CITY COUNCIL REGULAR MEETING

Thursday, April 9, 2026 at 4:00 pm

Location: City Council Chamber, 18649 FM 1431, Suite 3A, Jonestown, TX 78645

Council Members: Mayor Paul Johnson, Mayor Pro Tem Tom Buckle, Councilmen Eric Davis, Mark Holmstrom, Dave Nelsen, Councilwoman Linda Bush

AGENDA

ITEMS OPENING MEETING

1. **CALL TO ORDER, ESTABLISH QUORUM, DECLARE MEETING OPEN**
2. **PLEDGE OF ALLEGIANCE**
3. **ANNOUNCEMENTS: ITEMS OF COMMUNITY INTEREST**
   (In accordance with Government Code Title 5, Subtitle A, Chapter 551, Sect. 551.0415)

   a. **Proclamation for “May Motorcycle Safety & Awareness Month”.**
   b. **Proclamation for “International Dark Sky Week”.**
4. **CITIZEN COMMUNICATIONS**
   In accordance with the Open Meetings Act, Council is prohibited from discussing (other than factual responses to specific questions) or acting on any items brought before them at this time.

CONSENT AGENDA ITEMS:

The Consent Agenda includes routine and non-controversial items that may be acted upon with one single vote. There will be no separate discussion of these items; however, Any Councilmember may request an item be pulled from the Consent Agenda in order that it be discussed and acted upon individually as part of the Regular Agenda.

5. **Approve the March 12, 2026, regular meeting minutes**
6. **Approve Ordinance No. 2026-O-655A; An Ordinance amending Ordinance 2025-O-655, adopting the annual budget of the City of Jonestown, Texas for the 2025-2026 Fiscal year.**

7. **Approve the Annual Financial Report.**
8. **Approve the December 2025 budget and investment report.**
9. **Approve the January 2026 budget and investment report.**
10. **Approve the proposed Jonestown Municipal Court Security Plan in accordance with the requirements of Senate Bill 42 regarding court security planning and review.**

REGULAR AGENDA ITEMS

11. **Discussion, consideration and possible action regarding a request from Mr. Lehter for a late fee waiver for a wastewater account.**
12. **Discussion, consideration and possible action to approve a professional engineering services agreement with GBA to update the City's wastewater collection system hydraulic model and evaluate system-wide conveyance and treatment plant capacities under an expanded service area scenario.**
13. **Discussion, consideration and possible action regarding the approval of a loan commitment letter with Security State Bank for the purchase of an excavator.**
14. **Discussion, consideration and possible action regarding Ordinance No. 2026-O-664; An Ordinance of the City of Jonestown, Texas, amending the Code of Ordinances by amending Article 12.04 "Parking, Stopping and Standing" of Chapter 12 "Traffic and Vehicles" of the Code of Ordinances of the City of Jonestown by adding a new Division 3 to be entitled "Jones Brothers Park Area;" designating a portion of Lakeside Drive adjacent to Jones Brothers Park as permit parking only; providing for the incorporation of premises; providing for amendment; establishing a permit parking zone along a portion of Lakeside Drive; establishing a no parking zone on Park Drive; providing for installation of signs; providing for administrative authority; providing for severability; providing for repeal of conflicting Ordinances; providing for a penalty in an amount not to exceed two hundred dollars ($200.00) for each offense and each day that such violation continues shall constitute a separate offense; and providing for publication and an effective date.**

PUBLIC HEARING AND ACTION

15. **Request to amend Chapter 3, Article 9 of the UDC related to tree preservation.**
    a. **PUBLIC HEARING to receive public input and consider an ordinance amending Chapter 3 (Section 3.2.6) and Article 9 Definitions (Section 9.1.1) of the Unified Development Code (UDC) related to tree preservation regulations, including updates to applicability provisions, protected and heritage tree procedures, critical root zone standards, and administrative processes**
    b. **Discussion, consideration and possible action regarding Ordinance No. 2026-O-664; An Ordinance of the City of Jonestown, Texas, amending "Exhibit A" to Chapter 3 of the City's Code of Ordinances, the Unified Development Code, specifically amending Section 3.2.6 (Landscaping and Tree Preservation) and Article 9 (Definitions) to clarify applicability, Tree**

Preservation requirements, Heritage Tree removal procedures, Critical Root Zone Standards, and related provisions; providing a penalty not to exceed two thousand and no/100 dollars ($2,000.00) for each offense, and a separate offense shall be deemed committed each day during or on which a violation occurs or continues; providing for savings, cumulative/repealer, and severability; and providing an effective date.

16. EXECUTIVE SESSION

In accordance with Texas Government Code, Chapter 551, the Council will convene into executive session, pursuant to Section

a. To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Administrator and City Secretary.

17. RECONVENE INTO PUBLIC SESSION

In accordance with Texas Gov't Code Sec. 551, the Council will take action as deemed appropriate, pursuant to Section 551.071, in the City Council's discretion regarding:

a. Consultation with Attorney where attorney client privilege is needed for legal advice on one or more personnel matters.

18. ADJOURNMENT

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

----- I, the undersigned authority, do hereby certify that a copy of the above agenda of the City of Jonestown City Council was posted at Jonestown City Hall and Jonestown Community Library, places convenient and readily accessible to the general public at all times, and said agenda was posted on this 2nd day of April, 2026, by 5:00 p.m. Sandra Barton, City Secretary, City of Jonestown, Texas .

----- I certify that the above agenda of the City of Jonestown was removed on this _______ day of _______________ 2026, at ________ a.m./p.m. _________________________ City Secretary.

----- **NOTICE OF ASSISTANCE AT PUBLIC MEETINGS:** This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the city secretary at 512-267-3243 or fax at 512-267-4572, or e-mail sbarton@jonestowntx.gov

Proclamation

CITY OF JONESTOWN TEXAS

Motorcycle Safety & Awareness Month

Whereas, more citizens are involved in motorcycling on the roads of our country, both for affordable transportation and recreation; and

Whereas, motorcyclists are less protected and therefore more prone to injury or death in a crash than other vehicle drivers; and

Whereas, campaigns have helped inform riders and motorists alike on motorcycle safety issues to reduce motorcycle related risks, injuries, and, most of all, fatalities, through a comprehensive approach to motorcycle safety; and

Whereas, it is the responsibility of all who put themselves behind the wheel, to become aware of motorcyclists, regarding them with the same respect as any other vehicle traveling the highways of this country; and it is the responsibility of riders and motorists alike to obey all traffic laws and safety rules; and

Whereas, The City of Jonestown wishes to join with the Texas Council of Clubs and Independents and BMC – Austin, Texas, Chapter in urging all citizens of our community to become aware of the inherent danger involved in operating a motorcycle, and for riders and motorists alike to give each other the mutual respect they deserve;

Now Therefore, by virtue of the authority vested in me as Mayor of the City of Jonestown, on behalf of the Jonestown City Council and all citizens hereof, I do hereby proclaim the month of May as

"Motorcycle Safety and Awareness Month"

and urge all residents to do their part to increase safety and awareness in our community.

In witness whereof I have hereunto set my hand and caused this seal to be affixed

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

Proclamation

CITY OF
JONESTOWN
TEXAS

International Dark Sky Week

Whereas, the aesthetic beauty and wonder of a natural night sky is a shared heritage of all humankind; and

Whereas, the experience of standing beneath a starry night sky inspires feelings of wonder and awe, and encourages a growing interest in science and nature, especially among young people and out–of-area-visitors within our local community; and

Whereas, light pollution has scientifically established economic and environmental consequences, which result in significant impacts to the ecology and human health of all communities; and

Whereas, 80-percent of the world's population, including many people in Texas, live under a dome of light pollution, excessive artificial lighting at night that disrupts natural darkness. Many never experience the visual wonder or ecological and health benefits of living under a dark night sky; and

Whereas, light pollution represents a waste of natural resources amounting to roughly $3 billion per year of wasted energy in the United States and contributes to diminished energy security; and

Whereas, the City of Jonestown has been designated as an International Dark Sky Community, this requires community dedication, compliance, and adherence to lighting ordinances, outreach programs for all residents, educational experiences, and ongoing programs to maintain this designation in perpetuity; and

Whereas, hill country communities are increasingly dedicated to preserving our night sky as evidenced by those that have already received this designation and many others that are currently in process; and

Whereas, light pollution, wasted light that performs no function or task and artificial light that is not managed or properly directed, is steadily increasing in our area due to an influx of people into the Texas Hill Country region; and

Whereas, correctly and actively addressing light pollution will help preserve our natural, dark skies for future generations, increase safety, reduce energy waste, protect, and preserve our wildlife, especially the annual migration of hundreds of avian species, as well as benefit human health; and

Whereas, DarkSky International is the globally recognized authority on light pollution and has created International Dark Sky Week to raise awareness of light pollution, and provide free education resources, and solutions to the public to encourage the protection and enjoyment of night skies and responsible outdoor lighting.

Whereas, the efforts of DarkSky International to preserve and celebrate our night skies are worthy of a week-long celebration;

NOW THEREFORE, BE IT PROCLAIMED by the City of Jonestown, TX, here by declare April 13 – 20, 2026 as;

INTERNATIONAL DARK SKY WEEK
In the City of Jonestown, Texas

- We ask each resident to join me, not only in observing and pondering upon this important week, but also in raising awareness and support for protecting and preserving our precious night skies resources.

- That the City Secretary is hereby instructed to post this Proclamation for Public display and enter this document into the permanent records of the City of Jonestown.

In witness whereof I have here unto set
my hand and caused this seal to be affixed

____
Paul Johnson, Mayor

Attest: _________________________
Sandra Barton, City Secretary

Date: April 9, 2026

MINUTES OF THE JONESTOWN CITY COUNCIL REGULAR MEETING HELD MARCH 12, 2026, 4:00 P.M., AT THE CITY COUNCIL CHAMBER, 18649 FM 1431, SUITE 4A, JONESTOWN, TEXAS

Paul Johnson, Mayor Tom Buckle, Mayor Pro Tem, Place 2	Eric Davis (Place 1) Mark Holmstrom (Place 3)	Dave Nelsen (Place 4) Linda Bush (Place 5)

Council present: Mayor Johnson, Mayor Pro Tem Buckle, Councilmen Davis, Nelsen and Councilwoman Bush. Councilman Holmstrom was absent.
Staff present: City Administrator Hlavinka, City Secretary Barton, Chief Taylor, Development Services Director Guerra, Building Inspector Thompson, Planners LeBlanc and Bakley.

ITEMS OPENING MEETING

1. **CALL TO ORDER, ESTABLISH QUORUM, DECLARE MEETING OPEN**

   Mayor Johnson announced a quorum present and opened the meeting at 4:00 p.m.

2. **PLEDGE OF ALLEGIANCE**

3. **ANNOUNCEMENTS: ITEMS OF COMMUNITY INTEREST**
   (In accordance with Government Code Title 5, Subtitle A, Chapter 551, Sect. 551.0415
   Councilwoman Bush announced that the food truck will be here in the parking lot from 9 to 11. We are having an Easter Event on March 28 at the park including an Ester egg hunt beginning at 10 a.m.

4. **CITIZEN COMMUNICATIONS**
   In accordance with the Open Meetings Act, Council is prohibited from discussing (other than factual responses to specific questions) or acting on any items brought before them at this time.
   None

5. Approval of minutes
   February 12, 2026, regular meeting minutes

6. Approve Resolution No. 2026-R-573; A Resolution of the City Council of the City of Jonestown, Texas, declaring City property and/or equipment to be surplus to the City's needs and authorizing the Mayor to dispose of such property in a manner which is beneficial to the City of Jonestown.
   On a motion by Councilman Nelsen, seconded by Mayor Pro Tem Buckle, Council voted unanimously to approve the consent agenda. Motion carries.

REGULAR AGENDA ITEMS

7. Discussion, consideration and possible action regarding Resolution No. 2026-574; A Resolution of the City of Jonestown, Texas appointing a qualified individual to serve on the Board of Adjustments and Appeals; providing open meetings and severability clauses.
   On a motion by Councilwoman Bush, seconded by Mayor Pro Tem Buckle, Council voted unanimously to accept both on the Board of Adjustment. Motion carries.

8. Discussion, consideration and possible action regarding Resolution No. 2026-R-575; A Resolution of the City of Jonestown, Texas, appointing a qualified individual to serve on the Jonestown Planning and Zoning Commission, providing open meetings and severability clauses.
   On a motion by Councilman Davis, seconded by Mayor Pro Tem Buckle, Council voted unanimously to approve Mike Halow for Place 4 per Dave's suggestion. Motion carries.

9. Discussion, consideration and possible action regarding the creation of two new Texpool Prime accounts and two new Security State Bank Money Market accounts.
   On a motion by Councilman Nelsen, seconded by Councilwoman Bush, Council voted unanimously to approve. Motion carries.

10. Discussion, consideration and possible action regarding approval of the design proposal for the 2025-2026 Street Maintenance Project and the development for Leander and Hobby.
    On a motion by Councilman Nelsen, seconded by Councilman Davis, Council voted unanimously to approve. Motion carries.

11. Discussion, consideration and possible action regarding Ordinance No. 2026-O-663; An Ordinance of the City Council of the City of Jonestown, Texas, granting a petition for release of certain property from the City of Jonestown Extraterritorial Jurisdiction (ETJ) pursuant to Texas Local Government Code §42.015 (Chapter 42, Subchapter C-1); describing the property as 16.055 acres out of Tract 7, Panoramic Hills, located at 10629 Deer Canyon Road, Jonestown, Texas (TCAD ID 544036); directing the update of official ETJ maps; providing for severability; and providing an effective date.
    On a motion by Councilman Nelsen, seconded by Mayor Pro Tem Buckle, Council voted unanimously to approve. Motion carries.

12. Discussion, consideration and possible action regarding a Forbearance and Limited Non-Enforcement Agreement – Carlton PUD (accessory structure placement).
    On a motion by Councilman Davis, seconded by Councilman Nelsen, Council voted unanimously to approve the proposed Forbearance and Limited Non-Enforcement Agreement with the change to amend the 90 day begin period for construction to 180 with a caveat that you're going to make sure that it meets the setback requirements of the PUD. Motion carries.

13. Discussion, consideration and possible action regarding adopting the City of Jonestown updated Logo and Website Color Standard.
    On a motion by Councilman Davis, seconded by Councilwoman Bush, Council voted unanimously to approve. Motion carries.

14. Discussion, consideration and possible action regarding maintenance conditions and immediate repair improvements for the City Plaza building located at 18649 FM 1431, including authorization to proceed with Phase 1 and Phase 2 improvements utilizing previously budgeted funds.

On a motion by Councilwoman Bush, seconded by Councilman Nelsen, Council voted unanimously to approve starting Phase 1 and going on to Phase 2 for reconstruction of this building. Motion carries.

15. **EXECUTIVE SESSION**
Council convened into Executive Session at 4:42 p.m.

In accordance with Texas Government Code, Chapter 551, the Council will convene into executive session, pursuant to Section 551.074, Tex. Gov't Code (Personnel Matters):

a. To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Manager.

16**. RECONVENE INTO PUBLIC SESSION**
Council reconvened into public session at 5:50 p.m.

In accordance with Texas Gov't Code Sec. 551, the Council will take action as deemed appropriate, pursuant to Section 551.071, in the City Council's discretion regarding:

a. Consultation with Attorney where attorney client privilege is needed for legal advice on one or more personnel matters.
On a motion by Councilman Nelsen, seconded by Councilman Davis, Council voted unanimously to instruct the City Administrator to revise the contract per the discussion Council had in Executive Session for the next regular meeting for final review and approval and back date the salary increase to the March 13 date that the second year term of the current contract states. Motion carries.

17. **ADJOURNMENT**

Mayor Johnson adjourned the meeting at 5:50 p.m.

PASSED AND APPROVED AT A REGULAR CALLED MEETING HELD ON APRIL 9, 2026.

Paul Johnson, Mayor

ATTEST:

Sandra Barton, City Secretary

City of Jonestown, Texas

AGENDA REPORT

Meeting of the: Finance Committee

Agenda Item Number: (City Secretary's Use Only)

Meeting Date: 03/24/2026

Department: Finance

Budgeted Amount: $ 140,000

Prepared by: Elizabeth Myers

Exhibits: Budget Amendment-Health & Safety

Date Prepared: 03/16/2026

Subject

Proposed Budget Amendment

Recommendation

Review

Discussion

Two projects have been identified for the rehabilitation of the Plaza building to address health and safety issues. Previously, three HVAC systems were included in Account 15-00-6301 for FY 2025–2026. Staff is proposing to reduce that account and increase expenditure funds in Account 15-00-6303 retitling it to Projects: Mold/Rehabilitation. It will include amounts for both proposals, resulting in a total budget adjustment of $140,000.

As noted, this adjustment does not affect the General Fund. To date, approximately $354,000 remains in the Plaza Fund.

Approval By

	Signature	*Date*
Department Representative	Elizabeth Myers	03/16/2026
City Manager	Tracie Hlavinka	3/16/2026

ORDINANCE NO. 2026-O-655A

AN ORDINANCE AMENDING ORDINANCE 2025-O-655, ADOPTING THE ANNUAL BUDGET OF THE CITY OF JONESTOWN, TEXAS FOR THE 2025-2026 FISCAL YEAR

Whereas, a Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, for the City of Jonestown, Texas was duly filed with the City Secretary and was duly presented to the City Council by Paul Johnson, Mayor;

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

SECTION 1. Amendment.

The City of Jonestown hereby amends the items in its FY 2025 - 2026 annual city budget as identified in exhibit "A" of this ordinance.

SECTION 2. Open Meetings.

It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

SECTION 3. Effective Date.

This Ordinance shall be in force and effect from and after its passage on the date shown below.

PASSED, APPROVED AND ADOPTED THIS 9th DAY OF APRIL 2026.

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, City Secretary

EXHIBIT A

DRAFT

CITY OF JONESTOWN
BUDGET AMENDMENTS
MARCH 24, 2026

	AMENDED/ ORIGINAL BUDGET	REVENUES AMENDMENT	EXPEND. AMENDMENT	AS AMENDED	
		-		-	
15 - PLAZA FUND*				-	
				-	
EXPENDITURES				-	
15-00-6301 BUILDING & GROUNDS MAINTENANCE	45,000		(30,000)	15,000	Reduced for HVAC Upgrade
15-00-6303 PROJECTS: MOLD/REHABILITATION	50,000		170,000	220,000	Projects for Health & Safety
	-				
TOTAL	95,000	-	140,000	235,000	
				-	
				-	

*Does not reduce the General Fund Undesignated Reserve -

City of Jonestown, Texas

AGENDA REPORT

Meeting of the: Finance Committee

Agenda Item Number:

(City Secretary's Use Only)

Meeting Date: 3/24/2026

Department: Finance

Budgeted Amount: $ 0

Prepared by: Elizabeth Myers

Exhibits: Fiscal Year 2024-2025 Draft Annual Financial Report and Required Communication with Governance

Date Prepared: 3/09/2026

Subject

Draft Annual Financial Report

Recommendation

Review.

Discussion

Please find the Draft Annual Financial Report. If there are any questions, please let us know.

Approval By

	Signature	*Date*
Department Representative	Elizabeth Myers	3/9/2026
City Manager	Tracie Hlavinka	3/9/2026

Rev. 12-28-2021

PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

Honorable Mayor
and City Council
City of Jonestown, Texas

We have audited the financial statements of the City of Jonestown, Texas ("City"), as of and for the year ended September 30, 2025, and have issued our report thereon dated March 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 11, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement, we assisted in preparing the financial statements, and related notes to the financial statements of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards.*

In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by an individual who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements, related notes to the financial statements, and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements and related notes to the financial statements, and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Identified

We have identified the following significant risks during our audit process, which required special audit consideration:

Significant Risk Identified	Reasoning for Special Audit Consideration
Management override of controls	There is a presumption in all audits that a significant risk of fraud exists associated with management override of controls.

Based on the testwork performed in these areas, no material misstatements, significant deficiencies or material weaknesses were found.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the financial statements. During the current fiscal year, the City changed its method for recognizing vacation and sick leave liabilities by implementing new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences.* New note disclosures were added, and the cumulative effect of this accounting change has been reported in the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible receivables is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible receivables in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the compensated absences liability for unused leave is based on past trends in how employees earn and use their time off and their average pay rates. We reviewed the key information and assumptions used to make this estimate and found them to be reasonable in relation to the financial statements as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension and other postemployment benefit (OPEB) liabilities is based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension and OPEB liabilities and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to long-term liabilities. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 23, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

New Accounting Pronouncements

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the entity include the following:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability and address certain application issues. The requirements for Statement No. 103 are effective for fiscal years beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No 105, *Subsequent Events* – The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement will become effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.

Restriction on Use

This report is intended solely for the information and use of the City Council and management of the City of Jonestown, Texas, and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

ANNUAL
FINANCIAL REPORT

CITY OF JONESTOWN, TEXAS

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

Tracie Hlavinka
City Administrator

Prepared by
Finance Department

CITY OF JONESTOWN, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Supplementary Information:

COMPLIANCE SECTION

FINANCIAL SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Jonestown, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jonestown, 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 financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, 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.

Emphasis of Matter – Accounting Change

As discussed in Note I to the basic financial statements, during the year ended September 30, 2025, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

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 due 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 the management's discussion and analysis, budgetary comparison information, and pension and OPEB 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 management's discussion and analysis, budgetary comparison information, and pension and OPEB 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 and individual nonmajor fund financial statements and schedules 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. Such 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 and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 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 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

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As management of the City of Jonestown (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2025.

Financial Highlights

- At the end of the current fiscal year, the City's governmental activities (full accrual presentation) net position increased by $1,470,355 as a result of this year's current operations to end at $16,647,295.

- At the end of the current fiscal year, the City's General Fund reported an ending fund balance of $2,418,295 after a net decrease of $1,188,244. The City's Streets Fund reported an ending fund balance of $865,087 after a net increase of $162,905. The Debt Service Fund reported an ending fund balance of $167,786 after a net decrease of $10,831. The Capital Projects Fund reported an ending fund balance of $1,770,311 after a net decrease of $384,055.

- At the end of the current fiscal year, the City's proprietary funds reported total ending net position of $2,849,451 after the cumulative increase of $111,311.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

The government-wide financial statements can be found immediately following this management discussion and analysis.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The City maintains 12 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Streets Fund, Capital Projects Fund, Debt Service Fund, and Capital Expenditures Fund, which are considered to be major funds. Data from the other 7 governmental funds are combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for its General Fund and Debt Service Fund. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found immediately following the government-wide financial statements.

Proprietary Funds

The City has the option of maintaining 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 an enterprise fund to account for the Plaza Fund and the Northshore Wastewater Utility System Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a City's functions. The City is not currently utilizing an internal service fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Plaza Fund and the Northshore Wastewater Utility System Fund, which are considered to be major funds.

The basic proprietary fund financial statements can be found immediately following the governmental fund financial statements.

Notes to the Basic 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. The notes to the financial statements can be found immediately following the fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and OPEB benefits to its employees and certain budgetary comparisons. Required supplementary information can be found immediately following the notes to the basic financial statements.

The combining and individual fund financial statements and schedules referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. This information can be found immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $16,647,295 and $2,849,451 (net position) for governmental and business-type activities, respectively. At the end of the current fiscal year, the City can report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following table provides a summary of the City's net position as of September 30, 2025, and 2024:

CITY OF JONESTOWN'S NET POSITION
For the Years Ended September 30, 2025, and 2024

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 7,559,321	$ 8,912,924	$ 1,074,132	$ 1,236,292	$ 8,633,453	$ 10,149,216
Capital assets	10,354,357	8,210,353	1,899,299	1,914,301	12,253,656	10,124,654
Total assets	17,913,678	17,123,277	2,973,431	3,150,593	20,887,109	20,273,870
Deferred outflows of resources	144,396	176,775	-	-	144,396	176,775
Current and other liabilities	227,598	286,724	127,590	145,516	355,188	432,240
Long-term liabilities	1,086,160	1,572,666	-	-	1,086,160	1,572,666
Total liabilities	1,313,758	1,859,390	127,590	145,516	1,441,348	2,004,906
Deferred inflows of resources	97,021	127,730	200,203	266,937	297,224	394,667
Net position:						
Net investment in capital assets	9,573,167	6,793,477	1,899,299	1,914,301	11,472,466	8,707,778
Restricted	1,194,765	1,168,747	-	-	1,194,765	1,168,747
Unrestricted	5,879,363	7,350,708	950,152	823,839	6,829,515	8,174,547
Total net position	$ 16,647,295	$ 15,312,932	$ 2,849,451	$ 2,738,140	$ 19,496,746	$ 18,051,072

$11,472,466 or 59% of total net position, reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's total net position amounting to $1,194,765 or 6% of overall net position, represents resources that are subject to external restrictions on how they may be used. The remaining balance of $6,829,515(35%) is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

The City's overall net position increased by $1,581,666 from the prior fiscal year. The reasons for this increase are discussed in the following sections for governmental activities and business-type activities.

CITY OF JONESTOWN'S CHANGES IN NET POSITION
For the Years Ended September 30, 2025, and 2024

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenue:						
Charges for services	$ 554,893	$ 718,643	$ 473,799	$ 456,860	$ 1,028,692	$ 1,175,503
Operating grants and contributions	158,691	362,698	-	-	158,691	362,698
General revenues:						
Property taxes	4,496,661	4,260,805	-	-	4,496,661	4,260,805
Other taxes	672,577	622,984	-	-	672,577	622,984
Grant and contributions not restricted to specific programs	-	363	42,919	30,884	42,919	31,247
Other	457,702	496,805	7,739	5,018	465,441	501,823
Total revenues	6,340,524	6,462,298	524,457	492,762	6,864,981	6,955,060
Expenses:						
General government	1,302,992	984,105	-	-	1,302,992	984,105
Public safety	2,096,498	2,008,656	-	-	2,096,498	2,008,656
Highways and streets	316,062	195,967	-	-	316,062	195,967
Sanitation	704,589	588,246	-	-	704,589	588,246
Culture and recreation	393,217	423,965	-	-	393,217	423,965
Interest on long-term debt	21,811	32,457	-	-	21,811	32,457
Plaza enterprise	-	-	74,034	123,276	74,034	123,276
Wastewater utility	-	-	374,112	369,586	374,112	369,586
Total expenses	4,835,169	4,233,396	448,146	492,862	5,283,315	4,726,258
Increases in net position before transfers	1,505,355	2,228,902	76,311	(100)	1,581,666	2,228,802
Transfers	(35,000)	(35,000)	35,000	35,000	-	-
Change in net position	1,470,355	2,193,902	111,311	34,900	1,581,666	2,228,802
Net position, beginning	15,312,932	13,119,030	2,738,140	2,703,240	18,051,072	15,822,270
Restatements	(135,992)	-	-	-	(135,992)	-
Net position, ending	$ 16,647,295	$ 15,312,932	$ 2,849,451	$ 2,738,140	$ 19,496,746	$ 18,051,072

Governmental Activities

For the current fiscal year ended, the increase in net position was 35%. The overall increase is consistent with the City's budgeted projections and prior year activity.

Business-type Activities

For the City's business-type activities, net position increased by $111,311 from the prior fiscal year for an ending balance of $2,849,451.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

At the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of $7,037,572, a decrease from the prior year. Key elements of this decrease include a $1.8 million land purchase in fiscal year 2025.

The General Fund is the chief operating fund of the City. At the close of the current fiscal year, unassigned fund balance was $2,403,748. The General Fund balance decreased by $1,188,244 from the prior year. This decrease is primarily attributed to the City's $1.8 million land purchase in fiscal year 2025.

At the close of the current fiscal year, the City's Streets Fund reported a fund balance of $865,087, an increase of $162,905 from the prior year. This increase is primarily attributed to a transfer in from the general fund for planned street projects.

The Capital Projects Fund was created to account for the accumulation of resources for the construction of capital projects through debt proceeds and other committed governmental activity resources. At the close of the current fiscal year, the City's Capital Projects Fund reported a fund balance of $1,770,311. The $384,055 decrease in fund balance is attributed to capital projects that were planned for fiscal year 2025.

The Capital Expenditures Fund was created to account for resources assigned for capital projects. At the close of the current fiscal year, the City's Capital Expenditures fund reported a fund balance of $349,184. This represents an increase of $20,757 from a transfer in from general fund.

At the close of the current fiscal year, the City's Debt Service Fund reported an increase in fund balance of $10,831.

Proprietary Funds

Proprietary funds are used to report the same type of information found in the business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its wastewater utility and its Plaza Enterprise Fund.

At year-end, the unrestricted net position of the Plaza Enterprise Fund was $357,646 and the Northshore Wastewater Utility System Fund was $592,506. The change in net position for the funds was $51,294 and $60,017, respectively.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget primarily relate to an increase in expenditures for a $1.8 million land purchase. Actual revenues were less than budgeted revenues by $88,505. This underage was offset by a $475,769 cost savings compared to budgeted expenditures.

Capital Asset and Debt Administration

Capital Assets

At the end of fiscal year 2025, the City's governmental activities and business-type activities had invested $10,354,357 and $1,899,299, respectively, in a variety of capital assets as reflected in the following schedule. This represents an increase of $2,144,044 or 26% over the end of last fiscal year for the governmental activities' capital assets and a decrease of $15,002 or 1% for the business-type activities.

The following table shows the balances on September 30, 2025, and 2024:

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 2,047,313	$ 245,350	$ 407,360	$ 407,360	$ 2,454,673	$ 652,710
Construction in progress	694,810	157,870	-	-	694,810	157,870
Buildings and improvements	1,557,891	1,522,189	2,946,520	2,869,081	4,504,411	4,391,270
Infrastructure	8,214,423	7,927,328	-	-	8,214,423	7,927,328
Machinery and equipment	2,233,143	2,352,847	7,100	7,100	2,240,243	2,359,947
Right-to-use equipment	200,810	200,810	-	-	200,810	200,810
Less accumulated depreciation	(4,594,033)	(4,196,041)	(1,461,681)	(1,369,240)	(6,055,714)	(5,565,281)
Total capital assets	$ 10,354,357	$ 8,210,353	$ 1,899,299	$ 1,914,301	$ 12,253,656	$ 10,124,654

Additional information regarding the City's capital assets can be found in the notes to the basic financial statements.

Long-term Liabilities

At the end of the current fiscal year, the City had total bonded debt outstanding of $180,000 and tax notes of $535,000. Additionally, the City had long-term obligations related to compensated absences amounting to $213,704 and leases payable of $66,190.

A schedule of long-term debt at September 30, 2025, and 2024, follows:

	Governmental Activities	
	2025	2024
General obligation bonds	$ 180,000	$ 235,000
Tax notes	535,000	1,060,000
Leases payable	66,190	120,736
Compensated absences	213,704	72,373
Totals	$ 994,894	$ 1,488,109

Note that the above table reflects the City's implementation of GASB Statement No. 101, *Compensated Absences*, for 2025 and 2024. The liability now includes the estimated portion of accumulated sick leave that will be paid in future years. The other portion of compensated absences related to vacation payable was not significantly affected by GASB 101 because all vacation leave vests and is paid upon termination; thus, those amounts were already reported under existing standards.

The City's total long-term liabilities decreased by $493,215 during the current fiscal year due primarily to scheduled debt payments. Additional information regarding the City's long-term debt can be found in the notes to the basic financial statements.

Economic Factors and Next Year's Budget and Rates

The adopted budget for the City's General Fund for fiscal year 2025-2026 is approximately $5.3 million, which reflects an approximate increase of $96,797 from the fiscal year 2024-2025 General Fund adopted budget. The adopted tax rates to finance General Fund and Debt Service Fund operations were $0.3448 and $0.0534 respectively, for a total tax rate of $0.3981 per $100 valuation.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 18649 FM 1431, Suite 4A, Jonestown, Texas, 78645, or by calling (512) 267-3243.

BASIC
FINANCIAL STATEMENTS

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CITY OF JONESTOWN, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 7,077,492	$ 1,044,662	$ 8,122,154
Taxes receivable, net	331,848	-	331,848
Accounts receivable, net	63,001	233,283	296,284
Prepaid items	14,547	-	14,547
Net pension asset	72,433	-	72,433
Capital assets:			
Nondepreciable	2,742,123	407,360	3,149,483
Depreciable, net	7,612,234	1,491,939	9,104,173
Total capital assets	10,354,357	1,899,299	12,253,656
Total assets	17,913,678	3,177,244	21,090,922
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	131,284	-	131,284
Deferred outflows related to OPEB	13,112	-	13,112
Total deferred outflows of resources	144,396	-	144,396
LIABILITIES			
Accounts payable	111,067	20,388	131,455
Accrued liabilities	75,728	2,390	78,118
Accrued interest payable	1,219	-	1,219
Unearned revenue	-	7,780	7,780
Due to other governments	29,332	-	29,332
Other current liabilities	10,252	57,850	68,102
Customer deposits	-	39,182	39,182
Noncurrent liabilities:			
Due within one year:			
Long-term debt	792,845	-	792,845
Total OPEB liability	2,302	-	2,302
Due in more than one year:			
Long-term debt	202,049	-	202,049
Total OPEB liability	88,964	-	88,964
Total liabilities	1,313,758	127,590	1,441,348
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to leases	-	200,203	200,203
Deferred inflows related to pensions	75,082	-	75,082
Deferred inflows related to OPEB	21,939	-	21,939
Total deferred inflows of resources	97,021	200,203	297,224
NET POSITION			
Net investment in capital assets	9,573,167	1,899,299	11,472,466
Restricted for:			
Net pension asset	72,433	-	72,433
Municipal court	142,967	-	142,967
Debt service	188,819	-	188,819
Parks	184,620	-	184,620
Public safety	4,352	-	4,352
Tourism	581,508	-	581,508
Library	20,066	-	20,066
Unrestricted	5,879,363	950,152	6,829,515
Total net position	$ 16,647,295	$ 2,849,451	$ 19,496,746

The accompanying notes are an integral part of these financial statements.

CITY OF JONESTOWN, TEXAS

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Function/Program Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Governmental activities:			
General government	$ 1,302,992	$ 60,434	$ 1,877
Public safety	2,096,498	453,709	4,214
Highways and streets	316,062	-	152,600
Sanitation	704,589	-	-
Culture and recreation	393,217	40,750	-
Interest on long-term debt	21,811	-	-
Total governmental activities	4,835,169	554,893	158,691
Business-type activities:			
Plaza	74,034	71,134	-
Northshore wastewater utility	374,112	402,665	-
Total business-type activities	448,146	473,799	-
Total	$ 5,283,315	$ 1,028,692	$ 158,691

General revenues:
Taxes:
Property
Sales and mixed beverage
Hotel/motel
Franchise
Unrestricted investment earnings
Miscellaneous
Gain on sale of assets
Transfers
Total general revenues and transfers

Change in net position

Net position, beginning, as previously reported

Restatement - change in accounting principle

Net position, beginning, as restated

Net position, ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenues and Changes in Net Position

Governmental Activities	Business-type Activities	Total
$ (1,240,681)	$ -	$ (1,240,681)
(1,638,575)	-	(1,638,575)
(163,462)	-	(163,462)
(704,589)	-	(704,589)
(352,467)	-	(352,467)
(21,811)	-	(21,811)
(4,121,585)	-	(4,121,585)
-	(2,900)	(2,900)
-	28,553	28,553
-	25,653	25,653
(4,121,585)	25,653	(4,095,932)
4,496,661	-	4,496,661
399,824	-	399,824
108,102	-	108,102
164,651	-	164,651
335,205	42,919	378,124
5,163	7,739	12,902
117,334	-	117,334
(35,000)	35,000	-
5,591,940	85,658	5,677,598
1,470,355	111,311	1,581,666
15,312,932	2,738,140	18,051,072
(135,992)	-	(135,992)
15,176,940	2,738,140	17,915,080
$ 16,647,295	$ 2,849,451	$ 19,496,746

CITY OF JONESTOWN, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	General	Streets	Capital Projects
ASSETS			
Cash and cash equivalents	$ 2,397,649	$ 865,087	$ 1,770,311
Taxes receivable, net	272,177	-	-
Accounts receivable, net	63,001	-	-
Prepaid items	14,547	-	-
Total assets	2,747,374	865,087	1,770,311
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts payable	13,082	-	-
Accrued liabilities	75,728	-	-
Due to other governments	29,332	-	-
Other	10,252	-	-
Total liabilities	128,394	-	-
Deferred inflows of resources:			
Unavailable revenue - property taxes	137,672	-	-
Unavailable revenue - municipal court	63,013	-	-
Total deferred inflows of resources	200,685	-	-
Fund balances:			
Nonspendable:			
Prepaid items	14,547	-	-
Restricted:			
Municipal court	-	-	-
Debt service	-	-	-
Parks	-	-	-
Public safety	-	-	-
Tourism	-	-	-
Library	-	-	-
Committed:			
Landscape	-	-	-
Capital projects	-	865,087	1,770,311
Assigned:			
Capital projects	-	-	-
Unassigned	2,403,748	-	-
Total fund balances	2,418,295	865,087	1,770,311
Total liabilities, deferred inflows of resources, and fund balances	$ 2,747,374	$ 865,087	$ 1,770,311

The accompanying notes are an integral part of these financial statements.

Debt Service	Capital Expenditures	Nonmajor Governmental Funds	Total Governmental Funds
$ 165,305	$ 446,766	$ 1,432,374	$ 7,077,492
24,733	-	34,938	331,848
-	-	-	63,001
-	-	-	14,547
190,038	446,766	1,467,312	7,486,888
-	97,582	403	111,067
-	-	-	75,728
-	-	-	29,332
-	-	-	10,252
-	97,582	403	226,379
22,252	-	-	159,924
-	-	-	63,013
22,252	-	-	222,937
-	-	-	14,547
-	-	142,967	142,967
167,786	-	-	167,786
-	-	184,620	184,620
-	-	4,352	4,352
-	-	581,508	581,508
-	-	20,066	20,066
-	-	533,396	533,396
-	-	-	2,635,398
-	349,184	-	349,184
-	-	-	2,403,748
167,786	349,184	1,466,909	7,037,572
$ 190,038	$ 446,766	$ 1,467,312	$ 7,486,888

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CITY OF JONESTOWN, TEXAS

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

SEPTEMBER 30, 2025

Total fund balance, governmental funds	$ 7,037,572
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 this fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	10,354,357
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Unavailable revenue - property taxes	159,924
Unavailable revenue - court fines	63,013
Long-term liabilities are not due in the current period and, therefore, are not reported as liabilities in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	
Bonds payable	(715,000)
Interest payable	(1,219)
Compensated absences	(213,704)
Leases payable	(66,190)
Net Pension Liability	72,433
Total OPEB Liability	(91,266)
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.	
Deferred outflows related to pensions	131,284
Deferred outflows related to OPEB	13,112
Deferred inflows related to pensions	(75,082)
Deferred inflows related to OPEB	(21,939)
Net position of governmental activities in the statement of net position	$ 16,647,295

The accompanying notes are an integral part of these financial statements.

CITY OF JONESTOWN, TEXAS

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	General	Streets	ARPA Grant
REVENUES			
Property taxes	$ 3,828,217	$ -	
Sales and mixed beverage taxes	399,824	-	
Hotel/motel taxes	-	-	
Franchise taxes	164,651	-	
Licenses and permits	275,499	-	
Intergovernmental	22,301	-	
Charges for services	18,857	-	
Fines	186,003	-	
Investment earnings	301,643	-	
Contributions and donations	1,877	-	
Miscellaneous	4,323	-	
Total revenues	5,203,195	-	
EXPENDITURES			
Current:			
General government	2,873,627	-	
Public safety	2,012,765	-	
Highways and streets	-	287,095	
Sanitation	568,908	-	
Culture and recreation	325,995	-	
Capital outlay	-	-	
Debt service:			
Principal	15,992	-	
Interest	1,304	-	
Total expenditures	5,798,591	287,095	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(595,396)	(287,095)	
OTHER FINANCING SOURCES (USES)			
Transfers in	-	450,000	
Transfers out	(710,182)	-	
Insurance recoveries	72,171	-	
Sale of capital assets	45,163	-	
Total other financing sources (uses)	(592,848)	450,000	
NET CHANGE IN FUND BALANCES	(1,188,244)	162,905	
FUND BALANCES, BEGINNING, AS PREVIOUSLY REPORTED	3,606,539	702,182	1,611
ADJUSTMENTS - CHANGES WITHIN FINANCIAL REPORTING ENTITY	-	-	(1,611)
FUND BALANCES, BEGINNING, AS RESTATED	3,606,539	702,182	-
FUND BALANCES, ENDING	$ 2,418,295	$ 865,087	$ -

The accompanying notes are an integral part of these financial statements.

Capital Projects	Debt Service	Capital Expenditures	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 611,570	$ -	$ -	$ 4,439,787
-	-	-	-	399,824
-	-	-	108,102	108,102
-	-	-	-	164,651
-	-	-	22,500	297,999
-	-	-	154,513	176,814
-	-	-	-	18,857
-	-	-	19,159	205,162
-	-	-	33,562	335,205
-	-	-	-	1,877
-	-	-	840	5,163
-	611,570	-	338,676	6,153,441
28	-	4,509	85,080	2,963,244
-	-	-	-	2,012,765
-	-	-	-	287,095
-	-	-	-	568,908
-	-	-	49,096	375,091
384,027	-	160,625	258,316	802,968
-	580,000	38,554	-	634,546
-	20,739	737	-	22,780
384,055	600,739	204,425	392,492	7,667,397
(384,055)	10,831	(204,425)	(53,816)	(1,513,956)
-	-	225,182	5,500	680,682
-	-	-	(5,500)	(715,682)
-	-	-	-	72,171
-	-	-	-	45,163
-	-	225,182	-	82,334
(384,055)	10,831	20,757	(53,816)	(1,431,622)
2,154,366	156,955	-	1,847,541	8,469,194
-	-	328,427	(326,816)	-
2,154,366	156,955	328,427	1,520,725	8,469,194
$ 1,770,311	$ 167,786	$ 349,184	$ 1,466,909	$ 7,037,572

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CITY OF JONESTOWN, TEXAS

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds:	$ (1,431,622)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The capital asset expenditures are allocated over the assets' estimated useful lives as deprecation expense for the period:	
Capital outlay	2,775,843
Depreciation expense	(631,839)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	69,749
Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount of payments made on long-term debt.	634,546
Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Changes in accrued interest	969
Changes in accrued compensated absences	(5,339)
Pension expense does not represent a use of current resources and is not recognized in the fund financial statements.	60,492
OPEB expense does not represent a use of current resources and is not recognized in the fund financial statements.	(2,444)
Change in net position of governmental activities	$ 1,470,355

CITY OF JONESTOWN, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

SEPTEMBER 30, 2025

	Business-type Activities		
	Plaza	Northshore WW Utility System	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and cash equivalents	$ 354,159	$ 690,503	$ 1,044,662
Lease receivable	203,813	-	203,813
Accounts receivable, net	383	29,087	29,470
Total current assets	558,355	719,590	1,277,945
Non-current assets:			
Capital assets:			
Land	120,000	287,360	407,360
Buildings	573,546	2,372,974	2,946,520
Furnishings and equipment	-	7,100	7,100
Less: accumulated depreciation	(506,518)	(955,163)	(1,461,681)
Total non-current assets	187,028	1,712,271	1,899,299
Total assets	745,383	2,431,861	3,177,244
LIABILITIES			
Current liabilities:			
Accounts payable	506	19,882	20,388
Accrued liabilities	-	2,390	2,390
Unearned revenue	-	7,780	7,780
Due to other governments	-	57,850	57,850
Customer deposits	-	39,182	39,182
Total current liabilities	506	127,084	127,590
Total liabilities	506	127,084	127,590
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to leases	200,203	-	200,203
Total deferred inflows of resources	200,203	-	200,203
NET POSITION			
Net investment in capital assets	187,028	1,712,271	1,899,299
Unrestricted	357,646	592,506	950,152
Total net position	$ 544,674	$ 2,304,777	$ 2,849,451

The accompanying notes are an integral part of these financial statements.

CITY OF JONESTOWN, TEXAS

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities		
	Plaza	Northshore WW Utility System	Total Enterprise Funds
OPERATING REVENUES			
Charges for services:			
Sewerage service	$ -	$ 402,665	$ 402,665
Rent	71,134	-	71,134
Miscellaneous	-	7,739	7,739
Total operating revenues	71,134	410,404	481,538
OPERATING EXPENSES			
Personnel services	-	49,756	49,756
Contractual services	63,733	1,967	65,700
Materials and supplies	-	215,465	215,465
Other	20	24,764	24,784
Depreciation	10,281	82,160	92,441
Total operating expenses	74,034	374,112	448,146
OPERATING INCOME (LOSS)	(2,900)	36,292	33,392
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	19,194	23,725	42,919
OPERATING INCOME (LOSS) BEFORE TRANSFERS	16,294	60,017	76,311
Transfers in	35,000	-	35,000
CHANGE IN NET POSITION	51,294	60,017	111,311
NET POSITION, BEGINNING	493,380	2,244,760	2,738,140
NET POSITION, ENDING	$ 544,674	$ 2,304,777	$ 2,849,451

The accompanying notes are an integral part of these financial statements.

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CITY OF JONESTOWN, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities		
	Plaza	Northshore WW Utility System	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 69,694	$ 406,897	$ 476,591
Payments to suppliers and service providers	(66,713)	(258,262)	(324,975)
Payments to employees for salaries and benefits	-	(49,756)	(49,756)
Net cash provided (used) by operating activities	2,981	98,879	101,860
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	35,000	-	35,000
Net cash provided (used) by noncapital financing activities	35,000	-	35,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	-	(77,439)	(77,439)
Net cash used for capital and related financing activities	-	(77,439)	(77,439)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	19,194	23,725	42,919
Net cash provided by investing activities	19,194	23,725	42,919
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	57,175	45,165	102,340
CASH AND CASH EQUIVALENTS, BEGINNING	296,984	645,338	942,322
CASH AND CASH EQUIVALENTS, ENDING	354,159	690,503	1,044,662
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	(2,900)	36,292	33,392
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	10,281	82,160	92,441
Decrease (increase) in accounts receivable	65,294	(4,607)	60,687
Increase (decrease) in customer deposits	-	1,100	1,100
Increase (decrease) in accounts payable	(2,960)	4,901	1,941
Increase (decrease) in accrued liabilities	-	108	108
Increase (decrease) in deferred inflows	(66,734)	-	(66,734)
Increase (decrease) in other current liabilities	-	(21,075)	(21,075)
Net cash provided (used) by operating activities	$ 2,981	$ 98,879	$ 101,860

The accompanying notes are an integral part of these financial statements.

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Jonestown, Texas, (the "City") is a municipal corporation governed by an elected mayor and five council members, which make up the City Council (the "Council"). The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The City does not currently report any component units.

B. Description of Government-wide Financial Statements

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

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City 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 accounted for in another fund.

The *Streets Fund* is used to account for resources for capital projects funded through governmental activity resources.

The *Capital Projects Fund* is used to account for the accumulation of resources for the construction of capital projects through debt proceeds and other governmental activity resources that are restricted by formal agreements with external parties.

The *Capital Expenditures Fund* is used to account for the expenditure of resources City management has committed or assigned for various capital assets, but which are not restricted.

The *Debt Service Fund* is used to account for the accumulation of resources that are restricted for the payment of principal and interest on long-term obligations of governmental funds.

The City reports the following major enterprise funds:

The *Plaza Fund* accounts for revenues earned and expenses incurred in relation to the plaza building commercial rental real estate owned by the City.

The *Northshore Wastewater Utility System Fund* accounts for sewerage services provided to customers and related costs of operations.

Additionally, the City reports the following nonmajor governmental fund types:

Special revenue funds account for resources restricted, committed, or assigned for specific purposes.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds or advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, hotel/motel taxes, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

F. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and Debt Service Fund. Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards) and sometimes span a period of more than one fiscal year.

The appropriated budget is prepared by fund and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

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

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life of more than one year.

As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. Land and construction in progress are not depreciated. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Estimated Useful Lives
Buildings & improvements	7-40 years
Machinery and equipment	5-20 years
Infrastructure	10-40 years
Right to use assets	3-5 years

4. Leases

The City has entered into lease agreements as both lessee and lessor. 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, if available. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

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

Lessee

The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. 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.

Lessor

The City is a lessor in an arrangement allowing the use of an office building. In both the government-wide financial statements and the governmental fund financial statements, the City initially measures a lease receivable and a deferred inflow of resources for the present value of payments expected to be made during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The deferred inflow of resources is recognized as revenue on a systematic basis over the life of the lease.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets 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 financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumption

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

7. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

H. <u>Revenues and Expenditures/Expenses</u>

1. Program Revenues

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

2. Property Taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The City levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll of January 1, 2024, upon which the levy for the 2024-2025 fiscal year was based, was $1,136,724,482. Taxes are delinquent if not paid by February 1st of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs. The tax rates assessed for the year ended September 30, 2025, to finance General Fund and Debt Service Fund operations were $0.3391 and $0.0534, respectively, for a total tax rate of $0.3925 per $100 valuation. The total tax levy for the General Fund and Debt Service Fund for the 2024-2025 fiscal year was $4,461,644. Tax collections, including collections of prior year delinquent balances, for the year ended September 30, 2025, were 98.35% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates for the year of the levy. Allowances for uncollectible taxes within the General Fund and Debt Service Fund are based on historical experience in collecting taxes.

3. Interfund transfers

Legally authorize transfers are treated as interfund transfers and are included in operations of both Governmental and Proprietary funds.

4. Compensated Absences

The City accumulates leave for vacation and sick time that has been earned. A liability is recorded in the government-wide financial statements and proprietary fund financial statements for the estimate of accumulated leave that is more likely than not to be used or paid out in a future reporting period. Expenses are recorded in the period that the compensated absence is liquidated.

4. Pensions

For purposes of measuring the net pension liability, the economic resources measurement focus and full accrual basis of accounting have been used. This includes deferred inflows and outflows of resources related to pensions, pension expense and information about assets, liabilities, additions to/deductions from the net position of the pension plan. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

5. Other Post-Employment Benefits

The City participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefit Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. 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 rather than prefunding. Benefit payments are treated as being equal to the City's yearly contribution for retirees. For purposes of measuring the total SDBF OPEB liability, related deferred outflows and inflows of resources, and expense, City specific information about its total SDBF liability and additions to/deductions from the City's total SDBF liability have been determined on the same basis as they are reported by TMRS. The SDBF expense and deferred (inflows)/outflows of resources related to SDBF, primarily result from changes in the components of the total SDBF liability. Most changes in the total SDBF liability will be included in SDBF expense in the period of the change. For example, changes in the total SDBF liability resulting from current-period service cost, interest on the Total OPEB Liability, and changes of benefit terms are required to be included in SDBF expense immediately. Changes in the total SDBF liability that have not been included in SDBF expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to SDBF.

6. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Northshore Wastewater Utility System Fund are charges to customers for sales and services. This fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. The revenue for the Plaza Fund comprises rental income for leasing space in the plaza building. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

7. Change in Accounting Principle

During fiscal year 2025, the City adopted the following new accounting guidance:

GASB 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. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Accordingly, the cumulative effect of the accounting change has been recognized in a restatement of beginning net position for the year ended September 30, 2025.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of September 30, 2025, the City's bank balance was $7,557,784, all of which was insured or collateralized with securities held by the pledging institution.

B. Investments

The City does not have any amounts classified as investments as of September 30, 2025.

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 less than ten months.

Credit risk. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the City's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2025, the City was not exposed to credit risk since the City had no investment balances at year end.

Concentration of credit risk. The City's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments. This restriction, however, does not apply to government investment pools due to the low risk nature of this type of investment.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is a detail of receivables for the major and nonmajor funds of both the governmental and proprietary funds of the government, including the applicable allowances for uncollectible accounts:

Governmental Funds:

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Receivables:				
Property taxes	$ 152,428	$ 24,733	$ -	$ 177,161
Court fines	1,306,120	-	-	1,306,120
Other	119,749	-	34,938	154,687
Gross receivables	1,578,297	24,733	34,938	1,637,968
Less: allowance for uncollectibles	(1,243,119)	-	-	(1,243,119)
Net total receivables	$ 335,178	$ 24,733	$ 34,938	$ 394,849

Proprietary Funds:

	Plaza Fund	Northshore WW Utility System Fund	Total
Receivables:			
Accounts Receivable	$ 204,196	$ 29,528	$ 233,724
Less: allowance for uncollectibles	-	(441)	(441)
Net total receivables	$ 204,196	$ 29,087	$ 233,283

Leases Receivable

A summary of the City's leases receivable as of September 30, 2025, was as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Receivable	Interest Revenue Current Year	Amounts Outstanding 9/30/2025
Right to Use:					
Office Building	1.98%	2023	$ 333,671	$ 4,738	$ 203,813

D. Capital Assets

Capital assets activity for the year ended September 30, 2025, was as follows:

	Balance 10/1/2024	Increases	Decreases	Balance 9/30/2025
Governmental Activitites				
Capital assets, not being depreciated:				
Land	$ 245,350	$ 1,801,963	$ -	$ 2,047,313
Construction in progress	157,870	536,940	-	694,810
Total capital assets, not being depreciated	403,220	2,338,903	-	2,742,123
Capital assets being depreciated:				
Buildings and improvements	1,522,189	35,702	-	1,557,891
Infrastructure	7,927,328	287,095	-	8,214,423
Machinery and equipment	2,352,847	114,143	(233,847)	2,233,143
Right to use - Equipment	200,810	-	-	200,810
Total capital assets being depreciated	12,003,174	436,940	(233,847)	12,206,267
Less accumulated depreciation for:				
Buildings and improvements	(721,206)	(41,853)	-	(763,059)
Infrastructure	(1,921,369)	(315,815)	-	(2,237,184)
Machinery and equipment	(1,472,511)	(223,222)	233,847	(1,461,886)
Right to use - Equipment	(80,955)	(50,949)	-	(131,904)
Total accumulated depreciation	(4,196,041)	(631,839)	233,847	(4,594,033)
Total capital assets being depreciated, net	7,807,133	(194,899)	-	7,612,234
Governmental activitites capital asses, net	$ 8,210,353	$ 2,144,004	$ -	$ 10,354,357

	Balance 10/1/2024	Increases	Decreases	Balance 9/30/2025
Business-Type Activities				
Capital assets, not being depreciated:				
Land	$ 407,360	$ -	$ -	$ 407,360
Total capital assets, not being depreciated	407,360	-	-	407,360
Capital assets being depreciated:				
Buildings	2,869,081	5,209	-	2,874,290
Machinery and equipment	7,100	72,230	-	79,330
Total capital assets being depreciated	2,876,181	77,439	-	2,953,620
Less accumulated depreciation for:				
Buildings	(1,362,140)	(77,995)	-	(1,440,135)
Machinery and equipment	(7,100)	(14,446)	-	(21,546)
Total accumulated depreciation	(1,369,240)	(92,441)	-	(1,461,681)
Total capital assets being depreciated, net	1,506,941	(15,002)	-	1,491,939
Business-type activities Capital assets, net	$ 1,914,301	$ (15,002)	$ -	$ 1,899,299

Depreciation expense was charged to the City's functions/programs as follows:

Governmental Activitites:	
General government	$ 35,752
Public safety	112,770
Public works	315,815
Sanitation	144,377
Culture and recreation	23,125
	$ 631,839
Business-Type Activities:	
Plaza	$ 10,281
Northshore wastewater utility	82,160
	$ 92,441

E. Defined Benefit Pension Plan

Plan Description

The City of Jonestown participates as one of 942 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the Texas Government Code, Title 8, Subtitle G (TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS does not receive any funding from the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at *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 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.

A summary of plan provisions for the City are as follows:

Employee deposit rate	7%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years at any age; 5 years at age 60 and above
Supplemental death benefit - employees and retirees	Yes

Employees Covered by Benefit Terms

On the December 31, 2024, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	19
Inactive employees entitled to but not yet receiving benefits	39
Active employees	31
Total	89

Contributions

Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rate for the City was 7.22% and 6.92% for the calendar years 2024 and 2025, respectively. The City's contributions to TMRS for the year ended September 30, 2025, were $142,674, 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 (Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

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

Inflation	2.5% per year
Overall payroll growth	3.50% to 11.50% including inflation
Investment rate of return	6.75%

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum 16 mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018, to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.10%
Core Fixed Income	6.0%	5.00%
Non-Core Fixed Income	6.0%	6.80%
Hedge Funds	5.0%	6.40%
Private Equity	13.0%	8.50%
Private Debt	13.0%	8.20%
Real Estate	12.0%	6.70%
Infrastructure	6.0%	6.00%
Other Private Markets	4.0%	7.30%
Total	100%	

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.

Schedule of Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (c)
Balance at 12/31/2023	$ 2,872,887	$ 2,878,893	(6,006)
Changes for the year:			-
Service cost	256,132	-	256,132
Interest	197,462	-	197,462
Difference between expected			-
and actual experience	37,785	-	37,785
Changes in assumptions	-	-	-
Contributions - employer	-	127,973	(127,973)
Contributions - employee	-	131,350	(131,350)
Net investment income	-	300,446	(300,446)
Benefit payments, including			-
refunds of employee contributions	(151,189)	(151,189)	-
Administrative expense	-	(1,918)	1,918
Other changes	-	(45)	45
Net changes	340,190	406,617	(66,427)
Balance at 12/31/2024	$ 3,213,077	$ 3,285,510	$ (72,433)

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

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% than the current rate:

	1% Decrease in Discount Rate (5.75%)	Current Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$ 351,926	$ (72,433)	$ (421,845)

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 the City. That report may be obtained at www.tmrs.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 $76,706.

On 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 in expected and actual experience	$ 23,253	$ 25,752
Changes in actuarial assumptions used	-	8,874
Net difference between projected and actual investment earnings	-	40,456
Contributions subsequent to the measurement date	108,031	-
Total	$ 131,284	$ 75,082

$108,031 reported as 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 for the 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:

For the Year Ended September 30,		
2026	$	(19,826)
2027		34,042
2028		(44,821)
2029		(21,224)

F. Other Post-Employment Benefit (OPEB) Obligations – TMRS Supplemental Death Benefits Fund

Plan Description

The City also voluntarily participates in a single-employer other postemployment benefit (OPEB) plan administered by TMRS. The Plan is a group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). The Plan is established and administered in accordance with the TMRS Act identically to the City's pension plan. SDBF includes coverage for both active and retired members, and assets are commingled for the payment of such benefits. Therefore, there are no assets accumulated in an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 75.

Benefits Provided

The SDBF provides group-term life insurance to City employees who are active members in TMRS, including or not including retirees. The City Council opted into this program via an ordinance, and 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.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. 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). The death benefit for retirees is considered an other employment benefit and is a fixed amount of $7,500.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	4
Active employees	31
Total	52

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers. The City's contributions to the TMRS SDBF for the years September 30, 2024, and 2025, were $2,239 and $2,439 respectively, which equaled the required contributions each year.

Plan Assets

As of the December 31, 2024, valuation and measurement date, there are no assets accumulated in trust.

Actuarial Assumptions

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

Measurement year ended December 31,	2024
Inflation rate	2.50%
Discount rate	4.08%
Actuarial cost method	Entry Age Normal Actuarial Cost Method
Projected salary increases	3.60% to 11.85% including inflation

Changes in assumptions reflect the annual change in the municipal bond rate. 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, 2023.

Administrative expenses for the SDBF are paid through the TMRS Pension Trust Fund and are wholly accounted for under the provisions of GASB Statement No. 68.

Salary increases are based on a service-related table. Mortality rates for active members are based on 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). 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 the floor.

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. As such, a single discount rate of 4.08% was used to measure the total OPEB liability. Because the plan is essentially a "pay-as-you-go" plan, the single discount rate is equal to the prevailing municipal bond rate. The discount rate was based on the Bond Buyer "20-Bond GO Index" rate closest to, but later than December 31, 2024.

Schedule of Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2023	$ 84,557
Changes for the year:	
Service cost	6,567
Interest	3,266
Difference between expected and actual experience	3,802
Changes of assumptions	(4,487)
Benefit payments	(2,439)
Balance at 12/31/2024	$ 91,266

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

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.08%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 3.08% or 1-percentage-point higher 5.08% than the current rate:

	1% Decrease in Discount Rate (3.08%)	Discount Rate (4.08%)	1% Increase in Discount Rate (5.08%)
Total OPEB Liability	$ 107,002	$ 91,266	$ 78,698

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

For the year ended September 30, 2025, the City recognized OPEB expense of $5,479.

On September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in expected and actual experience	$ 5,090	$ 5,489
Changes in actuarial assumptions used	5,720	16,450
Contributions subsequent to the measurement date	2,302	-
Total	$ 13,112	$ 21,939

$2,302 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ending September 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2026	$ (4,744)
2027	(6,080)
2028	(507)
2029	202

G. Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. For workers' compensation the government retains the risk for the first $750,000 of an individual claim. Excess insurance coverage is purchased to cover individual claims in excess of $750,000. Insurance policies are purchased for the following exposures with the deductible or the amount of risk retention indicated in parenthesis:

Public officials and employment practices liability ($25,000/$100,000 deductible), boiler and machinery ($10,000/deductible), employee faithful performance ($25,000 deductible), and an excess liability insurance policy (government retains risks up to $1,000,000). There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

H. Long-term Liabilities

General Obligation Bonds

The City issues general obligation bonds and tax notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and tax notes have been issued for governmental activities. These long-term debt instruments are direct obligations and pledge the full faith and credit of the City. General obligation bonds and tax notes generally are issued with repayment scheduled to occur as equal amounts of principal maturing each year with maturities that range from 5 to 20 years.

Details of long-term debt obligations outstanding on September 30, 2025, are as follows:

Governmental Activities:

Governmental Activities:

Type	Sale Date	Original Borrowing	Interest Rate to Maturity	Final Maturity	Outstanding
General Obligation Bonds:					
General Obligation Refunding Bonds, Series 2012	2012	$ 1,445,000	2.24%	2028	$ 180,000
Notes Payable:					
Tax Notes, Series 2019	2019	$ 2,750,000	1.98%	2026	535,000
Total Governmental Activities					$ 715,000

Changes in Long-term Liabilities

Changes in the City's long-term liabilities for the year ended September 30, 2025, are as follows:

	Balance 10/1/2024	Additions	Reductions	Balance 9/30/2025	Due in One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	$ 235,000	$ -	$ (55,000)	$ 180,000	$ 60,000
Tax Notes, Series 2019	1,060,000	-	(525,000)	535,000	535,000
Lease payable	120,736	-	(54,546)	66,190	32,599
Compensated absences	208,315	5,389	-	213,704	165,246
Governmental activities long-term liabilities	$ 1,624,051	$ 5,389	$ (634,546)	$ 994,894	$ 792,845

The debt service requirements for the City's bonds and notes payable are as follows:

	Governmental Activities				Total Governmental Activities	
	Bonds Payable		Notes Payable			
Year Ending September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 60,000	$ 3,360	$ 535,000	$ 5,297	$ 595,000	$ 8,657
2027	60,000	2,016	-	-	60,000	2,016
2028	60,000	672	-	-	60,000	672
	$ 180,000	$ 6,048	$ 535,000	$ 5,297	$ 715,000	$ 11,345

Leases

A summary of leases payable as of September 30, 2025, are as follows:

Governmental Activities:	Interest Rates	Initial Year of Lease	Amount of Initial Liability	Interest Current Year	Amounts Outstanding
Backhoe	1.98%	2023	$ 117,622	$ 737	$ 16,290
Axon Enterprise	1.98%	2024	65,892	1,305	49,900
Total			$ 183,514	$ 2,042	$ 66,190

The future principal and interest lease payments as of September 30, 2025, are as follows:

Year Ending	**Governmental Activities - Leases**		
September 30	Principal	Interest	Total
2026	$ 32,599	$ 1,069	$ 33,668
2027	16,631	746	17,377
2028	16,960	417	17,377
Total	$ 66,190	$ 2,232	$ 68,422

I. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2025, is as follows:

	Transfer in to:			
	Governmental Funds		Enterprise Fund	
Transfer out from:	Streets Fund	Nonmajor Gov. Funds	Plaza Fund	Total
General fund	$ 450,000	$ 225,182	$ 35,000	$ 710,182
Nonmajor Gov. Funds	-	5,500	-	5,500
Total	$ 450,000	$ 230,682	$ 35,000	$ 715,682

During the year, recurring transfers are used to 1) move revenues from a fund with collection authority to another fund with related expenditure requirements, and 2) move General Fund resources to provide subsidies to other funds as needs arise.

J. Accounting Changes

Change in Accounting Principle

During Fiscal Year 2025, the City implemented GASB 101, *Compensated Absences.* The cumulative effect of the accounting change increased liabilities and decreased beginning net position by $135,992 in the governmental activities, for the year ended September 30, 2025.

Change within Financial Reporting Entity

For Fiscal Year 2025, the City also reported the two following changes in its financial reporting entity:

1. *The ARPA Grant Fund*, a special revenue fund, was previously reported as a major governmental fund and is now reported as a non-major fund.
2. *The Capital Expenditures Fund*, a capital projects fund, was previously reported as a non-major governmental fund and is now reported as a major fund.

Both changes in classification are required under governmental accounting standards based on quantitative factors.

The restatement of beginning fund balances and net position is as follows:

	9/30/2024 As Previously Reported	Change in Accounting Principle	Change Within Financial Reporting Entity	Change Within Financial Reporting Entity	Total
Government-wide					
Governmental Activities	$ 15,312,932	$ (135,992)	$ -	$ -	$ 15,176,940
Business-Type Activities	2,738,140	-	-	-	2,738,140
Total	$ 18,051,072	$ (135,992)	$ -	$ -	$ 17,915,080
Governmental Funds					
Major Funds:					
General	$ 3,606,539	$ -	$ -	$ -	$ 3,606,539
Streets	702,182	-	-	-	702,182
ARPA Grant	1,611	-	(1,611)	-	-
Capital Projects	2,154,366	-	-	-	2,154,366
Debt Service	156,955	-	-	-	156,955
Capital Expenditures	-	-	-	328,427	328,427
Non-major Governmental	1,847,541	-	1,611	(328,427)	1,520,725
Total	$ 8,469,194	$ -	$ -	$ -	$ 8,469,194

K. Subsequent Events

In February 2026, the City Council authorized issuance of Texas Combination Tax and Revenue Certificates of Obligation, Series 2026 in the amount of $2,175,000 and Tax Notes, Series $3,550,000 in Texas Tax Notes, Series 2026. At the time of this writing, neither the bond nor the tax note had official statements available to report further details, but preliminary information indicates they will fully mature by March 2046.

L. New Accounting Standards

Significant new accounting standards and guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No 105, *Subsequent Events* – The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement will become effective for fiscal years beginning after June 15, 2026, and the impact has not yet been determined.

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REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF JONESTOWN, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Bugeted Amounts			Variance
	Original Budget	Final Budget	Actual	from Final
REVENUES				
Property taxes	$ 3,767,160	$ 3,767,160	$ 3,828,217	$ 61,057
Sales and mixed beverage taxes	410,000	410,000	399,824	(10,176)
Franchise taxes	170,200	170,200	164,651	(5,549)
Licenses and permits	313,050	313,050	275,499	(37,551)
Intergovernmental	21,300	21,300	22,301	1,001
Charges for services	117,990	117,990	18,857	(99,133)
Fines	200,000	200,000	186,003	(13,997)
Investment earnings	290,000	290,000	301,643	11,643
Contributions and donations	-	-	1,877	1,877
Miscellaneous	2,000	2,000	4,323	2,323
Total revenues	5,291,700	5,291,700	5,203,195	(88,505)
EXPENDITURES				
General government:				
Nondepartmental	232,593	2,034,556	1,957,954	76,602
Administration	122,891	181,881	146,465	35,416
Human Resources	-	78,471	52,819	25,652
City Council	4,000	4,000	1,884	2,116
City Administrator	125,903	173,203	170,068	3,135
City Secretary	112,055	125,757	110,534	15,223
Municipal court	204,021	204,021	205,288	(1,267)
Finance	231,095	231,095	228,615	2,480
Total general government	1,032,558	3,032,984	2,873,627	159,357
Public safety:				
Police	1,638,088	1,649,554	1,579,957	69,597
Inspection	534,691	534,691	432,808	101,883
Total public safety	2,172,779	2,184,245	2,012,765	171,480
Sanitation:				
Sanitation	660,963	661,063	568,908	92,155
Total sanitation	660,963	661,063	568,908	92,155

The accompanying notes are an integral part of this schedule.

CITY OF JONESTOWN, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Bugeted Amounts			Variance
	Original Budget	Final Budget	Actual	from Final
EXPENDITURES (Continued)				
Culture and recreation:				
Parks	$ 231,661	$ 236,064	$ 174,853	$ 61,211
Libraries	160,004	160,004	151,142	8,862
Total culture and recreation	391,665	396,068	325,995	70,073
Debt service:				
Principal	-	-	15,992	(15,992)
Interest	-	-	1,304	(1,304)
Total debt service	-	-	17,296	(17,296)
Total expenditures	4,257,965	6,274,360	5,798,591	475,769
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,033,735	(982,660)	(595,396)	387,264
OTHER FINANCING SOURCES (USES)				
Transfers out	(950,000)	(710,182)	(710,182)	-
Insurance recoveries	-	-	72,171	72,171
Sale of capital assets	5,000	5,000	45,163	40,163
Total other financing sources (uses)	(945,000)	(705,182)	(592,848)	112,334
NET CHANGE IN FUND BALANCE	88,735	(1,687,842)	(1,188,244)	499,598
FUND BALANCE, BEGINNING	3,606,539	3,606,539	3,606,539	-
FUND BALANCE, ENDING	$ 3,695,274	$ 1,918,697	$ 2,418,295	$ 499,598

CITY OF JONESTOWN, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Measurement Date December 31,	**2015**	**2016**	**2017**
A. Total pension liability			
Service Cost	$ 107,321	$ 111,815	$ 133,491
Interest (on the Total Pension Liability)	74,981	84,429	91,348
Changes of benefit terms	-	23,163	20,751
Difference between expected and actual experience	(10,121)	(56,428)	(21,328)
Changes in assumptions	38,586	-	-
Benefit payments, including refunds of employee contributions	(37,320)	(75,768)	(62,007)
Net change in total pension liability	173,447	87,211	162,255
Total pension liability - beginning	1,036,160	1,209,607	1,296,818
Total pension liability - ending (a)	1,209,607	1,296,818	1,459,073
B. Plan fiduciary net position			
Contributions - Employer	59,172	59,068	73,694
Contributions - Employee	56,248	57,459	67,240
Net Investment Income	1,399	69,447	157,610
Benefit payments, including refunds of employee contributions	(37,320)	(75,768)	(62,007)
Administrative Expenses	(852)	(784)	(816)
Other	(42)	(42)	(41)
Net change in plan fiduciary net position	78,605	109,380	235,680
Plan fiduciary net position - beginning	948,011	1,026,616	1,135,996
Plan fiduciary net position - ending (b)	1,026,616	1,135,996	1,371,676
C. Net pension liability (asset) - ending (a) - (b)	$ 182,991	$ 160,822	$ 87,397
D. Plan fiduciary net position as a percentage of total pension liability	85%	88%	94%
E. Covered payroll	$ 1,124,954	$ 1,149,181	$ 1,164,841
F. Net pension liability (asset) as a percentage of covered payroll	16.3%	14.0%	7.5%

2018	2019	2020	2021	2022	2023	2024
$ 166,475	$ 182,847	$ 207,970	$ 217,751	$ 232,993	$ 255,461	$ 256,132
102,127	116,980	134,541	153,425	171,403	179,967	197,462
-	-	-	-	-	-	-
193	(5,101)	1,810	1,049	(160,888)	(24,890)	37,785
-	14,160	-	-	-	(25,939)	-
(58,624)	(55,270)	(67,302)	(71,596)	(155,400)	(100,328)	(151,189)
210,171	253,616	277,019	300,629	88,108	284,271	340,190
1,459,073	1,669,244	1,922,860	2,199,879	2,500,508	2,588,616	2,872,887
1,669,244	1,922,860	2,199,879	2,500,508	2,588,616	2,872,887	3,213,077
86,754	94,251	111,823	118,744	128,070	144,408	127,973
84,930	94,251	106,934	110,534	118,271	133,358	131,350
(41,150)	223,580	136,872	272,752	(184,312)	281,456	300,446
(58,624)	(55,270)	(67,302)	(71,596)	(155,400)	(100,328)	(151,189)
(794)	(1,260)	(883)	(1,258)	(1,589)	(1,783)	(1,918)
(42)	(39)	(34)	9	1,896	(12)	(45)
71,074	355,513	287,410	429,185	(93,064)	457,099	406,617
1,371,676	1,442,750	1,798,263	2,085,673	2,514,858	2,421,794	2,878,893
1,442,750	1,798,263	2,085,673	2,514,858	2,421,794	2,878,893	3,285,510
$ 226,494	$ 124,597	$ 114,206	$ (14,350)	$ 166,822	$ (6,006)	$ (72,433)
86%	94%	95%	101%	94%	100%	102%
$ 1,252,634	$ 1,346,446	$ 1,519,136	$ 1,579,052	$ 1,689,582	$ 1,833,183	$ 1,876,431
18.1%	9.3%	7.5%	-0.9%	9.9%	-0.3%	-3.9%

CITY OF JONESTOWN, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
NET PENSION LIABILITY

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Fiscal Year Ended September 30,	**2016**	**2017**	**2018**
Actuarial determined contribution	$ 58,475	$ 59,973	$ 66,776
Contributions in relation to the actuarially determined contribution	(58,475)	(59,973)	(66,776)
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll	$ 1,133,232	$ 1,166,798	$ 1,214,103
Contributions as a percentage of covered payroll	5.2%	5.1%	5.5%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 years
Asset Valuation Method	10 Year smoothed fair value; 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:

Notes	There were no benefit changes during the year.

2019	2020	2021	2022	2023	2024	2025
$ 93,770	$ 104,819	$ 116,465	$ 137,463	$ 144,732	$ 132,166	$ 142,674
(93,770)	(104,819)	(116,465)	(137,463)	(144,732)	(132,166)	(142,674)
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 1,331,862	$ 1,448,324	$ 1,560,803	$ 1,749,161	$ 1,818,738	$ 1,786,549	$ 2,152,267
7.0%	7.2%	7.5%	7.9%	8.0%	7.4%	6.6%

CITY OF JONESTOWN, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Measurement Date December 31,	**2017**	**2018**	**2019**
A. Total OPEB liability			
Service Cost	$ 3,029	$ 3,758	$ 3,905
Interest (on the Total OPEB Liability)	1,798	1,852	2,095
Difference between expected and actual experience	-	(1,204)	1,175
Changes of assumptions	3,661	(3,359)	11,929
Benefit payments, including refunds of employee contributions	(466)	(501)	(673)
Net change in Total OPEB liability	8,022	546	18,431
Total OPEB liability - beginning	46,287	54,309	54,855
Total OPEB liability - ending (a)	$ 54,309	$ 54,855	$ 73,286
B. Covered-employee payroll	$ 1,164,841	$ 1,252,634	$ 1,252,634
C. Total OPEB liability as a percentage of covered-employee payroll	4.7%	4.4%	5.9%

Notes to Schedule:

- No assets are accumulated in a trust for the SDB plan to pay related benefits that meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

2020	2021	2022	2023	2024
$ 9,267	$ 10,738	$ 11,827	$ 7,272	$ 6,567
2,132	1,929	1,817	2,900	3,266
(2,169)	(10,945)	(6,007)	3,215	3,802
10,519	2,574	(30,134)	4,219	(4,487)
(760)	(2,369)	(2,703)	(2,051)	(2,439)
18,989	1,927	(25,200)	15,555	6,709
73,286	92,275	94,202	69,002	84,557
$ 92,275	$ 94,202	$ 69,002	$ 84,557	$ 91,266
$ 1,519,136	$ 1,579,052	$ 1,689,582	$ 1,833,183	$ 1,876,431
6.1%	6.0%	4.1%	4.6%	4.9%

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and Debt Service Fund. Capital projects funds are appropriated on a project-length basis.

The original budget is adopted by the City Council prior to the beginning of the fiscal year. Expenditures may not legally exceed budgeted appropriations at the fund level (legal level of budgetary control). Expenditure requests, which would require an increase in the fund budgeted appropriations, must be approved by the City Council through a formal budget amendment. At any time in the fiscal year, the Council may make emergency appropriations to meet a pressing need for public expenditure in order to protect health, safety, or welfare. The City Council has the power to transfer any unencumbered funds allocated by the budget from one activity, function, or department, to re-estimate revenues and expenditures, and to amend the budget.

SUPPLEMENTARY INFORMATION

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes. The City reports the following special revenue funds:

Court Restricted Fund – to account for the resources collected and related expenditures that are legally restricted for court security and technology purposes.

Parks Fund – to account for the operating revenues and the costs of operations related to the City's parks.

Landscape Fund – This fund is used to account for the costs of operations related to tree replacement.

Ione Jones Library Fund – to account for the donations and the use of donated funds restricted for the use of maintaining the City's library.

Hotel Occupancy Tax Fund – to account for hotel occupancy tax revenue and related tourism expenditures.

Opioid Settlement Fund – to account for the proceeds of opioid settlement funds.

ARPA Grant Fund – to account for the resources that were received from the American Rescue Plan Act and the related project costs.

CITY OF JONESTOWN, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	Special Revenue		
	Court Restricted	Parks	Landscape
ASSETS			
Cash and cash equivalents	$ 142,967	$ 184,620	$ 533,799
Taxes receivable	-	-	-
Total assets	142,967	184,620	533,799
LIABILITIES AND FUND BALANCES			
Accounts payable	-	-	403
Total liabilities	-	-	403
Fund balances:			
Restricted:			
Municipal court	142,967	-	-
Parks	-	184,620	-
Public safety	-	-	-
Tourism	-	-	-
Library	-	-	-
Committed:			
Landscape	-	-	533,396
Total fund balances	142,967	184,620	533,396
Total liabilities and fund balances	$ 142,967	$ 184,620	$ 533,799

	Special Revenue				Total
	Ione Jones Library	Hotel Occupancy Tax	Opioid Settlement	ARPA Grant	Total Nonmajor Governmental Funds
	$ 20,066	$ 546,570	$ 4,326	$ 26	$ 1,432,374
	-	34,938	-	-	34,938
	20,066	581,508	4,326	26	1,467,312
	-	-	-	-	403
	-	-	-	-	403
	-	-	-	-	142,967
	-	-	-	-	184,620
	-	-	4,326	26	4,352
	-	581,508	-	-	581,508
	20,066	-	-	-	20,066
	-	-	-	-	533,396
	20,066	581,508	4,326	26	1,466,909
	$ 20,066	$ 581,508	$ 4,326	$ 26	$ 1,467,312

CITY OF JONESTOWN, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue		
	Court Restricted	Parks	Landscape
REVENUES			
Hotel/motel taxes	$ -	$ -	$ -
Licenses and permits	-	-	22,500
Intergovernmental	-	-	-
Investment earnings	5,987	-	-
Fines	19,159	-	-
Miscellaneous	-	840	-
Total revenues	25,146	840	22,500
EXPENDITURES			
Current:			
General government	14,308	-	-
Culture and recreation	-	38,948	10,148
Capital outlay	-	-	-
Total expenditures	14,308	38,948	10,148
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,838	(38,108)	12,352
OTHER FINANCING SOURCES (USES)			
Transfers in	-	5,500	-
Transfers out	-	-	-
Total other financing sources (uses)	-	5,500	-
NET CHANGE IN FUND BALANCES	10,838	(32,608)	12,352
FUND BALANCES, BEGINNING, AS PREVIOUSLY REPORTED	132,129	217,228	521,044
ADJUSTMENTS - CHANGES WITHIN FINANCIAL REPORTING ENTITY	-	-	-
FUND BALANCES, BEGINNING, AS RESTATED	132,129	217,228	521,044
FUND BALANCES, ENDING	$ 142,967	$ 184,620	$ 533,396

Special Revenue				Capital Projects	
Ione Jones Library	Hotel Occupancy Tax	Opioid Settlement	ARPA Grant	Capital Expenditures	Total Nonmajor Governmental Funds
$ -	$ 108,102	$ -	$ -		$ 108,102
-	-	-	-		22,500
-	-	1,913	152,600		154,513
-	25,616	3	1,956		33,562
-	-	-	-		19,159
-	-	-	-		840
-	133,718	1,916	154,556		338,676
-	61,278	-	9,494		85,080
-	-	-	-		49,096
-	111,669	-	146,647		258,316
-	172,947	-	156,141		392,492
-	(39,229)	1,916	(1,585)		(53,816)
-	-	-	-		5,500
-	(5,500)	-	-		(5,500)
-	(5,500)	-	-		-
-	(44,729)	1,916	(1,585)		(53,816)
20,066	626,237	2,410	-	328,427	1,847,541
-	-	-	1,611	(328,427)	(326,816)
20,066	626,237	2,410	1,611	-	1,520,725
$ 20,066	$ 581,508	$ 4,326	$ 26	$ -	$ 1,466,909

CITY OF JONESTOWN, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes:				
Property	$ 604,839	$ 604,839	$ 611,570	$ 6,731
Total revenues	604,839	604,839	611,570	6,731
EXPENDITURES				
Debt service:				
Principal	580,000	580,000	580,000	-
Interest and other charges	20,739	20,739	20,739	-
Total expenditures	600,739	600,739	600,739	-
NET CHANGE IN FUND BALANCE	4,100	4,100	10,831	6,731
FUND BALANCE, BEGINNING	156,955	156,955	156,955	-
FUND BALANCE, ENDING	$ 161,055	$ 161,055	$ 167,786	$ 6,731

COMPLIANCE SECTION

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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*

Honorable Mayor
and Members of City Council
City of Jonestown, 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, each major fund, and the aggregate remaining fund information of the City of Jonestown, Texas ("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 23, 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.*

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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 23, 2026

Jonestown
TEXAS

FINANCE UPDATE
PRESENTED MARCH 2026

CITY OF
JONESTOWN, TEXAS

FY2025 December Report

Finance Committee Report
Monthly Report December 2025 Data

Finance Report Summary FY 2026 – (25% Complete)
Staff is providing an update on revenues and expenditures through December 2025.

Staffing Update
The City has hired an Accounting Clerk, Elissa Haas, and training is currently underway. She brings several years of accounting experience, including familiarity with Paylocity, the City's new payroll system. With her assistance, staff anticipates bringing financial reports up to date in the near term.

Boat, Park Passes, and Events.
Due to seasonal weather changes, the City is experiencing increased park usage, including a rise in park reservations and boat/park pass activity.

The City is also preparing for a large event "Operation Get Out" scheduled for April 18th with a back up date of April 25th. This event is a community partnership educational day.

Projects: FY 24/25 Audit, Workers' Compensation Audit, and Payroll Transition
The City's auditors have presented the draft FY 2024–2025 audit report, which is scheduled for City Council review. All required deadlines have been met and received an unmodified opinion.

The Workers' Compensation Audit has been completed, and the report has been provided to staff.

Due to ongoing challenges with Granicus, staff has discontinued use of the software. A new internal process has been implemented for collecting Hotel Occupancy Taxes and Short Term Rental Permit fees.

Payroll processing has now transitioned to Paylocity.

Capital Acquisitions
Staff is currently working with Security State Bank on a 5-year lease agreement to finance a mini-excavator for use by Public Works and Parks. This item was included in the approved budget. The related agreement will be presented to City Council for consideration in the near future.

Wastewater Rates
New wastewater rates are now in effect, following the recommendations from the Wastewater Rate Study. Finance has received minimal negative feedback from the public.

Most inquiries have related to the Carlton/Lago Vista rate structure. Some confusion has arisen due to residents paying property taxes to the City of Jonestown. Management has developed a standard response to clarify this distinction.

Transfers to Texpool
Staff will include two new TexPool accounts in the March financial report. As property tax revenues are received, multiple transfers have occurred from Security State Bank to TexPool. These transfers will also include reimbursements to the City for previously expended costs associated from new debt issuances.

Investment Update

TexPool Summary — General December

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	$5,740,108.99	$393,000.00	$1,818.91	$19,223.24	$6,150,513.32	$5,936,520.55
Total Dollar Value	**$5,740,108.99**	**$393,000.00**	**$1,818.91**	**$19,223.24**	**$6,150,513.32**	

Transaction Detail

Texas Local Government Investment Pool **Participant:** CITY OF JONESTOWN

Pool/Account: 449/7964100001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
12/01/2025	12/01/2025	BEGINNING BALANCE	$5,740,108.99	$1.00		5,740,108.990
12/16/2025	12/17/2025	ACH DEPOSIT	$200,000.00	$1.00	200,000.000	5,940,108.990
12/18/2025	12/18/2025	TRN TO 590 7964100003	$146.93-	$1.00	146.930-	5,939,962.060
12/18/2025	12/18/2025	TRN TO 590 7964100004	$1,510.26-	$1.00	1,510.260-	5,938,451.800
12/18/2025	12/18/2025	TRN TO 590 7964100002	$161.72-	$1.00	161.720-	5,938,290.080
12/18/2025	12/19/2025	ACH DEPOSIT	$193,000.00	$1.00	193,000.000	6,131,290.080
12/31/2025	12/31/2025	MONTHLY POSTING	$19,223.24	$1.00	19,223.240	6,150,513.320
Account Value as of 12/31/2025			**$6,150,513.32**	**$1.00**		**6,150,513.320**

TexPool Summary — Northshore December

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$550,650.95	$161.72	$0.00	$1,869.89	$552,682.56	$551,913.34
Total Dollar Value	**$550,650.95**	**$161.72**	**$0.00**	**$1,869.89**	**$552,682.56**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN

Pool/Account: 590/7964100002

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
12/01/2025	12/01/2025	BEGINNING BALANCE	$550,650.95	$1.00		550,650.950
12/18/2025	12/18/2025	TRN FR 449 7964100001	$161.72	$1.00	161.720	550,812.670
12/31/2025	12/31/2025	MONTHLY POSTING	$1,869.89	$1.00	1,869.890	552,682.560
Account Value as of 12/31/2025			**$552,682.56**	**$1.00**		**552,682.560**

TexPool Summary — Court Restricted December

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$141,140.36	$146.93	$0.00	$479.48	$141,766.77	$141,222.18
Total Dollar Value	**$141,140.36**	**$146.93**	**$0.00**	**$479.48**	**$141,766.77**	

Investment Update Cont.

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN
Pool/Account: 590/7964100003

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
12/01/2025	12/01/2025	BEGINNING BALANCE	$141,140.36	$1.00		141,140.360
12/18/2025	12/18/2025	TRN FR 449 7964100001	$146.93	$1.00	146.930	141,287.290
12/31/2025	12/31/2025	MONTHLY POSTING	$479.48	$1.00	479.480	141,766.770
Account Value as of 12/31/2025			**$141,766.77**	**$1.00**		**141,766.770**

TexPool Summary

Plaza December

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$346,976.82	$1,510.26	$0.00	$1,180.37	$349,667.45	$347,051.79
Total Dollar Value	**$346,976.82**	**$1,510.26**	**$0.00**	**$1,180.37**	**$349,667.45**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN
Pool/Account: 590/7964100004

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
12/01/2025	12/01/2025	BEGINNING BALANCE	$346,976.82	$1.00		346,976.820
12/18/2025	12/18/2025	TRN FR 449 7964100001	$1,510.26	$1.00	1,510.260	348,487.080
12/31/2025	12/31/2025	MONTHLY POSTING	$1,180.37	$1.00	1,180.370	349,667.450
Account Value as of 12/31/2025			**$349,667.45**	**$1.00**		**349,667.450**

TexPool Summary

Hot Tax December

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$552,059.09	$0.00	$0.00	$1,874.43	$553,933.52	$552,442.14
Total Dollar Value	**$552,059.09**	**$0.00**	**$0.00**	**$1,874.43**	**$553,933.52**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN
Pool/Account: 590/7964100005

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
12/01/2025	12/01/2025	BEGINNING BALANCE	$552,059.09	$1.00		552,059.090
12/31/2025	12/31/2025	MONTHLY POSTING	$1,874.43	$1.00	1,874.430	553,933.520
Account Value as of 12/31/2025			**$553,933.52**	**$1.00**		**553,933.520**

Investment Update Cont.

TexPool	
AS OF 03-15-2026	
Daily Net Yield	3.6680%
Dividend Factor	0.000100492
7 Day Net Yield	3.66%
Daily Assets	$40,091,174,653.93
NAV	$0.99997
WAM	46 Days
WAL	98 Days

TexPool *Prime*	
AS OF 03-15-2026	
Daily Net Yield	3.7915%
Dividend Factor	0.000103876
7 Day Net Yield	3.79%
Daily Assets	$19,089,723,646.19
NAV	$0.99975
WAM	53 Days
WAL	79 Days

We use the Consumer Price Index (CPI) for the south region your consideration. Since most staff and departments are impacted by local economic conditions, staff will continue to use data from the Bureau of Labor Statistics specific to our local area.

The Bureau of Labor Statistics (BLS) has not been updated for the month of October because its operations were suspended due to a federal government shutdown. This report may also be affected by the recent shutdown as well.

Bureau of Labor Statistics

Consumer Price Index for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUUR0300SA0
Not Seasonally Adjusted
Series Title: All items in South urban, all urban consumers, not
Area: South
Item: All items
Base Period: 1982-84=100
Years: 2021 to 2026

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	% of Increase*
2021	252.067	253.386	255.319	257.207	259.343	261.668	263.013	263.728	264.593	267.160	268.360	269.263	7.41%
2022	271.634	274.688	278.598	279.879	283.307	287.427	287.608	287.168	287.656	288.836	288.991	288.205	7.04%
2023	290.438	292.285	293.358	295.315	295.889	296.789	297.279	298.975	299.657	299.394	298.930	298.754	3.66%
2024	300.421	303.144	304.490	305.104	305.296	305.357	305.819	305.761	306.078	306.889	306.877	307.007	2.76%
2025	308.911	309.987	310.183	311.087	311.514	312.330	312.771	313.558	314.350		313.597	313.675	2.15%

* Percentage difference from Dec to Dec

General Fund Balance

Within the City's General Fund, please note the unaudited beginning year fund balances. Operating costs fluctuate but typically run approximately $350,000 per month. Please note that this report is subject to change due to timing on fund transfers.

City of Jonestown
Fund Budget Summary
Through November 30th, 2025

		2025 November
TOTAL	$	6,083,830
Funds Balances		
Undesignated Fund Balance*	$	(2,188,920)
Wages Payable	$	-
Fund 13 Court Restricted	$	(1,621)
Fund 15 Plaza Fund	$	(1,306)
Fund 16 Capital Expenses	$	(338,774)
Fund 17 Northshore	$	4,292
Fund 20 Debt Service	$	(185,986)
Fund 25 Street Fund	$	(865,087)
Fund 42 Capital Project	$	(1,770,311)
Fund 45 Park Fund	$	(182,190)
Fund 46 Landscape Fund	$	(533,861)
Fund 55 Library Fund	$	(20,066)
Fund 56 Hotel Occupancy Tax	$	-
Total	$	(6,083,830)

*Some Auditor's entries may adjust balances. Transfer due November 30 had yet to take place.

City of Jonestown
Fund Budget Summary
Through December 31st, 2025

		2025 December
TOTAL	$	7,733,717
Funds Balances		
Undesignated Fund Balance*	$	(3,436,918)
Wages Payable	$	-
Fund 13 Court Restricted	$	(2,876)
Fund 15 Plaza Fund	$	(18,905)
Fund 16 Capital Expenses	$	(324,793)
Fund 17 Northshore	$	16,028
Fund 20 Debt Service	$	(456,093)
Fund 25 Street Fund	$	(977,587)
Fund 42 Capital Project	$	(1,770,311)
Fund 45 Park Fund	$	(216,548)
Fund 46 Landscape Fund	$	(525,914)
Fund 55 Library Fund	$	(20,066)
Fund 56 Hotel Occupancy Tax	$	266
Total	$	(7,733,717)

*Some Auditor's entries may adjust balances. Transfers for December had yet to take place. 1st quarter transfers are reflected here.

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
10-00-4010 PROPERTY TAX - CURRENT	3,792,254	1,862,188.49	49.11	1,930,065.51
10-00-4011 PROPERTY TAX - PRIOR	19,000	20,405.24	107.40	(1,405.24)
10-00-4012 PROPERTY TAX - P & I	19,000	4,914.52	25.87	14,085.48
10-00-4020 SALES TAX	360,000	66,628.03	18.51	293,371.97
10-00-4030 MIXED BEVERAGE TAX	31,000	4,971.69	16.04	26,028.31
10-00-4105 FRANCHISE FEES - ELECTRIC	82,000	0.00	0.00	82,000.00
10-00-4106 FRANCHISE FEES - CABLE	35,500	0.00	0.00	35,500.00
10-00-4108 FRANCHISE FEES - SANITATION	43,000	0.00	0.00	43,000.00
10-00-4110 FRANCHISE FEES - TELEPHONE R	940	0.00	0.00	940.00
10-00-4605 INTEREST EARNED	290,000	59,399.24	20.48	230,600.76
10-00-4607 INSURANCE PROCEEDS	0	50,892.00	0.00	(50,892.00)
10-00-4608 SETTLEMENT PROCEEDS	0	0.00	0.00	0.00
10-00-4615 DONATIONS	0	0.00	0.00	0.00
10-00-4651 TDEM GRANT	0	0.00	0.00	0.00
10-00-4653 TX EMERGENCY MANAGMENT	0	17,814.05	0.00	(17,814.05)
10-00-4680 OTHER INCOME	20,000	17.98	0.09	19,982.02
TOTAL NON-DEPARTMENTAL	4,692,694	2,087,231.24	44.48	2,605,462.76
ADMINISTRATION				
10-10-4270 ALCOHOLIC BEVERAGE PERMIT FE	500	3,625.00	725.00	(3,125.00)
10-10-4400 COPY, PRINTING & FAX FEES	0	0.00	0.00	0.00
10-10-4605 INTEREST EARNED	0	0.00	0.00	0.00
10-10-4680 OTHER INCOME	0	1,052.99	0.00	(1,052.99)
10-10-4805 ADMIN OVERHEAD - WASTEWATER	23,000	5,750.00	25.00	17,250.00
TOTAL ADMINISTRATION	23,500	10,427.99	44.37	13,072.01
POLICE				
10-20-4280 ALARM SYSTEM PERMIT FEES	2,600	250.00	9.62	2,350.00
10-20-4410 ACCIDENT REPORT FEES	300	48.00	16.00	252.00
10-20-4415 FINGERPRINT CARD FEES	0	0.00	0.00	0.00
10-20-4601 SALE OF ASSETS	40,000	0.00	0.00	40,000.00
10-20-4610 LEOSE FUNDS	2,500	0.00	0.00	2,500.00
10-20-4615 DONATIONS	0	0.00	0.00	0.00
10-20-4680 OTHER INCOME	0	920.00	0.00	(920.00)
TOTAL POLICE	45,400	1,218.00	2.68	44,182.00
MUNICIPAL COURT				
10-25-4300 MUNICIPAL COURT FINES	210,000	50,171.39	23.89	159,828.61
10-25-4305 TIME PAYMENT EFFICIENCY FEES	1,500	250.54	16.70	1,249.46
10-25-4603 BANK & CREDIT CARD FEES	10,000	2,168.13	21.68	7,831.87
TOTAL MUNICIPAL COURT	221,500	52,590.06	23.74	168,909.94

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
DEVELOPMENT SERVICES				
10-30-4200 DEVELOPMENT PLAN FEES	10,000	0.00	0.00	10,000.00
10-30-4201 ZONING & VARIANCE FEES	7,500	825.00	11.00	6,675.00
10-30-4202 PLAN REVIEW FEES	15,000	2,700.00	18.00	12,300.00
10-30-4205 BUILDING PERMIT FEES	160,000	32,310.15	20.19	127,689.85
10-30-4220 RE-INSPECTION FEES	15,600	2,600.00	16.67	13,000.00
10-30-4221 TECHNOLOGY FEES	5,500	1,566.50	28.48	3,933.50
10-30-4222 SIGN PERMIT FEES	1,000	75.00	7.50	925.00
10-30-4224 TREE PERMIT FEES	5,550	925.00	16.67	4,625.00
10-30-4225 FIREWORKS DISPLAY PERMIT FEE	0	0.00	0.00	0.00
10-30-4227 HEALTH/SANITATION PERMIT FEE	4,500	750.00	16.67	3,750.00
10-30-4230 BOAT DOCK REGISTRATION FEES	300	100.00	33.33	200.00
10-30-4235 SHORT TERM RENTAL LICENSE FE	17,000	300.00	1.76	16,700.00
10-30-4240 OTHER PERMIT FEES	0	0.00	0.00	0.00
10-30-4405 VEHICLE REGISTRATION FEES	0	0.00	0.00	0.00
10-30-4806 ADMIN OVERHEAD - VEHICLE REG	0	0.00	0.00	0.00
10-30-4890 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL DEVELOPMENT SERVICES	241,950	42,151.65	17.42	199,798.35
PARKS & RECREATION				
10-40-4501 PAY STAT BOAT LAUNCH FEES(VE	124,000	3,040.00	2.45	120,960.00
10-40-4502 ANNUAL BOAT LAUNCH FEES (EZ)	5,160	820.00	15.89	4,340.00
10-40-4505 RESIDENT PARKING PASS	60	45.00	75.00	15.00
10-40-4508 PAY STAT.DAILY PARKING FEES	30,000	5,220.00	17.40	24,780.00
10-40-4509 OTHER FEES (EZ NET/PARK OFFI	0	519.00	0.00	(519.00)
10-40-4510 PARK RESER/EVENT FEES (EZ NE	2,200	900.00	40.91	1,300.00
10-40-4515 PARKING FEES - EVENTS	1,000	0.00	0.00	1,000.00
10-40-4601 SALE OF ASSETS	0	0.00	0.00	0.00
10-40-4615 DONATIONS	0	0.00	0.00	0.00
10-40-4680 OTHER INCOME	0	0.00	0.00	0.00
TOTAL PARKS & RECREATION	162,420	10,544.00	6.49	151,876.00
PUBLIC WORKS				
10-50-4601 SALE OF ASSETS	10,000	0.00	0.00	10,000.00
TOTAL PUBLIC WORKS	10,000	0.00	0.00	10,000.00
LIBRARY				
10-55-4330 LIBRARY FINES	0	0.00	0.00	0.00
10-55-4400 COPY, PRINTING & FAX FEES	500	115.55	23.11	384.45
10-55-4420 LIBRARY CARD FEES	0	0.00	0.00	0.00
10-55-4615 DONATIONS	50	100.00	200.00	(50.00)
10-55-4616 GRANTS	0	0.00	0.00	0.00
TOTAL LIBRARY	550	215.55	39.19	334.45
TOTAL REVENUES	5,398,014	2,204,378.49	178.37	3,193,635.51

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
10-00-6211 LAKE EQUIPMENT	0	0.00	0.00	0.00
10-00-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
10-00-6302 EMS BUILDING MAINTENANCE	3,500	0.00	0.00	3,500.00
10-00-6308 LAKE EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
10-00-6405 LITIGATION CONTINGENCY	20,000	0.00	0.00	20,000.00
10-00-6410 PROFESSIONAL SERVICES	30,000	0.00	0.00	30,000.00
10-00-6411 IT SUPPORT SERVICES	156,530	55,070.69	35.18	101,459.31
10-00-6412 JANITORIAL SERVICES	9,300	2,176.02	23.40	7,123.98
10-00-6413 PEST CONTROL	1,800	0.00	0.00	1,800.00
10-00-6421 ELECTRICITY	5,000	951.44	19.03	4,048.56
10-00-6422 WATER	550	199.11	36.20	350.89
10-00-6433 INSURANCE - REAL/PERSONAL PR	1,400	296.88	21.21	1,103.12
10-00-6439 ISSUANCE OF SBITA	0	0.00	0.00	0.00
10-00-6441 SOFTWARE LICENSES	12,200	0.00	0.00	12,200.00
10-00-6447 BANK FEES/PENALTIES	50	0.00	0.00	50.00
10-00-6455 TAX ASSESSMENT COLLECTION FE	7,000	7,152.64	102.18	(152.64)
10-00-6456 APPRAISAL DISTRICT FEES	23,000	5,986.18	26.03	17,013.82
10-00-6470 EMERGENCY MANAGEMENT	50,000	0.00	0.00	50,000.00
10-00-6603 CITIZEN CLAIMS	1,000	0.00	0.00	1,000.00
10-00-6606 NAMELESS SCHOOL DONATION	0	0.00	0.00	0.00
10-00-6680 MISC: LAKE WATER TESTING	0	0.00	0.00	0.00
10-00-6683 DARK SKIES INITIATIVE	5,500	361.33	6.57	5,138.67
10-00-6684 LAND PURCHASE	0	0.00	0.00	0.00
10-00-6914 TRANSFER TO CAPITAL PROJECTS	0	0.00	0.00	0.00
10-00-6915 TRANSFER TO PLAZA FUND	35,000	8,750.00	25.00	26,250.00
10-00-6916 TRANSFER TO CAPITAL EXP FUND	205,000	51,250.00	25.00	153,750.00
10-00-6925 TRANSFER TO STREET FUND	450,000	112,500.00	25.00	337,500.00
10-00-6945 TRANSFER TO PARKS FUND	145,800	36,450.00	25.00	109,350.00
TOTAL NON-DEPARTMENTAL	1,162,630	281,144.29	24.18	881,485.71
ADMINISTRATION				
10-10-6001 MERIT INCREASES	30,000	0.00	0.00	30,000.00
10-10-6031 NEW HIRE EXPENSE & COBRA	0	0.00	0.00	0.00
10-10-6203 COMPUTER EQUIPMENT & SOFTWAR	10,000	0.00	0.00	10,000.00
10-10-6205 SAFETY EQUIPMENT & SUPPLIES	0	0.00	0.00	0.00
10-10-6220 OFFICE SUPPLIES	2,000	462.18	23.11	1,537.82
10-10-6221 JANITORIAL SUPPLIES	600	265.06	44.18	334.94
10-10-6222 GENERAL SUPPLIES	200	0.00	0.00	200.00
10-10-6230 POSTAGE & FREIGHT	1,500	(58.71)	3.91-	1,558.71
10-10-6232 BOTTLED WATER	300	237.44	79.15	62.56
10-10-6301 BUILDING & GROUNDS MAINTENAN	500	0.00	0.00	500.00
10-10-6303 OFFICE EQUIPMENT MAINTENANCE	500	0.00	0.00	500.00
10-10-6311 DUES & MEMBERSHIPS	3,000	1,343.50	44.78	1,656.50
10-10-6312 TRAINING & CERTIFICATION	0	0.00	0.00	0.00
10-10-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-10-6403 LEGAL SERVICES	40,000	274.08	0.69	39,725.92
10-10-6411 IT PROJECTS & UPGRADES	0	15,061.40	0.00	(15,061.40)
10-10-6424 TELEPHONE, MOBILE & INTERNET	16,500	5,099.50	30.91	11,400.50
10-10-6431 INSURANCE - LIABILITY	2,630	656.85	24.98	1,973.15
10-10-6433 INSURANCE - REAL/PERSONAL PR	1,046	251.07	24.00	794.93
10-10-6435 INSURANCE - ERRORS & OMISSIO	4,563	1,085.61	23.79	3,477.39
10-10-6436 INSURANCE - CYBER SECURITY	1,250	367.50	29.40	882.50
10-10-6440 WEBSITE	10,000	4,958.86	49.59	5,041.14
10-10-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-10-6446 ACH FEES FOR GATEWAY-PAYLOCI	0	0.00	0.00	0.00
10-10-6448 INTEREST	0	0.00	0.00	0.00
10-10-6451 EQUIPMENT LEASES	3,500	414.42	11.84	3,085.58
10-10-6601 EMPLOYEE/CITIZEN RECOGNITION	1,500	0.00	0.00	1,500.00
10-10-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
10-10-6690 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL ADMINISTRATION	129,589	30,418.76	23.47	99,170.24
CITY COUNCIL				
10-11-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-11-6220 OFFICE SUPPLIES	300	38.98	12.99	261.02
10-11-6312 TRAINING & CERTIFICATION	3,000	75.00	2.50	2,925.00
10-11-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-11-6318 BOARDS & VOLUNTEERS	200	0.00	0.00	200.00
10-11-6601 EMPLOYEE/CITIZEN RECOGNITION	500	0.00	0.00	500.00
TOTAL CITY COUNCIL	4,000	113.98	2.85	3,886.02
CITY ADMINISTRATOR				
10-15-6001 FULL TIME SALARIES	147,500	35,469.21	24.05	112,030.79
10-15-6020 LONGEVITY	0	0.00	0.00	0.00
10-15-6035 FICA	11,284	2,986.48	26.47	8,297.52
10-15-6040 RETIREMENT	10,428	2,315.57	22.21	8,112.43
10-15-6045 HEALTH INSURANCE BENEFITS	9,613	2,403.36	25.00	7,210.08
10-15-6054 WORKERS COMP	361	90.21	24.99	270.79
10-15-6055 TEXAS WORKFORCE COMMISSION	63	0.00	0.00	63.00
10-15-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-15-6220 OFFICE SUPPLIES	50	25.63	51.26	24.37
10-15-6311 DUES & MEMBERSHIPS	380	0.00	0.00	380.00
10-15-6312 TRAINING & CERTIFICATION	1,500	1,057.68	70.51	442.32
10-15-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
TOTAL CITY ADMINISTRATOR	181,179	44,348.14	24.48	136,831.30
CITY SECRETARY				
10-16-6001 FULL TIME SALARIES	82,742	20,206.00	24.42	62,536.00
10-16-6010 OVERTIME	0	0.00	0.00	0.00
10-16-6020 LONGEVITY	0	0.00	0.00	0.00
10-16-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-16-6035 FICA	6,330	1,697.00	26.81	4,633.00
10-16-6040 RETIREMENT	5,850	1,302.03	22.26	4,547.97

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-16-6045 HEALTH INSURANCE BENEFITS	9,613	2,403.36	25.00	7,209.64
10-16-6054 WORKERS COMP	204	51.00	25.00	153.00
10-16-6055 TEXAS WORKFORCE COMMISSION	63	0.00	0.00	63.00
10-16-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-16-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-16-6220 OFFICE SUPPLIES	500	126.87	25.37	373.13
10-16-6231 PUBLICATIONS & SUBSCRIPTIONS	100	0.00	0.00	100.00
10-16-6311 DUES & MEMBERSHIPS	200	125.00	62.50	75.00
10-16-6312 TRAINING & CERTIFICATION	2,500	1,037.83	41.51	1,462.17
10-16-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-16-6441 SOFTWARE LICENSES	2,000	0.00	0.00	2,000.00
10-16-6442 CODIFICATION	1,500	0.00	0.00	1,500.00
10-16-6443 RECORDS MANAGEMENT	200	0.00	0.00	200.00
10-16-6449 FILING FEES	200	102.00	51.00	98.00
10-16-6454 LEGAL NOTICES	2,500	110.25	4.41	2,389.75
10-16-6457 ELECTION COSTS	5,000	0.00	0.00	5,000.00
TOTAL CITY SECRETARY	120,002	27,161.34	22.63	92,840.66
HUMAN RESOURCES				
10-17-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-17-6031 NEW HIRE/COBRA EXPENSE	3,500	1,193.99	34.11	2,306.01
10-17-6035 FICA	0	0.00	0.00	0.00
10-17-6054 WORKERS COMP	0	0.00	0.00	0.00
10-17-6055 TEXAS WORKFORCE COMMISSION	0	0.00	0.00	0.00
10-17-6202 OFFICE EQUIPMENT	0	0.00	0.00	0.00
10-17-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-17-6220 OFFICE SUPPLIES	0	0.00	0.00	0.00
10-17-6230 POSTAGE & FREIGHT	0	0.00	0.00	0.00
10-17-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-17-6311 DUES & MEMBERSHIPS	0	0.00	0.00	0.00
10-17-6312 TRAINING & CERTIFICATION	0	0.00	0.00	0.00
10-17-6409 PROFESSIONAL SERVICES	10,000	0.00	0.00	10,000.00
10-17-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-17-6601 EMPLOYEE RECOGNITION	1,500	1,433.62	95.57	66.38
TOTAL HUMAN RESOURCES	15,000	2,627.61	17.52	12,372.39
POLICE				
10-20-6001 FULL TIME SALARIES	880,092	212,256.34	24.12	667,835.66
10-20-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-20-6003 RESERVE SALARIES	2,964	410.97	13.87	2,553.03
10-20-6010 OVERTIME	33,000	3,847.15	11.66	29,152.85
10-20-6020 LONGEVITY	5,580	0.00	0.00	5,580.00
10-20-6025 CERTIFICATION & EDUCATION	16,800	6,155.28	36.64	10,644.72
10-20-6031 NEW HIRE EXPENSE	5,000	0.00	0.00	5,000.00
10-20-6035 FICA	72,200	18,536.84	25.67	53,663.16
10-20-6040 RETIREMENT	66,523	13,917.80	20.92	52,605.20
10-20-6045 HEALTH INSURANCE BENEFITS	107,268	24,044.32	22.42	83,223.68
10-20-6054 WORKERS COMP	26,513	5,690.01	21.46	20,822.99

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-20-6055 TEXAS WORKFORCE COMMISSION	1,441	2.88	0.20	1,438.12
10-20-6201 OFFICE EQUIPMENT	1,500	0.00	0.00	1,500.00
10-20-6202 OFFICE FURNITURE	1,500	0.00	0.00	1,500.00
10-20-6203 COMPUTER EQUIPMENT & SOFTWAR	7,500	0.00	0.00	7,500.00
10-20-6204 SMALL TOOLS & EQUIPMENT	500	0.00	0.00	500.00
10-20-6205 MEDICAL EQUIPMENT & SUPPLIES	3,500	290.14	8.29	3,209.86
10-20-6206 POLICE EQUIPMENT	17,000	2,272.89	13.37	14,727.11
10-20-6207 COMMUNICATIONS EQUIPMENT	1,500	0.00	0.00	1,500.00
10-20-6208 AXON EQUIP & SUBSCRIPTIONS	33,200	0.00	0.00	33,200.00
10-20-6209 RMS	38,000	0.00	0.00	38,000.00
10-20-6210 POLICY MANAGEMENT	10,576	420.00	3.97	10,156.00
10-20-6211 LAKE PATROL	8,000	0.00	0.00	8,000.00
10-20-6212 DISASTER MANAGEMENT	600	0.00	0.00	600.00
10-20-6213 MOTORCYCLE UNIT SUPPLIES	500	0.00	0.00	500.00
10-20-6214 DRONE OPERATIONS	5,000	0.00	0.00	5,000.00
10-20-6220 OFFICE SUPPLIES	2,500	440.06	17.60	2,059.94
10-20-6221 JANITORIAL SUPPLIES	1,000	157.08	15.71	842.92
10-20-6222 GENERAL SUPPLIES	1,300	423.17	32.55	876.83
10-20-6223 TRAFFIC CONTROL SUPPLIES	850	0.00	0.00	850.00
10-20-6224 CRIME SCENE SUPPLIES	2,500	72.81	2.91	2,427.19
10-20-6226 TRAFFIC ENFORCEMENT & MANAGE	6,500	0.00	0.00	6,500.00
10-20-6230 POSTAGE & FREIGHT	900	0.00	0.00	900.00
10-20-6231 PUBLICATIONS & SUBSCRIPTIONS	2,500	0.00	0.00	2,500.00
10-20-6232 BOTTLED WATER	800	217.76	27.22	582.24
10-20-6233 FUEL	38,000	8,507.28	22.39	29,492.72
10-20-6234 UNIFORMS	10,000	1,163.20	11.63	8,836.80
10-20-6235 BODY ARMOR	2,000	0.00	0.00	2,000.00
10-20-6236 AMMUNITION/QUALIFICATIONS	2,950	0.00	0.00	2,950.00
10-20-6237 FIREARMS	3,600	37.95	1.05	3,562.05
10-20-6238 CID	6,046	10.00	0.17	6,035.60
10-20-6301 BUILDING & GROUNDS MAINTENAN	25,000	6,358.95	25.44	18,641.05
10-20-6304 VEHICLE MAINTENANCE	30,000	15,803.05	52.68	14,196.95
10-20-6305 EQUIPMENT MAINTENANCE	1,000	0.00	0.00	1,000.00
10-20-6309 RADIO MAINTENANCE	1,500	0.00	0.00	1,500.00
10-20-6310 COMMUNITY OUTREACH	3,000	1,431.14	47.70	1,568.86
10-20-6311 DUES & MEMBERSHIPS	1,660	0.00	0.00	1,660.00
10-20-6312 TRAINING & CERTIFICATION	20,000	3,264.79	16.32	16,735.21
10-20-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-20-6409 PSYCHOLOGICAL & PRO SERVICES	4,000	1,170.00	29.25	2,830.00
10-20-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-20-6412 JANITORIAL SERVICES	8,000	1,978.20	24.73	6,021.80
10-20-6413 PEST CONTROL	300	114.98	38.33	185.02
10-20-6421 ELECTRICITY	4,000	1,222.52	30.56	2,777.48
10-20-6422 WATER	1,200	476.31	39.69	723.69
10-20-6424 TELEPHONE, MOBILE & INTERNET	5,400	672.30	12.45	4,727.70
10-20-6431 INSURANCE - LIABILITY	5,958	1,655.70	27.79	4,302.30
10-20-6432 INSURANCE - VEHICLE	17,247	6,719.89	38.96	10,527.11
10-20-6433 INSURANCE - REAL/PERSONAL PR	3,550	800.55	22.55	2,749.45

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-20-6441 SOFTWARE LICENSES	6,500	17,296.32	266.10	(10,796.32)
10-20-6451 EQUIPMENT LEASES	2,800	902.40	32.23	1,897.60
10-20-6466 911 DISPATCH	130,698	0.00	0.00	130,697.50
10-20-6481 RRS SYSTEM	18,420	2,402.58	13.04	16,017.42
10-20-6601 EMPLOYEE/CITIZEN RECOGNITION	1,600	0.00	0.00	1,600.00
10-20-6615 ANIMAL CONTROL	1,000	0.00	0.00	1,000.00
10-20-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
TOTAL POLICE	1,720,535	361,143.61	20.99	1,359,391.49
MUNICIPAL COURT				
10-25-6001 FULL TIME SALARIES	124,371	21,505.77	17.29	102,865.23
10-25-6002 PART TIME SALARIES	18,900	1,633.85	8.64	17,266.15
10-25-6020 LONGEVITY	0	0.00	0.00	0.00
10-25-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-25-6035 FICA	10,868	1,907.23	17.55	8,960.77
10-25-6040 RETIREMENT	8,708	1,231.39	14.14	7,476.61
10-25-6045 HEALTH INSURANCE BENEFITS	19,227	3,204.48	16.67	16,022.52
10-25-6054 WORKERS COMP	354	88.50	25.00	265.50
10-25-6055 TEXAS WORKFORCE COMMISSION	189	24.23	12.82	164.77
10-25-6201 OFFICE EQUIPMENT	0	0.00	0.00	0.00
10-25-6202 OFFICE FURNITURE	400	0.00	0.00	400.00
10-25-6220 OFFICE SUPPLIES	1,600	200.16	12.51	1,399.84
10-25-6230 POSTAGE & FREIGHT	700	164.78	23.54	535.22
10-25-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-25-6311 DUES & MEMBERSHIPS	355	0.00	0.00	355.00
10-25-6312 TRAINING & CERTIFICATION	3,500	230.00	6.57	3,270.00
10-25-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-25-6403 LEGAL SERVICES	8,000	174.72	2.18	7,825.28
10-25-6409 PROFFESSIONAL CONTRACT SERVI	0	1,516.66	0.00	(1,516.66)
10-25-6424 TELEPHONE, MOBILE & INTERNET	0	47.00	0.00	(47.00)
10-25-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-25-6446 CREDIT CARD FEES	16,000	7,276.93	45.48	8,723.07
10-25-6459 JUROR	50	0.00	0.00	50.00
10-25-6461 INTERPRETER	500	0.00	0.00	500.00
TOTAL MUNICIPAL COURT	213,722	39,205.70	18.34	174,516.30
FINANCE				
10-26-6001 FULL TIME SALARIES	149,910	30,886.43	20.60	119,023.57
10-26-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-26-6010 OVERTIME	0	0.00	0.00	0.00
10-26-6020 LONGEVITY	420	0.00	0.00	420.00
10-26-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-26-6035 FICA	11,468	2,423.11	21.13	9,044.89
10-26-6040 RETIREMENT	10,599	2,306.21	21.76	8,292.79
10-26-6045 HEALTH INSURANCE BENEFITS	19,227	4,005.60	20.83	15,221.40
10-26-6054 WORKERS COMP	374	93.51	25.00	280.49
10-26-6055 TEXAS WORKFORCE COMMISSION	126	0.00	0.00	126.00
10-26-6201 OFFICE EQUIPMENT	250	0.00	0.00	250.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-26-6203 COMPUTER EQUIPMENT & SOFTWAR	3,600	0.00	0.00	3,600.00
10-26-6220 OFFICE SUPPLIES	1,000	73.92	7.39	926.08
10-26-6233 FUEL	0	0.00	0.00	0.00
10-26-6311 DUES & MEMBERSHIPS	350	100.00	28.57	250.00
10-26-6312 TRAINING & CERTIFICATION	4,190	0.00	0.00	4,190.00
10-26-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-26-6402 AUDIT SERVICES	34,000	31,050.00	91.32	2,950.00
10-26-6409 PROFESSIONAL SERVICES	6,635	27.06	0.41	6,607.94
10-26-6441 SOFTWARE LICENSES	12,200	7,703.28	63.14	4,496.72
10-26-6454 LEGAL NOTICES	0	0.00	0.00	0.00
TOTAL FINANCE	254,349	78,669.12	30.93	175,679.88
DEVELOPMENT SERVICES				
10-30-6001 FULL TIME SALARIES	310,879	66,581.23	21.42	244,297.77
10-30-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-30-6010 OVERTIME	0	368.81	0.00	(368.81)
10-30-6020 LONGEVITY	0	0.00	0.00	0.00
10-30-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-30-6035 FICA	23,782	5,282.25	22.21	18,499.75
10-30-6040 RETIREMENT	21,979	3,564.62	16.22	18,414.38
10-30-6045 HEALTH INSURANCE BENEFITS	38,454	7,267.10	18.90	31,186.90
10-30-6054 WORKERS COMP	967	241.74	25.00	725.26
10-30-6055 TEXAS WORKFORCE COMMISSION	252	73.83	29.30	178.17
10-30-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-30-6202 OFFICE FURNITURE	500	0.00	0.00	500.00
10-30-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-30-6220 OFFICE SUPPLIES	1,100	137.24	12.48	962.76
10-30-6230 POSTAGE & FREIGHT	600	141.60	23.60	458.40
10-30-6231 PUBLICATIONS & SUBSCRIPTIONS	150	0.00	0.00	150.00
10-30-6233 FUEL	2,500	516.83	20.67	1,983.17
10-30-6234 UNIFORMS	350	0.00	0.00	350.00
10-30-6304 VEHICLE MAINTENANCE	2,000	82.85	4.14	1,917.15
10-30-6311 DUES & MEMBERSHIPS	1,230	100.00	8.13	1,130.00
10-30-6312 TRAINING & CERTIFICATION	7,685	280.00	3.64	7,405.00
10-30-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-30-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-30-6406 ENGINEERING SERVICES	25,000	604.50	2.42	24,395.50
10-30-6409 PROFESSIONAL SERVICES	22,000	0.00	0.00	22,000.00
10-30-6424 TELEPHONE, MOBILE & INTERNET	1,200	214.85	17.90	985.15
10-30-6432 INSURANCE - VEHICLE	1,117	306.63	27.45	810.37
10-30-6441 SOFTWARE LICENSES	17,000	16,825.56	98.97	174.44
10-30-6446 CREDIT CARD FEES	300	85.00	28.33	215.00
10-30-6449 FILING FEES	500	0.00	0.00	500.00
10-30-6451 EQUIPMENT LEASES	2,080	176.91	8.51	1,903.09
10-30-6454 LEGAL NOTICES	3,000	1,236.38	41.21	1,763.62
10-30-6467 BUILDING INSPECTIONS	5,000	250.00	5.00	4,750.00
10-30-6468 CODE ENFORCEMENT	25,000	6,250.00	25.00	18,750.00
10-30-6469 HEALTH INSPECTIONS	5,000	525.00	10.50	4,475.00

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-30-6690 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL DEVELOPMENT SERVICES	520,125	111,112.93	21.36	409,012.07
PARKS & RECREATION				
10-40-6001 FULL TIME SALARIES	77,688	18,557.38	23.89	59,130.62
10-40-6002 PART TIME SALARIES	31,342	0.00	0.00	31,342.00
10-40-6010 OVERTIME	2,000	1,928.12	96.41	71.88
10-40-6020 LONGEVITY	0	0.00	0.00	0.00
10-40-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-40-6035 FICA	8,494	1,641.15	19.32	6,852.85
10-40-6040 RETIREMENT	5,634	1,031.18	18.30	4,602.82
10-40-6045 HEALTH INSURANCE BENEFITS	19,227	4,005.60	20.83	15,221.40
10-40-6054 WORKERS COMP	1,793	237.00	13.22	1,556.00
10-40-6055 TEXAS WORKFORCE COMMISSION	315	56.88	18.06	258.12
10-40-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-40-6203 COMPUTER EQUIPMENT & SOFTWAR	2,800	0.00	0.00	2,800.00
10-40-6204 SMALL TOOLS & EQUIPMENT	2,000	232.00	11.60	1,768.00
10-40-6205 SAFETY EQUIPMENT & SUPPLIES	300	0.00	0.00	300.00
10-40-6209 PARK EQUIPMENT-SEE FUND 45	0	0.00	0.00	0.00
10-40-6210 BOAT DOCK/RAMP MOVING	5,000	0.00	0.00	5,000.00
10-40-6220 OFFICE SUPPLIES	500	0.00	0.00	500.00
10-40-6221 JANITORIAL SUPPLIES	500	0.00	0.00	500.00
10-40-6223 TRAFFIC CONTROL SUPPLIES	1,000	0.00	0.00	1,000.00
10-40-6230 POSTAGE & FREIGHT	100	0.00	0.00	100.00
10-40-6233 FUEL	1,500	1,027.04	68.47	472.96
10-40-6301 BUILDING & GROUNDS MAINTENAN	14,500	4,183.04	28.85	10,316.96
10-40-6304 VEHICLE MAINTENANCE	2,000	50.53	2.53	1,949.47
10-40-6305 EQUIPMENT MAINTENANCE	1,800	38.26	2.13	1,761.74
10-40-6307 BOAT DOCK/RAMP EQUIP MAINT	5,000	0.00	0.00	5,000.00
10-40-6312 TRAINING / CERTIFICATION/CPE	300	0.00	0.00	300.00
10-40-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-40-6409 PROFESSIONAL CONTRACT SERVIC	0	2,187.95	0.00	(2,187.95)
10-40-6421 ELECTRICITY	4,500	693.48	15.41	3,806.52
10-40-6422 WATER	4,500	816.34	18.14	3,683.66
10-40-6423 SANITATION	16,000	7,211.87	45.07	8,788.13
10-40-6424 TELEPHONE, MOBILE & INTERNET	900	174.30	19.37	725.70
10-40-6432 INSURANCE - VEHICLE	1,079	296.34	27.46	782.66
10-40-6433 INSURANCE - REAL/PERSONAL PR	939	219.84	23.41	719.16
10-40-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-40-6446 CREDIT CARD FEES	7,000	756.48	10.81	6,243.52
10-40-6450 BOAT LAUNCH STATION FEES	6,000	911.25	15.19	5,088.75
10-40-6451 EQUIPMENT LEASES	3,100	381.80	12.32	2,718.20
10-40-6452 EQUIPMENT RENTAL	0	0.00	0.00	0.00
TOTAL PARKS & RECREATION	228,311	46,637.83	20.43	181,673.17

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
PUBLIC WORKS				
10-50-6001 FULL TIME SALARIES	371,382	83,044.97	22.36	288,337.03
10-50-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-50-6010 OVERTIME	10,000	2,255.03	22.55	7,744.97
10-50-6020 LONGEVITY	1,080	0.00	0.00	1,080.00
10-50-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-50-6035 FICA	29,176	6,992.94	23.97	22,183.06
10-50-6040 RETIREMENT	26,964	5,756.77	21.35	21,207.23
10-50-6045 HEALTH INSURANCE BENEFITS	62,487	14,797.04	23.68	47,689.96
10-50-6054 WORKERS COMP	10,908	3,378.00	30.97	7,530.00
10-50-6055 TEXAS WORKFORCE COMMISSION	410	12.60	3.07	397.40
10-50-6201 OFFICE EQUIPMENT&FURNTIURE	500	0.00	0.00	500.00
10-50-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-50-6204 SMALL TOOLS & EQUIPMENT	4,000	834.89	20.87	3,165.11
10-50-6205 SAFETY EQUIPMENT & SUPPLIES	1,500	79.98	5.33	1,420.02
10-50-6220 OFFICE SUPPLIES	1,200	4.79	0.40	1,195.21
10-50-6221 JANITORIAL SERVICES/SUPPLIES	500	0.00	0.00	500.00
10-50-6222 GENERAL SUPPLIES	3,500	611.71	17.48	2,888.29
10-50-6223 TRAFFIC CONTROL SUPPLIES	3,000	0.00	0.00	3,000.00
10-50-6230 POSTAGE & FREIGHT	100	0.00	0.00	100.00
10-50-6231 PUBLICATIONS & SUBSCRIPTIONS	300	0.00	0.00	300.00
10-50-6232 BOTTLED WATER	2,000	362.66	18.13	1,637.34
10-50-6233 FUEL	18,000	3,227.79	17.93	14,772.21
10-50-6234 UNIFORMS	5,000	(20.70)	0.41-	5,020.70
10-50-6301 BUILDING & GROUNDS MAINTENAN	6,000	32.26	0.54	5,967.74
10-50-6303 OFFICE EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
10-50-6304 VEHICLE MAINTENANCE	8,000	1,359.98	17.00	6,640.02
10-50-6305 EQUIPMENT MAINTENANCE	8,000	1,372.43	17.16	6,627.57
10-50-6310 STREET MAINTENANCE	30,000	1,867.08	6.22	28,132.92
10-50-6312 TRAINING/CERTIFICATION/CPE	1,000	1,050.00	105.00	(50.00)
10-50-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-50-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-50-6406 ENGINEERING SERVICES	2,000	0.00	0.00	2,000.00
10-50-6409 PROFESSIONAL SERVICES	500	0.00	0.00	500.00
10-50-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-50-6412 JANITORIAL SERVICES	1,600	395.64	24.73	1,204.36
10-50-6413 PEST CONTROL	0	0.00	0.00	0.00
10-50-6421 ELECTRICITY	8,000	1,636.17	20.45	6,363.83
10-50-6422 WATER	1,000	245.06	24.51	754.94
10-50-6424 TELEPHONE, MOBILE & INTERNET	1,000	102.08	10.21	897.92
10-50-6432 INSURANCE - VEHICLE	9,138	2,509.50	27.46	6,628.50
10-50-6433 INSURANCE - REAL/PERSONAL PR	7,166	1,617.69	22.57	5,548.31
10-50-6441 SOFTWARE LICENSES	800	0.00	0.00	800.00
10-50-6442 GREEN CENTER	0	7,250.00	0.00	(7,250.00)
10-50-6443 HYDRANT EXPANSION	0	0.00	0.00	0.00
10-50-6451 EQUIPMENT LEASES	0	185.60	0.00	(185.60)
10-50-6452 EQUIPMENT RENTAL	5,000	14.34	0.29	4,985.66

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-50-6808 BUILDING & GROUNDS	0	0.00	0.00	0.00
TOTAL PUBLIC WORKS	641,211	140,976.30	21.99	500,234.70
LIBRARY				
10-55-6001 FULL TIME SALARIES	69,242	17,720.86	25.59	51,521.14
10-55-6002 PART TIME SALARIES	33,864	6,366.03	18.80	27,497.97
10-55-6010 OVERTIME	0	0.00	0.00	0.00
10-55-6020 LONGEVITY	540	0.00	0.00	540.00
10-55-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-55-6035 FICA	7,888	2,034.45	25.79	5,853.55
10-55-6040 RETIREMENT	4,895	1,080.87	22.08	3,814.13
10-55-6045 HEALTH INSURANCE BENEFITS	9,613	2,383.50	24.79	7,229.50
10-55-6054 WORKERS COMP	335	83.76	25.00	251.24
10-55-6055 TEXAS WORKFORCE COMMISSION	189	25.17	13.32	163.83
10-55-6201 OFFICE EQUIPMENT	250	0.00	0.00	250.00
10-55-6202 OFFICE FURNITURE	600	0.00	0.00	600.00
10-55-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-55-6220 OFFICE SUPPLIES	500	47.82	9.56	452.18
10-55-6221 JANITORIAL SUPPLIES	350	14.92	4.26	335.08
10-55-6230 POSTAGE & FREIGHT	250	0.00	0.00	250.00
10-55-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-55-6232 BOTTLED WATER	200	148.81	74.41	51.19
10-55-6238 LIBRARY MATERIALS	15,000	1,915.96	12.77	13,084.04
10-55-6239 LIBRARY SUPPLIES	700	0.00	0.00	700.00
10-55-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
10-55-6311 DUES & MEMBERSHIPS	300	0.00	0.00	300.00
10-55-6312 TRAINING & CERTIFICATION	3,500	0.00	0.00	3,500.00
10-55-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-55-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-55-6412 JANITORIAL SERVICES	8,000	1,780.38	22.25	6,219.62
10-55-6424 TELEPHONE, MOBILE & INTERNET	0	0.00	0.00	0.00
10-55-6433 INSURANCE - REAL/PERSONAL PR	1,118	239.10	21.39	878.90
10-55-6441 SOFTWARE LICENSES	1,300	0.00	0.00	1,300.00
10-55-6451 EQUIPMENT LEASES	2,100	176.91	8.42	1,923.09
10-55-6462 ALARM MONITORING	900	218.91	24.32	681.09
10-55-6624 LIBRARY PROGRAMS	2,000	74.61	3.73	1,925.39
10-55-6625 SUMMER READING PROGRAM	3,000	0.00	0.00	3,000.00
TOTAL LIBRARY	166,634	34,312.06	20.59	132,321.94
TOTAL EXPENDITURES	5,357,288	1,197,871.67	22.36	4,159,415.87
REVENUE OVER/(UNDER) EXPENDITURES	40,726	1,006,506.82	2,471.38	(965,780.36)

10 -GENERAL FUND

	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	40,726	1,006,506.82	2,471.38	(965,780.36)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2025

13 -COURT RESTRICTED

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
13-00-4305 TIME PAYMENT EFFICIENCY FEES	0	0.00	0.00	0.00
13-00-4310 CHILD SAFETY FEES	2,300	360.39	15.67	1,939.61
13-00-4311 LOCAL YOUTH DIVERSION FEES	6,000	1,435.44	23.92	4,564.56
13-00-4315 CONSOLIDATED SECURITY & TECH	6,000	2,569.96	42.83	3,430.04
13-00-4320 COURT TECHNOLOGY FEES	0	24.00	0.00	(24.00)
13-00-4605 INTEREST EARNED	5,500	1,492.55	27.14	4,007.45
TOTAL NON-DEPARTMENTAL	19,800	5,882.34	29.71	13,917.66
TOTAL REVENUES	19,800	5,882.34	29.71	13,917.66

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

13 -COURT RESTRICTED

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
13-00-6612 CHILD SAFETY	2,300	0.00	0.00	2,300.00
13-00-6613 BUILDING SECURITY	5,500	0.00	0.00	5,500.00
13-00-6614 TECHNOLOGY	10,600	129.47	1.22	10,470.53
13-00-6645 BANK/AGENT FEES	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	18,400	129.47	0.70	18,270.53
TOTAL EXPENDITURES	18,400	129.47	0.70	18,270.53
REVENUE OVER/(UNDER) EXPENDITURES	1,400	5,752.87	410.92	(4,352.87)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1,400	5,752.87	410.92	(4,352.87)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

15 -PLAZA ENTERPRISE

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
15-00-4520 RENT TRAVIS COUNTY	70,032	17,507.88	25.00	52,523.64
15-00-4521 RENT - US POST OFFICE	4,800	1,200.00	25.00	3,600.00
15-00-4605 INTEREST EARNED	14,400	3,669.51	25.48	10,730.49
15-00-4910 TRANSFER FROM GENERAL FUND	35,000	8,750.00	25.00	26,250.00
TOTAL NON-DEPARTMENTAL	124,232	31,127.39	25.06	93,104.13
TOTAL REVENUES	124,232	31,127.39	25.06	93,104.13

15 -PLAZA ENTERPRISE

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
15-00-6221 JANITORIAL SUPPLIES	1,200	201.58	16.80	998.42
15-00-6301 BUILDING & GROUNDS MAINTENAN	45,000	3,370.68	7.49	41,629.32
15-00-6302 CAMERAS/SECURITY SYSTEM	60,000	648.04	1.08	59,351.96
15-00-6303 MOLD REMEDIATION	50,000	5,700.00	11.40	44,300.00
15-00-6412 JANITORIAL SERVICES	15,444	3,560.76	23.06	11,883.24
15-00-6413 PEST CONTROL	2,200	795.00	36.14	1,405.00
15-00-6421 ELECTRICITY	25,000	5,398.51	21.59	19,601.49
15-00-6422 WATER	4,000	1,428.93	35.72	2,571.07
15-00-6433 INSURANCE - REAL/PERSONAL PR	4,981	1,064.82	21.38	3,916.18
15-00-6680 MISCELLANEOUS/OTHER	0	10.00	0.00	(10.00)
15-00-6691 DEPRECIATION	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	207,825	22,178.32	10.67	185,646.68
TOTAL EXPENDITURES	207,825	22,178.32	10.67	185,646.68
REVENUE OVER/(UNDER) EXPENDITURES	(83,593)	8,949.07	10.71-	(92,542.55)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(83,593)	8,949.07	10.71-	(92,542.55)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

16 -CAPITAL EXPENDITURES FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
16-00-4601 SALE OF ASSETS	0	0.00	0.00	0.00
16-00-4910 TRANSFER FROM GENERAL FUND	205,000	51,250.00	25.00	153,750.00
16-00-4911 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	205,000	51,250.00	25.00	153,750.00
TOTAL REVENUES	205,000	51,250.00	25.00	153,750.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

16 -CAPITAL EXPENDITURES FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
16-00-6448 INTEREST	0	0.00	0.00	0.00
16-00-6812 COMPUTER EQUIPMENT	0	0.00	0.00	0.00
16-00-6816 COMPREHENSIVE ORDINANCE UPDA	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0	0.00	0.00	0.00
POLICE				
16-20-6806 POLICE DEPARTMENT BUILDING	0	0.00	0.00	0.00
16-20-6809 VEHICLES	120,000	0.00	0.00	120,000.00
16-20-6810 EQUIPMENT	0	0.00	0.00	0.00
TOTAL POLICE	120,000	0.00	0.00	120,000.00
DEVELOPMENT SERVICES				
16-30-6809 VEHICLES	55,000	45,793.85	83.26	9,206.15
TOTAL DEVELOPMENT SERVICES	55,000	45,793.85	83.26	9,206.15
PARKS & RECREATION				
16-40-6815 PARK EQUIPMENT	0	14,232.38	0.00	(14,232.38)
TOTAL PARKS & RECREATION	0	14,232.38	0.00	(14,232.38)
PUBLIC WORKS				
16-50-6808 BUILDINGS & GROUNDS	0	0.00	0.00	0.00
16-50-6809 VEHICLES	0	5,791.83	0.00	(5,791.83)
16-50-6810 EQUIPMENT	30,000	0.00	0.00	30,000.00
16-50-6998 LEASE PAYMENT BACKHOE	0	9,822.63	0.00	(9,822.63)
TOTAL PUBLIC WORKS	30,000	15,614.46	52.05	14,385.54
TOTAL EXPENDITURES	205,000	75,640.69	36.90	129,359.31
REVENUE OVER/(UNDER) EXPENDITURES	0	(24,390.69)	0.00	24,390.69
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	(24,390.69)	0.00	24,390.69

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

17 -NORTHSHORE WWP

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
17-00-4260 TAP & IMPACT FEES	0	0.00	0.00	0.00
17-00-4425 WW SERVICE FEES - JONESTOWN	0	0.00	0.00	0.00
17-00-4430 WW SERVICE FEES - LAGO VISTA	0	0.00	0.00	0.00
17-00-4604 LATE FEES	0	0.00	0.00	0.00
17-00-4605 INTEREST EARNED	0	0.00	0.00	0.00
17-00-4670 BOND PROCEEDS	2,175,000	0.00	0.00	2,175,000.00
17-00-4680 OTHER INCOME	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,175,000	0.00	0.00	2,175,000.00
NORTHSHORE				
17-10-4260 TAP ADMIN FEES	1,200	0.00	0.00	1,200.00
17-10-4425 WW SERVICE FEES	182,000	43,337.84	23.81	138,662.16
17-10-4604 LATE FEES - NORTHSHORE	4,660	331.03	7.10	4,328.97
17-10-4605 INTEREST EARNED	23,000	5,696.29	24.77	17,303.71
TOTAL NORTHSHORE	210,860	49,365.16	23.41	161,494.84
CARLTON PUD				
17-20-4260 TAP FEES	5,000	500.00	10.00	4,500.00
17-20-4430 WW SERVICE FEES	218,000	59,352.68	27.23	158,647.32
17-20-4604 LATE FEES - CARLTON PUD	3,600	1,063.24	29.53	2,536.76
TOTAL CARLTON PUD	226,600	60,915.92	26.88	165,684.08
TOTAL REVENUES	2,612,460	110,281.08	50.29	2,502,178.92

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
17-00-6001 FULL TIME SALARIES	0	0.00	0.00	0.00
17-00-6002 PART TIME SALARIES	0	0.00	0.00	0.00
17-00-6010 OVERTIME	0	0.00	0.00	0.00
17-00-6020 LONGEVITY	0	0.00	0.00	0.00
17-00-6035 FICA	0	0.00	0.00	0.00
17-00-6040 RETIREMENT	0	0.00	0.00	0.00
17-00-6045 HEALTH INSURANCE BENEFITS	0	0.00	0.00	0.00
17-00-6054 WORKERS COMP	0	0.00	0.00	0.00
17-00-6055 TEXAS WORKFORCE COMMISSION	0	0.00	0.00	0.00
17-00-6204 SMALL TOOLS & EQUIPMENT	0	0.00	0.00	0.00
17-00-6205 SAFETY EQUIPMENT & SUPPLIES	0	0.00	0.00	0.00
17-00-6220 OFFICE SUPPLIES	0	0.00	0.00	0.00
17-00-6222 GENERAL SUPPLIES	0	0.00	0.00	0.00
17-00-6230 POSTAGE & FREIGHT	0	0.00	0.00	0.00
17-00-6233 FUEL	0	0.00	0.00	0.00
17-00-6234 UNIFORMS	0	0.00	0.00	0.00
17-00-6237 CHEMICALS	0	0.00	0.00	0.00
17-00-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
17-00-6305 EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
17-00-6312 TRAINING /CERTIFICATION/CPE	0	0.00	0.00	0.00
17-00-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
17-00-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
17-00-6320 SYSTEM REPAIRS	0	0.00	0.00	0.00
17-00-6406 ENGINEERING SERVICES	0	0.00	0.00	0.00
17-00-6421 ELECTRICITY	0	0.00	0.00	0.00
17-00-6422 WATER	0	0.00	0.00	0.00
17-00-6424 TELEPHONE, MOBILE & INTERNET	0	0.00	0.00	0.00
17-00-6433 INSURANCE - REAL/PERSONAL PR	0	0.00	0.00	0.00
17-00-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
17-00-6445 BANK/AGENT FEES	0	0.00	0.00	0.00
17-00-6449 FILING FEES	0	0.00	0.00	0.00
17-00-6463 LABORATORY TESTING	0	0.00	0.00	0.00
17-00-6464 WASTE WATER SLUDGE REMOVAL	0	0.00	0.00	0.00
17-00-6465 WASTE WATER SERVICE	0	0.00	0.00	0.00
17-00-6626 ADMIN OVERHEAD	0	0.00	0.00	0.00
17-00-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
17-00-6691 DEPRECIATION	0	0.00	0.00	0.00
17-00-6860 TANK REPLACEMENT PROJECT	854,700	0.00	0.00	854,700.00
17-00-6861 COST OF ISSUANCE	68,700	0.00	0.00	68,700.00
17-00-6862 GENERATOR	271,800	0.00	0.00	271,800.00
17-00-6863 OLD BURNET REROUTE	929,800	0.00	0.00	929,800.00
17-00-6864 LAND USE MAPPING	50,000	0.00	0.00	50,000.00
TOTAL NON-DEPARTMENTAL	2,175,000	0.00	0.00	2,175,000.00

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NORTHSHORE				
17-10-6001 FULL TIME SALARIES	15,116	4,288.43	28.37	10,827.97
17-10-6010 OVERTIME	5,200	260.25	5.00	4,939.75
17-10-6020 LONGEVITY	135	0.00	0.00	135.00
17-10-6035 FICA	1,346	393.06	29.20	952.89
17-10-6040 RETIREMENT	1,244	306.66	24.66	937.14
17-10-6045 HEALTH INSURANCE BENEFITS	2,163	636.37	29.42	1,526.78
17-10-6054 WORKERS COMP	469	101.25	21.59	367.75
17-10-6055 TEXAS WORKFORCE COMMISSION	29	0.00	0.00	29.00
17-10-6204 SMALL TOOLS & EQUIPMENT	1,350	95.04	7.04	1,254.96
17-10-6205 SAFETY EQUIPMENT & SUPPLIES	810	0.00	0.00	810.00
17-10-6220 OFFICE SUPPLIES	360	0.00	0.00	360.00
17-10-6222 GENERAL SUPPLIES	1,125	83.47	7.42	1,041.53
17-10-6230 POSTAGE & FREIGHT	990	338.56	34.20	651.44
17-10-6233 FUEL	900	255.03	28.34	644.97
17-10-6234 UNIFORMS	216	0.00	0.00	216.00
17-10-6237 CHEMICALS	5,500	2,269.24	41.26	3,230.76
17-10-6290 AFFLUENT DRIP FIELD PROJECT	36,000	0.00	0.00	36,000.00
17-10-6301 BUILDING & GROUNDS MAINTENAN	5,420	0.00	0.00	5,420.00
17-10-6305 EQUIPMENT MAINTENANCE	225	0.00	0.00	225.00
17-10-6312 TRAINING/CERTS/TRAVEL	2,250	0.00	0.00	2,250.00
17-10-6313 LICENSING & PERMITS	1,250	1,250.00	100.00	0.00
17-10-6320 SYSTEM REPAIRS	9,000	0.00	0.00	9,000.00
17-10-6406 ENGINEERING SERVICES	450	0.00	0.00	450.00
17-10-6421 ELECTRICITY	7,000	1,791.33	25.59	5,208.67
17-10-6422 WATER	3,150	766.89	24.35	2,383.11
17-10-6424 TELEPHONE & MOBILE	176	15.32	8.70	160.68
17-10-6433 INSURANCE - REAL/PERSONAL PR	2,186	467.49	21.39	1,718.51
17-10-6441 SOFTWARE LICENSES	405	0.00	0.00	405.00
17-10-6449 FILING FEES	43	0.00	0.00	43.00
17-10-6450 EQUIPMENT/VEHICLE	0	0.00	0.00	0.00
17-10-6463 LABORATORY TESTING	7,000	1,784.75	25.50	5,215.25
17-10-6464 WASTE WATER SLUDGE REMOVAL	5,500	1,681.72	30.58	3,818.28
17-10-6626 ADMIN OVERHEAD	10,350	2,587.50	25.00	7,762.50
17-10-6640 RATE STUDY	9,000	4,430.82	49.23	4,569.18
17-10-6809 VEHICLE	0	0.00	0.00	0.00
17-10-6860 TANK REPLACEMENT PROJECT	0	3,904.61	0.00	(3,904.61)
17-10-6861 2026 DEBT SERVICE INTEREST	26,916	0.00	0.00	26,915.63
TOTAL NORTHSHORE	163,274	27,707.79	16.97	135,566.14
CARLTON PUD				
17-20-6001 FULL TIME SALARIES	18,476	4,401.52	23.82	14,074.08
17-20-6010 OVERTIME	0	226.08	0.00	(226.08)
17-20-6020 LONGEVITY	165	0.00	0.00	165.00
17-20-6035 FICA	1,645	392.89	23.88	1,252.16
17-20-6040 RETIREMENT	1,520	272.30	17.91	1,247.90
17-20-6045 HEALTH INSURANCE BENEFITS	2,644	588.99	22.28	2,054.86

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
17-20-6054 WORKERS COMP	573	123.75	21.59	449.35
17-20-6055 TEXAS WORKFORCE COMMISSION	35	0.00	0.00	34.65
17-20-6204 SMALL TOOLS & EQUIPMENT	1,650	81.95	4.97	1,568.05
17-20-6205 SAFETY EQUIPMENT & SUPPLIES	990	0.00	0.00	990.00
17-20-6220 OFFICE SUPPLIES	440	0.00	0.00	440.00
17-20-6222 GENERAL SUPPLIES	1,375	44.57	3.24	1,330.43
17-20-6230 POSTAGE & FREIGHT	1,210	413.77	34.20	796.23
17-20-6233 FUEL	1,100	308.71	28.06	791.29
17-20-6234 UNIFORMS	264	0.00	0.00	264.00
17-20-6237 CHEMICALS	0	0.00	0.00	0.00
17-20-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
17-20-6305 EQUIPMENT MAINTENANCE	275	1,875.52	682.01	(1,600.52)
17-20-6312 TRAINING/CERTS/TRAVEL	2,750	0.00	0.00	2,750.00
17-20-6320 SYSTEM REPAIRS	11,000	7,700.00	70.00	3,300.00
17-20-6406 ENGINEERING SERVICES	550	0.00	0.00	550.00
17-20-6421 ELECTRICITY	3,000	700.06	23.34	2,299.94
17-20-6422 WATER	1,350	409.73	30.35	940.27
17-20-6424 TELEPHONE & MOBILE	214	18.72	8.75	195.28
17-20-6433 INSURANCE - REAL/PERSONAL PR	2,673	571.29	21.37	2,101.71
17-20-6441 SOFTWARE LICENSES	495	0.00	0.00	495.00
17-20-6449 FILING FEES	53	0.00	0.00	53.00
17-20-6450 EQUIPMENT/VEHICLE	0	0.00	0.00	0.00
17-20-6463 LABORATORY TESTING	0	0.00	0.00	0.00
17-20-6464 WASTE WATER SLUDGE REMOVAL	0	0.00	0.00	0.00
17-20-6465 WASTE WATER SERVICE	170,000	43,425.53	25.54	126,574.47
17-20-6626 ADMIN OVERHEAD	12,650	3,162.50	25.00	9,487.50
17-20-6640 RATE STUDY	11,000	5,415.43	49.23	5,584.57
17-20-6809 VEHICLE	0	0.00	0.00	0.00
17-20-6860 TANK REPLACEMENT PROJECT	0	4,772.29	0.00	(4,772.29)
17-20-6861 2026 DEBT SERVICE INTEREST	32,897	0.00	0.00	32,896.87
TOTAL CARLTON PUD	280,993	74,905.60	26.66	206,087.72
TOTAL EXPENDITURES	2,619,267	102,613.39	3.92	2,516,653.86
REVENUE OVER/(UNDER) EXPENDITURES	(6,807)	7,667.69	112.64-	(14,474.94)

OTHER FINANCING SOURCES

TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

17 -NORTHSHORE WWP

	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(6,807)	7,667.69	112.64-	(14,474.94)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

18 -OPIOID SETTLEMENTS

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
18-00-4010 OPIOID SETTLEMENT FUNDS	0	0.00	0.00	0.00
18-00-4605 INTEREST EARNED	0	1.10	0.00	(1.10)
TOTAL NON-DEPARTMENTAL	0	1.10	0.00	(1.10)
TOTAL REVENUES	0	1.10	0.00	(1.10)

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

18 -OPIOID SETTLEMENTS

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
18-00-6205 SAFETY EQUIPMENT & SUPPLIES	2,410	0.00	0.00	2,410.00
TOTAL NON-DEPARTMENTAL	2,410	0.00	0.00	2,410.00
TOTAL EXPENDITURES	2,410	0.00	0.00	2,410.00
REVENUE OVER/(UNDER) EXPENDITURES	(2,410)	1.10	0.05-	(2,411.10)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(2,410)	1.10	0.05-	(2,411.10)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

20 -DEBT SERVICE FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
20-00-4010 PROPERTY TAX - CURRENT	603,957	296,620.32	49.11	307,336.68
20-00-4011 PROPERTY TAX - PRIOR	1,741	3,463.39	198.93	(1,722.39)
20-00-4012 PROPERTY TAX - P & I	2,200	825.68	37.53	1,374.32
20-00-4602 BOND PROCEEDS	0	0.00	0.00	0.00
20-00-4605 INTEREST EARNED	0	0.00	0.00	0.00
20-00-4606 BOND PROCEEDS	0	0.00	0.00	0.00
20-00-4910 TRANSFER FROM GENERAL FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	607,898	300,909.39	49.50	306,988.61
TOTAL REVENUES	607,898	300,909.39	49.50	306,988.61

20 -DEBT SERVICE FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
20-00-6408 STREET PROJECT	0	0.00	0.00	0.00
20-00-6445 BANK/AGENT FEES	300	0.00	0.00	300.00
20-00-6706 2008 PD BOND INTEREST	0	0.00	0.00	0.00
20-00-6707 EMS BUILDING PRINCIPAL	0	0.00	0.00	0.00
20-00-6708 EMS BUILDING INTEREST	0	0.00	0.00	0.00
20-00-6709 DEBT SERVICE I&S BUILDING EM	0	0.00	0.00	0.00
20-00-6711 DEBT SERVICE I&S STREET BOND	0	0.00	0.00	0.00
20-00-6712 GO REF BOND, SERIES 2012 PRI	60,000	0.00	0.00	60,000.00
20-00-6713 GO REF BOND, SERIES 2012 INT	3,360	0.00	0.00	3,360.00
20-00-6714 TAX NOTE, SERIES 2015 PRINC	535,000	0.00	0.00	535,000.00
20-00-6715 TAX NOTE, SERIES 2015 INTERE	5,297	0.00	0.00	5,297.00
20-00-6716 TAX NOTE, SERIES 2019 PRINCI	0	0.00	0.00	0.00
20-00-6717 TAX NOTE, SERIES 2019 INTERE	0	0.00	0.00	0.00
20-00-6819 TAX NOTE, 2026 INTEREST	0	0.00	0.00	0.00
20-00-6820 PRIOR TAX PAYMENT REFUNDS	0	10,121.40	0.00	(10,121.40)
20-00-6999 TRANSFERS OUT	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	603,957	10,121.40	1.68	593,835.60
GENERAL				
20-10-6818 TAX NOTE, 2026 PRINCIPAL	0	0.00	0.00	0.00
TOTAL GENERAL	0	0.00	0.00	0.00
TOTAL EXPENDITURES	603,957	10,121.40	1.68	593,835.60
REVENUE OVER/(UNDER) EXPENDITURES	3,941	290,787.99	7,378.53	(286,846.99)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	3,941	290,787.99	7,378.53	(286,846.99)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

25 -STREET FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
25-00-4910 TRANSFER FROM GENERAL FUND	450,000	112,500.00	25.00	337,500.00
25-00-4912 TRANSFER FROM TAX NOTE FUND	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	1,128,000	112,500.00	9.97	1,015,500.00
TOTAL REVENUES	1,128,000	112,500.00	9.97	1,015,500.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

25 -STREET FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
25-00-6406 ENGINEERING SERVICES	10,000	0.00	0.00	10,000.00
25-00-6407 ROAD REPAIR/MAINTENANCE	50,000	0.00	0.00	50,000.00
25-00-6814 STREET OVERLAY	390,000	0.00	0.00	390,000.00
25-00-6815 UNIMPROVED STREET PROJECT	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	1,128,000	0.00	0.00	1,128,000.00
TOTAL EXPENDITURES	1,128,000	0.00	0.00	1,128,000.00
REVENUE OVER/(UNDER) EXPENDITURES	0	112,500.00	0.00	(112,500.00)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	112,500.00	0.00	(112,500.00)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2025

40 -CAPITAL METRO FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
40-00-4640 CAPITAL METRO BGA FUNDS	0	0.00	0.00	0.00
40-00-4650 CAP METRO GRANT REVENUE	50,392	0.00	0.00	50,392.00
TOTAL NON-DEPARTMENTAL	50,392	0.00	0.00	50,392.00
TOTAL REVENUES	50,392	0.00	0.00	50,392.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

40 -CAPITAL METRO FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
40-00-6406 ENGINEERING SERVICES	0	0.00	0.00	0.00
40-00-6407 CRESTVIEW PROJECT	0	0.00	0.00	0.00
40-00-6408 STREET PROJECT	50,392	0.00	0.00	50,392.00
TOTAL NON-DEPARTMENTAL	50,392	0.00	0.00	50,392.00
TOTAL EXPENDITURES	50,392	0.00	0.00	50,392.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	0.00	0.00	0.00

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

42 -CAPITAL PROJECTS FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
42-00-4670 BOND PROCEEDS TAX NOTE 2026	3,550,000	0.00	0.00	3,550,000.00
42-00-4910 TRANSFER FROM GENERAL FUND	0	0.00	0.00	0.00
42-00-4998 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00
42-00-4999 TRANSFERS IN	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	3,550,000	0.00	0.00	3,550,000.00
TOTAL REVENUES	3,550,000	0.00	0.00	3,550,000.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

42 -CAPITAL PROJECTS FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
42-00-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
42-00-6314 CONSTRUCTION PROJECTS	1,393,893	0.00	0.00	1,393,893.00
42-00-6350 COPIES, RECORDING FEES, ETC	0	0.00	0.00	0.00
42-00-6403 LEGAL SERVICES	0	0.00	0.00	0.00
42-00-6406 ENGINEERING SERVICES	0	1,950.80	0.00	(1,950.80)
42-00-6407 SURVEYING SERVICES	0	0.00	0.00	0.00
42-00-6408 ARCHITECTURAL SERVICES	0	0.00	0.00	0.00
42-00-6409 SECURITY CAMERAS	60,000	36,897.58	61.50	23,102.42
42-00-6410 PD EMERGENCY GENERATOR	293,700	0.00	0.00	293,700.00
42-00-6861 COST OF ISSUANCE-2026 TAX NO	63,500	0.00	0.00	63,500.00
42-00-6916 TRANSFER TO STREET FUNDS 25	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	2,489,093	38,848.38	1.56	2,450,244.62
TOTAL EXPENDITURES	2,489,093	38,848.38	1.56	2,450,244.62
REVENUE OVER/(UNDER) EXPENDITURES	1,060,907	(38,848.38)	3.66-	1,099,755.38
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1,060,907	(38,848.38)	3.66-	1,099,755.38

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

45 -PARKS FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
45-00-4251 REPLACEMENTTREES - IN LIEU O	0	0.00	0.00	0.00
45-00-4252 PARKLAND DEDICATION, IN LIEU	0	0.00	0.00	0.00
45-00-4618 EVENT SPONSOR FEES	0	0.00	0.00	0.00
45-00-4621 5K PROCEEDS	3,000	0.00	0.00	3,000.00
45-00-4622 J-TOWN STREET FAIR	1,000	0.00	0.00	1,000.00
45-00-4680 OTHER INCOME	0	0.00	0.00	0.00
45-00-4910 TRANSFER FROM GENERAL FUND	145,800	36,450.00	25.00	109,350.00
45-00-4911 TRANSFER IN - HOTEL FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	149,800	36,450.00	24.33	113,350.00
TOTAL REVENUES	149,800	36,450.00	24.33	113,350.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

45 -PARKS FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
45-00-6209 PARK EQUIPMENT - CAMERAS	0	0.00	0.00	0.00
45-00-6616 EVENTS	18,500	6,301.70	34.06	12,198.30
45-00-6621 J-TOWN STREET FAIR	0	0.00	0.00	0.00
45-00-6622 5K	0	0.00	0.00	0.00
45-00-6691 PARK LAND IMPROVE-SEE FUND 4	0	0.00	0.00	0.00
45-00-6815 PARK EQUIPMENT & IMPROVEMENT	312,000	0.00	0.00	312,000.00
45-00-6946 TRANSFER TO LANDSCAPE FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	330,500	6,301.70	1.91	324,198.30
TOTAL EXPENDITURES	330,500	6,301.70	1.91	324,198.30
REVENUE OVER/(UNDER) EXPENDITURES	(180,700)	30,148.30	16.68-	(210,848.30)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(180,700)	30,148.30	16.68-	(210,848.30)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

46 -LANDSCAPE FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
46-00-4251 REPLACEMENT TREES - IN LIEU	42,000	10,200.00	24.29	31,800.00
46-00-4945 TRANSFER FROM PARKS FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	42,000	10,200.00	24.29	31,800.00
TOTAL REVENUES	42,000	10,200.00	24.29	31,800.00

EXPENSE BUDGET REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2025

46 -LANDSCAPE FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
46-00-6250 TREES & PLANTINGS	3,500	0.00	0.00	3,500.00
46-00-6260 BRUSH DISPOSAL/GREEN CENTER	50,000	18,781.80	37.56	31,218.20
46-00-6270 OAK WILT MITIGATION	50,000	0.00	0.00	50,000.00
46-00-6280 LANDSCAPE FEATURES	0	0.00	0.00	0.00
46-00-6290 AFFLUENT DRIP FIELD PROJECT	36,000	0.00	0.00	36,000.00
TOTAL NON-DEPARTMENTAL	139,500	18,781.80	13.46	120,718.20
TOTAL EXPENDITURES	139,500	18,781.80	13.46	120,718.20
REVENUE OVER/(UNDER) EXPENDITURES	(97,500)	(8,581.80)	8.80	(88,918.20)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(97,500)	(8,581.80)	8.80	(88,918.20)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2025

56 -HOTEL OCCUPANCY TAX REVEN

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
56-00-4040 HOTEL OCCUPANCY TAX	100,000	0.00	0.00	100,000.00
56-00-4605 INTEREST EARNED	20,000	5,884.64	29.42	14,115.36
TOTAL NON-DEPARTMENTAL	120,000	5,884.64	4.90	114,115.36
TOTAL REVENUES	120,000	5,884.64	4.90	114,115.36

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2025

56 -HOTEL OCCUPANCY TAX REVEN

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
56-00-6313 LICENSING & PERMITS	892	458.00	51.35	434.00
56-00-6406 ENGINEERING SERVICES	0	245.00	0.00	(245.00)
56-00-6446 CREDIT CARD OR BANK FEES	0	0.00	0.00	0.00
56-00-6472 CHAMBER OF COMMERCE	13,000	0.00	0.00	13,000.00
56-00-6473 PROMOTIONAL & ADVERTISING	0	0.00	0.00	0.00
56-00-6621 J-TOWN STREET FAIR	10,000	0.00	0.00	10,000.00
56-00-6622 LAKESIDE 5K	2,300	0.00	0.00	2,300.00
56-00-6624 CAJUN FEST	4,000	0.00	0.00	4,000.00
56-00-6625 NAMELESS SCHOOL PROJECT	5,500	5,500.00	100.00	0.00
56-00-6655 BALCONES BIRD EVENT	5,000	0.00	0.00	5,000.00
56-00-6656 COX SPRINGS SCHOOL	0	0.00	0.00	0.00
56-00-6657 GRAY HOUSE RESTORATION	5,000	5,000.00	100.00	0.00
56-00-6658 EASTER PROGRAM	2,900	0.00	0.00	2,900.00
56-00-6659 TRAFFIC CONTROL SIGNS	24,000	0.00	0.00	24,000.00
56-00-6660 PARK MURAL & LIGHTING	0	0.00	0.00	0.00
56-00-6670 DARK SKY ADVOCACY	5,500	307.89	5.60	5,192.11
56-00-6680 MISCELLANEOUS-MONUMENT SIGN	0	201.54	0.00	(201.54)
56-00-6830 CONSTRUCTION IN PROGRESS-RES	0	0.00	0.00	0.00
56-00-6999 TRANSFERS OUT- PARKS	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	78,092	11,712.43	15.00	66,379.57
TOTAL EXPENDITURES	78,092	11,712.43	15.00	66,379.57
REVENUE OVER/(UNDER) EXPENDITURES	41,908	(5,827.79)	13.91-	47,735.79
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	41,908	(5,827.79)	13.91-	47,735.79

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

CITY OF JONESTOWN — TEXAS

AGENDA REPORT

Meeting Date: April 9, 2026

Agenda Item Number: (City Secretary's Use Only)

Department: Finance

Prepared by: Elizabeth Myers

Budgeted Amount: $ 0

Date Prepared: March 31, 2026

Exhibits: January 2026 Budget Reports with Investment & Fund Balance Reports

Subject

Budget Review and Investment Reports

Recommendation

Review

Discussion

Please find January 2026 Budget Report along with some supplemental information.

Approval By

	Signature	*Date*
Department Head	Elizabeth Myers	3/31/2026
City Administrator	Tracie Hlavinka	3/31/2026

CITY OF
JONESTOWN
TEXAS

FINANCE UPDATE
PRESENTED APRIL 2026

FY25-26 January Report

Finance Committee Report
Monthly Report January 2026 Data

Finance Report Summary FY 2026 – (33% Complete)
Staff is providing an update on revenues and expenditures through January 2026.

Staffing Update
Finance Staff has scheduled a Cash Handling Class for new employees to be held April 24, 2026.

Boat, Park Passes, and Events
Due to ongoing technology issues with the Ventek machines, staff is evaluating potential replacement in the next fiscal year. In the interim, Finance and Administration are working with Ventek to obtain a proposal for routine maintenance of both units.

Patrons have repeatedly reported issues with the machines being offline or difficult to read. Staff was able to rectify the screen issue and correct the contrast. These issues may have impacting revenue collections.

The City continues preparations for the "Operation Get Out" event scheduled for April 18, with a backup date of April 25. Current forecasts indicate a 13% chance of rain on the primary date.

Projects: FY 24/25 Audit and Incode PO Module
The City's auditors have presented the final FY 2024–2025 audit report, which is scheduled for City Council review. The City received an unmodified opinion.

Finance staff has scheduled a demonstration and initial training for implementation of the Incode Purchase Order (PO) module in April. Additional training for department heads will follow. The system is expected to be operational by October 1, aligning with the new fiscal year.

Capital Acquisitions
Staff is presenting a lease agreement with Security State Bank for the acquisition of an excavator. Pending Council direction, the City may proceed with the purchase. This equipment will primarily support Public Works and Parks operations.

Wastewater Rates
Staff continues to receive inquiries regarding the Carlton/Lago Vista rate structure. To address ongoing confusion, a revised message will be included on utility bills issued April 1. Questions appear to stem in part from residents paying property taxes to the City of Jonestown; however, they are on the Carlton/Lago Vista side of the system.

Transfers to Texpool
Staff will include two new TexPool accounts in the March financial report. We continue to receive property tax revenues for both current and prior years.

Budget Calendar
Staff is currently developing the schedule for department meetings and deadlines related to year-end budget projections and the FY 2026–2027 budget process.

Investment Update

TexPool Summary — General January

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	$6,150,513.32	$1,957,000.00	$0.00	$23,802.61	$8,131,315.93	$7,647,758.65
Total Dollar Value	**$6,150,513.32**	**$1,957,000.00**	**$0.00**	**$23,802.61**	**$8,131,315.93**	

Transaction Detail

Texas Local Government Investment Pool **Participant:** CITY OF JONESTOWN
Pool/Account: 449/7964100001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
01/01/2026	01/01/2026	BEGINNING BALANCE	$6,150,513.32	$1.00		6,150,513.320
12/31/2025	01/02/2026	ACH DEPOSIT	$193,000.00	$1.00	193,000.000	6,343,513.320
01/06/2026	01/07/2026	ACH DEPOSIT	$1,146,000.00	$1.00	1,146,000.000	7,489,513.320
01/08/2026	01/09/2026	ACH DEPOSIT	$200,000.00	$1.00	200,000.000	7,689,513.320
01/16/2026	01/20/2026	ACH DEPOSIT	$238,000.00	$1.00	238,000.000	7,927,513.320
01/21/2026	01/22/2026	ACH DEPOSIT	$180,000.00	$1.00	180,000.000	8,107,513.320
01/30/2026	01/30/2026	MONTHLY POSTING	$23,802.61	$1.00	23,802.610	8,131,315.930
Account Value as of 01/31/2026			**$8,131,315.93**	**$1.00**		**8,131,315.930**

TexPool Summary — Northshore January

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$552,682.56	$35,000.00	$0.00	$1,927.39	$589,609.95	$587,806.91
Total Dollar Value	**$552,682.56**	**$35,000.00**	**$0.00**	**$1,927.39**	**$589,609.95**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN
Pool/Account: 590/7964100002

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
01/01/2026	01/01/2026	BEGINNING BALANCE	$552,682.56	$1.00		552,682.560
12/31/2025	01/02/2026	ACH DEPOSIT	$35,000.00	$1.00	35,000.000	587,682.560
01/30/2026	01/30/2026	MONTHLY POSTING	$1,927.39	$1.00	1,927.390	589,609.950
Account Value as of 01/31/2026			**$589,609.95**	**$1.00**		**589,609.950**

TexPool Summary — Court Restricted January

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$141,766.77	$0.00	$0.00	$465.90	$142,232.67	$141,796.83
Total Dollar Value	**$141,766.77**	**$0.00**	**$0.00**	**$465.90**	**$142,232.67**	

Investment Update Cont.

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN

Pool/Account: 590/7964100003

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
01/01/2026	01/01/2026	BEGINNING BALANCE	$141,766.77	$1.00		141,766.770
01/30/2026	01/30/2026	MONTHLY POSTING	$465.90	$1.00	465.900	142,232.670
Account Value as of 01/31/2026			**$142,232.67**	**$1.00**		**142,232.670**

TexPool Summary

Plaza January

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$349,667.45	$0.00	$20,000.00	$1,085.51	$330,752.96	$329,737.48
Total Dollar Value	**$349,667.45**	**$0.00**	**$20,000.00**	**$1,085.51**	**$330,752.96**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN

Pool/Account: 590/7964100004

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
01/01/2026	01/01/2026	BEGINNING BALANCE	$349,667.45	$1.00		349,667.450
12/31/2025	01/02/2026	ACH WITHDRAWAL	$10,000.00-	$1.00	10,000.000-	339,667.450
12/31/2025	01/02/2026	ACH WITHDRAWAL	$10,000.00-	$1.00	10,000.000-	329,667.450
01/30/2026	01/30/2026	MONTHLY POSTING	$1,085.51	$1.00	1,085.510	330,752.960
Account Value as of 01/31/2026			**$330,752.96**	**$1.00**		**330,752.960**

TexPool Summary

Hot Tax January

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texpool Prime	$553,933.52	$10,000.00	$0.00	$1,852.07	$565,785.59	$564,053.01
Total Dollar Value	**$553,933.52**	**$10,000.00**	**$0.00**	**$1,852.07**	**$565,785.59**	

Transaction Detail

Texpool Prime **Participant:** CITY OF JONESTOWN

Pool/Account: 590/7964100005

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
01/01/2026	01/01/2026	BEGINNING BALANCE	$553,933.52	$1.00		553,933.520
12/31/2025	01/02/2026	ACH DEPOSIT	$10,000.00	$1.00	10,000.000	563,933.520
01/30/2026	01/30/2026	MONTHLY POSTING	$1,852.07	$1.00	1,852.070	565,785.590
Account Value as of 01/31/2026			**$565,785.59**	**$1.00**		**565,785.590**

Investment Update Cont.

Daily Performance

TexPool

AS OF 03-30-2026

Daily Net Yield	3.6723%
Dividend Factor	0.000100610
7 Day Net Yield	3.67%
Daily Assets	$39,704,787,266.63
NAV	$0.99994
WAM	45 Days
WAL	93 Days

TexPool *Prime*

AS OF 03-30-2026

Daily Net Yield	3.7964%
Dividend Factor	0.000104011
7 Day Net Yield	3.79%
Daily Assets	$18,723,841,990.43
NAV	$0.99977
WAM	48 Days
WAL	73 Days

We use the Consumer Price Index (CPI) for the south region your consideration. Since most staff and departments are impacted by local economic conditions, staff will continue to use data from the Bureau of Labor Statistics specific to our local area.

The Bureau of Labor Statistics (BLS) has not been updated for the month of October because its operations were suspended due to a federal government shutdown. This report may also be affected by the recent shutdown as well.

Bureau of Labor Statistics

Consumer Price Index for All Urban Consumers (CPI-U)
Original Data Value

Series Id: CUUR0300SA0
Not Seasonally Adjusted
Series Title: All items in South urban, all urban consumers, not
Area: South
Item: All items
Base Period: 1982-84=100
Years: 2016 to 2026

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	% of Increase*
2021	252.067	253.386	255.319	257.207	259.343	261.668	263.013	263.728	264.593	267.160	268.360	269.263	7.41%
2022	271.634	274.688	278.598	279.879	283.307	287.427	287.608	287.168	287.656	288.836	288.991	288.205	7.04%
2023	290.438	292.285	293.358	295.315	295.889	296.789	297.279	298.975	299.657	299.394	298.930	298.754	3.66%
2024	300.421	303.144	304.490	305.104	305.296	305.357	305.819	305.761	306.078	306.889	306.877	307.007	2.76%
2025	308.911	309.987	310.183	311.087	311.514	312.330	312.771	313.558	314.350		313.597	313.675	2.15%
2026	314.740	315.689											.64%

*Percentage difference from Dec to Dec

General Fund Balance

Within the City's General Fund, the beginning fund balances are currently unaudited, as audit entries for the prior fiscal year remain pending approval of the Audit Report. Monthly operating costs fluctuate but currently are averaging approximately $370,000. Please note that this report is subject to change due to the timing of fund transfers.

City of Jonestown
Fund Budget Summary
Through December 31st, 2025

		2025 December
TOTAL	$	7,733,717
Funds Balances		
Undesignated Fund Balance*	$	(3,436,918)
Wages Payable	$	-
Fund 13 Court Restricted	$	(2,876)
Fund 15 Plaza Fund	$	(18,905)
Fund 16 Capital Expenses	$	(324,793)
Fund 17 Northshore	$	16,028
Fund 20 Debt Service	$	(456,093)
Fund 25 Street Fund	$	(977,587)
Fund 42 Capital Project	$	(1,770,311)
Fund 45 Park Fund	$	(216,548)
Fund 46 Landscape Fund	$	(525,914)
Fund 55 Library Fund	$	(20,066)
Fund 56 Hotel Occupancy Tax	$	266
Total	$	(7,733,717)

*Some Auditor's entries may adjust balances. Transfers for December had yet to take place. 1st quarter transfers are reflected here.

City of Jonestown
Fund Budget Summary
Through January 31st, 2026

		2026 January
TOTAL	$	9,402,555
Funds Balances		
Undesignated Fund Balance*	$	(4,837,378)
Wages Payable	$	-
Fund 13 Court Restricted	$	(4,346)
Fund 15 Plaza Fund	$	(24,386)
Fund 16 Capital Expenses	$	(322,599)
Fund 17 Northshore	$	13,490
Fund 20 Debt Service	$	(710,607)
Fund 25 Street Fund	$	(977,587)
Fund 42 Capital Project	$	(1,768,360)
Fund 45 Park Fund	$	(214,768)
Fund 46 Landscape Fund	$	(536,214)
Fund 55 Library Fund	$	(20,066)
Fund 56 Hotel Occupancy Tax	$	266
Total	$	(9,402,555)

*Some Auditor's entries may adjust balances.
1st quarter transfers are reflected here.

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
10-00-4010 PROPERTY TAX - CURRENT	3,792,254	3,451,601.50	91.02	340,652.50
10-00-4011 PROPERTY TAX - PRIOR	19,000	27,330.38	143.84	(8,330.38)
10-00-4012 PROPERTY TAX - P & I	19,000	6,304.04	33.18	12,695.96
10-00-4020 SALES TAX	360,000	97,173.43	26.99	262,826.57
10-00-4030 MIXED BEVERAGE TAX	31,000	7,579.11	24.45	23,420.89
10-00-4105 FRANCHISE FEES - ELECTRIC	82,000	0.00	0.00	82,000.00
10-00-4106 FRANCHISE FEES - CABLE	35,500	0.00	0.00	35,500.00
10-00-4108 FRANCHISE FEES - SANITATION	43,000	0.00	0.00	43,000.00
10-00-4110 FRANCHISE FEES - TELEPHONE R	940	9.78	1.04	930.22
10-00-4605 INTEREST EARNED	290,000	83,201.85	28.69	206,798.15
10-00-4607 INSURANCE PROCEEDS	0	50,892.00	0.00	(50,892.00)
10-00-4608 SETTLEMENT PROCEEDS	0	0.00	0.00	0.00
10-00-4615 DONATIONS	0	0.00	0.00	0.00
10-00-4651 TDEM GRANT	0	0.00	0.00	0.00
10-00-4653 TX EMERGENCY MANAGMENT	0	28,513.20	0.00	(28,513.20)
10-00-4680 OTHER INCOME	20,000	17.98	0.09	19,982.02
TOTAL NON-DEPARTMENTAL	4,692,694	3,752,623.27	79.97	940,070.73
ADMINISTRATION				
10-10-4270 ALCOHOLIC BEVERAGE PERMIT FE	500	3,625.00	725.00	(3,125.00)
10-10-4400 COPY, PRINTING & FAX FEES	0	0.00	0.00	0.00
10-10-4605 INTEREST EARNED	0	0.00	0.00	0.00
10-10-4680 OTHER INCOME	0	1,095.69	0.00	(1,095.69)
10-10-4805 ADMIN OVERHEAD - WASTEWATER	23,000	5,750.00	25.00	17,250.00
TOTAL ADMINISTRATION	23,500	10,470.69	44.56	13,029.31
POLICE				
10-20-4280 ALARM SYSTEM PERMIT FEES	2,600	600.00	23.08	2,000.00
10-20-4410 ACCIDENT REPORT FEES	300	48.00	16.00	252.00
10-20-4415 FINGERPRINT CARD FEES	0	0.00	0.00	0.00
10-20-4601 SALE OF ASSETS	40,000	0.00	0.00	40,000.00
10-20-4610 LEOSE FUNDS	2,500	0.00	0.00	2,500.00
10-20-4615 DONATIONS	0	0.00	0.00	0.00
10-20-4680 OTHER INCOME	0	920.00	0.00	(920.00)
TOTAL POLICE	45,400	1,568.00	3.45	43,832.00
MUNICIPAL COURT				
10-25-4300 MUNICIPAL COURT FINES	210,000	64,971.33	30.94	145,028.67
10-25-4305 TIME PAYMENT EFFICIENCY FEES	1,500	453.64	30.24	1,046.36
10-25-4603 BANK & CREDIT CARD FEES	10,000	2,866.63	28.67	7,133.37
TOTAL MUNICIPAL COURT	221,500	68,291.60	30.83	153,208.40

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
DEVELOPMENT SERVICES				
10-30-4200 DEVELOPMENT PLAN FEES	10,000	0.00	0.00	10,000.00
10-30-4201 ZONING & VARIANCE FEES	7,500	825.00	11.00	6,675.00
10-30-4202 PLAN REVIEW FEES	15,000	3,350.00	22.33	11,650.00
10-30-4205 BUILDING PERMIT FEES	160,000	49,690.40	31.06	110,309.60
10-30-4220 RE-INSPECTION FEES	15,600	4,100.00	26.28	11,500.00
10-30-4221 TECHNOLOGY FEES	5,500	2,014.00	36.62	3,486.00
10-30-4222 SIGN PERMIT FEES	1,000	150.00	15.00	850.00
10-30-4224 TREE PERMIT FEES	5,550	1,525.00	27.48	4,025.00
10-30-4225 FIREWORKS DISPLAY PERMIT FEE	0	0.00	0.00	0.00
10-30-4227 HEALTH/SANITATION PERMIT FEE	4,500	1,125.00	25.00	3,375.00
10-30-4230 BOAT DOCK REGISTRATION FEES	300	100.00	33.33	200.00
10-30-4235 SHORT TERM RENTAL LICENSE FE	17,000	600.00	3.53	16,400.00
10-30-4240 OTHER PERMIT FEES	0	0.00	0.00	0.00
10-30-4405 VEHICLE REGISTRATION FEES	0	0.00	0.00	0.00
10-30-4806 ADMIN OVERHEAD - VEHICLE REG	0	0.00	0.00	0.00
10-30-4890 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL DEVELOPMENT SERVICES	241,950	63,479.40	26.24	178,470.60
PARKS & RECREATION				
10-40-4501 PAY STAT BOAT LAUNCH FEES(VE	124,000	3,500.00	2.82	120,500.00
10-40-4502 ANNUAL BOAT LAUNCH FEES (EZ)	5,160	980.00	18.99	4,180.00
10-40-4505 RESIDENT PARKING PASS	60	45.00	75.00	15.00
10-40-4508 PAY STAT.DAILY PARKING FEES	30,000	7,200.00	24.00	22,800.00
10-40-4509 OTHER FEES (EZ NET/PARK OFFI	0	519.00	0.00	(519.00)
10-40-4510 PARK RESER/EVENT FEES (EZ NE	2,200	1,125.00	51.14	1,075.00
10-40-4515 PARKING FEES - EVENTS	1,000	0.00	0.00	1,000.00
10-40-4601 SALE OF ASSETS	0	0.00	0.00	0.00
10-40-4615 DONATIONS	0	0.00	0.00	0.00
10-40-4680 OTHER INCOME	0	0.00	0.00	0.00
TOTAL PARKS & RECREATION	162,420	13,369.00	8.23	149,051.00
PUBLIC WORKS				
10-50-4601 SALE OF ASSETS	10,000	241.20	2.41	9,758.80
TOTAL PUBLIC WORKS	10,000	241.20	2.41	9,758.80
LIBRARY				
10-55-4330 LIBRARY FINES	0	0.00	0.00	0.00
10-55-4400 COPY, PRINTING & FAX FEES	500	145.55	29.11	354.45
10-55-4420 LIBRARY CARD FEES	0	0.00	0.00	0.00
10-55-4615 DONATIONS	50	100.00	200.00	(50.00)
10-55-4616 GRANTS	0	0.00	0.00	0.00
TOTAL LIBRARY	550	245.55	44.65	304.45
TOTAL REVENUES	5,398,014	3,910,288.71	240.34	1,487,725.29

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
10-00-6211 LAKE EQUIPMENT	0	0.00	0.00	0.00
10-00-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
10-00-6302 EMS BUILDING MAINTENANCE	3,500	0.00	0.00	3,500.00
10-00-6308 LAKE EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
10-00-6405 LITIGATION CONTINGENCY	20,000	0.00	0.00	20,000.00
10-00-6410 PROFESSIONAL SERVICES	30,000	0.00	0.00	30,000.00
10-00-6411 IT SUPPORT SERVICES	156,530	66,531.22	42.50	89,998.78
10-00-6412 JANITORIAL SERVICES	9,300	2,901.36	31.20	6,398.64
10-00-6413 PEST CONTROL	1,800	0.00	0.00	1,800.00
10-00-6421 ELECTRICITY	5,000	1,328.38	26.57	3,671.62
10-00-6422 WATER	550	199.11	36.20	350.89
10-00-6433 INSURANCE - REAL/PERSONAL PR	1,400	395.84	28.27	1,004.16
10-00-6439 ISSUANCE OF SBITA	0	0.00	0.00	0.00
10-00-6441 SOFTWARE LICENSES	12,200	0.00	0.00	12,200.00
10-00-6447 BANK FEES/PENALTIES	50	25.90	51.80	24.10
10-00-6455 TAX ASSESSMENT COLLECTION FE	7,000	7,152.64	102.18	(152.64)
10-00-6456 APPRAISAL DISTRICT FEES	23,000	5,986.18	26.03	17,013.82
10-00-6470 EMERGENCY MANAGEMENT	50,000	0.00	0.00	50,000.00
10-00-6603 CITIZEN CLAIMS	1,000	0.00	0.00	1,000.00
10-00-6606 NAMELESS SCHOOL DONATION	0	0.00	0.00	0.00
10-00-6680 MISC: LAKE WATER TESTING	0	0.00	0.00	0.00
10-00-6683 DARK SKIES INITIATIVE	5,500	361.33	6.57	5,138.67
10-00-6684 LAND PURCHASE	0	0.00	0.00	0.00
10-00-6914 TRANSFER TO CAPITAL PROJECTS	0	0.00	0.00	0.00
10-00-6915 TRANSFER TO PLAZA FUND	35,000	8,750.00	25.00	26,250.00
10-00-6916 TRANSFER TO CAPITAL EXP FUND	205,000	51,250.00	25.00	153,750.00
10-00-6925 TRANSFER TO STREET FUND	450,000	112,500.00	25.00	337,500.00
10-00-6945 TRANSFER TO PARKS FUND	145,800	36,450.00	25.00	109,350.00
TOTAL NON-DEPARTMENTAL	1,162,630	293,831.96	25.27	868,798.04
ADMINISTRATION				
10-10-6001 MERIT INCREASES	30,000	0.00	0.00	30,000.00
10-10-6031 NEW HIRE EXPENSE & COBRA	0	0.00	0.00	0.00
10-10-6203 COMPUTER EQUIPMENT & SOFTWAR	10,000	0.00	0.00	10,000.00
10-10-6205 SAFETY EQUIPMENT & SUPPLIES	0	0.00	0.00	0.00
10-10-6220 OFFICE SUPPLIES	2,000	515.12	25.76	1,484.88
10-10-6221 JANITORIAL SUPPLIES	600	370.21	61.70	229.79
10-10-6222 GENERAL SUPPLIES	200	0.00	0.00	200.00
10-10-6230 POSTAGE & FREIGHT	1,500	594.73	39.65	905.27
10-10-6232 BOTTLED WATER	300	237.44	79.15	62.56
10-10-6301 BUILDING & GROUNDS MAINTENAN	500	0.00	0.00	500.00
10-10-6303 OFFICE EQUIPMENT MAINTENANCE	500	0.00	0.00	500.00
10-10-6311 DUES & MEMBERSHIPS	3,000	1,343.50	44.78	1,656.50
10-10-6312 TRAINING & CERTIFICATION	0	0.00	0.00	0.00
10-10-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-10-6403 LEGAL SERVICES	40,000	274.08	0.69	39,725.92
10-10-6411 IT PROJECTS & UPGRADES	0	15,061.40	0.00	(15,061.40)
10-10-6424 TELEPHONE, MOBILE & INTERNET	16,500	6,510.74	39.46	9,989.26
10-10-6431 INSURANCE - LIABILITY	2,630	875.80	33.30	1,754.20
10-10-6433 INSURANCE - REAL/PERSONAL PR	1,046	334.76	32.00	711.24
10-10-6435 INSURANCE - ERRORS & OMISSIO	4,563	1,447.48	31.72	3,115.52
10-10-6436 INSURANCE - CYBER SECURITY	1,250	490.00	39.20	760.00
10-10-6440 WEBSITE	10,000	4,958.86	49.59	5,041.14
10-10-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-10-6446 ACH FEES FOR GATEWAY-PAYLOCI	0	0.00	0.00	0.00
10-10-6448 INTEREST	0	0.00	0.00	0.00
10-10-6451 EQUIPMENT LEASES	3,500	1,005.75	28.74	2,494.25
10-10-6601 EMPLOYEE/CITIZEN RECOGNITION	1,500	0.00	0.00	1,500.00
10-10-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
10-10-6690 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL ADMINISTRATION	129,589	34,019.87	26.25	95,569.13
CITY COUNCIL				
10-11-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-11-6220 OFFICE SUPPLIES	300	38.98	12.99	261.02
10-11-6312 TRAINING & CERTIFICATION	3,000	75.00	2.50	2,925.00
10-11-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-11-6318 BOARDS & VOLUNTEERS	200	0.00	0.00	200.00
10-11-6601 EMPLOYEE/CITIZEN RECOGNITION	500	0.00	0.00	500.00
TOTAL CITY COUNCIL	4,000	113.98	2.85	3,886.02
CITY ADMINISTRATOR				
10-15-6001 FULL TIME SALARIES	147,500	46,623.05	31.61	100,876.95
10-15-6020 LONGEVITY	0	0.00	0.00	0.00
10-15-6035 FICA	11,284	3,839.76	34.03	7,444.24
10-15-6040 RETIREMENT	10,428	4,278.65	41.03	6,149.35
10-15-6045 HEALTH INSURANCE BENEFITS	9,613	3,204.48	33.33	6,408.96
10-15-6054 WORKERS COMP	361	120.29	33.32	240.71
10-15-6055 TEXAS WORKFORCE COMMISSION	63	0.00	0.00	63.00
10-15-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-15-6220 OFFICE SUPPLIES	50	25.63	51.26	24.37
10-15-6311 DUES & MEMBERSHIPS	380	0.00	0.00	380.00
10-15-6312 TRAINING & CERTIFICATION	1,500	1,057.68	70.51	442.32
10-15-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
TOTAL CITY ADMINISTRATOR	181,179	59,149.54	32.65	122,029.90
CITY SECRETARY				
10-16-6001 FULL TIME SALARIES	82,742	26,424.43	31.94	56,317.57
10-16-6010 OVERTIME	0	0.00	0.00	0.00
10-16-6020 LONGEVITY	0	0.00	0.00	0.00
10-16-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-16-6035 FICA	6,330	2,172.71	34.32	4,157.29
10-16-6040 RETIREMENT	5,850	2,411.78	41.23	3,438.22

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-16-6045 HEALTH INSURANCE BENEFITS	9,613	3,204.48	33.33	6,408.52
10-16-6054 WORKERS COMP	204	68.00	33.33	136.00
10-16-6055 TEXAS WORKFORCE COMMISSION	63	0.00	0.00	63.00
10-16-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-16-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-16-6220 OFFICE SUPPLIES	500	126.87	25.37	373.13
10-16-6231 PUBLICATIONS & SUBSCRIPTIONS	100	0.00	0.00	100.00
10-16-6311 DUES & MEMBERSHIPS	200	125.00	62.50	75.00
10-16-6312 TRAINING & CERTIFICATION	2,500	1,037.83	41.51	1,462.17
10-16-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-16-6441 SOFTWARE LICENSES	2,000	718.20	35.91	1,281.80
10-16-6442 CODIFICATION	1,500	0.00	0.00	1,500.00
10-16-6443 RECORDS MANAGEMENT	200	0.00	0.00	200.00
10-16-6449 FILING FEES	200	102.00	51.00	98.00
10-16-6454 LEGAL NOTICES	2,500	110.25	4.41	2,389.75
10-16-6457 ELECTION COSTS	5,000	0.00	0.00	5,000.00
TOTAL CITY SECRETARY	120,002	36,501.55	30.42	83,500.45
HUMAN RESOURCES				
10-17-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-17-6031 NEW HIRE/COBRA EXPENSE	3,500	1,273.99	36.40	2,226.01
10-17-6035 FICA	0	0.00	0.00	0.00
10-17-6054 WORKERS COMP	0	0.00	0.00	0.00
10-17-6055 TEXAS WORKFORCE COMMISSION	0	0.00	0.00	0.00
10-17-6202 OFFICE EQUIPMENT	0	0.00	0.00	0.00
10-17-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-17-6220 OFFICE SUPPLIES	0	0.00	0.00	0.00
10-17-6230 POSTAGE & FREIGHT	0	0.00	0.00	0.00
10-17-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-17-6311 DUES & MEMBERSHIPS	0	0.00	0.00	0.00
10-17-6312 TRAINING & CERTIFICATION	0	0.00	0.00	0.00
10-17-6409 PROFESSIONAL SERVICES	10,000	0.00	0.00	10,000.00
10-17-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-17-6601 EMPLOYEE RECOGNITION	1,500	1,433.62	95.57	66.38
TOTAL HUMAN RESOURCES	15,000	2,707.61	18.05	12,292.39
POLICE				
10-20-6001 FULL TIME SALARIES	880,092	273,987.32	31.13	606,104.68
10-20-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-20-6003 RESERVE SALARIES	2,964	410.97	13.87	2,553.03
10-20-6010 OVERTIME	33,000	5,824.57	17.65	27,175.43
10-20-6020 LONGEVITY	5,580	0.00	0.00	5,580.00
10-20-6025 CERTIFICATION & EDUCATION	16,800	7,089.82	42.20	9,710.18
10-20-6031 NEW HIRE EXPENSE	5,000	0.00	0.00	5,000.00
10-20-6035 FICA	72,200	23,451.66	32.48	48,748.34
10-20-6040 RETIREMENT	66,523	25,974.10	39.05	40,548.90
10-20-6045 HEALTH INSURANCE BENEFITS	107,268	32,060.91	29.89	75,207.09
10-20-6054 WORKERS COMP	26,513	7,586.68	28.61	18,926.32

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-20-6055 TEXAS WORKFORCE COMMISSION	1,441	2.88	0.20	1,438.12
10-20-6201 OFFICE EQUIPMENT	1,500	0.00	0.00	1,500.00
10-20-6202 OFFICE FURNITURE	1,500	0.00	0.00	1,500.00
10-20-6203 COMPUTER EQUIPMENT & SOFTWAR	7,500	0.00	0.00	7,500.00
10-20-6204 SMALL TOOLS & EQUIPMENT	500	0.00	0.00	500.00
10-20-6205 MEDICAL EQUIPMENT & SUPPLIES	3,500	354.34	10.12	3,145.66
10-20-6206 POLICE EQUIPMENT	17,000	2,272.89	13.37	14,727.11
10-20-6207 COMMUNICATIONS EQUIPMENT	1,500	0.00	0.00	1,500.00
10-20-6208 AXON EQUIP & SUBSCRIPTIONS	33,200	0.00	0.00	33,200.00
10-20-6209 RMS	38,000	0.00	0.00	38,000.00
10-20-6210 POLICY MANAGEMENT	10,576	420.00	3.97	10,156.00
10-20-6211 LAKE PATROL	8,000	0.00	0.00	8,000.00
10-20-6212 DISASTER MANAGEMENT	600	0.00	0.00	600.00
10-20-6213 MOTORCYCLE UNIT SUPPLIES	500	0.00	0.00	500.00
10-20-6214 DRONE OPERATIONS	5,000	0.00	0.00	5,000.00
10-20-6220 OFFICE SUPPLIES	2,500	440.06	17.60	2,059.94
10-20-6221 JANITORIAL SUPPLIES	1,000	157.08	15.71	842.92
10-20-6222 GENERAL SUPPLIES	1,300	423.17	32.55	876.83
10-20-6223 TRAFFIC CONTROL SUPPLIES	850	0.00	0.00	850.00
10-20-6224 CRIME SCENE SUPPLIES	2,500	72.81	2.91	2,427.19
10-20-6226 TRAFFIC ENFORCEMENT & MANAGE	6,500	0.00	0.00	6,500.00
10-20-6230 POSTAGE & FREIGHT	900	0.00	0.00	900.00
10-20-6231 PUBLICATIONS & SUBSCRIPTIONS	2,500	0.00	0.00	2,500.00
10-20-6232 BOTTLED WATER	800	301.21	37.65	498.79
10-20-6233 FUEL	38,000	10,546.09	27.75	27,453.91
10-20-6234 UNIFORMS	10,000	1,163.20	11.63	8,836.80
10-20-6235 BODY ARMOR	2,000	0.00	0.00	2,000.00
10-20-6236 AMMUNITION/QUALIFICATIONS	2,950	0.00	0.00	2,950.00
10-20-6237 FIREARMS	3,600	37.95	1.05	3,562.05
10-20-6238 CID	6,046	2,406.00	39.80	3,639.60
10-20-6301 BUILDING & GROUNDS MAINTENAN	25,000	7,405.65	29.62	17,594.35
10-20-6304 VEHICLE MAINTENANCE	30,000	19,953.48	66.51	10,046.52
10-20-6305 EQUIPMENT MAINTENANCE	1,000	0.00	0.00	1,000.00
10-20-6309 RADIO MAINTENANCE	1,500	149.81	9.99	1,350.19
10-20-6310 COMMUNITY OUTREACH	3,000	1,431.14	47.70	1,568.86
10-20-6311 DUES & MEMBERSHIPS	1,660	220.00	13.25	1,440.00
10-20-6312 TRAINING & CERTIFICATION	20,000	3,264.79	16.32	16,735.21
10-20-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-20-6409 PSYCHOLOGICAL & PRO SERVICES	4,000	1,530.00	38.25	2,470.00
10-20-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-20-6412 JANITORIAL SERVICES	8,000	2,637.60	32.97	5,362.40
10-20-6413 PEST CONTROL	300	114.98	38.33	185.02
10-20-6421 ELECTRICITY	4,000	1,550.80	38.77	2,449.20
10-20-6422 WATER	1,200	476.31	39.69	723.69
10-20-6424 TELEPHONE, MOBILE & INTERNET	5,400	1,008.45	18.68	4,391.55
10-20-6431 INSURANCE - LIABILITY	5,958	2,207.60	37.05	3,750.40
10-20-6432 INSURANCE - VEHICLE	17,247	8,298.68	48.12	8,948.32
10-20-6433 INSURANCE - REAL/PERSONAL PR	3,550	1,067.40	30.07	2,482.60

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-20-6441 SOFTWARE LICENSES	6,500	23,475.26	361.16	(16,975.26)
10-20-6451 EQUIPMENT LEASES	2,800	1,358.62	48.52	1,441.38
10-20-6466 911 DISPATCH	130,698	0.00	0.00	130,697.50
10-20-6481 RRS SYSTEM	18,420	2,402.58	13.04	16,017.42
10-20-6601 EMPLOYEE/CITIZEN RECOGNITION	1,600	0.00	0.00	1,600.00
10-20-6615 ANIMAL CONTROL	1,000	0.00	0.00	1,000.00
10-20-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
TOTAL POLICE	1,720,535	473,536.86	27.52	1,246,998.24
MUNICIPAL COURT				
10-25-6001 FULL TIME SALARIES	124,371	30,155.73	24.25	94,215.27
10-25-6002 PART TIME SALARIES	18,900	1,633.85	8.64	17,266.15
10-25-6020 LONGEVITY	0	0.00	0.00	0.00
10-25-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-25-6035 FICA	10,868	2,566.93	23.62	8,301.07
10-25-6040 RETIREMENT	8,708	2,748.50	31.56	5,959.50
10-25-6045 HEALTH INSURANCE BENEFITS	19,227	4,872.72	25.34	14,354.28
10-25-6054 WORKERS COMP	354	118.00	33.33	236.00
10-25-6055 TEXAS WORKFORCE COMMISSION	189	24.23	12.82	164.77
10-25-6201 OFFICE EQUIPMENT	0	0.00	0.00	0.00
10-25-6202 OFFICE FURNITURE	400	0.00	0.00	400.00
10-25-6220 OFFICE SUPPLIES	1,600	200.16	12.51	1,399.84
10-25-6230 POSTAGE & FREIGHT	700	231.75	33.11	468.25
10-25-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-25-6311 DUES & MEMBERSHIPS	355	0.00	0.00	355.00
10-25-6312 TRAINING & CERTIFICATION	3,500	427.12	12.20	3,072.88
10-25-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-25-6403 LEGAL SERVICES	8,000	174.72	2.18	7,825.28
10-25-6409 PROFFESSIONAL CONTRACT SERVI	0	3,141.66	0.00	(3,141.66)
10-25-6424 TELEPHONE, MOBILE & INTERNET	0	94.00	0.00	(94.00)
10-25-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-25-6446 CREDIT CARD FEES	16,000	9,294.06	58.09	6,705.94
10-25-6459 JUROR	50	0.00	0.00	50.00
10-25-6461 INTERPRETER	500	0.00	0.00	500.00
TOTAL MUNICIPAL COURT	213,722	55,683.43	26.05	158,038.57
FINANCE				
10-26-6001 FULL TIME SALARIES	149,910	38,158.59	25.45	111,751.41
10-26-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-26-6010 OVERTIME	0	0.00	0.00	0.00
10-26-6020 LONGEVITY	420	0.00	0.00	420.00
10-26-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-26-6035 FICA	11,468	2,949.91	25.72	8,518.09
10-26-6040 RETIREMENT	10,599	3,577.62	33.75	7,021.38
10-26-6045 HEALTH INSURANCE BENEFITS	19,227	4,806.72	25.00	14,420.28
10-26-6054 WORKERS COMP	374	124.68	33.34	249.32
10-26-6055 TEXAS WORKFORCE COMMISSION	126	0.00	0.00	126.00
10-26-6201 OFFICE EQUIPMENT	250	0.00	0.00	250.00

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-26-6203 COMPUTER EQUIPMENT & SOFTWAR	3,600	0.00	0.00	3,600.00
10-26-6220 OFFICE SUPPLIES	1,000	254.96	25.50	745.04
10-26-6233 FUEL	0	0.00	0.00	0.00
10-26-6311 DUES & MEMBERSHIPS	350	100.00	28.57	250.00
10-26-6312 TRAINING & CERTIFICATION	4,190	0.00	0.00	4,190.00
10-26-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-26-6402 AUDIT SERVICES	34,000	31,050.00	91.32	2,950.00
10-26-6409 PROFESSIONAL SERVICES	6,635	2,337.46	35.23	4,297.54
10-26-6441 SOFTWARE LICENSES	12,200	7,703.28	63.14	4,496.72
10-26-6454 LEGAL NOTICES	0	0.00	0.00	0.00
TOTAL FINANCE	254,349	91,063.22	35.80	163,285.78
DEVELOPMENT SERVICES				
10-30-6001 FULL TIME SALARIES	310,879	90,620.42	29.15	220,258.58
10-30-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-30-6010 OVERTIME	0	567.53	0.00	(567.53)
10-30-6020 LONGEVITY	0	0.00	0.00	0.00
10-30-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-30-6035 FICA	23,782	7,096.73	29.84	16,685.27
10-30-6040 RETIREMENT	21,979	7,800.94	35.49	14,178.06
10-30-6045 HEALTH INSURANCE BENEFITS	38,454	10,471.58	27.23	27,982.42
10-30-6054 WORKERS COMP	967	322.32	33.33	644.68
10-30-6055 TEXAS WORKFORCE COMMISSION	252	73.83	29.30	178.17
10-30-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-30-6202 OFFICE FURNITURE	500	0.00	0.00	500.00
10-30-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-30-6220 OFFICE SUPPLIES	1,100	137.24	12.48	962.76
10-30-6230 POSTAGE & FREIGHT	600	168.48	28.08	431.52
10-30-6231 PUBLICATIONS & SUBSCRIPTIONS	150	0.00	0.00	150.00
10-30-6233 FUEL	2,500	576.09	23.04	1,923.91
10-30-6234 UNIFORMS	350	65.20	18.63	284.80
10-30-6304 VEHICLE MAINTENANCE	2,000	82.85	4.14	1,917.15
10-30-6311 DUES & MEMBERSHIPS	1,230	100.00	8.13	1,130.00
10-30-6312 TRAINING & CERTIFICATION	7,685	280.00	3.64	7,405.00
10-30-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-30-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-30-6406 ENGINEERING SERVICES	25,000	604.50	2.42	24,395.50
10-30-6409 PROFESSIONAL SERVICES	22,000	40.00	0.18	21,960.00
10-30-6424 TELEPHONE, MOBILE & INTERNET	1,200	298.78	24.90	901.22
10-30-6432 INSURANCE - VEHICLE	1,117	408.84	36.60	708.16
10-30-6441 SOFTWARE LICENSES	17,000	17,292.23	101.72	(292.23)
10-30-6446 CREDIT CARD FEES	300	115.00	38.33	185.00
10-30-6449 FILING FEES	500	0.00	0.00	500.00
10-30-6451 EQUIPMENT LEASES	2,080	530.73	25.52	1,549.27
10-30-6454 LEGAL NOTICES	3,000	1,346.63	44.89	1,653.37
10-30-6467 BUILDING INSPECTIONS	5,000	250.00	5.00	4,750.00
10-30-6468 CODE ENFORCEMENT	25,000	6,250.00	25.00	18,750.00
10-30-6469 HEALTH INSPECTIONS	5,000	875.00	17.50	4,125.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-30-6690 CASH OVER & SHORT	0	0.00	0.00	0.00
TOTAL DEVELOPMENT SERVICES	520,125	146,374.92	28.14	373,750.08
PARKS & RECREATION				
10-40-6001 FULL TIME SALARIES	77,688	24,546.99	31.60	53,141.01
10-40-6002 PART TIME SALARIES	31,342	0.00	0.00	31,342.00
10-40-6010 OVERTIME	2,000	2,177.53	108.88	(177.53)
10-40-6020 LONGEVITY	0	0.00	0.00	0.00
10-40-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-40-6035 FICA	8,494	2,117.25	24.93	6,376.75
10-40-6040 RETIREMENT	5,634	2,159.90	38.34	3,474.10
10-40-6045 HEALTH INSURANCE BENEFITS	19,227	5,607.88	29.17	13,619.12
10-40-6054 WORKERS COMP	1,793	316.00	17.62	1,477.00
10-40-6055 TEXAS WORKFORCE COMMISSION	315	56.88	18.06	258.12
10-40-6201 OFFICE EQUIPMENT	500	0.00	0.00	500.00
10-40-6203 COMPUTER EQUIPMENT & SOFTWAR	2,800	0.00	0.00	2,800.00
10-40-6204 SMALL TOOLS & EQUIPMENT	2,000	314.97	15.75	1,685.03
10-40-6205 SAFETY EQUIPMENT & SUPPLIES	300	0.00	0.00	300.00
10-40-6209 PARK EQUIPMENT-SEE FUND 45	0	0.00	0.00	0.00
10-40-6210 BOAT DOCK/RAMP MOVING	5,000	0.00	0.00	5,000.00
10-40-6220 OFFICE SUPPLIES	500	0.00	0.00	500.00
10-40-6221 JANITORIAL SUPPLIES	500	0.00	0.00	500.00
10-40-6223 TRAFFIC CONTROL SUPPLIES	1,000	0.00	0.00	1,000.00
10-40-6230 POSTAGE & FREIGHT	100	0.00	0.00	100.00
10-40-6233 FUEL	1,500	1,459.69	97.31	40.31
10-40-6301 BUILDING & GROUNDS MAINTENAN	14,500	4,183.04	28.85	10,316.96
10-40-6304 VEHICLE MAINTENANCE	2,000	50.53	2.53	1,949.47
10-40-6305 EQUIPMENT MAINTENANCE	1,800	54.70	3.04	1,745.30
10-40-6307 BOAT DOCK/RAMP EQUIP MAINT	5,000	0.00	0.00	5,000.00
10-40-6312 TRAINING / CERTIFICATION/CPE	300	0.00	0.00	300.00
10-40-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-40-6409 PROFESSIONAL CONTRACT SERVIC	0	2,367.95	0.00	(2,367.95)
10-40-6421 ELECTRICITY	4,500	977.25	21.72	3,522.75
10-40-6422 WATER	4,500	816.34	18.14	3,683.66
10-40-6423 SANITATION	16,000	8,876.58	55.48	7,123.42
10-40-6424 TELEPHONE, MOBILE & INTERNET	900	261.45	29.05	638.55
10-40-6432 INSURANCE - VEHICLE	1,079	395.12	36.62	683.88
10-40-6433 INSURANCE - REAL/PERSONAL PR	939	293.12	31.22	645.88
10-40-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
10-40-6446 CREDIT CARD FEES	7,000	1,025.39	14.65	5,974.61
10-40-6450 BOAT LAUNCH STATION FEES	6,000	1,215.00	20.25	4,785.00
10-40-6451 EQUIPMENT LEASES	3,100	381.80	12.32	2,718.20
10-40-6452 EQUIPMENT RENTAL	0	0.00	0.00	0.00
TOTAL PARKS & RECREATION	228,311	59,655.36	26.13	168,655.64

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
PUBLIC WORKS				
10-50-6001 FULL TIME SALARIES	371,382	106,699.74	28.73	264,682.26
10-50-6002 PART TIME SALARIES	0	0.00	0.00	0.00
10-50-6010 OVERTIME	10,000	3,006.07	30.06	6,993.93
10-50-6020 LONGEVITY	1,080	0.00	0.00	1,080.00
10-50-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-50-6035 FICA	29,176	8,837.94	30.29	20,338.06
10-50-6040 RETIREMENT	26,964	10,127.81	37.56	16,836.19
10-50-6045 HEALTH INSURANCE BENEFITS	62,487	19,203.20	30.73	43,283.80
10-50-6054 WORKERS COMP	10,908	4,504.00	41.29	6,404.00
10-50-6055 TEXAS WORKFORCE COMMISSION	410	12.60	3.07	397.40
10-50-6201 OFFICE EQUIPMENT&FURNTIURE	500	0.00	0.00	500.00
10-50-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-50-6204 SMALL TOOLS & EQUIPMENT	4,000	984.44	24.61	3,015.56
10-50-6205 SAFETY EQUIPMENT & SUPPLIES	1,500	79.98	5.33	1,420.02
10-50-6220 OFFICE SUPPLIES	1,200	6.54	0.55	1,193.46
10-50-6221 JANITORIAL SERVICES/SUPPLIES	500	0.00	0.00	500.00
10-50-6222 GENERAL SUPPLIES	3,500	711.48	20.33	2,788.52
10-50-6223 TRAFFIC CONTROL SUPPLIES	3,000	0.00	0.00	3,000.00
10-50-6230 POSTAGE & FREIGHT	100	0.00	0.00	100.00
10-50-6231 PUBLICATIONS & SUBSCRIPTIONS	300	0.00	0.00	300.00
10-50-6232 BOTTLED WATER	2,000	448.62	22.43	1,551.38
10-50-6233 FUEL	18,000	4,060.80	22.56	13,939.20
10-50-6234 UNIFORMS	5,000	(20.70)	0.41-	5,020.70
10-50-6301 BUILDING & GROUNDS MAINTENAN	6,000	32.26	0.54	5,967.74
10-50-6303 OFFICE EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
10-50-6304 VEHICLE MAINTENANCE	8,000	1,529.98	19.12	6,470.02
10-50-6305 EQUIPMENT MAINTENANCE	8,000	2,737.83	34.22	5,262.17
10-50-6310 STREET MAINTENANCE	30,000	2,291.69	7.64	27,708.31
10-50-6312 TRAINING/CERTIFICATION/CPE	1,000	1,050.00	105.00	(50.00)
10-50-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-50-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
10-50-6406 ENGINEERING SERVICES	2,000	0.00	0.00	2,000.00
10-50-6409 PROFESSIONAL SERVICES	500	0.00	0.00	500.00
10-50-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-50-6412 JANITORIAL SERVICES	1,600	527.52	32.97	1,072.48
10-50-6413 PEST CONTROL	0	0.00	0.00	0.00
10-50-6421 ELECTRICITY	8,000	2,189.42	27.37	5,810.58
10-50-6422 WATER	1,000	245.06	24.51	754.94
10-50-6424 TELEPHONE, MOBILE & INTERNET	1,000	153.12	15.31	846.88
10-50-6432 INSURANCE - VEHICLE	9,138	3,346.00	36.62	5,792.00
10-50-6433 INSURANCE - REAL/PERSONAL PR	7,166	2,156.92	30.10	5,009.08
10-50-6441 SOFTWARE LICENSES	800	0.00	0.00	800.00
10-50-6442 GREEN CENTER	0	7,250.00	0.00	(7,250.00)
10-50-6443 HYDRANT EXPANSION	0	0.00	0.00	0.00
10-50-6451 EQUIPMENT LEASES	0	371.20	0.00	(371.20)
10-50-6452 EQUIPMENT RENTAL	5,000	14.34	0.29	4,985.66

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

10 -GENERAL FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
10-50-6808 BUILDING & GROUNDS	0	0.00	0.00	0.00
TOTAL PUBLIC WORKS	641,211	182,557.86	28.47	458,653.14
LIBRARY				
10-55-6001 FULL TIME SALARIES	69,242	23,771.76	34.33	45,470.24
10-55-6002 PART TIME SALARIES	33,864	7,071.54	20.88	26,792.46
10-55-6010 OVERTIME	0	0.00	0.00	0.00
10-55-6020 LONGEVITY	540	0.00	0.00	540.00
10-55-6031 NEW HIRE EXPENSE	0	0.00	0.00	0.00
10-55-6035 FICA	7,888	2,551.32	32.34	5,336.68
10-55-6040 RETIREMENT	4,895	2,081.90	42.53	2,813.10
10-55-6045 HEALTH INSURANCE BENEFITS	9,613	3,184.62	33.13	6,428.38
10-55-6054 WORKERS COMP	335	111.68	33.34	223.32
10-55-6055 TEXAS WORKFORCE COMMISSION	189	25.17	13.32	163.83
10-55-6201 OFFICE EQUIPMENT	250	0.00	0.00	250.00
10-55-6202 OFFICE FURNITURE	600	0.00	0.00	600.00
10-55-6203 COMPUTER EQUIPMENT & SOFTWAR	0	0.00	0.00	0.00
10-55-6220 OFFICE SUPPLIES	500	47.82	9.56	452.18
10-55-6221 JANITORIAL SUPPLIES	350	14.92	4.26	335.08
10-55-6230 POSTAGE & FREIGHT	250	0.00	0.00	250.00
10-55-6231 PUBLICATIONS & SUBSCRIPTIONS	0	0.00	0.00	0.00
10-55-6232 BOTTLED WATER	200	148.81	74.41	51.19
10-55-6238 LIBRARY MATERIALS	15,000	1,915.96	12.77	13,084.04
10-55-6239 LIBRARY SUPPLIES	700	0.00	0.00	700.00
10-55-6301 BUILDING & GROUNDS MAINTENAN	0	310.82	0.00	(310.82)
10-55-6311 DUES & MEMBERSHIPS	300	0.00	0.00	300.00
10-55-6312 TRAINING & CERTIFICATION	3,500	0.00	0.00	3,500.00
10-55-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
10-55-6411 IT SUPPORT SERVICES	0	0.00	0.00	0.00
10-55-6412 JANITORIAL SERVICES	8,000	2,373.84	29.67	5,626.16
10-55-6424 TELEPHONE, MOBILE & INTERNET	0	0.00	0.00	0.00
10-55-6433 INSURANCE - REAL/PERSONAL PR	1,118	318.80	28.52	799.20
10-55-6441 SOFTWARE LICENSES	1,300	0.00	0.00	1,300.00
10-55-6451 EQUIPMENT LEASES	2,100	530.73	25.27	1,569.27
10-55-6462 ALARM MONITORING	900	291.88	32.43	608.12
10-55-6624 LIBRARY PROGRAMS	2,000	74.61	3.73	1,925.39
10-55-6625 SUMMER READING PROGRAM	3,000	0.00	0.00	3,000.00
TOTAL LIBRARY	166,634	44,826.18	26.90	121,807.82
TOTAL EXPENDITURES	5,357,288	1,480,022.34	27.63	3,877,265.20
REVENUE OVER/(UNDER) EXPENDITURES	40,726	2,430,266.37	5,967.29	(2,389,539.91)
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10 -GENERAL FUND

	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	40,726	2,430,266.37	5,967.29	(2,389,539.91)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2026

13 -COURT RESTRICTED

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
13-00-4305 TIME PAYMENT EFFICIENCY FEES	0	3.60	0.00	(3.60)
13-00-4310 CHILD SAFETY FEES	2,300	559.62	24.33	1,740.38
13-00-4311 LOCAL YOUTH DIVERSION FEES	6,000	1,878.82	31.31	4,121.18
13-00-4315 CONSOLIDATED SECURITY & TECH	6,000	3,374.18	56.24	2,625.82
13-00-4320 COURT TECHNOLOGY FEES	0	44.00	0.00	(44.00)
13-00-4605 INTEREST EARNED	5,500	1,970.79	35.83	3,529.21
TOTAL NON-DEPARTMENTAL	19,800	7,831.01	39.55	11,968.99
TOTAL REVENUES	19,800	7,831.01	39.55	11,968.99

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

13 -COURT RESTRICTED

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
13-00-6612 CHILD SAFETY	2,300	0.00	0.00	2,300.00
13-00-6613 BUILDING SECURITY	5,500	0.00	0.00	5,500.00
13-00-6614 TECHNOLOGY	10,600	460.69	4.35	10,139.31
13-00-6645 BANK/AGENT FEES	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	18,400	460.69	2.50	17,939.31
TOTAL EXPENDITURES	18,400	460.69	2.50	17,939.31
REVENUE OVER/(UNDER) EXPENDITURES	1,400	7,370.32	526.45	(5,970.32)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1,400	7,370.32	526.45	(5,970.32)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

15 -PLAZA ENTERPRISE

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
15-00-4520 RENT TRAVIS COUNTY	70,032	23,343.84	33.33	46,687.68
15-00-4521 RENT - US POST OFFICE	4,800	1,600.00	33.33	3,200.00
15-00-4605 INTEREST EARNED	14,400	4,810.72	33.41	9,589.28
15-00-4910 TRANSFER FROM GENERAL FUND	35,000	8,750.00	25.00	26,250.00
TOTAL NON-DEPARTMENTAL	124,232	38,504.56	30.99	85,726.96
TOTAL REVENUES	124,232	38,504.56	30.99	85,726.96

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

15 -PLAZA ENTERPRISE

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
15-00-6221 JANITORIAL SUPPLIES	1,200	561.63	46.80	638.37
15-00-6301 BUILDING & GROUNDS MAINTENAN	45,000	3,438.30	7.64	41,561.70
15-00-6302 CAMERAS/SECURITY SYSTEM	60,000	648.04	1.08	59,351.96
15-00-6303 MOLD REMEDIATION	50,000	5,700.00	11.40	44,300.00
15-00-6412 JANITORIAL SERVICES	15,444	4,747.68	30.74	10,696.32
15-00-6413 PEST CONTROL	2,200	795.00	36.14	1,405.00
15-00-6421 ELECTRICITY	25,000	7,318.13	29.27	17,681.87
15-00-6422 WATER	4,000	1,929.08	48.23	2,070.92
15-00-6433 INSURANCE - REAL/PERSONAL PR	4,981	1,419.76	28.50	3,561.24
15-00-6680 MISCELLANEOUS/OTHER	0	10.00	0.00	(10.00)
15-00-6691 DEPRECIATION	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	207,825	26,567.62	12.78	181,257.38
TOTAL EXPENDITURES	207,825	26,567.62	12.78	181,257.38
REVENUE OVER/(UNDER) EXPENDITURES	(83,593)	11,936.94	14.28-	(95,530.42)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(83,593)	11,936.94	14.28-	(95,530.42)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

16 -CAPITAL EXPENDITURES FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
16-00-4601 SALE OF ASSETS	0	0.00	0.00	0.00
16-00-4910 TRANSFER FROM GENERAL FUND	205,000	51,250.00	25.00	153,750.00
16-00-4911 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	205,000	51,250.00	25.00	153,750.00
TOTAL REVENUES	205,000	51,250.00	25.00	153,750.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

16 -CAPITAL EXPENDITURES FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
16-00-6448 INTEREST	0	0.00	0.00	0.00
16-00-6812 COMPUTER EQUIPMENT	0	0.00	0.00	0.00
16-00-6816 COMPREHENSIVE ORDINANCE UPDA	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0	0.00	0.00	0.00
POLICE				
16-20-6806 POLICE DEPARTMENT BUILDING	0	0.00	0.00	0.00
16-20-6809 VEHICLES	120,000	0.00	0.00	120,000.00
16-20-6810 EQUIPMENT	0	0.00	0.00	0.00
TOTAL POLICE	120,000	0.00	0.00	120,000.00
DEVELOPMENT SERVICES				
16-30-6809 VEHICLES	55,000	46,057.35	83.74	8,942.65
TOTAL DEVELOPMENT SERVICES	55,000	46,057.35	83.74	8,942.65
PARKS & RECREATION				
16-40-6815 PARK EQUIPMENT	0	14,232.38	0.00	(14,232.38)
TOTAL PARKS & RECREATION	0	14,232.38	0.00	(14,232.38)
PUBLIC WORKS				
16-50-6808 BUILDINGS & GROUNDS	0	0.00	0.00	0.00
16-50-6809 VEHICLES	0	7,722.44	0.00	(7,722.44)
16-50-6810 EQUIPMENT	30,000	0.00	0.00	30,000.00
16-50-6998 LEASE PAYMENT BACKHOE	0	13,197.84	0.00	(13,197.84)
TOTAL PUBLIC WORKS	30,000	20,920.28	69.73	9,079.72
TOTAL EXPENDITURES	205,000	81,210.01	39.61	123,789.99
REVENUE OVER/(UNDER) EXPENDITURES	0	(29,960.01)	0.00	29,960.01
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	(29,960.01)	0.00	29,960.01

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

17 -NORTHSHORE WWP

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
17-00-4260 TAP & IMPACT FEES	0	0.00	0.00	0.00
17-00-4425 WW SERVICE FEES - JONESTOWN	0	0.00	0.00	0.00
17-00-4430 WW SERVICE FEES - LAGO VISTA	0	0.00	0.00	0.00
17-00-4604 LATE FEES	0	0.00	0.00	0.00
17-00-4605 INTEREST EARNED	0	0.00	0.00	0.00
17-00-4670 BOND PROCEEDS	2,175,000	0.00	0.00	2,175,000.00
17-00-4680 OTHER INCOME	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	2,175,000	0.00	0.00	2,175,000.00
NORTHSHORE				
17-10-4260 TAP ADMIN FEES	1,200	0.00	0.00	1,200.00
17-10-4425 WW SERVICE FEES	182,000	58,773.59	32.29	123,226.41
17-10-4604 LATE FEES - NORTHSHORE	4,660	778.45	16.70	3,881.55
17-10-4605 INTEREST EARNED	23,000	7,623.68	33.15	15,376.32
TOTAL NORTHSHORE	210,860	67,175.72	31.86	143,684.28
CARLTON PUD				
17-20-4260 TAP FEES	5,000	1,000.00	20.00	4,000.00
17-20-4430 WW SERVICE FEES	218,000	78,709.89	36.11	139,290.11
17-20-4604 LATE FEES - CARLTON PUD	3,600	1,398.13	38.84	2,201.87
TOTAL CARLTON PUD	226,600	81,108.02	35.79	145,491.98
TOTAL REVENUES	2,612,460	148,283.74	67.65	2,464,176.26

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
17-00-6001 FULL TIME SALARIES	0	0.00	0.00	0.00
17-00-6002 PART TIME SALARIES	0	0.00	0.00	0.00
17-00-6010 OVERTIME	0	0.00	0.00	0.00
17-00-6020 LONGEVITY	0	0.00	0.00	0.00
17-00-6035 FICA	0	0.00	0.00	0.00
17-00-6040 RETIREMENT	0	0.00	0.00	0.00
17-00-6045 HEALTH INSURANCE BENEFITS	0	0.00	0.00	0.00
17-00-6054 WORKERS COMP	0	0.00	0.00	0.00
17-00-6055 TEXAS WORKFORCE COMMISSION	0	0.00	0.00	0.00
17-00-6204 SMALL TOOLS & EQUIPMENT	0	0.00	0.00	0.00
17-00-6205 SAFETY EQUIPMENT & SUPPLIES	0	0.00	0.00	0.00
17-00-6220 OFFICE SUPPLIES	0	0.00	0.00	0.00
17-00-6222 GENERAL SUPPLIES	0	0.00	0.00	0.00
17-00-6230 POSTAGE & FREIGHT	0	0.00	0.00	0.00
17-00-6233 FUEL	0	0.00	0.00	0.00
17-00-6234 UNIFORMS	0	0.00	0.00	0.00
17-00-6237 CHEMICALS	0	0.00	0.00	0.00
17-00-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
17-00-6305 EQUIPMENT MAINTENANCE	0	0.00	0.00	0.00
17-00-6312 TRAINING /CERTIFICATION/CPE	0	0.00	0.00	0.00
17-00-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
17-00-6314 TRAVEL/MEALS/MILEAGE	0	0.00	0.00	0.00
17-00-6320 SYSTEM REPAIRS	0	0.00	0.00	0.00
17-00-6406 ENGINEERING SERVICES	0	0.00	0.00	0.00
17-00-6421 ELECTRICITY	0	0.00	0.00	0.00
17-00-6422 WATER	0	0.00	0.00	0.00
17-00-6424 TELEPHONE, MOBILE & INTERNET	0	0.00	0.00	0.00
17-00-6433 INSURANCE - REAL/PERSONAL PR	0	0.00	0.00	0.00
17-00-6441 SOFTWARE LICENSES	0	0.00	0.00	0.00
17-00-6445 BANK/AGENT FEES	0	0.00	0.00	0.00
17-00-6449 FILING FEES	0	0.00	0.00	0.00
17-00-6463 LABORATORY TESTING	0	0.00	0.00	0.00
17-00-6464 WASTE WATER SLUDGE REMOVAL	0	0.00	0.00	0.00
17-00-6465 WASTE WATER SERVICE	0	0.00	0.00	0.00
17-00-6626 ADMIN OVERHEAD	0	0.00	0.00	0.00
17-00-6680 MISCELLANEOUS/OTHER	0	0.00	0.00	0.00
17-00-6691 DEPRECIATION	0	0.00	0.00	0.00
17-00-6860 TANK REPLACEMENT PROJECT	854,700	0.00	0.00	854,700.00
17-00-6861 COST OF ISSUANCE	68,700	0.00	0.00	68,700.00
17-00-6862 GENERATOR	271,800	0.00	0.00	271,800.00
17-00-6863 OLD BURNET REROUTE	929,800	0.00	0.00	929,800.00
17-00-6864 LAND USE MAPPING	50,000	0.00	0.00	50,000.00
TOTAL NON-DEPARTMENTAL	2,175,000	0.00	0.00	2,175,000.00

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NORTHSHORE				
17-10-6001 FULL TIME SALARIES	15,116	5,475.66	36.22	9,640.74
17-10-6010 OVERTIME	5,200	260.25	5.00	4,939.75
17-10-6020 LONGEVITY	135	0.00	0.00	135.00
17-10-6035 FICA	1,346	483.90	35.95	862.05
17-10-6040 RETIREMENT	1,244	549.04	44.14	694.76
17-10-6045 HEALTH INSURANCE BENEFITS	2,163	816.63	37.75	1,346.52
17-10-6054 WORKERS COMP	469	135.00	28.78	334.00
17-10-6055 TEXAS WORKFORCE COMMISSION	29	0.00	0.00	29.00
17-10-6204 SMALL TOOLS & EQUIPMENT	1,350	116.71	8.65	1,233.29
17-10-6205 SAFETY EQUIPMENT & SUPPLIES	810	0.00	0.00	810.00
17-10-6220 OFFICE SUPPLIES	360	55.98	15.55	304.02
17-10-6222 GENERAL SUPPLIES	1,125	83.47	7.42	1,041.53
17-10-6230 POSTAGE & FREIGHT	990	452.28	45.68	537.72
17-10-6233 FUEL	900	357.33	39.70	542.67
17-10-6234 UNIFORMS	216	0.00	0.00	216.00
17-10-6237 CHEMICALS	5,500	2,269.24	41.26	3,230.76
17-10-6290 AFFLUENT DRIP FIELD PROJECT	36,000	34,200.00	95.00	1,800.00
17-10-6301 BUILDING & GROUNDS MAINTENAN	5,420	0.00	0.00	5,420.00
17-10-6305 EQUIPMENT MAINTENANCE	225	0.00	0.00	225.00
17-10-6312 TRAINING/CERTS/TRAVEL	2,250	0.00	0.00	2,250.00
17-10-6313 LICENSING & PERMITS	1,250	1,250.00	100.00	0.00
17-10-6320 SYSTEM REPAIRS	9,000	14.24	0.16	8,985.76
17-10-6406 ENGINEERING SERVICES	450	225.00	50.00	225.00
17-10-6421 ELECTRICITY	7,000	2,391.45	34.16	4,608.55
17-10-6422 WATER	3,150	967.89	30.73	2,182.11
17-10-6424 TELEPHONE & MOBILE	176	22.98	13.06	153.02
17-10-6433 INSURANCE - REAL/PERSONAL PR	2,186	623.31	28.51	1,562.69
17-10-6441 SOFTWARE LICENSES	405	0.00	0.00	405.00
17-10-6449 FILING FEES	43	0.00	0.00	43.00
17-10-6450 EQUIPMENT/VEHICLE	0	0.00	0.00	0.00
17-10-6463 LABORATORY TESTING	7,000	2,459.50	35.14	4,540.50
17-10-6464 WASTE WATER SLUDGE REMOVAL	5,500	1,681.72	30.58	3,818.28
17-10-6626 ADMIN OVERHEAD	10,350	2,587.50	25.00	7,762.50
17-10-6640 RATE STUDY	9,000	6,525.57	72.51	2,474.43
17-10-6809 VEHICLE	0	0.00	0.00	0.00
17-10-6860 TANK REPLACEMENT PROJECT	0	4,919.81	0.00	(4,919.81)
17-10-6861 2026 DEBT SERVICE INTEREST	26,916	0.00	0.00	26,915.63
TOTAL NORTHSHORE	163,274	68,924.46	42.21	94,349.47
CARLTON PUD				
17-20-6001 FULL TIME SALARIES	18,476	5,852.55	31.68	12,623.05
17-20-6010 OVERTIME	0	226.08	0.00	(226.08)
17-20-6020 LONGEVITY	165	0.00	0.00	165.00
17-20-6035 FICA	1,645	503.88	30.63	1,141.17
17-20-6040 RETIREMENT	1,520	544.51	35.82	975.69
17-20-6045 HEALTH INSURANCE BENEFITS	2,644	809.29	30.61	1,834.56

17 -NORTHSHORE WWP

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
17-20-6054 WORKERS COMP	573	165.00	28.79	408.10
17-20-6055 TEXAS WORKFORCE COMMISSION	35	0.00	0.00	34.65
17-20-6204 SMALL TOOLS & EQUIPMENT	1,650	108.43	6.57	1,541.57
17-20-6205 SAFETY EQUIPMENT & SUPPLIES	990	0.00	0.00	990.00
17-20-6220 OFFICE SUPPLIES	440	68.43	15.55	371.57
17-20-6222 GENERAL SUPPLIES	1,375	44.57	3.24	1,330.43
17-20-6230 POSTAGE & FREIGHT	1,210	552.76	45.68	657.24
17-20-6233 FUEL	1,100	433.72	39.43	666.28
17-20-6234 UNIFORMS	264	0.00	0.00	264.00
17-20-6237 CHEMICALS	0	0.00	0.00	0.00
17-20-6301 BUILDING & GROUNDS MAINTENAN	0	0.00	0.00	0.00
17-20-6305 EQUIPMENT MAINTENANCE	275	1,875.52	682.01	(1,600.52)
17-20-6312 TRAINING/CERTS/TRAVEL	2,750	0.00	0.00	2,750.00
17-20-6320 SYSTEM REPAIRS	11,000	36,436.17	331.24	(25,436.17)
17-20-6406 ENGINEERING SERVICES	550	275.00	50.00	275.00
17-20-6421 ELECTRICITY	3,000	972.07	32.40	2,027.93
17-20-6422 WATER	1,350	490.13	36.31	859.87
17-20-6424 TELEPHONE & MOBILE	214	28.08	13.12	185.92
17-20-6433 INSURANCE - REAL/PERSONAL PR	2,673	761.72	28.50	1,911.28
17-20-6441 SOFTWARE LICENSES	495	0.00	0.00	495.00
17-20-6449 FILING FEES	53	0.00	0.00	53.00
17-20-6450 EQUIPMENT/VEHICLE	0	0.00	0.00	0.00
17-20-6463 LABORATORY TESTING	0	0.00	0.00	0.00
17-20-6464 WASTE WATER SLUDGE REMOVAL	0	0.00	0.00	0.00
17-20-6465 WASTE WATER SERVICE	170,000	58,052.38	34.15	111,947.62
17-20-6626 ADMIN OVERHEAD	12,650	3,162.50	25.00	9,487.50
17-20-6640 RATE STUDY	11,000	7,975.68	72.51	3,024.32
17-20-6809 VEHICLE	0	0.00	0.00	0.00
17-20-6860 TANK REPLACEMENT PROJECT	0	6,013.09	0.00	(6,013.09)
17-20-6861 2026 DEBT SERVICE INTEREST	32,897	0.00	0.00	32,896.87
TOTAL CARLTON PUD	280,993	125,351.56	44.61	155,641.76
TOTAL EXPENDITURES	2,619,267	194,276.02	7.42	2,424,991.23
REVENUE OVER/(UNDER) EXPENDITURES	(6,807)	(45,992.28)	675.64	39,185.03

OTHER FINANCING SOURCES

TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

17 -NORTHSHORE WWP

	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(6,807)	(45,992.28)	675.64	39,185.03

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

18 -OPIOID SETTLEMENTS

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
18-00-4010 OPIOID SETTLEMENT FUNDS	0	0.00	0.00	0.00
18-00-4605 INTEREST EARNED	0	1.10	0.00	(1.10)
TOTAL NON-DEPARTMENTAL	0	1.10	0.00	(1.10)
TOTAL REVENUES	0	1.10	0.00	(1.10)

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

18 -OPIOID SETTLEMENTS

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
18-00-6205 SAFETY EQUIPMENT & SUPPLIES	2,410	0.00	0.00	2,410.00
TOTAL NON-DEPARTMENTAL	2,410	0.00	0.00	2,410.00
TOTAL EXPENDITURES	2,410	0.00	0.00	2,410.00
REVENUE OVER/(UNDER) EXPENDITURES	(2,410)	1.10	0.05-	(2,411.10)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(2,410)	1.10	0.05-	(2,411.10)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

20 -DEBT SERVICE FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
20-00-4010 PROPERTY TAX - CURRENT	603,957	549,791.38	91.03	54,165.62
20-00-4011 PROPERTY TAX - PRIOR	1,741	4,582.59	263.22	(2,841.59)
20-00-4012 PROPERTY TAX - P & I	2,200	1,049.92	47.72	1,150.08
20-00-4602 BOND PROCEEDS	0	0.00	0.00	0.00
20-00-4605 INTEREST EARNED	0	0.00	0.00	0.00
20-00-4606 BOND PROCEEDS	0	0.00	0.00	0.00
20-00-4910 TRANSFER FROM GENERAL FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	607,898	555,423.89	91.37	52,474.11
TOTAL REVENUES	607,898	555,423.89	91.37	52,474.11

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

20 -DEBT SERVICE FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
20-00-6408 STREET PROJECT	0	0.00	0.00	0.00
20-00-6445 BANK/AGENT FEES	300	0.00	0.00	300.00
20-00-6706 2008 PD BOND INTEREST	0	0.00	0.00	0.00
20-00-6707 EMS BUILDING PRINCIPAL	0	0.00	0.00	0.00
20-00-6708 EMS BUILDING INTEREST	0	0.00	0.00	0.00
20-00-6709 DEBT SERVICE I&S BUILDING EM	0	0.00	0.00	0.00
20-00-6711 DEBT SERVICE I&S STREET BOND	0	0.00	0.00	0.00
20-00-6712 GO REF BOND, SERIES 2012 PRI	60,000	0.00	0.00	60,000.00
20-00-6713 GO REF BOND, SERIES 2012 INT	3,360	0.00	0.00	3,360.00
20-00-6714 TAX NOTE, SERIES 2015 PRINC	535,000	0.00	0.00	535,000.00
20-00-6715 TAX NOTE, SERIES 2015 INTERE	5,297	0.00	0.00	5,297.00
20-00-6716 TAX NOTE, SERIES 2019 PRINCI	0	0.00	0.00	0.00
20-00-6717 TAX NOTE, SERIES 2019 INTERE	0	0.00	0.00	0.00
20-00-6819 TAX NOTE, 2026 INTEREST	0	0.00	0.00	0.00
20-00-6820 PRIOR TAX PAYMENT REFUNDS	0	10,121.40	0.00	(10,121.40)
20-00-6999 TRANSFERS OUT	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	603,957	10,121.40	1.68	593,835.60
GENERAL				
20-10-6818 TAX NOTE, 2026 PRINCIPAL	0	0.00	0.00	0.00
TOTAL GENERAL	0	0.00	0.00	0.00
TOTAL EXPENDITURES	603,957	10,121.40	1.68	593,835.60
REVENUE OVER/(UNDER) EXPENDITURES	3,941	545,302.49	3,836.65	(541,361.49)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
OTHER FINANCING (USES)				
TOTAL OTHER FINANCING USES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	3,941	545,302.49	3,836.65	(541,361.49)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

25 -STREET FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
25-00-4910 TRANSFER FROM GENERAL FUND	450,000	112,500.00	25.00	337,500.00
25-00-4912 TRANSFER FROM TAX NOTE FUND	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	1,128,000	112,500.00	9.97	1,015,500.00
TOTAL REVENUES	1,128,000	112,500.00	9.97	1,015,500.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

25 -STREET FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
25-00-6406 ENGINEERING SERVICES	10,000	0.00	0.00	10,000.00
25-00-6407 ROAD REPAIR/MAINTENANCE	50,000	0.00	0.00	50,000.00
25-00-6814 STREET OVERLAY	390,000	1,471.18	0.38	388,528.82
25-00-6815 UNIMPROVED STREET PROJECT	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	1,128,000	1,471.18	0.13	1,126,528.82
TOTAL EXPENDITURES	1,128,000	1,471.18	0.13	1,126,528.82
REVENUE OVER/(UNDER) EXPENDITURES	0	111,028.82	0.00	(111,028.82)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	0	111,028.82	0.00	(111,028.82)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

42 -CAPITAL PROJECTS FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
42-00-4670 BOND PROCEEDS TAX NOTE 2026	3,550,000	0.00	0.00	3,550,000.00
42-00-4910 TRANSFER FROM GENERAL FUND	0	0.00	0.00	0.00
42-00-4998 TRANSFER FROM FUND BALANCE	0	0.00	0.00	0.00
42-00-4999 TRANSFERS IN	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	3,550,000	0.00	0.00	3,550,000.00
TOTAL REVENUES	3,550,000	0.00	0.00	3,550,000.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

42 -CAPITAL PROJECTS FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
42-00-6313 LICENSING & PERMITS	0	0.00	0.00	0.00
42-00-6314 CONSTRUCTION PROJECTS	1,393,893	27,537.65	1.98	1,366,355.35
42-00-6350 COPIES, RECORDING FEES, ETC	0	0.00	0.00	0.00
42-00-6403 LEGAL SERVICES	0	0.00	0.00	0.00
42-00-6406 ENGINEERING SERVICES	0	1,950.80	0.00	(1,950.80)
42-00-6407 SURVEYING SERVICES	0	0.00	0.00	0.00
42-00-6408 ARCHITECTURAL SERVICES	0	0.00	0.00	0.00
42-00-6409 SECURITY CAMERAS	60,000	36,897.58	61.50	23,102.42
42-00-6410 PD EMERGENCY GENERATOR	293,700	0.00	0.00	293,700.00
42-00-6861 COST OF ISSUANCE-2026 TAX NO	63,500	0.00	0.00	63,500.00
42-00-6916 TRANSFER TO STREET FUNDS 25	678,000	0.00	0.00	678,000.00
TOTAL NON-DEPARTMENTAL	2,489,093	66,386.03	2.67	2,422,706.97
TOTAL EXPENDITURES	2,489,093	66,386.03	2.67	2,422,706.97
REVENUE OVER/(UNDER) EXPENDITURES	1,060,907	(66,386.03)	6.26-	1,127,293.03
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	1,060,907	(66,386.03)	6.26-	1,127,293.03

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

45 -PARKS FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
45-00-4251 REPLACEMENTTREES - IN LIEU O	0	0.00	0.00	0.00
45-00-4252 PARKLAND DEDICATION, IN LIEU	0	0.00	0.00	0.00
45-00-4618 EVENT SPONSOR FEES	0	0.00	0.00	0.00
45-00-4621 5K PROCEEDS	3,000	0.00	0.00	3,000.00
45-00-4622 J-TOWN STREET FAIR	1,000	0.00	0.00	1,000.00
45-00-4680 OTHER INCOME	0	0.00	0.00	0.00
45-00-4910 TRANSFER FROM GENERAL FUND	145,800	36,450.00	25.00	109,350.00
45-00-4911 TRANSFER IN - HOTEL FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	149,800	36,450.00	24.33	113,350.00
TOTAL REVENUES	149,800	36,450.00	24.33	113,350.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

45 -PARKS FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
45-00-6209 PARK EQUIPMENT - CAMERAS	0	0.00	0.00	0.00
45-00-6616 EVENTS	18,500	6,301.70	34.06	12,198.30
45-00-6621 J-TOWN STREET FAIR	0	0.00	0.00	0.00
45-00-6622 5K	0	0.00	0.00	0.00
45-00-6691 PARK LAND IMPROVE-SEE FUND 4	0	0.00	0.00	0.00
45-00-6815 PARK EQUIPMENT & IMPROVEMENT	312,000	0.00	0.00	312,000.00
45-00-6946 TRANSFER TO LANDSCAPE FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	330,500	6,301.70	1.91	324,198.30
TOTAL EXPENDITURES	330,500	6,301.70	1.91	324,198.30
REVENUE OVER/(UNDER) EXPENDITURES	(180,700)	30,148.30	16.68-	(210,848.30)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(180,700)	30,148.30	16.68-	(210,848.30)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2026

46 -LANDSCAPE FUND

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
46-00-4251 REPLACEMENT TREES - IN LIEU	42,000	21,600.00	51.43	20,400.00
46-00-4945 TRANSFER FROM PARKS FUND	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	42,000	21,600.00	51.43	20,400.00
TOTAL REVENUES	42,000	21,600.00	51.43	20,400.00

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

46 -LANDSCAPE FUND

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
46-00-6250 TREES & PLANTINGS	3,500	0.00	0.00	3,500.00
46-00-6260 BRUSH DISPOSAL/GREEN CENTER	50,000	20,543.34	41.09	29,456.66
46-00-6270 OAK WILT MITIGATION	50,000	0.00	0.00	50,000.00
46-00-6280 LANDSCAPE FEATURES	0	0.00	0.00	0.00
46-00-6290 AFFLUENT DRIP FIELD PROJECT	36,000	34,200.00	95.00	1,800.00
TOTAL NON-DEPARTMENTAL	139,500	54,743.34	39.24	84,756.66
TOTAL EXPENDITURES	139,500	54,743.34	39.24	84,756.66
REVENUE OVER/(UNDER) EXPENDITURES	(97,500)	(33,143.34)	33.99	(64,356.66)
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	(97,500)	(33,143.34)	33.99	(64,356.66)

*** END OF REPORT ***

REVENUE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

56 -HOTEL OCCUPANCY TAX REVEN

REVENUES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT COLLECTED	OVER/(UNDER)
NON-DEPARTMENTAL				
56-00-4040 HOTEL OCCUPANCY TAX	100,000	13,849.61	13.85	86,150.39
56-00-4605 INTEREST EARNED	20,000	7,769.53	38.85	12,230.47
TOTAL NON-DEPARTMENTAL	120,000	21,619.14	18.02	98,380.86
TOTAL REVENUES	120,000	21,619.14	18.02	98,380.86

EXPENSE BUDGET REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2026

56 -HOTEL OCCUPANCY TAX REVEN

EXPENDITURES	CURRENT BUDGET	YEAR TO DATE ACTUAL	PERCENT USED	OVER/(UNDER)
NON-DEPARTMENTAL				
56-00-6313 LICENSING & PERMITS	892	458.00	51.35	434.00
56-00-6406 ENGINEERING SERVICES	0	245.00	0.00	(245.00)
56-00-6446 CREDIT CARD OR BANK FEES	0	0.00	0.00	0.00
56-00-6472 CHAMBER OF COMMERCE	13,000	0.00	0.00	13,000.00
56-00-6473 PROMOTIONAL & ADVERTISING	0	0.00	0.00	0.00
56-00-6621 J-TOWN STREET FAIR	10,000	0.00	0.00	10,000.00
56-00-6622 LAKESIDE 5K	2,300	0.00	0.00	2,300.00
56-00-6624 CAJUN FEST	4,000	0.00	0.00	4,000.00
56-00-6625 NAMELESS SCHOOL PROJECT	5,500	5,500.00	100.00	0.00
56-00-6655 BALCONES BIRD EVENT	5,000	0.00	0.00	5,000.00
56-00-6656 COX SPRINGS SCHOOL	0	0.00	0.00	0.00
56-00-6657 GRAY HOUSE RESTORATION	5,000	5,000.00	100.00	0.00
56-00-6658 EASTER PROGRAM	2,900	0.00	0.00	2,900.00
56-00-6659 TRAFFIC CONTROL SIGNS	24,000	0.00	0.00	24,000.00
56-00-6660 PARK MURAL & LIGHTING	0	0.00	0.00	0.00
56-00-6670 DARK SKY ADVOCACY	5,500	307.89	5.60	5,192.11
56-00-6680 MISCELLANEOUS-MONUMENT SIGN	0	201.54	0.00	(201.54)
56-00-6830 CONSTRUCTION IN PROGRESS-RES	0	0.00	0.00	0.00
56-00-6999 TRANSFERS OUT- PARKS	0	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	78,092	11,712.43	15.00	66,379.57
TOTAL EXPENDITURES	78,092	11,712.43	15.00	66,379.57
REVENUE OVER/(UNDER) EXPENDITURES	41,908	9,906.71	23.64	32,001.29
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	0	0.00	0.00	0.00
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER (USES)	41,908	9,906.71	23.64	32,001.29

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

*** END OF REPORT ***

City of Jonestown, Texas

AGENDA REPORT

Meeting Date: March 24, 2026

Agenda Item Number: ______ (City Secretary's Use Only)

Department: Municipal Court

Prepared by: Sue Ellen Gonzales

Budgeted Amount: $ 0

Date Prepared: March 12, 2026

Exhibits: Proposed Court Security Plan, Presiding Judge Approval letter

Subject

Consideration of the proposed Jonestown Municipal Court Security Plan in accordance with the requirements of Senate Bill 42 regarding court security planning and review.

Recommendation

Staff recommends that the City Council Committee review the proposed Jonestown Municipal Court Security Plan and provide direction regarding the Court Security Committee's recommendation to approve the plan as presented.

Discussion

Senate Bill 42 requires municipalities to develop and periodically review a municipal court security plan.

In accordance with these requirements, the Municipal Court convened a Court Security Committee meeting to review the proposed Jonestown Municipal Court Security Plan. The committee evaluated current and proposed security measures to ensure compliance with statutory requirements and to assess procedures for the protection of the court, court staff, and the public.

After review and discussion, the Court Security Committee determined that the proposed Court Security Plan satisfies the applicable requirements of S.B. 42 and did not recommend any changes or modifications.

The proposed Court Security Plan, along with the Presiding Judge's approval letter, is attached for the Committee's review and consideration.

Approval By

	Signature	*Date*
Department Head	SGonzales	3/12/26
City Administrator	Traci Hawinka	3/12/26

PROPOSED
JONESTOWN MUNICIPAL COURT SECURITY PLAN

I. PURPOSE

The purpose of this policy is to establish and maintain the security of the Jonestown Municipal Courtroom and provide for the safety of its occupants. It is intended to accomplish this objective with the minimum intrusion necessary on the personal freedoms of those people who appear in court.

II. SCOPE

All persons entering the Jonestown Municipal Courtroom, except the following, are subject to the procedures set out in this policy:

1. Jonestown Municipal Court Presiding Judge or the Associate Judge.
2. The Jonestown Bailiff and designee(s).
3. Employees of the Jonestown Municipal Court.
4. Uniformed peace officers appearing in court on official business.
5. Non-uniformed peace officers appearing in court on official business who present proper department identification.
6. Attorneys who present a valid Attorney Identification (AID) card issued by the state of Texas.

Should circumstances arise which cause the judge or those persons with responsibility for enforcing the courtroom security policy to reasonably believe that ensuring the safety of one or more persons in the courtroom requires any of the above persons to undergo security screening, then such persons shall be subject to the procedures set out in this security policy.

No one will be allowed into the courtroom (except the Presiding Judge, the Associate Judge, Sworn Texas or Federal Peace Officers) with any type of weapon, contraband, or any device that may pose a threat to the safety of any person in the courtroom. In the event a person is discovered to have an illegal weapon and/or contraband in their possession, that person should be removed immediately from the courtroom and if necessary, the weapon and/or contraband shall be confiscated and notify the Jonestown Police Department.

III. GENERAL COURTROOM SCREENING PROCEDURES

All persons entering the courtroom who are subject to this policy must undergo security screening. Persons who refuse to undergo security screening will be denied entry to the courtroom.

Security screening procedures shall be conducted in a manner that allows the officer to accomplish the task and allows the individual to maintain his or her personal dignity. Officers will be consistent and will not make exceptions due to a person's race, gender, or other factors. Everyone will be treated the same regarding security screening.

A. **Screening with Metal detecting wand**

- Prior to screening the person should empty their pockets of all change, keys, and any metal objects, including cell phones, large belt buckles, etc.
- If the hand-held detector is activated, then a pat search will be conducted for that person. If the person is a female, then a female will conduct the pat search.
- Non-English speaking, hearing impaired, or elderly persons can be processed as anyone else by demonstrating what you want done. Screeners must ensure that these visitors are thoroughly screened while being sensitive to the visitor's physical or mental condition.
- Persons who wear or have implanted medical devices that are adversely affected by the screening equipment will be allowed to undergo modified screening.
- Any time the detector is activated or if an officer becomes suspicious about a person, a container, or an object, the officer is expected to satisfy those suspicions before allowing the person or object into the courtroom. Officers are expected to use sound judgment and a responsible application of procedures and the law.
- Anyone leaving the courtroom will be required to undergo security screening before they are allowed to re-enter the courtroom.

B. **Physical Inspection/Search of Carry-In Items**

A person may refuse to allow the search of their belongings; however, those items will not be allowed into the courtroom. The item(s) not searched may be taken to the owner's vehicle and secured inside it.

While physically inspecting purses, briefcases, backpacks, and other items; attempt to position the item(s) so it is in the owner's view, yet far enough away to avoid reach and/or easy access.

Inspect the exterior/interior of the item for signs of tampering, unusual weight, or any other type of alterations.

C. **CONTRABAND**

Contraband includes any items that may pose a threat to the safety and security of the people in the courtroom. While this obviously includes all of the items listed in Penal Code 46.02 (UCW) and Penal Code 46.05 (Prohibited Weapons), it may also include other items that are legal to own and carry; but may, ***in the officer's opinion***, pose a threat to the safety and security of the courtroom.

IV. **EMERGENCY PLAN**

The purpose of the Emergency Plan is to ensure the safety of judges, court employees and the public who are in the Jonestown Municipal Court by establishing procedures for various types of emergencies.

A. **EVACUATION**

Some emergency events will require the immediate evacuation of the court facility. Evacuation may be ordered by the Judge, or the Bailiff.

1. **Primary Location:**
   The primary evacuation location will be the **agreed designated area**. All staff will quickly and safely go out of the exit and proceed to the designated area.

2. **Secondary Location:** In the event the primary location is deemed unsafe, personnel will divert and proceed to **the agreed designated area**.

3. **Handicapped or Injured Personnel:**
   Able bodied personnel should make reasonable efforts to assist those who are handicapped or injured in evacuating the court facility.

4. **Remain at Evacuation Location:**
   All personnel should remain at the evacuation location until released by the Judge, Bailiff and/or Law Enforcement.

5. Bailiff Responsibilities During Court Session Evacuation:
   Peace Officers assigned as Bailiffs will assist the court if an evacuation is ordered by assisting with evacuating civilians and securing the building.

B. **COURTROOM INCIDENTS**

Sometimes a disturbance and/or violence may erupt inside the courtroom, which necessitates intervention by the Bailiff. Should an eruption occur in the courtroom, the Judge and all court personnel should immediately exit the courtroom.

Officers in the courtroom will take necessary steps to suppress and control the disturbance and/or violence in the courtroom.

Following a courtroom incident, the Bailiff will notify the Judge of the incident as soon as practicable. If future contact by anyone from the court with the person causing the disruption is reasonably expected, the Bailiff will make every effort to identify that person to court staff so they might be aware of potential problems in the future.

C. **LOBBY INCIDENTS**

If a disturbance or violent event erupts in the lobby, any court staff **shall activate** the duress alarm and/or call 911. All staff should vacate their immediate area and retreat to the primary location on the evacuation plan.

D. **ACTIVE SHOOTER**

Active shooter incidents are actively progressing actions that are unpredictable, and the following steps listed may or may not work but are generally considered the best possible response to an active shooter.

Personnel should run out of the nearest door to seek cover at the agreed designated area. This location will make it easier to account for all employees. Once Law Enforcement personnel arrive, follow all directions and/or instructions they give you.

If it is possible to do so safely, you may call 911, tell dispatch any useful information such as updates on the shooter's location.

Do not try to be a hero, take care of yourself first and evacuate if necessary and possible.

E. **BOMB THREATS**

If a bomb threat is received by any Jonestown Municipal Court Employee, the following information should be obtained, if possible:

1. When the bomb is set to explode;

2. Where the bomb is located;

3. Identity of the caller – name, male / female, etc.;

4. Time call was received;

5. What type of bomb it is;

6. What the bomb looks like;

7. How the caller sounds:
    a. Nervous or Excited
    b. Intoxicated or slurred speech
    c. Accent if any
    d. Laughing
    e. Age or maturity level
    f. Possible age range
    g. Is voice familiar

8. Any background noise;

9. Reason for bomb;

10. Time caller hangs up or call ends;

When the caller disconnects, inform the Judge (if present) and the Jonestown Police Department immediately of the incident.

F. <u>THREATENING PHONE CALLS</u>

When a threatening phone call is received, collect as much information as possible, similar to the guidelines for bomb threats.

When the caller disconnects, inform the Judge (if present) and the Jonestown Police Department or Travis County Sherriff Department immediately of the incident.

G. <u>HOSTAGE SITUATIONS</u>

Should a hostage situation present itself, your personal safety is most important. Only you possess the knowledge and can determine at that time what may be safe or unsafe. Officers will respond based on their training, and all court personnel should follow their instructions.

There are a few things to consider that may be helpful:

1. Will my actions cause danger?
2. Can I safely hide?
3. Can I safely activate the duress button?
4. Can I safely escape?

H. <u>SUSPICIOUS MAIL, PACKAGES</u>

When suspicious mail or packages are received in the court, do not remove them, and immediately contact the Jonestown Police Department or Travis County Sherriff's Department. A determination will be made by law enforcement if vacating the facility is ordered.

If an evacuation order is given, the judge, all court personnel, and the public should evacuate to the agreed designated area.

I. Fire Evacuation Plan

1. Preparing for Emergencies:

a. Install smoke detectors and fire alarm systems in the courtroom area.
b. Keep fire extinguishers accessible and ensure they are regularly inspected and maintained.
c. Display clear evacuation signs indicating exit routes and assembly points.
d. Conduct regular fire drills to familiarize courtroom personnel with evacuation procedures.
e. Designate a Fire Warden responsible for coordinating evacuation efforts.

2. Fire Safety Procedures:

a. In the event of a fire, immediately activate the fire alarm system to alert occupants.
b. The presiding judge or designated person should calmly announce the evacuation order.

c. Encourage people to stay calm and not panic. Assist individuals with disabilities, if needed.
d. Close all doors and windows to prevent the fire from spreading.
e. Avoid using elevators and instruct everyone to use stairs for evacuation.
f. If there is smoke in the courtroom, people should crawl low to the ground to avoid smoke inhalation.
g. Ensure everyone leaves personal belongings behind and exits the courtroom quickly.

3. Evacuation Routes:

a. Identify primary and secondary evacuation routes for the courtroom.
b. The primary route should be the nearest exit. The secondary route should be an alternative exit in case the primary one is blocked.
c. Clearly mark and illuminate the evacuation routes using signs.
d. Ensure that exits are unobstructed at all times.

4. Assembly Points:

a. Designate a safe assembly point outside the building, away from the emergency exit doors.
b. Ensure the assembly point is large enough to accommodate all occupants.
c. Conduct a headcount at the assembly point to account for all individuals evacuated.
d. Assign a responsible person to report to emergency responders about any missing persons.

5. Communication and Emergency Services:

a. Establish a reliable communication system to alert emergency services.
b. Display emergency contact numbers prominently.
c. Train staff members on how to provide information to emergency services when reporting the incident.
d. Cooperate with emergency responders and provide them with necessary information about the situation.

6. Review and Training:

a. Regularly review and update the fire evacuation plan as necessary.
b. Conduct periodic fire safety training sessions for all courtroom personnel.
c. Ensure new employees receive proper fire safety training during their orientation.
d. Encourage feedback from personnel to improve the effectiveness of the evacuation plan.
Remember, it is important to consult local fire safety regulations and work with building management or fire safety experts to ensure compliance and tailor the plan to the specific courtroom facility.

V. REPORTING SECURITY INCIDENTS TO OFFICE OF COURT ADMINISTRATION

Pursuant to Article 102.017(f) of the Texas Code of Criminal Procedure, the Bailiff/Marshals Office will submit to the Office of Court Administration a report regarding any security incident online at **https://www.txcourts.gov/programs-services/court-security/court-security-incident-reporting/** involving court security that occurs in or around the court building not later than the ***third business day*** after the date the incident occurred. A copy of the report must also be provided to the Presiding Judge.

A “security incident” is any adverse event that threatens the security of a person or property or causes or may cause significant disruption to the function of the court due to a breach in security. This includes, but is not limited to, threats to harm a person or property, disorderly conduct, assaults, escape/attempts, weapons, introduction of weapons or contraband, or any other serious situation involving security issues that disrupts court activities. Note: This report should not be completed for medical emergencies or non-threatening personnel matters.

VI. COURTROOM SECURITY TRAINING FOR STAFF

It is the objective of the Office of Court Administrators to administer yearly courtroom security training to each employee and equip them with the knowledge and tools necessary to obtain a safe environment. The safety training will be provided with the support of the Jonestown Marshal’s Office and should consist of safety practices in the courtroom and court area.

VII. COURTROOM SECURITY EQUIPMENT AND TESTING

Wand (hand-held detector)
Duress Alarms (Panic Buttons)
Security Cameras

All courtroom security equipment will be tested monthly to ensure that it operates properly. The bailiff is responsible for scheduling and/or conducting the testing. Equipment determined to be inoperable should be addressed immediately.

Committee Members:
Judge Spindler, Presiding Judge
Judge Ekrut, Associate Judge
Sue Ellen Gonzales, Court Administrator
Tracie Hlavinka, City Administrator
Paul Johnson, Mayor
Paul Taylor, Police Chief

City Council approved,____________

____
Mayor, Paul Johnson

The Jonestown Municipal Court Security Committee met on February 27, 2026. Present were Tracie Hlavinka, City Manager, Paul Taylor, Chief of Police, Stephen Spindler, Presiding Judge, Mark Ekrut, Associate Judge, and Sue Ellen Gonzales, Court Administrator. After Discussion, it was agreed that our current court security plan is still appropriate and need not be changed. It was also agreed that the city manager or her designee will look into obtaining panic buttons for all appropriate locations within the court complex.

March 9, 2026

S. Spindler

Stephen Spindler

Presiding Judge Jonestown Municipal Court

PROPOSED JONESTOWN MUNICIPAL COURT SECURITY PLAN

Sue Ellen Gonzales
Municipal Court

STATE LAW REQUIREMENT

Senate Bill 42 – Court Security Planning

- Texas law requires municipalities to maintain a Municipal Court Security Plan
- The plan must be periodically reviewed
- A Court Security Committee evaluates the plan & provides recommendations

COURT SECURITY COMMITTEE

Court Security Committee Review

- Committee evaluated:
  - Courtroom security procedures
  - Safety of court staff & the public
  - Current operational practices
- The Committee determined the plan meets applicable statutory requirements.
- Recommended installing panic buttons at all City Administration windows where public enters & in Council Chambers.

ACTION REQUESTED

Staff recommends that the City Council Committee review the proposed Jonestown Municipal Court Security Plan & provide direction regarding the Court Security Committee's recommendation to approve the plan, as presented.

QUESTIONS?

Sue Ellen Gonzales
Municipal Court

City of Jonestown, Texas

AGENDA REPORT

Meeting of the: Finance Committee

Agenda Item Number: (City Secretary's Use Only)

Meeting Date: 3/24/2026

Department: Finance

Budgeted Amount: $ 0

Prepared by: Elizabeth Myers

Exhibits: Late Fee Waiver for Account Request for #354 & Interoffice Memorandums

Date Prepared: 3/09/2026

Subject

Request late fee waiver for a Wastewater Account

Recommendation

Review.

Discussion

Mr. Lehter has requested the City waive $152.30 in late fees on his prior tenant's account. The City currently does not have written policy on waiving such fees; however the practices has been to waive one months' late fees.

Approval By

	Signature	Date
Department Representative	Elizabeth Myers	3/9/2026
City Manager	Traci Hawila	3/9/2026

Rev. 12-28-2021

February 21, 2026

City Council
City of Jonestown
Jonestown, Texas

RE: Request for Late Fee Waiver – Account #354

Dear Members of the City Council:

I am writing to request your consideration in waiving the late fees totaling $152.30 that accrued on Account #354 for the property located at 19313 Splendor Court. I understand this account fell into arrears, and I would like to explain the circumstances that led to this situation.

The primary reason the account was not paid in a timely manner was due to a tenant transition. My tenant (Gregory Gibson) vacated the property at the end of June 2025, and had arranged his mail, consequently the wastewater bill to be forwarded to him. Concurrently, I was in the process of relocating from my previous address to 19313 Splendor Court. Unfortunately, during this transition period, I did not receive any notifications from the City regarding the outstanding balance on the account.

Upon becoming aware of the situation, I took immediate action to resolve the matter. I have paid the outstanding balance in full, including all late fees, for a total payment of $763.66. Additionally, I have submitted an application to create a new account in my name to ensure proper billing going forward and prevent any future miscommunication.

Given these circumstances and the steps I have taken to rectify the situation, I respectfully request that the City Council consider waiving the remaining late fees of $152.30 and applying this amount as a credit to my new account. I sincerely apologize for any inconvenience this matter may have caused and for the miscommunication that led to the account becoming overdue. I am committed to maintaining timely payments going forward and ensuring clear communication with the City.

Thank you for your time and consideration in reviewing this request. I greatly appreciate your assistance in resolving this matter.

Respectfully,

Daksh Lehther

Daksh Lehther
19313 Splendor Court, Jonestown TX 78645.

City of Jonestown

INTEROFFICE MEMORANDUM

To: Tracie Hlavinka, City Manager
From: Elizabeth Myers, Finance Director
Date: February 26, 2026
Re: Waive of Accumulated Late Fees-19313 Splendor Court

Report

This memorandum provides a historical summary regarding the wastewater utility account for 19313 Splendor Court. The property owner, Mr. Daksh Lehther, is requesting a waiver of late fees incurred under his former tenant.

Mr. Lehther's prior account (#307), opened in May 2020, reflected a history of delinquency. He subsequently rented the property to a tenant, and the utility account was transferred into the tenant's name. According to Mr. Lehther, the tenant vacated the property in June 2025. Neither the tenant nor Mr. Lehther notified the City of the move-out; therefore, the City continued to bill the tenant.

As a standard practice, once an account balance exceeds $600, the Finance Department initiates the lien process to protect the City's revenue. The tenant's account balance for January 30, 2026 was $817.45. As part of this process, staff verifies property ownership and issues a pre-lien notification letter to the owner of record.

To ensure proper notification, the City's Building Inspector conducted a visual verification of the property because the address listed with the Tax Assessor's Office did not include the street number. Once the property location was confirmed, a letter was mailed to the address listed on the Tax Assessor's website in Cedar Park. That letter was returned as undeliverable.

Subsequently, and possibly as a result of the pre-lien notice sent to the physical service address, Mr. Lehther contacted the City, came to the office, and established the account in his name.

Mr. Lehther is requesting a waiver of $152.30 in late fees.

Conclusion

Finance and Administrative staff do not have the authority to waive late fees; such action requires City Council approval. Mr. Lehther's written request is attached for your consideration.

City of Jonestown, Texas

AGENDA REPORT

Meeting Date: April 9, 2026

Agenda Item Number:
(City Secretary's Use Only)

Department: **Public Works**

Prepared by: Tracie Hlavinka

Budgeted Amount: **$** 49,724

Date Prepared: March 30, 2026

Exhibits Addendum to Professional Services Agreement - GBA
Map of Future Wastewater Service Areas

Subject

Consideration, discussion, and possible action to approve a professional engineering services agreement with GBA to update the City's wastewater collection system hydraulic model and evaluate system-wide conveyance and treatment plant capacities under an expanded service area scenario.

Recommendation

Staff recommends approval of the professional engineering services agreement with GBA as presented.

Discussion

The City of Jonestown is continuing to evaluate long-term wastewater system needs and has previously worked with GBA on related engineering services. Their familiarity with the City's infrastructure and planning efforts allows them to efficiently support this analysis.

The proposed scope includes updating the wastewater hydraulic model, evaluating system capacity (both conveyance and treatment), identifying infrastructure needs for future growth, reviewing opportunities for lift station decommissioning, and developing conceptual interceptor alignments. The work will also include a technical memorandum and planning-level cost estimates.

Staff have provided GBA with a map identifying the top three future service areas to ensure those areas are considered as part of the analysis.

This effort will support future capital planning, interlocal coordination, and financial decision-making, and will also play an important role in the upcoming Comprehensive Plan update by aligning infrastructure capacity with anticipated growth.

The total cost for these services is $49,724 and will be funded through the wastewater utility fund.

City of Jonestown, Texas

AGENDA REPORT

Approval By	Signature	Date
Department Head		
City Administrator	Tracie Hlavinka	3/31/2026

9601 Amberglen Blvd Ste 109
Austin, TX 78729

GBA

Addendum NO. 4

ADDENDUM TO PROFESSIONAL SERVICES AGREEMENT

An addendum to the Professional Services Agreement (PSA) between the City of Jonestown, Texas, as CLIENT, and George Butler Associates, Inc., as ENGINEER, dated November 16, 2020.

Through this Addendum, CLIENT hereby authorizes ENGINEER to undertake the work assignment described in the following, said assignment to be performed within the terms and conditions defined in said PSA, except as modified herein.

ASSIGNMENT: Professional engineering services to update the City's wastewater collection system hydraulic model and evaluate system-wide conveyance and treatment plant capacities under an expanded service area scenario, including conceptual interceptor alignment and sizing, lift station decommissioning planning, wastewater treatment plant capacity and hydraulic review, and preparation of a technical memorandum with planning-level opinions of probable cost.

SCOPE OF SERVICES:

TASK 1: PROJECT MANAGEMENT

Coordinate project goals and align CLIENT and ENGINEER expectations and purposes. Subtasks will include:

SUBTASK 1: Kickoff Meeting

- Conduct one (1) in-person project kickoff meeting with CLIENT to confirm scope and schedule.

SUBTASK 2: Project Schedule

- Develop and maintain internal project schedule and coordinate milestones with CLIENT.

SUBTASK 3: Invoices and Progress Memorandums

- Prepare monthly invoices and up to two (2) progress update memorandums summarizing project status.

SUBTASK 4: QA/QC

- Provide senior level technical review and oversight of modeling assumptions, calculations, conceptual evaluations, and deliverables.

TASK 2: COLLECTION SYSTEM MODELING AND CONCEPTUAL CONVEYANCE EVALUATION

SUBTASK 1: Conceptual Interceptor Alignment Development

- Develop a conceptual alignment to convey the agreed-upon service area flows to the City of Jonestown WWTP under projected build-out conditions. Evaluate general routing

9601 Amberglen Blvd Ste 109
Austin, TX 78729

alternatives based upon available mapping, topography, and known constraints. Includes one (1) virtual meeting with CLIENT to review the proposed alignment before commencing modeling updates.

SUBTASK 2: Updating Hydraulic Model

- Update the existing collection system hydraulic model to reflect expanded, confirmed service areas and projected build-out conditions, update LUE counts and base flow assumptions, and redirection of Lago Vista service area flows to the Jonestown WWTP via the approved, conceptual alignment.
    - Modeling results will be based on available data and assumptions as described in the Technical Memorandum and are intended for planning-level evaluation only.
- Perform pipe sizing analysis for proposed interceptor improvements.
- Evaluate hydraulic grade lines and system capacity under projected conditions.

SUBTASK 3: Hydraulic Detention and Odor/Corrosion Risk Evaluation

- Perform steady-state hydraulic residence time assessment for proposed conditions.
- Conduct planning-level evaluation of potential odor and corrosive gas conditions based upon hydraulic residence time and provide conceptual mitigation recommendations, as appropriate.

SUBTASK 4: Planning-Level Opinion of Probable Cost (Collection System Improvements)

- Prepare planning-level opinion of probable cost (OPC) for conceptual conveyance improvements.

TASK 3: LIFT STATION DECOMMISSIONING PLANNING

SUBTASK 1: Concept abandonment plan

- Develop conceptual approach for decommissioning the Old Burnet and Destination Way lift stations, including isolation, abandonment strategy, and site restoration.

SUBTASK 2: Planning-Level Opinion of Probable Cost (Lift Station Decommissioning)

- Prepare planning-level OPC for lift station decommissioning and site restoration.

TASK 4: WWTP HYDRAULIC AND CAPACITY EVALUATION

Perform a planning-level hydraulic and capacity evaluation of the existing WWTP under projected flow conditions. Subtasks include:

SUBTASK 1: WWTP Capacity Analysis

- Evaluate hydraulic and process capacity of major treatment components including the bar screen, anoxic basin, aeration basin, secondary clarifier, chlorine contact basin, and associated process equipment (including aeration systems and chemical feed systems) under projected flow and loading conditions.

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SUBTASK 2: Overall Hydraulic Analysis

- Assess overall plant hydraulic profile, including interconnecting piping and treatment units, and identify potential hydraulic constraints or bottlenecks under projected build-out flow conditions.

SUBTASK 3: Equipment Condition and Operational Assessment

- Conduct planning-level evaluation of major equipment loading and redundancy under projected conditions. Includes one (1) site visit to the WWTP.

SUBTASK 4: Conceptual Recommendations and Planning-Level OPC (WWTP Improvements)

- Identify conceptual plant improvement needs, if applicable, and incorporate into planning-level OPC.

TASK 5: TECHNICAL MEMORANDUM

SUBTASK 1: Draft Technical Memorandum

- Prepare draft technical memorandum summarizing modeling methodology and assumptions, proposed interceptor alignment, hydraulic evaluation results, lift station decommissioning plan, WWTP analysis findings, and a planning level OPCs for all recommended improvements.

SUBTASK 2: Meeting with City to Review Technical Memorandum

- Conduct one (1) in-person meeting to present findings and receive comments.

SUBTASK 3: Finalize Technical Memorandum

- Incorporate CLIENT comments and submit final memorandum.

DELIVERABLES:

- Kickoff Meeting Minutes
- Project Schedule
- Progress Status Memorandums (2)
- Conceptual Interceptor Alignment Exhibit
- Updated InfoWorks GIS Model Output
- Draft Technical Memorandum with Planning Level OPCs
- Final Technical Memorandum with Planning Level OPCs

SCHEDULE: ENGINEER anticipates completing the services described herein within approximately four (4) months from Notice to Proceed (NTP).

ASSUMPTIONS:

1. City supplied connection information is accurate. No field investigations are contemplated within the scope for verification of service connections.
2. No subsurface utility engineering will be conducted to confirm collection system piping.

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3. The WWTP evaluation will be limited to available record drawings, operational data provided by CLIENT, and visual observations during site visit.

ADDITIONAL SERVICES:
Services specifically excluded under this Agreement include:

1. Detailed design, preparation of construction documents, or permitting.
2. Geotechnical, subsurface investigations or survey services.
3. Easement acquisition services.
4. Detailed waste stream characterization modeling and process modeling beyond planning-level hydraulic analysis.
5. Inspection or testing services.
6. Construction phase services.
7. Funding application preparation.
8. Any designs or reports not specifically listed.
9. Additional meetings and site visits not specifically listed.
10. Any other service not specifically listed.

COMPENSATION:

TASK 1 PROJECT MANAGEMENT FEE:	$4,159
TASK 2 COLLECTION SYSTEM MODELING AND CONCEPTUAL CONVEYANCE EVALUATION FEE:	$20,920
TASK 3 LIFT STATION DECOMMISSIONING PLANNING FEE:	$2,986
TASK 4 WWTP HYDRAULIC & CAPACITY EVALUATION FEE:	$9,956
TASK 5 TECHNICAL MEMORANDUM FEE:	$11,703
TOTAL	*$49,724*

CITY OF JONESTOWN, TEXAS

By:___________________________

Date: _________________________

GEORGE BUTLER ASSOCIATES, INC.

By: Frank T. Phelan

Date: 2/20/26

City of Jonestown, Texas Wastewater Map

CITY OF
JONESTOWN
TEXAS

AGENDA REPORT

Meeting Date: April 9, 2026

Agenda Item Number:
(City Secretary's Use Only)

Department: Finance

Prepared by: Elizabeth Myers

Budgeted Amount: $ 0

Date Prepared: March 30, 2026

Exhibits: Loan Commitment Letter – Security State Bank

Subject

Lease Agreement

Recommendation

Staff recommends the City Council approve the loan commitment letter

Discussion

Please find attached the proposed Letter of Commitment for a loan request with Security State Bank for the purchase of an excavator. Also included is the BuyBoard Agreement which includes a Financing proposal.

The proposed loan amount is $70,500, with a fixed interest rate of 6% over a five-year term. The estimated monthly payment is $1,366.06, resulting in an annual cost of $16,392.72. Over the life of the loan, the total repayment amount will be $81,963,60, which includes $11,436.60 in interest.

This item was budgeted at $30,000 in the FY 2025–2026 budget; therefore, a budget amendment is not required.

Approval By

	Signature	*Date*
Department Head	Elizabeth Myers	3/30/26
City Administrator	Tracie Hlavinka	3/30/26

GOVERNMENTAL CERTIFICATE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Entity: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

WE, THE UNDERSIGNED, DO HEREBY CERTIFY THAT:

THE ENTITY'S EXISTENCE. The complete and correct name of the governmental entity is City of Jonestown ("Entity"). The Entity is a governmental entity which is, and at all times shall be, duly organized, validly existing, and in good standing under and by virtue of the laws and regulations of the State of Texas. The Entity has the full power and authority to own its properties and to transact the business and activities in which it is presently engaged or presently proposes to engage. The Entity maintains an office at 18649 FM 1431 Ste 4A, Jonestown, TX 78645. The Entity shall do all things necessary to preserve and to keep in full force and effect its existence, rights and privileges, and shall comply with all regulations, rules, ordinances, statutes, orders and decrees of the Entity and any other governmental or quasi-governmental authority or court applicable to the Entity and the Entity's business activities.

CERTIFICATES ADOPTED. At a meeting of the appropriate governing body of the Entity, duly called and held on **April 9, 2026**, at which a quorum was present and voting, or by other duly authorized action in lieu of a meeting, the resolutions set forth in this Certificate were adopted.

OFFICIALS. The following named persons is an Officials of City of Jonestown:

NAMES	TITLES	AUTHORIZED	ACTUAL SIGNATURES
Paul Thomas Johnson	Mayor	Y	X ____________________
Sandra Ann Barton	Secretary	Y	X ____________________

ACTIONS AUTHORIZED. Any two (2) of the authorized persons listed above may enter into any agreements of any nature with Lender, and those agreements will bind the Entity. Specifically, but without limitation, any two (2) of such authorized persons is authorized, empowered, and directed to do the following for and on behalf of the Entity:

Borrow Money. To borrow, as a cosigner or otherwise, from time to time from Lender, on such terms as may be agreed upon between the Entity and Lender, such sum or sums of money as in their judgment should be borrowed, without limitation.

Execute Notes. To execute and deliver to Lender the promissory note or notes, or other evidence of the Entity's credit accommodations, on Lender's forms, at such rates of interest and on such terms as may be agreed upon, evidencing the sums of money so borrowed or any of the Entity's indebtedness to Lender, and also to execute and deliver to Lender one or more renewals, extensions, modifications, refinancings, consolidations, or substitutions for one or more of the notes, any portion of the notes, or any other evidence of credit accommodations.

Grant Security. To mortgage, pledge, transfer, endorse, hypothecate, or otherwise encumber and deliver to Lender any property now or hereafter belonging to the Entity or in which the Entity now or hereafter may have an interest, including without limitation all of the Entity's real property and all of the Entity's personal property (tangible or intangible), as security for the payment of any loans or credit accommodations so obtained, any promissory notes so executed (including any amendments to or modifications, renewals, and extensions of such promissory notes), or any other or further indebtedness of the Entity to Lender at any time owing, however the same may be evidenced. Such property may be mortgaged, pledged, transferred, endorsed, hypothecated or encumbered at the time such loans are obtained or such indebtedness is incurred, or at any other time or times, and may be either in addition to or in lieu of any property theretofore mortgaged, pledged, transferred, endorsed, hypothecated or encumbered.

Execute Security Documents. To execute and deliver to Lender the forms of mortgage, deed of trust, pledge agreement, hypothecation agreement, and other security agreements and financing statements which Lender may require and which shall evidence the terms and conditions under and pursuant to which such liens and encumbrances, or any of them, are given; and also to execute and deliver to Lender any other written instruments, any chattel paper, or any other collateral, of any kind or nature, which Lender may deem necessary or proper in connection with or pertaining to the giving of the liens and encumbrances. Notwithstanding the foregoing, any one of the above authorized persons may execute, deliver, or record financing statements.

Negotiate Items. To draw, endorse, and discount with Lender all drafts, trade acceptances, promissory notes, or other evidences of indebtedness payable to or belonging to the Entity or in which the Entity may have an interest, and either to receive cash for the same or to cause such proceeds to be credited to the Entity's account with Lender, or to cause such other disposition of the proceeds derived therefrom as they may deem advisable.

Further Acts. In the case of lines of credit, to designate additional or alternate individuals as being authorized to request advances under such lines, and in all cases, to do and perform such other acts and things, to pay any and all fees and costs, and to execute and deliver such other documents and agreements as the Officials may in their discretion deem reasonably necessary or proper in order to carry into effect the provisions of this Certificate.

ASSUMED BUSINESS NAMES. The Entity has filed or recorded all documents or filings required by law relating to all assumed business names used by the Entity. Excluding the name of the Entity, the following is a complete list of all assumed business names under which the Entity does business: **None.**

NOTICES TO LENDER. The Entity will promptly notify Lender in writing at Lender's address shown above (or such other addresses as Lender may designate from time to time) prior to any (A) change in the Entity's name; (B) change in the Entity's assumed business name(s); (C) change in the structure of the Entity; (D) change in the authorized signer(s); (E) change in the Entity's principal office address; (F) change in the Entity's principal residence; or (G) change in any other aspect of the Entity that directly or indirectly relates to any agreements between the Entity and Lender.

CERTIFICATION CONCERNING OFFICIALS AND CERTIFICATES. The Officials named above is duly elected, appointed, or employed by or for the Entity, as the case may be, and occupy the positions set opposite their respective names. This Certificate now stands of record on the books of the Entity, is in full force and effect, and has not been modified or revoked in any manner whatsoever.

GOVERNMENTAL CERTIFICATE
(Continued)

CONTINUING VALIDITY. Any and all acts authorized pursuant to this Certificate and performed prior to the passage of this Certificate are hereby ratified and approved. This Certificate shall be continuing, shall remain in full force and effect and Lender may rely on it until written notice of its revocation shall have been delivered to Lender and receipt acknowledged by Lender in writing at Lender's address shown above (or such addresses as Lender may designate from time to time). Any such notice shall not affect any of the Entity's agreements or commitments in effect at the time notice is given.

IN TESTIMONY WHEREOF, we have hereunto set our hand and attest that the signatures set opposite the names listed above is their genuine signatures.

We each have read all the provisions of this Certificate, and we each personally and on behalf of the Entity certify that all statements and representations made in this Certificate are true and correct. This Governmental Certificate is dated April 9, 2026.

CERTIFIED TO AND ATTESTED BY:

X________________________________
Paul Thomas Johnson, Mayor of City of Jonestown

X________________________________
Sandra Ann Barton, Secretary of City of Jonestown

NOTE: If the Officials signing this Certificate is designated by the foregoing document as one of the officials authorized to act on the Entity's behalf, it is advisable to have this Certificate signed by at least one non-authorized official of the Entity.

BUSINESS LOAN AGREEMENT

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Borrower: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

THIS BUSINESS LOAN AGREEMENT dated April 9, 2026, is made and executed between City of Jonestown ("Borrower") and Security State Bank & Trust ("Lender") on the following terms and conditions. Borrower has received prior commercial loans from Lender or has applied to Lender for a commercial loan or loans or other financial accommodations, including those which may be described on any exhibit or schedule attached to this Agreement. Borrower understands and agrees that: (A) in granting, renewing, or extending any Loan, Lender is relying upon Borrower's representations, warranties, and agreements as set forth in this Agreement; (B) the granting, renewing, or extending of any Loan by Lender at all times shall be subject to Lender's sole judgment and discretion; and (C) all such Loans shall be and remain subject to the terms and conditions of this Agreement.

TERM. This Agreement shall be effective as of April 9, 2026, and shall continue in full force and effect until such time as all of Borrower's Loans in favor of Lender have been paid in full, including principal, interest, costs, expenses, attorneys' fees, and other fees and charges, or until April 9, 2031.

CONDITIONS PRECEDENT TO EACH ADVANCE. Lender's obligation to make the initial Advance and each subsequent Advance under this Agreement shall be subject to the fulfillment to Lender's satisfaction of all of the conditions set forth in this Agreement and in the Related Documents.

Loan Documents. Borrower shall provide to Lender the following documents for the Loan: (1) the Note; (2) Security Agreements granting to Lender security interests in the Collateral; (3) financing statements and all other documents perfecting Lender's Security Interests; (4) evidence of insurance as required below; (5) together with all such Related Documents as Lender may require for the Loan; all in form and substance satisfactory to Lender and Lender's counsel.

Borrower's Authorization. Borrower shall have provided in form and substance satisfactory to Lender properly certified resolutions, duly authorizing the execution and delivery of this Agreement, the Note and the Related Documents. In addition, Borrower shall have provided such other resolutions, authorizations, documents and instruments as Lender or its counsel, may require.

Payment of Fees and Expenses. Borrower shall have paid to Lender all fees, charges, and other expenses which are then due and payable as specified in this Agreement or any Related Document.

Representations and Warranties. The representations and warranties set forth in this Agreement, in the Related Documents, and in any document or certificate delivered to Lender under this Agreement are true and correct.

No Event of Default. There shall not exist at the time of any Advance a condition which would constitute an Event of Default under this Agreement or under any Related Document.

REPRESENTATIONS AND WARRANTIES. Borrower represents and warrants to Lender, as of the date of this Agreement, as of the date of each disbursement of loan proceeds, as of the date of any renewal, extension or modification of any Loan, and at all times any Indebtedness exists:

Organization. Borrower is a governmental entity which is, and at all times shall be, duly organized, validly existing, and in good standing under and by virtue of the laws of the State of Texas. Borrower is duly authorized to transact business in all other states in which Borrower is doing business, having obtained all necessary filings, governmental licenses and approvals for each state in which Borrower is doing business. Specifically, Borrower is, and at all times shall be, duly qualified as a foreign in all states in which the failure to so qualify would have a material adverse effect on its business or financial condition. Borrower has the full power and authority to own its properties and to transact the business in which it is presently engaged or presently proposes to engage. Borrower maintains an office at 18649 FM 1431 Ste 4A, Jonestown, TX 78645. Unless Borrower has designated otherwise in writing, the principal office is the office at which Borrower keeps its books and records including its records concerning the Collateral. Borrower will notify Lender prior to any change in the location of Borrower's state of organization or any change in Borrower's name. Borrower shall do all things necessary to preserve and to keep in full force and effect its existence, rights and privileges, and shall comply with all regulations, rules, ordinances, statutes, orders and decrees of any governmental or quasi-governmental authority or court applicable to Borrower and Borrower's business activities.

Assumed Business Names. Borrower has filed or recorded all documents or filings required by law relating to all assumed business names used by Borrower. Excluding the name of Borrower, the following is a complete list of all assumed business names under which Borrower does business: **None.**

Authorization. Borrower's execution, delivery, and performance of this Agreement and all the Related Documents have been duly authorized by all necessary action by Borrower and do not conflict with, result in a violation of, or constitute a default under (1) any provision of any agreement or other instrument binding upon Borrower or (2) any law, governmental regulation, court decree, or order applicable to Borrower or to Borrower's properties.

Financial Information. Each of Borrower's financial statements supplied to Lender truly and completely disclosed Borrower's financial condition as of the date of the statement, and there has been no material adverse change in Borrower's financial condition subsequent to the date of the most recent financial statement supplied to Lender. Borrower has no material contingent obligations except as disclosed in such financial statements.

Legal Effect. This Agreement constitutes, and any instrument or agreement Borrower is required to give under this Agreement when delivered will constitute legal, valid, and binding obligations of Borrower enforceable against Borrower in accordance with their respective terms.

Properties. Except as contemplated by this Agreement or as previously disclosed in Borrower's financial statements or in writing to Lender and as accepted by Lender, and except for property tax liens for taxes not presently due and payable, Borrower owns and has good title to all of Borrower's properties free and clear of all Security Interests, and has not executed any security documents or financing statements relating to such properties. All of Borrower's properties are titled in Borrower's legal name, and Borrower has not used or filed a financing statement under any other name for at least the last five (5) years.

Hazardous Substances. Except as disclosed to and acknowledged by Lender in writing, Borrower represents and warrants that: (1) During the period of Borrower's ownership of the Collateral, there has been no use, generation, manufacture, storage, treatment, disposal, release or threatened release of any Hazardous Substance by any person on, under, about or from any of the Collateral. (2) Borrower has no knowledge of, or reason to believe that there has been (a) any breach or violation of any Environmental Laws; (b) any use, generation, manufacture, storage, treatment, disposal, release or threatened release of any Hazardous Substance on, under, about or from the Collateral by any prior owners or occupants of any of the Collateral; or (c) any actual or threatened litigation or claims of any kind by any person relating to such matters. (3) Neither Borrower nor any tenant, contractor, agent or other authorized user of any of the Collateral shall use, generate, manufacture, store, treat, dispose of or release any Hazardous Substance on, under, about or from any of the Collateral; and any such activity shall be conducted in compliance with all applicable federal, state, and local laws, regulations, and ordinances, including without limitation all Environmental Laws. Borrower authorizes Lender and its agents to enter upon the Collateral to make such inspections and tests as Lender may deem appropriate to determine compliance of the Collateral with this section of the Agreement. Any inspections or tests made by Lender shall be at Borrower's expense and for Lender's purposes only and shall not be construed to create any responsibility or liability on the part of Lender to Borrower or to any other person. The representations and warranties contained herein are based on Borrower's due diligence in investigating the Collateral for hazardous waste and Hazardous Substances. Borrower hereby (1) releases and waives any future claims against Lender for indemnity or contribution in the event Borrower becomes liable for cleanup or other costs under any such laws, and (2) agrees to indemnify, defend, and hold harmless Lender against any and all claims, losses, liabilities, damages, penalties, and expenses which Lender may directly or indirectly sustain or suffer resulting from a breach of this section of the Agreement or as a consequence of any use, generation, manufacture, storage, disposal, release or threatened release of a hazardous waste or substance on the Collateral. The provisions of this section of the Agreement, including the obligation to indemnify and defend, shall survive the payment of the Indebtedness and the termination, expiration or satisfaction of this Agreement and shall not be affected by Lender's acquisition of any interest in any of the Collateral, whether by foreclosure or otherwise.

Litigation and Claims. No litigation, claim, investigation, administrative proceeding or similar action (including those for unpaid taxes) against Borrower is pending or threatened, and no other event has occurred which may materially adversely affect Borrower's financial condition or properties, other than litigation, claims, or other events, if any, that have been disclosed to and acknowledged by Lender in writing.

Taxes. To the best of Borrower's knowledge, all of Borrower's tax returns and reports that are or were required to be filed, have been filed, and all taxes, assessments and other governmental charges have been paid in full, except those presently being or to be contested by Borrower in good faith in the ordinary course of business and for which adequate reserves have been provided.

Lien Priority. Unless otherwise previously disclosed to Lender in writing, Borrower has not entered into or granted any Security Agreements, or permitted the filing or attachment of any Security Interests on or affecting any of the Collateral directly or indirectly securing repayment of Borrower's Loan and Note, that would be prior or that may in any way be superior to Lender's Security Interests and rights in and to such Collateral.

Binding Effect. This Agreement, the Note, all Security Agreements (if any), and all Related Documents are binding upon the signers thereof, as well as upon their successors, representatives and assigns, and are legally enforceable in accordance with their respective terms.

AFFIRMATIVE COVENANTS. Borrower covenants and agrees with Lender that, so long as this Agreement remains in effect, Borrower will:

Notices of Claims and Litigation. Promptly inform Lender in writing of (1) all material adverse changes in Borrower's financial condition, and (2) all existing and all threatened litigation, claims, investigations, administrative proceedings or similar actions affecting Borrower or any Guarantor which could materially affect the financial condition of Borrower or the financial condition of any Guarantor.

Financial Records. Maintain its books and records in accordance with GAAP, or an OCBOA acceptable to Lender, applied on a consistent basis, and permit Lender to examine and audit Borrower's books and records at all reasonable times.

Financial Statements. Furnish Lender with the following:

Annual Statements. As soon as available, but in no event later than one-hundred-twenty (120) days after the end of each fiscal year, Borrower's balance sheet and income statement for the year ended, audited by a certified public accountant satisfactory to Lender.

All financial reports required to be provided under this Agreement shall be prepared in accordance with GAAP, or an OCBOA acceptable to Lender, applied on a consistent basis, and certified by Borrower as being true and correct.

Additional Information. Furnish such additional information and statements, as Lender may request from time to time.

Financial Covenants and Ratios. Comply with the following covenants and ratios:

Minimum Income and Cash flow Requirements. Borrower shall comply with the following cash flow ratio requirements:

Debt Service Coverage of Borrower: Pre-Distribution Ratio. Maintain a ratio of Debt Service Coverage of Borrower: Pre-Distribution in excess of **1.250 to 1.000**. Debtor should maintain a minimum Pre- Distribution/Contribution Debt Service Coverage Ratio of 1.25 times (Cash Flow Available from Subject Business before Distributions and Contributions [DIVIDED BY] Business Required Debt Service). . This coverage ratio will be evaluated as of year-end.

Except as provided above, all computations made to determine compliance with the requirements contained in this paragraph shall be made in accordance with generally accepted accounting principles, applied on a consistent basis, and certified by Borrower as being true and correct.

Insurance. Maintain fire and other risk insurance, public liability insurance, and such other insurance as Lender may require with respect to Borrower's properties and operations, in form, amounts, and coverages reasonably acceptable to Lender and by insurance companies authorized to transact business in Texas. **BORROWER MAY FURNISH THE INSURANCE REQUIRED BY THIS AGREEMENT WHETHER THROUGH EXISTING POLICIES OWNED OR CONTROLLED BY BORROWER OR THROUGH EQUIVALENT COVERAGE FROM ANY INSURANCE COMPANY AUTHORIZED TO TRANSACT BUSINESS IN TEXAS.** Borrower, upon request of Lender, will deliver to Lender from time to time the policies or certificates of insurance in form satisfactory to Lender, including stipulations that coverages will not be cancelled or diminished without at least ten (10) days prior written notice to Lender. Each insurance policy also shall include an endorsement providing that coverage in favor of Lender will not be impaired in any way by any act, omission or default of Borrower or any other person. In connection with all policies covering assets in which Lender holds or is offered a security interest for the Loans, Borrower will provide Lender with such lender's loss payable or other endorsements as Lender may require.

Insurance Reports. Furnish to Lender, upon request of Lender, reports on each existing insurance policy showing such information as Lender may reasonably request, including without limitation the following: (1) the name of the insurer; (2) the risks insured; (3) the amount of the policy; (4) the properties insured; (5) the then current property values on the basis of which insurance has been obtained, and the manner of determining those values; and (6) the expiration date of the policy. In addition, upon request of Lender (however not more often than annually), Borrower will have an independent appraiser satisfactory to Lender determine, as applicable, the actual cash value or replacement cost of any Collateral. The cost of such appraisal shall be paid by Borrower.

Other Agreements. Comply with all terms and conditions of all other agreements, whether now or hereafter existing, between Borrower and any other party and notify Lender immediately in writing of any default in connection with any other such agreements.

Loan Proceeds. Use all Loan proceeds solely for Borrower's business operations, unless specifically consented to the contrary by Lender in writing.

Taxes, Charges and Liens. Pay and discharge when due all of its indebtedness and obligations, including without limitation all assessments, taxes, governmental charges, levies and liens, of every kind and nature, imposed upon Borrower or its properties, income, or profits, prior to the date on which penalties would attach, and all lawful claims that, if unpaid, might become a lien or charge upon any of Borrower's properties, income, or profits. Provided however, Borrower will not be required to pay and discharge any such assessment, tax, charge, levy, lien or claim so long as (1) the legality of the same shall be contested in good faith by appropriate proceedings, and (2) Borrower shall have established on Borrower's books adequate reserves with respect to such contested assessment, tax, charge, levy, lien, or claim in accordance with GAAP or an OCBOA acceptable to Lender.

Performance. Perform and comply, in a timely manner, with all terms, conditions, and provisions set forth in this Agreement, in the Related Documents, and in all other instruments and agreements between Borrower and Lender. Borrower shall notify Lender immediately in writing of any default in connection with any agreement.

Operations. Maintain executive and management personnel with substantially the same qualifications and experience as the present executive and management personnel; provide written notice to Lender of any change in executive and management personnel; conduct its business affairs in a reasonable and prudent manner.

Environmental Studies. Promptly conduct and complete, at Borrower's expense, all such investigations, studies, samplings and testings as may be requested by Lender or any governmental authority relative to any substance, or any waste or by-product of any substance defined as toxic or a hazardous substance under applicable federal, state, or local law, rule, regulation, order or directive, at or affecting any property or any facility owned, leased or used by Borrower.

Compliance with Governmental Requirements. Comply with all laws, ordinances, and regulations, now or hereafter in effect, of all governmental authorities applicable to the conduct of Borrower's properties, businesses and operations, and to the use or occupancy of the Collateral, including without limitation, the Americans With Disabilities Act. Borrower may contest in good faith any such law, ordinance, or regulation and withhold compliance during any proceeding, including appropriate appeals, so long as Borrower has notified Lender in writing prior to doing so and so long as, in Lender's sole opinion, Lender's interests in the Collateral are not jeopardized. Lender may require Borrower to post adequate security or a surety bond, reasonably satisfactory to Lender, to protect Lender's interest.

Beneficial Ownership Information. Comply with all beneficial ownership information reporting requirements of the Corporate Transparency Act and its implementing regulations (collectively the CTA), if applicable to that Borrower. Any Borrower that is or becomes a reporting company as defined in the CTA: (1) has filed, or will file within required timeframes a complete and accurate report of its beneficial ownership information with the Financial Crimes Enforcement Network (FinCEN) as required by the CTA; (2) will update or correct its beneficial ownership information with FinCEN within required timeframes upon any change in its beneficial ownership information; (3) will provide Lender with a copy of its beneficial ownership information report filed with FinCEN upon request; (4) consents to allow Lender to obtain from FinCEN beneficial ownership information filed by Borrower; and (5) will notify Lender in writing of any change in its beneficial ownership information within 30 days of such change.

Inspection. Permit employees or agents of Lender at any reasonable time to inspect any and all Collateral for the Loan or Loans and Borrower's other properties and to examine or audit Borrower's books, accounts, and records and to make copies and memoranda of Borrower's books, accounts, and records. If Borrower now or at any time hereafter maintains any records (including without limitation computer generated records and computer software programs for the generation of such records) in the possession of a third party, Borrower, upon request of Lender, shall notify such party to permit Lender free access to such records at all reasonable times and to provide Lender with copies of any records it may request, all at Borrower's expense.

Compliance Certificates. Unless waived in writing by Lender, provide Lender at least annually, with a certificate executed by Borrower's chief financial officer, or other officer or person acceptable to Lender, certifying that the representations and warranties set forth in this Agreement are true and correct as of the date of the certificate and further certifying that, as of the date of the certificate, no Event of Default exists under this Agreement.

Environmental Compliance and Reports. Borrower shall comply in all respects with any and all Environmental Laws; not cause or permit to exist, as a result of an intentional or unintentional action or omission on Borrower's part or on the part of any third party, on property owned and/or occupied by Borrower, any environmental activity where damage may result to the environment, unless such environmental activity is pursuant to and in compliance with the conditions of a permit issued by the appropriate federal, state or local governmental authorities; shall furnish to Lender promptly and in any event within thirty (30) days after receipt thereof a copy of any notice, summons, lien, citation, directive, letter or other communication from any governmental agency or instrumentality concerning any intentional or unintentional action or omission on Borrower's part in connection with any environmental activity whether or not there is damage to the environment and/or other natural resources.

Additional Assurances. Make, execute and deliver to Lender such promissory notes, mortgages, deeds of trust, security agreements, assignments, financing statements, instruments, documents and other agreements as Lender or its attorneys may reasonably request to evidence and secure the Loans and to perfect all Security Interests.

LENDER'S EXPENDITURES. If any action or proceeding is commenced that would materially affect Lender's interest in the Collateral or if Borrower fails to comply with any provision of this Agreement or any Related Documents, including but not limited to Borrower's failure to discharge or pay when due any amounts Borrower is required to discharge or pay under this Agreement or any Related Documents, Lender on Borrower's behalf may (but shall not be obligated to) take any action that Lender deems appropriate, including but not limited to discharging or paying all taxes, liens, security interests, encumbrances and other claims, at any time levied or placed on any Collateral and paying all costs for insuring, maintaining and preserving any Collateral. All such expenditures paid by Lender for such purposes will then bear interest at the Note rate from the date paid by Lender to the date of repayment by Borrower. To the extent permitted by applicable law, all such expenses will become a part of the Indebtedness and, at Lender's option, will (A) be payable on demand; (B) be added to the balance of the Note and be apportioned among and be payable with any installment payments to become due during either (1) the term of any applicable insurance policy; or (2) the remaining term of the Note; or (C) be treated as a balloon payment which will be due and payable at the Note's maturity.

NEGATIVE COVENANTS. Borrower covenants and agrees with Lender that while this Agreement is in effect, Borrower shall not, without the prior written consent of Lender:

Indebtedness and Liens. (1) Except for trade debt incurred in the normal course of business and indebtedness to Lender contemplated by this Agreement, create, incur or assume indebtedness for borrowed money, including finance leases, (2) sell, transfer, mortgage, assign, pledge, lease, grant a security interest in, or encumber any of Borrower's assets (except as allowed as Permitted Liens), or (3) sell with recourse any of Borrower's accounts receivable, except to Lender.

Continuity of Operations. (1) Engage in any business activities substantially different than those in which Borrower is presently engaged, (2) cease operations, liquidate, merge or restructure as a legal entity (whether by division or otherwise), consolidate with or acquire any other entity, change its name, convert to another type of entity or redomesticate, dissolve or transfer or sell Collateral out of the ordinary course of business, or (3) make any distribution with respect to any capital account, whether by reduction of capital or otherwise.

Loans, Acquisitions and Guaranties. (1) Loan, invest in or advance money or assets to any other person, enterprise or entity, (2) purchase, create or acquire any interest in any other enterprise or entity, or (3) incur any obligation as surety or guarantor other than in the ordinary course of business.

Agreements. Enter into any agreement containing any provisions which would be violated or breached by the performance of Borrower's obligations under this Agreement or in connection herewith.

CESSATION OF ADVANCES. If Lender has made any commitment to make any Loan to Borrower, whether under this Agreement or under any other agreement, Lender shall have no obligation to make Loan Advances or to disburse Loan proceeds if: (A) Borrower or any Guarantor is in default under the terms of this Agreement or any of the Related Documents or any other agreement that Borrower or any Guarantor has with Lender; (B) Borrower or any Guarantor dies, becomes incompetent or becomes insolvent, files a petition in bankruptcy or similar proceedings, or is adjudged a bankrupt; (C) there occurs a material adverse change in Borrower's financial condition, in the financial condition of any Guarantor, or in the value of any Collateral securing any Loan; or (D) any Guarantor seeks, claims or otherwise attempts to limit, modify or revoke such Guarantor's guaranty of the Loan or any other loan with Lender; or (E) Lender in good faith deems itself insecure, even though no Event of Default shall have occurred.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Borrower's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Borrower holds jointly with someone else and all accounts Borrower may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the Indebtedness against any and all such accounts, and, at Lender's option, to administratively freeze all such accounts to allow Lender to protect Lender's charge and setoff rights provided in this paragraph.

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

Payment Default. Borrower fails to make any payment when due under the Loan.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any of the Related Documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Agreement or the Related Documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Death or Insolvency. The death of Borrower or the dissolution or termination of Borrower's existence as a going business, the insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Defective Collateralization. This Agreement or any of the Related Documents ceases to be in full force and effect (including failure of any collateral document to create a valid and perfected security interest or lien) at any time and for any reason.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the Loan. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Adverse Change. A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of the Loan is impaired.

Insecurity. Lender in good faith believes itself insecure.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any Guarantor of any of the Indebtedness or any Guarantor dies or becomes incompetent, or revokes or disputes the validity of, or liability under, any Guaranty of the Indebtedness.

Right to Cure. If any default, other than a default on Indebtedness, is curable and if Borrower or Grantor, as the case may be, has not been given a notice of a similar default within the preceding twelve (12) months, it may be cured if Borrower or Grantor, as the case may be, after Lender sends written notice to Borrower or Grantor, as the case may be, demanding cure of such default: (1) cure the default within ten (10) days; or (2) if the cure requires more than ten (10) days, immediately initiate steps which Lender deems in Lender's sole discretion to be sufficient to cure the default and thereafter continue and complete all reasonable and necessary steps sufficient to produce compliance as soon as reasonably practical.

EFFECT OF AN EVENT OF DEFAULT. If any Event of Default shall occur, except where otherwise provided in this Agreement or the Related Documents, all commitments and obligations of Lender under this Agreement or the Related Documents or any other agreement immediately will terminate (including any obligation to make further Loan Advances or disbursements), and, at Lender's option, all Indebtedness immediately will become due and payable, all without notice of any kind to Borrower, except that in the case of an Event of Default of the type described in the "Insolvency" subsection above, such acceleration shall be automatic and not optional. In addition, Lender shall have all the rights and remedies provided in the Related Documents or available at law, in equity, or otherwise. Except as may be prohibited by applicable law, all of Lender's rights and remedies shall be cumulative and may be exercised singularly or concurrently. Election by Lender to pursue any remedy shall not exclude pursuit of any other remedy, and an election to make expenditures or to take action to perform an obligation of Borrower or of any Grantor shall not affect Lender's right to declare a default and to exercise its rights and remedies.

MISCELLANEOUS PROVISIONS. The following miscellaneous provisions are a part of this Agreement:

Amendments. This Agreement, together with any Related Documents, 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.

Attorneys' Fees; Expenses. Borrower agrees to pay upon demand all of Lender's costs and expenses, including Lender's reasonable attorneys' fees and Lender's legal expenses, incurred in connection with the enforcement of this Agreement. Lender may hire or pay someone else to help enforce this Agreement, and Borrower shall pay the costs and expenses of such enforcement. Costs and expenses include Lender's reasonable attorneys' fees and legal expenses whether or not there is a lawsuit, including Lender's reasonable attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. Borrower also shall pay all court costs and such additional fees as may be directed by the court.

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 this Agreement.

Consent to Loan Participation. Borrower agrees and consents to Lender's sale or transfer, whether now or later, of one or more participation interests in the Loan to one or more purchasers, whether related or unrelated to Lender. Lender may provide, without any limitation whatsoever, to any one or more purchasers, or potential purchasers, any information or knowledge Lender may have about Borrower or about any other matter relating to the Loan, and Borrower hereby waives any rights to privacy Borrower may have with respect to such matters. Borrower additionally waives any and all notices of sale of participation interests, as well as all notices of any repurchase of such participation interests. Borrower also agrees that the purchasers of any such participation interests will be considered as the absolute owners of such interests in the Loan and will have all the rights granted under the participation agreement or agreements governing the sale of such participation interests. Borrower further waives all rights of offset or counterclaim that it may have now or later against Lender or against any purchaser of such a participation interest and unconditionally agrees that either Lender or such purchaser may enforce Borrower's obligation under the Loan irrespective of the failure or insolvency of any holder of any interest in the Loan. Borrower further agrees that the purchaser of any such participation interests may enforce its interests irrespective of any personal claims or defenses that Borrower may have against Lender.

Governing Law. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Texas without regard to its conflicts of law provisions. This Agreement has been accepted by Lender in the State of Texas.

No Waiver by Lender. Lender shall not be deemed to have waived any rights under this Agreement unless such waiver is given in writing and signed by Lender. No delay or omission on the part of Lender in exercising any right shall operate as a waiver of such right or any other right. A waiver by Lender of a provision of this Agreement shall not prejudice or constitute a waiver of Lender's right otherwise to demand strict compliance with that provision or any other provision of this Agreement. No prior waiver by Lender, nor any course of dealing between Lender and Borrower, or between Lender and any Grantor, shall constitute a waiver of any of Lender's rights or of any of Borrower's or any Grantor's obligations as to any future transactions. Whenever the consent of Lender is required under this Agreement, the granting of such consent by Lender in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of Lender.

Notices. Any notice required to be given under this Agreement shall be given in writing, and shall be effective when actually delivered, when actually received by telefacsimile (unless otherwise required by law), when deposited with a nationally recognized overnight courier, or, if mailed, when deposited in the United States mail, as first class, certified or registered mail postage prepaid, directed to the addresses shown near the beginning of this Agreement. Any party may change its address for notices under this Agreement by giving formal written notice to the other parties, specifying that the purpose of the notice is to change the party's address. For notice purposes, Borrower agrees to keep Lender informed at all times of Borrower's current address. Unless otherwise provided or required by law, if there is more than one Borrower, any notice given by Lender to any Borrower is deemed to be notice given to all Borrowers.

Payment of Interest and Fees. Notwithstanding any other provision of this Agreement or any provision of any Related Document, Borrower does not agree or intend to pay, and Lender does not agree or intend to charge, collect, take, reserve or receive (collectively referred to herein as "charge or collect"), any amount in the nature of interest or in the nature of a fee for the Loan which would in any way or event (including demand, prepayment, or acceleration) cause Lender to contract for, charge or collect more for the Loan than the maximum Lender would be permitted to charge or collect by any applicable federal or Texas state law. Any such excess interest or unauthorized fee will, instead of anything stated to the contrary, be applied first to reduce the unpaid principal balance of the Loan, and when the principal has been paid in full, be refunded to Borrower.

Severability. If a court of competent jurisdiction finds any provision of this Agreement to be illegal, invalid, or unenforceable as to any circumstance, that finding shall not make the offending provision illegal, invalid, or unenforceable as to any other circumstance. If feasible, the offending provision shall be considered modified so that it becomes legal, valid and enforceable. If the offending provision cannot be so modified, it shall be considered deleted from this Agreement. Unless otherwise required by law, the illegality, invalidity, or unenforceability of any provision of this Agreement shall not affect the legality, validity or enforceability of any other provision of this Agreement.

Subsidiaries and Affiliates of Borrower. To the extent the context of any provisions of this Agreement makes it appropriate, including without limitation any representation, warranty or covenant, the word "Borrower" as used in this Agreement shall include all of Borrower's subsidiaries and affiliates. Notwithstanding the foregoing however, under no circumstances shall this Agreement be construed to require Lender to make any Loan or other financial accommodation to any of Borrower's subsidiaries or affiliates.

Successors and Assigns. All covenants and agreements by or on behalf of Borrower contained in this Agreement or any Related Documents shall bind Borrower's successors and assigns and shall inure to the benefit of Lender and its successors and assigns. Borrower shall not, however, have the right to assign Borrower's rights under this Agreement or any interest therein, without the prior written consent of Lender.

Survival of Representations and Warranties. Borrower understands and agrees that in making the Loan, Lender is relying on all representations, warranties, and covenants made by Borrower in this Agreement or in any certificate or other instrument delivered by Borrower to Lender under this Agreement or the Related Documents. Borrower further agrees that regardless of any investigation made by Lender, all such representations, warranties and covenants will survive the making of the Loan and delivery to Lender of the Related Documents, shall be continuing in nature, and shall remain in full force and effect until such time as Borrower's indebtedness shall be paid in full, or until this Agreement shall be terminated in the manner provided above, whichever is the last to occur.

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

DEFINITIONS. The following capitalized words and terms shall have the following meanings when used in this Agreement. Unless specifically stated to the contrary, all references to dollar amounts shall mean amounts in lawful money of the United States of America. Words and terms used in the singular shall include the plural, and the plural shall include the singular, as the context may require. Words and terms not otherwise defined in this Agreement shall have the meanings attributed to such terms in the Uniform Commercial Code. Accounting words and terms not otherwise defined in this Agreement shall have the meanings assigned to them in accordance with generally accepted accounting principles as in effect on the date of this Agreement:

Advance. The word "Advance" means a disbursement of Loan funds made, or to be made, to Borrower or on Borrower's behalf on a line of credit or multiple advance basis under the terms and conditions of this Agreement.

Agreement. The word "Agreement" means this Business Loan Agreement, as this Business Loan Agreement may be amended or modified from time to time, together with all exhibits and schedules attached to this Business Loan Agreement from time to time.

Borrower. The word "Borrower" means City of Jonestown and includes all co-signers and co-makers signing the Note and all their successors and assigns.

Collateral. The word "Collateral" means all property and assets granted as collateral security for a Loan, whether real or personal property, whether granted directly or indirectly, whether granted now or in the future, and whether granted in the form of a security interest, mortgage, collateral mortgage, deed of trust, assignment, pledge, crop pledge, chattel mortgage, collateral chattel mortgage, chattel trust, factor's lien, equipment trust, conditional sale, trust receipt, lien, charge, lien or title retention contract, lease or consignment intended as a security device, or any other security or lien interest whatsoever, whether created by law, contract, or otherwise.

Environmental Laws. The words "Environmental Laws" mean any and all state, federal and local statutes, regulations and ordinances relating to the protection of human health or the environment, including without limitation the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. Section 9601, et seq. ("CERCLA"), the Superfund Amendments and Reauthorization Act of 1986, Pub. L. No. 99-499 ("SARA"), the Hazardous Materials Transportation Act, 49 U.S.C. Section 1801, et seq., the Resource Conservation and Recovery Act, 42 U.S.C. Section 6901, et seq., or other applicable state or federal laws, rules, or regulations adopted pursuant thereto.

Event of Default. The words "Event of Default" mean any of the events of default set forth in this Agreement in the default section of this Agreement.

GAAP. The word "GAAP" means generally accepted accounting principles.

Grantor. The word "Grantor" means each and all of the persons or entities granting a Security Interest in any Collateral for the Loan, including without limitation all Borrowers granting such a Security Interest.

Guarantor. The word "Guarantor" means any guarantor, surety, or accommodation party of any or all of the Loan.

Guaranty. The word "Guaranty" means the guaranty from Guarantor to Lender, including without limitation a guaranty of all or part of the Note.

Hazardous Substances. The words "Hazardous Substances" mean materials that, because of their quantity, concentration or physical, chemical or infectious characteristics, may cause or pose a present or potential hazard to human health or the environment when improperly used, treated, stored, disposed of, generated, manufactured, transported or otherwise handled. The words "Hazardous Substances" are used in their very broadest sense and include without limitation any and all hazardous or toxic substances, materials or waste as defined by or listed under the Environmental Laws. The term "Hazardous Substances" also includes, without limitation, petroleum and petroleum by-products or any fraction thereof and asbestos.

Indebtedness. The word "Indebtedness" means the indebtedness evidenced by the Note or Related Documents, including all principal and interest together with all other indebtedness and costs and expenses for which Borrower is responsible under this Agreement or under any of the Related Documents.

Lender. The word "Lender" means Security State Bank & Trust, its successors and assigns.

Loan. The word "Loan" means any and all loans and financial accommodations from Lender to Borrower whether now or hereafter existing, and however evidenced, including without limitation those loans and financial accommodations described herein or described on any exhibit or schedule attached to this Agreement from time to time.

Note. The word "Note" means the Note dated April 9, 2026 and executed by City of Jonestown in the principal amount of $70,500.00, together with all renewals of, extensions of, modifications of, refinancings of, consolidations of, and substitutions for the note or credit agreement.

OCBOA. The term "OCBOA" means Other Comprehensive Basis of Accounting, as designated by Lender in writing as an acceptable alternative to GAAP.

Permitted Liens. The words "Permitted Liens" mean (1) liens and security interests securing Indebtedness owed by Borrower to Lender; (2) liens for taxes, assessments, or similar charges either not yet due or being contested in good faith; (3) liens of materialmen, mechanics, warehousemen, or carriers, or other like liens arising in the ordinary course of business and securing obligations which are not yet delinquent; (4) purchase money liens or purchase money security interests upon or in any property acquired or held by Borrower in the ordinary course of business to secure indebtedness outstanding on the date of this Agreement or permitted to be incurred under the paragraph of this Agreement titled "Indebtedness and Liens"; (5) liens and security interests which, as of the date of this Agreement, have been disclosed to and approved by the Lender in writing; and (6) those liens and security interests which in the aggregate constitute an immaterial and insignificant monetary amount with respect to the net value of Borrower's assets.

Related Documents. The words "Related Documents" mean all promissory notes, credit agreements, loan agreements, environmental agreements, guaranties, security agreements, mortgages, deeds of trust, security deeds, collateral mortgages, and all other instruments, agreements and documents, whether now or hereafter existing, executed in connection with the Loan.

Security Agreement. The words "Security Agreement" mean and include without limitation any agreements, promises, covenants, arrangements, understandings or other agreements, whether created by law, contract, or otherwise, evidencing, governing, representing, or creating a Security Interest.

Security Interest. The words "Security Interest" mean, without limitation, any and all types of collateral security, present and future, whether in the form of a lien, charge, encumbrance, mortgage, deed of trust, security deed, assignment, pledge, crop pledge, chattel mortgage, collateral chattel mortgage, chattel trust, factor's lien, equipment trust, conditional sale, trust receipt, lien or title retention contract, lease or consignment intended as a security device, or any other security or lien interest whatsoever whether created by law, contract, or otherwise.

Maximum Debt to Tangible Worth. Total Liabilities [DIVIDED BY] Tangible Net Worth (excludes non-tangible assets like good will).

Cash Equivalents. Cash held in a demand deposit account, a certificate of deposit, or a marketable security able to be converted to cash within 30 days or less.

BORROWER ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS BUSINESS LOAN AGREEMENT AND BORROWER AGREES TO ITS TERMS. THIS BUSINESS LOAN AGREEMENT IS DATED APRIL 9, 2026.

BORROWER:

CITY OF JONESTOWN

By:______________________________
Paul Thomas Johnson, Mayor of City of Jonestown

By:______________________________
Sandra Ann Barton, Secretary of City of Jonestown

LENDER:

SECURITY STATE BANK & TRUST

By:______________________________
Authorized Signer

000023731200DI009604092026

PROMISSORY NOTE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Borrower: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

Principal Amount: $70,500.00 **Date of Note: April 9, 2026**

PROMISE TO PAY. City of Jonestown ("Borrower") promises to pay to Security State Bank & Trust ("Lender"), or order, in lawful money of the United States of America, the principal amount of Seventy Thousand Five Hundred & 00/100 Dollars ($70,500.00), together with interest on the unpaid principal balance from April 9, 2026, calculated as described in the "INTEREST CALCULATION METHOD" paragraph using an interest rate of 6.000% per annum based on a year of 360 days, until maturity. The interest rate may change under the terms and conditions of the "INTEREST AFTER DEFAULT" section.

PAYMENT. Borrower will pay this loan in 60 payments of $1,365.93 each payment. Borrower's first payment is due May 9, 2026, and all subsequent payments are due on the same day of each month after that. Borrower's final payment will be due on April 9, 2031, and will be for all principal and all accrued interest not yet paid. Payments include principal and interest. Unless otherwise agreed or required by applicable law, payments will be applied first to any accrued unpaid interest; then to principal; then to any unpaid collection costs; and then to any late charges. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing.

MAXIMUM INTEREST RATE. Under no circumstances will the interest rate on this Note exceed (except for any higher default rate shown below) the lesser of 18.000% per annum or the maximum rate allowed by applicable law.

INTEREST CALCULATION METHOD. Interest on this Note is computed on a 365/360 basis; that is, by applying the ratio of the interest rate over a year of 360 days, multiplied by the outstanding principal balance, multiplied by the actual number of days the principal balance is outstanding, unless such calculation would result in a usurious rate, in which case interest shall be calculated on a per diem basis of a year of 365 or 366 days, as the case may be. All interest payable under this Note is computed using this method.

PREPAYMENT. Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Prepayment in full shall consist of payment of the remaining unpaid principal balance together with all accrued and unpaid interest and all other amounts, costs and expenses for which Borrower is responsible under this Note or any other agreement with Lender pertaining to this loan, and in no event will Borrower ever be required to pay any unearned interest. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments under the payment schedule. Rather, early payments will reduce the principal balance due and may result in Borrower's making fewer payments. Borrower agrees not to send Lender payments marked "paid in full", "without recourse", or similar language. If Borrower sends such a payment, Lender may accept it without losing any of Lender's rights under this Note, and Borrower will remain obligated to pay any further amount owed to Lender. All written communications concerning disputed amounts, including any check or other payment instrument that indicates that the payment constitutes "payment in full" of the amount owed or that is tendered with other conditions or limitations or as full satisfaction of a disputed amount must be mailed or delivered to: Security State Bank & Trust, Lago Vista Branch, 7626 Lohman Ford Road, Lago Vista, TX 78645.

LATE CHARGE. If a payment is 10 days or more late, Borrower will be charged 5.000% of the unpaid portion of the regularly scheduled payment.

INTEREST AFTER DEFAULT. Upon default, including failure to pay upon final maturity, the interest rate on this Note shall be increased to 18.000% per annum based on a year of 360 days. However, in no event will the interest rate exceed the maximum interest rate limitations under applicable law.

DEFAULT. Each of the following shall constitute an event of default ("Event of Default") under this Note:

Payment Default. Borrower fails to make any payment when due under this Note.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Note or in any of the related documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Note or the related documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Death or Insolvency. The death of Borrower or the dissolution or termination of Borrower's existence as a going business, the insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the loan. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Adverse Change. A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of this Note is impaired.

Insecurity. Lender in good faith believes itself insecure.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any guarantor, endorser, surety, or accommodation party of any of the indebtedness or any guarantor, endorser, surety, or accommodation party dies or becomes incompetent, or revokes or disputes the validity of, or liability under, any guaranty of the indebtedness evidenced by this Note.

Cure Provisions. If any default, other than a default in payment, is curable and if Borrower has not been given a notice of a breach of the same provision of this Note within the preceding twelve (12) months, it may be cured if Borrower, after Lender sends written notice to Borrower demanding cure of such default: (1) cures the default within ten (10) days; or (2) if the cure requires more than ten (10) days, immediately initiates steps which Lender deems in Lender's sole discretion to be sufficient to cure the default and thereafter continues and completes all reasonable and necessary steps sufficient to produce compliance as soon as reasonably practical.

LENDER'S RIGHTS. Upon default, Lender may declare the entire indebtedness, including the unpaid principal balance under this Note, all accrued unpaid interest, and all other amounts, costs and expenses for which Borrower is responsible under this Note or any other agreement with Lender pertaining to this loan, immediately due, without notice, and then Borrower will pay that amount.

ATTORNEYS' FEES; EXPENSES. Lender may hire an attorney to help collect this Note if Borrower does not pay, and Borrower will pay Lender's reasonable attorneys' fees. Borrower also will pay Lender all other amounts Lender actually incurs as court costs, lawful fees for filing, recording, releasing to any public office any instrument securing this Note; the reasonable cost actually expended for repossessing, storing, preparing for sale, and selling any security; and fees for noting a lien on or transferring a certificate of title to any motor vehicle offered as security for this Note, or premiums or identifiable charges received in connection with the sale of authorized insurance.

GOVERNING LAW. This Note will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Texas without regard to its conflicts of law provisions. This Note has been accepted by Lender in the State of Texas.

DISHONORED CHECK CHARGE. Borrower will pay a processing fee of $25.00 if any check given by Borrower to Lender as a payment on this loan is dishonored.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Borrower's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Borrower holds jointly with someone else and all accounts Borrower may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the indebtedness against any and all such accounts, and, at Lender's option, to administratively freeze all such accounts to allow Lender to protect Lender's charge and setoff rights provided in this paragraph.

COLLATERAL. Borrower acknowledges this Note is secured by the following collateral described in the security instrument listed herein:

(A) a Commercial Security Agreement dated April 9, 2026 made and executed between City of Jonestown and Lender on collateral described as equipment.

CREDITING OF PAYMENTS. We will credit your payment to your loan account as of the date of receipt, except when a payment is received after 6:00 p.m. or on a day we are not open. For determining the crediting of your payments, every day is a business day, except Saturdays, Sundays, and federal holidays. If you made a payment before 6:00 on a business day that we are open, we will consider that day to be the day of your payment. However, if you make a payment after 6:00 or on a day we are not open, we will consider that the payment was made on the next business day we are open.

ERROR AND OMISSIONS AGREEMENT. Debtor/Borrower agrees that if, after settlement of this transaction, it is discovered that clerical errors have been made, instruments, left out, or the document incomplete, lost or destroyed. Debtor/ Borrower has the obligation, and promises to cooperate with Lender to correct such errors, omissions, or losses. In order to do so, Debtor/Borrower promises to execute any instrument requested by lender for the purposes of correcting an error, omission or loss within ten (10) days of receipt of notice from Lender. If such instruments are to replace lost documents, Lender shall indemnify Debtor/Borrower against duplication or multiple liability.

If Debtor/Borrower refuses to execute corrective or replacement instruments requested by Lender, they shall be liable for any damages sustained by lender for court costs or attorney's fees incurred in the enforcement of this agreement or correction of such error, omission or loss.

CHOICE OF VENUE. If there is a lawsuit, Borrower agrees upon Lender's request to submit to the jurisdiction of the courts of such county as Lender shall designate in the State of Texas.

PROPERTY TAX DEFERRALS. THE STATE OF TEXAS AND LOCAL TAXING JURISDICTIONS ALLOW PROPERTY TAX DEFERRALS TO HOMEOWNERS THAT MEET SPECIFIC CRITERIA. GRANTOR AGREES THAT IF GRANTOR MEETS THE CRITERIA, GRANTOR WILL NOT ELECT THE DEFERRAL OF COLLECTION OF PROPERTY TAXES ON THE PROPERTY PURSUANT TO 33.06 OR 33.065 OF THE TEXAS TAX CODE, OR ANY OTHER SECTION OF THE TAX CODE PERMITTING DEFERRAL OF COLLECTION OF PROPERTY TAXES, AND SHALL PAY THE TAXES ON THE PROPERTY ON OR BEFORE JANUARY 31 FOLLOWING THE CALENDAR YEAR WITHIN WHICH THE PROPERTY TAX IS ASSESSED.

SUCCESSOR INTERESTS. The terms of this Note shall be binding upon Borrower, and upon Borrower's heirs, personal representatives, successors and assigns, and shall inure to the benefit of Lender and its successors and assigns.

GENERAL PROVISIONS. NOTICE: Under no circumstances (and notwithstanding any other provisions of this Note) shall the interest charged, collected, or contracted for on this Note exceed the maximum rate permitted by law. The term "maximum rate permitted by law" as used in this Note means the greater of (a) the maximum rate of interest permitted under federal or other law applicable to the indebtedness evidenced by this Note, or (b) the higher, as of the date of this Note, of the "Weekly Ceiling" or the "Quarterly Ceiling" as referred to in Sections 303.002, 303.003 and 303.006 of the Texas Finance Code. If any part of this Note cannot be enforced, this fact will not affect the rest of the Note. Borrower does not agree or intend to pay, and Lender does not agree or intend to contract for, charge, collect, take, reserve or receive (collectively referred to herein as "charge or collect"), any amount in the nature of interest or in the nature of a fee for this loan, which would in any way or event (including demand, prepayment, or acceleration) cause Lender to charge or collect more for this loan than the maximum Lender would be permitted to charge or collect by federal law or the law of the State of Texas (as applicable). Any such excess interest or unauthorized fee shall, instead of anything stated to the contrary, be applied first to reduce the principal balance of this loan, and when the principal has been paid in full, be refunded to Borrower. The right to accelerate maturity of sums due under this Note does not include the right to accelerate any interest which has not otherwise accrued on the date of such acceleration, and Lender does not intend to charge or collect any unearned interest in the event of acceleration. All sums paid or agreed to be paid to Lender for the use, forbearance or detention of sums due hereunder shall, to the extent permitted by applicable law, be amortized, prorated, allocated and spread throughout the full term of the loan evidenced by this Note until payment in full so that the rate or amount of interest on account of the loan evidenced hereby does not exceed the applicable usury ceiling. Lender may delay or forgo enforcing any of its rights or remedies under this Note without losing them. Borrower and any other person who signs, guarantees or endorses this Note, to the extent allowed by law, waive presentment, demand for payment, notice of dishonor, notice of intent to accelerate the maturity of this Note, and notice of acceleration of the maturity of this Note. Upon any change in the terms of this Note, and unless otherwise expressly stated in writing, no party who signs this Note, whether as maker, guarantor, accommodation maker or endorser, shall be released from liability. All such parties agree that Lender may renew or extend (repeatedly and for any length of time) this loan or release any party or guarantor or collateral; or impair, fail to realize upon or perfect Lender's security interest in the collateral without the consent of or notice to anyone. All such parties also agree that Lender may modify this loan without the consent of or notice to anyone other than the party with whom the modification is made. The obligations under this Note are joint and several.

PRIOR TO SIGNING THIS NOTE, BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS NOTE. BORROWER AGREES TO THE TERMS OF THE NOTE.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS PROMISSORY NOTE.

BORROWER:

CITY OF JONESTOWN

By:____________________________	**By:**____________________________
Paul Thomas Johnson, Mayor of City of Jonestown	**Sandra Ann Barton, Secretary of City of Jonestown**

COMMERCIAL SECURITY AGREEMENT

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Grantor: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

THIS COMMERCIAL SECURITY AGREEMENT dated April 9, 2026, is made and executed between City of Jonestown ("Grantor") and Security State Bank & Trust ("Lender").

GRANT OF SECURITY INTEREST. **For valuable consideration, Grantor grants to Lender a security interest in the Collateral to secure the Indebtedness and agrees that Lender shall have the rights stated in this Agreement with respect to the Collateral, in addition to all other rights which Lender may have by law.**

COLLATERAL DESCRIPTION. The word "Collateral" as used in this Agreement means the following described property, whether now owned or hereafter acquired, whether now existing or hereafter arising, and wherever located, in which Grantor is giving to Lender a security interest for the payment of the Indebtedness and performance of all other obligations under the Note and this Agreement:

Purchase Money Security Interest in 2025 Case CX50D Enclosed Cab Mini Excavator S/N SMP1C245TZMC00490, whether any of the foregoing is owned now or acquired later; all accessions, additions, replacements, and substitutions relating to any of the foregoing; all records of any kind relating to any of the foregoing

In addition, the word "Collateral" also includes all the following, whether now owned or hereafter acquired, whether now existing or hereafter arising, and wherever located:

(A) All accessions, attachments, accessories, tools, parts, supplies, replacements of and additions to any of the collateral described herein, whether added now or later.

(B) All products and produce of any of the property described in this Collateral section.

(C) All accounts, general intangibles, instruments, rents, monies, payments, and all other rights, arising out of a sale, lease, consignment or other disposition of any of the property described in this Collateral section.

(D) All proceeds (including insurance proceeds) from the sale, destruction, loss, or other disposition of any of the property described in this Collateral section, and sums due from a third party who has damaged or destroyed the Collateral or from that party's insurer, whether due to judgment, settlement or other process.

(E) All records and data relating to any of the property described in this Collateral section, whether in the form of a writing, photograph, microfilm, microfiche, or electronic media, together with all of Grantor's right, title, and interest in and to all computer software required to utilize, create, maintain, and process any such records or data on electronic media.

CROSS-COLLATERALIZATION. In addition to the Note, this Agreement secures all obligations, debts and liabilities, plus interest thereon, of Grantor to Lender, or any one or more of them, as well as all claims by Lender against Grantor or any one or more of them, whether now existing or hereafter arising, whether related or unrelated to the purpose of the Note, whether voluntary or otherwise, whether due or not due, direct or indirect, determined or undetermined, absolute or contingent, liquidated or unliquidated, whether Grantor may be liable individually or jointly with others, whether obligated as guarantor, surety, accommodation party or otherwise. However, this Agreement shall not secure, and the "Indebtedness" shall not include, any obligations arising under Subchapters E and F of Chapter 342 of the Texas Finance Code, as amended.

FUTURE ADVANCES. In addition to the Note, this Agreement secures all future advances made by Lender to Grantor regardless of whether the advances are made a) pursuant to a commitment or b) for the same purposes.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Grantor's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Grantor holds jointly with someone else and all accounts Grantor may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Grantor authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the Indebtedness against any and all such accounts, and, at Lender's option, to administratively freeze all such accounts to allow Lender to protect Lender's charge and setoff rights provided in this paragraph.

GRANTOR'S REPRESENTATIONS AND WARRANTIES WITH RESPECT TO THE COLLATERAL. With respect to the Collateral, Grantor represents and promises to Lender that:

Perfection of Security Interest. Grantor agrees to take whatever actions are requested by Lender to perfect and continue Lender's security interest in the Collateral. Upon request of Lender, Grantor will deliver to Lender any and all of the documents evidencing or constituting the Collateral, and Grantor will note Lender's interest upon any and all chattel paper and instruments if not delivered to Lender for possession by Lender. **This is a continuing Security Agreement and will continue in effect even though all or any part of the Indebtedness is paid in full and even though for a period of time Grantor may not be indebted to Lender.**

Notices to Lender. Grantor will promptly notify Lender in writing at Lender's address shown above (or such other addresses as Lender may designate from time to time) prior to any (1) change in Grantor's name; (2) change in Grantor's assumed business name(s); (3) change in the structure of the entity Grantor; (4) change in the authorized signer(s); (5) change in Grantor's principal office address; (6) change in Grantor's principal residence; (7) conversion of Grantor to a new or different type of business entity; or (8) change in any other aspect of Grantor that directly or indirectly relates to any agreements between Grantor and Lender. No change in Grantor's name will take effect until after Lender has received notice.

No Violation. The execution and delivery of this Agreement will not violate any law or agreement governing Grantor or to which Grantor is a party.

Enforceability of Collateral. To the extent the Collateral consists of accounts, chattel paper, or general intangibles, as defined by the Uniform Commercial Code, the Collateral is enforceable in accordance with its terms, is genuine, and fully complies with all applicable laws and regulations concerning form, content and manner of preparation and execution, and all persons appearing to be obligated on the Collateral have authority and capacity to contract and are in fact obligated as they appear to be on the Collateral. There shall be no setoffs or counterclaims against any of the Collateral, and no agreement shall have been made under which any deductions or discounts may be claimed concerning the Collateral except those disclosed to Lender in writing.

Location of the Collateral. Except in the ordinary course of Grantor's business, Grantor agrees to keep the Collateral at Grantor's address shown above, or at the location specified in the Collateral definition in this Agreement, or at such other locations as are acceptable to Lender. Upon Lender's request, Grantor will deliver to Lender in form satisfactory to Lender a schedule of real properties and Collateral locations relating to Grantor's operations, including without limitation the following: (1) all real property Grantor owns or is purchasing; (2) all real property Grantor is renting or leasing; (3) all storage facilities Grantor owns, rents, leases, or uses; and (4) all other properties where Collateral is or may be located.

Removal of the Collateral. Except in the ordinary course of Grantor's business, Grantor shall not remove the Collateral from its existing location without Lender's prior written consent. To the extent that the Collateral consists of vehicles, or other titled property, Grantor shall not take or permit any action which would require application for certificates of title for the vehicles outside the State of Texas, without Lender's prior written consent. Grantor shall, whenever requested, advise Lender of the exact location of the Collateral.

Transactions Involving Collateral. Except for inventory sold or accounts collected in the ordinary course of Grantor's business, or as otherwise provided for in this Agreement, Grantor shall not sell, offer to sell, or otherwise transfer or dispose of the Collateral. Grantor shall not pledge, mortgage, encumber or otherwise permit the Collateral to be subject to any lien, security interest, encumbrance, or charge, other than the security interest provided for in this Agreement, without the prior written consent of Lender. This includes security interests even if junior in right to the security interests granted under this Agreement. Unless waived by Lender, all proceeds from any disposition of the Collateral (for whatever reason) shall be held in trust for Lender and shall not be commingled with any other funds; provided however, this requirement shall not constitute consent by Lender to any sale or other disposition. Upon receipt, Grantor shall immediately deliver any such proceeds to Lender.

Title. Grantor represents and warrants to Lender that Grantor holds good and marketable title to the Collateral, free and clear of all liens and encumbrances except for the lien of this Agreement. No financing statement covering any of the Collateral is on file in any public office other than those which reflect the security interest created by this Agreement or to which Lender has specifically consented. Grantor shall defend Lender's rights in the Collateral against the claims and demands of all other persons.

Repairs and Maintenance. Grantor agrees to keep and maintain, and to cause others to keep and maintain, the Collateral in good order, repair and condition at all times while this Agreement remains in effect. Grantor further agrees to pay when due all claims for work done on, or services rendered or material furnished in connection with the Collateral so that no lien or encumbrance may ever attach to or be filed against the Collateral.

Inspection of Collateral. Lender and Lender's designated representatives and agents shall have the right at all reasonable times to examine and inspect the Collateral wherever located.

Taxes, Assessments and Liens. Grantor will pay when due all taxes, assessments and liens upon the Collateral, its use or operation, upon this Agreement, upon any promissory note or notes evidencing the Indebtedness, or upon any of the other Related Documents. Grantor may withhold any such payment or may elect to contest any lien if Grantor is in good faith conducting an appropriate proceeding to contest the obligation to pay and so long as Lender's interest in the Collateral is not jeopardized in Lender's sole opinion. In any contest Grantor shall defend itself and Lender and shall satisfy any final adverse judgment before enforcement against the Collateral. Grantor shall name Lender as an additional obligee under any surety bond furnished in the contest proceedings. Grantor further agrees to furnish Lender with evidence that such taxes, assessments, and governmental and other charges have been paid in full and in a timely manner. Grantor may withhold any such payment or may elect to contest any lien if Grantor is in good faith conducting an appropriate proceeding to contest the obligation to pay and so long as Lender's interest in the Collateral is not jeopardized.

Compliance with Governmental Requirements. Grantor shall comply promptly with all laws, ordinances, rules and regulations of all governmental authorities, now or hereafter in effect, applicable to the ownership, production, disposition, or use of the Collateral, including all laws or regulations relating to the undue erosion of highly-erodible land or relating to the conversion of wetlands for the production of an agricultural product or commodity. Grantor may contest in good faith any such law, ordinance or regulation and withhold compliance during any proceeding, including appropriate appeals, so long as Lender's interest in the Collateral, in Lender's opinion, is not jeopardized.

Hazardous Substances. Grantor represents and warrants that the Collateral never has been, and never will be so long as this Agreement remains a lien on the Collateral, used in violation of any Environmental Laws or for the generation, manufacture, storage, transportation, treatment, disposal, release or threatened release of any Hazardous Substance. The representations and warranties contained herein are based on Grantor's due diligence in investigating the Collateral for Hazardous Substances. Grantor hereby (1) releases and waives any future claims against Lender for indemnity or contribution in the event Grantor becomes liable for cleanup or other costs under any Environmental Laws, and (2) agrees to indemnify, defend, and hold harmless Lender against any and all claims and losses resulting from a breach of this provision of this Agreement. This obligation to indemnify and defend shall survive the payment of the Indebtedness and the satisfaction of this Agreement.

Maintenance of Casualty Insurance. Grantor shall procure and maintain all risks insurance, including without limitation fire, theft and liability coverage together with such other insurance as Lender may require with respect to the Collateral, in form, amounts, coverages and basis reasonably acceptable to Lender. Grantor, upon request of Lender, will deliver to Lender from time to time the policies or certificates of insurance in form satisfactory to Lender, including stipulations that coverages will not be cancelled or diminished without at least ten (10) days' prior written notice to Lender and not including any disclaimer of the insurer's liability for failure to give such a notice. Each insurance policy also shall include an endorsement providing that coverage in favor of Lender will not be impaired in any way by any act, omission or default of Grantor or any other person. In connection with all policies covering assets in which Lender holds or is offered a security interest, Grantor will provide Lender with such loss payable or other endorsements as Lender may require. If Grantor at any time fails to obtain or maintain any insurance as required under this Agreement, Lender may (but shall not be obligated to) obtain such insurance as Lender deems appropriate, including if Lender so chooses "single interest insurance," which will cover only Lender's interest in the Collateral.

Application of Insurance Proceeds. Grantor shall promptly notify Lender of any loss or damage to the Collateral if the estimated cost of repair or replacement exceeds $1,500.00, whether or not such casualty or loss is covered by insurance. Lender may make proof of loss if Grantor fails to do so within fifteen (15) days of the casualty. All proceeds of any insurance on the Collateral, including accrued proceeds thereon, shall be held by Lender as part of the Collateral. If Lender consents to repair or replacement of the damaged or destroyed Collateral, Lender shall, upon satisfactory proof of expenditure, pay or reimburse Grantor from the proceeds for the reasonable cost of repair or restoration. If Lender does not consent to repair or replacement of the Collateral, Lender shall retain a sufficient amount of the proceeds to pay all of the Indebtedness, and shall pay the balance to Grantor. Any proceeds which have not been disbursed within six (6) months after their receipt and which Grantor has not committed to the repair or restoration of the Collateral shall be used to prepay the Indebtedness.

Insurance Reserves. Lender may require Grantor to maintain with Lender reserves for payment of insurance premiums, which reserves shall be created by monthly payments from Grantor of a sum estimated by Lender to be sufficient to produce, at least fifteen (15) days before the premium due date, amounts at least equal to the insurance premiums to be paid. If fifteen (15) days before payment is due, the reserve funds are insufficient, Grantor shall upon demand pay any deficiency to Lender. The reserve funds shall be held by Lender as a general deposit and shall constitute a non-interest-bearing account which Lender may satisfy by payment of the insurance premiums required to be paid by Grantor as they become due. Lender does not hold the reserve funds in trust for Grantor, and Lender is not the agent of Grantor for payment of the insurance premiums required to be paid by Grantor. The responsibility for the payment of premiums shall remain Grantor's sole responsibility.

Insurance Reports. Grantor, upon request of Lender, shall furnish to Lender reports on each existing policy of insurance showing such information as Lender may reasonably request including the following: (1) the name of the insurer; (2) the risks insured; (3) the amount of the policy; (4) the property insured; (5) the then current value on the basis of which insurance has been obtained and the manner of determining that value; and (6) the expiration date of the policy. In addition, Grantor shall upon request by Lender (however not more often than annually) have an independent appraiser satisfactory to Lender determine, as applicable, the cash value or replacement cost of the Collateral.

Financing Statements. Grantor authorizes Lender to file a UCC financing statement, or alternatively, a copy of this Agreement to perfect Lender's security interest. At Lender's request, Grantor additionally agrees to sign all other documents that are necessary to perfect, protect, and continue Lender's security interest in the Property. Grantor will pay all filing fees, title transfer fees, and other fees and costs involved unless prohibited by law or unless Lender is required by law to pay such fees and costs. Grantor irrevocably appoints Lender to execute documents necessary to transfer title if there is a default. Lender may file a copy of this Agreement as a financing statement.

GRANTOR'S RIGHT TO POSSESSION. Until default, Grantor may have possession of the tangible personal property and beneficial use of all the Collateral and may use it in any lawful manner not inconsistent with this Agreement or the Related Documents, provided that Grantor's right to possession and beneficial use shall not apply to any Collateral where possession of the Collateral by Lender is required by law to perfect Lender's security interest in such Collateral. If Lender at any time has possession of any Collateral, whether before or after an Event of Default, Lender shall be deemed to have exercised reasonable care in the custody and preservation of the Collateral if Lender takes such action for that purpose as Grantor shall request or as Lender, in Lender's sole discretion, shall deem appropriate under the circumstances, but failure to honor any request by Grantor shall not of itself be deemed to be a failure to exercise reasonable care. Lender shall not be required to take any steps necessary to preserve any rights in the Collateral against prior parties, nor to protect, preserve or maintain any security interest given to secure the Indebtedness.

LENDER'S EXPENDITURES. If any action or proceeding is commenced that would materially affect Lender's interest in the Collateral or if Grantor fails to comply with any provision of this Agreement or any Related Documents, including but not limited to Grantor's failure to discharge or pay when due any amounts Grantor is required to discharge or pay under this Agreement or any Related Documents, Lender on Grantor's behalf may (but shall not be obligated to) take any action that Lender deems appropriate, including but not limited to discharging or paying all taxes, liens, security interests, encumbrances and other claims, at any time levied or placed on the Collateral and paying all costs for insuring, maintaining and preserving the Collateral. All such expenditures paid by Lender for such purposes will then bear interest at the Note rate from the date paid by Lender to the date of repayment by Grantor. To the extent permitted by applicable law, all such expenses will become a part of the Indebtedness and, at Lender's option, will (A) be payable on demand; (B) be added to the balance of the Note and be apportioned among and be payable with any installment payments to become due during either (1) the term of any applicable insurance policy; or (2) the remaining term of the Note; or (C) be treated as a balloon payment which will be due and payable at the Note's maturity. The Agreement also will secure payment of these amounts. Such right shall be in addition to all other rights and remedies to which Lender may be entitled upon the occurrence of any Event of Default.

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

Payment Default. Grantor fails to make any payment when due under the Indebtedness.

Other Defaults. Grantor fails to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any of the Related Documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Grantor.

False Statements. Any warranty, representation or statement made or furnished to Lender by Grantor or on Grantor's behalf under this Agreement or the Related Documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Defective Collateralization. This Agreement or any of the Related Documents ceases to be in full force and effect (including failure of any collateral document to create a valid and perfected security interest or lien) at any time and for any reason.

Insolvency. The insolvency of Grantor, the appointment of a receiver for any part of Grantor's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Grantor.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Grantor or by any governmental agency against any collateral securing the Indebtedness. This includes a garnishment of any of Grantor's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Grantor as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Grantor gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Adverse Change. A material adverse change occurs in Grantor's financial condition, or Lender believes the prospect of payment or performance of the Indebtedness is impaired.

Insecurity. Lender in good faith believes itself insecure.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any guarantor, endorser, surety, or accommodation party of any of the Indebtedness or guarantor, endorser, surety, or accommodation party dies or becomes incompetent or revokes or disputes the validity of, or liability under, any Guaranty of the Indebtedness.

Cure Provisions. If any default, other than a default in payment, is curable and if Grantor has not been given a notice of a breach of the same provision of this Agreement within the preceding twelve (12) months, it may be cured if Grantor, after Lender sends written notice to Grantor demanding cure of such default: (1) cures the default within ten (10) days; or (2) if the cure requires more than ten (10) days, immediately initiates steps which Lender deems in Lender's sole discretion to be sufficient to cure the default and thereafter continues and completes all reasonable and necessary steps sufficient to produce compliance as soon as reasonably practical.

RIGHTS AND REMEDIES ON DEFAULT. If an Event of Default occurs under this Agreement, at any time thereafter, Lender shall have all the rights of a secured party under the Texas Uniform Commercial Code. In addition and without limitation, Lender may exercise any one or more of the following rights and remedies:

Accelerate Indebtedness. Lender may declare the entire Indebtedness immediately due and payable, without notice of any kind to Grantor.

Assemble Collateral. Lender may require Grantor to deliver to Lender all or any portion of the Collateral and any and all certificates of title and other documents relating to the Collateral. Lender may require Grantor to assemble the Collateral and make it available to Lender at a place to be designated by Lender. Lender also shall have full power to enter, provided Lender does so without a breach of the peace or a trespass, upon the property of Grantor to take possession of and remove the Collateral. If the Collateral contains other goods not covered by this Agreement at the time of repossession, Grantor agrees Lender may take such other goods, provided that Lender makes reasonable efforts to return them to Grantor after repossession.

Sell the Collateral. Lender shall have full power to sell, lease, transfer, or otherwise deal with the Collateral or proceeds thereof in Lender's own name or that of Grantor. Lender may sell the Collateral at public auction or private sale. Unless the Collateral threatens to decline speedily in value or is of a type customarily sold on a recognized market, Lender will give Grantor, and other persons as required by law, reasonable notice of the time and place of any public sale, or the time after which any private sale or any other disposition of the Collateral is to be made. However, no notice need be provided to any person who, after Event of Default occurs, enters into and authenticates an agreement waiving that person's right to notification of sale. The requirements of reasonable notice shall be met if such notice is given at least ten (10) days before the time of the sale or disposition. All expenses relating to the disposition of the Collateral, including without limitation the expenses of retaking, holding, insuring, preparing for sale and selling the Collateral, shall become a part of the Indebtedness secured by this Agreement and shall be payable on demand, with interest at the Note rate from date of expenditure until repaid.

Appoint Receiver. Lender shall have the right to have a receiver appointed to take possession of all or any part of the Collateral, with the power to protect and preserve the Collateral, to operate the Collateral preceding foreclosure or sale, and to collect the rents from the Collateral and apply the proceeds, over and above the cost of the receivership, against the Indebtedness. The receiver may serve without bond if permitted by law. Lender's right to the appointment of a receiver shall exist whether or not the apparent value of the Collateral exceeds the Indebtedness by a substantial amount. If permitted by law, employment by Lender shall not disqualify a person from serving as receiver.

Collect Revenues, Apply Accounts. Lender, either itself or through a receiver, may collect the payments, rents, income, and revenues from the Collateral. Lender may at any time in Lender's discretion transfer any Collateral into Lender's own name or that of Lender's nominee and receive the payments, rents, income, and revenues therefrom and hold the same as security for the Indebtedness or apply it to payment of the Indebtedness in such order of preference as Lender may determine. Insofar as the Collateral consists of accounts, general intangibles, insurance policies, instruments, chattel paper, choses in action, or similar property, Lender may demand, collect, receipt for, settle, compromise, adjust, sue for, foreclose, or realize on the Collateral as Lender may determine, whether or not Indebtedness or Collateral is then due. For these purposes, Lender may, on behalf of and in the name of Grantor, receive, open and dispose of mail addressed to Grantor; change any address to which mail and payments are to be sent; and endorse notes, checks, drafts, money orders, documents of title, instruments and items pertaining to payment, shipment, or storage of any Collateral. To facilitate collection, Lender may notify account debtors and obligors on any Collateral to make payments directly to Lender.

Obtain Deficiency. If Lender chooses to sell any or all of the Collateral, Lender may obtain a judgment against Grantor for any deficiency remaining on the Indebtedness due to Lender after application of all amounts received from the exercise of the rights provided in this Agreement. Grantor shall be liable for a deficiency even if the transaction described in this subsection is a sale of accounts or chattel paper.

Other Rights and Remedies. Lender shall have all the rights and remedies of a secured creditor under the provisions of the Uniform Commercial Code, as may be amended from time to time. In addition, Lender shall have and may exercise any or all other rights and remedies it may have available at law, in equity, or otherwise.

Election of Remedies. Except as may be prohibited by applicable law, all of Lender's rights and remedies, whether evidenced by this Agreement, the Related Documents, or by any other writing, shall be cumulative and may be exercised singularly or concurrently. Election by Lender to pursue any remedy shall not exclude pursuit of any other remedy, and an election to make expenditures or to take action to perform an obligation of Grantor under this Agreement, after Grantor's failure to perform, shall not affect Lender's right to declare a default and exercise its remedies.

MISCELLANEOUS PROVISIONS. The following miscellaneous provisions are a part of this Agreement:

Amendments. This Agreement, together with any Related Documents, 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.

Attorneys' Fees; Expenses. Grantor agrees to pay upon demand all of Lender's costs and expenses, including Lender's reasonable attorneys' fees and Lender's legal expenses, incurred in connection with the enforcement of this Agreement. Lender may hire or pay someone else to help enforce this Agreement, and Grantor shall pay the costs and expenses of such enforcement. Costs and expenses include Lender's reasonable attorneys' fees and legal expenses whether or not there is a lawsuit, including Lender's reasonable attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. Grantor also shall pay all court costs and such additional fees as may be directed by the court.

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 this Agreement.

Governing Law. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Texas without regard to its conflicts of law provisions. This Agreement has been accepted by Lender in the State of Texas.

No Waiver by Lender. Lender shall not be deemed to have waived any rights under this Agreement unless such waiver is given in writing and signed by Lender. No delay or omission on the part of Lender in exercising any right shall operate as a waiver of such right or any other right. A waiver by Lender of a provision of this Agreement shall not prejudice or constitute a waiver of Lender's right otherwise to demand strict compliance with that provision or any other provision of this Agreement. No prior waiver by Lender, nor any course of dealing between Lender and Grantor, shall constitute a waiver of any of Lender's rights or of any of Grantor's obligations as to any future transactions. Whenever the consent of Lender is required under this Agreement, the granting of such consent by Lender in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of Lender.

Notices. Any notice required to be given under this Agreement shall be given in writing, and shall be effective when actually delivered, when actually received by telefacsimile (unless otherwise required by law), when deposited with a nationally recognized overnight courier, or, if mailed, when deposited in the United States mail, as first class, certified or registered mail postage prepaid, directed to the addresses shown near the beginning of this Agreement. Any party may change its address for notices under this Agreement by giving formal written notice to the other parties, specifying that the purpose of the notice is to change the party's address. For notice purposes, Grantor agrees to keep Lender informed at all times of Grantor's current address. Unless otherwise provided or required by law, if there is more than one Grantor, any notice given by Lender to any Grantor is deemed to be notice given to all Grantors.

Power of Attorney. Grantor hereby appoints Lender as Grantor's irrevocable attorney-in-fact for the purpose of executing any documents necessary to perfect, amend, or to continue the security interest granted in this Agreement or to demand termination of filings of other secured parties. Lender may at any time, and without further authorization from Grantor, file a carbon, photographic or other reproduction of any financing statement or of this Agreement for use as a financing statement. Grantor will reimburse Lender for all expenses for the perfection and the continuation of the perfection of Lender's security interest in the Collateral.

Severability. If a court of competent jurisdiction finds any provision of this Agreement to be illegal, invalid, or unenforceable as to any circumstance, that finding shall not make the offending provision illegal, invalid, or unenforceable as to any other circumstance. If feasible, the offending provision shall be considered modified so that it becomes legal, valid and enforceable. If the offending provision cannot be so modified, it shall be considered deleted from this Agreement. Unless otherwise required by law, the illegality, invalidity, or unenforceability of any provision of this Agreement shall not affect the legality, validity or enforceability of any other provision of this Agreement.

Successors and Assigns. Subject to any limitations stated in this Agreement on transfer of Grantor's interest, this Agreement shall be binding upon and inure to the benefit of the parties, their successors and assigns. If ownership of the Collateral becomes vested in a person other than Grantor, Lender, without notice to Grantor, may deal with Grantor's successors with reference to this Agreement and the Indebtedness by way of forbearance or extension without releasing Grantor from the obligations of this Agreement or liability under the Indebtedness.

Survival of Representations and Warranties. All representations, warranties, and agreements made by Grantor in this Agreement shall survive the execution and delivery of this Agreement, shall be continuing in nature, and shall remain in full force and effect until such time as Grantor's Indebtedness shall be paid in full.

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

DEFINITIONS. The following capitalized words and terms shall have the following meanings when used in this Agreement. Unless specifically stated to the contrary, all references to dollar amounts shall mean amounts in lawful money of the United States of America. Words and terms used in the singular shall include the plural, and the plural shall include the singular, as the context may require. Words and terms not otherwise defined in this Agreement shall have the meanings attributed to such terms in the Uniform Commercial Code:

Agreement. The word "Agreement" means this Commercial Security Agreement, as this Commercial Security Agreement may be amended or modified from time to time, together with all exhibits and schedules attached to this Commercial Security Agreement from time to time.

Borrower. The word "Borrower" means City of Jonestown and includes all co-signers and co-makers signing the Note and all their successors and assigns.

Collateral. The word "Collateral" means all of Grantor's right, title and interest in and to all the Collateral as described in the Collateral Description section of this Agreement.

Environmental Laws. The words "Environmental Laws" mean any and all state, federal and local statutes, regulations and ordinances relating to the protection of human health or the environment, including without limitation the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. Section 9601, et seq. ("CERCLA"), the Superfund Amendments and Reauthorization Act of 1986, Pub. L. No. 99-499 ("SARA"), the Hazardous Materials Transportation Act, 49 U.S.C. Section 1801, et seq., the Resource Conservation and Recovery Act, 42 U.S.C. Section 6901, et seq., or other applicable state or federal laws, rules, or regulations adopted pursuant thereto.

Event of Default. The words "Event of Default" mean any of the events of default set forth in this Agreement in the default section of this Agreement.

Grantor. The word "Grantor" means City of Jonestown.

Guaranty. The word "Guaranty" means the guaranty from guarantor, endorser, surety, or accommodation party to Lender, including without limitation a guaranty of all or part of the Note.

Hazardous Substances. The words "Hazardous Substances" mean materials that, because of their quantity, concentration or physical, chemical or infectious characteristics, may cause or pose a present or potential hazard to human health or the environment when improperly used, treated, stored, disposed of, generated, manufactured, transported or otherwise handled. The words "Hazardous Substances" are used in their very broadest sense and include without limitation any and all hazardous or toxic substances, materials or waste as defined by or listed under the Environmental Laws. The term "Hazardous Substances" also includes, without limitation, petroleum and petroleum by-products or any fraction thereof and asbestos.

Indebtedness. The word "Indebtedness" means the indebtedness evidenced by the Note or Related Documents, including all principal and interest together with all other indebtedness and costs and expenses for which Grantor is responsible under this Agreement or under any of the Related Documents. Specifically, without limitation, Indebtedness includes the future advances set forth in the Future Advances provision, together with all interest thereon and all amounts that may be indirectly secured by the Cross-Collateralization provision of this Agreement.

Lender. The word "Lender" means Security State Bank & Trust, its successors and assigns.

Note. The word "Note" means the Note dated April 9, 2026 and executed by City of Jonestown in the principal amount of $70,500.00, together with all renewals of, extensions of, modifications of, refinancings of, consolidations of, and substitutions for the note or credit agreement.

Property. The word "Property" means all of Grantor's right, title and interest in and to all the Property as described in the "Collateral Description" section of this Agreement.

Related Documents. The words "Related Documents" mean all promissory notes, credit agreements, loan agreements, environmental agreements, guaranties, security agreements, mortgages, deeds of trust, security deeds, collateral mortgages, and all other instruments, agreements and documents, whether now or hereafter existing, executed in connection with the Indebtedness.

GRANTOR HAS READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS COMMERCIAL SECURITY AGREEMENT AND AGREES TO ITS TERMS. THIS AGREEMENT IS DATED APRIL 9, 2026.

GRANTOR:

CITY OF JONESTOWN

By:______________________________	**By:**______________________________
Paul Thomas Johnson, Mayor of City of Jonestown	**Sandra Ann Barton, Secretary of City of Jonestown**

AGREEMENT TO PROVIDE INSURANCE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Grantor: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

INSURANCE REQUIREMENTS. Grantor, City of Jonestown ("Grantor"), understands that insurance coverage is required in connection with the extending of a loan or the providing of other financial accommodations to Grantor by Lender. These requirements are set forth in the security documents for the loan. The following minimum insurance coverages must be provided on the following described collateral (the "Collateral"):

Collateral: **Purchase Money Security Interest in 2025 Case CX50D Enclosed Cab Mini Excavator S/N SMP1C245TZMC00490.**
Type: All risks, including fire, theft and liability.
Amount: Not Applicable.
Basis: Replacement value.
Endorsements: Lender loss payable clause with stipulation that coverage will not be cancelled or diminished without a minimum of thirty (30) days prior written notice to Lender.
Latest Delivery Date: By the loan closing date.

INSURANCE COMPANY. Grantor may obtain insurance from any insurance company Grantor may choose that is reasonably acceptable to Lender. Grantor understands that credit may not be denied solely because insurance was not purchased through Lender.

FAILURE TO PROVIDE INSURANCE. Grantor agrees to deliver to Lender, on the latest delivery date stated above, proof of the required insurance as provided above, with an effective date of April 9, 2026, or earlier. Grantor acknowledges and agrees that if Grantor fails to provide any required insurance or fails to continue such insurance in force, Lender may do so at Grantor's expense as provided in the applicable security document. The cost of any such insurance, at the option of Lender, shall be added to the indebtedness as provided in the security document. GRANTOR ACKNOWLEDGES THAT IF LENDER SO PURCHASES ANY SUCH INSURANCE, THE INSURANCE WILL PROVIDE LIMITED PROTECTION AGAINST PHYSICAL DAMAGE TO THE COLLATERAL, UP TO AN AMOUNT EQUAL TO THE LESSER OF (1) THE UNPAID BALANCE OF THE DEBT, EXCLUDING ANY UNEARNED FINANCE CHARGES, OR (2) THE VALUE OF THE COLLATERAL; HOWEVER, GRANTOR'S EQUITY IN THE COLLATERAL MAY NOT BE INSURED. IN ADDITION, THE INSURANCE MAY NOT PROVIDE ANY PUBLIC LIABILITY OR PROPERTY DAMAGE INDEMNIFICATION AND MAY NOT MEET THE REQUIREMENTS OF ANY FINANCIAL RESPONSIBILITY LAWS.

If such insurance purchased by Lender is procured at a rate or charge not fixed or approved by the State Board of Insurance, Grantor will be so notified, and Grantor may at any time cause the cancellation of collateral protection insurance by providing proper evidence to Lender that Grantor has obtained insurance as required by the security document.

Texas Creditor-Placed Insurance Notice: Grantor is required to keep the Collateral insured against damage in the amount specified by Lender. Grantor will purchase the insurance from an insurer that is authorized to do business in Texas or an eligible surplus lines insurer. Lender shall be named as the person to be paid under such policy in the event of loss. If required by Lender, Grantor must deliver a copy of the policy and proof of the payment of premiums to Lender. If Grantor fails to meet any of these requirements, Lender may, but does not have to, obtain collateral protection insurance on Grantor's behalf at Grantor's expense.

AUTHORIZATION. For purposes of insurance coverage on the Collateral, Grantor authorizes Lender to provide to any person (including any insurance agent or company) all information Lender deems appropriate, whether regarding the Collateral, the loan or other financial accommodations, or both.

GRANTOR ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS AGREEMENT TO PROVIDE INSURANCE AND AGREES TO ITS TERMS. THIS AGREEMENT IS DATED APRIL 9, 2026.

GRANTOR:

CITY OF JONESTOWN

By:________________________________
Paul Thomas Johnson, Mayor of City of Jonestown

By:________________________________
Sandra Ann Barton, Secretary of City of Jonestown

AGREEMENT TO PROVIDE INSURANCE
(Continued)

FOR LENDER USE ONLY

INSURANCE VERIFICATION

DATE: ______________________ PHONE ____________________________

____

AGENT'S NAME: ______________________________

AGENCY: ____

ADDRESS: ____

INSURANCE COMPANY: ____

POLICY NUMBER: ______________________

EFFECTIVE DATES: ____

____

COMMENTS: ____

____

DISBURSEMENT REQUEST AND AUTHORIZATION

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Borrower: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

LOAN TYPE. This is a non-precomputed Fixed Rate (6.000%) Nondisclosable Installment Loan to a Government Entity for $70,500.00 due on April 9, 2031.

PRIMARY PURPOSE OF LOAN. The primary purpose of this loan is for:

- ☐ Personal, Family or Household Purposes.
- ☐ Personal Investment.
- ☒ Business, Agricultural and All Other.

SPECIFIC PURPOSE. The specific purpose of this loan is: Purchase of 2025 Case CX50D Enclosed Cab Mini Excavator S/N SMP1C245TZMC00490.

DISBURSEMENT INSTRUCTIONS. Borrower understands that no loan proceeds will be disbursed until all of Lender's conditions for making the loan have been satisfied. Please disburse the loan proceeds of $70,500.00 as follows:

Amount paid to others on Borrower's behalf:	$70,500.00
$70,500.00 to Cashier Check Payable to Associated Supply Company, Inc	
Note Principal:	$70,500.00

NEGATIVE INFORMATION DISCLOSURE. WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED IN YOUR CREDIT REPORT.

FINANCIAL CONDITION. BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER'S FINANCIAL CONDITION AS DISCLOSED IN BORROWER'S MOST RECENT FINANCIAL STATEMENT TO LENDER. THIS AUTHORIZATION IS DATED APRIL 9, 2026.

BORROWER:

CITY OF JONESTOWN

By: ______________________________
Paul Thomas Johnson, Mayor of City of Jonestown

By: ______________________________
Sandra Ann Barton, Secretary of City of Jonestown

"000023731200DI009604092026"

NOTICE OF FINAL AGREEMENT

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$70,500.00	04-09-2026	04-09-2031	237312	4A / U1	***	JSG	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "***" has been omitted due to text length limitations.

Borrower: City of Jonestown
PO Box 5023
Jonestown, TX 78645

Lender: Security State Bank & Trust
Lago Vista Branch
7626 Lohman Ford Road
Lago Vista, TX 78645
(512) 267-6556

THE WRITTEN LOAN AGREEMENT REPRESENTS THE FINAL AGREEMENT BETWEEN THE PARTIES AND MAY NOT BE CONTRADICTED BY EVIDENCE OF PRIOR, CONTEMPORANEOUS, OR SUBSEQUENT ORAL AGREEMENTS OF THE PARTIES. THERE ARE NO UNWRITTEN ORAL AGREEMENTS BETWEEN THE PARTIES.

As used in this Notice, the following terms have the following meanings:

Loan. The term "Loan" means the following described loan: a non-precomputed Fixed Rate (6.000%) Nondisclosable Installment Loan to a Government Entity for $70,500.00 due on April 9, 2031.

Loan Agreement. The term "Loan Agreement" means one or more promises, promissory notes, agreements, undertakings, security agreements, deeds of trust or other documents, or commitments, or any combination of those actions or documents, relating to the Loan, including without limitation the following:

LOAN DOCUMENTS

- Governmental Certificate: City of Jonestown
- Promissory Note
- TX National UCC Financing Statement (Rev. 07/01/23): Collateral owned by City of Jonestown
- Disbursement Request and Authorization
- Business Loan Agreement
- TX Commercial Security Agreement: Collateral owned by City of Jonestown
- Agreement to Provide Insurance
- Notice of Final Agreement

Parties. The term "Parties" means Security State Bank & Trust and any and all entities or individuals who are obligated to repay the loan or have pledged property as security for the Loan, including without limitation the following:

Borrower: City of Jonestown
Grantor(s): City of Jonestown

This Notice of Final Agreement is given by Security State Bank & Trust pursuant to Section 26.02 of the Texas Business and Commerce Code. Each Party who signs below, other than Security State Bank & Trust, acknowledges, represents, and warrants to Security State Bank & Trust that it has received, read and understood this Notice of Final Agreement. This Notice is dated April 9, 2026.

BORROWER:

CITY OF JONESTOWN

By:______________________________
Paul Thomas Johnson, Mayor of City of Jonestown

By:______________________________
Sandra Ann Barton, Secretary of City of Jonestown

LENDER:

SECURITY STATE BANK & TRUST

X______________________________
Authorized Signer

Buyboard Quote — **ASSOCIATED SUPPLY COMPANY, INC.**

THE FOLLOWING DETAILS SHALL BE PROVIDED WITH ANY BUYBOARD PURCHASE ORDER (FAX PURCHASE ORDER TO 800-211-5454)

Buyboard Vendor:	ASSOCIATED SUPPLY COMPANY, INC.	**Prepared By:**	Chase Martin
Address:	12805 Hwy. 290 East Manor, Tx. 78653	**Mobile:**	512-461-9749
Phone:	512-272-8922	**Email:**	cmartin@ascoeq.com
Fax:	737-444-8378		
		Date Prepared:	2/11/2026
Government Agency:	City of Jonestown		
Ship To:	PO BOX 5023 Jonestown, Tx. 78645	**Bill To:**	PO BOX 5023 Jonestown, Tx. 78645
Contacts' Name:	James McCrory	**Phone:**	512-731-3230
Email:	jmccrory@jonestowntx.gov	**Fax:**	
Product Description:	New CX50D Enclosed Cab Mini Excavator	**BuyBoard Contract:**	685-22
I. Price List Dated:		**Base Price:**	$ 88,327.00

II: Base Bid Options (Itemized Below)

Long Arm w/ Thumb Bracket	$ 585.00	Enclosed Presurized Cab	Included
Extra LED Lights	$ 812.00	2 Year / 3,000 hr. Full Machine Limited Warranty	Included
Rearview Camera	$ 672.00	5 Year Advanced Customer Telematics w/ GPS Monito	Incuded
Additional Counterweight	$ 736.00		
Hydraulic Quick Coupler Ready	$ 706.00		
Travel Alarm	$ 391.00		
Rubber Tracks	Included		
Standard Dozer Blade	Included		$ -
Linkage w/ Hook	Included		
Fabric Seat	Included		
SUB-TOTAL:	$ 3,902.00	**SUB-TOTAL:**	$ -
		Options List Price Total:	$ 3,902.00

III. SUB-TOTAL OF I & II		$ 92,229.00
IV. IV. BuyBoard Discount: 25%	$ 23,057.25	**BUYBOARD CONTRACT PRICE:** $ 69,171.75

V: NON-BASE OPTIONS — **Non-Base Options (%) =** 0

LOCAL DELIVERY	**$ 750.00**	**Wain Roy Quick Coupler**	**$ 1,900.00**
PDI & Labor	**$ 800.00**	**12" Wain Roy Bucket**	**$ 1,350.00**
Keep You Going Loaner Program	**$ 2,000.00**		
SUB-TOTAL:	$ 3,550.00	**SUB-TOTAL:**	$ 3,250.00

VI: UNPUBLISHED OPTIONS ADDED TO CONTRACT PRICE (SUBTOTAL OF COL1 & COL 2)		$ 6,800.00
VII: TOTAL IV + VI		$ 75,971.75
VIII: QUANTITY ORDERED UNITS:	1	$ 75,971.75
Trade in Discount:		$ -
Additional Discount: ASCO Loyaly Customer Discount		$5,471.75
3 Year **$1 Buyout** Municipal Lease - **6.65%** Interest Rate - Estimated Monthly Payment = **$2,169.86** - Last Payment = **$1.00**	**TOTAL:**	**$ 70,500.00**

Finance Rates: 0% for 48 Months = **$1,480** / 1.39% for 60 Months = **$1,225** / 2.35% for 72 Months = **$1,060**

FAX ALL PURCHASE ORDERS TO BUYBOARD AT 800-211-5454

City of Jonestown, Texas

AGENDA REPORT

Meeting of the: Council

Agenda Item Number: (City Secretary's Use Only)

Meeting Date: 04/09/2026

Department: Police

Budgeted Amount: $

Prepared by: Chief Taylor

Exhibits: Ordinance 12.04 Amendment

Date Prepared: 03/16/2026

Subject

Consideration of an Ordinance Amending Section 12.04 of the City Code of Ordinances to Establish a Permit-Only Parking Zone on a Portion of Lakeside Drive and to Prohibit Parking on Par

Recommendation

Staff recommends approval of the ordinance amending Section 12.04 of the City Code to designate a portion of Lakeside Drive as a permit-only parking area and to prohibit parking on Park Drive.

Discussion

Jones Brothers Park attracts significant visitation, which has resulted in increased parking along nearby residential streets, particularly Lakeside Drive and Park Drive. In some cases, vehicles have restricted access for residents, emergency vehicles, sanitation services, and other city operations. Establishing permit-only parking on a portion of Lakeside Drive will help ensure residents and their guests maintain access to parking at their homes while discouraging overflow parking from park visitors. Prohibiting parking on Park Drive will maintain clear travel lanes, improve visibility, and ensure reliable access for emergency and service vehicles. These changes are intended to balance public access to the park while protecting residential access and overall traffic safety in the surrounding neighborhood. The proposed amendment has been reviewed and vetted through the City Attorney's Office prior to presentation to Council.

Approval By

	Signature	*Date*
Department Representative	Paul Taylor Digitally signed by Paul Taylor Date: 2026.03.16 10:41:39 -05'00'	
City Manager	Tracie Hlavinka Digitally signed by Tracie Hlavinka Date: 2026.03.16 16:11:32 -05'00'	

ORDINANCE NO. 2026-O-665

AN ORDINANCE OF THE CITY OF JONESTOWN, TEXAS, AMENDING THE CODE OF ORDINANCES BY AMENDING ARTICLE 12.04 "PARKING, STOPPING AND STANDING" OF CHAPTER 12 "TRAFFIC AND VEHICLES" OF THE CODE OF ORDINANCES OF THE CITY OF JONESTOWN BY ADDING A NEW DIVISION 3 TO BE ENTITLED "JONES BROTHERS PARK AREA;" DESIGNATING A PORTION OF LAKESIDE DRIVE ADJACENT TO JONES BROTHERS PARK AS PERMIT PARKING ONLY; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR AMENDMENT; ESTABLISHING A PERMIT PARKING ZONE ALONG A PORTION OF LAKESIDE DRIVE; ESTABLISHING A NO PARKING ZONE ON PARK DRIVE; PROVIDING FOR INSTALLATION OF SIGNS; PROVIDING FOR ADMINISTRATIVE AUTHORITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR A PENALTY IN AN AMOUNT NOT TO EXCEED TWO HUNDRED DOLLARS ($200.00) FOR EACH OFFENSE AND EACH DAY THAT SUCH VIOLATION CONTINUES SHALL CONSTITUTE A SEPARATE OFFENSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Jonestown, Texas, finds that parking congestion has increased along Lakeside Drive adjacent to Jones Brothers Park due to park usage and seasonal lake-related activities; and

WHEREAS, such congestion impedes access for residents, emergency vehicles, sanitation services, and public safety operations; and

WHEREAS, the City Council further finds that parking along Park Drive creates traffic congestion, obstructs emergency vehicle access, and presents safety concerns for motorists, pedestrians, and residents; and

WHEREAS, the City Council finds it necessary to establish a permit-only parking zone on a portion of Lakeside Drive and to prohibit parking on Park Drive in order to protect residential access, promote public health and safety, and preserve neighborhood integrity;

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

SECTION 1. INCORPORATION OF PREMISES. The foregoing recitals are hereby found to be true and correct and are incorporated herein as findings of fact.

SECTION 2. AMENDMENT. Article 12.04 “Parking, Stopping and Standing” of Chapter 12 “Traffic and Vehicles” of the Code of Ordinances is hereby amended by adding a new Division 3 entitled “Jones Brothers Park Area” to read as follows:

“Chapter 12 Traffic and Vehicles

…

Article 12.04 **PARKING, STOPPING AND STANDING**

…

Division 3 **Jones Brothers Park Area**

§ 12.04.050 **Lakeside Drive Permit Parking Zone.**

(a) The portion of Lakeside Drive from 18110 to 10302, adjacent to Jones Brothers Park, is hereby designated as a “Permit Parking Zone.”

(b) The City Manager or designee is authorized to install signage indicating “Permit Parking Only by City Permit.”

(c) Each residential dwelling located within the Permit Parking Zone shall be issued two (2) parking permits.

(1) Permits may be used by residents of dwellings within the Permit Parking Zone or guests of the residents.

(2) Permits shall be issued by the City of Jonestown and shall be vehicle-specific or transferable hang-tag style, as determined administratively. Proof of residence will be required prior to issuance of a permit.

(3) Replacement permits may be issued upon submission of a sworn statement of loss or damage and payment of any applicable replacement fee established by resolution.

(d) It shall be unlawful for any person to park or allow a vehicle to remain parked within the Permit Parking Zone without properly displaying a valid City-issued permit. Permits must be clearly visible from outside the vehicle and displayed in the manner prescribed by the City.

§ 12.04.051 **Park Drive No Parking Zone.**

It shall be unlawful for any person to stop, stand, or park a vehicle at any time along either side of Park Drive within the city limits of Jonestown, Texas. This prohibition shall apply to the entire length of Park Drive unless otherwise designated by official signage or markings approved by the City.

This section shall not apply to authorized emergency vehicles responding to an emergency, City vehicles engaged in official duties; or temporary stopping for the immediate loading or unloading of passengers, provided the vehicle does not obstruct traffic and remains attended.

The City Manager or designee is authorized and directed to install appropriate "No Parking" signs along Park Drive."

§ 12.04.052 **Tow-Away Zones**.

(a) The City Manager or the City Manager's designee is authorized to designate any portion of Lakeside Drive, Park Drive, or any other street within the Jones Brothers Park Area as a Tow-Away Zone where parking, stopping, or standing of vehicles is prohibited.

(b) Upon designation of a Tow-Away Zone, the City Manager or designee shall cause appropriate signage to be installed giving notice that vehicles parked in violation are subject to removal and impoundment.

(c) Any vehicle parked in violation of a designated Tow-Away Zone may be removed and impounded at the owner's expense by or under the direction of the City in accordance with applicable provisions of the Texas Transportation Code and Texas Occupations Code governing non-consent towing.

(d) The placement of signage consistent with applicable state law shall constitute sufficient notice that the area is a Tow-Away Zone and that vehicles parked in violation may be towed without further warning.

SECTION 3. ADMINISTRATIVE AUTHORITY. The City Manager or designee is authorized to establish administrative procedures for permit issuance, determine permit format and expiration, establish reasonable replacement fees, and suspend or revoke permits for misuse and take all other reasonable action to carry out the purpose of this ordinance.

SECTION 4. SEVERABILITY. If any section, subsection, sentence, clause, or phrase of this ordinance is held invalid, void, or unconstitutional by a court of competent jurisdiction, such decision shall not affect the remaining portions of this Ordinance. The remaining sections, subsections, clauses, phrases, and provisions of this Ordinance, or the application thereof to any person or circumstance, shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

SECTION 5. REPEALER. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 6. ENFORCEMENT. Any violation of the terms of this Ordinance is further declared to be a misdemeanor, and any person, firm, corporation or other entity found to be guilty thereof shall be punishable by a fine not to exceed two hundred dollars ($200.00). Each day that such violation continues shall constitute a separate offense and shall be punishable accordingly. In addition, any vehicles parked in violation may be issued a citation and/or towed in accordance with Texas law and City policy if creating a hazard or in cases of repeated violations.

SECTION 7. EFFECTIVE DATE. This ordinance shall take effect immediately upon passage and publication as required by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JONESTOWN, TEXAS, THIS 9th DAY OF APRIL 2026.

APPROVED:

____
Paul Johnson, Mayor

ATTEST:

____
City Secretary

City of Jonestown, Texas

AGENDA REPORT

Meeting Date: April 9, 2026

Agenda Item Number:

(City Secretary's Use Only)

Department: Development Services

Prepared by: Rebeca Guerra, AICP

Budgeted Amount: $0

Date Prepared: March 31, 2026

Exhibits: Proposed Text Amendment Language / NOH Draft Ordinance

Subject

Consideration of amendments to Chapter 3 (Section 3.2.6) and Article 9 Definitions (Section 9.1.1) of the Unified Development Code (UDC) related to tree preservation regulations, including updates to applicability provisions, protected and heritage tree procedures, critical root zone standards, and administrative processes.

Recommendation

Staff recommends that City Council approve the proposed amendments to Chapter 3 (Section 3.2.6) and Article 9 Definitions (Section 9.1.1) of the Unified Development Code.

Discussion

Chapter 3 (Section 3.2.6) of the UDC establishes the City's regulations governing the preservation of protected and heritage trees during development and redevelopment activities. These regulations were originally adopted to protect Jonestown's natural resources, preserve native vegetation, and maintain the environmental character of the community.

During recent administration of the ordinance, staff identified several provisions that would benefit from clarification or reorganization to improve consistency, procedural clarity, and enforceability. The proposed text amendments address these issues while maintaining the City's overall policy objective of protecting significant trees.

The proposed amendments include:

- Clarification of applicability provisions for new development and redevelopment activities;
- Revisions to procedures governing protected and heritage tree removal permits;
- Updated standards related to critical root zone protection during construction;
- Clarification of variance procedures & decision-making criteria for heritage tree removals;
- Administrative and organizational revisions intended to improve the usability of the ordinance.

The proposed amendment to Article 9 Definitions (Section 9.1.1) refines the definition of the Critical Root Zone, including measurement standards, to support consistent application of the tree preservation regulations.

All of the amendments are intended to ensure that the City's tree preservation regulations are implemented consistently and that applicants clearly understand the procedures and requirements associated with tree removal, mitigation, and protection during development activities.

Per the UDC, text amendments require review and recommendation by the Planning and Zoning Commission and final consideration by the City Council following a public hearing. Notice of the public hearing was published on March 12, 2026, in advance of the Planning & Zoning Commission and City Council meetings.

On April 2, 2026, the Planning & Zoning Commission recommended approval of the proposed text amendment.

Approval By

	Signature	*Date*
Department Head	[signature]	3/31/2026
City Administrator	Tracie Hlavinka	3/31/2026

Sec. 3.2.6.2 Applicability

This article shall ~~be applicable to~~ apply to new development or redevelopment within the corporate limits of the city commencing on or after September 9, 2021. ~~Property that has not been platted or otherwise approved or vested for development prior to September 9, 2021, shall be considered new development. Redevelopment shall mean development of property that is replatted, or that is being repurposed, or that is considered a legal nonconforming use and is being repurposed with a conforming use, or any rebuilding, renovation, remodeling, or reconstruction of any existing development when the total square footage of a structure is replaced or expanded by fifty percent (50%) or greater. Provided however, that invasive or undesirable trees or plants from Appendix C are not subject to protection and do not require a removal permit or mitigation pursuant to this article.~~

For purposes of this section, new development shall mean the construction of any primary structure or accessory structure, including the installation of permanent site improvements intended to support such construction on a lot that has not previously been improved with lawfully constructed structures.

For purposes of this section, redevelopment shall mean:

1. The replatting of property that increases the number of buildable lots or otherwise increases development intensity;
2. A change from a legal nonconforming use to a conforming use;
3. The demolition of an existing structure and construction of a new structure; or
4. Any expansion of a structure that increases the building footprint or results in proposed disturbance, grading, trenching, or construction activity within the critical root zone of a protected or heritage tree.

Notwithstanding the foregoing, the removal of a protected tree or heritage tree shall require compliance with this article regardless of whether the proposed activity constitutes redevelopment. Invasive trees or plants, as identified by the city, are not subject to protection under this article and do not require mitigation pursuant to this article.

§ 3.2.6.24. Protected and heritage tree preservation requirements

A. The location of protected and heritage trees shall be shown on ~~the landscape plans associated with~~ any plat~~s~~, ~~and~~ site development permit plan~~s~~, building permit plan, or other permit application submitted to the city for development of the property. Preserved heritage and protected trees may be credited towards the landscape requirements of this article.

B. Protected and heritage trees shall be preserved to the greatest extent reasonably possible. For purposes of this subsection, “reasonably possible” shall mean feasible without preventing development of a permitted use of the property. Protected and heritage trees removed during construction shall be supplanted with replacement trees, or payment of mitigation fees, or both, as required by the tree preservation and mitigation requirements of this article.

C. ~~The~~ C~~c~~ity staff shall review all applications for protected tree removal permits and may issue the permit authorizing the removal of such tree(s) upon the applicant's compliance with the tree replacement requirements, ~~or~~ upon payment of the mitigation fees, or both as set forth in this article. ~~Removal of a heritage tree requires approval of a variance by the planning and zoning commission and the City Council.~~ Removal of a heritage tree shall require approval by the City

Council in accordance with the procedures set forth in this article.

D. Trees must be protected ~~from and~~ during construction on the property in accordance with the approved landscape plan and this article. ~~For single-family residential lots, this provision only applies prior to the issuance of the initial certificate of occupancy for each lot.~~

E. Pruning of protected trees shall be performed in accordance with ~~Section 3.2.6.36 landscape standards~~ this article.

§ 3.2.6.25. Heritage tree preservation requirements for removal

~~A. Heritage trees may only be removed from a property if a variance to this article and a landscape plan is recommended for approval by the planning and zoning commission, approved by the City Council and compliance with required mitigation has been provided.~~

~~B. The city staff shall process and review all applications for heritage tree removal permits. However, removal of a heritage tree requires approval of a variance recommendation by the planning and zoning commission and approval by the City Council.~~

~~C. The planning and zoning commission shall consider all applications for heritage tree removal permits and make a recommendation for approval or denial of the variance to the City Council which shall have final authority to issue the permit. Approval of a variance to this article for removal of a heritage tree shall be based on the procedure set out in Section 3.2.6.46 and upon the following:~~

~~1. Tree size/number of trunks;~~

~~2. Tree health and viability;~~

~~3. Tree location;~~

~~4. Other protected and heritage trees to be preserved on site;~~

~~5. Whether all reasonable efforts have been made to design the project in a way to preserve protected and heritage trees on site.~~

~~6. Whether protection of the heritage tree will reduce the buildable area within a platted lot to less than 50%;~~

~~7. The age of the heritage tree or its historical or cultural significance.~~

A. Removal of a heritage tree shall require approval by the City Council following a public hearing as defined by this article.

B. An application for removal of a heritage tree shall include sufficient information to demonstrate compliance with the criteria of this section, including at a minimum:

1. A site plan identifying the location of the heritage tree and the limits of the critical root zone;
2. The proposed development layout including structures, driveways, utilities, grading, and other site improvements;

3. A written explanation describing the efforts made to preserve the heritage tree and why preservation is not reasonably possible while complying with the critical root zone protection standards of this article;
4. An arborist assessment describing the health, structural condition, and expected longevity of the heritage tree; and
5. A proposed mitigation plan consistent with the tree preservation and mitigation requirements of this article.
6. A written explanation detailing how the request satisfies all of the criteria of 3.2.6.25(D).

C. Upon determining that an application is complete, city staff shall review the application and supporting materials and prepare a report evaluating whether the request satisfies all of the criteria of 3.2.6.25.D.

D. Following the public hearing, the City Council may approve removal of a heritage tree upon making the following findings:

1. Preservation of the heritage tree is not reasonably possible while complying with the critical root zone protection standards of this article; and
2. The applicant has made reasonable efforts to design the project in a manner that preserves the heritage tree, including adjustments to building placement, access, grading, or utility alignment; and
3. An evaluation of the location, or health, or structural condition of the heritage tree has determined that preservation is not feasible; and
4. Removal of the heritage tree will not result in the unnecessary loss of additional protected or heritage trees, and the site design preserves protected and heritage trees to the greatest extent reasonably possible; and
5. The removal will include full mitigation consistent with the requirements of this article.

E. For purposes of this section, “reasonable efforts” shall mean good-faith modifications to the site design, including adjustments to building placement, access, utilities, grading, or similar improvements that are feasible without preventing development of a permitted use of the property.

§ 3.2.6.28 Tree protection standards

The following shall be required as a part of all development plans for all existing trees which have not been approved for removal in order to ensure that contractors adequately protect trees during construction.

L. Critical root zone.

1. No construction or disturbance shall occur ~~within an area that constitutes more than fifty percent (50%) of the total critical root zone and one half the radial distance of the critical root zone for each tree being preserved including protected trees, heritage trees, and any other trees for which preservation is to be credited~~ within more than fifty percent (50%) of the total critical root zone of any protected or heritage tree being preserved. In addition, disturbance shall not occur closer to the trunk than one-half (1/2) the radial distance of the critical root zone unless otherwise approved by the director pursuant to this section. The remaining undisturbed critical root zone shall consist of ~~at least~~ not less than one hundred (100) square feet.

2. This defined area shall be flagged and encircled with protective fencing during construction. The director may approve construction closer to the trunk than one-half (1/2) the radial distance, depending on the size, spacing, or species of the tree, the type of disturbance proposed, and uniqueness of the situation.

3. Cut or fill that is greater than four (4) inches in depth and the severing of major roots shall be considered disturbance for the purposes of this article.

4. Within the protected critical root zone, only flatwork, decking, or similar construction, may be approved and shall not affect the branching of the tree.

5. If proposed or actual protection of the critical root zone of a protected or heritage tree does not meet the requirements of this section, then the tree shall be considered removed and shall require mitigation in accordance with this article. Disturbance of the critical root zone of a heritage or protected tree beyond the limits allowed in this section shall be considered removal of the heritage tree and shall require approval in accordance with §3.2.6.25.

Figure 7. Critical Root Zone

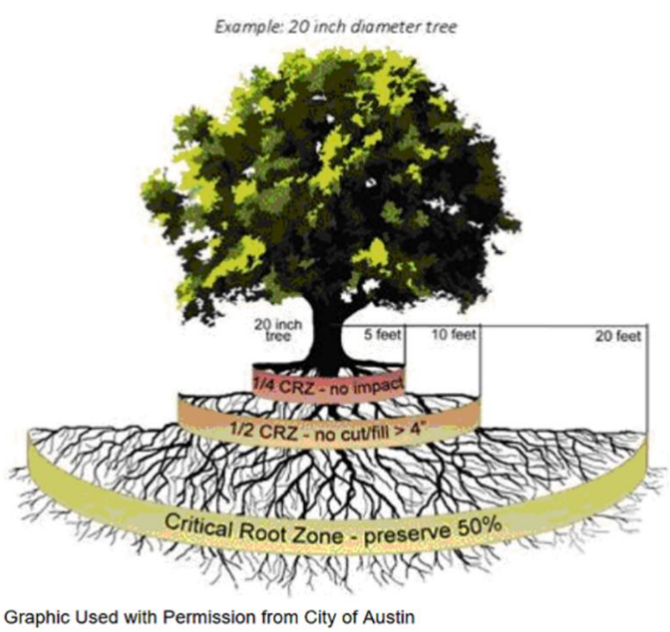


Figure 8. Primary Tree Protection - Chain-link (City of Austin Standard 610S-2)

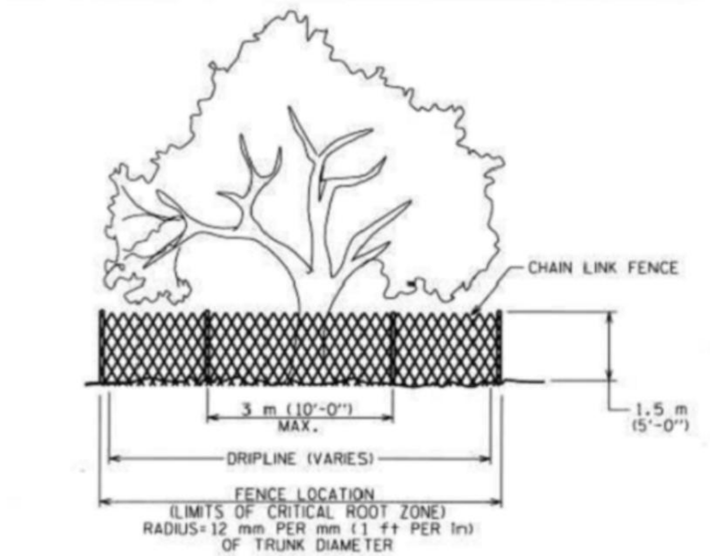
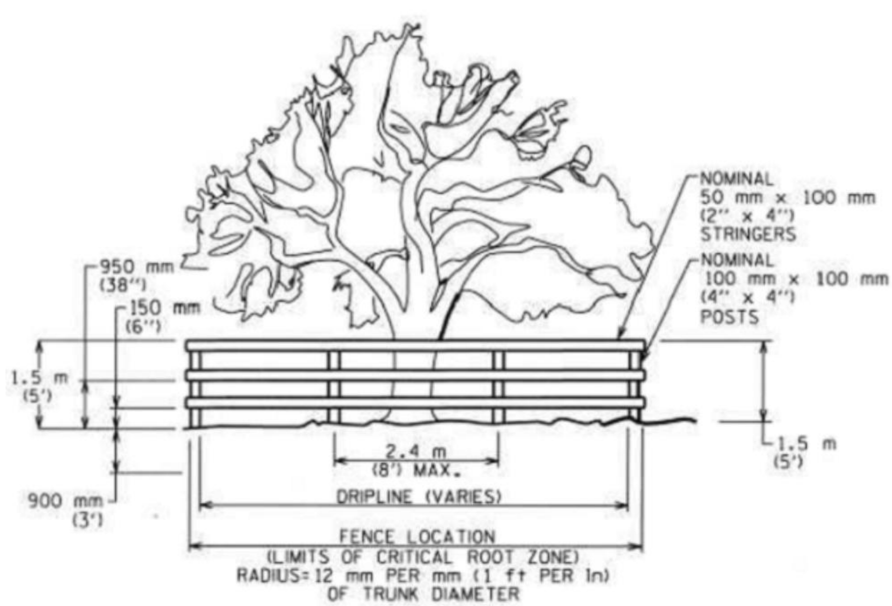


Figure 9. Secondary Tree Protection - Wood (City of Austin Standard 610S-3)



(Ordinance 2025-O-650 adopted 1/9/2025)

§ 3.2.6.35. Education

The city recognizes that public education ~~of its citizens on~~ regarding the benefits of ~~appropriate~~ native vegetation and ~~the need for the use of more~~ efficient landscaping practices supports ~~is essential in order to protect~~ the city's ~~most valuable~~ natural resources, including water, wildlife habitat, and native plant~~s~~ communities.

A. Public ~~workshops~~ education and outreach. ~~To increase public awareness on the requirements of this article, promote the protection of native plants, and educate its citizens on local native ecosystems and appropriate native plants, the city will conduct, at minimum, one public~~

~~workshop every year. The costs of the workshops will be borne by the city. The city may partner with a public agency such as the Central Texas Soil and Water Conservation District, the Lower Colorado River Authority, Balcones Canyonlands Wildlife Preserve, or a nonprofit organization such as Tree Folks or the local chapter of the Native Plant Society of Texas to provide the workshops.~~ The city may provide educational opportunities, informational materials, or public outreach regarding the protection of native vegetation, water conservation, wildlife habitat, and appropriate landscaping practices. Such outreach may include workshops, informational materials, partnerships with public agencies, or collaboration with nonprofit organizations.

B. Residential subdivision information ~~education required~~. ~~The developer or POA, as applicable, with guidance from the city, will also design and supply each new subdivision homeowner with educational materials about the subdivision's landscape plan, including information on the appropriate native plants, soils, wildlife habitat, fertilizers, and water usage within their subdivision. The costs for the printing of the educational materials will be borne by the developer or POA, as applicable.~~ Developers, property owners' associations, or other responsible parties are encouraged to provide homeowners with information regarding landscaping practices appropriate for the subdivision, including information on native plants, soils, wildlife habitat, fertilizers, and water conservation.

3.2.6.46. ~~Variance~~ Heritage tree removal procedure~~s~~

~~A. Petition. Any landowner whose property is regulated by this article may petition the city for a variance from the requirements of this article. Any landowner who intends to remove a heritage tree shall be required to petition and receive a variance to this article. The petition must include:~~

~~1. The name and address of the applicant;~~
~~2. A detailed description of the exigent circumstances that warrant variance from the requirements;~~
~~3. A proposed landscape plan;~~
~~4. The requested variance; and~~
~~5. Any other relevant information that staff requests of the applicant.~~

~~B. Consideration and decision. The commission shall recommend and the City Council shall consider and take action on the variance request at a public hearing. Following the public hearings and action by the commission and City Council, the city will notify the landowner in writing of the city's decision to either approve or deny the petition.~~

C. ~~Appeal. If the planning and zoning commission recommends denial of the variance petition, the landowner may appeal such recommendation to the City Council by submitting a written notice of appeal to the city within thirty (30) days after the date of determination by the planning and zoning commission. Failure of the applicant to request an appeal within the thirty (30) day period concludes the variance request.~~

A. Application.

A request for approval to remove a heritage tree shall be submitted to the city on a form provided by the city. The application shall include the information required by §3.2.6.25(B) and any additional information reasonably necessary for staff to evaluate the request.

B. Staff review.

City staff shall review the application for completeness and compliance with the requirements of this article and shall prepare a report for consideration by the City Council.

C. Public hearing and decision.

The City Council shall consider the request at a public hearing and shall approve or deny the request in accordance with the criteria set forth in §3.2.6.25(D).

D. Notice of decision.

Following City Council action, the city shall provide written notice of the decision to the applicant.

ARTICLE 9 DEFINITIONS

§ 9.1.1Definitions

Critical root zone (CRZ). A circular area around a ~~significant~~ tree equal to one (1) foot in radius for each one (1) inch ~~caliper~~ of trunk diameter~~, and the center of the circular area located at the trunk~~. For existing trees, trunk diameter shall be measured at four and one-half (4.5) feet above natural grade. For newly planted trees, trunk diameter may be measured as caliper. The center of the circular area shall be located at the trunk.

ORDINANCE NO. 2026-O-____

AN ORDINANCE OF THE CITY OF JONESTOWN, TEXAS, AMENDING "EXHIBIT A" TO CHAPTER 3 OF THE CITY'S CODE OF ORDINANCES, THE UNIFIED DEVELOPMENT CODE, SPECIFICALLY AMENDING SECTION 3.2.6 (LANDSCAPING AND TREE PRESERVATION) AND ARTICLE 9 (DEFINITIONS) TO CLARIFY APPLICABILITY, TREE PRESERVATION REQUIREMENTS, HERITAGE TREE REMOVAL PROCEDURES, CRITICAL ROOT ZONE STANDARDS, AND RELATED PROVISIONS; PROVIDING A PENALTY NOT TO EXCEED TWO THOUSAND AND NO/100 DOLLARS ($2,000.00) FOR EACH OFFENSE, AND A SEPARATE OFFENSE SHALL BE DEEMED COMMITTED EACH DAY DURING OR ON WHICH A VIOLATION OCCURS OR CONTINUES; PROVIDING FOR SAVINGS, CUMULATIVE/REPEALER, AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Jonestown, Texas (hereinafter referred to as "City") is a type A general-law municipality acting under Chapter 6 of the Local Government Code located in Travis County operating pursuant to its Code of Ordinances and provisions of the state law including the Texas Local Government Code; and

WHEREAS, the City Council of the City ("City Council") adopted "Exhibit A" to Chapter 3 of its Code of Ordinances, the same being the "The City of Jonestown Unified Development Code" which governs the use and development of land in the City ("Zoning Ordinance"); and

WHEREAS, Section 3.2.6 of the Unified Development Code establishes regulations governing landscaping and tree preservation, including the preservation of protected and heritage trees and standards for tree protection during development, and the City has identified provisions within this section that would benefit from clarification, reorganization, and procedural refinement to improve consistency, administration, and enforceability; and

WHEREAS, the proposed amendments also revise Article 9 definitions to clarify the definition and measurement of the Critical Root Zone to ensure consistent application of tree preservation standards; and

WHEREAS, after public notice was given in compliance with state law and public hearings were conducted, the Planning and Zoning Commission recommended approval of the proposed amendments to the City Council, and the City Council, after conducting its own public hearing and considering the recommendation of the Planning and Zoning Commission, the purpose of the proposed amendments to Section 3.2.6 (Landscaping and Tree Preservation) and Article 9 (Definitions) of the Unified Development Code, and the Comprehensive Land Use Plan of the City, finds that the amendments approved herein promote clarity, consistency, and effective administration of the Unified Development Code.

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

SECTION 1. Findings Incorporated. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2. Findings of Fact. After due deliberation and consideration of the recommendation of the Planning and Zoning Commission and the information and other materials received at the public hearing, the City Council has concluded that the adoption of this Ordinance is in the best interest of the city, and of the public health, safety and welfare.

SECTION 3. **Amendment to Zoning Ordinance.** "Exhibit A" to Chapter 3 of the Code of Ordinances of the City, the same being the "The City of Jonestown Unified Development Code," is hereby amended in the following particulars, and all other articles, chapters, sections, paragraphs, sentences, phrases and words not expressly amended hereby are hereby ratified and affirmed.

I. Section 3.2.6.2 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended to read as follows:

Sec. 3.2.6.2 Applicability.

This article shall ~~be applicable to~~ apply to new development or redevelopment within the corporate limits of the city commencing on or after September 9, 2021. ~~Property that has not been platted or otherwise approved or vested for development prior to September 9, 2021, shall be considered new development. Redevelopment shall mean development of property that is replatted, or that is being repurposed, or that is considered a legal nonconforming use and is being repurposed with a conforming use, or any rebuilding, renovation, remodeling, or reconstruction of any existing development when the total square footage of a structure is replaced or expanded by fifty percent (50%) or greater. Provided however, that invasive or undesirable trees or plants from Appendix C are not subject to protection and do not require a removal permit or mitigation pursuant to this article.~~

For purposes of this section, new development shall mean the construction of any primary structure or accessory structure, including the installation of permanent site improvements intended to support such construction on a lot that has not previously been improved with lawfully constructed structures.

For purposes of this section, redevelopment shall mean:

1. The replatting of property that increases the number of buildable lots or otherwise increases development intensity;
2. A change from a legal nonconforming use to a conforming use;
3. The demolition of an existing structure and construction of a new structure; or
4. Any expansion of a structure that increases the building footprint or results in proposed disturbance, grading, trenching, or construction activity within the critical root zone of a protected or heritage tree.

Notwithstanding the foregoing, the removal of a protected tree or heritage tree shall require compliance with this article regardless of whether the proposed activity constitutes redevelopment. Invasive trees or plants, as identified by the city, are not subject to protection under this article and do not require mitigation pursuant to this article.

II. Section 3.2.6.24 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended to read as follows:

Sec. 3.2.6.24. Protected and heritage tree preservation requirements

A. The location of protected and heritage trees shall be shown on ~~the landscape plans associated with~~ any plats, ~~and~~ site development permit plans, building permit plan, or other permit application submitted to the city for development of the property. Preserved heritage and protected trees may be credited towards the landscape requirements of this article.

B. Protected and heritage trees shall be preserved to the greatest extent reasonably possible. For purposes of this subsection, "reasonably possible" shall mean feasible without preventing development of a permitted use of the property. Protected and heritage trees removed during construction shall be supplanted with replacement trees, or payment of mitigation fees, or both, as required by the tree preservation and mitigation requirements of this article.

C. ~~The~~ Ccity staff shall review all applications for protected tree removal permits and may issue the permit authorizing the removal of such tree(s) upon the applicant's compliance with the tree replacement requirements, ~~or~~ upon payment of the mitigation fees, or both as set forth in this article. ~~Removal of a heritage tree requires approval of a variance by the planning and zoning commission and the City Council.~~ Removal of a heritage tree shall require approval by the City Council in accordance with the procedures set forth in this article.

D. Trees must be protected ~~from and~~ during construction on the property in accordance with the approved landscape plan and this article. ~~For single-family residential lots, this provision only applies prior to the issuance of the initial certificate of occupancy for each lot.~~

E. Pruning of protected trees shall be performed in accordance with ~~Section 3.2.6.36 landscape standards~~ this article.

III. Section 3.2.6.25 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended in its entirety to read as follows:

Sec. 3.2.6.25 Heritage tree preservation requirements for removal

~~A. Heritage trees may only be removed from a property if a variance to this article and a landscape plan is recommended for approval by the planning and zoning commission, approved by the City Council and compliance with required mitigation has been provided.~~

~~B. The city staff shall process and review all applications for heritage tree removal permits. However, removal of a heritage tree requires approval of a variance recommendation by the planning and zoning commission and approval by the City Council.~~

~~C. The planning and zoning commission shall consider all applications for heritage tree removal permits and make a recommendation for approval or denial of the variance to the City Council which shall have final authority to issue the permit. Approval of a variance to this article for removal of a heritage tree shall be based on the procedure set out in Section 3.2.6.46 and upon the following:~~

~~1. Tree size/number of trunks;~~

~~2. Tree health and viability;~~

~~3. Tree location;~~

~~4. Other protected and heritage trees to be preserved on site;~~

~~5. Whether all reasonable efforts have been made to design the project in a way to preserve protected and heritage trees on site.~~

~~6. Whether protection of the heritage tree will reduce the buildable area within a platted lot to less than 50%;~~

~~7. The age of the heritage tree or its historical or cultural significance.~~

A. Removal of a heritage tree shall require approval by the City Council following a public hearing as defined by this article.

B. An application for removal of a heritage tree shall include sufficient information to demonstrate compliance with the criteria of this section, including at a minimum:

1. A site plan identifying the location of the heritage tree and the limits of the critical root zone;
2. The proposed development layout including structures, driveways, utilities, grading, and other site improvements;
3. A written explanation describing the efforts made to preserve the heritage tree and why preservation is not reasonably possible while complying with the critical root zone protection standards of this article;
4. An arborist assessment describing the health, structural condition, and expected longevity of the heritage tree; and
5. A proposed mitigation plan consistent with the tree preservation and mitigation requirements of this article.
6. A written explanation detailing how the request satisfies all of the criteria of 3.2.6.25(D).

C. Upon determining that an application is complete, city staff shall review the application and supporting materials and prepare a report evaluating whether the request satisfies all of the criteria of 3.2.6.25.D.

D. Following the public hearing, the City Council may approve removal of a heritage tree upon making the following findings:

1. Preservation of the heritage tree is not reasonably possible while complying with the critical root zone protection standards of this article; and

2. The applicant has made reasonable efforts to design the project in a manner that preserves the heritage tree, including adjustments to building placement, access, grading, or utility alignment; and

3. An evaluation of the location, or health, or structural condition of the heritage tree has determined that preservation is not feasible; and

4. Removal of the heritage tree will not result in the unnecessary loss of additional protected or heritage trees, and the site design preserves protected and heritage trees to the greatest extent reasonably possible; and

5. The removal will include full mitigation consistent with the requirements of this article.

E. For purposes of this section, “reasonable efforts” shall mean good-faith modifications to the site design, including adjustments to building placement, access, utilities, grading, or similar improvements that are feasible without preventing development of a permitted use of the property.

IV. Section 3.2.6.28 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended to read as follows:

Sec. 3.2.6.28 Tree protection standards

The following shall be required as a part of all development plans for all existing trees which have not been approved for removal in order to ensure that contractors adequately protect trees during construction.

L. Critical root zone.

1. No construction or disturbance shall occur ~~within an area that constitutes more than fifty percent (50%) of the total critical root zone and one half the radial distance of the critical root zone for each tree being preserved including protected trees, heritage trees, and any other trees for which preservation is to be credited~~ within more than fifty percent (50%) of the total critical root zone of any protected or heritage tree being preserved. In addition, disturbance shall not occur closer to the trunk than one-half (1/2) the radial distance of the critical root zone unless otherwise approved by the director pursuant to this section. The remaining undisturbed critical root zone shall consist of ~~at least~~ not less than one hundred (100) square feet.

2. This defined area shall be flagged and encircled with protective fencing during construction. The director may approve construction closer to the trunk than one-half (1/2) the radial distance, depending on the size, spacing, or species of the tree, the type of disturbance proposed, and uniqueness of the situation.

3. Cut or fill that is greater than four (4) inches in depth and the severing of major roots shall be considered disturbance for the purposes of this article.

4. Within the protected critical root zone, only flatwork, decking, or similar construction, may be approved and shall not affect the branching of the tree.

5. If proposed or actual protection of the critical root zone of a protected or heritage tree does not meet the requirements of this section, then the tree shall be considered removed and shall require mitigation in accordance with this article. Disturbance of the critical root zone of a heritage or protected tree beyond the limits allowed in this section shall be considered removal of the heritage tree and shall require approval in accordance with §3.2.6.25.

V. Section 3.2.6.35 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended to read as follows:

Sec. 3.2.6.35. Education

The city recognizes that public education ~~of its citizens on~~ regarding the benefits of ~~appropriate~~ native vegetation and ~~the need for the use of more~~ efficient landscaping practices supports ~~is essential in order to protect~~ the city's ~~most valuable~~ natural resources, including water, wildlife habitat, and native plant~~s~~ communities.

A. Public ~~workshops~~ education and outreach. ~~To increase public awareness on the requirements of this article, promote the protection of native plants, and educate its citizens on local native ecosystems and appropriate native plants, the city will conduct, at minimum, one public workshop every year. The costs of the workshops will be borne by the city. The city may partner with a public agency such as the Central Texas Soil and Water Conservation District, the Lower Colorado River Authority, Balcones Canyonlands Wildlife Preserve, or a nonprofit organization such as Tree Folks or the local chapter of the Native Plant Society of Texas to provide the workshops.~~ The city may provide educational opportunities, informational materials, or public outreach regarding the protection of native vegetation, water conservation, wildlife habitat, and appropriate landscaping practices. Such outreach may include workshops, informational materials, partnerships with public agencies, or collaboration with nonprofit organizations.

B. Residential subdivision information ~~education required~~. ~~The developer or POA, as applicable, with guidance from the city, will also design and supply each new subdivision homeowner with educational materials about the subdivision's landscape plan, including information on the appropriate native plants, soils, wildlife habitat, fertilizers, and water usage within their subdivision. The costs for the printing of the educational materials will be borne by the developer or POA, as applicable.~~ Developers, property owners' associations, or other responsible parties are encouraged to provide homeowners with information regarding landscaping practices appropriate for the subdivision, including information on native plants, soils, wildlife habitat, fertilizers, and water conservation.

VI. Section 3.2.6.46 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, formerly titled "Variance Procedures," is hereby amended in its entirety to read as follows:

Sec. 3.2.6.46. ~~Variance~~ Heritage tree removal procedure~~s~~

~~A. Petition. Any landowner whose property is regulated by this article may petition the city for a variance from the requirements of this article. Any landowner who intends to remove a heritage tree shall be required to petition and receive a variance to this article. The petition must include:~~

~~1. The name and address of the applicant;~~
~~2. A detailed description of the exigent circumstances that warrant variance from the requirements;~~
~~3. A proposed landscape plan;~~
~~4. The requested variance; and~~
~~5. Any other relevant information that staff requests of the applicant.~~

~~B. Consideration and decision. The commission shall recommend and the City Council shall consider and take action on the variance request at a public hearing. Following the public hearings and action by the commission and City Council, the city will notify the landowner in writing of the city's decision to either approve or deny the petition.~~

C. ~~Appeal. If the planning and zoning commission recommends denial of the variance petition, the landowner may appeal such recommendation to the City Council by submitting a written notice of appeal to the city within thirty (30) days after the date of determination by the planning and zoning commission. Failure of the applicant to request an appeal within the thirty (30) day period concludes the variance request.~~

A. Application.

A request for approval to remove a heritage tree shall be submitted to the city on a form provided by the city. The application shall include the information required by §3.2.6.25(B) and any additional information reasonably necessary for staff to evaluate the request.

B. Staff review.

City staff shall review the application for completeness and compliance with the requirements of this article and shall prepare a report for consideration by the City Council.

C. Public hearing and decision.

The City Council shall consider the request at a public hearing and shall approve or deny the request in accordance with the criteria set forth in §3.2.6.25(D).

D. Notice of decision.

Following City Council action, the city shall provide written notice of the decision to the applicant.

VII. Section 9.1.1 of Exhibit A to Chapter 3 of the Code of Ordinances, the Unified Development Code, is hereby amended to read as follows:

Sec. 9.1.1 Definitions

Critical root zone (CRZ). A circular area around a ~~significant~~ tree equal to one (1) foot in radius for each one (1) inch ~~caliper~~ of trunk diameter~~, and the center of the circular area located at the trunk~~. For existing trees, trunk diameter shall be measured at four and one-half (4.5) feet above natural grade. For newly planted trees, trunk diameter may be measured as caliper. The center of the circular area shall be located at the trunk.

SECTION 4. Severability. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjusted or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof, other than the part so declared to be invalid, illegal or unconstitutional, and shall not affect the validity of the Jonestown Code of Ordinances and Map as a whole.

SECTION 5. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 6. Penalty. Any person, firm, entity or corporation who violates any provision of this Ordinance or the City's Zoning Ordinance, as they exist or may be amended, shall be deemed guilty of a misdemeanor, and upon conviction therefore, shall be fined in a sum not exceeding Two Thousand and No/100 Dollars ($2,000.00). Each continuing day's violation shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude the City from filing suit to enjoin the violation. The City retains all legal rights and remedies available to it pursuant to local, state, and federal law.

SECTION 7. Publication and Effective Date. This Ordinance shall become effective immediately upon its adoption and its publication as required by law.

SECTION 8. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Tex. Gov't. Code.

ZONING AMENDMENT PASSED AND APPROVED on the ____ day of April, 2026.

THE CITY OF JONESTOWN, TEXAS

____
Paul Johnson, Mayor

ATTEST:

____
Sandra Barton, Secretary

CLASSIFIEDS

CLASSIFIED LINE AD RATES
$14.00 minimum charge for 15 words.
54¢ each additional word.
As low as $8.50 per issue with discounts for consecutive weeks.

DISPLAY AD RATES
Starting at $16.00 per column inch with discounts for multiple consecutive weeks.

DEADLINES
Thursday Edition
Display Ads are due Friday by 5 p.m.
Word Ads are due Monday by Noon

PAYMENT
Pre-payment required on all line ads.

190
LAWN, GARDEN

TREE SOLDIER LAWN & LANDSCAPE
Let our family take care of your family. For all of your tree & landscape needs, call Stacy @ 512-629-0329
FREE ESTIMATES & GREAT REFERENCES!
VETERAN OWNED & OPERATED

March 5 Puzzle Answers

9	5	6	3	2	7	8	1	4
1	2	7	8	4	6	9	3	5
3	4	8	9	1	5	2	6	7
5	1	3	4	8	9	6	7	2
4	7	9	2	6	1	3	5	8
6	8	2	7	5	3	1	4	9
2	6	1	5	7	8	4	9	3
7	3	4	6	9	2	5	8	1
8	9	5	1	3	4	7	2	6

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PUBLIC NOTICES

Notice of Public Hearing

Notice is hereby given that the City of Jonestown Planning and Zoning Commission and City Council will hold public hearings to receive citizen input and consider action on the following two items:

- A public hearing to receive public input and consider a request by Stacy Cooley, being the owner of .380 and .3441 acres of land located in the Panoramic Hills Subdivision described by Amended Plat in Document No. 409823 Official Public Records in Travis County, Texas, to reconfigure .380 and .3441 acres of land into one lot for property located at 10513 Turkey Bend Drive (Property IDs 425337 and 184537), in Jonestown, Texas.
- An ordinance of the City of Jonestown, Texas, amending Chapter 3, Unified Development Code of the City's Code of Ordinances to revise provisions relating to tree preservation and heritage tree removal. The proposed amendment clarifies the applicability of the tree preservation regulations, establishes procedures and criteria for City Council consideration of requests to remove heritage trees, updates critical root zone protection standards, and revises related administrative and educational provisions within the article.

The public hearing before the Planning and Zoning Commission will be held on Thursday, April 2, 2026, at 6:00 p.m. The public hearing before the City Council will be held on Thursday, April 9, 2026, at 4:00 p.m. Both public hearings will be held at the City of Jonestown City Council Chamber, 18649 FM 1431, Suite 3A, Jonestown, Texas.

Information concerning these requests are available for viewing at Jonestown City Hall, 18649 FM 1431, Suite 4-A, during the hours of 7:00 a.m. to 5:00 p.m., Monday through Thursday and 8:00 a.m. to 12:00 p.m. on Friday. You may call 512-267-0359 or e-mail permitting@jonestowntx.gov for more information.

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PUBLIC NOTICES

Application has been made with the Texas Alcoholic Beverage Commission for a Mixed Beverage Permit with Food and Beverage Certificate by Duffs Of Austin dba Duffs Famous Wings to be located at 12233 Ranch Road 620 N #205, Austin, Williamson County, Texas 78750. Tony Mansour, Owner/Vice President; Jean Maalouf, Owner/President.

INVITATION TO BID

The Village of Volente, hereafter called VILLAGE is requesting sealed written Bids for furnishing all labor, materials, equipment, supervision and performing all Work required for the following project:

VILLAGE OF VOLENTE OVERLAY PAVEMENT PROJECT RFB 2026

The Village of Volente is soliciting sealed Requests for Bids (RFB) with the intent of awarding a contract for the purchase of goods and services to overlay pavement Jackson Street, Reed Drive, Dodd Street, Lakeview Street, West Drive, Macks Canyon Drive, Beauregard Drive, Joy Road, Sharon Road, Arren Terrace, and Randolph Street. The Village of Volente reserves the right to choose the best value for The Village.

Bid Documents for this project may be obtained at www.civcastusa.com beginning Monday, March 9, 2026.

Sealed Bids addressed to the Village of Volente and marked "Village of Volente Overlay Pavement Project RFB 2026" will be received until 2:00 P.M. Central Standard Time on Thursday, April 2, 2026, at the office below:

Village of Volente
Attn: Lacie Hale, City Administrator
16201 Dodd Street, Ste. 100
Volente, Texas 78641

Bids received after the specified time may be returned unopened. The VILLAGE's representative opening the Bids shall establish the official cut-off time for receiving the Bids.

A bidder who believes the Contract Documents to contain an error or lack of clarity may make an inquiry to Robert Dial, with D.L. Dial & Associates, L.C. at rdial@dldialassociates.com or by phone at 512-589-3105. An addendum will be issued if VILLAGE's staff deems that the Contract Documents require correction or clarification.

The VILLAGE may, on its own initiative, issue Addenda before the Bid opening and, if necessary, delay the Bid opening to ensure that bidders have had sufficient time to consider the Addenda. A Bid which, in the opinion of VILLAGE's staff, deviates significantly from the Contract Documents, and which has not been clarified through a written Addendum prior to Bid submittal deadline, shall be considered an exception to the Contract Documents and grounds for the Bid to be rejected.

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PUBLIC NOTICES

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PUBLIC NOTICES

NOTICE TO BIDDERS

Sealed proposals addressed to Sitterle Homes – Austin, LLC ("OWNER"/"DEVELOPER") on behalf of Williamson County Municipal Utility District No. 26 ("DISTRICT") for furnishing all labor, materials, equipment, and performing all work required for the construction of CIMARRON VILLAS – PUBLIC UTILITY IMPROVEMENTS will be received at the office of Atwell, LLC ("ENGINEER") at 1611 West 5th Street, Suite 175, Austin, Texas 78703 until **Thursday, April 16th, 2026 at 2:00pm.** Bids will be opened publicly and read aloud. Any proposal received after the closing time will be returned unopened. Proposals shall be plainly marked with name and address of the BIDDER and the following words:

Proposal for CIMARRON VILLAS – PUBLIC UTILITY IMPROVEMENTS

The CIMARRON VILLAS – PUBLIC UTILITY IMPROVEMENTS proposal includes the construction of: both on-site and off-site Class III and Class IV RCP storm sewer with inlets, manholes, and drainage appurtenances; an 8" waterline with services, hydrants, valves, and associated appurtenances as well as a 16" waterline within the Cross Creek Road right-of-way for future service; and an 8" gravity wastewater line with manholes and wastewater appurtenances as well as a 6" force main in Cross Creek Road. All work must conform to State of Texas, County of Williamson, City of Georgetown, and Williamson County Municipal Utility District No. 26 rules and criteria.

Copies of the Plans, Specifications, and Bidding Documents will be on file at the office of Atwell, LLC ("ENGINEER") at 1611 West 5th Street, Suite 175, Austin, Texas 78703, where they may be examined without charge. Copies may be examined or obtained from the ENGINEER on or after March 12th, 2026, for a non-refundable fee of $150.00 per set. Checks for Plans and Specifications, and Bidding Documents shall be made payable to Atwell, LLC.

A Cashier's Check, Certified Check or acceptable Bidder's Bond, payable to Sitterle Homes – Austin, LLC in an amount not less than five percent (5%) of the Bid must accompany each bid as a guarantee that, if awarded the Contract, The BIDDER will enter into a contract and execute bonds within ten (10) days of award of the Contract. Performance and Payment Bonds shall also be executed on the forms furnished by the OWNER and shall specifically provide for "Performance" and for "Labor and Materials Payment". Each bond shall be issued in an amount of one hundred percent (100%) of contract price by a solvent Surety company, authorized to do business in the State of Texas and acceptable to the OWNER.

The OWNER reserves the right to reject any and all bids to waive any and all technicalities and formalities in bidding. The OWNER reserves the right to determine which bids are most advantageous to the OWNER and the DISTRICT, and to award the Contract on this basis. No bid may be withdrawn for a period of forty-five (45) days after opening of the bids. If a submitted bid is withdrawn within said period, bid guaranty shall become the property of the OWNER, not as penalty, but as liquidated damages, or OWNER may pursue any other action allowed by law. A **mandatory** pre-bid conference will be held on **Tuesday, March 24th, 2026 at 2:00pm** at Atwell located at 1611 West 5th Street, Suite 175, Austin,

CHAPTER 3 & ARTICLE 9 TREE PRESERVATION TEXT AMENDMENT

Rebeca A. Guerra, AICP, LEED-AP, CPD
Development Services Director

BACKGROUND

- Section 3.2.6 (Landscaping and Tree Preservation) establishes regulations governing:
  - ➢ Preservation of protected trees
  - ➢ Preservation of heritage trees
  - ➢ Tree protection during construction
  - ➢ Tree mitigation and replacement
- Section 3.2.6 protects native vegetation and maintains the natural character of Jonestown.
- Staff review identified several provisions that would benefit from clarification and procedural improvements.

WHY THIS AMENDMENT?

- Staff identified procedural inconsistencies during administration of the ordinance
- Existing language created uncertainty regarding when tree preservation regulations apply to development activity
- Heritage tree removal procedures lacked clear decision criteria
- Critical root zone standards required clarification for enforcement

PURPOSE OF AMENDMENT

This proposed text amendment is intended to:

- Clarify applicability provisions for new development & redevelopment
- Improve procedures for protected & heritage tree removal
- Modify "variance" procedures for heritage tree removal requests
- Improve critical root zone protection standards
- Improve organization & administrative clarity of the ordinance

SECTION 9.1.1 - DEFINITIONS

Proposed revisions:

- Clarifies definition of Critical Root Zone (CRZ) as a circular area based on trunk diameter.
- Establishes measurement standards for existing trees (diameter at 4.5 feet above grade) and new plantings (caliper measurement).
- Clarifies that the CRZ is centered at the trunk and applied consistently throughout tree preservation standards.

RECOMMENDATION

Staff recommends that City Council APPROVE the proposed amendments to Chapter 3 (Section 3.2.6) and Article 9 Definitions (Section 9.1.1) of the Code of Ordinances.

QUESTIONS?

Rebeca A. Guerra, AICP, LEED-AP, CPD
Development Services Director

SECTION 3.2.6.2 - APPLICABILITY

Proposed revisions clarify when the tree preservation ordinance applies. Key clarifications include:

- Defines new development as construction on property not previously improved with lawfully constructed structures
- Clarifies the definitions of new development and redevelopment for purposes of applying tree preservation requirements
- Establishes that protected and heritage tree removal requires compliance with the article regardless of redevelopment status
- Clarifies that invasive species in Appendix C are not protected

SECTION 3.2.6.2 - APPLICABILITY

Sec. 3.2.6.2 Applicability

This article shall ~~be applicable to~~ <u>apply to</u> new development or redevelopment within the corporate limits of the city commencing on or after September 9, 2021. ~~Property that has not been platted or otherwise approved or vested for development prior to September 9, 2021, shall be considered new development. Redevelopment shall mean development of property that is replatted, or that is being repurposed, or that is considered a legal nonconforming use and is being repurposed with a conforming use, or any rebuilding, renovation, remodeling, or reconstruction of any existing development when the total square footage of a structure is replaced or expanded by fifty percent (50%) or greater. Provided however, that invasive or undesirable trees or plants from Appendix C are not subject to protection and do not require a removal permit or mitigation pursuant to this article.~~

<u>For purposes of this section, new development shall mean the construction of any primary structure or accessory structure, including the installation of permanent site improvements intended to support such construction on a lot that has not previously been improved with lawfully constructed structures.</u>

SECTION 3.2.6.2 - APPLICABILITY

For purposes of this section, redevelopment shall mean:

1. The replatting of property that increases the number of buildable lots or otherwise increases development intensity;
2. A change from a legal nonconforming use to a conforming use;
3. The demolition of an existing structure and construction of a new structure; or
4. Any expansion of a structure that increases the building footprint or results in proposed disturbance, grading, trenching, or construction activity within the critical root zone of a protected or heritage tree.

Notwithstanding the foregoing, the removal of a protected tree or heritage tree shall require compliance with this article regardless of whether the proposed activity constitutes redevelopment. Invasive trees or plants, as identified by the city, are not subject to protection under this article and do not require mitigation pursuant to this article.

SECTION 3.2.6.24 - TREE PRESERVATION REQUIREMENTS

Proposed revisions include:

- Clarify requirements for identifying protected and heritage trees on development plans
- Clarify mitigation requirements when protected trees are removed
- Clarify administrative review procedures for tree removal permits
- Clarify that heritage tree removal permits are approved by City Council following a public hearing

SECTION 3.2.6.24 - TREE PRESERVATION REQUIREMENTS

§ 3.2.6.24. Protected and heritage tree preservation requirements

A. The location of protected and heritage trees shall be shown on ~~the landscape plans associated with~~ any plats, ~~and~~ site development permit plan~~s~~, building permit plan, or other permit application submitted to the city for development of the property. Preserved heritage and protected trees may be credited towards the landscape requirements of this article.

B. Protected and heritage trees shall be preserved to the greatest extent reasonably possible. For purposes of this subsection, "reasonably possible" shall mean feasible without preventing development of a permitted use of the property. Protected and heritage trees removed during construction shall be supplanted with replacement trees, or payment of mitigation fees, or both, as required by the tree preservation and mitigation requirements of this article.

SECTION 3.2.6.24 - TREE PRESERVATION REQUIREMENTS

C. ~~The~~ Ccity staff shall review all applications for protected tree removal permits and may issue the permit authorizing the removal of such tree(s) upon the applicant's compliance with the tree replacement requirements, ~~or~~ upon payment of the mitigation fees, or both as set forth in this article. ~~Removal of a heritage tree requires approval of a variance by the planning and zoning commission and the City Council.~~ Removal of a heritage tree shall require approval by the City Council in accordance with the procedures set forth in this article.

D. Trees must be protected ~~from and~~ during construction on the property in accordance with the approved landscape plan and this article. ~~For single-family residential lots, this provision only applies prior to the issuance of the initial certificate of occupancy for each lot.~~

E. Pruning of protected trees shall be performed in accordance with ~~Section 3.2.6.36 landscape standards~~ this article.

SECTION 3.2.6.25 - HERITAGE TREE REMOVAL

Proposed revisions include:

- Replacement of existing subsection in its entirety
- Clarify application requirements for heritage tree removal requests
- Establish detailed application submittal requirements including site plan and arborist report
- Clarify evaluation criteria used by City Council (not P&Z)
- Establish required findings for approval

SECTION 3.2.6.25 - HERITAGE TREE REMOVAL

A. Removal of a heritage tree shall require approval by the City Council following a public hearing as defined by this article.

B. An application for removal of a heritage tree shall include sufficient information to demonstrate compliance with the criteria of this section, including at a minimum:

1. A site plan identifying the location of the heritage tree and the limits of the critical root zone;
2. The proposed development layout including structures, driveways, utilities, grading, and other site improvements;
3. A written explanation describing the efforts made to preserve the heritage tree and why preservation is not reasonably possible while complying with the critical root zone protection standards of this article;
4. An arborist assessment describing the health, structural condition, and expected longevity of the heritage tree; and
5. A proposed mitigation plan consistent with the tree preservation and mitigation requirements of this article.
6. A written explanation detailing how the request satisfies all of the criteria of 3.2.6.25(D).

SECTION 3.2.6.25 - HERITAGE TREE REMOVAL

A. Removal of a heritage tree shall require approval by the City Council following a public hearing as defined by this article.

B. An application for removal of a heritage tree shall include sufficient information to demonstrate compliance with the criteria of this section, including at a minimum:

1. A site plan identifying the location of the heritage tree and the limits of the critical root zone;
2. The proposed development layout including structures, driveways, utilities, grading, and other site improvements;
3. A written explanation describing the efforts made to preserve the heritage tree and why preservation is not reasonably possible while complying with the critical root zone protection standards of this article;
4. An arborist assessment describing the health, structural condition, and expected longevity of the heritage tree; and
5. A proposed mitigation plan consistent with the tree preservation and mitigation requirements of this article.
6. A written explanation detailing how the request satisfies all of the criteria of 3.2.6.25(D).

SECTION 3.2.6.25 - HERITAGE TREE REMOVAL

E. For purposes of this section, "reasonable efforts" shall mean good-faith modifications to the site design, including adjustments to building placement, access, utilities, grading, or similar improvements that are feasible without preventing development of a permitted use of the property.

SECTION 3.2.6.28 - TREE PROTECTION STANDARDS

Proposed revisions clarify:

- Critical Root Zone (CRZ) protection requirements during construction
- Limits on disturbance within the CRZ
- Conditions where disturbance is considered tree removal
- Tree protection fencing and construction standards

SECTION 3.2.6.28 - TREE PROTECTION STANDARDS

§ 3.2.6.28 Tree protection standards

The following shall be required as a part of all development plans for all existing trees which have not been approved for removal in order to ensure that contractors adequately protect trees during construction.

L. Critical root zone.

1. No construction or disturbance shall occur ~~within an area that constitutes more than fifty percent (50%) of the total critical root zone and one half the radial distance of the critical root zone for each tree being preserved including protected trees, heritage trees, and any other trees for which preservation is to be credited~~ within more than fifty percent (50%) of the total critical root zone of any protected or heritage tree being preserved. In addition, disturbance shall not occur closer to the trunk than one-half (1/2) the radial distance of the critical root zone unless otherwise approved by the director pursuant to this section. The remaining undisturbed critical root zone shall consist of ~~at least~~ not less than one hundred (100) square feet.

SECTION 3.2.6.28 - TREE PROTECTION STANDARDS

2. This defined area shall be flagged and encircled with protective fencing during construction. The director may approve construction closer to the trunk than one-half (1/2) the radial distance, depending on the size, spacing, or species of the tree, the type of disturbance proposed, and uniqueness of the situation.

3. Cut or fill that is greater than four (4) inches in depth and the severing of major roots shall be considered disturbance for the purposes of this article.

4. Within the protected critical root zone, only flatwork, decking, or similar construction, may be approved and shall not affect the branching of the tree.

5. If proposed or actual protection of the critical root zone of a protected or heritage tree does not meet the requirements of this section, then the tree shall be considered removed and shall require mitigation in accordance with this article. Disturbance of the critical root zone of a heritage or protected tree beyond the limits allowed in this section shall be considered removal of the heritage tree and shall require approval in accordance with §3.2.6.25.

SECTION 3.2.6.35 - EDUCATION

Proposed revisions:

- Clarify public education and outreach provisions
- Clarify expectations for developer and POA educational materials
- Encourage partnerships with conservation organizations

SECTION 3.2.6.35 - EDUCATION

§ 3.2.6.35. Education

The city recognizes that public education ~~of its citizens on~~ regarding the benefits of ~~appropriate~~ native vegetation and ~~the need for the use of more~~ efficient landscaping practices supports ~~is essential in order to protect~~ the city's ~~most valuable~~ natural resources, including water, wildlife habitat, and native plant~~s~~ communities.

A. Public ~~workshops~~ education and outreach. ~~To increase public awareness on the requirements of this article, promote the protection of native plants, and educate its citizens on local native ecosystems and appropriate native plants, the city will conduct, at minimum, one public workshop every year. The costs of the workshops will be borne by the city. The city may partner with a public agency such as the Central Texas Soil and Water Conservation District, the Lower Colorado River Authority, Balcones Canyonlands Wildlife Preserve, or a nonprofit organization such as Tree Folks or the local chapter of the Native Plant Society of Texas to provide the workshops.~~ The city may provide educational opportunities, informational materials, or public outreach regarding the protection of native vegetation, water conservation, wildlife habitat, and appropriate landscaping practices. Such outreach may include workshops, informational materials, partnerships with public agencies, or collaboration with nonprofit organizations.

SECTION 3.2.6.35 - EDUCATION

B. Residential subdivision information ~~education required~~. ~~The developer or POA, as applicable, with guidance from the city, will also design and supply each new subdivision homeowner with educational materials about the subdivision's landscape plan, including information on the appropriate native plants, soils, wildlife habitat, fertilizers, and water usage within their subdivision. The costs for the printing of the educational materials will be borne by the developer or POA, as applicable.~~ Developers, property owners' associations, or other responsible parties are encouraged to provide homeowners with information regarding landscaping practices appropriate for the subdivision, including information on native plants, soils, wildlife habitat, fertilizers, and water conservation.

SECTION 9.1.1 - DEFINITIONS

ARTICLE 9 DEFINITIONS

§ 9.1.1Definitions

Critical root zone (CRZ). A circular area around a ~~significant~~ tree equal to one (1) foot in radius for each one (1) inch ~~caliper~~ of trunk diameter~~, and the center of the circular area located at the trunk~~. For existing trees, trunk diameter shall be measured at four and one-half (4.5) feet above natural grade. For newly planted trees, trunk diameter may be measured as caliper. The center of the circular area shall be located at the trunk.

CHAPTER 3 & ARTICLE 9 TREE PRESERVATION TEXT AMENDMENT

Rebeca A. Guerra, AICP, LEED-AP, CPD
Development Services Director