177	2,405,968	74,800	37,100	2,840,977	2,443,068
Other liabilities	17,324,297	14,243,969	1,766,936	549,576	19,091,233	14,793,545
Long-term liabilities	160,700,440	79,752,359	85,300,120	12,248,295	246,000,560	92,000,654
Total Liabilities	178,024,737	93,996,328	87,067,056	12,797,871	265,091,793	106,794,199
Total Deferred Inflows of Resources	285,604	212,865	21,300	14,400	306,904	227,265
Net Position						
Net investments in capital assets	(10,225,623)	(24,210,152)	34,978,623	21,801,928	24,753,000	(2,408,224)
Restricted	14,133,580	5,236,630	1,525,615	7,457,556	15,659,195	12,694,186
Unrestricted	12,751,813	21,240,415	265,349	797,792	13,017,162	22,038,207
Total Net Position	$ 16,659,770	$ 2,266,893	$ 36,769,587	$ 30,057,276	$ 53,429,357	$ 32,324,169

Statement of Activities

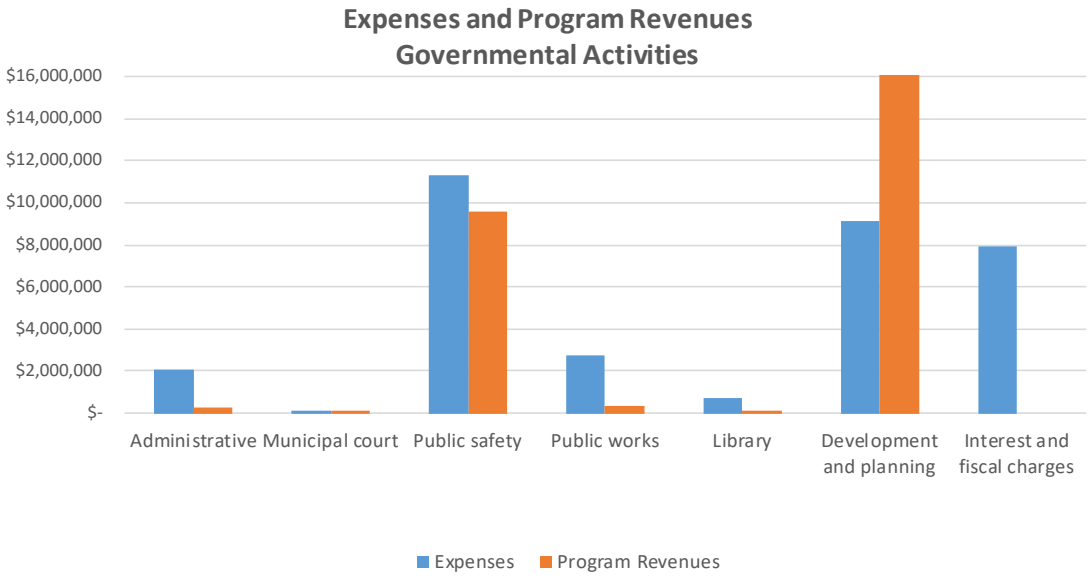
The following provides a summary of the City's changes in net position:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	$ 17,225,052	$ 16,285,843	$ 10,723,340	$ 6,139,334	$ 27,948,392	$ 22,425,177
Operating grants and contributions	5,767,076	360,756	-	-	5,767,076	360,756
Capital grants and contributions	8,890,699	4,174,984	4,802,785	1,807,697	13,693,484	5,982,681
General revenues:						
Property tax	6,154,529	4,790,049	-	-	6,154,529	4,790,049
Sales tax	3,318,197	2,447,487	-	-	3,318,197	2,447,487
Franchise taxes	1,258,914	1,477,239	-	-	1,258,914	1,477,239
Occupancy taxes	4,860	8,989	-	-	4,860	8,989
Assessments	3,201,657	4,514,860	-	-	3,201,657	4,514,860
Unrestricted investment earnings	2,524,310	2,301,090	2,169,615	96,230	4,693,925	2,397,320
Grants	-	905,329	-	-	-	905,329
Miscellaneous	138,640	125,056	68,679	8,882	207,319	133,938
Total Revenue	48,483,934	37,391,682	17,764,419	8,052,143	66,248,353	45,443,825
Expenses						
Administrative	2,093,909	710,182	-	-	2,093,909	710,182
Municipal court	139,843	126,475	-	-	139,843	126,475
Public safety	11,339,053	8,713,127	-	-	11,339,053	8,713,127
Public works	2,715,327	2,066,252	-	-	2,715,327	2,066,252
Library	695,157	552,722	-	-	695,157	552,722
Animal control	-	35,936	-	-	-	35,936
Development and planning	9,145,401	7,117,623	-	-	9,145,401	7,117,623
Interest and fiscal charges	7,962,367	7,297,262	-	-	7,962,367	7,297,262
Water and sewer	-	-	8,377,598	3,245,298	8,377,598	3,245,298
Garbage	-	-	2,674,510	2,205,004	2,674,510	2,205,004
Total Expenses	34,091,057	26,619,579	11,052,108	5,450,302	45,143,165	32,069,881
Increase in net position before transfers	14,392,877	10,772,103	6,712,311	2,601,841	21,105,188	13,373,944
Transfers Between Governmental and Business-type Activities	-	(10,203,773)	-	10,203,773	-	-
Net Increase in net position	14,392,877	568,330	6,712,311	12,805,614	21,105,188	13,373,944
Net Position - Beginning of Year	2,266,893	1,698,563	30,057,276	17,251,662	32,324,169	18,950,225
Net Position - End of Year	$ 16,659,770	$ 2,266,893	$ 36,769,587	$ 30,057,276	$ 53,429,357	$ 32,324,169

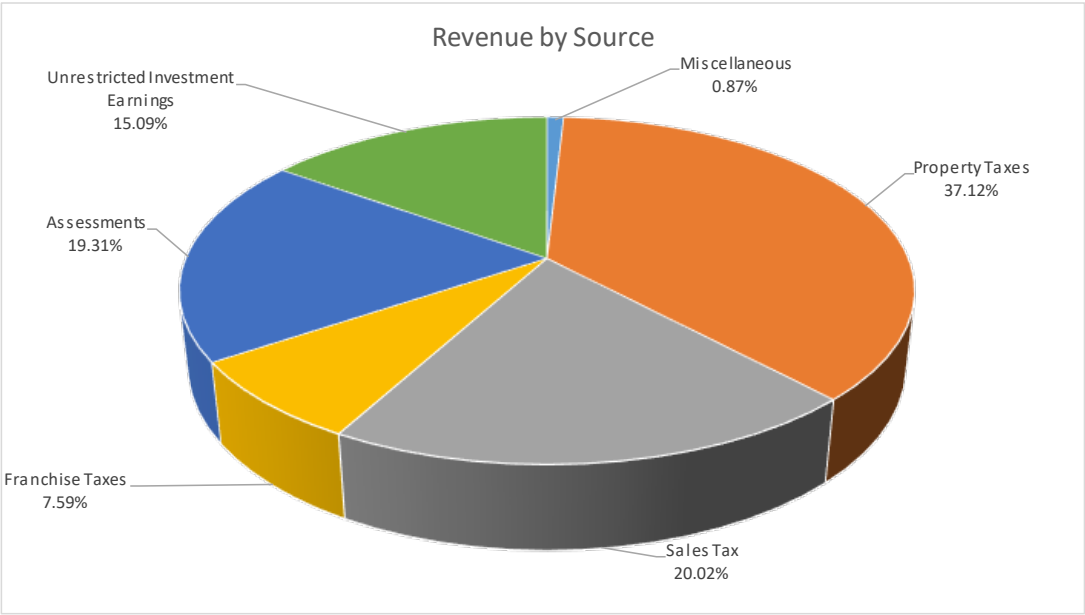
The government's total net position as a result of operations increased by $21,105,188. The increase in operations is related to an increase in charges for services, taxes, in operating and capital grants and contributions. Property taxes increased due to an increase in appraised value. Charges for services and sales tax increased due to development within the City. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements is $13,017,162 for the City.

Governmental Activities

A comparison of program expenses to program revenues by source for governmental activities follows:



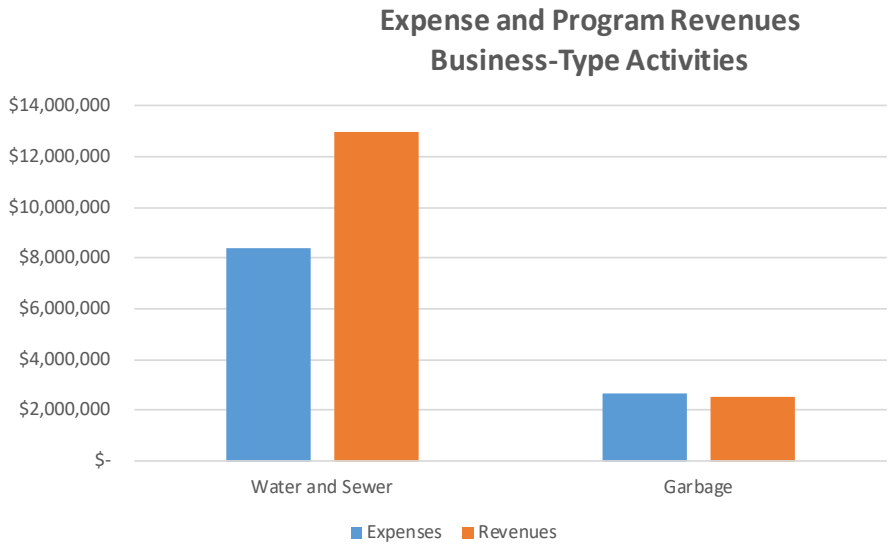
General revenue sources for governmental activities were distributed as follows:



Revenues without transfers were $48,461,376 in FY 2025 compared to $37,391,682 in FY 2024. An $11,069,694 or 29.6% increase due to an increase in taxes, operating grants and contribution, and capital grants and contributions related to developer contributions.

Business-Type Activities

Revenues without transfers were $17,764,419 in FY 2025 compared to $8,052,143 in FY 2024. A $9,712,276 increase or 120.6%, due to an increase in charges for services and capital contributions from expansion of water and sewer infrastructure. Expenses related to charges for services increased in line with the increase in charges for services. A comparison between expenses and program revenues (charges for services) related to the Water and Sewer and the Garbage operations follows:



Financial Analysis of The City's Funds

Governmental Funds

The City's Governmental Funds reported total fund balances of $98,152,358 compared to the prior year amount of $32,193,189. This represents an increase of $65,959,169 related to the issuance of bonds and increase in property taxes.

The general fund is the chief operating fund of the City. At the end of the current fiscal year total fund balance was $14,265,638, an increase of $1,327,216. The unassigned fund balance of the general fund was $14,217,629. Property tax revenues increased 21.0% or $0.5 million. Sales tax revenues increased 35.6% or $0.9 million. Franchise tax revenues decreased 14.8% or $218 thousand. Compared to prior year, total revenues in the general fund increased by $1.0 million, while expenditures increased by $3.6 million.

The debt service fund has an ending fund balance of $1,016,251, an increase of $597,575 related to an increase in property taxes offset by the payment of debt service principal and interest.

The other development fund has an ending fund balance of $11,952,282, an increase of $788,760 related to a decrease in capital expenditures and increase in revenues from development income and investment earnings.

The PID – Duck Point fund has an ending balance of $26,641,204. The increase in ending fund balance is a result of bond of proceeds from bond issuance that was issued as a result of the creation of the new PID.

The capital projects fund had an increase in fund balance of $35,369,256, as a result of proceeds from bond issuance of $49.6 million and premium of $1.0 million. Contributions and grants increased $3.7 million from developer contributions compared to prior year. Expenditures related to street improvements and public safety as increased by $3.8 million. This resulted in an ending fund balance of $36,313,226.

Proprietary Funds

The City's proprietary funds provide the same information found in the government-wide, business-type activities.

The City's water and sewer fund had an ending net position of $37,035,819, an increase of $6,712,311 compared to prior year. Charges for services of water and sewer utilities increased $4.0 million compared to prior year, offset by an increase in operating expenses of $1.4 million. As a result of the issuance of bonds, investment income increased from prior year by $2.1 million and interest and fiscal charges expenses increased from prior year by $3.7 million.

The City's garbage fund had an ending net position (deficit) of $(266,232) for the fiscal year. This was a net change of $0 from prior year ending net position. Operating revenues from garbage utility charges for services increased by $0.4 million, offset by an increase in operating expenses of $0.5 million. The garbage fund had a transfer in from the water and sewer fund to cover current year deficits, resulting in a net change of $0 from prior year.

The City's internal service fund had an ending net position of $398,404 for the fiscal year. The increase in net position of $435,254 was a result of an increase in employer contributions of $0.6 million compared to prior year. The increase in operating revenues was offset by an increase in insurance premiums paid of $0.2 million.

General Fund Budgetary Highlights

General fund actual revenues exceeded budgeted by $0.9 million. Sales taxes accounted for a majority of the excess. Actual expenditures were less than budgeted by $49 thousand due to less public safety expenditures than anticipated.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets net of accumulated depreciation and amortization for its governmental and business-type activities as of September 30, 2025 amounts to $140,430,281 compared to $81,308,373 at September 30, 2024. This investment in capital assets includes land, buildings and improvements, water and sewer systems, street improvements, city parks, equipment, vehicles, and construction in progress.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 7,966,335	$ 3,991,175	$ 227,028	$ 83,058	$ 8,193,363	$ 4,074,233
Construction in progress	11,637,937	9,376,111	26,855,778	4,366,267	38,493,715	13,742,378
Buildings and Structures	13,923,802	2,434,107	177,631	59,409	14,101,433	2,493,516
Equipment and vehicles	6,998,838	4,653,955	1,781,925	583,878	8,780,763	5,237,833
Parks	1,717,528	45,153	-	-	1,717,528	45,153
Streets and Drainage	35,092,920	26,789,781	-	-	35,092,920	26,789,781
Water System	-	-	19,005,484	16,164,890	19,005,484	16,164,890
Sewer System	-	-	15,045,075	12,760,589	15,045,075	12,760,589
Total Capital Assets, Net	$ 77,337,360	$ 47,290,282	$ 63,092,921	$ 34,018,091	$ 140,430,281	$ 81,308,373

Additional information on the City's capital assets can be found in the notes to the financial statements.

Long-Term Debt

At fiscal year-end, total bonds, certificates of obligation, notes, revenue bonds, financed purchases, and lease liability outstanding for Governmental Activities totaled $157,840,155 and for Business-Type Activities totaled $85,094,036. The City's long-term obligations will primarily be paid with property taxes, special assessments, and water and sewer revenues. The primary government's long-term obligations increased by $151.4 million from the issuance of new bonds in the amount of $154.1 million offset by the City's regularly scheduled principal payments made by the City.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General obligation bonds (net)	$ 384,642	$ 967,775	$ 3,037,298	$ 101,163	$ 3,421,940	$ 1,068,938
Certificates of obligation (net)	65,390,000	16,085,000	81,730,000	12,115,000	147,120,000	28,200,000
Tax notes	1,365,000	1,504,000	-	-	1,365,000	1,504,000
Revenue bonds	90,700,513	60,654,401	-	-	90,700,513	60,654,401
Financed purchases	-	93,159	-	-	-	93,159
Lease liability	-	-	326,738	-	326,738	-
Totals	$ 157,840,155	$ 79,304,335	$ 85,094,036	$ 12,216,163	$ 242,934,191	$ 91,520,498

Economic Factors and Next Year's Budgets and Rates

The fiscal year 2025-2026 budget increases property tax collections with continuing focus on street improvements and water/wastewater infrastructure, competitive compensation packages, human resource expansion, and infrastructure expansion and improvements consistent with growth.

The adopted Ad Valorem Property Tax Rate of $0.455 per $100 dollars of taxable valuation in the coming fiscal year is a decrease of $0.009 per $100 dollars of taxable valuation from last year's rate. Assessed property valuations are anticipated to increase by 7.9% for fiscal year 2026. The increase resulted primarily from new housing additions and increases in assessed valuations of existing properties.

Sales tax revenue, municipal court fines, licenses and franchise fees are projected to increase consistent with growth in the City and surrounding areas. Growth in the served area will also increase Water and Sewer revenues in the new fiscal year. The new budget continues to address improvements in the Water and Sewer infrastructure.

Program enhancements and capital expenditures in the budget include additional public safety personnel, replacements and additions of police patrol vehicles and public works vehicles and equipment and new and replacement fire equipment. Budgeted Public works capital expenditures include wastewater treatment plant upgrade and expansion and water system improvement and expansion.

Contacting The City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, write to City Hall, at 107 S. Main St., Aubrey, Texas 76227, call (940) 440-9343, or visit www.aubreytx.gov.

BASIC FINANCIAL STATEMENTS

CITY OF AUBREY, TEXAS

STATEMENT OF NET POSITION

September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Aubrey Municipal Development District
Assets				
Current Assets:				
Cash, cash equivalents, and investments	$ 49,234,479	$ 1,063,635	$ 50,298,114	$ 3,752,940
Receivables, net of allowances:				
Accounts	460,231	477,941	938,172	-
Property taxes	72,955	-	72,955	-
Sales taxes	415,329	-	415,329	203,711
Fines, fees and court costs	170,861	-	170,861	-
Ambulance fees	376,748	-	376,748	-
Other receivables	351,191	-	351,191	-
Interfund balances	(253,470)	253,470	-	-
Prepaids	14,928	-	14,928	-
Inventories, at cost	38,009	389,823	427,832	-
Assets limited to use:				
Cash and cash equivalents	63,985,313	58,505,353	122,490,666	-
Total Current Assets	114,866,574	60,690,222	175,556,796	3,956,651
Noncurrent Assets:				
Capital assets:				
Non-depreciable/amortizable:				
Land	7,966,335	227,028	8,193,363	1,046,887
Construction in progress	11,637,937	26,855,778	38,493,715	-
Depreciable/amortizable:				
Buildings	13,923,802	177,631	14,101,433	1,422,863
Machinery and equipment	6,998,838	1,488,472	8,487,310	-
Parks	1,717,528	-	1,717,528	-
Streets	35,092,920	-	35,092,920	-
Water system	-	19,005,484	19,005,484	-
Wastewater system	-	15,045,075	15,045,075	-
Lease asset - vehicles	-	293,453	293,453	-
Total capital assets - net	77,337,360	63,092,921	140,430,281	2,469,750
Total Noncurrent Assets	77,337,360	63,092,921	140,430,281	2,469,750
Total Assets	192,203,934	123,783,143	315,987,077	6,426,401
Deferred Outflows of Resources				
Deferred charges on refunding	1,762,849	-	1,762,849	-
Deferred outflows - pension	981,783	73,200	1,054,983	-
Deferred outflows - OPEB	21,545	1,600	23,145	-
Total Deferred Outflows of Resources	2,766,177	74,800	2,840,977	-

STATEMENT OF NET POSITION

September 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Aubrey Municipal Development District
Liabilities				
Current Liabilities:				
Accounts payable	$ 6,403,348	$ 349,787	$ 6,753,135	$ 7,670
Accrued wages and benefits	587,157	49,844	637,001	5,685
Customer deposits	-	223,291	223,291	-
Accrued interest payable	1,590,750	996,360	2,587,110	-
Unearned revenue	8,743,042	147,654	8,890,696	-
Total Current Liabilities	17,324,297	1,766,936	19,091,233	13,355
Noncurrent Liabilities:				
Compensated absences	759,384	49,384	808,768	944
Lease liability - current portion	-	36,887	36,887	-
Bonds payable - current portion	2,526,133	362,358	2,888,491	93,920
Lease liability	-	289,851	289,851	-
Bonds payable, net premium/discount	155,314,022	84,404,940	239,718,962	1,198,688
Total OPEB liability	99,454	7,400	106,854	-
Net pension liability	2,001,447	149,300	2,150,747	-
Total Noncurrent Liabilities	160,700,440	85,300,120	246,000,560	1,293,552
Total Liabilities	178,024,737	87,067,056	265,091,793	1,306,907
Deferred Inflows of Resources				
Deferred inflows - pension	225,633	16,800	242,433	-
Deferred inflows - OPEB	59,971	4,500	64,471	-
Total Deferred Inflows of Resources	285,604	21,300	306,904	-
Net Position				
Net investment in capital assets	(10,225,623)	34,978,623	24,753,000	1,177,142
Restricted for:				
Court security	12,253	-	12,253	-
Police	60,301	-	60,301	-
Child safety	8,004	-	8,004	-
Development	13,979,679	1,525,615	15,505,294	3,942,352
Grants	73,343	-	73,343	-
Unrestricted	12,751,813	265,349	13,017,162	-
Total Net Position	$ 16,659,770	$ 36,769,587	$ 53,429,357	$ 5,119,494

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administrative	$ 2,093,909	$ 277,259	$ 4,511	$ -
Municipal court	139,843	117,604	-	-
Public safety	11,339,053	9,376,125	176,359	-
Public works	2,715,327	-	382,263	-
Library	695,157	97,184	6,042	-
Development and planning	9,145,401	7,356,880	5,197,901	8,890,699
Interest and fiscal charges	7,962,367	-	-	-
Total Governmental Activities	34,091,057	17,225,052	5,767,076	8,890,699
Business-Type Activities:				
Water and sewer	8,377,598	8,198,828	-	4,802,785
Garbage	2,674,510	2,524,512	-	-
Total Business-Type Activities	11,052,108	10,723,340	-	4,802,785
Total Primary Government	$ 45,143,165	$ 27,948,392	$ 5,767,076	$ 13,693,484
Component Unit:				
Aubrey Municipal Development District	$ 477,547	$ -	$ -	$ -

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Functions/Programs	Governmental Activities	Business-type Activities	Total	Component Unit - Aubrey Municipal Development District
	Net (Expense) Revenue and Changes in Net Position			
Primary Government				
Governmental Activities:				
Administrative	$ (1,812,139)	$ -	$ (1,812,139)	
Municipal court	(22,239)	-	(22,239)	
Public safety	(1,786,569)	-	(1,786,569)	
Public works	(2,333,064)	-	(2,333,064)	
Library	(591,931)	-	(591,931)	
Development and planning	12,300,079	-	12,300,079	
Interest and fiscal charges	(7,962,367)	-	(7,962,367)	
Total Governmental Activities	(2,208,230)	-	(2,208,230)	
Business-Type Activities:				
Water and sewer	-	4,624,015	4,624,015	
Garbage	-	(149,998)	(149,998)	
Total Business-Type Activities	-	4,474,017	4,474,017	
Total Primary Government	(2,208,230)	4,474,017	2,265,787	
Component Unit:				
Aubrey Municipal Development District				$ (477,547)
General Revenues:				
Taxes:				
Property	6,154,529	-	6,154,529	-
Sales	3,318,197	-	3,318,197	1,719,646
Franchise	1,258,914	-	1,258,914	-
Occupancy	4,860	-	4,860	-
Unrestricted investment earnings	2,524,310	2,169,615	4,693,925	146,887
Assessments	3,201,657	-	3,201,657	-
Miscellaneous	138,640	68,679	207,319	18,081
Total General Revenues	16,601,107	2,238,294	18,839,401	1,884,614
Change in net position	14,392,877	6,712,311	21,105,188	1,407,067
Net Position - Beginning of Year	2,266,893	30,057,276	32,324,169	3,712,427
Net Position - End of Year	$ 16,659,770	$ 36,769,587	$ 53,429,357	$ 5,119,494

See notes to the financial statements.

CITY OF AUBREY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	General Fund	Debt Service Fund	Other Development Fund	PID - Jackson Ridge
Assets				
Cash, cash equivalents, and investments	$ 14,402,636	901,431	12,018,154	$ -
Receivables, net of allowance:				
Accounts	293,943	-	-	-
Property taxes	22,022	12,634	-	-
Sales taxes	415,329	-	-	-
Fines, fees and court costs	170,861	-	-	-
Ambulance fees	376,748	-	-	-
Other receivables	-	-	-	-
Due from other funds	50,000	114,820	-	-
Prepaid items	10,000	-	-	-
Inventories, at cost	38,009	-	-	-
Total Assets	15,779,548	1,028,885	12,018,154	-
Liabilities				
Accounts payable	357,122	-	65,872	-
Accrued wages and benefits	587,157	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	944,279	-	65,872	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	22,022	12,634	-	-
Unavailable revenue - courts	170,861	-	-	-
Unavailable revenue - ambulance fees	376,748	-	-	-
Total Deferred Inflows of Resources	569,631	12,634	-	-
Fund Balance				
Nonspendable:				
Inventories	38,009	-	-	-
Prepaids	10,000	-	-	-
Restricted:				
Debt service	-	1,016,251	-	-
Court security	-	-	-	-
Capital improvements	-	-	-	-
Police	-	-	-	-
Child safety	-	-	-	-
Development	-	-	11,952,282	-
Grants	-	-	-	-
Unassigned	14,217,629	-	-	-
Total Fund Balance	14,265,638	1,016,251	11,952,282	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 15,779,548	$ 1,028,885	$ 12,018,154	$ -

CITY OF AUBREY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	PID - Keeneland	Capital Projects Fund	PID - Duck Point	Non-major Governmental Funds	Total Governmental Funds
Assets					
Cash, cash equivalents, and investments	$ -	$ 50,889,914	$ 26,579,183	7,980,070	$ 112,771,388
Receivables, net of allowance:					
Accounts	-	-	-	166,288	460,231
Property taxes	-	-	-	-	34,656
Sales taxes	-	-	-	-	415,329
Fines, fees and court costs	-	-	-	-	170,861
Ambulance fees	-	-	-	-	376,748
Other receivables	-	-	86,696	302,794	389,490
Due from other funds	-	-	-	-	164,820
Prepaid items	-	-	4,928	-	14,928
Inventories, at cost	-	-	-	-	38,009
Total Assets	-	50,889,914	26,670,807	8,449,152	114,836,460
Liabilities					
Accounts payable	-	5,833,646	29,603	117,105	6,403,348
Accrued wages and benefits	-	-	-	-	587,157
Due to other funds	-	-	-	368,290	368,290
Unearned revenue	-	8,743,042	-	-	8,743,042
Total Liabilities	-	14,576,688	29,603	485,395	16,101,837
Deferred Inflows of Resources					
Unavailable revenue - property taxes	-	-	-	-	34,656
Unavailable revenue - courts	-	-	-	-	170,861
Unavailable revenue - ambulance fees	-	-	-	-	376,748
Total Deferred Inflows of Resources	-	-	-	-	582,265
Fund Balance					
Nonspendable:					
Inventories	-	-	-	-	38,009
Prepaids	-	-	4,928	-	14,928
Restricted:					
Debt service	-	-	-	-	1,016,251
Court security	-	-	-	12,253	12,253
Capital improvements	-	36,313,226	-	-	36,313,226
Police	-	-	-	60,301	60,301
Child safety	-	-	-	8,004	8,004
Development	-	-	26,636,276	7,809,856	46,398,414
Grants	-	-	-	73,343	73,343
Unassigned	-	-	-	-	14,217,629
Total Fund Balance	-	36,313,226	26,641,204	7,963,757	98,152,358
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ -	$ 50,889,914	$ 26,670,807	$ 8,449,152	$ 114,836,460

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CITY OF AUBREY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2025

Total Fund Balances - Governmental Funds	$	98,152,358
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		77,337,360
Long term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Bonds and notes payable		(154,152,642)
Unamortized premiums/discounts on bonds		(3,687,513)
Deferred charges on refunding		1,762,849
Accrued compensated absences		(759,384)
Payables for bond interest which are not due in the current period are not reported in the funds but are included in the statement of net position.		(1,590,750)
Recognition of the City's proportionate share of the net pension liability is not reported in the funds.		(2,001,447)
Recognition of the City's proportionate share of the total OPEB liability is not reported in the funds.		(99,454)
Other adjustments are necessary to convert from the modified accrual basis of accounting to the accrual basis of accounting. Revenues that are unavailable to pay for current period expenditures and are deferred inflows in the governmental funds are recognized in the government wide statements.		
Property taxes		34,656
Municipal court - fines and fees		170,861
Ambulance services		376,748
Deferred inflows of resources related to the pension and OPEB plans are not reported in the funds.		(285,604)
Deferred outflows of resources related to the pension and OPEB plans are not reported in the funds.		1,003,328
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		398,404
Total Net Position - Governmental Activities	$	16,659,770

CITY OF AUBREY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General Fund	Debt Service Fund	Other Development Fund	PID - Jackson Ridge
Revenues				
Taxes:				
Property	$ 3,063,562	$ 1,417,060	$ -	$ -
Sales	3,318,197	-	-	-
Franchise	1,258,914	-	-	-
Licenses and permits	2,432,452	-	254,120	-
Contributions and grants	182,401	1,050,000	-	-
Development income	-	-	2,563,265	-
Charges for services	9,716,809	-	-	-
Fines and forfeitures	222,617	-	-	-
Assessments	-	-	-	-
Investment earnings	434,925	23,152	330,739	-
Miscellaneous	119,661	-	-	-
Total Revenues	20,749,538	2,490,212	3,148,124	-
Expenditures				
Public safety	13,512,066	-	-	-
Development, planning and code enforcement	1,869,675	-	-	-
Administrative	2,024,542	-	-	-
Library	605,016	-	-	-
Public works	1,081,717	-	-	-
Municipal court	135,555	-	-	-
Debt service:				
Principal retirement	93,159	1,057,133	-	-
Interest and fiscal charges	11,777	835,504	-	-
Bond issuance costs	-	-	-	-
Capital outlay	150,413	-	2,359,364	-
Total Expenditures	19,483,920	1,892,637	2,359,364	-
Excess (deficiency) of revenues over expenditures	1,265,618	597,575	788,760	-
Other Financing Sources (Uses)				
Issuance of bonds	-	-	-	-
Premium/(Discount) on issuance of bonds	-	-	-	-
Sale of general capital assets	61,598	-	-	-
Total Other Financing Sources (Uses)	61,598	-	-	-
Net change in fund balances	1,327,216	597,575	788,760	-
Fund Balances - Beginning of Year (as previously stated)	12,938,422	418,676	11,163,522	2,486,746
Change in major fund	-	-	-	(2,486,746)
Fund Balances - Beginning of Year (Restated)	12,938,422	418,676	11,163,522	-
Fund balances - End of Year	$ 14,265,638	$ 1,016,251	$ 11,952,282	$ -

See notes to the financial statements.

CITY OF AUBREY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	PID - Keeneland	Capital Projects Fund	PID - Duck Point	Non-major Governmental Funds	Total Governmental Funds
Revenues					
Taxes:					
Property	$ -	$ -	$ -	$ 1,676,041	$ 6,156,663
Sales	-	-	-	-	3,318,197
Franchise	-	-	-	-	1,258,914
Licenses and permits	-	-	-	-	2,686,572
Contributions and grants	-	4,143,394	-	391,281	5,767,076
Development income	-	-	-	2,104,592	4,667,857
Charges for services	-	-	-	-	9,716,809
Fines and forfeitures	-	-	-	23,710	246,327
Assessments	-	-	-	3,201,657	3,201,657
Investment earnings	-	677,888	554,865	502,741	2,524,310
Miscellaneous	-	-	-	-	119,661
Total Revenues	-	4,821,282	554,865	7,900,022	39,664,043
Expenditures					
Public safety	-	-	-	13,183	13,525,249
Development, planning and code enforcement	-	-	17,391	1,644,139	3,531,205
Administrative	-	-	-	22,026	2,046,568
Library	-	-	-	-	605,016
Public works	-	-	-	-	1,081,717
Municipal court	-	-	-	8,641	144,196
Debt service:		-	-		
Principal retirement	-	-	-	1,469,000	2,619,292
Interest and fiscal charges	-	-	-	3,104,318	3,951,599
Bond issuance costs	-	646,003	2,208,588	-	2,854,591
Capital outlay	-	19,486,181	2,239,451	403,557	24,638,966
Total Expenditures	-	20,132,184	4,465,430	6,664,864	54,998,399
Excess (deficiency) of revenues over expenditures	-	(15,310,902)	(3,910,565)	1,235,158	(15,334,356)
Other Financing Sources (Uses)					
Issuance of bonds	-	49,640,000	30,727,000	-	80,367,000
Premium/(Discount) on issuance of bonds	-	1,040,158	(175,231)	-	864,927
Sale of general capital assets	-	-	-	-	61,598
Total Other Financing Sources (Uses)	-	50,680,158	30,551,769	-	81,293,525
Net change in fund balances	-	35,369,256	26,641,204	1,235,158	65,959,169
Fund Balances - Beginning of Year (as previously stated)	1,425,149	943,970	-	2,816,704	32,193,189
Change in major fund	(1,425,149)	-	-	3,911,895	-
Fund Balances - Beginning of Year (Restated)	-	943,970	-	6,728,599	32,193,189
Fund balances - End of Year	$ -	$ 36,313,226	$ 26,641,204	$ 7,963,757	$ 98,152,358

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CITY OF AUBREY, TEXAS

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

For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 65,959,169
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	24,638,966
Capital contributions	8,890,699
Depreciation expense	(3,439,968)
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the resulting gain or loss on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.	(42,619)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(89,787)
Governmental funds report repayment of debt principal as an expenditure and proceeds of new debt as a financing source. However, in the Statement of Activities, these transactions are only considered changes in long-term debt balances.	
Principal on bonds repaid in the current year	2,526,133
Principal on notes payables in the current year	93,159
Proceeds from the issuance of bonds	(80,367,000)
Premium/Discount on the issuance on bonds	(864,927)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Compensated absences	(407,604)
Accrued interest	(1,140,509)
Amortization of premium/discount on bonds and deferred charges on refundings	(15,668)
Pension and OPEB expense	(1,782,421)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities (exclusive of capital assets and debt).	435,254
Change in Net Position of Governmental Activities	$ 14,392,877

CITY OF AUBREY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Business-Type Activities			Governmental Activities
	Water and Sewer	Garbage	Total Enterprise	Internal Service
Assets				
Current Assets:				
Cash and cash equivalents	$ 1,063,635	$ -	$ 1,063,635	$ 448,404
Accounts receivable, net of allowances:	276,232	201,709	477,941	-
Interfund receivable	503,846	-	503,846	-
Inventories, at cost	389,823	-	389,823	-
Restricted cash and cash equivalents	58,505,353	-	58,505,353	-
Total Current Assets	60,738,889	201,709	60,940,598	448,404
Noncurrent Assets:				
Capital Assets - Net:				
Land	227,028	-	227,028	-
Construction in progress	26,855,778	-	26,855,778	-
Buildings	236,415	-	236,415	-
Water system	22,248,536	-	22,248,536	-
Wastewater system	18,789,035	-	18,789,035	-
Machinery and equipment	2,493,938	-	2,493,938	-
Accumulated depreciation	(7,757,809)	-	(7,757,809)	-
Total Capital Assets - Net	63,092,921	-	63,092,921	-
Total Noncurrent Assets	63,092,921	-	63,092,921	-
Total Assets	123,831,810	201,709	124,033,519	448,404
Deferred Outflows of Resources				
Deferred outflows - OPEB	73,200	-	73,200	-
Deferred outflows - Pension	1,600	-	1,600	-
Total Deferred Outflows of Resources	74,800	-	74,800	-

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Business-Type Activities			Governmental Activities
	Water and Sewer	Garbage	Total Enterprise	Internal Service
Liabilities				
Current Liabilities:				
Accounts payable	$ 155,155	$ 194,632	$ 349,787	$ -
Accrued wages and benefits	49,844	-	49,844	-
Customer deposits	200,358	22,933	223,291	-
Accrued interest payable	996,360	-	996,360	-
Due to other funds	-	250,376	250,376	50,000
Unearned revenue	147,654	-	147,654	-
Total Current Liabilities	1,549,371	467,941	2,017,312	50,000
Noncurrent Liabilities:				
Bonds payable - current portion	362,358	-	362,358	-
Lease liability - current portion	36,887	-	36,887	-
Bonds payable	84,404,940	-	84,404,940	-
Lease liability	289,851	-	289,851	-
Compensated absences	49,384	-	49,384	-
Net OPEB liability	7,400	-	7,400	-
Net pension liability	149,300	-	149,300	-
Total Noncurrent Liabilities	85,300,120	-	85,300,120	-
Total Liabilities	86,849,491	467,941	87,317,432	50,000
Deferred Inflows of Resources				
Deferred inflows - Pension	16,800	-	16,800	-
Deferred inflows - OPEB	4,500	-	4,500	-
Total Deferred Inflows of Resources	21,300	-	21,300	-
Net Position				
Net investment in capital assets	34,978,623	-	34,978,623	-
Restricted:				
Development	1,525,615	-	1,525,615	-
Unrestricted net position (deficit)	531,581	(266,232)	265,349	398,404
Total Net Position (Deficit)	$ 37,035,819	$ (266,232)	$ 36,769,587	$ 398,404

CITY OF AUBREY, TEXAS

STATEMENT REVENUES, EXPENSES AND CHANGE IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities			Governmental Activities
	Water and Sewer	Garbage	Total Enterprise	Internal Service
Operating Revenues				
Charges for services:	$ 8,198,828	$ 2,524,512	$ 10,723,340	$ -
Employer contributions	-	-	-	1,533,579
Employee contributions	-	-	-	289,695
Miscellaneous revenues	68,679	-	68,679	-
Total Operating Revenues	8,267,507	2,524,512	10,792,019	1,823,274
Operating Expenses				
Personnel services	1,215,330	-	1,215,330	-
Materials & Supplies	112,244	-	112,244	-
Repairs & Maintenance	455,805	-	455,805	-
Utilities	362,886	-	362,886	-
Fees & Other Services	651,334	2,674,510	3,325,844	1,424
Other Operating Expenses	113,728	-	113,728	-
Insurance premiums paid	12,954	-	12,954	1,401,546
Depreciation	1,320,394	-	1,320,394	-
Total Operating Expenses	4,244,675	2,674,510	6,919,185	1,402,970
Operating profit (loss)	4,022,832	(149,998)	3,872,834	420,304
Nonoperating Revenues (Expenses)				
Investment income	2,169,615	-	2,169,615	14,950
Interest and fiscal charges	(4,132,923)	-	(4,132,923)	-
Total Nonoperating Revenues (Expenses)	(1,963,308)	-	(1,963,308)	14,950
Income (loss) before transfers and contributions	2,059,524	(149,998)	1,909,526	435,254
Transfers and Contributions				
Capital contributions	4,802,785	-	4,802,785	-
Transfers in	-	149,998	149,998	-
Transfers out	(149,998)	-	(149,998)	-
Total Transfers and Contributions - Net	4,652,787	149,998	4,802,785	-
Change in net position	6,712,311	-	6,712,311	435,254
Net Position - Beginning of Year	30,323,508	(266,232)	30,057,276	(36,850)
Net Position - End of Year	$ 37,035,819	$ (266,232)	$ 36,769,587	$ 398,404

CITY OF AUBREY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities			Governmental Activities
	Water and Sewer	Garbage	Total Enterprise	Internal Service
Cash Flows From Operating Activities:				
Cash received from user charges	$ 8,480,999	$ 2,520,788	$ 11,001,787	$ 1,823,274
Receipts from (payments for) interfund services provided	22,229	(22,229)	-	-
Other operating revenue	68,679	-	68,679	-
Payments to suppliers	(1,523,546)	(2,648,557)	(4,172,103)	-
Payments to employees	(1,037,081)	-	(1,037,081)	-
Payments for insurance premiums	(12,954)	-	(12,954)	(1,403,193)
Net Cash Provided By (Used In) Operating Activities	5,998,326	(149,998)	5,848,328	420,081
Cash Flows From Non-capital Financing Activities:				
Transfers from other funds	-	149,998	149,998	-
Transfers to other funds	(149,998)	-	(149,998)	-
Net Cash Provided By (Used In) Non-capital Financing Activities	(149,998)	149,998	-	-
Cash flows From Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(30,395,224)	-	(30,395,224)	-
Capital contribution	4,802,785	-	4,802,785	-
Principal paid on capital debt	(375,986)	-	(375,986)	-
Interest paid on capital debt	(3,200,402)	-	(3,200,402)	-
Proceeds from bond issuance	73,262,316	-	73,262,316	-
Net Cash Provided By (Used In) Capital and Related Financing Activities	44,093,489	-	44,093,489	-
Cash Flows From Investing Activities:				
Interest and dividends received	2,169,615	-	2,169,615	14,950
Net Cash Provided By Investing Activities	2,169,615	-	2,169,615	14,950
Net change in cash and cash equivalents	52,111,432	-	52,111,432	435,031
Cash and Cash Equivalents, Beginning of Year	7,457,556	-	7,457,556	13,373
Cash and Cash Equivalents, End of Year	$ 59,568,988	$ -	$ 59,568,988	$ 448,404
Reconciliation of Cash and Cash Equivalents to Statement of Net Position - Proprietary Funds				
Cash and cash equivalents - nonrestricted	$ 1,063,635	$ -	$ 1,063,635	$ 448,404
Cash and cash equivalents - restricted	58,505,353	-	58,505,353	-
Total Cash and Cash Equivalents	$ 59,568,988	$ -	$ 59,568,988	$ 448,404
Reconciliation of Operating Loss to Net Cash Provided By (Used In) Operating Activities:				
Operating profit (loss)	$ 4,022,832	$ (149,998)	$ 3,872,834	$ 420,304
Adjustments to Reconcile Operating Loss to Net Cash Provided By (Used In) Operating Activities:				
Depreciation expense	1,320,394	-	1,320,394	-
(Increase) decrease in accounts receivable	102,197	(6,431)	95,766	-
(Increase) decrease in inventories	129,100	-	129,100	-
(Increase) decrease in net pension asset	10,700	-	10,700	-
(Increase) decrease in OPEB deferred outflows	(38,000)	-	(38,000)	-
(Increase) decrease in pension deferred outflows	300	-	300	-
Increase (decrease) in accounts payable	43,351	25,953	69,304	(223)
Increase (decrease) in accrued wages and benefits	24,397	-	24,397	-
Increase (decrease) in customer deposits	32,320	2,707	35,027	-
Increase (decrease) in compensated absences	23,752	-	23,752	-
Increase (decrease) in unearned revenues	147,654	-	147,654	-
Increase (decrease) in due to other funds	22,229	(22,229)	-	-
Increase (decrease) in total OPEB liability	900	-	900	-
Increase (decrease) in net pension liability	149,300	-	149,300	-
Increase (decrease) in OPEB deferred inflows	400	-	400	-
Increase (decrease) in pension deferred inflows	6,500	-	6,500	-
Net Cash Provided By (Used In) Operating Activities	$ 5,998,326	$ (149,998)	$ 5,848,328	$ 420,081

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Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The City of Aubrey is a Home Rule city operating pursuant to the provisions of its Home Rule charter and subject to the limitations imposed by the State Constitution, the statutes of the State, and by the Charter. The City operates as a "Council-Manager Government." The elective council, referred to as the City Council, enacts local legislation, adopts budgets, determines policies and appoints the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the City and appointing and supervising heads of various departments.

The City of Aubrey (the City) provides a full range of municipal services including public safety (police and fire), highway and streets, solid waste, public improvement, planning and zoning, and general administrative services. In addition, the City provides water, sewer, and garbage services as a proprietary function of the City. The accounting policies of the City of Aubrey conform to generally accepted accounting principles issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the City's basic financial statements.

The accompanying basic financial statements comply with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity,* in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the City's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the City.

Blended Component Unit

The City of Aubrey Tax Increment Reinvestment Zone No. 1 (TIRZ#1) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#1 qualifies for blending because the Board is the same as the City Council. TIRZ#1 is reported as a blended component unit of the City and it does not issue separate financial statements.

The City of Aubrey Tax Increment Reinvestment Zone No. 2 (TIRZ#2) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#2 qualifies for blending because the Board is the same as the City Council. TIRZ#2 is reported as a blended component unit of the City and it does not issue separate financial statements. TIRZ#2 has no activity to report during the fiscal year 2024-2025.

The City of Aubrey Tax Increment Reinvestment Zone No. 3 (TIRZ#3) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#3 qualifies for blending because the Board is the same as the City Council. TIRZ#3 is reported as a blended component unit of the City and it does not issue separate financial statements. TIRZ#3 has no activity to report during the fiscal year 2024-2025.

The City of Aubrey Tax Increment Reinvestment Zone No. 4 (TIRZ#4) is fiscally dependent on the City, as the City approves their budgets and any debt issuances; TIRZ#4 qualifies for blending because the Board is the same as the City Council. TIRZ#4 is reported as a blended component unit of the City and it does not issue separate financial statements. TIRZ#4 has no activity to report during the fiscal year 2024-2025.

Note 1 - Summary of Significant Accounting Policies (continued)

Blended Component Unit (continued)

The Jackson Ridge Public Improvement District ("Jackson Ridge PID") is used to account for the bond proceeds, assessments and debt payments related to the Jackson Ridge PID. Jackson Ridge PID is not a separate political subdivision of the State and is governed by the City Council. Jackson Ridge PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Winn Ridge South Public Improvement District ("Winn Ridge South PID") is used to account for the bond proceeds, assessments and debt payments related to the Winn Ridge South PID. Winn Ridge South PID is not a separate political subdivision of the State and is governed by the City Council. Winn Ridge South PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Aubrey Public Improvement District No. 1 ("Keeneland PID") is used to account for the bond proceeds, assessments and debt payments related to the Keeneland PID. Keeneland PID is not a separate political subdivision of the State and is governed by the City Council. Keeneland PID is reported as a blended component unit of the City and it does not issue separate financial statements.

The Duck Point Public Improvement District ("Duck Point PID") is used to account for the bond proceeds, assessments and debt payments related to the Duck Point PID. Duck Point PID is not a separate political subdivision of the State and is governed by the City Council. Duck Point PID is reported as a blended component unit of the City and it does not issue separate financial statements.

Discretely Presented Component Unit

Aubrey Municipal Development District (the "District") – This entity was created as a result of a special election held in fiscal year 2015, for the imposition of a sales and use tax at the rate of one-half of one percent for the purpose of financing development projects beneficial to the District. Directors of the District are appointed by the City who also has direct oversight of the administration and collection of funds for this entity. Separate audited financial statements are not available for this component unit.

The accounting and reporting policies of the City conform to U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments include those principles prescribed by the GASB, which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. The following is a summary of the more significant policies and practices used by the City.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Note 1 - Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements (continued)

The Statement of Net Position reports the assets and liabilities of the primary government. The net position section of this statement represents the residual amount of assets less their associated liabilities. The net position section is divided into three categories. The first category is Net Investment in Capital Assets, which includes all capital assets, net of accumulated depreciation, less any outstanding debt associated with the assets. Capital assets cannot readily be sold and converted into cash. The second category is Restricted Net Position, which includes those assets that have a constraint placed on their use. The constraints are either: 1) externally imposed by creditors, such as through debt covenants, grantors, contributors, or laws and regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. The final section is Unrestricted Net Position, and this represents net position that generally can be used for any purpose. However, they are not necessarily in a spendable form, like cash.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Note 1 - Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements (continued)

Governmental Funds (continued)

The government reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund balance is available for any purpose, provided it is expended or transferred in accordance with the legally adopted budget of the City.

Debt service fund is used to account for the interest and sinking tax revenues and payments of principal and interest related to the City's debt service.

The Other Development Fund, a governmental fund type, is a special revenue fund that accounts for assets and liabilities that are restricted for land development.

Capital projects fund accounts for the acquisition of capital facilities.

The Duck Point Public Improvement District ("Duck Point PID") is used to account for the bonds proceeds, assessments and debt payments related to the Duck Point PID.

The governmental activities report several nonmajor special revenue funds, which account for the City's special revenue.

Proprietary Funds

Proprietary funds are those used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon capital maintenance and upon determination of net position and changes in net position.

The government reports the following enterprise fund:

The Water and sewer Fund and Garbage Funds account for the activities for which outside users are charged a fee roughly equal to the cost of providing water, wastewater, and garbage services. The water and sewer fund is considered to be a major enterprise fund

The government reports the following internal service fund:

The Internal Service Fund accounts for revenues and expenses related to services provided to parties inside the City. This fund is used to account for revenues and expenses related to services provided to parties inside the City on a cost reimbursement basis. The City's Internal Service Fund is used to account for the City's health insurance activity. Because the principal users of the internal services are the City's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide statements.

Note 1 - Summary of Significant Accounting Policies (continued)

Stewardship, Compliance, and Accountability

Budgetary Information

The City Mayor submits an annual budget to the City Council. In September, the City Council adopts annual fiscal year budgets for specific City funds. Budgets for the General Fund are adopted on a basis consistent with U.S. generally accepted accounting principles. The budget is properly amended throughout the year. An annual budget is not adopted for the Development Fund since projects may span multiple fiscal years.

Use of Estimates

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

Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Balances/Net Position

Deposits and Investments

For purposes of the Statement of Cash Flows, the City's cash and cash investments are considered to be cash on hand, demand deposits, and highly liquid investments with original maturities of three months or less from the date of acquisition. The depository bank pays the City interest on all funds on deposit.

Investments having a maturity of one year or more, when purchased, are stated at fair value. Short-term investments are stated at cost or amortized cost.

Fair Value Measurements

Fair value accounting requires characterization of the inputs used to measure fair value into three-level fair value hierarchy as follows:

1) Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.
2) Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.
3) Level 3 inputs are observable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

1) Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities.
2) Cost approach – uses the amount that currently would be required to replace the service capacity of an asset (replacement cost).
3) Income approach – uses valuation techniques to convert future amounts to present amounts based on current market expectations.

Note 1 - Summary of Significant Accounting Policies (continued)

Inventory

The cost of inventory is recorded when the related liability is incurred (i.e., the purchase method). The non-spendable portion of the fund balance is provided equal to the amount of inventory, as the amount is not available for expenditure.

Prepaid Items

Payments made to vendors for services that will benefit future periods are recorded as prepaid items. These payments are recognized under the consumption method.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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

Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Restricted Assets

In accordance with applicable covenants of bond issues or other agreements, appropriate assets have been restricted.

Note 1 - Summary of Significant Accounting Policies (continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized but are charged to operations as incurred. Improvements and betterments which materially extend the useful lives of capital assets are capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included a part of the capitalized value of the assets constructed. Contributions of capital assets from external sources are recorded as capital contribution revenue.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Machinery and equipment	5 – 10 years
Parks	15 years
Streets	15 years
Water system	40 years
Wastewater system	40 years
Right to use lease asset	Term of the agreement

Leases

The City is a lessee for a noncancellable lease of a vehicle. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $50,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise. The City monitors changes in circumstances that would require measurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Note 1 - Summary of Significant Accounting Policies (continued)

Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Balances/Net Position (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from property taxes, fines, fees, and court costs, and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Proprietary-type funds also have deferred inflows of resources and deferred outflows of resources related to deferred charges on refunding of debt and for deferred amounts related to the City's pension and other post- employment benefit (OPEB) plans.

Compensated Absences

A liability is recognized for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
The policy effective during the current fiscal year permits employees to accumulate earned but unused vacation benefits, which are eligible up the maximum allowable for payment at the employee's current pay rate upon separation from employment after one year of continual employment with the City.

Sick Leave
The policy effective during the current fiscal year permits employees to accumulate earned but unused sick leave, which are eligible up the maximum allowable for payment at the employee's current pay rate upon separation from employment after five years of continual employment with the City.

Note 1 - Summary of Significant Accounting Policies (continued)

Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Balances/Net Position (continued)

Long-Term Debt

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

Pension and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability and Total OPEB Liability is obtained from the TMRS through reports prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68. *Accounting and Financial Reporting for Pensions* and GASB No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Fund Balance

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that can be used only for the specific purposes as established by a Council resolution or ordinance, the City's highest level of decision-making authority. The City has no committed fund balance at September 30, 2025.

Assigned – includes amounts that are constrained by the City Council, or by another city official or the finance division to which the City has delegated authority, that are to be used for specific purposes but are neither restricted nor committed. The City has no assigned fund balance at September 30, 2025.

Note 1 - Summary of Significant Accounting Policies (continued)

Assets, Liabilities, Deferred Inflows/Outflows of Resources and Fund Balances/Net Position (continued)

Fund Balance (continued)

Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. When the City incurs expenditures that can be made from either restricted or unrestricted fund balances, the expenditures should be charged to restricted fund balances. When the City incurs expenditures that can be made from either committed, assigned, or unassigned balances, the expenditures should be charged first to committed fund balances, second to assigned fund balances, and third to unassigned fund balances. The City expresses intent to maintain a level of assigned and unassigned fund balance in the General Fund equal to 25% of the fund's operating expenditures.

Net Position

Restricted – The City restricts net position to serve different purposes. In the City's governmental activities, net position is restricted for the retirement of long-term debt, court security, capital improvements, police seizure and training, child safety and development. In the City's proprietary funds, net position is restricted for debt service and impact fees.

Implementation of New Accounting Standards

In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences, aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2024, and all reporting periods thereafter. The requirements of this statement were implemented in fiscal year 2025.

in December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this statement were implemented in fiscal year 2025 but did not have an impact on the financial statements.

Note 2 - Deposits and Investments

Cash and Cash Equivalents

Deposits were with the contracted depository banks in interest bearing accounts which were secured throughout the year by FDIC coverage and by securities pledged to, and in the name of, the City.

At year end, the City's petty cash on hand totaled $400. At year end, the City's carrying amount of deposits was $8,051,098 and the bank balance was $8,607,483. The entire balance was collateralized by Federal Deposit Insurance Corporation (FDIC) and securities held by the pledging financial institution's trust department or agent in the government's name.

The carrying amount of deposits was $2,089,887 and the bank balance of deposits for the Aubrey Municipal Development District, discretely presented component unit, was $2,089,887. The total amount of the bank balance was covered by federal depository insurance or by collateral held by the bank in the corporation's name.

Custodial Credit Risk for Deposits: State law requires governmental entities to contract with financial institutions in which funds will be deposited to secure those deposits with insurance or pledged securities with a fair value equaling or exceeding the amount on deposit at the end of each business day. The pledged securities must be in the name of the governmental entity and held by the entity or its agent. Since the City complied with this law for the year ended September 30, 2025, it had no custodial credit risk for deposits.

Investments

Compliance with the Public Funds Investment Act: The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

These policies authorize the City to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) certificates of deposit by state and national banks doing business in Texas that are (a) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor or, (b) secured by obligations in a manner and amount provided by law for deposits of the City; (3) fully collateralized repurchase agreements with a bank in Texas or a primary dealer, executed under the Bond Market Master Repurchase Agreement in accordance with the PFIA not to exceed 120 days; (4) money market mutual funds that are (a) registered and regulated by the Securities and Exchange Commission, (b) have a dollar weighted average stated maturity of 90 days or less, (c) rated AAA by at least one nationally recognized rating service, and (d) seek to maintain a net asset value of $1.00 per share; (5) constant-dollar, Texas local government investment pools, which (a) meet the requirements of PFIA, (b) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, (c) are authorized by resolution or ordinance by the City Council.

As of September 30, 2025, the City and its components had the following investments:

Investment Type	WAM	Rating	Rating Agency	Carrying Value
Investment Pools:				
LOGIC	51	AAAm	S&P	$ 134,090,419
Mutual funds				32,309,916
Total Portfolio				$ 166,400,335

Note 2 - Deposits and Investments (continued)

Investments (continued)

As of September 30, 2025, no holding in the portfolio had a stated maturity date beyond twelve months and the dollar weighted average maturity to reset of the total Local Government Investment Cooperative (LOGIC) portfolios was 51 days.

Investment pools are not categorized as to investment risk since specific securities relating to the government cannot be identified. The City utilizes the one local government investment pools for its short-term liquidity investment needs: Local Government Investment Cooperative (LOGIC). The reported value of the pools is the same as the fair value of the pool shares.

Interest rate risk: In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 365 days. The maximum allowable stated maturity of any individual investment owned by the City shall not exceed two years from the time of purchase.

LOGIC is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256, of the Texas Government Code. J.P. Morgan Investment Management Inc. serves as investment advisor and co-administrator with J.P. Morgan Asset Management Inc. LOGIC invests in treasury and agency securities and repurchase agreements as well as prime commercial paper. The pool maintains a weighted average to reset maturity of 60 days or less and a weighted average to final maturity of 90 days or less. The pool seeks to maintain a constant dollar objective.

Credit Risk: LOGIC is rated AAAm by Standard & Poor's.

Note 3 - Receivables

Receivables as of September 30, 2025 for the City's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service Fund	PID - Duck Point	Non-major Governmental Funds	Water and Sewer Fund	Garbage Fund	Total Receivables
Accounts	$ 293,943	$ -	$ -	$ 166,288	$ 329,900	$ 210,638	$ 1,000,769
Property taxes	29,487	17,741	-	-	-	-	47,228
Sales taxes	415,329	-	-	-	-	-	415,329
Fines, fees and court costs	485,879	-	-	-	-	-	485,879
Ambulance fees	2,436,287	-	-	-	-	-	2,436,287
Other receivables	-	-	86,696	302,794	-	-	389,490
Total Gross Receivables	3,660,925	17,741	86,696	469,082	329,900	210,638	4,774,982
Allowance for uncollectible	(2,382,022)	(5,107)	-	-	(53,668)	(8,929)	(2,449,726)
Total Net Receivables	$ 1,278,903	$ 12,634	$ 86,696	$ 469,082	$ 276,232	$ 201,709	$ 2,325,256

Note 4 - Capital Asset

Capital asset activity for governmental activities for the year ended September 30, 2025, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital Assets, Nondepreciable:					
Land	$ 3,991,175	$ 3,975,160	$ -	$ -	$ 7,966,335
Construction in progress	9,376,111	10,144,617	-	(7,882,791)	11,637,937
Total Nondepreciable	13,367,286	14,119,777	-	(7,882,791)	19,604,272
Capital Assets, Depreciable:					
Buildings and Structures	3,557,722	5,731,100	-	6,155,519	15,444,341
Machinery and equipment	2,387,397	380,984	(289,618)	-	2,478,763
Vehicles	6,597,547	3,047,717	(357,278)	421,740	9,709,726
Parks	273,431	505,829	-	1,305,532	2,084,792
Storm Drainage	8,736,693	3,085,984	-	-	11,822,677
Streets	23,593,987	6,658,274	(18,232)	-	30,234,029
Total Depreciable	45,146,777	19,409,888	(665,128)	7,882,791	71,774,328
Less Accumulated Depreciation for:					
Buildings and Structures	(1,123,615)	(396,924)	-	-	(1,520,539)
Equipment	(1,291,973)	(305,591)	272,618	-	(1,324,946)
Vehicles	(3,039,016)	(1,175,580)	349,891	-	(3,864,705)
Parks	(228,278)	(138,986)	-	-	(367,264)
Storm Drainage	(849,865)	(295,567)	-	-	(1,145,432)
Streets	(4,691,034)	(1,127,320)	-	-	(5,818,354)
Total Accumulated Depreciation	(11,223,781)	(3,439,968)	622,509	-	(14,041,240)
Total Depreciable - Net	33,922,996	15,969,920	(42,619)	7,882,791	57,733,088
Governmental Activities - Net	$ 47,290,282	$ 30,089,697	$ (42,619)	$ -	$ 77,337,360

Depreciation expense was charged to functions/programs of the governmental activities of the primary government as follows for fiscal year 2025:

Governmental Activities:	Depreciation Expense
Administrative	$ 85,999
Public Safety	1,307,189
Public Works	1,719,984
Library	103,199
Development	223,597
Total Governmental Activities	$ 3,439,968

Note 4 - Capital Asset (continued)

Net investment in capital asset for governmental activities as of September 30, 2025 was as follows:

Governmental Activities - Net Investment in Capital Assets	
Capital assets	$ 77,337,360
Bonds payable	(154,152,642)
Unamortized premium/discount	(3,687,513)
Deferred charges on refunding	1,762,849
Unspent proceeds of PIDs	32,309,916
Related liabilities of PIDs	(108,819)
Unspent proceeds of capital projects fund	50,889,914
Related liabilities of capital projects fund	(14,576,688)
Net Investment in Capital Assets	$ (10,225,623)

Capital asset activity for the City's business-type activities for the year ended September 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Note 4 - Capital Asset (continued)					
Land	$ 83,058	$ 143,970	$ -	$ -	$ 227,028
Construction in progress	4,366,267	24,709,551	(23,592)	(2,196,448)	26,855,778
Total Nondepreciable/amortizable	4,449,325	24,853,521	(23,592)	(2,196,448)	27,082,806
Capital Assets, Depreciable/amortizable::					
Buildings Improvements	112,283	124,132	-	-	236,415
Equipment	749,605	279,861	(263,928)	869,320	1,634,858
Office Equipment	43,133	-	(13,271)	-	29,862
Vehicles	474,306	53,891	(51,122)	-	477,075
Water System	18,868,899	2,052,509	-	1,327,128	22,248,536
Sewer System	16,030,781	2,758,254	-	-	18,789,035
Lease asset - vehicles	-	352,143	-	-	352,143
Total Depreciable/amortizable	36,279,007	5,620,790	(328,321)	2,196,448	43,767,924
Less Accumulated Depreciation/amortization for:					
Buildings Improvements	(52,874)	(5,910)	-	-	(58,784)
Equipment	(461,421)	(233,079)	263,928	-	(430,572)
Office Equipment	(42,373)	(440)	13,271	-	(29,542)
Vehicles	(179,372)	(68,153)	54,316	-	(193,209)
Water System	(2,704,009)	(539,043)	-	-	(3,243,052)
Sewer System	(3,270,192)	(473,768)	-	-	(3,743,960)
Lease asset - vehicles	-	(58,690)			(58,690)
Total Acc. Depreciation/amortization	(6,710,241)	(1,379,083)	331,515	-	(7,757,809)
Total Depreciable/amortizable: - Net	29,568,766	4,241,707	3,194	2,196,448	36,010,115
Business-Type Activities - Net	$ 34,018,091	$ 29,095,228	$ (20,398)	$ -	$ 63,092,921

Depreciation/amortization expense was charged to the business-type activities of the primary governments in the amount of $1,379,083 for fiscal year 2025.

Note 4 - Capital Asset (continued*)*

Net investment in capital asset for business-type activities as of September 30, 2025 was as follows:

Business-Type Activities - Net Investment in Capital Assets	
Capital assets, net	$ 63,092,921
Bonds payable and unamortized premium	(84,767,298)
Lease liability	(326,738)
Unspent proceeds	56,979,738
Net Investment in Capital Assets	$ 34,978,623

Construction commitments for the governmental and business-type activities as of September 30, 2025 are shown below:

Governmental Activities	**Project Authorization**	**Stored and Completed to Date**	**Remaining Commitment**
Fire Station 2	$ 7,819,685	$ 7,293,935	$ 525,750
Veterans Park	127,800	102,979	24,821
Winn Ridge Park	46,800	44,800	2,000
Veterans Park Phase 2	1,291,149	1,031,935	259,214
Winn Ridge Park Phase 2	1,213,682	35,561	1,178,121
Dane Street Project	740,505	364,314	376,191
Duck Point PID improvements	2,500,000	2,219,921	280,079
Various projects	750,000	544,492	205,508
	$ 14,489,621	$ 11,637,937	$ 2,851,684
Business-Type Activities			
Residential Development Water Sewer Expansion	$ 2,495,735	$ 2,336,746	$ 158,989
Waste Water Treatment Plant Expansion	40,166,516	21,828,624	18,337,892
Rock Hill Well	3,450,715	2,690,408	760,307
	$ 46,112,966	$ 26,855,778	$ 19,257,188

Capital asset activity for the City's discretely presented component unit for the year ended September 30, 2025 was as follows:

Discretely Presented Component Unit:	**Beginning Balance**	**Increases**	**Decreases**	**Transfers**	**Ending Balance**
Capital Assets, Nondepreciable:					
Land	$ 696,836	$ 350,051	$ -	$ -	$ 1,046,887
Total Nondepreciable	696,836	350,051	-	-	1,046,887
Capital Assets, Depreciable:					
Buildings	298,935	1,176,621	-	-	1,475,556
Buildings Improvements	41,332	-	-	-	41,332
Total Depreciable	340,267	1,176,621	-	-	1,516,888
Less Accumulated Depreciation for:					
Buildings	(50,935)	(36,889)	-	-	(87,824)
Buildings Improvements	(5,168)	(1,033)	-	-	(6,201)
Total Accumulated Depreciation	(56,103)	(37,922)	-	-	(94,025)
Total Depreciable - Net	284,164	1,138,699	-	-	1,422,863
Discretely Presented Component Unit - Net	$ 981,000	$ 1,488,750	$ -	$ -	$ 2,469,750

Depreciation expense of $37,922 was charged to the discretely presented component unit for fiscal year 2025..

Note 5 - Long-Term Liabilities

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities and equipment for governmental and business-type activities. These instruments include general obligation bonds, certificates of obligation, tax notes, and special assessment revenue bonds. Future ad valorem tax revenues, water and sewer system revenues or liens on property and equipment secure these debt obligations.

On October 24, 2024, the City issued $50,095,000 in Combination Tax and Revenue Certificates of Obligation, Series 2024A. The Certificates were issued at a premium of $2,564,850. Proceeds of the Certificates will be used for the purpose of paying (i) all or a portion of the City's contractual obligations incurred in connection with designing, engineering, developing, constructing, improving and equipping water and wastewater facilities and improvements, including the acquisition of land, and professional services incurred in connection therewith, and (ii) the costs incurred in connection with the issuance of the Certificates. The Certificates were issued at an interest rate of 3.00% to 5.00% and mature through 2049.

On February 27, 2025, the City issued $30,727,000 in Special Assessment Revenue Bonds, Series 2025 (Duck Point Public Improvement District). The Bonds were issued at a discount of $175,231. Proceeds of the Bonds will be used for the purpose of (i) paying or reimbursing a portion of the Duck Point Authorized Improvement Project costs, (ii) funding the Bond Reserve Account of the Reserve Fund, (iii) paying capitalized interest on the Bonds, (iv) paying a portion of the costs incidental to the organization and administration. The Bonds were issued at an interest rate of 4.375% to 5.625% and mature through 2055.

On August 21, 2025, the City issued $69,450,000 in Combination Tax and Revenue Certificates of Obligation, Series 2025. The Certificates were issued at a premium of $1,454,767. Proceeds of the Certificates will be used for the purpose of paying (i) designing, engineering, developing, constructing, improving and repairing, extending and expanding streets, street facilities, thoroughfares and bridges, including streetscaping, related storm drainage improvements, signalization and other traffic controls, sidewalks, street lights and the acquisition of any right of way therefor; (ii) designing, engineering, developing, constructing, improving and equipping water and wastewater facilities and improvements, including the acquisition of land; (iii) acquiring, designing, developing, constructing, improving and equipping park and recreation facilities and open spaces for park and recreation purposes in and for the City, including the acquisition of land; (iv) designing, engineering and constructing improvements to City existing facilities, including public safety facilities, public works facilities, park facilities, City administrative facilities, and library facilities to comply with the Americans with Disabilities Act; (v) designing, engineering, constructing improving and equipping City public safety facilities and improvements, including fire and police facilities and improvements, (vi) acquiring vehicles and equipment for public safety purposes, (vii) acquiring land for public parking, and (viii) professional services incurred in connection with items (i) through (vii), and to pay the costs incurred in connection with the issuance of the Certificates. The Certificates were issued at an interest rate of 5.00% to 5.25% and mature through 2050.

In October 2024, the City entered into a five-year lease agreement as lessee for the acquisition and use of a Vactor IMPACT Sewer Cleaner. An initial lease liability was recorded in the amount of $377,857 during the current fiscal year. As of September 30, 2025, the value of the lease liability was $326,738. The City is required to make annual principal and interest payments of $70,897 with a final payment of $174,622. The lease has an interest rate of 6.5% to 6.7%. The vehicle has a six-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $352,143 and had an accumulated amortization of $58,690. The activity for the lease liability and right-to-use asset are recorded in the water and sewer fund.

Note 5 - Long-Term Liabilities (continued)

The following is a summary of the long-term liabilities of the primary government as of September 30, 2025:

	Governmental Activities Public Placement	Governmental Activities Private Placement	Business-type Activities Public Placement	Business-type Activities Private Placement
General Obligation Bonds				
2013 General Obligation Refunding Bonds due in annual payments through February 15, 2026; interest at 2.41%; $1,673,000 issued to refund previous debt	$ -	$ 22,642	$ -	$ 37,358
2020 General Obligation Refunding Bonds due in annual payments through February 15, 2030; interest at 1.07%; $2,773,000 issued to refund previous debt	-	362,000	-	-
Total General Obligation Bonds	-	384,642	-	37,358
Certificates of Obligation				
2006 Certificates of Obligation due in annual payments through February 15, 2027; interest at 4.10%	-	95,000	-	-
2016 Certificates of Obligation due in annual payments through February 15, 2036; interest at 2.00-3.00%	-	-	3,775,000	-
2022 Certificates of Obligation - Combination Tax and Revenue due in annual payments through February 15, 2042; interest at 4.00-5.00%	10,130,000	-	-	-
2023 Certificates of Obligation - Combination Tax and Revenue due in annual payments through February 15, 2048; interest at 3.00-4.00%	-	-	8,050,000	-
2024 Certificates of Obligation - Combination Tax and Revenue due in annual payments through February 15, 2049; interest at 4.00-5.00%	5,525,000	-	-	-
2024A Certificates of Obligation - Combination Tax and Revenue due in annual payments through February 15, 2049; interest at 3.00-5.00%	-	-	50,095,000	-
2025 Certificates of Obligation - Combination Tax and Revenue due in annual payments through February 15, 2050; interest at 5.00-5.25%	49,640,000	-	19,810,000	-
Total Certificates of Obligation	65,295,000	95,000	81,730,000	-
Tax Notes				
2019 Tax Notes due in annual payments through February 15, 2026; interest at 1.87%	-	612,000	-	-
2020 Tax Notes due in annual payments through February 15, 2027; interest at 1.20%	-	753,000	-	-
Total Tax Notes	-	1,365,000	-	-
Special Assessment Revenue Bonds				
2017 Revenue Bonds due in annual payments through February 15, 2047; interest at 5.50-6.20%; Winn Ridge South PID	7,185,000	-	-	-
2021 Special Assessment Revenue Bonds due in annual payments through February 15, 2045; interest at 5.0-6.125%; Jackson Ridge PID Phase #3A	3,215,000	-	-	-
2022 Special Assessment Revenue Bonds due in annual payments through September 1, 2045; interest at 5.25-6.00%; Jackson Ridge PID Phase #3B	5,996,000	-	-	-
2024 Special Assessment Revenue Bonds due in annual payments through September 1, 2040; interest at 5.0%; Jackson Ridge PID Phase #3	3,474,000	-	-	-
2024 Special Assessment Revenue Bonds due in annual payments through September 1, 2045; interest at 5.0%; Jackson Ridge PID Phase #1 & #2	22,268,000	-	-	-
2024 Special Assessment Revenue Bonds due in annual payments through September 1, 2053; interest at 5.0-6.0%; Keeneland PID	14,148,000	-	-	-
2025 Special Assessment Revenue Bonds due in annual payments through December 31, 2055; interest at 4.375-5.625%; Duck Point PID	30,727,000	-	-	-
Total Special Assessment Revenue Bonds	87,013,000	-	-	-
Unamortized premium/discount	3,687,513	-	2,999,940	-
Lease liability	-	-	-	326,738
Compensated absences	759,384	-	49,384	-
Total Primary Government Debt	$ 156,754,897	$ 1,844,642	$ 84,779,324	$ 364,096

Note 5 - Long-Term Liabilities (continued)

The following is a summary of changes in long-term obligations of the City's Governmental Activities for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	$ 967,775	$ -	$ (583,133)	$ 384,642	$ 82,642
Certificates of obligation	16,085,000	49,640,000	(335,000)	65,390,000	335,000
Tax notes	1,504,000	-	(139,000)	1,365,000	650,000
Revenue bonds	57,755,000	30,727,000	(1,469,000)	87,013,000	1,538,000
Financed purchases	93,159	-	(93,159)	-	-
Premium/Discount on bond issues	2,899,401	864,927	(76,815)	3,687,513	-
Compensated absences*	351,780	407,604	-	759,384	-
Total Governmental Activities	$ 79,656,115	$ 81,639,531	$ (2,696,107)	$ 158,599,539	$ 2,605,642

* - The change in compensated absences above is a net change for the year.

The following is a summary of changes in long-term obligations of the City's Business-Type Activities for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type Activities:					
Bonds payable:					
General obligation bonds	$ 72,225	$ -	$ (34,867)	$ 37,358	$ 37,358
Certificates of obligation	12,115,000	69,905,000	(290,000)	81,730,000	325,000
Lease liability	-	377,857	(51,119)	326,738	36,887
Premium/Discount on bond issues	28,938	2,979,459	(8,457)	2,999,940	-
Compensated absences*	25,632	23,752	-	49,384	-
Total Business-type Activities	$ 12,241,795	$ 73,286,068	$ (384,443)	$ 85,143,420	$ 399,245

* - The change in compensated absences above is a net change for the year.

The debt services requirements to maturity for the City's general obligation bonds, certificates of obligations, tax notes, revenue bonds, and lease liability, including interest, are as follows:

	Governmental Activities			
Year Ending	General Obligation Bonds		Certificates of Obligation	
September 30,	Principal	Interest	Principal	Interest
2026	$ 82,642	$ 4,098	$ 335,000	$ 3,151,218
2027	64,000	2,889	475,000	3,173,488
2028	82,000	2,108	995,000	3,136,713
2029	76,000	1,263	1,050,000	3,087,163
2030	80,000	428	1,100,000	3,035,038
2031 - 2035	-	-	7,330,000	14,215,261
2036 - 2040	-	-	12,730,000	11,885,562
2041 - 2045	-	-	18,035,000	8,171,456
2046 - 2050	-	-	23,340,000	3,003,475
	$ 384,642	$ 10,786	$ 65,390,000	$ 52,859,374

Note 5 - Long-Term Liabilities (continued)

The debt services requirements to maturity for the City's general obligation bonds, certificates of obligations, tax notes, revenue bonds, and lease liability, including interest, are as follows:

	Governmental Activities			
Year Ending	Revenue Bonds		Tax Notes	
September 30,	Principal	Interest	Principal	Interest
2026	$ 1,538,000	$ 5,108,965	$ 650,000	$ 14,530
2027	1,607,000	4,607,369	715,000	4,290
2028	2,147,000	4,518,001	-	-
2029	2,247,000	4,412,835	-	-
2030	2,360,000	4,302,724	-	-
2031 - 2035	13,856,000	19,595,846	-	-
2036 - 2040	17,971,000	15,556,035	-	-
2041 - 2045	19,734,000	10,528,187	-	-
2046 - 2050	11,581,000	5,782,788	-	-
2051 - 2055	11,851,000	2,269,103	-	-
2056	2,121,000	59,653	-	-
	$ 87,013,000	$ 76,741,505	$ 1,365,000	$ 18,820

	Business-type Activities			
Year Ending	General Obligation Bonds		Certificates of Obligation	
September 30,	Principal	Interest	Principal	Interest
2026	$ 37,358	$ 900	$ 325,000	$ 3,643,389
2027	-	-	1,190,000	3,629,131
2028	-	-	1,205,000	3,576,806
2029	-	-	1,215,000	3,524,106
2030	-	-	1,225,000	3,471,106
2031 - 2035	-	-	13,160,000	15,746,247
2036 - 2040	-	-	16,675,000	12,229,694
2041 - 2045	-	-	20,840,000	8,068,213
2046 - 2050	-	-	25,895,000	3,010,725
	$ 37,358	$ 900	$ 81,730,000	$ 56,899,417

	Business-type Activities		Primary Government	
Year Ending	Lease Liability		Total Requirements	
September 30,	Principal	Interest	Principal	Interest
2026	$ 36,887	$ 7,778	$ 3,004,887	$ 11,930,878
2027	39,372	22,010	4,090,372	11,439,177
2028	42,024	19,525	4,471,024	11,253,153
2029	44,855	16,873	4,632,855	11,042,240
2030	163,600	14,042	4,928,600	10,823,338
2031 - 2035	-	-	34,346,000	49,557,354
2036 - 2040	-	-	47,376,000	39,671,291
2041 - 2045	-	-	58,609,000	26,767,856
2046 - 2050	-	-	60,816,000	11,796,988
2051 - 2055	-	-	11,851,000	2,269,103
2056	-	-	2,121,000	59,653
	$ 326,738	$ 80,228	$ 236,246,738	$ 186,611,030

Note 5 - Long-Term Liabilities (continued)

On August 15 2025, the City's discretely presented component unit, Aubrey Municipal Development District issued a promissory note in the amount of $1,300,000. The note was issued to for the purpose of acquiring the of land and related property of the District Project in efforts to promote new or expanded business development in the City and to revitalize Aubrey's downtown area. The note was issued at an interest rate of 6.85% and a maturity of 2035.

The following is a summary of the long-term liabilities of the City's discretely presented component unit, as of September 30, 2025:

	Component Unit Public Placement	Component Unit Private Placement
Notes Payable		
2025 Note Payable		
due in monthly payments through August 4, 2035; interest at 6.85%	$ -	$ 1,292,608
Total Notes Payable	-	1,292,608
Compensated absences	944	-
Total Component Unit (MDD) Debt	$ 944	$ 1,292,608

The following is a summary of changes in long-term obligations of the City's discretely presented component unit, Aubrey Municipal Development District, for the year ended September 30, 2025:

Discretely Presented Component Unit:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	$ -	$ 1,300,000	$ (7,392)	$ 1,292,608	$ 93,920
Compensated absences*	792	152	-	944	-
Total Discretely Presented Component Unit	$ 792	$ 1,300,152	$ (7,392)	$ 1,293,552	$ 93,920

* - The change in compensated absences above is a net change for the year.

The debt services requirements to maturity for Aubrey Municipal Development District's Note payable, are as follows:

Year Ending September 30,	Component Unit - MDD Notes Payable Principal	Interest	Total Requirements
2026	$ 93,920	$ 86,805	$ 180,725
2027	100,655	80,071	180,726
2028	107,664	73,061	180,725
2029	115,592	65,133	180,725
2030	123,881	56,845	180,726
2031 - 2035	750,896	137,672	888,568
	$ 1,292,608	$ 499,587	$ 1,792,195

Note 6 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven actuarially equivalent payments options. Members may also choose to receive a portion of their benefit as a partial lump-sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200% of the employee's accumulated contributions.

A summary of plan provisions for the City are as follows:

Employee deposit rate	7.00%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service requirement eligibility (expressed as age/years of service)	60/5, 0/20
Updated service credit	50% repeating
Annuity increase (to retirees)	50% retroactive, repeating COLA

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	126
Active employees	127
	283

Contributions

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

Note 6 - Defined Benefit Pension Plan (continued)

Contributions (continued)

Employees for the City were required to contribute 7.00% of their annual compensation during the fiscal year. The contribution rates for the City were 5.63% and 5.85% in calendar years 2024 and 2025, respectively. The City's contributions to TMRS for the year ended September 30, 2025, were $1,068,341, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

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

Methods and Assumptions Used to Determine Contribution Rate:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 Years (longest amortization ladder)
Asset Valuation Method	10 Year Smoothed Market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021. (with immediate convergence).
Other Information:	Adopted 50% repeating USC. Adopted 50% retroactive repeating COLA.

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

Note 6 - Defined Benefit Pension Plan (continued)

Actuarial Assumptions (continued)

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return (Arithmetic)
Global public equity	35.0%	7.1%
Core fixed income	6.0%	5.0%
Non-core fixed income	6.0%	6.8%
Hedge funds	5.0%	6.4%
Private equity	13.0%	8.5%
Private debt	13.0%	8.2%
Real estate	12.0%	6.7%
Infrastructure	6.0%	6.0%
Other private markets	4.0%	7.3%
Total	100.0%	

Discount Rate

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

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balance at December 31, 2023	$ 7,920,432	$ 8,088,849	$ (168,417)
Changes for the year:			
Service cost	1,496,868	-	1,496,868
Interest (on the Total Pension Liability)	714,323	-	714,323
Change in benefit terms including substantively automatic status	1,983,885	-	1,983,885
Difference between expected and actual experience	229,578	-	229,578
Contributions - employer	-	600,836	(600,836)
Contributions - employee	-	664,431	(664,431)
Net investment income	-	845,741	(845,741)
Benefits payments, including refunds of employee contributions	(140,389)	(140,389)	-
Administrative expense	-	(5,390)	5,390
Other changes	-	(128)	128
Net changes	4,284,265	1,965,101	2,319,164
Balance at December 31, 2024	$ 12,204,697	$ 10,053,950	$ 2,150,747

Note 6 - Defined Benefit Pension Plan (continued)

Discount Rate (continued)

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability/(Asset)	$ 4,506,267	$ 2,150,747	$ 297,592

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at trms.com.

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

For the year ended September 30, 2025, the City recognized pension expense of $2,969,778.

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 175,559	$ (85,267)
ons	-	(19,161)
Difference between projected and actual investment earnings	-	(138,005)
Contributions subsequent to the measurement date	879,424	-
	$ 1,054,983	$ (242,433)

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30,	Net Deferred Outflows/(Inflows) of Resources
2026	$ (11,088)
2027	70,187
2028	(79,528)
2029	(46,445)
	$ (66,874)

Note 7 - Other Post-Employment Benefits (OPEB) Plan

Benefit Plan Description

The City participates in the single-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No 75.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is OPEB. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (*i.e.* no assets are accumulated).

Membership in the plan as of the measurement date of December 31, 2024 was as follows:

Membership	
Inactive employees currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	16
Active employees	127
Total	154

Contributions

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

Contributions are made monthly based on the covered payroll of employee members of the participating member city. The contractually required contribution rate is determined annually for each city. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. There is a two-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year.

Contribution rates to the SDBF for the City were 0.17% and 0.13% for calendar years 2024 and 2025, respectively. The City's contributions to the SDBF for the year ended September 30, 2025 totaled $15,941 and equaled the required contributions.

Discount Rate

The TMRS SDBF program is treated as unfunded OPEB plan because the SDBF trust covers both active employees and retirees and the assets are not segregated for these groups. Under GASB Statement No. 75, the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 4.08% based on the Bond Buyer "20-Bond GO Index" rate as of December 31, 2024.

Note 7 - Other Post-Employment Benefits (OPEB) Plan (continued)

Actuarial Assumptions

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

Valuation Timing:	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Discount Rate	4.08%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates:	
Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to
Other Information:	
Notes	There were no benefit changes during the year.

The actuarial assumptions used in the December 31, 2024, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Balance at December 31, 2023	$ 102,744
Service cost	14,238
Interest	4,106
Difference between expected and actual experience	(4,670)
Changes in assumptions or other inputs	(7,666)
Benefits payments, including refunds of employee contributions	(1,898)
Net changes	4,110
Balance at December 31, 2024	$ 106,854

Note 7 - Other Post-Employment Benefits (OPEB) Plan (continued)

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

The following presents the total OPEB liability of the employer, calculated using the discount rate of 4.08%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1 percentage-point higher than the current rate. Note that the healthcare cost trend rate does not affect the total OPEB liability, so sensitivity to the healthcare cost trend rate is not shown.

	1% Decrease in Discount Rate (3.08%)	Discount Rate (4.08%)	1% Increase in Discount Rate (5.08%)
City's Total OPEB Liability	$ 134,478	$ 106,854	$ 86,226

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

For the year ended September 30, 2025, the City recognized OPEB expense of $12,516. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,088	$ (15,502)
Changes in assumptions	21,221	(48,969)
Contributions subsequent to the measurement date	836	-
	$ 23,145	$ (64,471)

The deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the fiscal year ending September 30, 2026. Amounts currently reported as deferred outflows and deferred inflows of resources related to OPEB, excluding contributions subsequent to the measurement date, will be recognized in OPEB expense as follows.

Fiscal Year Ended September 30,	Net Deferred Outflows/ (Inflows) of Resources
2026	$ (6,420)
2027	$ (5,449)
2028	(5,532)
2029	(7,850)
2030	(8,107)
Thereafter	(8,804)
	$ (42,162)

Note 8 - Risk Management

The City is exposed to various risks of loss relating to general liability, accidental loss of real and personal property damage to City assets, errors and omissions and personal risks which relate to workers' compensation. The City participates in the Texas Municipal Intergovernmental Risk Pool (the Pool). As an insured, the City is not obligated to reimburse the Pool for losses. Any losses, reported but unsettled or incurred and not reported, are believed to be insignificant to the City's financial statements.

Commercial insurance is purchased for the other risks of losses to which the City is exposed. There have been no significant reductions in insurance coverage in the current year and settlement amounts have not exceeded insurance coverage for each of the past three years.

Note 9 - Commitments and Contingencies

The City is not a party to any legal actions that are believed by administration to have a material effect on the financial condition of the City. Accordingly, no provision for losses has been recorded in the accompanying financial statements for such contingencies.

Note 10 - Interfund Activity

The interfund receivable and payable as of September 30, 2025 are as follows:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General Fund	$ 50,000	$ -
Debt service fund	114,820	-
Non-major governmental funds	-	368,290
Total Governmental Funds	164,820	368,290
Enterprise Funds		
Water and Sewer Fund	503,846	-
Garbage Fund	-	250,376
Total Enterprise Funds	503,846	250,376
Internal Service Fund	-	50,000
Total - All Funds	$ 668,666	$ 668,666

The interfund transfers for the year ended September 30, 2025 are as follows:

	Transfers out:	
	Water and Sewer	Total
Transfers in:		
Enterprise Funds		
Garbage fund	$ 149,998	$ 149,998
Total Business-type Activities	$ 149,998	$ 149,998

Note 11 - Public Improvement Districts

On June 25, 2015, the City Council granted a petition by CADG Comanche 248, LLC in Resolution 709- 15 to authorize and provide for the creation of a public improvement district (PID), The Jackson Ridge Public Improvement District ("Jackson Ridge"). Jackson Ridge encompasses approximately 421.7 acres currently being developed as a portion of a residential development known as "Jackson Ridge" that is expected to be approximately 1,406 single-family residential units. Jackson Ridge was created in accordance with Chapter 372 of the Texas Local Government Code.

Total bond principal outstanding for all Special Revenue Bond issues of the Jackson Ridge PID, after redemption, is $34,953,000 as of September 30, 2025.

These Special Assessment Revenue Bonds are special and limited obligations of the City payable solely from the pledged revenues and other funds comprising the Trust Estate, as and to the extent provided in the indenture. The bonds do not give rise to a charge against the general credit or taxing power of the City and are payable solely from the sources identified in the indenture. The owners of the bonds shall never have the right to demand payment thereof out of money raised or to be raised by taxation, or out of any funds of the City other than the Trust Estate, as and to the extent provided in the respective indentures; and, no owner of the bonds shall have the right to demand any exercise of the City's taxing power to pay the principal of the bonds or the interest or redemption premium, if any, thereon. The City shall have no legal or moral obligation to pay the bonds out of any funds of the City other than the Trust Estate in accordance with the Texas Local Government Code.

The proceeds from the bond issue are being used as follows: payment of a portion of the costs of construction, acquisition, or purchase of certain water, wastewater and roadway public improvements for the special benefit of Jackson Ridge; funding a reserve fund; funding capitalized interest; payment of a portion of the costs incidental to the organization of Jackson Ridge; and payment of the cost of issuance of the bonds. The City is not and will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of Jackson Ridge's authorized public improvements will be paid from Jackson Ridge assessments and from other sources of funds, if any, to the extent provided in the Trust Indenture.

On March 21, 2017, the City Council granted a petition by CADG Aubrey 107, LLC in Resolution 764- 17 to authorize and provide for the creation of a public improvement district, The Winn Ridge South Public Improvement District ("Winn Ridge South"). Winn Ridge South encompasses approximately 107.6 acres currently being developed as a portion of a residential development known as "Winn Ridge" that is expected to be approximately 340 single-family residential units. Winn Ridge South was created in accordance with Chapter 372 of the Texas Local Government Code.

Total bond principal outstanding for all Special Revenue Bond issues of the Winn Ridge PID, after redemption, is $7,185,000 at September 30, 2025.

The proceeds from the bond issue are being used as follows: payment of a portion of the costs of construction, acquisition, or purchase of certain water, wastewater and roadway public improvements for the special benefit of Winn Ridge South; funding a reserve fund; funding capitalized interest; payment of a portion of the costs incidental to the organization of Winn Ridge South; and payment of the cost of issuance of the bonds. The City is not, and will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of Winn Ridge South's authorized public improvements will be paid from Winn Ridge South assessments and from other sources of funds, if any, to the extent provided in the Trust Indenture.

On February 22, 2022, the City Council approved Resolution 881-22 authorizing and creating the Aubrey Public Improvement District No. 2 ("Keeneland PID") consisting of approximately 81.473 acres of land and extending the boundary limits of the City. Total bond principal outstanding for all Special Revenue Bond issues of the Keeneland PID, after redemption, is $14,148,000 at September 30, 2025.

Note 11 - Public Improvement Districts (continued)

The proceeds from the bond issue are being used as follows: payment of a portion of the costs of construction, acquisition, or purchase of certain water, wastewater and roadway public improvements for the special benefit of Keeneland; funding a reserve fund; funding capitalized interest; payment of a portion of the costs incidental to the organization of Keeneland; and payment of the cost of issuance of the bonds. The City is not, and will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of Keeneland's authorized public improvements will be paid from Keeneland assessments and from other sources of funds, if any, to the extent provided in the Trust Indenture.

On May 23, 2024, the City Council approved Resolution 963-24 authorizing and creating the Duck Point Public Improvement District ("Duck Point PID") consisting of approximately 159 acres of which are being developed as a master-planned single residential development. Total bond principal outstanding for all Special Revenue Bond issues of the Duck Point PID, after redemption, is $30,727,000 at September 30, 2025.

The proceeds from the bond issue are being used as follows: payment of a portion of the costs of construction, acquisition, or purchase of certain water, wastewater and roadway public improvements for the special benefit of Duck Point; funding a reserve fund; funding capitalized interest; payment of a portion of the costs incidental to the organization of Duck Point; and payment of the cost of issuance of the bonds. The City is not, and will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of Duck Point's authorized public improvements will be paid from Duck Point assessments and from other sources of funds, if any, to the extent provided in the Trust Indenture.

Total bond principal outstanding for all Special Revenue Bond issues of the PIDs, after redemption, is $87,013,000 at September 30, 2025.

Proceeds of the special assessment revenue bonds were deposited into trust accounts with Wilmington Trust, N.A. for the purpose of funding improvements in the projects described above. Wilmington Trust serves as trustee, for the benefit of the bond holders, for these funds as well as any and all other property or money of every name and nature, which is, from time to time hereafter by delivery or in writing of any kind, conveyed, pledged, assigned or transferred to trustee. The City is note obligated in any manner for this special assessment debt but merely acts as the property owner's agent in handling the debt service transactions by collecting any special assessment tax collections and forwarding them to the bondholders. The collections have begun. Assessments collections for the City's Special Assessment Revenue Bonds are on time and complete at year-end.

Note 12 - Tax Increment Reinvestment Zone

The City Council created Tax Increment Reinvestment Zone Number One (TIRZ#1) on March 21, 2017, for a portion of the Winn Ridge multi-phase residential development of approximately 421.7 acres. The City also created the Jackson Ridge PID in June 2015 to finance certain public infrastructure improvements. The Jackson Ridge PID and TIRZ#1 boundaries are contiguous as the goal of the TIRZ#1 is to assist with financing of the public improvements. The City issued two series of Special Assessment Revenue Bonds Series 2015 in the amounts of $13,460,000 and $10,255,000 that are secured solely from assessment revenues generated within the Jackson Ridge PID.

The City Council created Tax Increment Reinvestment Zone Number Two (TIRZ#2) on February 22, 2022, for the Keeneland Development in accordance with Chapter 311 of the Texas Tax Code, creating a board of directors, establishing a Tax Increment Fund, containing findings related to the creation of the Zone, providing a date for the termination of the Zone; providing a date for termination of the zone; and providing that the zone take effect immediately upon passage of Ordinance 740-22. The Keeneland PID was also created on February 22, 2022, and the Keeneland PID and TIRZ#2 boundaries are contiguous as the goal of the TIRZ#2 is to assist with financing.

Note 12 - Tax Increment Reinvestment Zone (continued)

The City Council created Tax Increment Reinvestment Zone Number Three (TIRZ#3) on February 22, 2022, for the High Pointe Development consisting of approximately 460.76 acres of land generally located west of the intersection of Blackjack Road and U.S. Highway 377 within the City of Aubrey. TIRZ#3 was created in accordance with Chapter 311 of the Texas Tax Code, creating a board of directors, establishing a Tax Increment Fund, containing findings related to the creation of the Zone, providing a date for the termination of the Zone; providing a date for termination of the zone; and providing that the zone take effect immediately upon passage of Ordinance 741-22.

The City Council created Tax Increment Reinvestment Zone Number Four (TIRZ#4) on October 23, 2024, for the Duck Point PID consisting of approximately 159.9 acres of land within the City of Aubrey. TIRZ#4 was created in accordance with Chapter 311 of the Texas Tax Code, creating a board of directors, establishing a Tax Increment Fund, containing findings related to the creation of the Zone, providing a date for the termination of the Zone; providing a date for termination of the zone; and providing that the zone take effect immediately upon passage of Ordinance 884-24.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF AUBREY, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended September 30, 2025

	Budgeted Amounts			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes:				
Property	$ 2,750,000	$ 2,750,000	$ 3,063,562	$ 313,562
Sales	2,500,000	2,500,000	3,318,197	818,197
Franchise	1,533,000	1,533,000	1,258,914	(274,086)
Licenses and permits	2,634,780	2,784,780	2,432,452	(352,328)
Contributions and grants	79,179	112,179	182,401	70,222
Charges for services	8,972,317	9,454,986	9,716,809	261,823
Fines and forfeitures	134,300	134,300	222,617	88,317
Investment earnings	400,000	400,000	412,367	12,367
Miscellaneous	50,500	110,500	119,661	9,161
Total Revenues	19,054,076	19,779,745	20,726,980	947,235
Expenditures				
Public safety	12,598,355	13,370,161	13,512,066	(141,905)
Development, planning and code enforcement	2,320,116	1,982,135	1,869,675	112,460
Administrative	1,728,416	2,093,566	2,024,542	69,024
Library	493,827	591,373	605,016	(13,643)
Public works	1,032,180	1,100,496	1,081,717	18,779
Municipal court	124,309	124,309	135,555	(11,246)
Debt service:				
Principal retirement	-	-	93,159	(93,159)
Interest and fiscal charges	-	-	(10,781)	10,781
Capital outlay	13,000	248,803	150,413	98,390
Total Expenditures	18,310,203	19,510,843	19,461,362	49,481
Excess (deficiency) of revenues over expenditures	743,873	268,902	1,265,618	996,716
Other Financing Sources (Uses)				
Sale of general capital assets	15,000	15,000	61,598	46,598
Total Other Financing Sources (Uses)	15,000	15,000	61,598	46,598
Net changes in fund balances	$ 758,873	$ 283,902	$ 1,327,216	$ 1,043,314

Note A. Budgetary Process

The official budget was prepared for adoption for the General Fund. The following procedures are followed in establishing the budgetary data reflected in the required supplementary information:

a. Prior to the beginning of the fiscal year, the City prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.

b. A meeting of the City Council is then called for the purpose of adopting the proposed budget. At least ten days' public notice of the meeting must have been given.

c. Prior to the start of the fiscal year, the budget is legally enacted through passage of a resolution by the City Council.

d. Once a budget is approved, it can be amended only by approval of a majority of the members of the City Council.

e. As required by law, such amendments are made before the fact, are reflected in the official minutes of the City Council and are not made after fiscal year end.

f. All budget appropriations lapse at year end.

For the year-ended September 30, 2025, the City's actual expenditures were within the legally adopted appropriations for the General Fund.

CITY OF AUBREY, TEXAS

REQUIRED PENSION SYSTEM SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
LAST TEN MEASUREMENT YEARS

	Measurement Year December 31,				
	2024	2023	2022	2021	2020
Total Pension Liability					
Service cost	$ 1,496,868	$ 993,946	$ 782,845	$ 626,554	$ 550,664
Interest (on the total pension liability)	714,323	484,378	420,679	358,883	303,142
Changes of benefit terms	1,983,885	-	-	-	-
Difference between expected and actual experience	229,578	(66,164)	(139,963)	(18,979)	14,020
Change of assumptions	-	(35,065)	-	-	-
Benefit payments, including refunds of employee contributions	(140,389)	(271,325)	(179,518)	(78,697)	(81,259)
Net Change in Total Pension Liability	4,284,265	1,105,770	884,043	887,761	786,567
Total Pension Liability - Beginning	7,920,432	6,814,662	5,930,619	5,042,858	4,256,291
Total Pension Liability - Ending (a)	$ 12,204,697	$ 7,920,432	$ 6,814,662	$ 5,930,619	$ 5,042,858
Plan Fiduciary Net Position					
Contributions - employer	$ 600,836	$ 493,066	$ 392,648	$ 309,026	$ 269,625
Contributions - employee	664,431	546,983	428,788	350,030	307,388
Net investment income	845,741	763,843	(467,183)	671,333	328,087
Benefit payments, including refunds of employee contributions	(140,389)	(271,325)	(179,518)	(78,697)	(81,259)
Administrative expense	(5,390)	(4,831)	(4,034)	(3,099)	(2,120)
Other	(128)	(34)	4,814	22	(83)
Net Change in Plan Fiduciary Net Position	1,965,101	1,527,702	175,515	1,248,615	821,638
Plan Fiduciary Net Position - Beginning	8,088,849	6,561,147	6,385,632	5,137,017	4,315,379
Plan Fiduciary Net Position - Ending (b)	$ 10,053,950	$ 8,088,849	$ 6,561,147	$ 6,385,632	$ 5,137,017
Net Pension Liability/(Asset) - Ending (a) - (b)	$ 2,150,747	$ (168,417)	$ 253,515	$ (455,013)	$ (94,159)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.38%	102.13%	96.28%	107.67%	101.87%
Covered-Employee Payroll	$ 9,491,874	$ 7,814,039	$ 6,125,545	$ 5,000,432	$ 4,391,257
Net Pension Liability/(Asset) as a Percentage of Covered Employee Payroll	22.66%	-2.16%	4.14%	-9.10%	-2.14%

Notes to the schedule:
1) No significant factors to disclose
2) No significant methods and assumptions to disclose

*This schedule is presented to illustrate the requirement to show information for 10 years.

REQUIRED PENSION SYSTEM SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
LAST TEN MEASUREMENT YEARS

	Measurement Year December 31,				
	2019	**2018**	**2017**	**2016**	**2015**
Total Pension Liability					
Service cost	$ 449,443	$ 367,421	$ 256,423	$ 226,389	$ 192,323
Interest (on the total pension liability)	263,546	226,417	201,266	166,098	143,711
Changes of benefit terms	-	-	169,046	-	-
Difference between expected and actual experience	(69,859)	15,241	(64,519)	(367)	7,651
Change of assumptions	(8,405)	-	-	-	102,393
Benefit payments, including refunds of employee contributions	(116,206)	(83,851)	(68,262)	(42,090)	(68,745)
Net Change in Total Pension Liability	518,519	525,228	493,954	350,030	377,333
Total Pension Liability - Beginning	3,737,772	3,212,544	2,718,590	2,368,560	1,991,227
Total Pension Liability - Ending (a)	$ 4,256,291	$ 3,737,772	$ 3,212,544	$ 2,718,590	$ 2,368,560
Plan Fiduciary Net Position					
Contributions - employer	$ 218,311	$ 178,913	$ 81,743	$ 43,388	$ 21,346
Contributions - employee	249,295	201,349	170,300	150,354	138,207
Net investment income	531,596	(96,941)	372,111	160,444	3,367
Benefit payments, including refunds of employee contributions	(116,206)	(83,851)	(68,262)	(42,090)	(68,745)
Administrative expense	(3,001)	(1,875)	(1,928)	(1,812)	(2,051)
Other	(90)	(98)	(98)	(98)	(101)
Net Change in Plan Fiduciary Net Position	879,905	197,497	553,866	310,186	92,023
Plan Fiduciary Net Position - Beginning	3,435,474	3,237,977	2,684,111	2,373,925	2,281,902
Plan Fiduciary Net Position - Ending (b)	$ 4,315,379	$ 3,435,474	$ 3,237,977	$ 2,684,111	$ 2,373,925
Net Pension Liability/(Asset) - Ending (a) - (b)	$ (59,088)	$ 302,298	$ (25,433)	$ 34,479	$ (5,365)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.39%	91.91%	100.79%	98.73%	100.23%
Covered-Employee Payroll	$ 3,561,351	$ 2,863,762	$ 2,432,856	$ 2,147,908	$ 1,974,570
Net Pension Liability/(Asset) as a Percentage of Covered Employee Payro	-1.66%	10.56%	-1.05%	1.61%	-0.27%

Notes to the schedule:
1) No significant factors to disclose
2) No significant methods and assumptions to disclose

*This schedule is presented to illustrate the requirement to show information for 10 years.

CITY OF AUBREY, TEXAS

REQUIRED PENSION SYSTEM SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021
Actuarially determined contribution	$ 1,068,341	$ 560,314	$ 460,192	$ 370,771	$ 308,230
Contributions in relation to the actuarially determined contribution	1,068,341	560,314	460,192	370,771	308,230
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 11,344,016	$ 8,859,147	$ 7,264,504	$ 5,838,637	$ 4,997,345
Contributions as a percentage of covered payroll	9.42%	6.32%	6.33%	6.35%	6.17%

	2020	2019	2018	2017	2016
Actuarially determined contribution	$ 249,229	$ 211,715	$ 149,172	$ 76,527	$ 41,372
Contributions in relation to the actuarially determined contribution	249,229	211,715	149,172	76,527	41,372
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,060,574	$ 3,426,395	$ 2,676,800	$ 2,389,827	$ 2,166,200
Contributions as a percentage of covered payroll	6.14%	6.18%	5.57%	3.20%	1.91%

Notes to Required Supplementary Information – Pension:

Notes to Schedule of Contributions

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

Methods and Assumptions Used to Determine Contribution Rate:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 Years (longest amortization ladder)
Asset Valuation Method	10 Year Smoothed Market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021. (with immediate convergence).

Other Information: Adopted 50% repeating USC.
Adopted 50% retroactive repeating COLA.

CITY OF AUBREY, TEXAS

REQUIRED OTHER POST-EMPLOYMENT BENEFITS SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR LAST EIGHT MEASUREMENT YEARS

	Measurement Year December 31,			
	2024	**2023**	**2022**	**2021**
Total OPEB Liability				
Service cost	$ 14,238	$ 9,377	$ 17,764	$ 15,501
Interest on the total OPEB liability	4,106	3,794	2,579	2,371
Difference between expected and actual experience	(4,670)	(5,606)	816	(1,919)
Change of assumptions	(7,666)	6,567	(62,718)	5,290
Benefit payments	(1,898)	(781)	(613)	(1,000)
Net Change in Total OPEB Liability	4,110	13,351	(42,172)	20,243
Total OPEB Liability - Beginning	102,744	89,393	131,565	111,322
Total OPEB Liability - Ending	$ 106,854	$ 102,744	$ 89,393	$ 131,565
Covered Payroll	$ 9,491,874	$ 7,814,039	$ 6,125,545	$ 5,000,432
Total OPEB Liability as a Percentage of Covered Payroll	1.13%	1.31%	1.46%	2.63%

	Measurement Year December 31,			
	2020	**2019**	**2018**	**2017**
Total OPEB Liability				
Service cost	$ 12,735	$ 8,191	$ 9,164	$ 7,055
Interest on the total OPEB liability	2,639	2,389	2,199	1,901
Difference between expected and actual experience	(12,653)	1,727	(7,137)	-
Change of assumptions	19,228	17,393	(5,467)	6,410
Benefit payments	(439)	(356)	(286)	(243)
Net Change in Total OPEB Liability	21,510	29,344	(1,527)	15,123
Total OPEB Liability - Beginning	89,812	60,468	61,995	46,872
Total OPEB Liability - Ending	$ 111,322	$ 89,812	$ 60,468	$ 61,995
Covered Payroll	$ 4,391,257	$ 3,561,351	$ 2,863,762	$ 2,432,856
Total OPEB Liability as a Percentage of Covered Payroll	2.54%	2.52%	2.11%	2.55%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, only available information is shown.

CITY OF AUBREY, TEXAS

REQUIRED OTHER POST-EMPLOYMENT BENEFITS SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR LAST EIGHT MEASUREMENT YEARS

	2025	2024	2023	2022
Actuarially determined contribution	$ 15,941	$ 15,531	$ 12,000	$ 5,558
Contributions in relation to the actuarially determined contribution	15,941	15,531	12,000	5,558
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 11,344,016	$ 8,859,147	$ 7,264,504	$ 5,838,637
Contributions as a percentage of covered payroll	0.14%	0.18%	0.17%	0.10%

	2021	2020	2019	2018
Actuarially determined contribution	$ 6,103	$ 6,182	$ 5,507	$ 4,208
Contributions in relation to the actuarially determined contribution	6,103	6,182	5,507	4,208
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 4,997,345	$ 4,060,574	$ 3,426,395	$ 2,676,800
Contributions as a percentage of covered payroll	0.12%	0.15%	0.16%	0.16%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, only available information is shown.

Valuation Timing:	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Methods and Assumptions Used to Determine Contribution Rates:	
Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Discount Rate	4.08%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates:	
Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to
Other Information:	
Notes	There were no benefit changes during the year.

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OTHER SUPPLEMENTARY INFORMATION

CITY OF AUBREY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2025

	Special Revenue Funds	TIRZ #1 Fund	Impact Fees	Grant Fund
Assets				
Cash and cash equivalents	$ 80,558	$ 1,028,038	$ 418,882	$ 76,065
Receivables, net of allowance:				
Accounts receivable	-	-	-	-
Other receivables	-	-	-	-
Total Assets	$ 80,558	$ 1,028,038	$ 418,882	$ 76,065
Liabilities				
Accounts payable	$ -	$ -	$ -	$ 2,722
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	2,722
Fund Balance				
Restricted:				
Court security	12,253	-	-	-
Police	60,301	-	-	-
Child safety	8,004	-	-	-
Development	-	1,028,038	418,882	-
Grants	-	-	-	73,343
Total Fund Balance	80,558	1,028,038	418,882	73,343
Total Liabilities and Fund Balance	$ 80,558	$ 1,028,038	$ 418,882	$ 76,065

CITY OF AUBREY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2025

	Development Fund	PID - Jackson Ridge	PID - Winn Ridge South	PID - Keeneland	Total Non-major Governmental Funds
Assets					
Cash and cash equivalents	$ 645,794	$ 2,941,504	$ 1,187,761	$ 1,601,468	$ 7,980,070
Receivables, net of allowance:					
Accounts receivable	162,340	-	3,948	-	166,288
Other receivables	250,683	46,817	-	5,294	302,794
Total Assets	$ 1,058,817	$ 2,988,321	$ 1,191,709	$ 1,606,762	$ 8,449,152
Liabilities					
Accounts payable	$ 35,167	$ 60,531	$ 8,235	$ 10,450	$ 117,105
Due to other funds	368,290	-	-	-	368,290
Total Liabilities	403,457	60,531	8,235	10,450	485,395
Fund Balance					
Restricted:					
Court security	-	-	-	-	12,253
Police	-	-	-	-	60,301
Child safety	-	-	-	-	8,004
Development	655,360	2,927,790	1,183,474	1,596,312	7,809,856
Grants	-	-	-	-	73,343
Total Fund Balance	655,360	2,927,790	1,183,474	1,596,312	7,963,757
Total Liabilities and Fund Balance	$ 1,058,817	$ 2,988,321	$ 1,191,709	$ 1,606,762	$ 8,449,152

CITY OF AUBREY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	Special Revenue Funds	TIRZ #1 Fund	Impact Fees	Grant Fund
Revenues				
Property taxes	$ 4,860	$ 937,000	$ -	$ -
Contributions and grants	4,507	-	-	386,774
Development income	-	-	-	-
Fines and forfeitures	21,259	-	2,451	-
Assessments	-	-	-	-
Investment earnings	2,105	20,468	78,438	16,783
Total Revenues	32,731	957,468	80,889	403,557
Expenditures				
Public safety	13,183	-	-	-
Development, planning and code enforcement	-	730,424	37,342	-
Administrative	-	-	-	-
Municipal court	8,641	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	403,557
Total Expenditures	21,824	730,424	37,342	403,557
Net change in fund balances	10,907	227,044	43,547	-
Fund Balances - Beginning of Year (as previously stated)	69,651	800,994	375,335	73,343
Change in major fund	-	-	-	-
Fund Balances - Beginning of Year (restated)	69,651	800,994	375,335	73,343
Fund balances - End of Year	$ 80,558	$ 1,028,038	$ 418,882	$ 73,343

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	Development Fund	PID - Jackson Ridge	PID - Winn Ridge South	PID - Keeneland	Total Non-major Governmental Funds
Revenues					
Property taxes	$ -	$ 734,181	$ -	$ -	$ 1,676,041
Contributions and grants	-	-	-	-	391,281
Development income	956,884	-	-	1,147,708	2,104,592
Fines and forfeitures	-	-	-	-	23,710
Assessments	-	2,542,425	659,232	-	3,201,657
Investment earnings	-	240,385	60,214	84,348	502,741
Total Revenues	956,884	3,516,991	719,446	1,232,056	7,900,022
Expenditures					
Public safety	-	-	-	-	13,183
Development, planning and code enforcement	706,201	128,439	-	41,733	1,644,139
Administrative	-	-	22,026	-	22,026
Municipal court	-	-	-	-	8,641
Debt service:					
Principal retirement	-	1,136,000	155,000	178,000	1,469,000
Interest and fiscal charges	-	1,811,508	451,650	841,160	3,104,318
Capital outlay	-	-	-	-	403,557
Total Expenditures	706,201	3,075,947	628,676	1,060,893	6,664,864
Net change in fund balances	250,683	441,044	90,770	171,163	1,235,158
Fund Balances - Beginning of Year (as previously stated)	404,677	-	1,092,704	-	2,816,704
Change in major fund	-	2,486,746	-	1,425,149	3,911,895
Fund Balances - Beginning of Year (restated)	404,677	2,486,746	1,092,704	1,425,149	6,728,599
Fund balances - End of Year	$ 655,360	$ 2,927,790	$ 1,183,474	$ 1,596,312	$ 7,963,757

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UNAUDITED STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information, both current and historical, as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health. To assist financial statement users, the section is categorized as follows:

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and "well-being" have changed over time.	79
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	89
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	1
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	98
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	103

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

CITY OF AUBREY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS (Unaudited)
(Accrual Basis of Accounting)

	2025	2024	2023	2022	2021
Governmental Activities					
Net investment in capital assets	$ (10,225,623)	$ (24,210,152)	$ (18,640,152)	$ (28,038,317)	$ (19,490,577)
Restricted	14,133,580	5,236,630	11,138,417	20,413,735	9,359,480
Unrestricted	12,751,813	21,240,415	9,200,298	8,149,585	7,078,520
Total Governmental Activities Net Position	$ 16,659,770	$ 2,266,893	$ 1,698,563	$ 525,003	$ (3,052,577)
Business-type Activities					
Net investment in capital assets	$ 34,978,623	$ 21,801,928	$ 10,500,813	$ 663,907	$ 7,515,948
Restricted	1,525,615	7,457,556	9,328,792	931,038	2,493,937
Unrestricted	265,349	797,792	(2,577,943)	8,648,948	(112,061)
Total Business-type Activities Net Position	$ 36,769,587	$ 30,057,276	$ 17,251,662	$ 10,243,893	$ 9,897,824
Primary Government					
Net investment in capital assets	$ 24,753,000	$ (2,408,224)	$ (8,139,339)	$ (27,374,410)	$ (11,974,629)
Restricted	15,659,195	12,694,186	20,467,209	21,344,773	11,853,417
Unrestricted	13,017,162	22,038,207	6,622,355	16,798,533	6,966,459
Total Primary Government Net position	$ 53,429,357	$ 32,324,169	$ 18,950,225	$ 10,768,896	$ 6,845,247

	2020	2019	2018	2017	2016
Governmental Activities					
Net investment in capital assets	$ 13,927,024	$ 9,357,160	$ 5,531,978	$ 2,191,370	$ 607,743
Restricted	5,512,179	3,222,912	1,603,913	457,017	274,847
Unrestricted	4,508,085	3,167,646	2,209,796	1,576,836	1,041,196
Total Governmental Activities Net Position	$ 23,947,288	$ 15,747,718	$ 9,345,687	$ 4,225,223	$ 1,923,786
Business-type Activities					
Net investment in capital assets	$ 3,904,142	$ 632,530	$ 5,449,312	$ 5,213,332	$ 4,918,892
Restricted	4,657,884	5,789,582	269,911	-	19,360
Unrestricted	(469,562)	225,511	347,229	314,046	261,681
Total Business-type Activities Net Position	$ 8,092,464	$ 6,647,623	$ 6,066,452	$ 5,527,378	$ 5,199,933
Primary Government					
Net investment in capital assets	$ 17,831,166	$ 9,989,690	$ 10,981,290	$ 7,404,702	$ 5,526,635
Restricted	10,170,063	9,012,494	1,873,824	457,017	294,207
Unrestricted	4,038,523	3,393,157	2,557,025	1,890,882	1,302,877
Total Primary Government Net position	$ 32,039,752	$ 22,395,341	$ 15,412,139	$ 9,752,601	$ 7,123,719

CITY OF AUBREY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS (Unaudited)
(Accrual Basis of Accounting)

	2025	2024	2023	2022	2021
Expenses					
Governmental Activities:					
Administrative	$ 2,093,909	$ 710,182	$ 1,372,723	$ 470,879	$ 849,792
Municipal court	139,843	126,475	102,636	92,571	92,557
Public safety	11,339,053	8,713,127	8,989,469	6,747,958	5,511,964
Public works	2,715,327	2,066,252	2,234,777	1,619,695	758,646
Library	695,157	552,722	438,794	345,226	311,919
Animal control	-	35,936	36,138	35,190	24,022
Development and planning	9,145,401	7,117,623	7,213,667	6,534,496	2,218,267
Interest and fiscal charges	7,962,367	7,297,262	4,126,484	3,002,938	3,248,697
Total Governmental Activities Expenses	34,091,057	26,619,579	24,514,688	18,848,953	13,015,864
Business-Type Activities:					
Water, Sewer, and Sanitation	11,052,108	5,450,302	4,725,120	3,730,724	3,123,532
Total Business-Type Activities Expenses	11,052,108	5,450,302	4,725,120	3,730,724	3,123,532
Total Primary Government Expenses	$ 45,143,165	$ 32,069,881	$ 29,239,808	$ 22,579,677	$ 16,139,396
Program Revenues					
Governmental Activities:					
Charges for services:					
Governmental Activities Charges for Services	17,225,052	16,285,843	11,583,180	10,580,040	11,563,833
Operating grants and contributions	5,767,076	360,756	641,984	9,047	17,263
Capital grants and contributions	8,890,699	4,174,984	1,136,500	2,120,392	-
Total Governmental Activities Program Revenues	31,882,827	20,821,583	13,361,664	12,709,479	11,581,096
Business-Type Activities					
Charges for services:					
Water, Sewer, and Sanitation Services	10,723,340	6,139,334	4,606,185	3,493,503	3,635,926
Capital grants and contributions	4,802,785	1,807,697	6,252,498	564,038	1,009,000
Total Business-Type Activities Program Revenues	15,526,125	7,947,031	10,858,683	4,057,541	4,644,926
Total Primary Government Program Revenues	$ 47,408,952	$ 28,768,614	$ 24,220,347	$ 16,767,020	$ 16,226,022

	2020	2019	2018	2017	2016
Expenses					
Governmental Activities:					
Administrative	$ 539,916	$ 517,194	$ 521,254	$ 561,735	$ 438,368
Municipal court	89,187	110,275	82,466	81,218	77,147
Public safety	1,782,548	1,213,556	1,044,653	622,254	515,657
Public works	2,935,358	2,698,095	2,161,936	1,987,876	1,726,104
Library	523,056	552,035	442,465	165,824	143,061
Animal control	-	-	-	-	-
Development and planning	300,607	263,953	256,732	259,628	231,662
Interest and fiscal charges	24,022	24,022	19,325	18,898	18,348
Total Governmental Activities Expenses	6,194,694	5,379,130	4,528,831	3,697,433	3,150,347
Business-Type Activities:					
Water, Sewer, and Sanitation	2,519,725	2,085,125	1,880,356	1,962,418	2,073,051
Total Business-Type Activities Expenses	2,519,725	2,085,125	1,880,356	1,962,418	2,073,051
Total Primary Government Expenses	$ 8,714,419	$ 7,464,255	$ 6,409,187	$ 5,659,851	$ 5,223,398
Program Revenues					
Governmental Activities:					
Charges for services:					
Governmental Activities Charges for Services	8,735,531	6,295,079	5,172,194	2,851,649	1,981,989
Operating grants and contributions	389,150	76,837	69,721	1,765,919	219,414
Capital grants and contributions	3,673,541	3,812,592	3,112,140	21,912	2,850
Total Governmental Activities Program Revenues	12,798,222	10,184,508	8,354,055	4,639,480	2,204,253
Business-Type Activities					
Charges for services:					
Water, Sewer, and Sanitation Services	3,102,557	2,379,100	2,067,341	1,730,252	1,612,264
Capital grants and contributions	642,979	-	213,691	-	-
Total Business-Type Activities Program Revenues	3,745,536	2,379,100	2,281,032	1,730,252	1,612,264
Total Primary Government Program Revenues	$ 16,543,758	$ 12,563,608	$ 10,635,087	$ 6,369,732	$ 3,816,517

	2025	2024	2023	2022	2021
Net (Expense) Revenue					
Governmental activities	$ (2,208,230)	$ (5,797,996)	$ (11,153,024)	$ (6,139,474)	$ (1,434,768)
Business-type activities	4,474,017	2,496,729	6,133,563	326,817	1,521,394
Total Primary Government Net Expense	$ 2,265,787	$ (3,301,267)	$ (5,019,461)	$ (5,812,657)	$ 86,626
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property	$ 6,154,529	$ 4,790,049	$ 3,712,805	$ 2,975,303	$ 2,330,371
Sales	3,318,197	2,447,487	1,989,698	1,715,692	1,348,662
Franchise	1,258,914	1,477,239	950,285	633,781	512,881
Other	2,667,810	3,340,464	2,215,798	649,633	959,103
Transfers	-	(10,203,773)	(505,616)	-	(240,004)
Assessments	3,201,657	4,514,860	3,963,614	3,742,645	3,344,867
Total Governmental Activities	16,601,107	6,366,326	12,326,584	9,717,054	8,255,880
Business-Type Activities:					
Other	2,238,294	105,112	368,590	19,252	43,962
Transfers	-	10,203,773	505,616	-	240,004
Total Business-Type Activities	2,238,294	10,308,885	874,206	19,252	283,966
Total Primary Government	$ 18,839,401	$ 16,675,211	$ 13,200,790	$ 9,736,306	$ 8,539,846
Changes in Net Position:					
Governmental activities	$ 14,392,877	$ 568,330	$ 1,173,560	$ 3,577,580	$ 6,821,112
Business-type activities	6,712,311	12,805,614	7,007,769	346,069	1,805,360
Total Primary Government	$ 21,105,188	$ 13,373,944	$ 8,181,329	$ 3,923,649	$ 8,626,472

	2020	2019	2018	2017	2016
Net (Expense) Revenue					
Governmental activities	$ 4,978,146	$ 3,544,860	$ 2,744,897	$ 454,372	$ (1,373,519)
Business-type activities	1,225,811	293,975	400,676	(232,166)	(460,787)
Total Primary Government Net Expense	$ 6,203,957	$ 3,838,835	$ 3,145,573	$ 222,206	$ (1,834,306)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property	$ 1,940,933	$ 1,429,649	$ 1,131,454	$ 1,043,895	$ 966,434
Sales	975,602	796,845	683,967	605,373	626,309
Franchise	447,373	368,559	350,477	279,665	297,115
Other	-	407,324	294,025	70,137	12,484
Transfers	(142,484)	(145,206)	(48,110)	(152,005)	(147,354)
Assessments	-	-	-	-	-
Total Governmental Activities	3,221,424	2,857,171	2,411,813	1,847,065	1,754,988
Business-Type Activities:					
Other	76,546	141,990	98,137	407,606	340,147
Transfers	142,484	145,206	48,110	152,005	147,354
Total Business-Type Activities	219,030	287,196	146,247	559,611	487,501
Total Primary Government	$ 3,440,454	$ 3,144,367	$ 2,558,060	$ 2,406,676	$ 2,242,489
Changes in Net Position:					
Governmental activities	$ 8,199,570	$ 6,402,031	$ 5,156,710	$ 2,301,437	$ 381,469
Business-type activities	1,444,841	581,171	546,923	327,445	26,714
Total Primary Government	$ 9,644,411	$ 6,983,202	$ 5,703,633	$ 2,628,882	$ 408,183

CITY OF AUBREY, TEXAS

Table 3

FUND BALANCES OF GOVERNMENTAL FUNDS

Page 1 of 2

LAST TEN FISCAL YEARS (Unaudited)

(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022	2021
General Fund					
Nonspendable:					
Inventory	$ 38,009	$ 32,451	$ 7,941	$ 1,982	$ 5,800
Prepaids	10,000	1,445,048	1,445,048	1,445,048	-
Assigned for use in specific funds	-	-	-	-	-
Unassigned	14,217,629	11,460,923	7,603,251	6,637,113	7,153,718
Total General Fund	14,265,638	12,938,422	9,056,240	8,084,143	7,159,518
All Other Governmental Funds					
Nonspendable	4,928	-	-	-	-
Restricted for:					
Debt Services	1,016,251	418,676	358,818	186,002	133,794
Capital Improvements	36,313,226	943,970	9,790,877	824,822	824,822
Use in specific funds	46,552,315	17,892,121	17,322,780	24,717,399	16,492,041
Total All Other Governmental Funds	83,886,720	19,254,767	27,472,475	25,728,223	17,450,657
Total All Governmental Funds	$ 98,152,358	$ 32,193,189	$ 36,528,715	$ 33,812,366	$ 24,610,175

	2020	2019	2018	2017	2016
General Fund					
Nonspendable:					
Inventory	$ 7,500	$ 10,872	$ 41,685	$ 14,166	$ 2,300
Prepaids	-	-	-	-	-
Assigned for use in specific funds	-	-	-	40,518	103,984
Unassigned	5,880,003	3,602,212	2,093,652	1,333,284	739,569
Total General Fund	5,887,503	3,613,084	2,135,337	1,387,968	845,853
All Other Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted for:					
Debt Services	244,118	305,901	209,513	172,920	150,194
Capital Improvements	121,237	118,812	134,575	134,136	114,242
Use in specific funds	5,139,489	2,787,327	1,259,825	243,579	20,669
Total All Other Governmental Funds	5,504,844	3,212,040	1,603,913	550,635	285,105
Total All Governmental Funds	$ 11,392,347	$ 6,825,124	$ 3,739,250	$ 1,938,603	$ 1,130,958

	2025	2024	2023	2022	2021
Revenues					
Property Taxes	$ 6,156,663	$ 4,790,487	$ 3,717,637	$ 2,979,013	$ 2,331,378
General Sales and Use Taxes	3,318,197	2,447,487	1,989,698	1,715,692	1,348,662
Franchise Taxes	1,258,914	1,477,239	950,285	633,781	512,881
Licenses and Permits	2,686,572	2,695,286	3,439,744	3,943,900	4,504,853
Contributions and Grants	5,767,076	1,717,608	519,861	174,660	183,923
Charges for Services	9,716,809	9,615,998	7,894,059	5,574,164	6,395,389
Intergovernmental - Public Safety	4,667,857	1,845,755	368,275	613,390	-
Fines and Fees - Administrative	246,327	445,033	347,720	382,236	489,981
Assessments	3,201,657	5,697,147	3,963,614	3,742,645	3,344,867
Court Citations	-	-	-	-	-
Development Fees	-	-	-	-	-
Interest Income	2,524,310	2,439,915	1,708,664	183,429	14,434
Other Revenue	119,661	83,661	110,818	350,089	962,758
Total Revenues	39,664,043	33,255,616	25,010,375	20,292,999	20,089,126
Expenditures					
Administrative	2,046,568	1,667,574	1,639,365	1,458,730	1,399,692
Municipal Court	144,196	126,384	102,430	92,500	92,557
Public Safety	13,525,249	10,288,494	8,312,780	6,126,720	5,165,833
Public Works	1,081,717	1,773,105	719,730	324,040	92,091
Library	605,016	472,386	363,502	300,069	296,965
Animal Control	-	35,936	36,138	35,190	24,022
Development	3,531,205	16,523,296	7,472,119	6,277,564	2,702,254
Debt Service:					
Principal retirement	2,619,292	2,021,596	1,669,296	1,622,607	1,563,090
Interest and fiscal charges	6,806,190	7,297,262	4,162,770	2,973,807	3,234,042
Capital Outlay	24,638,966	15,845,394	4,109,689	3,055,654	2,147,471
Total Expenditures	54,998,399	56,051,427	28,587,819	22,266,881	16,718,017
Other Financing Sources (Uses)					
Issuance of notes/bonds	80,367,000	47,158,000	6,281,259	11,167,193	3,241,900
Premium/(Discount) on bonds issued	864,927	2,287,508	-	-	-
Payment to refunded bond escrow agent	-	(31,014,828)	-	-	(2,603,880)
Proceeds from sale of assets	61,598	29,605	12,534	8,880	8,233
Transfers in	-	-	-	-	1,425,201
Transfers out	-	-	-	-	(1,665,205)
Total Other Financing Sources (Uses)	81,293,525	18,460,285	6,293,793	11,176,073	406,249
Net change in fund balances	$ 65,959,169	$ (4,335,526)	$ 2,716,349	$ 14,547,182	$ 3,927,021

	2020	2019	2018	2017	2016
Revenues					
Property Taxes	$ 1,934,977	$ 1,429,532	$ 1,128,473	$ 1,045,252	$ 978,171
General Sales and Use Taxes	975,602	796,845	683,967	605,373	626,309
Franchise Taxes	447,373	368,558	350,478	279,665	297,115
Licenses and Permits	2,653,012	1,890,701	1,183,042	246,670	64,320
Contributions and Grants	389,150	76,837	69,721	97,897	21,283
Charges for Services	216,860	255,325	220,471	302,969	230,920
Intergovernmental - Public Safety	3,407,529	2,692,594	2,166,067	1,748,925	1,411,801
Fines and Fees - Administrative	426,429	307,742	266,535	225,390	212,520
Assessments	-	-	-	-	-
Court Citations	99,124	81,726	82,489	117,118	106,782
Development Fees	1,493,359	1,068,465	1,262,012	260,364	132,993
Interest Income	99,777	139,709	41,904	12,913	2,955
Other Revenue	350,448	264,398	248,284	349,056	27,278
Total Revenues	12,493,640	9,372,432	7,703,443	5,291,592	4,112,447
Expenditures					
Administrative	519,651	497,960	427,051	520,219	412,440
Municipal Court	88,864	81,259	79,227	79,299	76,361
Police	4,314,016	3,605,419	2,899,964	2,280,040	1,993,158
Public Works	94,136	154,853	79,597	76,102	63,414
Library	254,660	235,816	221,507	207,716	195,393
Animal Control	24,022	24,022	18,898	18,898	18,348
Development	1,411,461	1,039,375	978,348	204,019	278,850
Debt Service:					
Principal retirement	892,559	628,746	516,073	463,490	607,334
Interest and fiscal charges	213,684	161,976	95,246	176,103	155,094
Capital Outlay	1,159,815	1,913,958	542,506	445,496	263,979
Total Expenditures	8,972,868	8,343,384	5,858,417	4,471,382	4,064,371
Other Financing Sources (Uses)					
Issuance of notes/bonds	1,184,124	2,197,583	-	139,440	-
Premium/(Discount) on bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Proceeds from sale of assets	4,811	4,449	3,731	-	-
Transfers in	-	-	-	-	-
Transfers out	(142,484)	(145,206)	(48,110)	(152,005)	(147,354)
Total Other Financing Sources (Uses)	1,046,451	2,056,826	(44,379)	(12,565)	(147,354)
Net change in fund balances	$ 2,075,499	$ 3,901,852	$ 775,831	$ 35,511	$ (43,168)

CITY OF AUBREY, TEXAS

Table 5

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (Unaudited)

Fiscal Year	Appraised Residential Property	Appraised Commercial Property	Lots, Land and Other Personal Property	Less Tax Exempt Property	Total Taxable Assessed Value(1)
2016	$ 132,180,305	$ 30,632,611	$ 34,206,643	$ 28,953,353	$ 168,066,206
2017	147,002,389	32,098,169	42,129,371	34,717,053	186,512,876
2018	166,778,142	30,013,118	41,896,161	38,505,712	200,181,709
2019	193,298,292	35,493,495	76,258,202	51,883,981	253,166,008
2020	264,739,004	46,681,304	81,805,215	49,910,985	343,314,538
2021	339,299,418	53,932,872	93,956,077	57,623,778	429,564,589
2022	512,404,576	89,452,810	269,540,911	90,586,194	780,812,103
2023	931,264,980	71,802,002	26,752,885	69,518,360	960,301,507
2024	1,093,690,240	59,450,504	216,511,037	188,254,856	1,181,396,925
2025	1,162,831,249	34,798,423	256,696,470	176,820,831	1,277,505,311

Source: Denton County Appraisal District

Note: Valuation shown are certified taxable assessed values reported by the Denton Central Appraisal District to the State Comptroller of Public Accounts. Certified values are subject to change throughout the year as contested values are resolved and the Appraisal District updates records.
(1) Includes adjustments to certified rolls
Fiscal Year reports Certified Tax Reports from prior calendar year

CITY OF AUBREY, TEXAS *Table 6*

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Year Ago (Unaudited)

Year ended September 30, 2025

Taxpayer	Assessed Valuation*	Rank	% of Total Assessed Valuation
EMLI Pecan TC I LP	$ 19,635,937	1	21.72%
KLLB AIV LLC	16,410,203	2	18.15%
Kiron At Aubrey LTD	12,400,000	3	13.71%
Blue Diamond Industries LLC	9,957,785	4	11.01%
KL LB Buy 3 LLC	7,901,453	5	8.74%
Aubrey Blackjack Partners LLC	7,599,401	6	8.41%
Jen Holdco 24 LLC	4,669,777	7	5.16%
Sterling Aubrey Retail LLC	4,620,498	8	5.11%
CoServ Electric Coop	3,636,480	9	4.02%
Highpointe Prime LLC	3,580,769	10	3.96%
	$ 90,412,303		100.00%

Year ended September 30, 2016

Taxpayer	Assessed Valuation*	Rank	% of Total Assessed Valuation
Kiron at Aubrey LTD	$ 7,253,000	1	38.37%
Pulte Homes of Texas LP	1,958,389	2	10.36%
First Secutity Bank	1,300,000	3	6.88%
Yom & Yi Inc	1,300,000	4	6.88%
SDC Options LLC	1,235,735	5	6.54%
FD Aubrey LLC	1,227,037	6	6.49%
Taylor, Paul R & anna	1,215,362	7	6.43%
Sunrise Wood Designs LLC	1,206,059	8	6.38%
Diamond Food Markeets Inc	1,129,640	9	5.98%
Gatlin Denton P/S LP	1,077,187	10	5.70%
	$ 18,902,409		100.00%

Source: Denton County Tax Assessor/Collector

*Taxpayers are assessed on January 1 for the fiscal year.

CITY OF AUBREY, TEXAS *Table 7*

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS (Unaudited)

Fiscal Year	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections (Refunds) in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy	Amount	Amount	Percent of Levy
2016	$ 949,058	$ 944,218	99.35%	$ 15,573	$ 959,791	101.13%
2017	1,041,966	1,037,277	99.49%	12,574	1,049,851	100.76%
2018	1,085,113	1,074,804	99.55%	4,853	1,079,657	99.50%
2019	1,401,662	1,390,729	99.05%	21,422	1,412,151	100.75%
2020	1,865,664	1,781,975	99.22%	13,172	1,795,147	96.22%
2021	2,325,663	2,311,600	95.51%	10,507	2,322,107	99.85%
2022	2,932,632	2,951,958	99.40%	13,916	2,965,874	101.13%
2023	3,702,732	3,686,934	97.81%	21,561	3,708,495	100.16%
2024	4,780,934	4,736,271	99.07%	19,599	4,755,870	99.48%
2025	5,417,579	5,379,262	99.29%	-	5,379,262	99.29%

CITY OF AUBREY, TEXAS

Table 8

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(Per $100 of Assessed Value)
LAST TEN FISCAL YEARS (Unaudited)

	City Direct Rates			Overlapping Rates		
Fiscal Year	Operating/ General Rate	General Obligation Debt Rate	Total Direct	Aubrey ISD	Denton County	Total Rate
2016	$ 0.185414	$ 0.403068	$ 0.588482	$ 1.510000	$ 0.272200	$ 2.416044
2017	0.203269	0.363728	0.566997	1.510000	0.262000	2.370682
2018	0.223350	0.338606	0.561956	1.510000	0.248409	2.338997
2019	0.212891	0.329158	0.542049	1.510000	0.237812	2.320365
2020	0.291800	0.249600	0.541400	1.508700	0.225574	2.289861
2021	0.389190	0.135810	0.525000	1.460300	0.238060	2.357574
2022	0.298569	0.166359	0.464928	1.442900	0.217543	2.336389
2023	0.302266	0.161734	0.464000	1.257500	0.189485	2.218386
2024	0.317107	0.146893	0.464000	1.255200	0.187869	1.907069
2025	0.307287	0.142713	0.450000	1.224900	0.185938	1.860838

CITY OF AUBREY, TEXAS *Table 9*

TAXABLE SALES BY INDUSTRY TYPE

LAST TEN FISCAL YEARS (Unaudited)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Total
2016	$ 978,171	$ 626,309	$ 297,115	$ 1,791,845
2017	1,045,252	605,373	279,665	1,901,595
2018	1,128,473	683,967	350,478	1,930,290
2019	1,429,532	796,845	368,558	2,162,918
2020	1,934,977	975,602	447,373	2,594,935
2021	2,554,310	1,348,662	512,881	3,357,952
2022	2,975,655	1,715,692	633,780	4,415,853
2023	3,712,805	1,989,698	953,285	5,325,127
2024	3,900,013	2,477,487	1,483,930	7,861,430
2025	4,480,622	3,318,197	1,258,914	9,057,733

CITY OF AUBREY, TEXAS *Table 10*

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS (Unaudited)

Fiscal Year	Assessed Property Value [1]	Gross Bonded Debt [2]	% Bonded Debt to Assessed Property Value	Bonded Debt Per Capita*
2016	$ 168,066,206	$ 10,050,299	5.98%	$ 2,092
2017	186,512,876	9,580,655	5.14%	3,242
2018	200,181,709	8,729,682	4.36%	3,071
2019	253,166,008	9,988,294	3.95%	2,728
2020	343,314,538	48,738,397	14.20%	2,541
2021	429,564,589	51,985,781	12.10%	10,759
2022	780,812,103	61,235,128	7.84%	10,385
2023	960,301,507	74,670,339	7.78%	8,894
2024	1,181,396,925	86,426,159	7.32%	9,407
2025	1,277,505,311	242,934,191	19.02%	24,787

Source: [1] Denton County Tax Assessor/Collector

[2] Schedule of Bonds Payable and Total bonds for the fiscal year

* See Table 13 for personal income and population data

Notes: Details regarding the City's outstanding debt is found in the notes to the financial statements.
The amounts presented are net of bond premiums.

	Governmental Activities				Business-Type Activities	
Fiscal Year End	General Obligation Bonds	Certificates of Obligation	Tax Notes	Other Obligations	General Obligation Bonds	Certificates of Obligation
2016	$ 1,150,485	$ 1,900,000	$ 62,000	$ 609,954	$ 4,900,000	$ 1,207,514
2017	405,000	2,402,174	30,814	626,053	4,900,000	1,069,824
2018	375,000	2,057,172	-	515,796	4,800,000	910,826
2019	345,000	1,818,500	1,447,000	926,671	4,700,000	751,123
2020	258,125	1,640,000	2,354,000	39,295,397	4,600,000	590,875
2021	2,532,349	285,000	1,900,000	42,230,239	320,655	4,500,000
2022	2,479,000	10,490,000	1,770,000	41,928,092	-	4,365,000
2023	1,835,000	10,490,000	1,638,000	48,134,374	-	12,390,000
2024	1,225,000	15,945,000	1,504,000	43,429,000	-	24,230,000
2025	384,642	67,123,014	1,365,000	88,967,499	37,358	84,729,940

*See Table 13 for personal income and population data

Source: City of Aubrey Audit Reports

Notes: Details regarding the City's outstanding debt is found in the notes to the financial statements.

	Business-Type Activities				
Fiscal Year End	Other Obligations	Total Primary Government	% of Personal Income*	Per Capita*	
2016	$ 220,346	$ 5,887,257	13.44%	$ 3,242	
2017	146,790	10,050,299	11.65%	3,081	
2018	70,888	9,580,655	10.32%	2,728	
2019	-	8,729,682	9.61%	2,541	
2020	-	9,988,294	40.69%	10,759	
2021	217,538	48,738,397	36.20%	10,385	
2022	203,036	51,985,781	27.38%	8,894	
2023	182,965	61,235,128	21.96%	8,733	
2024	93,159	86,426,159	20.33%	9,407	
2025	326,738	242,934,191	51.58%	5,055	

*See Table 13 for personal income and population data

Source: City of Aubrey Audit Reports

Notes: Details regarding the City's outstanding debt is found in the notes to the financial statements. The amounts presented are net of bond premiums.

CITY OF AUBREY, TEXAS

Table 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2025 (Unaudited)

Governmental Unit	Gross Bonded Debt	% of Debt Applicable to Area [1]	Aubrey Share of Overlapping Debt
Debt Repaid from Property Taxes			
Denton County	$ 758,115,000	0.61%	$ 4,624,502
Aubrey ISD	409,646,979	15.75%	64,519,399
Subtotal, Overlapping Debt	$ 1,167,761,979		69,143,901
City of Aubrey (direct debt)	242,934,191	100.00%	242,934,191
Total Direct and Overlapping Debt			$ 312,078,092

Notes: Details regarding the City's outstanding debt is found in the notes to the financial statements.
The amounts presented are net of bond premiums.

[1] The percentage of overlapping debt applicable is estimated using taxable assessed property values (before freeze loss). Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

CITY OF AUBREY, TEXAS *Table 13*

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS (Unaudited)

Fiscal Year	Estimated Population [1]	Personal Income	Per Capita Income [2]	Average Age	School Enrollment [3]	Unemployment Rate [4]
2016	3,100	$ 74,796,800	$ 24,128	33.0	2,290	3.60%
2017	3,110	82,240,840	26,444	35.8	2,373	3.00%
2018	3,200	84,620,800	26,444	35.8	2,489	3.10%
2019	3,931	103,951,364	26,444	36.5	2,441	2.80%
2020	4,530	119,791,320	26,444	35.2	2,640	6.40%
2021	5,006	143,612,128	28,688	34.7	3,101	3.00%
2022	6,885	223,666,110	32,486	37.0	3,138	3.00%
2023	8,550	340,016,400	39,768	36.5	3,900	5.60%
2024	9,187	425,082,490	46,270	37.3	3,900	4.40%
2025	9,801	470,996,856	48,056	34.7	4,800	4.20%

Data Sources:

[1] Estimated population provided by the U.S. Census Bureau.

[2] Per Capita Income provided by the U.S. Census Bureau.

[3] School enrollment provided by Aubrey Independent School District.

[4] Unemployment rate provided by U.S. Bureau of Labor Statistics.

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CITY OF AUBREY, TEXAS

Table 14

PRINCIPAL EMPLOYERS

AS OF SEPTEMBER 30, 2025 (Unaudited)

Employer	Business	# of Employees
Aubrey ISD	School District	600
City of Aubrey	Local Government	147
Quality Excavation	Construction	50
US Post Office	Federal Government	65
Blue Diamond Industries LLC	Manufacturing	60
Spring Market	Grocery	26
Aubrey Pharmacy	Retail Pharmacy	14

Function/Program	2025	2024	2023	2022	2021
Governmental Funds					
Administration	8	6	6	5	3
Police	35	33	24	23	20
Fire & Ambulance	59	52	41	37	40
Community Development	7	8	3	2	2
Streets	5	3	4	-	-
Parks	5	4	2	-	-
Municipal Court	1	1	1	1	1
Library	7	5	4	4	3
Fleet	1	-	-	-	-
Total Governmental Funds	128	112	85	72	69
Enterprise Funds					
Water	5	6	4	7	4
Sewer	7	5	5	7	4
Garbage	1	1	1	1	1
Total Enterprise Funds	13	12	10	15	9
Total Primary Government Employees	141	124	95	87	78

Function/Program	2020	2019	2018	2017	2016
Governmental Funds					
Administration	2	2	2	2	3
Police	18	15	11	11	7
Fire & Ambulance	36	32	26	21	20
Community Development	1	1	1	1	1
Streets	-	-	-	-	-
Parks	-	-	-	-	-
Municipal Court	1	1	1	1	1
Library	3	2	2	2	2
Fleet	-	-	-	-	-
Total Governmental Funds	61	53	43	38	34
Enterprise Funds					
Water	5	5	5	5	5
Sewer	5	5	4	4	4
Garbage	1	1	1	1	1
Total Enterprise Funds	11	11	10	10	10
Total Primary Government Employees	72	64	53	48	44

Function/Program	2025	2024	2023	2022	2021
Police					
Number of Police Officers	37	33	30	23	20
Calls for Service	8,760	8,610	8,208	7,582	5,836
Fire					
Number of Firefighters	61	52	43	37	37
Calls for Service	1,586	1,935	1,709	1,604	1,896
Number of EMS Runs	3,080	3,755	3,541	3,356	3,050
Library					
Number of items checked out	126,379	118,114	95,520	79,875	42,792
Municipal Court					
Number of new cases filed	1,722	1,906	1,163	931	477
Water					
Gallons of Water Produced (in million gal.)	191	166	150	132	114
Average Daily Consumption	524,457	392,938	408,979	361,677	314,917
Wastewater					
Gallons of WW Treated (in million gal.)	117	110	93	77	86
Average Daily Treated	330,000	306,000	256,000	216,000	296,000
Utilities					
Number of Active Customers	1,920	1,732	1,640	1,562	1,423
Number of New Customers	188	95	78	343	392

Function/Program	2020	2019	2018	2017	2016
Police					
Number of Police Officers	18	13	11	11	7
Calls for Service	5,429	4,309	4,520	1,616	1,820
Fire					
Number of Firefighters	36	32	25	25	23
Calls for Service	1,608	1,486	1,435	1,235	992
Number of EMS Runs	2,523	2,282	1,959	1,769	1,743
Library					
Number of items checked out	32,989	49,024	33,731	30,745	29,782
Municipal Court					
Number of new cases filed	792	1,199	870	1,208	1,172
Water					
Gallons of Water Produced (in million gal.)	107	108	104	94	103
Average Daily Consumption	295,255	295,890	284,931	257,534	282,191
Wastewater					
Gallons of WW Treated (in million gal.)	69	88	94	77	104
Average Daily Treated	191,000	322,000	256,000	212,000	284,931
Utilities					
Number of Active Customers	1,319	1,234	1,191	1,178	1,173
Number of New Customers	370	27	30	26	17

Function	2025	2024	2023	2022	2021
Area (square miles)	4	4	4	4	4
Service Area (square miles)	26	26	26	26	26
Extra Territorial					
Jurisdiction (square miles)	49	49	49	49	48
Police					
Stations	2	1	1	1	1
Fire					
Stations	3	2	2	2	2
Library	1	1	1	1	1
Park					
Park Acreage	51.4	29.9	5.9	5.6	5.6
Public Parks	8	3	3	3	3
Streets					
Miles of Streets	38	35	32	32	32
Miles of Storm Drainage	18.93	18.20	16.02	16.02	16.00
Street Lights	275	252	201	201	189
Regulatory and Warning Signs	396	381	327	327	314
Water and Wastewater					
Miles of Water Lines	32.9	31.4	26.9	25.5	25.5
Miles of Sewer Lines	35	34	29	27	27
Number of Lift Stations	11	11	9	9	9
Number of Fire Hydrants	223	206	164	156	156
Number of Water Meters	1,998	1,766	1,640	1,574	1,500

Function	2020	2019	2018	2017	2016
Area (square miles)	4	4	4	4	4
Service Area (square miles)	26	26	26	26	26
Extra Territorial					
Jurisdiction (square miles)	48	48	48	48	48
Police					
Stations	1	1	1	1	1
Fire					
Stations	2	2	2	2	2
Library	1	1	1	1	1
Park					
Park Acreage	5.6	5.6	5.6	5.6	5.6
Public Parks	3	3	3	3	3
Streets					
Miles of Streets	31	29	24	24	24
Miles of Storm Drainage	15.09	10.56	7.16	5.56	5.56
Street Lights	180	164	164	164	164
Regulatory and Warning Signs	305	284	215	156	156
Water and Wastewater					
Miles of Water Lines	24.6	21.7	21.7	21.7	21.7
Miles of Sewer Lines	26	24	24	24	24
Number of Lift Stations	9	8	8	8	8
Number of Fire Hydrants	145	125	125	118	118
Number of Water Meters	1,425	1,242	1,189	1,175	1,165

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and
Members of the City Council

City of Aubrey, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Aubrey, Texas (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

To the Honorable Mayor, Members of
City Council and City Manager

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fort Worth, Texas
March 26, 2026

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City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Hold a public hearing, consider and act on an Ordinance annexing a 10-acre tract of land situated in the John Ryan Survey, Abstract No. 1069, Denton County, Texas, and being part of a called 14.898 acre tract of land as described in General Warranty Deed to Javier Alonzo and Thelma Alonzo, as recorded in Instrument Number 2014-8402, of the Official Public Records of Denton County, Texas; identified as Denton Central Appraisal District Property ID Number 52432; generally located at 8445 FM 2931, Pilot Point, Denton County, TX, into the corporate limits of the City of Aubrey, Texas. (Owner: City of Aubrey).

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

Summary
Executive Summary

Annexation Ordinance – Approximately 10.00 Acres (FM 2931 / Future Fire Station No. 4 Site)

The City Council is being asked to consider an ordinance annexing approximately **10.00 acres of land** located in the John Ryan Survey, Abstract No. 1069, Denton County, Texas, and generally addressed as **8445 FM 2931, Pilot Point, Texas**, into the corporate limits of the City of Aubrey.

The property, identified as Denton County Appraisal District Property ID No. 52432, is currently owned by the City of Aubrey and was previously approved for annexation through Resolution No. 1035-26. The annexation is being completed in accordance with Chapter 43 of the Texas Local Government Code, with all required notices, public hearings, and procedural requirements having been satisfied.

This annexation is necessary to incorporate the property into the City's jurisdiction to support municipal purposes, including the planned development of **Fire Station No. 4**, a **fire training tower**, and an internal feasibility review for the potential inclusion of **practice baseball fields** on a portion of the site. Incorporating the property into the City limits will allow for coordinated planning, zoning, and service delivery to support these public safety and recreational initiatives.

As the City is both the petitioner and property owner, a traditional service agreement is not applicable; however, the City acknowledges its responsibility to provide services to the property.

Upon annexation, the property will be fully incorporated into the City of Aubrey, and the City's official boundaries will be amended accordingly. The property will be subject to all applicable City ordinances, regulations, and development standards.

Approval of this ordinance will formally extend the City limits to include the subject property, supporting long-term public safety infrastructure, potential recreational amenities, and continued strategic growth of the community.

Financial Summary
There will be no financial impact for annexation. Future projects mentioned will be approved individually by council or through already approved budgeted funds.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table, or deny) the ordinance for annexation.

CITY OF AUBREY, TEXAS
ORDINANCE NO. 950-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, ANNEXING THE HEREINAFTER DESCRIBED PROPERTY BEING AN AREA TOTALING APPROXIMATELY 10.00 ACRES OF LAND SITUATED IN THE JOHN RYAN SURVEY, ABSTRACT NO. 1069, DENTON COUNTY, TEXAS, AND BEING PART OF A CALLED 14.898 ACRES OF LAND DESCRIBED IN A GENERAL WARRANTY DEED TO JAVIER ALONZO AND THELMA ALONZO, AS RECORDED IN INSTRUMENT NO. 2014-8402 IN THE OFFICIAL PUBLIC RECORDS OF DENTON COUNTY; IDENTIFIED AS DENTON COUNTY APPRAISAL DISTRICT PROPERTY ID NO. 52432; AND GENERALLY LOCATED AT 8445 FM 2931, PILOT POINT, 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 (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

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 February 26, 2026, the City Council of the City ("City Council") passed Resolution No. 1035-26, which granted a petition by the City, the property owner of the certain tract of land being approximately 10.00 acres, 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, 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. INCORPORATION OF PREMISES. It is hereby officially determined that the findings and recitations contained above in the preamble of this Ordinance are true and correct legislative findings of the City Council 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. 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 of Aubrey 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.

BE IT ORDAINED by the City Council of the City of Aubrey, Texas, on this the 26th day of March 2026.

_____
CHRIS RICH, MAYOR

ATTEST:

_____
JENNY HICKS, CITY SECRETARY

APPROVED AS TO FORM:

_____
PATRICIA ADAMS, CITY ATTORNEY

EXHIBIT "A"
LEGAL DESCRIPTION AND DEPICTION

EXHIBIT 1
Property Legal Description and Depiction/Map

Being a 10.00 acre tract of land situated in the John Ryan Survey, Abstract No. 1069, Denton County, Texas, and being part of a called 14.898 acre tract of land as described in General Warranty Deed to Javier Alonzo and Thelma Alonzo, as recorded in Instrument Number 2014-8402, of the Official Public Records of Denton County, Texas (O.P.R.D.C.T.) and being more particularly described as follows:

BEGINNING at 1/2 inch iron rod with yellow cap stamped "BHC" set on the common southwest corner of said 14.898 acre Alonzo tract, and the northwest corner of a called 1,758.718 acre tract of land conveyed to A1719 LLC (Tract 3), by deed recorded in Instrument Number 2020-28892 (O.P.R.D.C.T.), said iron rod set also being on the east right-of-way line of Farm to Market Road 2931 (F.M. 2931) (variable width right-of-way);

THENCE North 42 degrees 26 minutes 08 seconds West, along the common west line of said 14.898 acre Alonzo tract, and the east right-of-way line of said F.M. 2931, a distance of 56.77 feet to a 1/2 inch iron rod with yellow cap stamped "BHC" set;

THENCE South 87 degrees 13 minutes 53 seconds East, departing the common west line of said 14.898 acre Alonzo tract, and the east right-of-way line of said F.M. 2931, and being across said 14.898 acre Alonzo tract, a distance of 516.96 feet to a 1/2 inch iron rod with yellow cap stamped "BHC" set for corner;

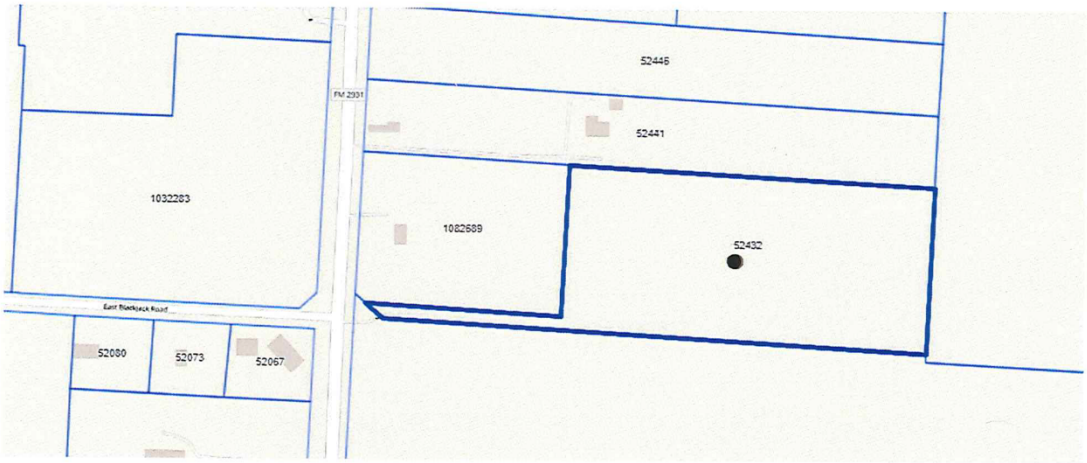
THENCE North 01 degrees 45 minutes 25 seconds East, continuing across said 14.898 acre Alonzo tract, a distance of 395.64 feet to a 1/2 inch iron rod with yellow cap stamped "BHC" set for corner, said iron rod set being on the common north line of said 14.898 acre Alonzo tract, and the south line of a called 5.00 acre tract of land conveyed to Otis M. & Judy Kaye Byrom, by deed recorded in Volume 634, Page 15 (O.P.R.D.C.T.);

THENCE South 87 degrees 23 minutes 07 seconds East, along the common north line of said Alonzo tract, and the south line of said 5.00 acre Byrom tract, a distance of 952.80 feet to a 1/2 inch iron rod with yellow cap stamped "BHC" set for corner, said iron rod set being on the common northeast corner of said 14.898 acre Alonzo tract and the southeast corner of said 5.00 acre Byrom tract, said iron rod set also being on the easternmost west line of said 1,758.718 acre A1719 LLC tract, from which a 5/8 inch iron rod (Controlling Monument (CM)) found on the northeast corner of a called 8.00 acre tract of land conveyed to Otis M. & Judy Kaye Byrom by deed recorded in Volume 641, Page 549 (O.P.R.D.C.T.) bears North 01 degrees 47 minutes 28 seconds East, a distance of 379.22 feet;

THENCE South 02 degrees 00 minutes 32 seconds West, along the common east line of said 14.898 acre Alonzo tract, and the easternmost west line of said 1,758.718 acre A1719 LLC tract, a distance of 438.18 feet to a point for corner, said point being on the southeast corner of said 14.898 acre Alonzo tract, and an interior ell corner of said 1,758.718 acre A1719 LLC tract, from which a 1/2 inch iron pipe found bears South 31 degrees 47 minutes 21 seconds East, a distance of 0.43 feet;

THENCE North 87 degrees 13 minutes 53 seconds West, along the common south line of said 14.898 acre Alonzo tract, and the southernmost north line of said 1,758.718 acre A1719 LLC tract, a distance of 1,428.29 feet to the POINT OF BEGINNING and containing 10.00 acres of land (435,723 square feet), more or less.

EXHIBIT 1
Property Legal Description and Depiction/Map



City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Consideration and action on Ordinance No. 949-26 authorizing the use of the name "Ray Roberts Parkway" as a permitted roadway designation along the corporate limits of Highway 377 ; and providing an effective date.

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

Summary

The City Council is being asked to consider an ordinance authorizing the use of the name **“Ray Roberts Parkway”** as an honorary and permitted designation for the portion of U.S. Highway 377 located within the corporate limits of the City of Aubrey.

The proposed designation is intended to enhance community identity, improve regional wayfinding, and strengthen the connection to nearby regional assets such as Lake Ray Roberts and Ray Roberts Lake State Park. The designation would serve as a supplemental name only and would not replace or alter the official U.S. Highway 377 designation or existing addressing.

Implementation of the designation will require coordination with the Texas Department of Transportation (TxDOT) for the design, placement, and approval of any signage within the state right-of-way. The ordinance also authorizes notification to relevant agencies, including the Denton County Central Appraisal District and the United States Postal Service, as appropriate.

The ordinance does not impact legal property descriptions, plats, emergency response mapping, or mailing addresses unless further action is taken by the City Council.

Approval of this ordinance supports a regional approach to corridor identity and branding while maintaining compliance with state requirements for highway designation and signage.

Financial Summary
There may be costs associated when we decide on signage change.

Staff Recommended Action
Approve

Staff Recommended Motion
I move to (approve, deny or table) the ordinance giving US 377 the additional name of Ray Roberts Parkway

CITY OF AUBREY, TEXAS
ORDINANCE NO. 949-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, AUTHORIZING THE USE OF THE NAME "RAY ROBERTS PARKWAY" AS A PERMITTED DESIGNATION FOR THAT PORTION OF U.S. HIGHWAY 377 LOCATED WITHIN THE CORPORATE LIMITS OF THE CITY OF AUBREY; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR THE AUTHORIZATION OF NAME; PROVIDING FOR COORDINATION WITH THE TEXAS DEPARTMENT OF TRANSPORTATION; PROVIDING NO AMENDING IMPACT; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey 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

WHEREAS, U.S. Highway 377 is a major transportation corridor passing through the corporate limits of the City of Aubrey, Texas; and

WHEREAS, the corridor provides access to regional destinations including Lake Ray Roberts and Ray Roberts Lake State Park; and

WHEREAS, the City Council finds that authorizing the use of the name "Ray Roberts Parkway" along U.S. Highway 377 within the corporate limits of the city will promote community identity, regional connectivity, and wayfinding; and

WHEREAS, U.S. Highway 377 is a State highway under the jurisdiction of the Texas Department of Transportation ("TxDOT"), and any signage or designation shall be coordinated accordingly; and

WHEREAS, the Denton County Central Appraisal District, United States Post Office and other service providers shall be notified at the direction of the Mayor, or designee, of the street name use;

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

SECTION 1.
INCORPORATION OF PREMISES

The recitals set forth above in the preamble to this Ordinance are findings of the City Council and are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2.
AUTHORIZATION OF NAME

The City Council hereby authorizes the use of the name **"Ray Roberts Parkway"** as a permitted roadway designation for that portion of U.S. Highway 377 located within the corporate limits of the City of Aubrey, Texas. This designation:

1. is supplemental to the official highway designation of U.S. Highway 377;
2. does not replace or alter the official State or Federal highway numbering system; and
3. shall not require the renaming of legal addresses unless otherwise approved by separate action of the City Council in accordance with law.

SECTION 3.
COORDINATION WITH TEXAS DEPARTMENT OF TRANSPORTATION

The City Manager, or designee, is authorized to coordinate with the Texas Department of Transportation ("TxDOT") regarding:

1. placement and design of signage reflecting the "Ray Roberts Parkway" designation;
2. compliance with applicable State and Federal roadway and signage standards; and
3. any necessary approvals or agreements related to installation and maintenance.

All signage placed within State right-of-way shall be subject to TxDOT approval.

SECTION 4.
NO AMENDING IMPACT

Nothing herein shall be construed to amend official plats, recorded legal descriptions, postal designations, or emergency response mapping unless separately authorized by City ordinance in accordance with law.

SECTION 5.
CUMULATIVE REPEALER

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim, or lawsuit, which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 6.
SEVERABILITY

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, since same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 7.
PUBLICATION/EFFECTIVE DATE

This Ordinance shall take effect and be in full force from and after its passage and publication, as required by law, and it is so ordained.

DULY PASSED AND APPROVED by the City Council of the City of Aubrey, Texas, on this the 26th day of March 2026.

_____
Chris Rich, Mayor

ATTEST:

_____
Jenny Hicks, City Secretary

APPROVED AS TO FORM:

_____
Patricia A. Adams, City Attorney

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Consideration and action on a Professional Engineering Services Agreement with Plummer Associates, Inc. for the Rockhill Street Well Corrosivity Engineer Report for an amount not to exceed $45,700, and authorize the City Manager to execute the agreement.

Staff Contact
Dean Rylant, Public Works Director
drylant@aubreytx.gov

Summary
This item is for professional engineering services needed to complete a corrosivity engineering report for the Rockhill Well and for submission to the Texas Commission on Environmental Quality (TCEQ). This well replaces an existing decommissioned well at the same general location. However, with the addition of the new water well, TCEQ has removed previous approvals for reduced Lead and Copper Rule monitoring frequency and is required the return to routine sampling for two consecutive six-month periods. After successful monitoring with no Action Level Exceedances, the City of Aubrey will again be eligible to have a reduced monitoring schedule for this location. The TCEQ has required that the City of Aubrey provide a Corrosivity Engineering Report within seven months of the start date of the first six-month period. The report shall include the results of the first two quarterly Water Quality Parameter (WQP) samples and the first six-month tap sample results, with a discussion on the corrosivity of the new water well.

Financial Summary
The Rockhill Well Project is funded with the 2025 Bond and engineering services are included in the overall project.

Staff Recommended Action
Approve

Staff Recommended Motion
Motion to (approve, table or deny) the professional services agreement.

PLUMMER ASSOCIATES, INC.
AGREEMENT FOR ENGINEERING SERVICES
Rockhill Street Well – Corrosivity Engineering Report

THIS IS AN AGREEMENT effective as of _____, 2026 ("Effective Date") between City of Aubrey ("Owner") and Plummer Associates, Inc. ("Consultant").

Owner's Project, of which Consultant's services under this Agreement are a part, is generally identified as follows: Aubrey Source Water Blending Study ("Project").

Consultant's services under this Agreement are generally identified as follows: Exhibit A ("Services").

Owner and Consultant further agree as follows:

1.01 *Basic Agreement and Period of Service*

A. Engineer shall provide or furnish the Services set forth in this Agreement. If authorized by Owner, or if required because of changes in the Project, Consultant shall furnish services in addition to those set forth above ("Additional Services").

B. Consultant shall complete its Services within the following specific time period: Mutually agreed upon timeframe. If no specific time period is indicated, Consultant shall complete its Services within a reasonable period of time.

C. If, through no fault of Consultant, such periods of time or dates are changed, or the orderly and continuous progress of Consultant's Services is impaired, or Consultant's Services are delayed or suspended, then the time for completion of Consultant's Services and the rates and amounts of Consultant's compensation shall be adjusted equitably.

2.01 *Payment Procedures*

A. *Invoices:* Consultant shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt. If Owner fails to make any payment due Consultant for Services, Additional Services, and expenses within 30 days after receipt of Consultant's invoice, then (1) the amounts due Consultant will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day, and (2) in addition Consultant may, after giving seven days written notice to Owner, suspend Services under this Agreement until Consultant has been paid in full all amounts due for Services, Additional Services, expenses, and other related charges. Owner waives any and all claims against Consultant for any such suspension.

B. *Payment:* As compensation for Consultant providing or furnishing Services and Additional Services, Owner shall pay Consultant as set forth in Paragraphs 2.01, 2.02 (Services), and 2.03 (Additional Services). If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise Consultant in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion.

2.02 *Basis of Payment—Lump Sum*

A. Owner shall pay Consultant for Services as follows:

A Lump Sum amount of $45,700.

2.03 *Additional Services:* Additional Services not to exceed $4,000 are included in this Agreement on a Time & Materials basis and can be authorized in writing as part of this Agreement. For Additional Services beyond this amount, an addendum to this Agreement or a separate Agreement will be provided.

3.01 *Termination*

A. The obligation to continue performance under this Agreement may be terminated:

For cause,

a. By either party upon 30 days' written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay Consultant for its services is a substantial failure to perform and a basis for termination.

b. By Consultant:

1) upon seven days' written notice if Owner demands that Consultant furnish or perform services contrary to Consultant's responsibilities as a licensed professional; or

2) upon seven days' written notice if the Consultant's Services are delayed for more than 90 days for reasons beyond Consultant's control, or as the result of the presence at the Site of undisclosed Constituents of Concern, as set forth in Paragraph 5.01.I.

c. Consultant shall have no liability to Owner on account of a termination for cause.

d. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 3.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

For convenience, by Owner effective upon Consultant's receipt of written notice from Owner.

B. In the event of any termination under Paragraph 3.01, Consultant will be entitled to invoice Owner and to receive full payment for all Services and Additional Services performed or furnished in accordance with this Agreement, plus reimbursement of expenses incurred through the effective date of termination in connection with providing the Services and Additional Services, and Consultant's consultants' charges, if any.

4.01 *Successors, Assigns, and Beneficiaries*

A. Owner and Consultant are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Consultant (and to the extent permitted by Paragraph 4.01.B the assigns of Owner and Consultant) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.

B. Neither Owner nor Consultant may assign, sublet, or transfer any rights under or interest (including, but without limitation, money that is due or may become due) in this Agreement without the written consent of the other party, except to the extent that any assignment, subletting, or transfer is mandated by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Consultant to any Contractor, other third-party individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Consultant and not for the benefit of any other party.

5.01 *Insurance*

A. Consultant will procure and maintain the following insurance coverage for Workers' Compensation, General Liability, Professional Liability, and Automobile Liability and will provide certificates of insurance.

Coverage	Policy limits of not less than:
Workers' Compensation	
State	**Statutory**
Employer's Liability	
Each accident	**$1,000,000**
Each employee	**$1,000,000**
Policy limit	**$1,000,000**
Commercial General Liability	
General Aggregate	**$3,000,000**
Personal and Advertising Injury	**$1,000,000**
Bodily Injury and Property Damage—Each Occurrence	**$1,000,000**
Automobile Liability	
Bodily Injury	
Each Person	**$1,000,000**
Each Accident	**$1,000,000**
Property Damage	
Each Accident	**$1,000,000**
Or	
Combined Single Limit	
Combined Single Limit (Bodily Injury and Property Damage)	**$1,000,000**
Excess or Umbrella Liability	
Each Occurrence	**$5,000,000**
General Aggregate	**$5,000,000**
Professional Liability	
Each Claim	**$3,000,000**
Annual Aggregate	**$3,000,000**

6.01 *General Considerations*

A. The standard of care for all professional engineering and related services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by Consultant. Subject to the foregoing standard of care, Consultant and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

B. Consultant shall not at any time supervise, direct, control, or have authority over any Contractor's work, nor shall Consultant have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any Contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a Contractor to comply with laws and regulations applicable to such Contractor's furnishing and performing of its work. Consultant shall not be responsible for the acts or omissions of any Contractor.

C. Consultant neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work.

D. Consultant's opinions (if any) of probable construction cost are to be made on the basis of Consultant's experience, qualifications, and general familiarity with the construction industry. However, because Consultant has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from OPCC(s) prepared by Consultant. If Owner requires greater assurance as to probable construction cost, then Owner agrees to obtain an independent cost estimate.

E. Consultant shall not be responsible for any decision made regarding the construction contract requirements, or any application, interpretation, clarification, or modification of the construction contract documents other than those made by Consultant or its consultants.

F. All documents prepared or furnished by Consultant are instruments of service, and Consultant retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Consultant of full payment due and owing for all Services and Additional Services relating to preparation of the documents and subject to the following limitations:

Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by Consultant, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Consultant; any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Consultant, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Consultant or to its officers, directors, members, partners, agents, employees, and consultants;

Owner shall indemnify and hold harmless Consultant and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Consultant; and such limited license to Owner shall not create any rights in third parties.

G. Owner and Consultant may transmit, and shall accept, Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, in accordance with a mutually agreeable protocol.

H. To the fullest extent permitted by law, Owner and Consultant (1) waive against each other, and the other's employees, officers, directors, members, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to this Agreement or the Project, and (2) agree that Consultant's total liability to Owner under this Agreement shall be limited to **$45,700** or the total amount of compensation received by Consultant, whichever is greater.

I. The parties acknowledge that Consultant's Services do not include any services related to unknown or undisclosed Constituents of Concern. If Consultant or any other party encounters, uncovers, or reveals an unknown or undisclosed Constituent of Concern, then Consultant may, at its option and without liability for consequential or any other damages, suspend performance of Services on the

portion of the Project affected thereby until such portion of the Project is no longer affected, or terminate this Agreement for cause if it is not practical to continue providing Services.

J. Owner and Consultant agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute shall be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.

K. This Agreement is to be governed by the law of the state in which the Project is located.

L. Consultant's Services and Additional Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements; or (4) providing legal advice or representation.

M. If an event or circumstance beyond the Consultant's reasonable control occurs, including without limitation an act of God, fire, flood, hurricane, wind event, storm, weather disturbance, earthquake, or other causes that are beyond the reasonable control of the Consultant, whether similar or dissimilar to any of the foregoing, that cause the Consultant delay or additional expense ("*Force Majeure* Event"), then the Consultant is entitled to an equitable adjustment in the contract price or time for performance, or both. If any Force Majeure Event renders Consultant's performance impossible or impracticable, Consultant has the right to terminate performance under this Agreement consistent with any termination requirements that might exist in this Agreement. Upon occurrence of a **Force Majeure** Event, Consultant will notify Owner within a reasonable time that a Force Majeure Event has occurred and its anticipated impact on the Consultant's performance, including its expected duration. Consultant will use reasonable good-faith efforts to mitigate the impact of any *Force Majeure* Event on Consultant's ability to perform under this Agreement.

7.01 *Total Agreement*

A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Consultant and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument. Exhibit B will be used for Amendments to this Agreement.

8.01 *Definitions*

A. *Contractor*—Any person or entity (not including the Consultant, its employees, agents, representatives, and consultants), performing or supporting construction activities relating to the Project, including but not limited to contractors, subcontractors, suppliers, Owner's work forces, utility companies, construction managers, testing firms, shippers, and truckers, and the employees, agents, and representatives of any or all of them.

B. *Constituent of Concern*—Asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to (a) the Comprehensive

Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq. ("CERCLA"); (b) the Hazardous Materials Transportation Act, 49 U.S.C. §§5101 et seq.; (c) the Resource Conservation and Recovery Act, 42 U.S.C. §§6901 et seq. ("RCRA"); (d) the Toxic Substances Control Act, 15 U.S.C. §§2601 et seq.; (e) the Clean Water Act, 33 U.S.C. §§1251 et seq.; (f) the Clean Air Act, 42 U.S.C. §§7401 et seq.; or (g) any other federal, State, or local statute, law, rule, regulation, ordinance, resolution, code, order, or decree regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

9.01 *Exhibits to Agreement*

Exhibit A – Scope of Services

Attachment A – TCEQ Corrosivity Engineering Report Checklist

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

Owner: City of Aubrey, Texas

By: _____
Print name: Leanne Wilson
Title: Executive Director of Operations
Public Works, City of Aubrey, Texas

Date Signed: _____

Address for Owner's receipt of notices:
107 S. Main Street
Aubrey, Texas 76227
940-440-9343

Consultant: Plummer Associates, Inc.

By: Lynsy Nagle Varner
Print name: Lynsy Nagle Varner
Title: Project Manager

Date Signed: 3/18/2026

Consultant License or Firm's Certificate No. (if required): F-13
State of: Texas

Address for Consultant's receipt of notices:
14755 Preston Road, Suite 420
Dallas, Texas 75254
817-806-1700

Exhibit A

City of Aubrey, Texas

Rockhill Street Well – Corrosivity Engineering Report

Scope of Services

Project Description

The City of Aubrey, Texas (OWNER or CITY) has retained Plummer Associates, Inc. (CONSULTANT) to provide engineering services to prepare a Corrosivity Engineering Report for submission to the Texas Commission on Environmental Quality (TCEQ). With this scope, it is understood that the CITY will share the TCEQ approval letter for the use of the "Rockhill Street Well" once it has been received and that the well may be temporarily placed into service with that TCEQ approval. This well replaces an existing decommissioned well at the same general location. However, with this new water well, the TCEQ may potentially remove previous approvals for reduced Lead and Copper Rule (LCR) monitoring frequency and the CITY may be required the return to routine sampling for two consecutive six-month periods. After successful monitoring with no Action Level Exceedances and pending TCEQ review, the CITY may again be eligible to have a reduced monitoring schedule for this location. The TCEQ is expected to require that the CITY provide a Corrosivity Engineering Report within seven months of the start date of the first six-month period. The report by CONSULTANT shall include the results of the first two quarterly Water Quality Parameter (WQP) samples and the first six-month tap sample results, with a discussion on the corrosivity of the new water well. CONSULTANT services shall commence upon receipt of written Notice to Proceed from OWNER or within 10 calendar days of receipt of the TCEQ letter from the OWNER.

Project Assumptions

1 The CITY will perform the sampling, as described in the TCEQ letter and provide the results to CONSULTANT.

2 The CITY will provide CONSULTANT with "Historical and Current System Information," as described in the TCEQ "Corrosivity Engineering Report Checklist."

3 Basic Services assumes that the sampling will not result in Action Level Exceedances and that the Corrosivity Engineering Report will find that no new and/or modified corrosion control treatment systems will be needed. If, during the evaluation, the CONSULTANT determines that new and/or modified corrosion control treatment systems may be needed, the design of such systems will be an Additional Service. Basic Services does not include the design and/or modification of corrosion control treatment systems.

A. Basic Services

Basic Services include the following tasks:

Task 1: Project Management and Meetings

Task 2: Study and Report Phase Services

1. Project Management and Meetings

1.1 Conduct a Project Initiation Meeting with the Owner at the beginning of the Project to review and confirm the scope, schedule, resources, and responsibilities. Initiation meeting with the

OWNER shall clarify and define the OWNER's expectations, requirements and responsibilities on the Project and review CONSULTANT's services. Meeting shall take place via video conference.

1.1.1 Confirm the Project objectives, scope of work, milestone schedule, and OWNER expectations.

1.1.2 Confirm and identify information needed from the OWNER for the Project and determine the

1.1.3 most efficient method for obtaining information.

1.1.4 Confirm Project deliverables.

1.1.5 Identify reporting requirements and other information needed to manage and monitor the progress of this Project.

1.1.6 Prepare draft meeting notes and list of action items resulting from meeting. Provide a draft copy of meeting notes in portable document format (PDF) to the OWNER's Project Manager for distribution and review to OWNER's staff.

1.1.7 Prepare final meeting notes and list of action items incorporating comments from the OWNER. Provide a final copy of meeting notes in PDF to the OWNER's Project Manager for distribution to the OWNER's staff.

1.2 CONSULTANT shall consult with the OWNER to gather existing information relative to the Project.

1.3 CONSULTANT shall schedule and conduct one (1) Quality Control (QC) workshop with the OWNER's staff. The QC workshop shall be at the end of the Draft Report Phase (approximately 90% complete) and shall be considered a Project progress milestone. Workshop shall take place via video conference.

1.4 CONSULTANT shall prepare a Draft Corrosivity Engineering Report and shall submit the draft report to the OWNER's Project Manager for the QC workshop. CONSULTANT shall furnish the draft report as a PDF version, delivered by email. CONSULTANT shall incorporate applicable OWNER comments into Project.

1.5 CONSULTANT shall perform general administrative services on the Project, including liaison with the OWNER, preparation of invoices and documentation of expenses, and other tasks required for effective and efficient Project administration.

2. Study and Report Phase Services

2.1 Perform or provide the following Study and Report Phase tasks or deliverables:

2.1.1 Prepare a corrosivity engineering report addressing the items listed in the Corrosivity Engineering Report Checklist (except for the potential design of new and/or modified corrosion control treatment systems outlined in checklist items 18-22). The Corrosivity Engineering Report Checklist is expected to be included with the TCEQ letter (not yet received), and is expected to be as provided in Attachment A. A draft report shall be prepared for OWNER's review. Following OWNER's review, a signed and sealed Final Corrosivity Engineering Report shall be submitted to the OWNER and to the TCEQ.

2.1.2 Evaluate up to 5 years of historical baseline data, provided by OWNER in Excel format.

2.1.3 Perform corrosion analysis based on results of lead and copper tap sampling and water quality parameter sampling performed by OWNER. Sampling results shall be provided by the OWNER to the CONSULTANT.

2.14 No design services are assumed to be required for the Project. Any design services are an Additional Service.

2.2 Furnish draft review copies of the Report and any other deliverables to OWNER.

2.3 Revise the Report and any other deliverables in response to OWNER comments, as appropriate, and furnish three (3) copies of the Final Report and any other deliverables to the OWNER and to the TCEQ.

2.4 CONSULTANT's services under the Study and Report Phase will be considered complete on the date when the revised Report and any other deliverables have been delivered to OWNER.

B. Additional Services

Various Additional Services, which may be incidental to the Project, but not within the scope of the Basic Services covered, and which may be performed or arranged for separately by the OWNER, or may be added to the ENGINEER's responsibilities by mutual agreement and written authorization, include, but are not necessarily limited to, the following:

1 Services related to engineering design, bidding, or construction administration.

2 Collecting samples, shipping samples, and paying for laboratory testing related to this Project.

3 Preparation of applications and supporting documents for private or governmental grants, loans, or advances in connection with the Project; preparation or review of environmental assessments and impact statements; review and evaluation of the effects on the design requirements for the Project of any such statements and documents prepared by others; and assistance in obtaining approvals of authorities having jurisdiction over the anticipated environmental impact of the Project.

4 Services to make measured drawings of or to investigate existing conditions or facilities, or to verify the accuracy of drawings or other information furnished by OWNER or others.

5 Services resulting from significant changes in the scope, extent, or character of the portions of the Project designed or specified by CONSULTANT or its design requirements including, but not limited to, changes in size, complexity, OWNER's schedule, character of construction, or method of financing; and revising previously accepted studies, reports, Drawings, Specifications, or Contract Documents when such revisions are required by changes in Laws and Regulations enacted subsequent to the Effective Date or are due to any other causes beyond CONSULTANT's control.

6 Services resulting from OWNER's request to evaluate additional Study and Report Phase alternative solutions beyond those previously identified.

7 Services required as a result of OWNER's providing incomplete or incorrect Project information to CONSULTANT.

8 Providing renderings or models for OWNER's use.

9 Undertaking investigations and studies including, but not limited to, detailed consideration of operations, maintenance, and overhead expenses; the preparation of financial feasibility and cash flow studies, rate schedules, and appraisals; assistance in obtaining financing for the Project; evaluating processes available for licensing, and assisting OWNER in obtaining process licensing; detailed quantity surveys of materials, equipment, and labor; and audits or inventories required in connection with construction performed by OWNER.

10 Services attributable to more than one prime construction contract.

11 Services requiring out-of-town travel by CONSULTANT other than for visits identified in Basic Services.

12 Preparing for, coordinating with, participating in and responding to structured independent review processes, including, but not limited to, construction management, cost estimating, project peer review, value engineering, and constructability review requested by OWNER; and performing or furnishing services required to revise studies, reports, Drawings, Specifications, or other Bidding Documents as a result of such review processes.

13 Property surveys or related engineering services needed for the transfer of interests in real property; and providing other special field surveys.

14 Providing assistance in responding to the presence of any Constituent(s) of Concern at the Site, in compliance with current Laws and Regulations in place on the Effective Date.

15 Preparing to serve or serving as a consultant or witness for OWNER in any litigation, arbitration, or other dispute resolution process related to the Project.

16 Services resulting from significant delays, changes, or price increases occurring as a direct or indirect result of materials, equipment, or energy shortages.

ATTACHMENT A

Corrosivity Engineering Report Checklist

Texas Commission on Environmental Quality
Water Supply Division
Plan Review Team MC-159
P.O. Box 13087 Austin, Texas 78711-3087

Public Water System I.D. No._____
TCEQ Log No. P-_____

Approval of new sources or treatments that affect water quality may require public water systems (PWS) to submit a follow-up engineering corrosivity report as a condition of approval. This checklist is to be used as a guide for the contents of such engineering reports submitted by a Texas Professional Engineer (P.E.) on behalf of a PWS.

This checklist is not intended for lead or copper action level exceeders (ALE). A PWS that has had a lead and Copper ALE is required to submit a Source Water Treatment Recommendation, Optimal Corrosion Control Treatment Recommendation and Corrosion Control Study (CCST), please contact a member of the Drinking Water Quality Team for additional guidance at (512) 239-4691.

Please address the following in your corrosivity engineering report submittal:

Historic and Current System Information:

When reviewing the corrosive nature of water at a particular water system, it is necessary to have historical data for review. The following is a general guideline for gathering and presenting the necessary historical baseline data to include within the required engineering report.

1. ☐ Provide known information on the current distribution and service lines, including pipe material, pipe sizes, and age of piping. Include how this information has been obtained such as record drawings, waterline replacement projects from the past, and purchase orders.

2. ☐ Provide a write-up and schematic on the current water treatment process; provide a historical perspective of the major changes to the treatment process with dates and reasons for the process changes.

3. ☐ Include a summary of all historical information and Water Quality Parameter (WQP) data such as lead, copper, conductivity, total dissolved solids, pH, temperature, alkalinity, chloride, sulfate, calcium and sodium. Provide a complete description of when and why the data was collected and provide any context as it relates to system changes such as changes in treatment systems.

4. ☐ Provide information on whether the PWS has a history of lead and/or copper sampling issues and exceedances.

5. ☐ Research analogous system data that use the same sources and use similar treatment process.

6. ☐ Provide any information on the number of known lead service lines.

Corrosivity Engineering Report Checklist

WQP Sampling and Results:

The corrosivity engineering report was triggered because the PWS is in the process of making changes such as adding a new source or process treatment changes that can have an effect on the corrosivity of the finished water. The goal of the report is to study the changes in WQP data to see the effect of the change on the system as a whole.

7. ☐ Provide WQP sample data from all entry points and distribution sites as a whole that reflects the change in treatment or source. Provide complete WQPs after the treatment modifications including the date of the process modification.

8. ☐ Provide the analytical lab results for the reported WQP data, including appropriate chain of custody with Quality Assurance/Quality Control data. Please note that pH and temperature should be taken in the field at the time of sampling. Provide the 'field pH and temperature' associated with the WQP sampling.

9. ☐ Provide information on whether the PWS has elevated lead, copper, aluminum, iron or manganese levels at the Entry Point (EP). This data may affect any corrosion control treatment if required.

10. ☐ Perform corrosion indices calculations using the current WQP data after the change was initiated.

11. ☐ If the water is corrosive, provide the type of treatment recommended including type of chemical, dosage, residual and reason for the recommended treatment.

Lead and Copper Sampling:

12. ☐ The system may be required to conduct lead and copper tap sampling as part of the plan submittal. This sampling is part of the LCR program and scheduled by LCR staff. If the system was required to do lead and copper tap sampling, please include the results as part of the corrosivity engineering report with a discussion of the results.

13. ☐ Please note that if a PWS becomes an ALE during this required sampling, they should contact the Plan Review Team at (512) 239- 4691.

14. ☐ For PWSs required to perform LCR tap sampling, the corrosivity engineering corrosivity report is due after the first six-month LCR tap sampling is required. If the system is not required to do LCR tap sampling (such as a wholesaler or Noncommunity – Transient System), the report is normally due six months from the date of the plan approval letter.

15. ☐ Under the LCR rule, PWSs are not considered an ALE unless more than 10% of the samples exceed the threshold set by EPA. (The lead action level is 0.015 milligrams per liter (mg/L) and the copper action level is 1.3 mg/L). However, the corrosivity engineering report should include a discussion of each sample that exceeds the threshold. The discussion should address:
    a. ☐ Whether a retest was done and what the results were;
    b. ☐ History of sampling for the particular site;
    c. ☐ Any special circumstances for the site (e.g. lead service line, copper plumbing with high lead solder); and
    d. ☐ Whether a Point of Use device (such as a lead removal filter) was offered and being used at the site.

Corrosivity Engineering Report Checklist

Future Planning:

If the PWS is planning near future projects, those projects may affect water corrosivity and may change the recommendations and conclusions of the current data.

16. ☐ Include a section that discusses future capital improvement planning that the system is considering such as new wells or treatment changes. Discuss how these future changes may affect the corrosivity of the finished water and whether the recommendations and conclusions include consideration of such future projects.

Analysis and Technical Tools:

17. ☐ The corrosivity engineering report must include an analysis of the WQP data. The engineer should calculate the following indices for the WQP data. Formulas for the indices can be found in reference manuals or online. TCEQ uses the Tetra Tech (RTW) Model for Water Chemistry, Process, and Corrosion Control to look at water quality parameters and evaluate treatment processes. The engineer is not required to use the RTW model.

CRITERIA TABLE

CRITERIA TABLE	NC	SC	C	
Langelier Index	NC > -0.25	-1<SC<-0.25	C<-1.0	
Ryznar Index	<7.0	7<SC<8.5	C>8.5	
Aggressiveness Index	>12.0	10>SC<12	C<10.0	TALK= (total Alkalinity) If CSMR greater than 0.5 but TALK is >50 than SC
CCPP	>0.0	-3>SC<0	C<-3.0	
CSMR	<0.2	>0.2SC<0.5	C>.5 (TALK <50)	

The corrosivity of the original water parameters is calculated with assumed temperatures of 10 ˚C and 25 ˚C, giving six grades.

- 3 C's or more= Corrosive;
- 3 SCs under 25 ˚C=Slightly Corrosive
- 4 - C's and SC's Total =Slightly Corrosive;
- Otherwise, the water is considered noncorrosive.

Conclusions and Recommendations:

18. ☐ The corrosivity engineering report must determine if the corrosiveness of the water may or may not be a problem to the particular system. The engineer needs to review all the data and either recommend new corrosion control treatment, adjust existing corrosion control or provide a detailed explanation why no new or changes to existing treatment is required.

19. ☐ For new and existing corrosion control treatment changes, the engineer needs to evaluate the treatment change to ensure that it is in accordance with the EPA OCCT. EPA's current OCCT recommendation document can be accessed from the following EPA web link: https://www.epa.gov/sites/production/files/2016-03/documents/occtmarch2016.pdf.

Corrosivity Engineering Report Checklist

20. ☐ EPA OCCT Appendix B and Chapter3 flowcharts can be used to determine the likely corrosion control treatment to work.

21. ☐ For new and existing corrosion control treatment changes, the engineer needs to submit plans and specifications to the Plan Review Team for review and approval.

22. ☐ New and existing corrosion control treatment change approvals may result in the PWS being required to conduct more monitoring and to make updates to the follow-up engineering corrosivity report.

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Consideration and action on appointing a member to the Aubrey Parks and Recreation Board.

Staff Contact
Jenny Hicks, City Secretary
jhicks@aubreytx.gov
940-440-9343

Summary
The Parks and Recreation Board currently has one vacancy. I spoke with applicant Nicole Nelson and believe she will be a strong addition to the board. An appointment would be to Place 7 for a term ending December 31, 2027.

Financial Summary
N/A

Staff Recommended Action
Approve

Staff Recommended Motion
I move to (approve/table) Nicole Nelson to the Parks and Recreation Board.

City Council Meeting
Staff Report
March 26, 2026

Agenda Item
Consideration and action on a Resolution of the City Council approving the expenditure of funds by the Aubrey Municipal Development District for Targeted Improvement Grants in amounts up to $30,000 per grant, and cumulatively up to the budgeted amount of $200,000 for the Fiscal Year 2025-2026 without the requirement for additional approval by the City Council; approving the Targeted Improvement Program as a Project; and proving an effective date.

Staff Contact
Christine Gossett, MDD Executive Director
cgossett@aubreytx.gov
940-440-9343

Summary
The Aubrey MDD provides grant programs for local businesses within the city and the ETJ for building improvements and signs. The current Targeted Improvement Grant allows a match up to $30,000 max for eligible building improvements. The process has been for the MDD Board to review and approve the grants and then the request is taken to the City Council for final approval. This dual approval process increases the waiting period for a business ranging from 15 to 30 days, depending on the amount of time between the MDD meeting and the City Council meeting.

A resolution authorizing individual grants up to $30,000 each and up to the budgeted amount would comply with the requirements of the MDD By-Laws for Council approval and would allow this process to change and give the MDD Board the authority to approve the qualified grants up to the maximum $30,000 match without having to get final approval by City Council on individual projects that meet the under $30,000 and budget criteria. The MDD budget is already approved annually by the City Council with an annual total in the Grants Line Item. There would be some special requests for a grant that would still require the MDD to get individual City Council approval if the grant request is over the $30,000 limit, or if the total number of grants approved by the MDD in the Fiscal Year would exceed the total budgeted Grants Line Item.

The Aubrey MDD Board of Directors approved the request for Council approval and is requesting approval of this Resolution by the City Council to expedite the grant approval process and to comply with AMDD bylaws.

Financial Summary
N/A

Staff Recommended Action
Approve

Staff Recommended Motion
I move to approve the resolution allowing the MDD Board to award budgeted matching grants up to $30,000 per grant, and cumulatively up to the budgeted amount of $200,000.

RESOLUTION NO. 1036-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS, APPROVING THE EXPENDITURE OF FUNDS BY THE AUBREY MUNICIPAL DEVELOPMENT DISTRICT FOR TARGETED IMPROVEMENT GRANTS UP TO $30,000 EACH, AND CUMULATIVELY UP TO THE AMOUNT BUDGETED FOR THE TARGETED IMPROVEMENT PROGRAM UNDER THE 2025-2026 FISCAL YEAR BUDGET; APPROVING THE TARGETED IMPROVEMENT PROGRAM AS A DEVELOPMENT PROJECT; PROVIDING FOR THE INCORPORATION OF PREMISES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aubrey, Texas (the "City"), is a home rule city 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, the City has created the Aubrey Municipal Development District ("AMDD"), which is a political subdivision of the State of Texas and the City of Aubrey, Texas (the "City"), created in accordance with Chapter 377 of the Texas Local Government Code, as amended (the "Act"); and

WHEREAS, Chapter 377 authorizes the AMDD to spend funds on Development Projects as defined by the Act and by its Bylaws, and on Projects as provided by Section 505.151-505.158 of the Texas Local Government Code.

WHEREAS, the AMDD Board of Directors ("Board") previously established the Targeted Improvement Program Grant which allows the Board to award a matching grant for eligible Development Projects in amounts up to $30,000 for each such grant (the "Grant(s)"); and

WHEREAS, the City Council of the City of Aubrey ("City Council") approved a total budgeted amount of $200,000.00 for all Grants authorized by the Board for distribution under the Targeted Improvement Program during the 2025-2026 fiscal year (the "Grant Program Budget Amount"); and

WHEREAS, the Targeted Improvement Program Grant is a "Development Project" as defined by the Bylaws of the AMDD and applicable State law; and

WHEREAS, pursuant to the AMDD Bylaws, the Board may use money in the Development Project Fund for Development Projects which expenditure must be approved by the City Council; and

WHEREAS, in order to reduce the time for processing of Grants and the delays caused by the two-step approval process, the Board has determined it appropriate to request that Council adopt this Resolution preapproving Grants as set forth herein; and

WHEREAS, by the adoption of this Resolution, the City Council desires to pre-approve individual Grants awarded by the Board up to a maximum of $30,000 for each such Grant with the maximum total of all such Grants not to exceed the Grant Budget Amount without the need for individual Council consideration and approval.

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

SECTION 1.
INCORPORATION OF PREMISES

All the above premises are true and correct legislative and factual findings of the City Council, and they are hereby approved, ratified, and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2.
APPROVAL LIMITATIONS/BUDGETED AMOUNTS

The City Council hereby approves the Targeted Improvement Grant Program as a Development Project under Chapter 505 of the Texas Local Government Code and the AMDD Bylaws. Further, the City Council approves Grants awarded by the AMDD Board up to a maximum of $30,000 for each such Grant, with the maximum total of all such Grants not to exceed the Grant Budget Amount ($200,000.00) during the 2025-2026 fiscal year, without the requirement for Council approval of individual Grants under $30,000.00. Any individual grant in excess of $30,000 must be submitted to the City Council for approval

SECTION 3.
EFFECTIVE DATE

This Resolution shall be in full force and effect from and after its date of passage and it is so resolved.

PASSED AND APPROVED by the City Council of the City of Aubrey, this 26th day of March, 2026.

_____
Chris Rich, Mayor

ATTEST:

_____
Jenny Hicks, City Secretary

APPROVED AS TO FORM:

_____
Patricia A. Adams, City Attorney