



## **CITY OF ROLLINGWOOD CITY COUNCIL MEETING AGENDA**

**Wednesday, February 18, 2026**

Notice is hereby given that the City Council of the City of Rollingwood, Texas will hold a meeting, open to the public, in the Municipal Building at 403 Nixon Drive in Rollingwood, Texas on February 18, 2026 at 7:00 PM. Members of the public and the City Council may participate in the meeting virtually, as long as a quorum of the City Council and the presiding officer are physically present at the Municipal Building, in accordance with the Texas Open Meetings Act. The public may watch this meeting live and have the opportunity to comment via audio devices at the link below. The public may also participate in this meeting by dialing one of the toll-free numbers below and entering the meeting ID and Passcode.

**Link:** <https://us02web.zoom.us/j/5307372193?pwd=QmNUbmZBQ1lwUINjNmK5RnJreIRFUT09>

**Toll-Free Numbers:** (833) 548-0276 or (833) 548-0282

**Meeting ID:** 530 737 2193

**Password:** 9fryms

The public will be permitted to offer public comments via their audio devices when logged in to the meeting or telephonically by calling in as provided by the agenda and as permitted by the presiding officer during the meeting. If a member of the public is having difficulties accessing the public meeting, they can contact the city at [mrodriguez@rollingwoodtx.gov](mailto:mrodriguez@rollingwoodtx.gov). Written questions or comments may be submitted up to two hours before the meeting. A video recording of the meeting will be made and will be posted to the City's website and available to the public in accordance with the Texas Public Information Act upon written request.

### **CALL REGULAR CITY COUNCIL MEETING TO ORDER**

1. Roll Call

### **PUBLIC COMMENTS**

Citizens wishing to address the City Council for items not on the agenda will be received at this time. Please limit comments to 3 minutes. In accordance with the Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda.

Citizens who wish to address the Council with regard to matters on the agenda will be received at the time the item is considered.

### **PRESENTATIONS**

2. Presentation and update on the City of Rollingwood's participation in the Central Texas Auto Crimes Task Force

- [3.](#) Presentation, discussion and possible action on the Fiscal Year 2024-2025 Audit by ABIP, PC
4. Mayor's State of the City Address

### **CONSENT AGENDA**

All Consent Agenda items listed are considered to be routine by the City Council and may be enacted by one (1) motion. There will be no separate discussion of Consent Agenda items unless a City Council Member has requested that the item be discussed, in which case the item will be removed from the Consent Agenda and considered in its normal sequence on the Regular Agenda.

- [5.](#) Discussion and possible action on the minutes from the January 21, 2026 City Council meeting
- [6.](#) Discussion and possible action regarding acceptance of Don Hudson's resignation from the Park Commission

### **REGULAR AGENDA**

7. Discussion and update on the status of the new City Hall
- [8.](#) Discussion and possible action regarding an appointment to fill a vacancy on the Park Commission
- [9.](#) Discussion, update, and direction regarding the Park Commission's work on establishing a dedicated dog off-leash area at Rollingwood Park
- [10.](#) Discussion, update, and possible action on the east driveway entrance improvements and parking area improvements in Rollingwood Park
- [11.](#) Discussion and possible action regarding proposed driveway or right-of-way access from City of Austin lots on Stratford Drive into Rollingwood at Almarion Way
- [12.](#) Discussion and possible action to approve revision to City Ordinance Sec. 32-38 (9) to amend the no parking area on Ashworth Drive
- [13.](#) Discussion and possible action on the purchase of three new 2026 Chevrolet Tahoe PPV patrol vehicles, with associated upfitting costs, for use by the police department

### **REPORTS**

All reports are posted to inform the public. No discussion or action will take place on items not on the regular or consent agenda.

- [14.](#) City Administrator's Report
- [15.](#) Chief of Police Report
- [16.](#) Municipal Court Report
- [17.](#) City Financials for January 2026 - Fiscal Year 2025-2026

- [18.](#) RCDC Financials for January 2026 - Fiscal Year 2025-2026
- [19.](#) Contract Invoices - Crossroads Utility Services, Water and Wastewater Service, K. Friese + Associates, City Engineer
- [20.](#) Crossroads Utility Services Report on Water and Wastewater
- [21.](#) City Engineer Report - K. Friese + Associates
- 22. Travis Central Appraisal District and Tax Assessor - Notices, Letters, Documents
- [23.](#) Texas Gas Services - Notices, Letters, Documents

### **ADJOURNMENT OF MEETING**

### **CERTIFICATION OF POSTING**

I hereby certify that the above Notice of Meeting was posted on the bulletin board at the Rollingwood Municipal Building, in Rollingwood, Texas and to the City website at [www.rollingwoodtx.gov](http://www.rollingwoodtx.gov) prior to 5:00 p.m. on Wednesday, February 11, 2026.

*Makayla Rodriguez*

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Makayla Rodriguez, City Secretary

#### NOTICE -

The City of Rollingwood is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact the City Secretary, at (512) 327-1838 for information. Hearing-impaired or speech-disabled persons equipped with telecommunication devices for the deaf may call (512) 272-9116 or may utilize the stateside Relay Texas Program at 1-800-735-2988.

The City Council will announce that it will go into executive session, if necessary, to deliberate any matter listed on this agenda for which an exception to open meetings requirements permits such closed deliberation, including but not limited to consultation with the city's attorney(s) pursuant to Texas Government Code section 551.071, as announced at the time of the closed session.

Consultation with legal counsel pursuant to section 551.071 of the Texas Government Code;  
discussion of personnel matters pursuant to section 551.074 of the Texas Government Code;  
real estate acquisition pursuant to section 551.072 of the Texas Government Code;  
prospective gifts pursuant to section 551.073 of the Texas Government Code;  
security personnel and device pursuant to section 551.076 of the Texas Government Code;  
and/or economic development pursuant to section 551.087 of the Texas Government Code.  
Action, if any, will be taken in open session.

# CITY OF ROLLINGWOOD, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025



CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**





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## FINANCIAL SECTION



## INDEPENDENT AUDITOR'S REPORT

To the Members of the City Council  
City of Rollingwood, Texas  
403 Nixon Drive  
Rollingwood, Texas 78746

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Rollingwood, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, Texas, 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 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 of Rollingwood, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Change in Accounting Principles***

As described in Note 1 to the financial statements, in 2025, the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is 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 of Rollingwood, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards 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 of Rollingwood, Texas' 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 of Rollingwood, Texas' 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 and budgetary comparison information, and schedules of changes and contributions for net pension liability and total other postemployment benefit liability as referred to in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rollingwood, Texas' basic financial statements. The accompanying combining and individual nonmajor financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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 February 18, 2026, on our consideration of the City of Rollingwood, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Rollingwood, Texas' internal control over financial reporting and compliance.

San Antonio, Texas  
February 18, 2026





**MANAGEMENT'S DISCUSSION AND ANALYSIS****September 30, 2025**

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

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at September 30, 2025 by \$9,152,548. Of this amount \$4,237,105 (unrestricted net position), may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total cost of all City activities was \$6,369,318 for the fiscal year. The net expense after charges for services and operating contributions was \$3,166,386.
- During the year, the City entered into a vehicle loan agreement with Government Capital Corporation in the amount of \$80,784.
- At September 30, 2025 the City's governmental funds reported combined ending fund balances of \$4,456,496, a net decrease of \$371,830. This decrease is due mainly to an increase of capital project expenditures.
- At September 30, 2025 the unassigned fund balance for the general fund was \$5,391,100 or 205% of total general fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis serves as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) component unit financial statements, and (4) notes to the financial statements and required supplementary information.

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 of the City's assets and liabilities, with the difference between the two 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 (i.e., uncollected taxes and earned but unused vacation leave).

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

The government-wide financial statements include not only the City itself (known as the primary government) but also the component unit of Rollingwood Community Development Corporation, Inc.

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 of the funds of the City can be divided into two categories: governmental and proprietary, and utilize different accounting approaches.

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 available for current spending, as well as on balances of resources available for spending 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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintained eight (8) individual governmental funds during the 2025 fiscal year. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general fund, the debt service fund and the drainage fund which are considered to be major funds. Data from the other five (5) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general fund. Schedules of revenues, expenditures and changes in fund balances – budget and actual (GAAP basis) have been provided for the general fund to demonstrate compliance with the appropriated budget.

The City maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise fund to account for its water and wastewater utility services.

Proprietary funds provide the same type of information as the government-wide financial statements, only in a more detailed format. The City has two major proprietary funds. They are the water fund and the wastewater fund. Separate financial statements are presented for the major funds.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information – The combining statements referred to earlier as the City's nonmajor governmental funds are presented immediately following the required supplementary information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$9,152,548 (net position). Of this amount, \$4,237,105 (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City's net position (47%) reflects its net investment in capital assets (i.e., 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 net position (7%) represents resources that are subject to external restrictions on how they may be used.

NET POSITION

|                                  | Governmental Activities |              | Business-Type Activities |              | Total        |               |
|----------------------------------|-------------------------|--------------|--------------------------|--------------|--------------|---------------|
|                                  | 2025                    | 2024         | 2025                     | 2024         | 2025         | 2024          |
| Assets:                          |                         |              |                          |              |              |               |
| Current and other assets         | \$ 5,091,096            | \$ 5,294,101 | \$ 3,865,279             | \$ 5,517,403 | \$ 8,956,375 | \$ 10,811,504 |
| Capital assets                   | 4,260,270               | 2,930,907    | 14,367,939               | 13,169,072   | 18,628,209   | 16,099,979    |
| Total assets                     | 9,351,366               | 8,225,008    | 18,233,218               | 18,686,475   | 27,584,584   | 26,911,483    |
| Deferred outflows of resources   | 137,936                 | 231,831      | 67,939                   | 90,158       | 205,875      | 321,989       |
| Liabilities:                     |                         |              |                          |              |              |               |
| Current liabilities              | 914,877                 | 694,916      | 1,309,672                | 1,152,730    | 2,224,549    | 1,847,646     |
| Long-term liabilities            | 1,646,443               | 2,177,569    | 14,644,220               | 15,302,246   | 16,290,663   | 17,479,815    |
| Total liabilities                | 2,561,320               | 2,872,485    | 15,953,891               | 16,454,976   | 18,515,211   | 19,327,461    |
| Deferred inflows of resources    | 82,209                  | 19,217       | 40,491                   | 7,474        | 122,700      | 26,691        |
| Net position:                    |                         |              |                          |              |              |               |
| Net investment in capital assets | 2,937,365               | 2,776,162    | 1,371,846                | 1,931,646    | 4,309,211    | 4,707,808     |
| Restricted                       | 606,232                 | 566,450      | -                        | -            | 606,232      | 566,450       |
| Unrestricted                     | 3,302,176               | 2,222,525    | 934,929                  | 382,537      | 4,237,105    | 2,605,062     |
| Total net position               | \$ 6,845,773            | \$ 5,565,137 | \$ 2,306,775             | \$ 2,314,183 | \$ 9,152,548 | \$ 7,879,320  |

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the primary government as a whole.

Governmental activities – Governmental activities increased the City's net position by \$1,280,636, after the restatement.

A key element is as follows:

- An increase in property tax revenue.

Business-type activities – Business-type activities decreased the City’s net position by \$7,410, after the restatement.

The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2025.

CHANGE IN NET POSITION

|  | Governmental Activities |                     | Business-Type Activities |                     | Total               |                     |
|--|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
|  | 2025                    | 2024                | 2025                     | 2024                | 2025                | 2024                |
| Revenues:  |                         |                     |                          |                     |                     |                     |
| Program revenues                                     |                         |                     |                          |                     |                     |                     |
| Charges for services                                 | \$ 480,410              | \$ 592,817          | \$ 2,720,670             | \$ 2,617,397        | \$ 3,201,080        | \$ 3,210,214        |
| Operating contributions                              | 1,852                   | 68,116              | -                        | -                   | 1,852               | 68,116              |
| Capital contributions                                | -                       | -                   | -                        | -                   | -                   | -                   |
| General revenues                                     |                         |                     |                          |                     |                     |                     |
| Property taxes                                       | 3,237,196               | 3,035,254           | -                        | -                   | 3,237,196           | 3,035,254           |
| Sales taxes  | 1,073,022               | 1,067,924           | -                        | -                   | 1,073,022           | 1,067,924           |
| Franchise taxes                                      | 129,615                 | 138,221             | -                        | -                   | 129,615             | 138,221             |
| Unrestricted investment earnings                     | 21,129                  | 23,617              | 22,399                   | 25,753              | 43,528              | 49,370              |
| Other income   | 5,198                   | 273                 | 7,582                    | -                   | 12,780              | 273                 |
| Total revenues                                       | <u>4,948,422</u>        | <u>4,926,222</u>    | <u>2,750,651</u>         | <u>2,643,150</u>    | <u>7,699,073</u>    | <u>7,569,372</u>    |
| Expenses:  |                         |                     |                          |                     |                     |                     |
| General government                                   | 590,215                 | 711,835             | -                        | -                   | 590,215             | 711,835             |
| Public works   | 72,387                  | 32,884              | -                        | -                   | 72,387              | 32,884              |
| Sanitation   | 170,817                 | 189,111             | -                        | -                   | 170,817             | 189,111             |
| Public safety  | 1,271,968               | 1,297,835           | -                        | -                   | 1,271,968           | 1,297,835           |
| Court  | 122,476                 | 101,976             | -                        | -                   | 122,476             | 101,976             |
| Parks and recreation                                 | 83,155                  | 105,326             | -                        | -                   | 83,155              | 105,326             |
| Streets  | 154,151                 | 149,639             | -                        | -                   | 154,151             | 149,639             |
| Development services                                 | 237,578                 | 251,361             | -                        | -                   | 237,578             | 251,361             |
| Drainage   | 41,715                  | 67,311              | -                        | -                   | 41,715              | 67,311              |
| Interest   | 45,436                  | 56,282              | -                        | -                   | 45,436              | 56,282              |
| Water  | -                       | -                   | 1,915,045                | 1,844,773           | 1,915,045           | 1,844,773           |
| Wastewater   | -                       | -                   | 1,664,373                | 1,586,345           | 1,664,373           | 1,586,345           |
| Total expenses                                       | <u>2,789,898</u>        | <u>2,963,560</u>    | <u>3,579,418</u>         | <u>3,431,118</u>    | <u>6,369,316</u>    | <u>6,394,678</u>    |
| Increase (decrease) in net position before transfers | <u>2,158,524</u>        | <u>1,962,662</u>    | <u>(828,767)</u>         | <u>(787,968)</u>    | <u>1,329,757</u>    | <u>1,174,694</u>    |
| Transfers  | <u>(844,975)</u>        | <u>(916,121)</u>    | <u>844,975</u>           | <u>916,121</u>      | <u>-</u>            | <u>-</u>            |
| Change in net position                               | 1,313,549               | 1,046,541           | 16,208                   | 128,153             | 1,329,757           | 1,174,694           |
| Net position - beginning                             | 5,565,137               | 4,518,596           | 2,314,183                | 2,186,030           | 7,879,320           | 6,704,626           |
| Restatement of net position                          | <u>(32,913)</u>         | <u>-</u>            | <u>(23,616)</u>          | <u>-</u>            | <u>(56,529)</u>     | <u>-</u>            |
| Net position - ending                                | <u>\$ 6,845,773</u>     | <u>\$ 5,565,137</u> | <u>\$ 2,306,775</u>      | <u>\$ 2,314,183</u> | <u>\$ 9,152,548</u> | <u>\$ 7,879,320</u> |

## 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.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,456,496, a decrease of \$371,830 from the prior year. This decrease is due primarily to increased capital project expenditures.

Approximately 77% of this total amount, \$3,413,123 constitutes fund balance which is available for spending at the government's discretion. The remainder fund balance of \$1,043,373 or 23% is restricted as to use.

The City's general fund is the chief operating fund of the City. At the end of the current fiscal year, the unassigned fund balance was \$5,391,100. The unassigned fund balance represents 205% of total general fund expenditures. The fund balance of the City's general fund increased for the fiscal year by \$928,031.

The ending fund balance for the Debt Service Fund was \$2,059 at September 30, 2025.

The ending fund balance for the Drainage Fund was a deficit balance of (\$1,977,977) at September 30, 2025.

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

Water Fund – Unrestricted net position in the water fund at the end of the current fiscal year amounted to \$561,007. This is an increase of the unrestricted net position in the prior year by \$808,382.

Wastewater Fund – Unrestricted net position in the wastewater fund at the end of the current fiscal year amounted to \$373,922. This is a decrease of the unrestricted net position in the prior year by \$255,990 largely due to an increase in net investment in capital assets.

## BUDGETARY HIGHLIGHTS

General fund – Actual fiscal year expenditures in the general fund were \$972,150 less than the final budgeted amounts or appropriations. The fiscal year 2025 budget was amended from the original budget adopted by Council.

The major difference between the original and final budget was:

- \$160,000 – budget increase in sales tax revenues
- \$175,000 – budget decrease in public safety expenditures

Debt service fund – Actual fiscal year expenditures in the debt service fund were \$1,116,937 less than the final budgeted amounts or appropriations. The difference is due to debt payments for the water and wastewater fund being budgeted in the debt service fund.

## CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets – The City's investment in capital assets for its governmental and business-type activities as of September 30, 2025 amounted to \$18,628,209 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, vehicles, machinery and equipment, infrastructure, and construction in

progress. The net increase in the City's investment in capital assets for the current fiscal year was 16% due mainly to construction in progress projects.

The following table shows capital asset activity for the 2025 fiscal year compared to 2024. If more detailed information is desired on the City's capital asset activity, please refer to note 4 as presented in the notes to the financial statements.

#### CAPITAL ASSETS, NET OF DEPRECIATION

|  | Governmental Activities |              | Business-Type Activities |               | Total         |               |
|--|-------------------------|--------------|--------------------------|---------------|---------------|---------------|
|  | 2025                    | 2024         | 2025                     | 2024          | 2025          | 2024          |
| Capital assets-not depreciated         |                         |              |                          |               |               |               |
| Land                                   | \$ 321,438              | \$ 321,438   | \$ -                     | \$ -          | \$ 321,438    | \$ 321,438    |
| Construction in progress               | 2,134,177               | 719,901      | 642,859                  | 424,217       | 2,777,036     | 1,144,118     |
| Total capital assets - not depreciated | 2,455,615               | 1,041,339    | 642,859                  | 424,217       | 3,098,474     | 1,465,556     |
| Capital assets-depreciated             |                         |              |                          |               |               |               |
| Buildings and improvements             | 721,038                 | 721,038      | 43,000                   | 43,000        | 764,038       | 764,038       |
| Equipment                              | 1,141,717               | 1,155,493    | 1,039,072                | 994,975       | 2,180,789     | 2,150,468     |
| Infrastructure                         | 2,215,866               | 2,215,866    | 19,659,867               | 18,251,056    | 21,875,733    | 20,466,922    |
| SBITA                                  | -                       | -            | 120,434                  | -             | 120,434       | -             |
| Total capital assets - depreciated     | 4,078,621               | 4,092,397    | 20,862,373               | 19,289,031    | 24,940,994    | 23,381,428    |
| Less: accumulated depreciation         |                         |              |                          |               |               |               |
| Buildings and improvements             | (327,402)               | (310,995)    | (10,320)                 | (8,600)       | (337,722)     | (319,595)     |
| Equipment                              | (866,054)               | (897,692)    | (262,971)                | (198,701)     | (1,129,025)   | (1,096,393)   |
| Infrastructure                         | (1,080,510)             | (994,142)    | (6,847,275)              | (6,336,875)   | (7,927,785)   | (7,331,017)   |
| Infrastructure                         | -                       | -            | (16,727)                 | -             | (16,727)      | -             |
| Total accumulated depreciation         | (2,273,966)             | (2,202,829)  | (7,137,293)              | (6,544,176)   | (9,411,259)   | (8,747,005)   |
| Total capital assets - net             | \$ 4,260,270            | \$ 2,930,907 | \$ 14,367,939            | \$ 13,169,072 | \$ 18,628,209 | \$ 16,099,979 |

Long-term liabilities – During the fiscal year, the City entered into a financing loan contract with Government Capital Corporation in the amount of \$94,279 for a vehicle to be used for both governmental and business-type activities. At the end of the current fiscal year, the City had total bonded debt outstanding of \$15,305,001. Additional information on liabilities may be found in note 10 of this report as presented in the notes to the financial statements.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Rollingwood has historically maintained a solid economy and continues to exhibit strong fundamentals. The City, with an estimated population of 1,500 is a 0.8-square mile landlocked community in Travis County, directly adjacent to southwest Austin. It is in the Austin-Round Rock MSA, which boasts a broad and diverse economy. The Austin-Round Rock MSA is one of the fastest growing among the top 50 metropolitan areas in the nation. The City of Rollingwood benefits from continuing positive trends in real estate and overall growth in the Austin region. Additionally, major tech companies continue their drive for operational expansion and the Austin market has emerged as an attractive destination for the tech industry. City leadership is developing plans to maximize the potential of its existing commercial corridor.

Rollingwood's tax base continues to grow year over year despite its landlocked nature. While growth within the City is limited, the increase in valuation can be in part attributed to renovation and redevelopment of existing lots resulting in higher home values. It is also attributed to supply and demand. Demand for housing in Rollingwood is high due to proximity to downtown Austin, the excellent school district, large sprawling lots, and the City's low tax rate. Supply of available housing is low due to being a small, landlocked community, which drives value. The average home value significantly increased from the previous year.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Administrator, 403 Nixon Drive, Rollingwood, Texas 78746.





## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include integrated sets of financial statements as required by the Government Accounting Standards Board (GASB). The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - Governmental Funds
  - Proprietary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



## STATEMENT OF NET POSITION

September 30, 2025

|   | Primary Government      |                          |                     | Component Unit    |
|---|-------------------------|--------------------------|---------------------|-------------------|
|   | Governmental Activities | Business-Type Activities | Total               |                   |
| Assets:   |                         |                          |                     |                   |
| Cash and cash equivalents                                 | \$ 4,787,566            | \$ 3,418,218             | \$ 8,205,784        | \$ 758,503        |
| Accounts receivable-net of allowances for uncollectibles: |                         |                          |                     |                   |
| Property taxes  | 60,382                  | -                        | 60,382              | -                 |
| Other   | 104,144                 | 337,496                  | 441,640             | 14,854            |
| Lease receivable  | 138,866                 | -                        | 138,866             | -                 |
| Internal balances   | 138                     | (138)                    | -                   | -                 |
| Prepaid items   | -                       | 109,703                  | 109,703             | -                 |
| Capital assets:   |                         |                          |                     |                   |
| Land  | 321,438                 | -                        | 321,438             | -                 |
| Construction in progress                                  | 2,134,177               | 642,859                  | 2,777,036           | -                 |
| Buildings and improvements                                | 393,636                 | -                        | 393,636             | 20,916            |
| Water distribution system                                 | -                       | 4,357,706                | 4,357,706           | -                 |
| Wastewater system   | -                       | 8,386,760                | 8,386,760           | -                 |
| Wastewater system-connections                             | -                       | 68,126                   | 68,126              | -                 |
| Equipment   | 275,663                 | 776,101                  | 1,051,764           | -                 |
| Infrastructure  | 1,135,356               | -                        | 1,135,356           | -                 |
| Wastewater system-building improvements                   | -                       | 32,680                   | 32,680              | -                 |
| Subscription asset  | -                       | 103,707                  | 103,707             | -                 |
| Total assets  | <u>9,351,366</u>        | <u>18,233,218</u>        | <u>27,584,584</u>   | <u>794,273</u>    |
| Deferred outflows of resources:                           |                         |                          |                     |                   |
| Deferred outflows of resources - pension                  | 131,564                 | 64,800                   | 196,364             | -                 |
| Deferred outflows of resources - OPEB                     | <u>6,372</u>            | <u>3,139</u>             | <u>9,511</u>        | <u>-</u>          |
| Total deferred outflows of resources                      | <u>137,936</u>          | <u>67,939</u>            | <u>205,875</u>      | <u>-</u>          |
| Liabilities:  |                         |                          |                     |                   |
| Accounts payable  | 316,475                 | 504,820                  | 821,295             | -                 |
| Accrued interest payable                                  | 3,761                   | 42,729                   | 46,490              | -                 |
| Accrued expenses  | 100,834                 | 23,545                   | 124,379             | -                 |
| Unearned revenue  | 22,305                  | -                        | 22,305              | -                 |
| Noncurrent liabilities:                                   |                         |                          |                     |                   |
| Payable from restricted assets -                          |                         |                          |                     |                   |
| Customer deposits   | -                       | 178,670                  | 178,670             | -                 |
| Net pension liability                                     | 185,466                 | 91,349                   | 276,815             | -                 |
| OPEB liability  | 48,715                  | 23,995                   | 72,710              | -                 |
| Due within one year                                       | 471,502                 | 738,578                  | 1,210,080           | -                 |
| Due in more than one year                                 | <u>1,412,262</u>        | <u>14,350,206</u>        | <u>15,762,468</u>   | <u>-</u>          |
| Total liabilities   | <u>2,561,320</u>        | <u>15,953,891</u>        | <u>18,515,211</u>   | <u>-</u>          |
| Deferred inflows of resources:                            |                         |                          |                     |                   |
| Deferred inflows of resources - pension                   | 68,868                  | 33,920                   | 102,788             | -                 |
| Deferred inflows of resources - OPEB                      | <u>13,341</u>           | <u>6,571</u>             | <u>19,912</u>       | <u>-</u>          |
| Total deferred inflows of resources                       | <u>82,209</u>           | <u>40,491</u>            | <u>122,700</u>      | <u>-</u>          |
| Net position:   |                         |                          |                     |                   |
| Net investment in capital assets                          | 2,937,365               | 1,371,846                | 4,309,211           | -                 |
| Restricted for:   |                         |                          |                     |                   |
| Street maintenance  | 579,403                 | -                        | 579,403             | -                 |
| Municipal court   | 23,855                  | -                        | 23,855              | -                 |
| Debt service  | 2,059                   | -                        | 2,059               | -                 |
| Police department   | 915                     | -                        | 915                 | -                 |
| Unrestricted net position                                 | <u>3,302,176</u>        | <u>934,929</u>           | <u>4,237,105</u>    | <u>794,273</u>    |
| Total net position  | <u>\$ 6,845,773</u>     | <u>\$ 2,306,775</u>      | <u>\$ 9,152,548</u> | <u>\$ 794,273</u> |

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

## STATEMENT OF ACTIVITIES

For the year ended September 30, 2025

| Functions and Programs                        | Expenses              | Charges for<br>Services | Program Revenues<br>Operating<br>Contributions | Capital<br>Contributions |
|---|-----------------------|-------------------------|--|--------------------------|
| Primary governmental activities:              |                       |                         |  |                          |
| General government                            | \$ (590,215)          | \$ 267,905              | \$ -   | \$ -                     |
| Public works                                  | (72,387)              | 11,245                  | -  | -                        |
| Sanitation                                    | (170,817)             | 640                     | -  | -                        |
| Public safety                                 | (1,271,968)           | -                       | 1,416  | -                        |
| Court   | (122,476)             | 97,893                  | -  | -                        |
| Parks and recreation                          | (83,155)              | 74,756                  | 436  | -                        |
| Streets                                       | (154,151)             | -                       | -  | -                        |
| Development services                          | (237,578)             | -                       | -  | -                        |
| Drainage                                      | (41,715)              | 27,971                  | -  | -                        |
| Interest and fees                             | (45,436)              | -                       | -  | -                        |
| Total primary governmental activities         | (2,789,898)           | 480,410                 | 1,852  | -                        |
| Business-type activities:                     |                       |                         |  |                          |
| Water   | (1,915,047)           | 1,669,685               | -  | -                        |
| Wastewater                                    | (1,664,373)           | 1,050,985               | -  | -                        |
| Total business-type activities                | (3,579,420)           | 2,720,670               | -  | -                        |
| Primary government                            | <u>\$ (6,369,318)</u> | <u>\$ 3,201,080</u>     | <u>\$ 1,852</u>                                | <u>\$ -</u>              |
| Component unit:                               |                       |                         |  |                          |
| Rollingwood Community Development Corporation | <u>\$ (77,521)</u>    | <u>\$ -</u>             | <u>\$ -</u>                                    | <u>\$ -</u>              |

## General revenues:

## Taxes:

Property taxes

Sales taxes

Franchise tax and telecommunication fees

Interest

Miscellaneous revenue

## Transfers

Total general revenues

Change in net position

Net position at beginning of year

Restatement of net position

Net position at beginning of year as restated

Net position at end of year

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

\$ (77,521)

# **BALANCE SHEET GOVERNMENTAL FUNDS**

**September 30, 2025**

|  | General<br>Fund         | Debt Service<br>Fund | Drainage<br>Fund   | Other<br>Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-------------------------|----------------------|--------------------|--|--------------------------------|
| <b>Assets:</b>   |                         |                      |                    |  |                                |
| Cash and cash equivalents  | \$ 4,195,946            | \$ 2,059             | \$ -               | \$ 589,561                                 | \$ 4,787,566                   |
| Taxes receivables, net   | 31,225                  | 29,157               | -                  | -  | 60,382                         |
| Sales tax receivable   | 56,848                  | -                    | -                  | 14,854                                     | 71,702                         |
| Other receivables  | 32,442                  | -                    | -                  | -  | 32,442                         |
| Lease receivable   | 138,866                 | -                    | -                  | -  | 138,866                        |
| Due from other funds   | <u>1,685,711</u>        | <u>-</u>             | <u>-</u>           | <u>-</u>                                   | <u>1,685,711</u>               |
| <br>Total assets   | <br><u>\$ 6,141,038</u> | <br><u>\$ 31,216</u> | <br><u>\$ -</u>    | <br><u>\$ 604,415</u>                      | <br><u>\$ 6,776,669</u>        |
| <b>Liabilities:</b>  |                         |                      |                    |  |                                |
| Accounts payable   | \$ 64,713               | \$ -                 | \$ 251,520         | \$ 242                                     | \$ 316,475                     |
| Accrued liabilities  | 59,950                  | -                    | 40,884             | -  | 100,834                        |
| Due to other funds   | -                       | -                    | 1,685,573          | -  | 1,685,573                      |
| Unearned revenue   | <u>22,305</u>           | <u>-</u>             | <u>-</u>           | <u>-</u>                                   | <u>22,305</u>                  |
| Total liabilities  | <u>146,968</u>          | <u>-</u>             | <u>1,977,977</u>   | <u>242</u>                                 | <u>2,125,187</u>               |
| <b>Deferred inflows of resources:</b>                                      |                         |                      |                    |  |                                |
| Unearned revenue - property taxes  | 31,225                  | 29,157               | -                  | -  | 60,382                         |
| Unearned revenue - leases  | <u>134,604</u>          | <u>-</u>             | <u>-</u>           | <u>-</u>                                   | <u>134,604</u>                 |
| Total deferred inflows of resources  | <u>165,829</u>          | <u>29,157</u>        | <u>-</u>           | <u>-</u>                                   | <u>194,986</u>                 |
| <b>Fund balances:</b>  |                         |                      |                    |  |                                |
| Restricted for construction  | 437,141                 | -                    | -                  | -  | 437,141                        |
| Restricted for street maintenance  | -                       | -                    | -                  | 579,403                                    | 579,403                        |
| Restricted for municipal court   | -                       | -                    | -                  | 23,855                                     | 23,855                         |
| Restricted for police department   | -                       | -                    | -                  | 915  | 915                            |
| Restricted for debt service  | -                       | 2,059                | -                  | -  | 2,059                          |
| Unassigned   | <u>5,391,100</u>        | <u>-</u>             | <u>(1,977,977)</u> | <u>-</u>                                   | <u>3,413,123</u>               |
| Total fund balances  | <u>5,828,241</u>        | <u>2,059</u>         | <u>(1,977,977)</u> | <u>604,173</u>                             | <u>4,456,496</u>               |
| <br>Total liabilities, deferred inflows<br>of resources, and fund balances | <br><u>\$ 6,141,038</u> | <br><u>\$ 31,216</u> | <br><u>\$ -</u>    | <br><u>\$ 604,415</u>                      | <br><u>\$ 6,776,669</u>        |

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

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

**September 30, 2025**

|  |              |
|--|--------------|
| Total fund balances - governmental funds | \$ 4,456,496 |
|--|--------------|

Amounts reported in governmental funds and in the statement of net position are different because:

|   |           |
|---|-----------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 4,260,270 |
|---|-----------|

|  |        |
|--|--------|
| Property taxes receivable unavailable to pay current expenses are deferred in the funds. | 60,382 |
|--|--------|

|  |             |
|--|-------------|
| Long-term liabilities, including bonds payable, bond premiums, and compensated absences are not due and payable in the current period, and therefore, not reported in the funds. | (1,883,763) |
|--|-------------|

|   |         |
|---|---------|
| Lease receivable unavailable to pay current expenses are deferred in the funds. | 134,604 |
|---|---------|

|  |         |
|--|---------|
| Accrued interest payable on long-term bonds are not due and payable in the current period and, therefore, not reported in the funds. | (3,762) |
|--|---------|

|  |                  |
|--|------------------|
| Recognition of the City's net pension and OPEB liability, the deferred outflows, and deferred inflows related to TMRS. | <u>(178,454)</u> |
|--|------------------|

|   |                     |
|---|---------------------|
| Total net position of governmental activities | <u>\$ 6,845,773</u> |
|---|---------------------|

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



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

For the year ended September 30, 2025

|  | General<br>Fund     | Debt Service<br>Fund | Drainage<br>Fund      | Other<br>Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|----------------------|-----------------------|--|--------------------------------|
| Revenues:  |                     |                      |                       |  |                                |
| Taxes:   |                     |                      |                       |  |                                |
| Property taxes   | \$ 1,681,784        | \$ 1,549,049         | \$ -                  | \$ -                                       | \$ 3,230,833                   |
| Sales taxes  | 859,786             | -                    | -                     | 213,236                                    | 1,073,022                      |
| Franchise and telecommunications fees  | 129,615             | -                    | -                     | -  | 129,615                        |
| Licenses and fees  | 263,521             | -                    | 27,971                | -  | 291,492                        |
| Fines and forfeitures  | 81,622              | -                    | -                     | 6,935                                      | 88,557                         |
| Contributions  | 436                 | -                    | -                     | -  | 436                            |
| Intergovernmental  | -                   | -                    | -                     | -  | -                              |
| Other income   | 133,884             | -                    | -                     | -  | 133,884                        |
| Interest income  | 6,742               | -                    | -                     | -  | 6,742                          |
| Investment earnings  | 20,710              | -                    | -                     | 420  | 21,130                         |
| Total revenues   | <u>3,178,100</u>    | <u>1,549,049</u>     | <u>27,971</u>         | <u>220,591</u>                             | <u>4,975,711</u>               |
| Expenditures:  |                     |                      |                       |  |                                |
| General government   | 562,346             | -                    | -                     | -  | 562,346                        |
| Public works   | 63,429              | -                    | -                     | -  | 63,429                         |
| Sanitation   | 161,108             | -                    | -                     | -  | 161,108                        |
| Public safety  | 1,173,300           | -                    | -                     | -  | 1,173,300                      |
| Court  | 109,761             | -                    | -                     | 6,001                                      | 115,762                        |
| Parks and recreation   | 98,482              | -                    | -                     | -  | 98,482                         |
| Streets  | 120,929             | -                    | -                     | -  | 120,929                        |
| Development  | 224,412             | -                    | -                     | -  | 224,412                        |
| Drainage   | -                   | -                    | 41,715                | -  | 41,715                         |
| Capital outlay   | 71,232              | -                    | 1,414,276             | -  | 1,485,508                      |
| Debt service:  |                     |                      |                       |  |                                |
| Principal  | 38,300              | 399,325              | -                     | -  | 437,625                        |
| Interest and fees  | <u>3,758</u>        | <u>54,584</u>        | <u>-</u>              | <u>-</u>                                   | <u>58,342</u>                  |
| Total expenditures   | <u>2,627,057</u>    | <u>453,909</u>       | <u>1,455,991</u>      | <u>6,001</u>                               | <u>4,542,958</u>               |
| Excess (deficiency) of revenues over (under)<br>expenditures before other financing sources (uses) | 551,043             | 1,095,140            | (1,428,020)           | 214,590                                    | 432,753                        |
| Other financing sources (uses):  |                     |                      |                       |  |                                |
| Transfers in   | 336,596             | -                    | 111,913               | -  | 448,509                        |
| Transfers out  | -                   | (1,116,617)          | -                     | (176,867)                                  | (1,293,484)                    |
| Proceeds of loans  | <u>40,392</u>       | <u>-</u>             | <u>-</u>              | <u>-</u>                                   | <u>40,392</u>                  |
| Total other financing sources (uses)   | <u>376,988</u>      | <u>(1,116,617)</u>   | <u>111,913</u>        | <u>(176,867)</u>                           | <u>(804,583)</u>               |
| Net change in fund balances  | 928,031             | (21,477)             | (1,316,107)           | 37,723                                     | (371,830)                      |
| Fund balance - beginning of year   | <u>4,900,210</u>    | <u>23,536</u>        | <u>(661,870)</u>      | <u>566,450</u>                             | <u>4,828,326</u>               |
| Fund balance - end of year   | <u>\$ 5,828,241</u> | <u>\$ 2,059</u>      | <u>\$ (1,977,977)</u> | <u>\$ 604,173</u>                          | <u>\$ 4,456,496</u>            |

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

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

**For the year ended September 30, 2025**

|  |              |
|--|--------------|
| Net change in fund balances - governmental funds | \$ (371,830) |
|--|--------------|

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

|   |           |
|---|-----------|
| Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets are capitalized. | 1,485,508 |
|---|-----------|

|   |           |
|---|-----------|
| Capital assets are not recorded in government funds and therefore are not depreciated. However, in the statement of activities these assets are depreciated over their estimated useful lives. This is the amount of 2025 depreciation. | (156,145) |
|---|-----------|

|   |          |
|---|----------|
| Revenues for property taxes and leases that are deferred in governmental funds because they do not provide current financial resources are not deferred in the statement of activities. This is the change in deferred from the prior year. | (27,288) |
|---|----------|

|  |          |
|--|----------|
| The issuance of long-term debt (i.e., bonds, tax notes) provides current financial resources to governmental funds, but is a liability in the governmental activities. | (40,392) |
|--|----------|

|   |         |
|---|---------|
| The repayment of long-term debt (i.e., bonds, premiums) provides current financial resources to governmental funds, while neither transaction has any effect on net position. | 437,625 |
|---|---------|

|  |       |
|--|-------|
| The change in net pension and OPEB liability and deferred outflows related to the City's TMRS pension asset. | 8,253 |
|--|-------|

|   |          |
|---|----------|
| Certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds (compensated absences, accrued interest). | (22,182) |
|---|----------|

|   |                     |
|---|---------------------|
| Change in net position of governmental activities | <u>\$ 1,313,549</u> |
|---|---------------------|

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

# STATEMENT OF NET POSITION ENTERPRISE FUNDS

September 30, 2025

|   | Enterprise Fund |                    | Total<br>Enterprise<br>Funds |
|---|-----------------|--------------------|------------------------------|
|   | Water<br>Fund   | Wastewater<br>Fund |                              |
| Current assets:                           |                 |                    |                              |
| Cash and cash equivalents                 | \$ 3,119,683    | \$ 298,535         | \$ 3,418,218                 |
| Accounts receivable, net                  | 230,039         | 107,457            | 337,496                      |
| Prepaid items                             | -               | 109,703            | 109,703                      |
| Total current assets                      | 3,349,722       | 515,695            | 3,865,417                    |
| Noncurrent assets:                        |                 |                    |                              |
| Capital assets, net:                      |                 |                    |                              |
| Construction in progress                  | 642,859         | -                  | 642,859                      |
| Water distribution system                 | 4,357,706       | -                  | 4,357,706                    |
| Wastewater system                         | -               | 8,386,760          | 8,386,760                    |
| Wastewater system-connections             | -               | 68,126             | 68,126                       |
| Equipment                                 | 334,926         | 441,175            | 776,101                      |
| Wastewater system-building improvements   | -               | 32,680             | 32,680                       |
| Subscription asset                        | -               | 103,707            | 103,707                      |
| Total noncurrent assets                   | 5,335,491       | 9,032,448          | 14,367,939                   |
| Total assets                              | 8,685,213       | 9,548,143          | 18,233,356                   |
| Deferred outflows of resources:           |                 |                    |                              |
| Deferred outflows of resources - pension  | 31,418          | 33,382             | 64,800                       |
| Deferred outflows of resources - OPEB     | 1,522           | 1,617              | 3,139                        |
| Total outflows of resources               | 32,940          | 34,999             | 67,939                       |
| Current liabilities:                      |                 |                    |                              |
| Accounts payable                          | 460,251         | 44,569             | 504,820                      |
| Accrued interest payable                  | 21,392          | 21,337             | 42,729                       |
| Accrued liabilities                       | 13,407          | 10,138             | 23,545                       |
| Due to other funds                        | 138             | -                  | 138                          |
| Current portion of long-term liabilities: |                 |                    |                              |
| Compensated absences                      | 4,090           | 4,090              | 8,180                        |
| Bond payable                              | 147,250         | 455,000            | 602,250                      |
| Loans payable                             | 36,263          | 36,262             | 72,525                       |
| Lease purchase agreement                  | 12,626          | 3,724              | 16,350                       |
| Subscription liability                    | -               | 39,273             | 39,273                       |
| Total current liabilities                 | 695,417         | 614,393            | 1,309,810                    |
| Noncurrent liabilities:                   |                 |                    |                              |
| Compensated absences                      | 16,358          | 16,358             | 32,716                       |
| Bonds payable                             | 5,451,825       | 7,605,000          | 13,056,825                   |
| Loans payable                             | 239,461         | 239,461            | 478,922                      |
| Lease liability                           | 12,584          | 12,585             | 25,169                       |
| Subscription liability                    | -               | 65,219             | 65,219                       |
| Bond premiums                             | 308,743         | 382,612            | 691,355                      |
| Net pension liability                     | 44,290          | 47,059             | 91,349                       |
| OPEB liability                            | 11,634          | 12,361             | 23,995                       |
| Customer deposits                         | 178,670         | -                  | 178,670                      |
| Total noncurrent liabilities              | 6,263,565       | 8,380,655          | 14,644,220                   |
| Total liabilities                         | 6,958,981       | 8,995,048          | 15,954,029                   |
| Deferred inflow of resources:             |                 |                    |                              |
| Deferred inflows of resources - pension   | 16,445          | 17,475             | 33,920                       |
| Deferred inflows of resources - OPEB      | 3,186           | 3,385              | 6,571                        |
| Total inflows of resources                | 19,631          | 20,860             | 40,491                       |
| Net position:                             |                 |                    |                              |
| Net investment in capital assets          | 1,178,534       | 193,312            | 1,371,846                    |
| Unrestricted net position                 | 561,007         | 373,922            | 934,929                      |
| Total net position                        | \$ 1,739,541    | \$ 567,234         | \$ 2,306,775                 |

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

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
ENTERPRISE FUNDS**

**For the year ended September 30, 2025**

|  | Enterprise Fund     |                    | Total               |
|--|---------------------|--------------------|---------------------|
|  | Water<br>Fund       | Wastewater<br>Fund | Enterprise<br>Funds |
| Operating revenues:                    |                     |                    |                     |
| Charges for sales and services:        |                     |                    |                     |
| Water sales                            | \$ 1,669,685        | \$ -               | \$ 1,669,685        |
| Wastewater revenues                    | -                   | 941,100            | 941,100             |
| Wastewater surcharge                   | -                   | 95,860             | 95,860              |
| Industrial waste surcharges            | -                   | 14,025             | 14,025              |
| Total operating revenues               | <u>1,669,685</u>    | <u>1,050,985</u>   | <u>2,720,670</u>    |
| Operating expenses:                    |                     |                    |                     |
| Water purchased                        | 722,542             | -                  | 722,542             |
| Wastewater fees                        | -                   | 64,650             | 64,650              |
| Personnel services                     | 325,795             | 326,160            | 651,955             |
| Repairs and maintenance                | 272,063             | 3,736              | 275,799             |
| System operations                      | 76,042              | 414,965            | 491,007             |
| Contract services                      | 13,348              | 202,694            | 216,042             |
| Depreciation                           | <u>236,620</u>      | <u>389,636</u>     | <u>626,256</u>      |
| Total operating expenses               | <u>1,646,410</u>    | <u>1,401,841</u>   | <u>3,048,251</u>    |
| Operating income (loss)                | <u>23,275</u>       | <u>(350,856)</u>   | <u>(327,581)</u>    |
| Nonoperating revenues (expenses):      |                     |                    |                     |
| Interest expense                       | (268,637)           | (262,532)          | (531,169)           |
| Other nonoperating income              | -                   | 7,582              | 7,582               |
| Investment earnings                    | <u>7,014</u>        | <u>15,385</u>      | <u>22,399</u>       |
| Total nonoperating revenues (expenses) | <u>(261,623)</u>    | <u>(239,565)</u>   | <u>(501,188)</u>    |
| Transfers:                             |                     |                    |                     |
| Transfers in                           | 482,978             | 713,650            | 1,196,628           |
| Transfers out                          | <u>(155,274)</u>    | <u>(196,379)</u>   | <u>(351,653)</u>    |
| Net transfers                          | <u>327,704</u>      | <u>517,271</u>     | <u>844,975</u>      |
| Change in net position                 | 89,356              | (73,150)           | 16,206              |
| Net position at beginning of year      | <u>1,661,993</u>    | <u>652,192</u>     | <u>2,314,185</u>    |
| Restatement of net position            | <u>(11,808)</u>     | <u>(11,808)</u>    | <u>(23,616)</u>     |
| Net position at end of year            | <u>\$ 1,739,541</u> | <u>\$ 567,234</u>  | <u>\$ 2,306,775</u> |

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

**STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS**

**For the year ended September 30, 2025**

|   | Enterprise Funds |              |              |
|---|------------------|--------------|--------------|
|   | Water            | Wastewater   | Total        |
| Cash flows from operating activities:                                   |                  |              |              |
| Cash received from customers  | \$ 1,656,354     | \$ 1,016,503 | \$ 2,672,857 |
| Cash paid to employees for services                                     | (321,915)        | (319,614)    | (641,529)    |
| Cash paid to suppliers for goods and services                           | (971,911)        | (781,911)    | (1,753,822)  |
| Net cash provided by (used in) operating activities                     | 362,528          | (85,022)     | 277,506      |
| Cash flows from capital and related financing activities:               |                  |              |              |
| Proceeds from debt issuance   | 20,196           | 140,630      | 160,826      |
| Acquisition and construction of capital assets                          | (1,647,323)      | (177,800)    | (1,825,123)  |
| Proceeds from sale of capital assets                                    | -                | 7,582        | 7,582        |
| Principal paid on bonded debt   | (169,914)        | (474,237)    | (644,151)    |
| Principal paid on loans payable   | (12,497)         | (19,829)     | (32,326)     |
| Interest paid on debt   | (285,911)        | (293,431)    | (579,342)    |
| Net cash provided by (used in) capital and related financing activities | (2,095,449)      | (817,085)    | (2,912,534)  |
| Cash flows from noncapital financing activities:                        |                  |              |              |
| Transfers from other funds  | 482,978          | 713,650      | 1,196,628    |
| Transfers to other funds  | (155,274)        | (196,378)    | (351,652)    |
| Net cash provided by (used in) noncapital financing activities          | 327,704          | 517,272      | 844,976      |
| Cash flows from investing activities:                                   |                  |              |              |
| Interest received   | 7,015            | 15,386       | 22,401       |
| Net increase (decrease) in cash and cash equivalents                    | (1,398,202)      | (369,449)    | (1,767,651)  |
| Cash and cash equivalents - beginning                                   | 4,517,885        | 667,984      | 5,185,869    |
| Cash and cash equivalents - ending                                      | \$ 3,119,683     | \$ 298,535   | \$ 3,418,218 |

(continued)

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

**STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS**

**For the year ended September 30, 2025**

|  | Enterprise Funds |              |              |
|--|------------------|--------------|--------------|
|  | Water            | Wastewater   | Total        |
| Reconciliation of operating income to net cash provided by (used in) operating activities: |                  |              |              |
| Operating income (loss)  | \$ 23,275        | \$ (350,856) | \$ (327,581) |
| Adjustments to reconcile operating income to net cash provided by operating activities     |                  |              |              |
| Depreciation   | 236,620          | 389,636      | 626,256      |
| Changes in assets and liabilities  |                  |              |              |
| Decrease (increase) in assets  |                  |              |              |
| Accounts receivable  | (11,688)         | (19,855)     | (31,543)     |
| Prepaid expenses   | 12,859           | (96,846)     | (83,987)     |
| Increase (decrease) in liabilities   |                  |              |              |
| Accounts payable   | 94,124           | (4,074)      | 90,050       |
| Accrued expenses   | 5,101            | 5,051        | 10,152       |
| Compensated absences   | (2,431)          | (2,431)      | (4,862)      |
| Unearned revenue   | (5,993)          | (14,624)     | (20,617)     |
| Net pension liability  | (22,711)         | (19,942)     | (42,653)     |
| OPEB liability   | 29,022           | 28,919       | 57,941       |
| Customer deposits  | 4,350            | -            | 4,350        |
| Net cash provided by (used in) operating activities  | \$ 362,528       | \$ (85,022)  | \$ 277,506   |

|  | SCHEDULE OF NONCASH ACTIVITIES |           |           |
|--|--------------------------------|-----------|-----------|
| Actuarilly determined change in:       |                                |           |           |
| Net pension liability                  | \$ 26,795                      | \$ 25,861 | \$ 52,656 |
| Other postemployment benefit liability | 1,238                          | 1,342     | 2,580     |
| Premium on bonds                       | 14,712                         | 29,432    | 44,144    |

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



## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(1) Summary of significant accounting policies

The financial statements of the City of Rollingwood, Texas (“the City”), are presented in accordance with generally accepted accounting principles (GAAP) applicable to state and local governmental units as set forth by the Government Accounting Standards Board (GASB). A summary of the City’s significant accounting policies applied in the preparation of the accompanying financial statements are as follows:

## Reporting entity

The City, for financial purposes, includes all of the activities and funds relevant to the operations of the City of Rollingwood. The City evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the City’s reporting entity, as set forth in GASB Statement No. 14, “*The Financial Reporting Entity*”, include whether:

- The organization is legally separate
- The City holds the corporate powers of the organization
- The City appoints a voting majority of the organization’s board
- The City is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the City
- There is fiscal dependency by the organization on the City
- The exclusion of the organization would result in misleading or incomplete financial statements

The City also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the City to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when:

- The economic resources received or held by the organization are entirely for the direct benefit of the City, its component units or its constituents; and
- The City or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and
- Such economic resources are significant to the City.

Based on these criteria, the City has one component unit as described below. Additionally, the City is not a component unit of any other reporting entity as defined by the GASB statement.

Rollingwood Community Development Corporation (“RCDC”) is a non-profit corporation organized under the laws of the State of Texas to provide economic development in and for the benefit of the City. The RCDC is presented discretely in the annual financial report as a governmental-type because the City appoints the board of directors and approves the annual budget.



## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(1) Summary of significant accounting policies (continued)

## Government-wide and fund financial statements

Government-wide financial statements: The statement of net position and the statement of activities include the financial activities of the overall government except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

General fund: This is the City's primary operating fund. It accounts for all financial resources of the City except those required to be accounted for in another fund.

Debt service fund: This fund is used to account for ad valorem tax assessed for the purpose of servicing general obligation debt.

Drainage fund: This fund is used to account for resources restricted for the improvements of drainage and flood management within the City.

In addition, the City reports the following fund types:

Special revenue funds: These funds are used to separately account for funds related to grants and contracts.

The City reports the following major proprietary funds:

Water fund: This fund is used to account for the activities of the City's water operations.

Wastewater fund: This fund is used to account for the activities of the City's wastewater operations.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(1) Summary of significant accounting policies (continued)

## Measurement focus, basis of accounting and financial statement presentation

Government-wide, proprietary, and fiduciary fund financial statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within thirty days after year end. Revenues from local sources consist primarily of property and sales taxes. Property tax revenues and sales tax revenues are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term liabilities, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term liabilities and acquisitions under capital leases are reported as other financing sources.

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City's policy to use restricted resources first, then unrestricted resources.

## Cash and cash equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

## Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(1) Summary of significant accounting policies (continued)

## Other postemployment benefits

The fiduciary net position of the Texas Municipal Retirement System (TMRS) Supplemental Death Plan (SDBF) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefit (OPEB) liability, deferred outflows of resources, and deferred inflows of resources related to the other postemployment benefits, OPEB expense, and information about additions to/deductions from the TMRS OPEB's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. Contributions are utilized to fund active member deaths on a pay-as-you go basis; any excess contributions and investment income over payments then become net position available for benefits.

## Receivables and payables

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of the year end.

## Compensated absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick, and compensatory time benefits. On termination, retirement, or death of certain employees, the City pays accrued vacation leave in a lump sum payment to such employee or his/her estate. Vacation accrues at various hours based on length of service.

## Use of estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

## Fund balance

The City adopted GASB No. 54 Governmental Accounting Standards Board Statement Number 54 (GASB No. 54) *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB No. 54 changed the way we look at fund balances, specifically reporting what fund balances, by major governmental fund type, are or are not available for public purposes. Five categories of fund balances were created and defined by GASB No. 54. These five categories are as follows:

Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. An example might be inventories and prepaid expenditures.

Restricted - These funds are governed by externally enforceable restrictions.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(1) Summary of significant accounting policies (continued)

## Fund balance (continued)

Committed - Fund balances in this category are limited by the government's highest level of decision making (in this case the City Council). Any changes of this designation must be done in the same manner that it was implemented. For example, if funds are committed by resolution, the commitment could only be released with another resolution.

Assigned - For funds to be assigned, there must be an intended use which can be established by the City Council or an official delegated by the Council, such as a City Administrator or Finance Director. For example, during the budget process, the Council decided to use some existing fund balance to support activities in the upcoming year.

Unassigned - This classification is the default for all funds that do not fit into the other categories.

Restricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. The City's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year.

## Discretely presented component unit

The component unit column on the government-wide financial statements includes the financial data of the City's component unit, Rollingwood Community Development Corporation ("RCDC").

The component unit is presented in a separate column to emphasize that it is legally separate from the primary government. Financial statements are presented in the supplementary information section of the statements.

## Implementation of new accounting standard

Effective October 1, 2024, the City adopted GASB Statement No. 101 *Compensated Absences*, which supersedes GASB statement No. 16, *Accounting for Compensated Absences*. Under GASB Statement No. 101, the liability for compensated absences is recognized in the government-wide financial statements (which use the economic resources measurement focus) and includes the estimated amount of unused leave amounts earned to date by employees that are more likely than not to be used or otherwise paid/settled, and leave that has been used but not paid or settled. Salary-related payments (such as payroll taxes and employer retirement contributions) that are directly and incrementally associated with the leave are also required to be included in the measurement.

(2) Deposits and investments

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(2) Deposits and investments (continued)

## Cash deposits

At September 30, 2025, the carrying amount of the City's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$7,413,005 and the bank balance was \$7,458,512. The City also had \$250 cash on hand.

The City's cash deposits at September 30, 2025 and during the year ended September 30, 2025, were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

The component unit's cash carrying and bank balance was \$237,576 at September 30, 2025. These deposits at September 30, 2025 were entirely covered by FDIC insurance or by pledged collateral held by the component unit's agent bank in the component unit's name. The amount in TexPool was \$520,927 at September 30, 2025.

## Investments

The City is required by Government Code Chapter 2256, the Public Funds Investment Act (the Act), to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions:

- Obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas
- Certificates of deposit
- Certain municipal securities
- Money market savings accounts
- Repurchase agreements
- Bankers acceptances
- Mutual funds
- Investment pools
- Guaranteed investment contracts
- Common trust funds

The City's cash and investments are shown below:

| Investment Type                 | Reported at<br>Fair Value | Weighted<br>Average<br>Maturity<br>(Days) | Rating  |      |
|---------------------------------|---------------------------|---|---------|------|
|                                 |                           |   | Moody's | S&P  |
| TexPool                         | \$ 792,529                | 31  | AAA     | AAAm |
| Cash on hand                    | 250                       | n/a                                       | n/a     | n/a  |
| Bank deposits                   | <u>7,413,005</u>          | n/a                                       | n/a     | n/a  |
| Total cash and cash equivalents | <u>\$ 8,205,784</u>       |   |         |      |

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(2) Deposits and investments (continued)

## Investments (continued)

## Analysis of specific deposit and investment risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

*Credit risk* - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the City, an investment pool must be continuously rated no lower than AAA or AAAM or at an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the U.S. government and does not require that these investments be rated. The City's policy is to comply with state law. At year end, all of the City's investments met the State's requirements.

TexPool is an investment pool in which the Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company (the Trust Company). The Trust Company is authorized to operate the pool. Federated Investors, Inc. manages the assets under an agreement with the Comptroller, acting on behalf of the Trust Company. TexPool is reported at amortized cost and it does not have any limitations or restrictions on participants' withdrawals.

At September 30, 2025 the City's investments are rated as to credit quality as shown in the preceding table.

*Custodial credit risk* - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

For an investment, custodial credit risk 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. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The City's investment policy requires that securities be registered in the name of the City. All safekeeping receipts for investment instruments are held in accounts in the City's name, and all securities are registered in the name of the City.

*Concentration of credit risk* - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

State law and the City's policy place no limit on the amount the City may invest in any one issuer. The City was not exposed to concentration of credit risk.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(2) Deposits and investments (continued)

## Investments (continued)

## Analysis of specific deposit and investment risks (continued)

*Interest rate risk* - This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City manages its investment time horizons by averaging investment maturities and chooses to present its exposure to interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the City manages its interest rate risk by limiting the weighted average maturity of any investment owned by the City to the maximum of two years. The investment strategy for operating funds requires a dollar weighted average maturity of 365 days or less. Debt service funds cannot be invested in securities that have a stated final maturity date that exceeds the debt service payment date. Investment of debt service reserve funds and special project funds require high quality securities with short-term maturities. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The City's exposure to interest rate risk at September 30, 2025 is summarized in the preceding table as the weighted average days to maturity.

*Foreign currency risk* - This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

(3) Property taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible tax receivables within the general fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

(4) Capital assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated acquisition value at the date of the donation. The cost of the normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. A capitalization threshold of \$10,000 is used. Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

| Asset                  | Years   |
|------------------------|---------|
| Infrastructure         | 25 - 40 |
| Buildings              | 25 - 40 |
| Equipment              | 3 - 10  |
| Sewer line connections | 33 - 40 |

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

## (4) Capital assets (continued)

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

|  | Balance<br>September 30,<br>2024 | Additions    | Disposals | Balance<br>September 30,<br>2025 |
|--|----------------------------------|--------------|-----------|----------------------------------|
| Governmental activities:                     |                                  |              |           |                                  |
| Capital assets not being depreciated:        |                                  |              |           |                                  |
| Land   | \$ 321,438                       | \$ -         | \$ -      | \$ 321,438                       |
| Construction in progress                     | 719,901                          | 1,414,276    | -         | 2,134,177                        |
| Total capital assets not being depreciated   | 1,041,339                        | 1,414,276    | -         | 2,455,615                        |
| Capital assets being depreciated:            |                                  |              |           |                                  |
| Buildings and improvements                   | 721,038                          | -            | -         | 721,038                          |
| Equipment                                    | 1,155,493                        | 71,232       | (85,008)  | 1,141,717                        |
| Infrastructure                               | 2,215,866                        | -            | -         | 2,215,866                        |
| Total capital assets being depreciated       | 4,092,397                        | 71,232       | (85,008)  | 4,078,621                        |
| Less accumulated depreciation:               |                                  |              |           |                                  |
| Buildings and improvements                   | (310,995)                        | (16,407)     | -         | (327,402)                        |
| Equipment                                    | (897,692)                        | (53,370)     | 85,008    | (866,054)                        |
| Infrastructure                               | (994,142)                        | (86,368)     | -         | (1,080,510)                      |
| Total accumulated depreciation               | (2,202,829)                      | (156,145)    | 85,008    | (2,273,966)                      |
| Total capital assets being depreciated (net) | 1,889,568                        | (84,913)     | -         | 1,804,655                        |
| Governmental activities capital assets (net) | \$ 2,930,907                     | \$ 1,329,363 | \$ -      | \$ 4,260,270                     |

Depreciation was charged to functions as follows:

|                      |            |
|----------------------|------------|
| General government   | \$ 33,895  |
| Public works         | 3,823      |
| Sanitation           | 9,709      |
| Public safety        | 70,708     |
| Court                | 6,970      |
| Parks and recreation | 5,866      |
| Streets              | 11,650     |
| Development          | 13,524     |
| Total                | \$ 156,145 |



## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

## (4) Capital assets (continued)

|   | Balance<br>September 30,<br>2024 | Additions    | Disposals      | Balance<br>September 30,<br>2025 |
|---|----------------------------------|--------------|----------------|----------------------------------|
| Business-type activities:                     |                                  |              |                |                                  |
| Capital assets not being depreciated:         |                                  |              |                |                                  |
| Construction in progress                      | \$ 424,217                       | \$ 1,627,453 | \$ (1,408,811) | \$ 642,859                       |
| Capital assets being depreciated:             |                                  |              |                |                                  |
| Water distribution system                     | 5,526,450                        | 1,408,811    | -              | 6,935,261                        |
| Wastewater system                             | 12,551,679                       | -            | -              | 12,551,679                       |
| Wastewater system - connections               | 172,927                          | -            | -              | 172,927                          |
| Equipment - water                             | 431,377                          | 19,868       | -              | 451,245                          |
| Equipment - wastewater                        | 563,598                          | 57,368       | (33,139)       | 587,827                          |
| Wastewater system - building improvements     | 43,000                           | -            | -              | 43,000                           |
| Wastewater SBITA                              | -                                | 120,434      | -              | 120,434                          |
| Total capital assets being depreciated        | 19,289,031                       | 1,606,481    | (33,139)       | 20,862,373                       |
| Less accumulated depreciation:                |                                  |              |                |                                  |
| Water distribution system                     | (2,386,187)                      | (191,368)    | -              | (2,577,555)                      |
| Wastewater system                             | (3,851,127)                      | (313,792)    | -              | (4,164,919)                      |
| Wastewater system - connections               | (99,561)                         | (5,240)      | -              | (104,801)                        |
| Equipment - water                             | (71,067)                         | (45,252)     | -              | (116,319)                        |
| Equipment - wastewater                        | (127,634)                        | (52,157)     | 33,139         | (146,652)                        |
| Wastewater system - building improvements     | (8,600)                          | (1,720)      | -              | (10,320)                         |
| Wastewater SBITA                              | -                                | (16,727)     | -              | (16,727)                         |
| Total accumulated depreciation                | (6,544,176)                      | (626,256)    | 33,139         | (7,137,293)                      |
| Total capital assets being depreciated (net)  | 12,744,855                       | 980,225      | -              | 13,725,080                       |
| Business-type activities capital assets (net) | \$ 13,169,072                    | \$ 2,607,678 | \$ (1,408,811) | \$ 14,367,939                    |

Depreciation charged was \$236,620 and \$389,636 to the water fund and wastewater fund, respectively.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(4) Capital assets (continued)

|  | Balance<br>September 30,<br>2024 | Additions     | Disposals | Balance<br>September 30,<br>2025 |
|--|----------------------------------|---------------|-----------|----------------------------------|
| Component unit activities:                         |                                  |               |           |                                  |
| Capital assets being depreciated:                  |                                  |               |           |                                  |
| Infrastructure                                     | \$ -                             | \$ 21,570     | \$ -      | \$ 21,570                        |
| <br>Total capital assets being depreciated         | <br>-                            | <br>21,570    | <br>-     | <br>21,570                       |
| Less accumulated depreciation:                     |                                  |               |           |                                  |
| Infrastructure                                     | -                                | (654)         | -         | (654)                            |
| <br>Total accumulated depreciation                 | <br>-                            | <br>(654)     | <br>-     | <br>(654)                        |
| <br>Total capital assets being depreciated (net)   | <br>-                            | <br>20,916    | <br>-     | <br>20,916                       |
| <br>Component unit activities capital assets (net) | <br>\$ -                         | <br>\$ 20,916 | <br>\$ -  | <br>\$ 20,916                    |

(5) Interfund receivables, payables, and transfers

Interfund balances at September 30, 2025 consist of the following:

| Receivable Fund | Payable Fund  | Amount       |
|-----------------|---------------|--------------|
| General fund    | Drainage fund | \$ 1,685,573 |
| General fund    | Water fund    | 138          |

Interfund transfers during the year ended September 30, 2025 were the result of normal transactions between the funds and consisted of the following:

|                             | Transfers In     | Transfers Out    |
|-----------------------------|------------------|------------------|
| General fund                | \$ 336,596       | \$ -             |
| Debt service fund           | -                | 1,116,617        |
| Drainage fund               | 111,913          | -                |
| Nonmajor governmental funds | -                | 176,867          |
| Water fund                  | 482,978          | 155,274          |
| Wastewater fund             | 713,650          | 196,379          |
| <br>Totals                  | <br>\$ 1,645,137 | <br>\$ 1,645,137 |

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(6) Lease receivable

On September 1, 2020, the City entered into a ten-year lease agreement for the lease of land and facilities at the City's municipal park. Based on this agreement, the annual lease payments were \$33,000 in the first year and increase 2% annually until the lease terminates on August 31, 2030. The interest rate on the lease is 4%. At September 30, 2025, the City reported lease receivable and deferred inflows of resources of \$138,866 and \$134,604, respectively. Future minimum lease payments to be received are as follows:

| Fiscal Year | Lease Receivable  | General Fund      |                  |
|-------------|-------------------|-------------------|------------------|
|             |                   | Lease Revenue     | Lease Interest   |
| 2026        | \$ 31,608         | \$ 33,651         | \$ 5,555         |
| 2027        | 33,617            | 33,651            | 4,290            |
| 2028        | 35,719            | 33,651            | 2,946            |
| 2029        | 37,922            | 33,651            | 1,517            |
| Total       | <u>\$ 138,866</u> | <u>\$ 134,604</u> | <u>\$ 14,308</u> |

(7) Defined benefit pension plans

## Texas Municipal Retirement System

## Plan description

The City of Rollingwood participates as one of 934 plans in the defined benefit cash-balance pension 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 TMRS Act, Subtitle G, Title 8, Texas Government Code (the 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 the system with a six-member, Governor appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tmr.com](http://www.tmr.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 member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits with interest. The retiring members may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member's contribution and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. The contribution rate for the employees is 7%, and the City matching percent is currently 2 to 1.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(7) Defined benefit pension plans (continued)

Texas Municipal Retirement System (continued)

Employees covered by benefit terms

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

|   |           |
|---|-----------|
| Inactive employees or beneficiaries receiving benefits        | 18        |
| Inactive employees entitled to but not yet receiving benefits | 27        |
| Active employees  | <u>17</u> |
| Total   | <u>62</u> |

Contributions

The 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 rates for the City were 13.73% and 12.49% in calendar years 2025 and 2024, respectively. The City’s contributions to TMRS for the year ended September 30, 2025, were \$210,605, and were equal to the required contributions.

Net pension liability

The City’s net pension liability (NPL) was measured as of December 31, 2024, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(7) Defined benefit pension plans (continued)

## Texas Municipal Retirement System (continued)

## Actuarial assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

|                               |  |
|-------------------------------|--|
| Valuation date                | December 31st  |
| Actuarial cost method         | Entry age normal   |
| Amortization method           | Level percentage of payroll, closed  |
| Remaining amortization period | 19 years (longest amortization ladder)   |
| Asset valuation method        | 10 year smoothed market, 12% soft corridor   |
| Inflation                     | 2.50%  |
| Salary increases              | 3.60% to 11.85% including inflation  |
| Investment rate of return     | 6.75%  |
| Retirement age                | Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.   |
| Mortality                     | Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected 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 tables 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). |

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the public safety table used for males and 100% of the general employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale UMP to account for future mortality improvements subject to a 3% floor.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(7) Defined benefit pension plans (continued)

## Texas Municipal Retirement System (continued)

## Actuarial assumptions (continued)

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

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

The target allocation and best estimate of real rates of return for each major asset class in fiscal year 2025 are summarized in the following tables:

| Asset Class           | Target<br>Allocation | Long-Term<br>Expected Real<br>Rate of Return<br>(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                 | 100.0%               |  |

## Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member 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 members. 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.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

## (7) Defined benefit pension plans (continued)

## Texas Municipal Retirement System (continued)

## Changes in net pension liability

The schedule below presents the changes in the net pension liability (asset) as of December 31, 2024:

|  | Total Pension<br>Liability<br>(a) | Increase<br>(Decrease)<br>Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability (Asset)<br>(a) - (b) |
|--|-----------------------------------|---|---|
| Balance at December 31, 2023                                     | \$ 4,263,224                      | \$ 3,784,649  | \$ 478,575                                    |
| Changes for the year:  |                                   |   |   |
| Service cost   | 280,108                           | -   | 280,108                                       |
| Interest   | 290,810                           | -   | 290,810                                       |
| Change of benefit terms  | -                                 | -   | -   |
| Difference between expected and actual experience                | (81,468)                          | -   | (81,468)                                      |
| Changes of assumptions   | -                                 | -   | -   |
| Contributions - employer   | -                                 | 192,228   | (192,228)                                     |
| Contributions - employee   | -                                 | 107,734   | (107,734)                                     |
| Net investment income  | -                                 | 393,829   | (393,829)                                     |
| Benefit payments, including refunds of employee<br>contributions | (189,974)                         | (189,974)   | -   |
| Administrative expense   | -                                 | (2,522)   | 2,522   |
| Other changes  | -                                 | (59)  | 59  |
| Net changes  | 299,476                           | 501,236   | (201,760)                                     |
| Balance at December 31, 2024                                     | <u>\$ 4,562,700</u>               | <u>\$ 4,285,885</u>   | <u>\$ 276,815</u>                             |

## Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75% as well as what the City's net pension liability 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<br>Discount Rate<br>(5.75%) | Discount Rate<br>(6.75%) | 1% Increase in<br>Discount Rate<br>(7.75%) |
|------------------------------|--|--------------------------|--|
| City's net pension liability | <u>\$ 932,103</u>                          | <u>\$ 276,815</u>        | <u>\$ (255,962)</u>                        |

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(7) Defined benefit pension plans (continued)

## Texas Municipal Retirement System (continued)

## 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 participant city. The report may be obtained at [www.tmr.com](http://www.tmr.com).

## Pension expense and deferred outflows/inflows of resources related to pensions

For the year ended September 30, 2025, the City recognized pension expense of \$213,609.

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

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual economic experience  | \$ 30,606                         | \$ 49,733                        |
| Changes in actuarial assumptions                            | -                                 | 1,128                            |
| Difference between projected and actual investment earnings | -                                 | 51,927                           |
| Contributions subsequent to the measurement date            | <u>165,758</u>                    | <u>-</u>                         |
| Total   | <u>\$ 196,364</u>                 | <u>\$ 102,788</u>                |

The City reported \$165,758 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date, and 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:

| Year<br>September 30, | Amortization<br>Expense |
|-----------------------|-------------------------|
| 2025                  | \$ (3,294)              |
| 2026                  | 18,114                  |
| 2027                  | (59,329)                |
| 2028                  | (27,673)                |
| 2029                  | -                       |
| Thereafter            | <u>-</u>                |
| Total                 | <u>\$ (72,182)</u>      |



## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

(8) Other postemployment benefits (OPEB) plan

## Texas Municipal Retirement System

## Plan description

The City participates in a single-employer defined benefit plan, which operates like a group-term life insurance plan, operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

## Benefits provided

The death benefit for active members provides a lump-sum payment approximately equal to the member's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired members are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB. As the SDBF covers both active and retiree members, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

## Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. 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. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

The contribution rate for the City was 0.44% and 0.48% respectively for calendar years 2025 and 2024. The City's contributions to TMRS for the SDBF program for the year ended September 30, 2025 were \$7,035, and were equal to the required contributions.

## Employees covered by benefit terms

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

|   |           |
|---|-----------|
| Inactive employees or beneficiaries receiving benefits        | 12        |
| Inactive employees entitled to but not yet receiving benefits | 7         |
| Active employees  | <u>17</u> |
| Total   | <u>36</u> |

## Other postemployment benefits (OPEB) liability

The City's total OPEB liability of \$72,710 was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

(8) Other postemployment benefits (OPEB) plan (continued)

## Texas Municipal Retirement System (continued)

## Actuarial assumptions:

The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|  |   |
|--|---|
| Inflation                                | 2.5%  |
| Salary increases                         | 3.60% to 11.85% including inflation   |
| Discount rate *                          | 4.08 %  |
| Retirees' share of benefit-related costs | \$0   |
| Administrative expenses                  | All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.  |
| Mortality rates - service retirees       | 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).  |
| Mortality rates - disabled retirees      | 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor. |

\* The discount rate was based on the Bond Buyer "20-Bond GO Index" rate closest to, but not later than December 31, 2024.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

## Changes in the total OPEB liability:

|   |                  |
|---|------------------|
| Balance at December 31, 2023                      | \$ 76,039        |
| Changes for the year:                             |                  |
| Service cost                                      | 3,694            |
| Interest on the total OPEB liability              | 2,899            |
| Changes of benefit terms                          | -                |
| Difference between expected and actual experience | (4,173)          |
| Change of assumptions                             | (3,748)          |
| Benefit payments                                  | (2,001)          |
| Net changes                                       | (3,329)          |
| Balance at December 31, 2024                      | <u>\$ 72,710</u> |

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

## (8) Other postemployment benefits (OPEB) plan (continued)

## Texas Municipal Retirement System (continued)

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 liabilities 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<br>Discount Rate (3.08%) | Current<br>Discount Rate (4.08%) | 1% Increase in<br>Discount Rate (5.08%) |
|-----------------------|---|----------------------------------|---|
| City's OPEB liability | \$ 85,901                               | \$ 72,710                        | \$ 62,495                               |

OPEB 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 \$6,067.

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

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual economic experience  | \$ 4,926                          | \$ 3,202                         |
| Changes in actuarial assumptions                            | 3,016                             | 16,710                           |
| Difference between projected and actual investment earnings | -                                 | -                                |
| Contributions subsequent to the measurement date            | 1,569                             | -                                |
| Total   | \$ 9,511                          | \$ 19,912                        |

The City reported \$1,569 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year<br>September 30, | Amortization<br>Expense |
|-----------------------|-------------------------|
| 2026                  | \$ (3,707)              |
| 2027                  | (6,070)                 |
| 2028                  | (1,644)                 |
| 2029                  | (549)                   |
| 2030                  | -                       |
| Thereafter            | -                       |
| Total                 | \$ (11,970)             |

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

(9) Health care coverage

During the year ended September 30, 2025, employees of the City were covered by a health insurance plan (the Plan). The City contributed \$860 per month per employee to the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the City and the third party administrator is renewable October 1, 2025, and terms of coverage and contribution costs are included in the contractual provisions.

(10) Long-term liabilities

The proceeds from the bonds were used to purchase the wastewater system from LCRA. In 2014, the City issued \$2,835,000 General Obligations Bonds, Series 2014 for water and street improvements. In 2019, the City issued \$9,325,000 General Obligation Refunding Bonds to refund General Obligations Bonds, Series 2012B. In 2020, the City issued \$2,065,000 Tax Notes, Series 2020 to improve City infrastructure and facilities. In 2023, the City issued \$3,885,000 General Obligation Bonds, Series 2023 to improve and expand the City's waterworks system. In 2024, the City issued \$1,395,000 General Obligation Bonds, Series 2024 to improve and expand the City's waterworks system.

The City's liabilities consist of the following:

|  | Beginning<br>Balance<br>as restated | Increases         | Decreases          | Ending<br>Balance | Due Within<br>One Year |
|--|-------------------------------------|-------------------|--------------------|-------------------|------------------------|
| <u>Governmental activities:</u>                  |                                     |                   |                    |                   |                        |
| Bonds and notes payable:                         |                                     |                   |                    |                   |                        |
| General Obligation Bonds - Series 2014           | \$ 1,130,250                        | \$ -              | \$ (99,325)        | \$ 1,030,925      | \$ 102,750             |
| Tax notes - Series 2020                          | 915,000                             | -                 | (300,000)          | 615,000           | 305,000                |
| Premium on bonds                                 | 56,189                              | -                 | (6,245)            | 49,944            | -                      |
| Total bonds and notes payable                    | <u>2,101,439</u>                    | <u>-</u>          | <u>(405,570)</u>   | <u>1,695,869</u>  | <u>407,750</u>         |
| Other long-term liabilities:                     |                                     |                   |                    |                   |                        |
| Compensated absences                             | 88,630                              | 35,087            | -                  | 123,717           | 24,743                 |
| Lease purchase agreement                         | 62,085                              | 40,392            | (38,300)           | 64,177            | 39,009                 |
| Total governmental activities                    | <u>\$ 150,715</u>                   | <u>\$ 75,479</u>  | <u>\$ (38,300)</u> | <u>\$ 187,894</u> | <u>\$ 63,752</u>       |
| <u>Business-type activities:</u>                 |                                     |                   |                    |                   |                        |
| Bonds and notes payable:                         |                                     |                   |                    |                   |                        |
| General Obligation Bonds - Series 2014           | \$ 519,750                          | \$ -              | \$ (45,674)        | \$ 474,076        | \$ 47,250              |
| General Obligation Refunding Bonds - Series 2019 | 8,500,000                           | -                 | (440,000)          | 8,060,000         | 455,000                |
| General Obligation Bonds - Series 2023           | 3,820,000                           | -                 | (55,000)           | 3,765,000         | 60,000                 |
| General Obligation Bonds - Series 2024           | 1,395,000                           | -                 | (35,000)           | 1,360,000         | 40,000                 |
| Loan payable                                     | 619,923                             | -                 | (68,477)           | 551,446           | 72,525                 |
| Premium on bonds                                 | 735,499                             | -                 | (44,144)           | 691,355           | -                      |
| Total bonds and notes payable                    | <u>15,590,172</u>                   | <u>-</u>          | <u>(688,295)</u>   | <u>14,901,877</u> | <u>674,775</u>         |
| Other long-term liabilities:                     |                                     |                   |                    |                   |                        |
| Compensated absences                             | 45,758                              | -                 | (4,862)            | 40,896            | 8,180                  |
| Lease purchase agreement                         | 17,511                              | 40,392            | (16,384)           | 41,519            | 16,350                 |
| Subscription liability                           | -                                   | 120,434           | (15,942)           | 104,492           | 39,273                 |
| Total business-type activities                   | <u>\$ 63,269</u>                    | <u>\$ 160,826</u> | <u>\$ (37,188)</u> | <u>\$ 186,907</u> | <u>\$ 63,803</u>       |

Interest rates on bonds range from 2% to 4%.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(10) Long-term liabilities (continued)

Future maturities of the bonds are as follows:

| Fiscal Year | Governmental Activities |                   |                     | Business-Type Activities |                     |                      |
|-------------|-------------------------|-------------------|---------------------|--------------------------|---------------------|----------------------|
|             | Principal               | Interest          | Total               | Principal                | Interest            | Total                |
| 2026        | \$ 102,750              | \$ 34,524         | \$ 137,274          | \$ 602,250               | \$ 512,751          | \$ 1,115,001         |
| 2027        | 102,750                 | 31,442            | 134,192             | 632,250                  | 486,134             | 1,118,384            |
| 2028        | 106,175                 | 28,359            | 134,534             | 658,825                  | 458,016             | 1,116,841            |
| 2029        | 109,600                 | 25,174            | 134,774             | 690,400                  | 428,701             | 1,119,101            |
| 2030        | 113,025                 | 21,338            | 134,363             | 716,975                  | 402,737             | 1,119,712            |
| 2031-2035   | 496,625                 | 44,234            | 540,859             | 3,938,376                | 1,592,666           | 5,531,042            |
| 2036-2040   | -                       | -                 | -                   | 3,710,000                | 884,975             | 4,594,975            |
| 2041-2045   | -                       | -                 | -                   | 1,145,000                | 453,625             | 1,598,625            |
| 2046-2050   | -                       | -                 | -                   | 920,000                  | 249,325             | 1,169,325            |
| 2051-2054   | -                       | -                 | -                   | 645,000                  | 54,038              | 699,038              |
| Total       | <u>\$ 1,030,925</u>     | <u>\$ 185,071</u> | <u>\$ 1,215,996</u> | <u>\$ 13,659,076</u>     | <u>\$ 5,522,968</u> | <u>\$ 19,182,044</u> |

Future maturities of the tax notes are as follows:

| Fiscal Year | Governmental Activities |                  |                   |
|-------------|-------------------------|------------------|-------------------|
|             | Principal               | Interest         | Total             |
| 2026        | \$ 305,000              | \$ 10,610        | \$ 315,610        |
| 2027        | 310,000                 | 2,713            | 312,713           |
| Total       | <u>\$ 615,000</u>       | <u>\$ 13,323</u> | <u>\$ 628,323</u> |

(11) Lease purchase agreement

The City entered into lease purchase agreements with outside vendors for vehicles. The assets and related debt are recorded in the governmental activities and business-type activities. The amortization of the leased assets is included as a component of depreciation expense. As of September 30, 2025, the City had future minimum lease payments under capital leases as follows:

| Fiscal Year | Governmental Activities |                 |                  | Business-Type Activities |                 |                  |
|-------------|-------------------------|-----------------|------------------|--------------------------|-----------------|------------------|
|             | Principal               | Interest        | Total            | Principal                | Interest        | Total            |
| 2026        | \$ 39,009               | \$ 3,049        | \$ 42,058        | \$ 16,351                | \$ 2,280        | \$ 18,631        |
| 2027        | 7,900                   | 1,527           | 9,427            | 7,900                    | 1,527           | 9,427            |
| 2028        | 8,380                   | 1,047           | 9,427            | 8,380                    | 1,047           | 9,427            |
| 2029        | 8,888                   | 539             | 9,427            | 8,888                    | 539             | 9,427            |
| Total       | <u>\$ 64,177</u>        | <u>\$ 6,162</u> | <u>\$ 70,339</u> | <u>\$ 41,519</u>         | <u>\$ 5,393</u> | <u>\$ 46,912</u> |

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(12) Subscription based IT arrangement (SBITA) liability

The City subscribes to software that monitors and manages the lift station. The assets and related debt are recorded in the business-type activities. The amortization of the leased assets is included as a component of depreciation expense. As of September 30, 2025, the City had future minimum lease payments under subscriptions as follows:

| Fiscal Year | Business-Type Activities |                 |                   |
|-------------|--------------------------|-----------------|-------------------|
|             | Principal                | Interest        | Total             |
| 2026        | \$ 39,273                | \$ 3,196        | \$ 42,469         |
| 2027        | 40,747                   | 1,722           | 42,469            |
| 2028        | 24,472                   | 302             | 24,774            |
| Total       | <u>\$ 104,492</u>        | <u>\$ 5,220</u> | <u>\$ 109,712</u> |

(13) Loans payable

In 2024 the City entered a loan contract with Government Capital Corporation in the amount of \$649,290 to fund Water and Wastewater Projects. The debt service is split between the Water and Wastewater funds. The loan requires quarterly payments of \$25,719 and bears interest at 5.76%.

Future maturities on loans are as follows:

| Fiscal Year | Business-Type Activities |                   |                   |
|-------------|--------------------------|-------------------|-------------------|
|             | Principal                | Interest          | Total             |
| 2026        | \$ 72,525                | \$ 30,350         | \$ 102,875        |
| 2027        | 76,813                   | 26,062            | 102,875           |
| 2028        | 81,355                   | 21,521            | 102,876           |
| 2029        | 86,165                   | 16,711            | 102,876           |
| 2030        | 91,259                   | 11,616            | 102,875           |
| 2031-2032   | 143,329                  | 7,209             | 150,538           |
| Total       | <u>\$ 551,446</u>        | <u>\$ 113,469</u> | <u>\$ 664,915</u> |

(14) Risk management

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2025, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

## NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025

(15) Fund balance deficit

The drainage fund reported a deficit fund balance of (\$1,977,977) at September 30, 2025. This deficit is expected to be recovered through future drainage fees and budgeted transfers from the general fund.

(16) Restatements and changes in accounting principle

In accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, the below items have been adjusted through a restatement of beginning net position and fund balance as of October 1, 2024.

## Change in accounting principle

Effective for the fiscal year beginning October 1, 2024, the City implemented GASB Statement No. 101, *Compensated Absences*, which revises the recognition and measurement guidance for compensated absences. The implementation of GASB Statement No. 101 was applied retroactively, as required by the standard. As a result, beginning net position as of October 1, 2024 was restated by \$56,529.

|  | Governmental<br>Activities | Business-Type<br>Activities |
|--|----------------------------|-----------------------------|
| Beginning fund balance/net position              | \$ 5,565,137               | \$ 2,314,185                |
| Implementation of GASB 101                       | <u>(32,913)</u>            | <u>(23,616)</u>             |
| Beginning fund balance/net position, as restated | <u>\$ 5,532,224</u>        | <u>\$ 2,290,569</u>         |

## **REQUIRED SUPPLEMENTARY INFORMATION**





# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND

For the year ended September 30, 2025

|  | Budget Amounts |              | 2025         | Variance with |
|--|----------------|--------------|--------------|---------------|
|  | Original       | Final        | Actual       | Final Budget  |
| Revenues:  |                |              |              |               |
| Taxes:   |                |              |              |               |
| Property taxes   | \$ 1,684,769   | \$ 1,655,769 | \$ 1,681,784 | \$ 26,015     |
| Sales taxes  | 900,000        | 1,112,000    | 859,786      | (252,214)     |
| Franchise and telecommunications fees                        | 115,000        | 110,000      | 129,615      | 19,615        |
| Licenses and fees  | 247,850        | 249,760      | 263,521      | 13,761        |
| Fines and forfeitures  | 57,750         | 75,850       | 81,622       | 5,772         |
| Contributions  | 200            | 200          | 436          | 236           |
| Intergovernmental  | -              | -            | -            | -             |
| Other income   | 129,400        | 140,700      | 133,884      | (6,816)       |
| Interest income  | -              | -            | 6,742        | 6,742         |
| Investment earnings  | 11,500         | 11,500       | 20,710       | 9,210         |
| Total revenues   | 3,146,469      | 3,355,779    | 3,178,100    | (177,679)     |
| Expenditures:  |                |              |              |               |
| Current:   |                |              |              |               |
| General government   | 901,332        | 926,832      | 562,346      | 364,486       |
| Public works   | 79,350         | 96,350       | 63,429       | 32,921        |
| Sanitation   | 178,500        | 178,500      | 161,108      | 17,392        |
| Public safety  | 1,549,478      | 1,374,478    | 1,173,300    | 201,178       |
| Court  | 96,658         | 110,158      | 109,761      | 397           |
| Parks and recreation   | 116,870        | 110,884      | 98,482       | 12,402        |
| Streets  | 491,365        | 492,079      | 120,929      | 371,150       |
| Development  | 284,834        | 249,034      | 224,412      | 24,622        |
| Capital outlay   | 60,892         | 60,892       | 71,232       | (10,340)      |
| Debt service:  |                |              |              |               |
| Principal  | -              | -            | 38,300       | (38,300)      |
| Interest and fees  | -              | -            | 3,758        | (3,758)       |
| Total expenditures   | 3,759,279      | 3,599,207    | 2,627,057    | 972,150       |
| Excess (deficiency) of revenues<br>over (under) expenditures | (612,810)      | (243,428)    | 551,043      | 794,471       |
| Other financing sources (uses):                              |                |              |              |               |
| Transfers in   | 622,561        | 282,561      | 336,596      | (54,035)      |
| Transfers out  | -              | -            | -            | -             |
| Proceeds of loans  | -              | -            | 40,392       | 40,392        |
| Total other financing sources (uses)                         | 622,561        | 282,561      | 376,988      | (94,427)      |
| Net change in fund balances                                  | 9,751          | 39,133       | 928,031      | 888,898       |
| Total fund balance-beginning of year                         | 4,900,210      | 4,900,210    | 4,900,210    | -             |
| Total fund balance-end of year                               | \$ 4,909,961   | \$ 4,939,343 | \$ 5,828,241 | \$ 888,898    |

# SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM

|   | For the measurement year ended December 31, |                     |                     |                     |
|---|---|---------------------|---------------------|---------------------|
|   | 2024  | 2023                | 2022                | 2021                |
| Total pension liability (asset)   |   |                     |                     |                     |
| Service cost  | \$ 280,108                                  | \$ 269,919          | \$ 244,229          | \$ 239,448          |
| Interest on the total pension liability (asset)                                   | 290,810                                     | 258,610             | 235,715             | 212,082             |
| Changes of benefit terms  | -   | -                   | -                   | -                   |
| Difference between expected and actual experience                                 | (81,468)                                    | 120,630             | (9,445)             | 35,371              |
| Change of assumptions   | -   | (4,450)             | -                   | -                   |
| Benefit payments,<br>including refunds of employee contributions                  | (189,974)                                   | (155,576)           | (132,732)           | (145,623)           |
| Net change in total pension liability (asset)                                     | 299,476                                     | 489,133             | 337,767             | 341,278             |
| Total pension liability - beginning   | 4,263,224                                   | 3,774,091           | 3,436,324           | 3,095,046           |
| Total pension liability - ending (a)  | <u>\$ 4,562,700</u>                         | <u>\$ 4,263,224</u> | <u>\$ 3,774,091</u> | <u>\$ 3,436,324</u> |
| Plan fiduciary net position   |   |                     |                     |                     |
| Contributions - employer  | \$ 192,228                                  | \$ 183,594          | \$ 169,026          | \$ 161,925          |
| Contributions - employee  | 107,734                                     | 107,906             | 101,040             | 100,307             |
| Net investment income   | 393,829                                     | 379,152             | (246,863)           | 376,538             |
| Benefit payments,<br>including refunds of employee contributions                  | (189,974)                                   | (155,576)           | (132,732)           | (145,623)           |
| Administrative expense  | (2,522)                                     | (2,409)             | (2,136)             | (1,743)             |
| Other   | (59)  | (17)                | 2,549               | 12                  |
| Net change in plan fiduciary net position   | 501,236                                     | 512,650             | (109,116)           | 491,416             |
| Plan fiduciary net position - beginning   | 3,784,649                                   | 3,271,999           | 3,381,115           | 2,889,699           |
| Plan fiduciary net position - ending (b)  | 4,285,885                                   | 3,784,649           | 3,271,999           | 3,381,115           |
| Net pension liability (asset) (a) - (b)   | <u>\$ 276,815</u>                           | <u>\$ 478,575</u>   | <u>\$ 502,092</u>   | <u>\$ 55,209</u>    |
| Plan fiduciary net position<br>as a percentage of total pension liability (asset) | 93.93%                                      | 88.77%              | 86.70%              | 98.39%              |
| Covered payroll   | <u>\$ 1,539,055</u>                         | <u>\$ 1,541,512</u> | <u>\$ 1,443,431</u> | <u>\$ 1,432,962</u> |
| Net pension liability (asset) as a percentage<br>of total covered payroll         | 17.99%                                      | 31.05%              | 34.78%              | 3.85%               |

| For the measurement year ended December 31, |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2020  | 2019                | 2018                | 2017                | 2016                | 2015                |
| \$ 203,655                                  | \$ 173,630          | \$ 159,062          | \$ 135,517          | \$ 135,678          | \$ 118,259          |
| 188,832                                     | 180,313             | 162,950             | 143,714             | 130,208             | 116,709             |
| -   | -                   | 155,377             | -                   | -                   | -                   |
| 70,755                                      | (115,538)           | 54,499              | (55,034)            | 10,124              | 14,654              |
| -   | 35                  | -                   | -                   | -                   | 58,535              |
| <u>(127,749)</u>                            | <u>(126,750)</u>    | <u>(126,393)</u>    | <u>(86,326)</u>     | <u>(65,367)</u>     | <u>(44,882)</u>     |
| 335,493                                     | 111,690             | 405,495             | 137,871             | 210,643             | 263,275             |
| <u>2,759,553</u>                            | <u>2,647,863</u>    | <u>2,242,368</u>    | <u>2,104,497</u>    | <u>1,893,854</u>    | <u>1,630,579</u>    |
| <u>\$ 3,095,046</u>                         | <u>\$ 2,759,553</u> | <u>\$ 2,647,863</u> | <u>\$ 2,242,368</u> | <u>\$ 2,104,497</u> | <u>\$ 1,893,854</u> |
| \$ 147,168                                  | \$ 120,561          | \$ 99,407           | \$ 89,151           | \$ 75,980           | \$ 55,591           |
| 86,715                                      | 75,351              | 66,198              | 59,699              | 58,148              | 51,158              |
| 196,730                                     | 337,930             | (66,312)            | 261,917             | 115,339             | 2,425               |
| (127,749)                                   | (126,750)           | (126,393)           | (86,326)            | (65,367)            | (44,882)            |
| (1,272)                                     | (1,907)             | (1,280)             | (1,356)             | (1,302)             | (1,477)             |
| <u>(50)</u>                                 | <u>(56)</u>         | <u>(67)</u>         | <u>(69)</u>         | <u>(70)</u>         | <u>(73)</u>         |
| 301,542                                     | 405,129             | (28,447)            | 323,016             | 182,728             | 62,742              |
| <u>2,588,157</u>                            | <u>2,183,028</u>    | <u>2,211,475</u>    | <u>1,888,459</u>    | <u>1,705,731</u>    | <u>1,642,989</u>    |
| <u>2,889,699</u>                            | <u>2,588,157</u>    | <u>2,183,028</u>    | <u>2,211,475</u>    | <u>1,888,459</u>    | <u>1,705,731</u>    |
| <u>\$ 205,347</u>                           | <u>\$ 171,396</u>   | <u>\$ 464,835</u>   | <u>\$ 30,893</u>    | <u>\$ 216,038</u>   | <u>\$ 188,123</u>   |
| 93.37%                                      | 93.79%              | 82.44%              | 98.62%              | 89.73%              | 90.07%              |
| <u>\$ 1,238,779</u>                         | <u>\$ 1,076,440</u> | <u>\$ 990,426</u>   | <u>\$ 994,985</u>   | <u>\$ 969,130</u>   | <u>\$ 852,625</u>   |
| 16.58%                                      | 15.92%              | 46.93%              | 3.10%               | 22.29%              | 22.06%              |

**SCHEDULE OF CONTRIBUTIONS –  
TEXAS MUNICIPAL RETIREMENT SYSTEM - PENSION**

|  | For the fiscal year ended September 30, |                     |                     |                     |
|--|---|---------------------|---------------------|---------------------|
|  | <u>2025</u>                             | <u>2024</u>         | <u>2023</u>         | <u>2022</u>         |
| Actuarially determined contributions                                     | \$ 210,605                              | \$ 193,469          | \$ 180,021          | \$ 165,986          |
| Contributions in relation to the<br>actuarially determined contributions | <u>210,605</u>                          | <u>193,469</u>      | <u>180,021</u>      | <u>165,986</u>      |
| Contribution deficiency (excess)   | <u>\$ -</u>                             | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| Covered payroll  | <u>\$ 1,566,333</u>                     | <u>\$ 1,566,960</u> | <u>\$ 1,517,610</u> | <u>\$ 1,430,636</u> |
| Contributions as a percentage of<br>covered payroll                      | 13.45%                                  | 12.35%              | 11.86%              | 11.60%              |

| For the fiscal year ended September 30, |                     |                     |                     |                   |                   |
|---|---------------------|---------------------|---------------------|-------------------|-------------------|
| 2021                                    | 2020                | 2019                | 2018                | 2017              | 2016              |
| \$ 166,372                              | \$ 138,811          | \$ 111,022          | \$ 91,634           | \$ 83,025         | \$ 70,030         |
| <u>166,372</u>                          | <u>138,811</u>      | <u>111,022</u>      | <u>91,634</u>       | <u>83,025</u>     | <u>70,030</u>     |
| \$ -                                    | \$ -                | \$ -                | \$ -                | \$ -              | \$ -              |
| <u>\$ 1,453,299</u>                     | <u>\$ 1,186,676</u> | <u>\$ 1,047,982</u> | <u>\$ 1,018,830</u> | <u>\$ 963,149</u> | <u>\$ 937,038</u> |
| 11.45%                                  | 11.70%              | 10.59%              | 8.99%               | 8.62%             | 7.47%             |

**SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT  
BENEFITS LIABILITY (OPEB) AND RELATED RATIOS -  
TEXAS MUNICIPAL RETIREMENT SYSTEM**

|   | For the measurement year ended December 31, |                     |                     |                     |
|---|---|---------------------|---------------------|---------------------|
|   | 2024  | 2023                | 2022                | 2021                |
| Total OPEB liability                                    |   |                     |                     |                     |
| Service cost  | \$ 3,694                                    | \$ 3,083            | \$ 4,619            | \$ 5,445            |
| Interest on the total OPEB liability                    | 2,899                                       | 2,739               | 1,672               | 1,519               |
| Changes of benefit terms                                | -   | -                   | -                   | -                   |
| Difference between expected and actual experience       | (4,173)                                     | 1,213               | 6,703               | 7,247               |
| Change of assumptions                                   | (3,748)                                     | 3,835               | (33,793)            | 2,699               |
| Benefit payments  | <u>(2,001)</u>                              | <u>(1,850)</u>      | <u>(1,443)</u>      | <u>(1,720)</u>      |
| Net change in total OPEB liability                      | (3,329)                                     | 9,020               | (22,242)            | 15,190              |
| Total OPEB liability - beginning                        | <u>76,039</u>                               | <u>67,019</u>       | <u>89,261</u>       | <u>74,071</u>       |
| Total OPEB liability - ending                           | <u>\$ 72,710</u>                            | <u>\$ 76,039</u>    | <u>\$ 67,019</u>    | <u>\$ 89,261</u>    |
| Covered payroll   | <u>\$ 1,539,055</u>                         | <u>\$ 1,541,512</u> | <u>\$ 1,443,431</u> | <u>\$ 1,432,962</u> |
| Total OPEB liability as a percentage of covered payroll | 4.72%                                       | 4.93%               | 4.64%               | 6.23%               |

\*GASB 75 requires 10 fiscal years of data to be provide in this schedule. This is the eighth year of implementation of GASB 75. The City will develop the schedule prospectively.

| For the measurement year ended December 31, |                     |                   |                   |
|---|---------------------|-------------------|-------------------|
| 2020  | 2019                | 2018              | 2017              |
| \$ 3,345                                    | \$ 2,583            | \$ 2,278          | \$ 2,089          |
| 1,654                                       | 1,647               | 1,375             | 1,332             |
| -   | -                   | -                 | -                 |
| 1,170                                       | 2,179               | 2,258             | -                 |
| 9,610                                       | 9,378               | (2,968)           | 3,050             |
| <u>(372)</u>                                | <u>(431)</u>        | <u>(99)</u>       | <u>(398)</u>      |
| 15,407                                      | 15,356              | 2,844             | 6,073             |
| <u>58,664</u>                               | <u>43,308</u>       | <u>40,464</u>     | <u>34,391</u>     |
| <u>\$ 74,071</u>                            | <u>\$ 58,664</u>    | <u>\$ 43,308</u>  | <u>\$ 40,464</u>  |
| <u>\$ 1,238,779</u>                         | <u>\$ 1,076,440</u> | <u>\$ 990,426</u> | <u>\$ 994,985</u> |
| 5.98%                                       | 5.45%               | 4.37%             | 4.07%             |



## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2025

(1) Budget information

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles. Annual appropriations lapse at fiscal year end.

The original budget for the general fund is adopted by the City Council by September 30. Budgetary preparation and control is exercised at the department level. Both the original and final budget is included.

(2) Schedule of contributions

Valuation date:

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

Methods and assumptions used to determine contribution rates:

|                               |  |
|-------------------------------|--|
| Valuation date                | December 31st  |
| Actuarial cost method         | Entry age normal   |
| Amortization method           | Level percentage of payroll, closed  |
| Remaining amortization period | 19 years (longest amortization ladder)   |
| Asset valuation method        | 10 year smoothed market, 12% soft corridor   |
| Inflation                     | 2.50%  |
| Salary increases              | 3.60% to 11.85% including inflation  |
| Investment rate of return     | 6.75%  |
| Retirement age                | Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.   |
| Mortality                     | Post-retirement: 2019 Municipal Retirees of Texas Mortality Table. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected 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 tables 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 SUPPLEMENTARY INFORMATION**



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

**September 30, 2025**

|  | Special Revenue Funds |                   |                     |                     |                      | Special<br>Revenue Funds<br>Total |
|--|-----------------------|-------------------|---------------------|---------------------|----------------------|-----------------------------------|
|  | Street<br>Maintenance | Court<br>Security | Court<br>Technology | Court<br>Efficiency | Police<br>Forfeiture |                                   |
| Assets:                                |                       |                   |                     |                     |                      |                                   |
| Cash and cash equivalents              | \$ 564,549            | \$ 18,029         | \$ 6,060            | \$ 8                | \$ 915               | \$ 589,561                        |
| Sales tax receivable                   | 14,854                | -                 | -                   | -                   | -                    | 14,854                            |
| Total assets                           | <u>\$ 579,403</u>     | <u>\$ 18,029</u>  | <u>\$ 6,060</u>     | <u>\$ 8</u>         | <u>\$ 915</u>        | <u>\$ 604,415</u>                 |
| Liabilities:                           |                       |                   |                     |                     |                      |                                   |
| Accounts payable                       | \$ -                  | 117               | \$ 125              | \$ -                | \$ -                 | \$ 242                            |
| Accrued liabilities                    | -                     | -                 | -                   | -                   | -                    | -                                 |
| Due to other funds                     | -                     | -                 | -                   | -                   | -                    | -                                 |
| Total liabilities                      | <u>-</u>              | <u>117</u>        | <u>125</u>          | <u>-</u>            | <u>-</u>             | <u>242</u>                        |
| Fund balances:                         |                       |                   |                     |                     |                      |                                   |
| Reserved for street maintenance        | 579,403               | -                 | -                   | -                   | -                    | 579,403                           |
| Reserved for municipal court           | -                     | 17,912            | 5,935               | 8                   | -                    | 23,855                            |
| Reserved for police department         | -                     | -                 | -                   | -                   | 915                  | 915                               |
| Unassigned                             | -                     | -                 | -                   | -                   | -                    | -                                 |
| Total fund balances                    | <u>579,403</u>        | <u>17,912</u>     | <u>5,935</u>        | <u>8</u>            | <u>915</u>           | <u>604,173</u>                    |
| Total liabilities and<br>fund balances | <u>\$ 579,403</u>     | <u>\$ 18,029</u>  | <u>\$ 6,060</u>     | <u>\$ 8</u>         | <u>\$ 915</u>        | <u>\$ 604,415</u>                 |

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
NONMAJOR GOVERNMENTAL FUNDS**

**For the year ended September 30, 2025**

|  | Special Revenue Funds |                   |                     |                     |                      | Special<br>Revenue Funds |
|--|-----------------------|-------------------|---------------------|---------------------|----------------------|--------------------------|
|  | Street<br>Maintenance | Court<br>Security | Court<br>Technology | Court<br>Efficiency | Police<br>Forfeiture | Total                    |
| Revenues:  |                       |                   |                     |                     |                      |                          |
| Sales tax  | \$ 213,236            | \$ -              | \$ -                | \$ -                | \$ -                 | \$ 213,236               |
| Fines and forfeitures  | -                     | 3,815             | 3,120               | -                   | -                    | 6,935                    |
| Interest income  | 420                   | -                 | -                   | -                   | -                    | 420                      |
| Total revenues   | <u>213,656</u>        | <u>3,815</u>      | <u>3,120</u>        | <u>-</u>            | <u>-</u>             | <u>220,591</u>           |
| Expenditures:  |                       |                   |                     |                     |                      |                          |
| Court  | -                     | 735               | 5,160               | 106                 | -                    | 6,001                    |
| Total expenditures   | <u>-</u>              | <u>735</u>        | <u>5,160</u>        | <u>106</u>          | <u>-</u>             | <u>6,001</u>             |
| Excess (deficiency) of revenues<br>over (under) expenditures | 213,656               | 3,080             | (2,040)             | (106)               | -                    | 214,590                  |
| Transfers:   |                       |                   |                     |                     |                      |                          |
| Transfers out  | (176,867)             | -                 | -                   | -                   | -                    | (176,867)                |
| Total transfers  | <u>(176,867)</u>      | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>-</u>             | <u>(176,867)</u>         |
| Net change in fund balance                                   | 36,789                | 3,080             | (2,040)             | (106)               | -                    | 37,723                   |
| Total fund balance - beginning                               | <u>542,614</u>        | <u>14,832</u>     | <u>7,975</u>        | <u>114</u>          | <u>915</u>           | <u>566,450</u>           |
| Total fund balance - ending                                  | <u>\$ 579,403</u>     | <u>\$ 17,912</u>  | <u>\$ 5,935</u>     | <u>\$ 8</u>         | <u>\$ 915</u>        | <u>\$ 604,173</u>        |

**BALANCE SHEET  
COMPONENT UNIT**

**September 30, 2025**

|                                       | Rollingwood<br>Community<br>Development<br>Corporation |
|---------------------------------------|--|
|                                       | <u>                    </u>                            |
| Assets:                               |  |
| Cash and cash equivalents             | \$ 758,503   |
| Due from the City                     | 14,854   |
| Capital assets, net                   |  |
| Park improvement project              | <u>20,916</u>  |
| Total assets                          | <u><u>\$ 794,273</u></u>                               |
| Liabilities:                          |  |
| Accounts payable to other governments | <u>\$ -</u>  |
| Total liabilities                     | <u>-</u>   |
| Net position:                         |  |
| Unrestricted net position             | <u>794,273</u>   |
| Total net position                    | <u>794,273</u>   |
| Total liabilities and net position    | <u><u>\$ 794,273</u></u>                               |

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION  
COMPONENT UNIT**

**For the year ended September 30, 2025**

|                                      | Rollingwood<br>Community<br>Development<br>Corporation |
|--------------------------------------|--|
|                                      | <hr/>  |
| Revenues:                            |  |
| Sales taxes                          | \$ 213,237   |
| Interest                             | <u>18,430</u>  |
| Total revenues                       | <u>231,667</u>   |
| <br>Expenditures:                    |  |
| Current:                             |  |
| Administration                       | 76,867   |
| Depreciation                         | <u>654</u>   |
| Total expenditures                   | <u>77,521</u>  |
| <br>Change in net position           | 154,146  |
| <br>Net position - beginning of year | <u>640,127</u>   |
| Net position - end of year           | <u>\$ 794,273</u>                                      |

## COMPLIANCE SECTION





INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Members of the City Council  
City of Rollingwood, Texas  
403 Nixon Drive  
Rollingwood, Texas 78746

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rollingwood, 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 of Rollingwood, Texas' basic financial statements, and have issued our report thereon dated February 18, 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 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 may exist that have not been 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.

San Antonio, Texas

February 18, 2026



## **CITY OF ROLLINGWOOD CITY COUNCIL MEETING MINUTES**

**Wednesday, January 21, 2026**

The City Council of the City of Rollingwood, Texas held a meeting, open to the public, in the Municipal Building at 403 Nixon Drive in Rollingwood, Texas on January 21, 2026. Members of the public and the City Council were able to participate in the meeting virtually, as long as a quorum of the City Council and the presiding officer were physically present at the Municipal Building, in accordance with the Texas Open Meetings Act. A video recording of the meeting was made and will be posted to the City's website and available to the public in accordance with the Texas Public Information Act upon written request.

### **CALL REGULAR CITY COUNCIL MEETING TO ORDER**

1. Roll Call

**Mayor Gavin Massingill called the meeting to order at 7:00 p.m.**

**Present Members:** Mayor Gavin Massingill, Mayor Pro Tem Sara Hutson, Council Member Brook Brown, Council Member Kevin Glasheen, Council Member Phil McDuffee, and Council Member Kevin Schell

**Also Present:** City Administrator Alun Thomas, City Secretary Makayla Rodriguez, Assistant to the City Administrator Lindsay Saenz, Development Services Manager Nikki Stautzenberger, Finance Director Abel Campos, Police Chief Kristal Muñoz, and City Attorney Charles Zech

### **PUBLIC COMMENTS**

There were no public comments.

### **PRESENTATIONS**

2. Presentation and discussion on the Quarterly Investment Report for the 1st Quarter

Finance Director Abel Campos gave the Quarterly Investment report.

3. Presentation and discussion on the Budget Review for the 1st Quarter

Finance Director Abel Campos gave the Budget Review.

4. Update and discussion on the Rollingwood Police Department and law enforcement

Police Chief Kristal Muñoz discussed there has been a minor decrease in vehicle thefts, but that most instances occurred when vehicles were left unlocked with the keys inside. She continued to

report that there was also an increase in traffic and parking citations. Chief Muñoz and Mayor Gavin Massingill continued to discuss the department's investigation process, pursuit procedure, staffing levels, recruitment, and response to a recent shots fired incident.

Council Member Kevin Glasheen stated that he is interested in looking for alternative solutions to the license plate reading cameras to be notified of stolen vehicles entering the City. Mayor Gavin Massingill explained that the Police Chief Kristal Muñoz is looking into alternatives as well as expressed privacy concerns related to monitoring.

City Council and Police Chief Kristal Muñoz continued discussion on license plate reading cameras.

### **CONSENT AGENDA**

5. Discussion and possible action on the minutes from the December 17, 2025 City Council meeting
6. Discussion and possible action regarding acceptance of Colin Harvey's resignation from the Rollingwood Community Development Corporation (RCDC)
7. Discussion and possible action to approve the Rollingwood Women's Club Easter Event on April 4, 2026 from 8:45 a.m. to 11:00 a.m.
8. Discussion and possible action to approve the Rollingwood Women's Club 5K run and event on March 29, 2026
9. Consideration and possible action on approval of a Water Conservation Plan and a Drought Contingency Plan

**Council Member Brook Brown moved to approve items 5 through 8. Council Member Kevin Schell seconded the motion.**

*Mayor Pro Tem Sara Hutson removed item 9 from Consent Agenda.*

**The motion carried with 5 in favor and 0 against.**

City Administrator Alun Thomas explained that Mayor Gavin Massingill was previously given authorization to execute a Water Conservation Plan and a Drought Contingency Plan and that LCRA required a resolution to be submitted as part of the raw water application. Mayor Pro Tem discussed remaining inconsistencies and Mayor Gavin Massingill stated that the documents will be brought back next month.

### **REGULAR AGENDA**

10. Discussion and possible action on a resolution thanking outgoing board and commission members for their service to the City of Rollingwood, Texas

Council Member Brook Brown stated that the resolution honors the service of the outgoing board and commission members.

**Council Member Brook Brown moved approval of resolution 2026-01-21-10 honoring outgoing board and commission members Brian Nash, Emily Doran, Colin Harvey, and**

**David Smith. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 5 in favor and 0 against.**

11. Update, discussion, and possible action to create a separate dedicated dog off leash area in Rollingwood Park including a recommendation from the Park Commission

Council Member Kevin Glasheen gave an overview of the focus of dog off leash areas as well as the role of the Park Commission and the RCDC. He suggested creating a working group to collaborate on a solution with members from City Council, RCDC, and the Park Commission.

Melissa Morrow, resident at 2502 Timberline Drive and Chair of the Park Commission, stated that the Park Commission formed a subcommittee for dog off leash area ideas and that they are seeking guidance from legal counsel on deed restrictions and guidance from City Council regarding a possible survey to solicit feedback from the community. She also discussed that the Park Commission is seeking approval to get quotes for a 0.4 acre and a 0.6 acre dog off leash area design from landscape architect Curt Arnette of Sitio Design.

Members of City Council discussed a recent survey of the parking lot area at the upper park.

*Mayor Gavin Massingill discussed item 11 and 12 in conjunction.*

Melissa Morrow stated that the Park Commission agreed to pause progress on the parking lot until the dog off leash area has more development and that they agreed on a permeable grid material for the parking lot. She also mentioned that the 0.4 acre and 0.6 acre size suggestion came from Council Member Kevin Glasheen and Alex Robinette.

Council Member Brook Brown suggested that the working group meetings are held publicly to allow the community to attend.

Members of City Council and Melissa Morrow discussed the need for a project manager and next steps.

**Council Member Kevin Glasheen moved to approve Park Commission's request to get an estimate for additional services from the landscape architect. Council Member Brook Brown seconded the motion.**

Don Hudson, resident at 4902 Rollingwood Drive and member of the Park Commission, commended the Park Commission's work on the dog off leash area and parking lot.

Alex Robinette, resident at 2500 Hatley Drive, discussed her involvement with the parking lot project, suggested the need for a project manager, and requested City Council to move forward with a parking lot design.

Duke Garwood, resident at 5 Rockway Cove, suggested that City Council move forward with a proposed parking lot design, suggested the need for a project manager, and expressed concern regarding a possible survey.

Laurie Mills, resident at 2610 Rollingwood Drive and member of the Park Commission, agreed that a project manager is needed and would like to move forward with a parking lot design.

City Council discussed the selection process and criteria of a project manager as well as next steps for park projects.

Landscape Architect Curt Arnette of Sitio Design discussed the proposed parking lot design and that the number of parking spots could be impacted based on what the size of the dog off leash area will be.

**The motion carried with 5 in favor and 0 against.**

**Council Member Kevin Glasheen moved to authorize up to a \$4,000 expenditure for additional landscape architect services studying alternative dog park proposals. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

12. Update, discussion, and possible action on parking lot and park entrance improvements in Rollingwood Park

Council Member Kevin Schell requested to see examples of the proposed material for the parking lot in the next Park Commission meeting.

13. Discussion and possible action to set a date for the Spring Clean Up Event

City Administrator Alun Thomas discussed the proposed dates for the event near spring break and that Western Hills Little League preferred to hold the event on March 14<sup>th</sup> and 15<sup>th</sup>. Mayor Gavin Massingill spoke in support of holding the Spring Clean up event on March 14<sup>th</sup> and 15<sup>th</sup>.

**Council Member Phil McDuffee moved to set the Spring Clean Up event for March 14<sup>th</sup> and 15<sup>th</sup>. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 4 in favor and 1 against (Glasheen).**

14. Discussion and possible action regarding appointments to fill vacant positions on the Rollingwood Community Development Corporation (RCDC)

**Council Member Phil McDuffee moved to appoint Fred Hartman to the Rollingwood Community Development Corporation. Council Member Kevin Schell seconded the motion. The motion carried with 5 in favor and 0 against.**

**Council Member Phil McDuffee moved to appoint Cathy Casey to the Rollingwood Community Development Corporation. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 5 in favor and 0 against.**

**Council Member Phil McDuffee moved to appoint Arun Natesan to the Rollingwood Community Development Corporation. Mayor Pro Tem Sara Hutson seconded the motion.**

Council Member Kevin Schell encouraged residents to apply for boards and commissions.

**The motion carried with 4 in favor and 1 against (Schell).**

15. Discussion and possible action on installation of a valley gutter at the intersection of Vale Street and Bettis Boulevard and other water diversion structures

Mayor Gavin Massingill stated that Lochner, formerly known as K. Freise and Associates, proposed two designs for improvements and that City Council previously authorized him to move forward while Bennett Paving was completing the Mill and Overlay project. He noted that consensus on the proposed improvements was not reached among the surrounding homes at the intersection and is requesting direction from City Council on how to proceed.

Abe Salinas of Lochner discussed that the intersection of Bettis Boulevard and Vale Street has a construction defect causing a low point in the roadway. He stated that the proposed improvements are intended to drain water towards the intersection and not to divert water to another property, correcting the defect.

Members of City Council requested a written recommendation, confirmation, or full explanation from Lochner on the two designs due to threatened litigation as well as possibly getting a second opinion. Abe Salinas discussed the difference between the two proposed improvement designs for the intersection. He discussed water flow, water diversion, and impacts to properties for each design.

Abe Salinas stated that the design will not change the quantity of runoff and that its purpose is to direct water toward the intersection. He noted that a detailed field survey of the intersection would be required to provide a more definitive confirmation that there would be no impact to surrounding homes.

City Council discussed the efficacy of an additional survey, possible impacts to nearby homes, and pricing for an additional field survey. Council Member Kevin Glasheen reiterated the request for an affirmative statement from Lochner confirming that the improvements will not have any adverse impacts on surrounding homes.

**Council Member Kevin Glasheen moved to authorize the Mayor and City Administrator to spend up to \$5,000 on additional surveying on Bettis and Vale as necessary to support an opinion from the engineers of no adverse impacts on the neighbors. Council Member Phil McDuffee seconded the motion. The motion carried with 5 in favor and 0 against.**

16. Discussion and possible action regarding the process for consideration of any future action regarding amendment of Chapter 107 of the Rollingwood code of Ordinances related to Playhouses and Playscapes

Council Member Brook Brown requested feedback from City Council regarding the playhouse and playscape issue. She stated that legal counsel informed the Planning and Zoning Commission that any changes made to the draft ordinance would require it to go through the notice process again since action was not taken at the last City Council meeting. She continued to discuss an additional provision and recommendation for the draft ordinance from the Planning and Zoning Commission.

City Attorney Charles Zech confirmed and recommended that the draft ordinance would need to go through the notice process again since no action was taken by City Council at their last meeting.

City Council discussed interest in continuing to work on the playhouse and playscape draft ordinance, current regulations, and next steps.



*Mayor Gavin Massingill moved to item 17.*

Mayor Pro Tem Sara Hutson stated that she and Council Member Brook Brown will review the proposed ordinance changes for playhouses and playscapes and bring it back to the next meeting for review.

*Mayor Gavin Massingill moved back on item 17.*

17. Discussion and possible action on the process for consideration of possible amendment(s) to update Chapter 107 of the Rollingwood Code of Ordinances to conform to legislative changes to Local Government Code Chapter 211, Municipal Zoning Authority, including H.B. 24 (relating to procedures for changes to a zoning regulation or district boundary) and H.B. 4506 (authorizing electronic delivery of notices of zoning changes), 89th Regular Session, effective September 1, 2025

Council Member Brook Brown discussed recent zoning changes from the legislative session and that the current zoning ordinance is not in compliance with the changes. She continued to ask City Attorney Charles Zech questions regarding annual review of legislative changes with clients. Mayor Gavin Massingill stated that the City often refers to a memo from Texas Municipal League (TML) to stay informed.

*Mayor Gavin Massingill moved back to item 16.*

Mayor Gavin Massingill stated that City staff will review the legislative changes memo from Texas Municipal League and ensure compliance with H.B. 24 and H.B. 456.

**Council Member Brook Brown moved to ask legal counsel to bring a draft ordinance back to the Council at the next meeting that would conform the Code or Ordinances to H.B. 24 and H.B. 4506. Mayor Pro Tem Sara Hutson seconded the motion. The motion carried with 5 in favor and 0 against.**

18. Discussion and possible action regarding staff review and recommendation on any needed changes to the Rollingwood Code of Ordinances arising from 2025 legislative action

Mayor Gavin Massingill reiterated that City Staff will review a memo from Texas Municipal League related to recent legislative changes.

19. Discussion and possible action on the nomination of one or more individuals to be considered for election to the remainder of a four-year term on the Board of Directors of the Travis Central Appraisal District ending December 31, 2027

City Administrator Alun Thomas explained that a member of the Board of Directors for the Travis Central Appraisal District resigned and that he is inquiring interest from City Council in nominating an individual to fill the vacancy. Mayor Gavin Massingill stated that they do not have a recommendation at this time.

## **ADJOURNMENT OF MEETING**

**The meeting was adjourned at 9:49 p.m.**

Minutes adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Gavin Massingill, Mayor

ATTEST:

\_\_\_\_\_  
Makayla Rodriguez, City Secretary

## AGENDA ITEM SUMMARY SHEET

City of Rollingwood

Meeting Date: February 18, 2026

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action regarding acceptance of Don Hudson's resignation from the Park Commission

**Description:**

On January 12, 2026, Don Hudson notified City staff of his intent to resign from the Park Commission effective at the end of February 2026.

**Action Requested:**

To accept Mr. Hudson's resignation from the Park Commission.

**Fiscal Impacts:**

No fiscal Impact

**Attachments:**

- Don Hudson Resignation Email Redacted
- Resignation Letter Redacted



Outlook

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## Don Hudson's Resignation from the Rollingwood Park Commission

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**From** Don Hudson [REDACTED]

**Date** Mon 1/12/2026 10:55 AM

**To** Makayla Rodriguez <mrodriguez@rollingwoodtx.gov>; Alun Thomas <athomas@rollingwoodtx.gov>

 1 attachment (14 KB)

LETTER, RESIGNATION, TO CITY COUNCIL, 12 JAN 2026.docx;

Hi Makayla,

Attached is my letter of resignation to the Mayor and City Council. Please forward.

Thanks.

Don

TO City Council, City of Rollingwood

FROM Don Hudson

SUBJ Don Hudson's Resignation from the Park Commission

DATE January 10, 2026

Dear Mayor Massingill and Members of The Rollingwood City Council,

I am writing to let you know that I will be resigning from the Rollingwood Park Commission at the end of February, 2026. This is not an easy decision, as I have been on the Commission for just over 4 years, and have lived in the city since 1981. My wife and I have decided to move to Fayetteville, Arkansas, where I have three sisters, lots of nieces and nephews and many friends.

We have loved living in Rollingwood. We moved here because my business, a high end kitchen cabinet shop was located in Bee Cave Center, just up the road, and also that I wanted my two sons to attend Eanes ISD schools.

The Park Commission involvement has been enjoyable, and I strongly recommend to anyone who lives in the city to consider participating on one of the many Commissions that support the city. Working with the Park Commission has given me a feeling of greater connection to the City, and I wish I had become involved earlier.

I have also attended enough City Council Meetings to have very high respect for the work that the Council does for the City. I have watched a group of volunteers diligently and thoroughly address the issues, large and small, of the City of Rollingwood. Sometimes the meetings would stretch well into the night. These meetings reflect the different points of view of each member as well as the hard work of becoming familiar with the issues at hand.

And lastly, it has been a pleasure to have gotten to know each of you.

My neighbor of 24 years or so, Rhett Bennett, is a candidate for membership on the Park Commission, and I believe he would be a great choice to replace me.

Sincerely,

Don Hudson

[REDACTED]  
[REDACTED]  
[REDACTED]

## **AGENDA ITEM SUMMARY SHEET**

**City of Rollingwood**

**Meeting Date: February 18, 2026**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action regarding an appointment to fill a vacancy on the Park Commission

**Description:**

Due to Don Hudson's resignation from the Park Commission, the Commission has one vacant position. The City has three applications from the following residents:

- Patricia Barnes – Applied July 17, 2026
- Jeff Marx – Applied October 16, 2026
- Rhett Bennett – Applied December 19, 2026

**Action Requested:**

To consider the appointment of an applicant to the vacant position on the Park Commission.

**Fiscal Impacts:**

No fiscal impact.

**Attachments:**

- Patricia Barnes Application Redacted
- Jeff Marx Application Redacted
- Rhett Bennett Application Redacted

Published on *City of Rollingwood Texas* (<https://www.rollingwoodtx.gov>)

[Home](#) [Park Commission Application](#) [Webform results](#) Submission #4

### Submission information

Form: [Park Commission Application](#) [1]

Submitted by Visitor (not verified)

Thu, 07/17/2025 - 1:01pm

198.41.227.56

### Full Name

Patricia T Barnes

### Phone Number

[REDACTED]

### E-mail

pbarnes@bls-legal.com

### Home Address

[REDACTED]

## Employment

### Occupation

Retired attorney

### Employer

Barnes Lipscomb Stewart PLLC

### Business Address

2500 Bee Cave Rd. Bldg 2, Suite 150, Rollingwood, Texas 78746

## Qualifications

**Are you atleast eighteen (18) years of age as shown on a state issued identification?**

Yes

**Please upload your driver's license**

[REDACTED] ■

**How long have you been a resident of Rollingwood?**

46 years

**Please establish primary residence within the city for at least six consecutive months prior to the date of the appointment**

[REDACTED] ■

**Have you been convicted of a felony or adjudication of incompetency?**

no

**Verify your city utility account number**

## Experience

**Please give a brief resume, including education, past employment, any special background or qualifications you have for service on the Park Commission. Use attachments if necessary.**

I am an attorney, mostly retired now. I have lived in RW for 46 years, raised 4 children here, currently have a grandson living with my husband and myself. My children and grandchildren have used the park for many years and are familiar with its issues. I served a municipal judge in RW for 6 or 8 years, in the '80s.

### **Upload Resume (Optional)**

**Have you previously served on a Board or Commission?**

No

**If yes, which board or commission and how long?**

**Please state why you wish to serve the Park Commission?**

My house adjoins the park and i have experienced the park even long before it qualified as a park. When it was only a land fill my children enjoyed it. Watching it being developed has been interesting. I would like to see it continue to be improved for the benefit of the area.

**Source URL:**<https://www.rollingwoodtx.gov/node/9507/submission/3242>

### **Links**

[1] <https://www.rollingwoodtx.gov/bc/webform/park-commission-application> [2]

[https://www.rollingwoodtx.gov/system/files/webform/pats\\_tdl.jpg](https://www.rollingwoodtx.gov/system/files/webform/pats_tdl.jpg) [3]

[https://www.rollingwoodtx.gov/system/files/webform/travis\\_county\\_tax\\_receipt.pdf](https://www.rollingwoodtx.gov/system/files/webform/travis_county_tax_receipt.pdf)



Published on *City of Rollingwood Texas* (<https://www.rollingwoodtx.gov>)

[Home](#) [Park Commission Application](#) [Webform results](#) Submission #6

### Submission information

Form: [Park Commission Application](#) <sup>[1]</sup>

Submitted by Visitor (not verified)

Thu, 10/16/2025 - 4:12pm

172.70.94.106

### Full Name

Jeff Marx

### Phone Number

[REDACTED]

### E-mail

[REDACTED]

### Home Address

[REDACTED]

## Employment

### Occupation

Finance

### Employer

Morningstar

### Business Address

22 W. Washington Street, Chicago, IL 60602

## Qualifications

**Are you atleast eighteen (18) years of age as shown on a state issued identification?**

Yes

**Please upload your driver's license**

[REDACTED] ■

**How long have you been a resident of Rollingwood?**

I've owned in Rollingwood for 6 years. Lived here for 4 years.

**Please establish primary residence within the city for at least six consecutive months prior to the date of the appointment**

[REDACTED] ■

**Have you been convicted of a felony or adjudication of incompetency?**

no

**Verify your city utility account number**

## Experience

**Please give a brief resume, including education, past employment, any special background or qualifications you have for service on the Park Commission. Use attachments if necessary.**

I served on the CRCRC from its inception in May 2023 through my resignation in October 2024. I resigned because my wife had breast cancer and I needed to focus on my 4 young children. During my time on CRCRC, I helped focus on a data driven approach to decisions. We facilitated the community-wide survey, analyzed the responses, and made recommendations to Council.

Prior to serving on CRCRC, I regularly joined the Strike Force meetings that gathered information to form the Comprehensive Plan.

### Upload Resume (Optional)

**Have you previously served on a Board or Commission?**

Yes

**If yes, which board or commission and how long?**

CRCRC

**Please state why you wish to serve the Park Commission?**

I have 4 young children and regularly use the parks. I'd like to see improvements made and am aware that there are sufficient funds to do so. I'd like to help bring the community together to make important decisions regarding the prioritization of parks projects.

**Source URL:**<https://www.rollingwoodtx.gov/node/9507/submission/5436>

### Links

[1] <https://www.rollingwoodtx.gov/bc/webform/park-commission-application> [2]

[https://www.rollingwoodtx.gov/system/files/webform/img\\_0046.jpg](https://www.rollingwoodtx.gov/system/files/webform/img_0046.jpg) [3]

[https://www.rollingwoodtx.gov/system/files/webform/timberlinedr2516\\_3711\\_3940\\_co\\_20210405\\_2.pdf](https://www.rollingwoodtx.gov/system/files/webform/timberlinedr2516_3711_3940_co_20210405_2.pdf)

Published on *City of Rollingwood Texas* (<https://www.rollingwoodtx.gov>)

[Home](#) [Park Commission Application](#) [Webform results](#) Submission #7

### Submission information

Form: [Park Commission Application](#) <sup>[1]</sup>

Submitted by Visitor (not verified)

Fri, 12/19/2025 - 4:58pm

172.70.94.106

### Full Name

Rhett Bennatt

### Phone Number

[REDACTED]

### E-mail

[REDACTED]

### Home Address

[REDACTED]

## Employment

### Occupation

User experience designer

### Employer

TD Synnex is

### Business Address

16202 Bay Vista Dr, Clearwater, FL 33760

## Qualifications

**Are you atleast eighteen (18) years of age as shown on a state issued identification?**

Yes

**Please upload your driver's license**

[REDACTED] ■

**How long have you been a resident of Rollingwood?**

I think about 24 years

**Please establish primary residence within the city for at least six consecutive months prior to the date of the appointment**

[REDACTED] ■

**Have you been convicted of a felony or adjudication of incompetency?**

no

**Verify your city utility account number**

## Experience

**Please give a brief resume, including education, past employment, any special background or qualifications you have for service on the Park Commission. Use attachments if necessary.**

Here is my LinkedIn account: <https://www.linkedin.com/in/rhett-bennatt-1771a12?>

I have an education in architecture and have been a practicing experience designer for more than a decade. I enjoy solving technical challenges by deeply understand the user or customer needs. This translates well into listening to all the voices in our community to help find solutions that are effective and efficient while working within constraints.

### Upload Resume (Optional)

**Have you previously served on a Board or Commission?**

No

**If yes, which board or commission and how long?**

**Please state why you wish to serve the Park Commission?**

To repeat more or less what I wrote in the resume section:

I enjoy solving technical challenges by deeply understand the user or customer needs. This translates well into listening to all the voices in our community to help find solutions that are effective and efficient while working within constraints. I have lived in Rollingwood a long time. I've seen much change and I've known many of my neighbors. I'd like to work with them and the council to ensure we are getting maximum value out of our park for all the residents with the constraints of applicable deed restrictions. If the council feels I could be of service, I'd love to meet and discuss. Thank you for your consideration.

**Source URL:** <https://www.rollingwoodtx.gov/node/9507/submission/5483>

### Links

[1] <https://www.rollingwoodtx.gov/bc/webform/park-commission-application> [2]

<https://www.rollingwoodtx.gov/system/files/webform/txdl2025-rhett.pdf> [3]

<https://www.rollingwoodtx.gov/system/files/webform/rw-proptax-2025.pdf>

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

**Meeting Date: February 18, 2026**

**Submitted By:**

Staff, on behalf of Councilmember Kevin Glasheen

**Agenda Item:**

Discussion, update, and direction regarding the Park Commission's work on establishing a dedicated dog off-leash area at Rollingwood Park

**Description:**

On February 2, 2026, the Rollingwood Park Design Group held a meeting to discuss potential ideas for a dog off leash area in Rollingwood Park. The meeting included Council Members Kevin Glasheen and Kevin Schell, Park Commission members Melissa Morrow, Sean Downing, and Laurie Mills, and RCDC members Bobby Hempfling and Brian Rider.

At the February 10, 2026, Park Commission meeting, the Commission continued discussion on sizing the dog off leash area. This item allows the Chair Melissa Morrow to give additional updates regarding the Commission's progress on the matter.

**Action Requested:**

Discuss the update from Chair Melissa Morrow regarding the dog off leash area and provide direction as necessary.

**Fiscal Impacts:**

The fiscal impact from this item depends upon City Council's decision.

**Attachments:**

N/A

# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

**Meeting Date: February 18, 2026**

**Submitted By:**

Staff, on behalf of Chairperson Melissa Morrow

**Agenda Item:**

Discussion, update, and possible action on east driveway entrance improvements and parking area improvements in Rollingwood Park

**Description:**

At the February 10, 2026, Park Commission meeting, the Commission discussed a proposed parking lot design. The Commission made the following recommendation to City Council:

**Laurie Mills moved to approve the parking lot as designed in the City Council packet. Victoria Johnson seconded the motion.**

Council Member Kevin Glasheen stated that if approved, he would like to designate Chair Melissa Morrow as the project manager to get bids and handle contracts.

The Park Commission and Council Member Kevin Glasheen discussed materials to be presented at the City Council meeting. They also mentioned concerns from the RCDC regarding moving forward with the parking lot before more progress is made with the dog off leash area.

**The motion carried with 7 in favor and 0 against.**

**Action Requested:**

To discuss and consider the recommendation from the Park Commission regarding a parking lot design.

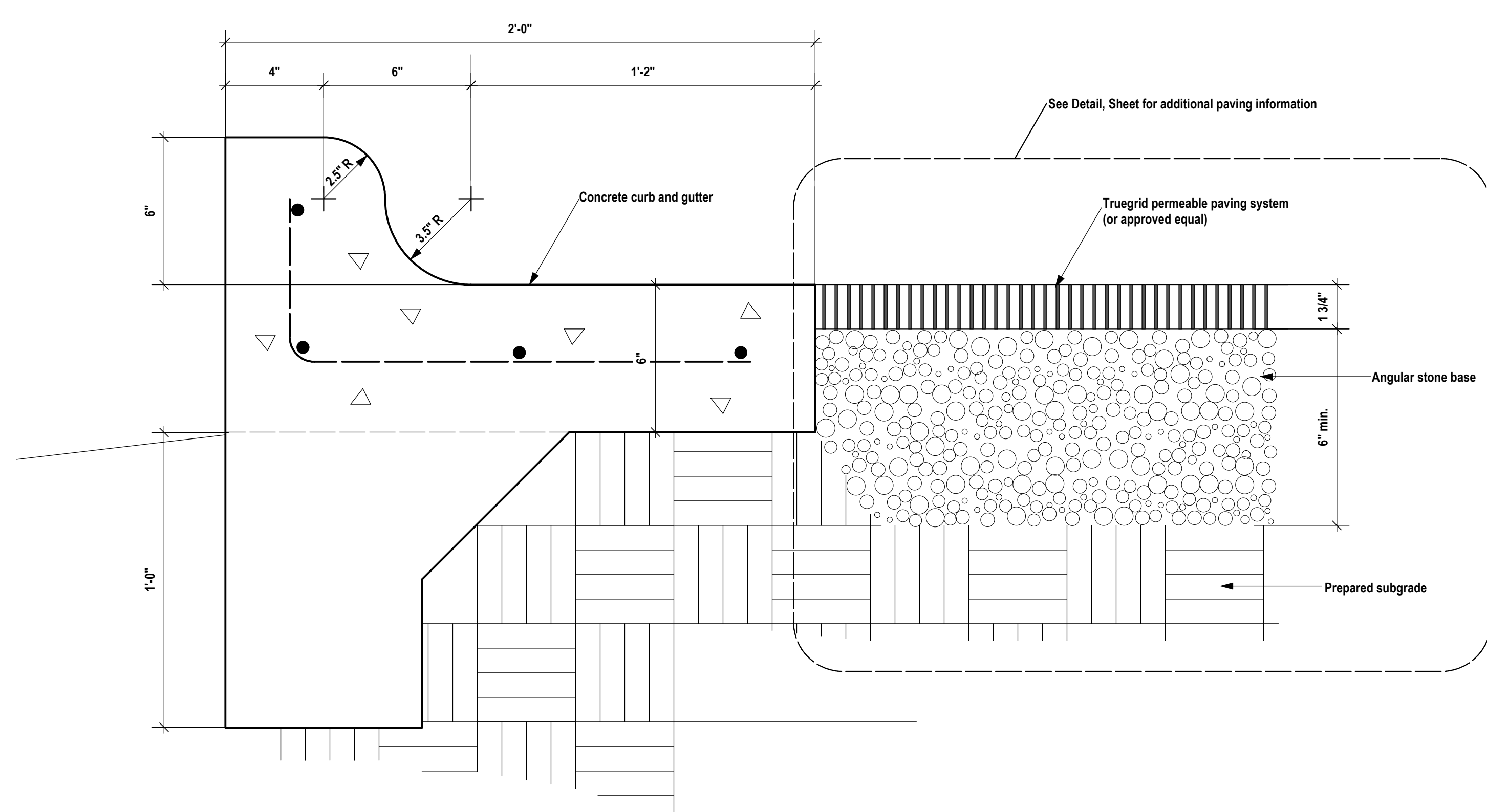
**Fiscal Impacts:**

The fiscal impact from this item depends upon City Council's decision, including the material used for paving.

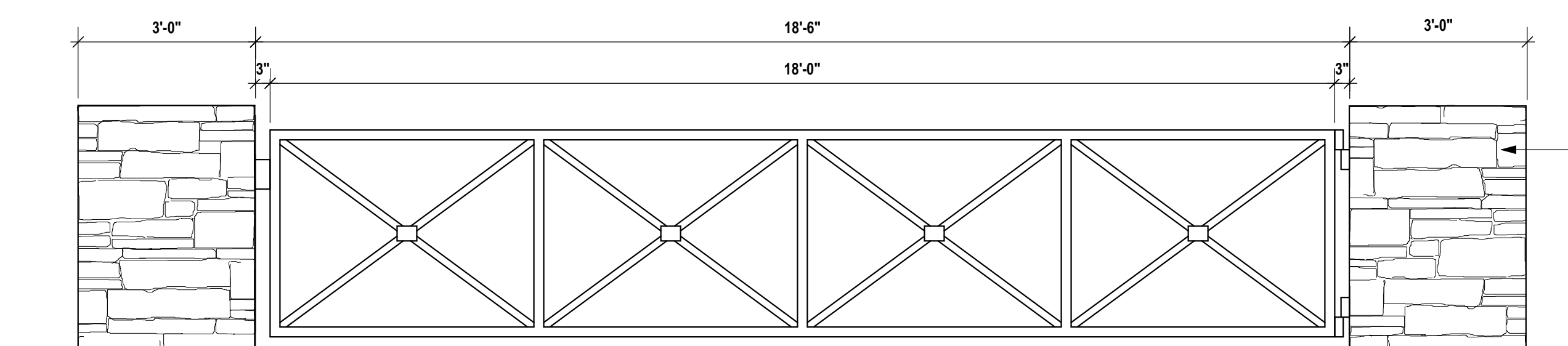
**Attachments:**

- CURTAR - 1
- CURTAR - 2

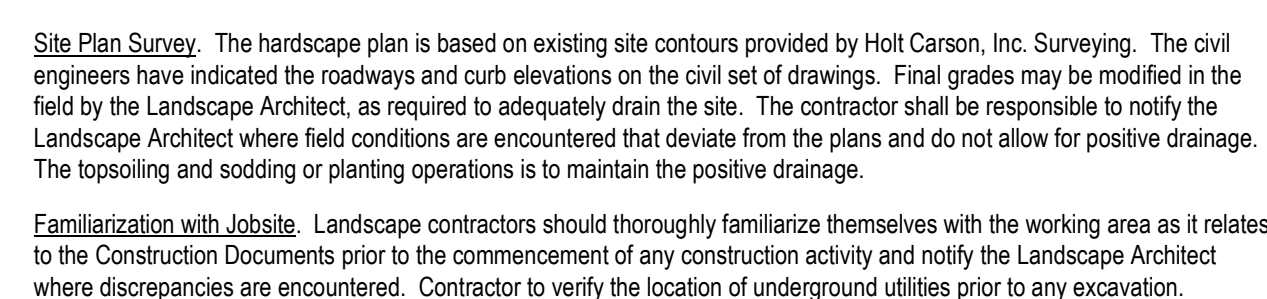




**B** Section - Concrete Curb and Gutter with Stem Wall  
Scale 3" = 1' - 0"



**D Elevation - Stone Columns and Steel Access Gate**  
Scale 1/2" = 1' - 0"



**Protection of Existing Vegetation.** Existing trees scheduled to remain should be protected from injury or damage to roots, trunks, or branches by placing tree protection fencing around existing trees to remain. Damaged trees or vegetation to be repaired immediately in a manner acceptable to the Landscape Architect. Irreparably damaged trees or shrubs must be replaced with ones of similar size and shape at the expense of the Contractor. A value to be determined in accordance with the tree evaluation formula as described in "A Guide to the Professional Evaluation of Landscape Trees, Specimen Shrubs and Evergreens," published by the International Society of Arboriculture.

**Treatment of Existing Weeds:** Existing stands of bermudagrass, johnsongrass, nutsedge, and noxious weeds to be treated with herbicide before construction begins. Nutsedge to be treated with "Image" or "Manage". Other weeds to be treated with "Finale", "Roundup", or equal herbicide. Use care not to overspray onto existing vegetation to remain. Treatment shall be in strict accordance with manufacturer's specifications and shall be accomplished to allow sufficient time for a complete kill prior to starting any soil preparation.

**Clearing, Grubbing and Trimming:** Remove plants, undergrowth, other vegetation and debris from the site except items indicated to remain. Strip weeds and grass. Rototill to a depth of 4" in areas where soil has been compacted during construction. Use hand methods for grubbing inside the drip-line of trees to remain. Strip grass materials to a maximum depth of 1" under tree canopies. Remove stumps to a depth of 15" below existing grade. Interfering branches of trees scheduled to remain may be removed as approved by Landscape Architect.

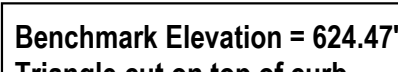
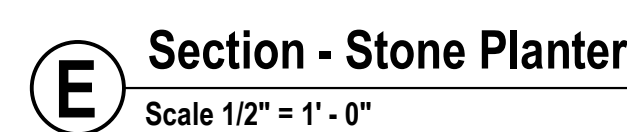
**Grading and Earthwork.** Contractor to ensure positive drainage. Planting mix to be added to fill any depression that may hold excess moisture. Planting mix to be added to any planting area that has less than 6" of existing soil in order to achieve a 6" minimum soil profile after soil settlement. Minimize the addition of planting mix under dripline of existing trees. Final grading to be approved by Landscape Architect.

Concrete. Structural concrete shall be 3,000 psi minimum. All structural concrete to be reinforced as indicated on cross-sectional details.



curt arnette, asla  
landscape architect  
6114 ginita lane  
austin, texas 78739

512.415.2097  
mail@sitiodesign.com  
sitiodesign.com



## Landscape Development Plan for the

# Rollingwood Park

Rollingwood, TX 78746

Rollingwood Drive

ProgressSet  
Not For Construction

Date: 1/07/2026

Revised:

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11

Sheet 1 of 2

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**Legend**

- 624.0' Proposed Finish Grade Elevation

**BC** Bottom of Curb Elevation

|    |                       |
|----|-----------------------|
| TC | Top of Curb Elevation |
| TW | Top of Wall Elevation |

 **Detail**

Sheet No. **L2**

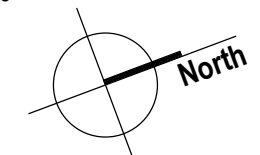
2272 ZHANG ET AL.

02/ existing control structure

622 Proposed Contour Elevation

## Hardscape Plan

Scale 1" = 10'-0"



# L1

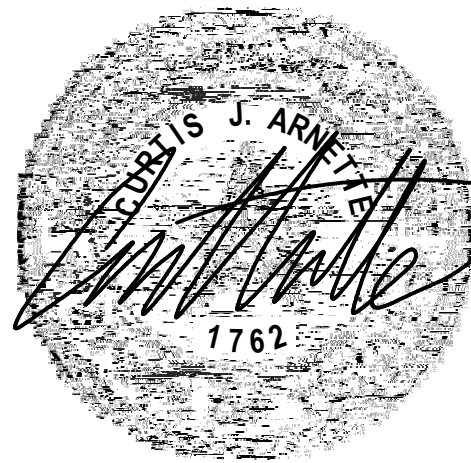
Sheet 1 of 2





curt arnette, asia  
landscape architect  
6114 ginitia lane  
austin, texas 78739

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sitiodesign.com



Landscape Notes

**Familiarization with Jobsite.** Landscape contractors should thoroughly familiarize themselves with the working area as it relates to the Construction Documents prior to the commencement of any construction activity and notify the Landscape Architect where discrepancies are encountered. **Contractor to verify the location of underground utilities prior to any excavation.** Landscape contractor to be responsible for repairing any damage to existing hardscape, underground electrical and existing irrigation to remain.

**Protection of Existing Vegetation.** Existing trees scheduled to remain should be protected from injury or damage to roots, trunks, or branches by placing tree protection fencing in areas shown on plan. Damaged trees or vegetation to be repaired immediately in a manner acceptable to the Landscape Architect. Immediately damaged trees or shrubs must be replaced with ones of similar size and shape at the expense of the Contractor. A value to be determined in accordance with the evaluation formula as described in "A Guide to the Professional Evaluation of Landscape Trees, Specimen Shrubs and Evergreens", published by the International Society of Arboriculture.

**Treatment of Existing Weeds.** Existing stands of bermudagrass, johnsongrass, nutsedge, and noxious weeds to be treated with herbicide before construction begins. Nutsedge to be treated with "Image" or "Manage". Other weeds to be treated with "Fusilar", "Roundup", or equal herbicide. Use care not to overapply onto existing vegetation to remain. Treatment shall be in strict accordance with manufacturer's specifications and shall be accomplished to allow sufficient time for a complete kill prior to starting any soil preparation.

**Grading and Earthwork.** Contractor to ensure positive drainage. Planting mix to be added to fill any depression that may hold excess moisture. Planting mix to be added to any planting area that has less than 6" of existing soil in order to achieve a 6" minimum soil profile after soil settlement. Minimize the addition of planting mix under dripline of existing trees. Final grading to be approved by Landscape Architect.

**Decomposed Granite Area.** Granite path to receive a 3 1/2" layer of decomposed granite after compaction. Granite to be wetted and compacted with a plate compactor to achieve a smooth and even surface free from undulations.

**Planting Mix.** Planting mix to be "Thunder Dirt" as supplied by Geo Growers, 12002 B Hwy 290 West, Austin TX 78737 (512) 892-2722. Planting mix substitutions to be approved by Landscape Architect prior to delivery to site.

**Plant Material.** Plants shall be healthy, vigorous, bushy, well-branched, unbroken, of normal habit of growth for the species, and shall be free from disease, insects, larvae and injury. All plant material shall be specimen quality from the best available sources, equal to or exceeding the measurements specified on the plant list. Contact Landscape Architect for possible plant sources. Landscape Architect may reject any plant material not meeting the minimum requirements.

**Any plant substitutions must be approved by Landscape Architect.** Landscape Contractor to warrant plant material to remain alive and in vigorous condition for a period of one (1) year after completion and acceptance of entire project. Replace, in accordance with the plans and specifications, all plants that are dead or, as determined by Landscape Architect, are in an unhealthy or unsightly condition, and have lost their natural shape due to dead branches, or other causes due to the Contractor's negligence. The cost of such replacement(s) is at the Contractor's expense. Warrant all replacement plants for one year after installation.

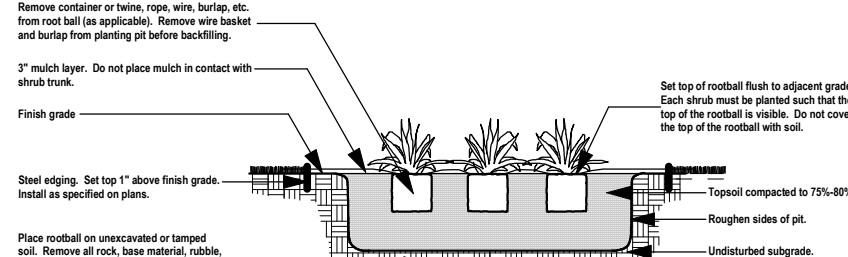
**Shrub Bed Layout.** Carefully and accurately layout planting beds as they relate to known points in the field such as existing trees or building features. Notify Landscape Architect if problems are encountered in laying out beds or if dimensions are needed. **Final bed layout and plant layout to be approved by Landscape Architect before planting occurs.**

**Planting.** Planting shall be performed only by experienced workers familiar with planting procedures under the supervision of a qualified supervisor. Locate plants as indicated or as approved in the field after staking by the Contractor. If obstructions are encountered that are not shown on the plans, do not proceed with planting operations until alternate plant locations have been selected by the Landscape Architect. Excavate circular plant pits with sloped sides twice the diameter of the root ball. Pits to be no deeper than the root system. Place 1/2 to 1 cup of Gardenville 6-2-2 Soil Food or approved equal in the side of pit while backfilling. Top of rootball to be 1" minimum above surrounding grade with backfill sloping up to rootball. Set plants upright, plumb, and faced to give the best appearance or relationship to each other or adjacent structure.

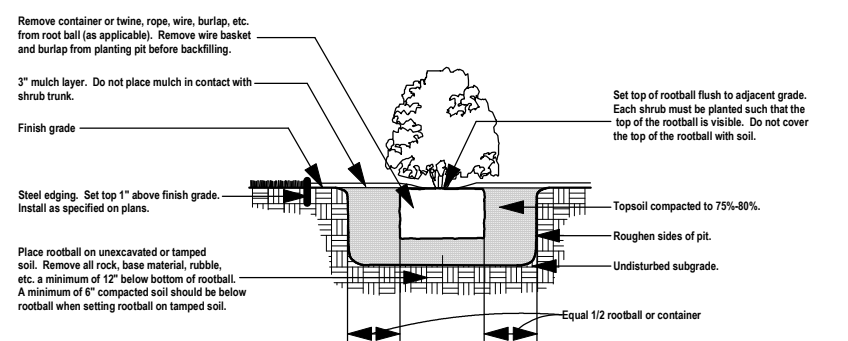
Mulch. Mulch types are indicated on the plan. Hold back mulch from base of plants

**M1 areas** to receive a 3" minimum layer of shredded native hardwood mulch. Hold back mulch from trunk of plant. Source to be approved by Landscape Architect.

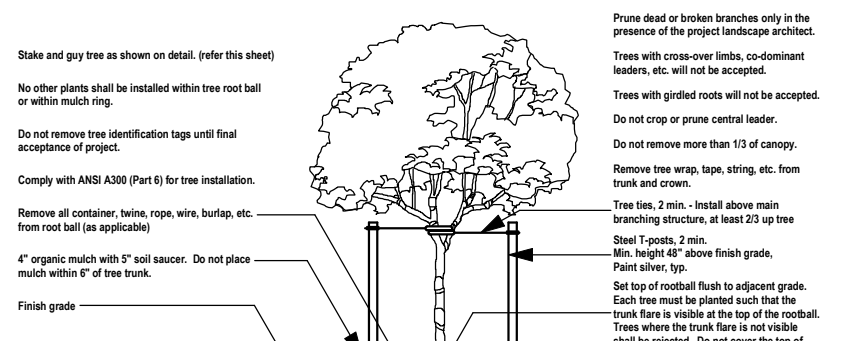
**Irrigation.** Landscape Contractor to be responsible for coordinating with Irrigation Contractor. Irrigation contractor to be licensed in the state of Texas. Irrigation system to be automatically controlled with a multi-program controller equipped with a rain sensor. All new ornamental grasses, perennials, shrubs and trees to be irrigated with drip emitters. Each plant to have a minimum of one emitter, size of emitter to be determined based on each plant's watering needs. Irrigation Contractor to make final adjustments after planting is finished. No tending to be allowed in critical root zone of existing trees to remain. Irrigation contractor to provide an as-built drawing showing water meter, doublecheck backflow preventer, valve locations, mainline location, sprinkler head layout and flood bubbles. Irrigation contractor to also provide a reduced scale drawing showing irrigation zones. A copy of this plan to be laminated and posted by the contractor.



Groundcover Planting Detail  
Not to scale



Shrub Planting Detail  
Not to scale

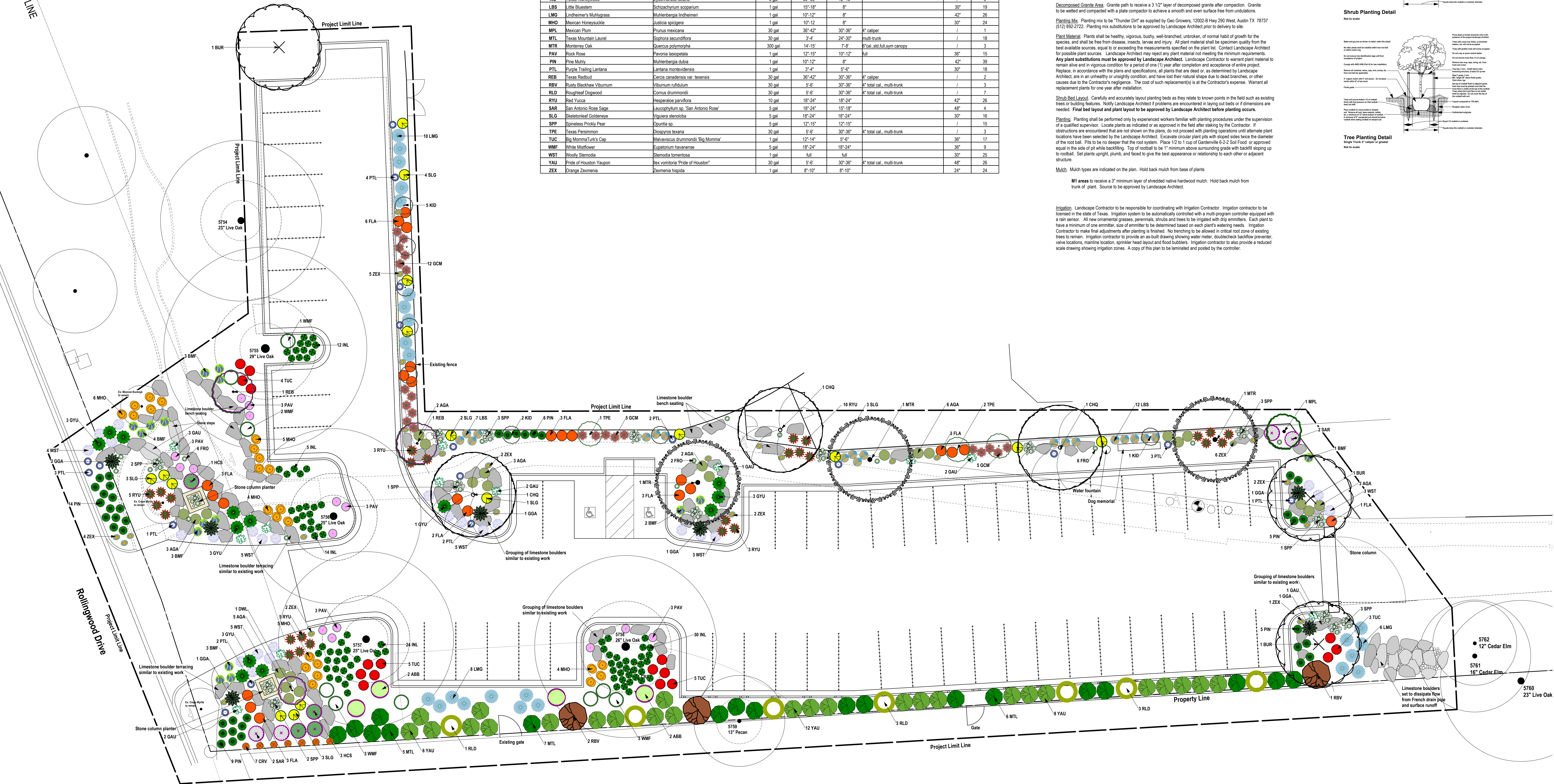


Tree Planting Detail  
Not to scale

Plant List

| Key | Common Name                | Botanical Name                         | Size      | Height     | Spread  | Remarks                     | O.C.   | Qty. |
|-----|----------------------------|--|-----------|------------|---------|-----------------------------|--------|------|
| ABB | American Beautyberry       | Callicarpa americana                   | 5 gal     | 20'-25'    | 20'-24' |                             | 48"    | 4    |
| AGA | Agave                      | Mahonia trifoliolata                   | 10 gal    | 30'-36"    | 30'-36" |                             | 42"    | 24   |
| BMF | Blue Mistleflower          | Eupatorium coelestium                  | 1 gal     | 10'-12"    | 8"      |                             | 24"    | 16   |
| BUR | Bur Oak                    | Quercus macrocarpa                     | 300 gal   | 14'-15'    | 7'-8'   | 8' cal. std full-sym canopy | /      | 3    |
| CHQ | Chinquapin Oak             | Quercus muhlenbergii                   | 300 gal   | 14'-15'    | 7'-8'   | 8' cal. std full-sym canopy | /      | 3    |
| CRV | Tangerine Beauty Crossvine | Bignonia capreolata 'Tangerine Beauty' | 5 gal     | 30' Shaded |         | attach to fence             | /      | 7    |
| DNL | Bulbs Desert Willow        | Chiosaphys linearis 'Bulbs'            | 24" x 36" | 6'-7'      | 3'-4'   | multi-trunk                 | /      | 1    |
| FLA | Flame Acanthus             | Ipomoea quadrifida wrightii            | 1 gal     | 12'-15'    | 10'-12" |                             | 36"    | 24   |
| FRO | Frogfruit                  | Phyla nodiflora                        | 1 gal     | 1'-2'      | 8"      |                             | 30"    | 14   |
| GAU | Butterfly Gaura            | Dorothyia Indehimen                    | 1 gal     | 10'-12"    | 8"      | white flowering             | 24"    | 11   |
| GCM | Gulf Coast Muhly           | Muhlenbergia capillaris                | 1 gal     | 10'-12"    | 8"      |                             | 36"    | 22   |
| GGA | Green Globe Agave          | Agave sp. Green Globe                  | 10 gal    | 15'-18'    | 15'-18' | full & symmetrical          | /      | 7    |
| GTU | Chang's Weibull Hesperaloe | Hesperaloe parviflora sp. changii      | 10 gal    | 30'-36"    | 10'-20" | full & symmetrical          | 4' min | 13   |
| HCS | Heavenly Cloud Sage        | Leucophyllum sp. 'Heavenly Cloud'      | 5 gal     | 18'-24"    | 18'-24" |                             | 48"    | 4    |
| INL | Inland Sea Oats            | Chasmanthium latifolium                | 1 gal     | 12'-15'    | 8"      |                             | 24"    | 85   |
| KID | Texas Kidneywood           | Eysenhardtia texana                    | 5 gal     | 30'-36"    | 12'-15' |                             | /      | 8    |
| LBS | Little Bluestem            | Schizanthus scoparium                  | 1 gal     | 15'-18"    | 8"      |                             | 30"    | 19   |
| LMG | Lindeheimer's Muhlygrass   | Muhlenbergia lindheimeri               | 1 gal     | 10'-12"    | 8"      |                             | 42"    | 26   |
| MHO | Mexican Honey-suckle       | Lonicera spicata                       | 1 gal     | 10'-12"    | 8"      |                             | 30"    | 24   |
| MPL | Mexican Plum               | Prunus mexicana                        | 30 gal    | 36'-42"    | 30'-36" | 4" caliper                  | /      | 1    |
| MTL | Texas Mountain Laurel      | Sophora secundiflora                   | 30 gal    | 3'-4'      | 24'-30' | multi-trunk                 | /      | 18   |
| MTR | Montgomery Oak             | Quercus polymorpha                     | 300 gal   | 14'-15'    | 7'-8'   | 8' cal. std full-sym canopy | /      | 3    |
| PAV | Rock Rose                  | Parsonsia lasiocarpa                   | 1 gal     | 12'-15'    | 10'-12" | full                        | 36"    | 15   |
| PN  | Pink Muhly                 | Muhlenbergia dubia                     | 1 gal     | 10'-12"    | 8"      |                             | 42"    | 26   |
| PTL | Purple Trailing Lantana    | Lantana montevidensis                  | 1 gal     | 3'-4'      | 5'-6"   |                             | 30"    | 18   |
| REB | Texas Redbud               | Cercis canadensis var. texensis        | 30 gal    | 36'-42"    | 30'-36" | 4" caliper                  | /      | 2    |
| RBV | Rusty Blackhaw Viburnum    | Viburnum rufidulum                     | 30 gal    | 5'-6'      | 30'-36" | 4" total cal., multi-trunk  | /      | 3    |
| RLD | Roughleaf Dogwood          | Cornus drummondii                      | 30 gal    | 5'-6'      | 30'-36" | 4" total cal., multi-trunk  | /      | 7    |
| RYU | Red Yucca                  | Hesperaloe parviflora                  | 10 gal    | 18'-24"    | 18'-24" |                             | 42"    | 26   |
| SAR | San Antonio Rose Sage      | Leucophyllum sp. 'San Antonio Rose'    | 5 gal     | 18'-24"    | 18'-24" |                             | 48"    | 4    |
| SLG | Shalimarleaf Goldeneye     | Viguiera stenosolia                    | 5 gal     | 18'-24"    | 18'-24" |                             | 30"    | 16   |
| SPP | Sorrelless Privet Pear     | Quercus sp.                            | 5 gal     | 12'-15'    | 12'-15' |                             | /      | 15   |
| TPE | Texas Persimmon            | Diospyros texana                       | 30 gal    | 5'-6'      | 30'-36" | 4" total cal., multi-trunk  | /      | 3    |
| TUC | Big Momma Turk's Cap       | Malvastrum drummondii 'Big Momma'      | 1 gal     | 12'-14"    | 5'-6"   |                             | 36"    | 17   |
| WMF | White Mistleflower         | Eupatorium havanense                   | 5 gal     | 18'-24"    | 18'-24" |                             | 36"    | 9    |
| WST | Windy Stenandria           | Stenandria borealis                    | 1 gal     | 10'-12"    | 8"      |                             | 30"    | 25   |
| YAU | Pride of Houston Yaucon    | Ilex vomitoria 'Pride of Houston'      | 30 gal    | 5'-6'      | 30'-36" | 4" total cal., multi-trunk  | 48"    | 25   |
| ZEX | Orange Zexmenia            | Zexmenia hirsuta                       | 1 gal     | 8'-10"     | 8'-10"  |                             | 24"    | 24   |

ROLLINGWOOD DRIVE (EXISTING SETBACK LINE)







October 6, 2025

2607 Stratford LLC  
4301 W. William Cannon Dr. Ste. E150  
Austin, Texas 78749

**Re: Upcoming Ordinance Regarding Access from City Streets to Properties Outside City Limits**

Dear Property Owner,

The City of Rollingwood is providing this notice to inform you of a forthcoming change that may affect access to your property. The City Council is considering adoption of an ordinance that will prohibit access to properties located outside the City limits from streets situated within the City limits.

If adopted, the ordinance will require that any property located outside of the City limits obtain access through means other than City-maintained streets. The purpose of this regulation is to ensure that City infrastructure is maintained for the benefit of City residents and businesses, and that access and traffic control remain consistent with the City's planning and public safety objectives.

**We encourage you to seek alternative access options to your property in preparation for this change.**

If you have questions about the proposed ordinance or would like additional information, please contact me at 512-327-1838 or [athomas@rollingwoodtx.gov](mailto:athomas@rollingwoodtx.gov).

We appreciate your attention to this matter and your cooperation as the City works to implement this change.

Sincerely,

A handwritten signature in blue ink that reads "Alun W. Thomas".

Alun Thomas  
City Administrator  
City of Rollingwood





October 6, 2025

Paul and Jennifer Walker  
6201 Bernia Dr.  
Austin, Texas 78739

**Re: Upcoming Ordinance Regarding Access from City Streets to Properties Outside City Limits**

Dear Paul and Jennifer Walker,

The City of Rollingwood is providing this notice to inform you of a forthcoming change that may affect access to your property. The City Council is considering adoption of an ordinance that will prohibit access to properties located outside the City limits from streets situated within the City limits.

If adopted, the ordinance will require that any property located outside of the City limits obtain access through means other than City-maintained streets. The purpose of this regulation is to ensure that City infrastructure is maintained for the benefit of City residents and businesses, and that access and traffic control remain consistent with the City's planning and public safety objectives.

**We encourage you to seek alternative access options to your property in preparation for this change.**

If you have questions about the proposed ordinance or would like additional information, please contact me at 512-327-1838 or [athomas@rollingwoodtx.gov](mailto:athomas@rollingwoodtx.gov).

We appreciate your attention to this matter and your cooperation as the City works to implement this change.

Sincerely,

A handwritten signature in blue ink that reads "Alun W. Thomas".

Alun Thomas  
City Administrator  
City of Rollingwood



# AGENDA ITEM SUMMARY SHEET

## City of Rollingwood

**Meeting Date: February 18, 2026**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action to approve revision to City Ordinance Sec. 32-38 (9) to amend the no parking area on Ashworth Drive

**Description:**

Staff has received and reviewed a request from a resident to reduce the length of the no parking zone on Ashworth Drive at Hatley Drive. Chief Muñoz has examined the intersection, and has determined that reducing the no parking zone along the west curb of Ashworth Drive to 105 feet remains consistent with applicable state statutes governing parking near a stop sign and does not create sight distance or operational safety concerns for motorists. Additionally, the proposed reduction does not interfere with access to the utility boxes or infrastructure at this location. Based on these findings, staff does not oppose the requested revision as it maintains public safety, ensures compliance with state law and allows the residents to utilize street parking.

**Action Requested:**

Review the proposed ordinance change and take action as necessary.

**Fiscal Impacts:**

The fiscal impact of this item is expected to be limited to the cost of the publication of the ordinance caption, and the sunk cost of staff removing the excess yellow paint from the curb

**Attachments:**

- Current ordinance with proposed change
- Visual of no parking zone located in the 200 block of Ashworth with proposed change

**ORDINANCE NO. 2026-02-18-XX****AN ORDINANCE AMENDING PART I OF THE CITY'S  
CODE OF ORDINANCES, CHAPTER 32, ARTICLE II,  
SECTION 32-38 NO PARKING SIGNS**

**WHEREAS**, the City of Rollingwood is a General Law Type A City under the statutes of the State of Texas; and

**WHEREAS**, the City Council of the City of Rollingwood ("City Council") previously directed the placement, replacement, and maintenance of no parking signs on various streets; and

**WHEREAS**, the City Council finds and determines that revisions to Section 32-38 of the City's Code of Ordinances are necessary; and

**WHEREAS**, the City Council finds and determines that the amendments to the no parking regulations provided for herein are in the best interests of the public health and safety of the public.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROLLINGWOOD, TEXAS, THAT:**

**SECTION 1.** All the above premises are hereby found to be true and correct legislative and factual findings of the City Council and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** Part I of the City's Code of Ordinances Chapter 32, Article II, Section 32-38 is amended as follows with ~~strike throughs~~ being deletions and underlines being additions:

**Sec. 32-38. - No parking signs.**

The city council hereby prohibits parking in the following areas and manner and has directed the placement of no parking signs as follows:

The city council hereby prohibits parking in the following areas and manner and has directed the placement of no parking signs as follows:

- (1) *Bettis Boulevard*. On the north and south curbs of Bettis Boulevard, in the 2300 block of Bettis Boulevard, between the hours of 9:00 p.m. and 6:00 a.m.
- (2) *Edgegrove Drive*. On the east and west curbs of Edgegrove Drive between Bee Caves Road and Timberline Drive.
- (3) *Gentry Drive*. On the north curb of Gentry Drive from Rollingwood Drive to Nixon Drive and on the south curb of Gentry Drive from Rollingwood Drive for a distance of 150 feet.
- (4) *Hatley Drive*. On the east and west curbs of Hatley Drive between Wallis Drive and Ashworth Drive.
- (5) *Nixon Drive*.
  - a. On the west curb of Nixon Drive between Gentry Drive and Park Hills Drive.

- b. On the east curb of Nixon Drive between the parking lot entrance and Park Hills Drive.

(6) *Rollingwood Drive.*

- a. On the north curb of Rollingwood Drive between Wallis Drive and Gentry Drive.
- b. On the south curb of Rollingwood Drive between Riley Road and Timberline Drive.

(7) *Wallis Drive.* On the west curb of Wallis Drive extending 250 feet north from Rollingwood Drive.

(8) *Timberline Drive.*

- a. On the north curb of Timberline Drive from Inwood Drive to the driveway of 4811 Timberline Drive.
- b. On the south curb of Timberline Drive from Inwood Drive to the driveway of 4808 Timberline Drive

(9) *Ashworth Drive.* On the west curb of Ashworth Drive extending 105 feet north from Hatley Drive~~between the driveway of 202 Ashworth Drive and Hatley Drive.~~

**SECTION 3.** All provisions of the ordinances of the City of Rollingwood in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, and all other provisions of the ordinances of the City of Rollingwood not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 4.** Should any sentence, paragraph, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

**SECTION 5.** This ordinance shall take effect immediately from and after its passage and the publication of the caption as the law provides.

**APPROVED, PASSED AND ADOPTED** by the City Council of the City of Rollingwood, Texas, on the 18th day of February, 2026.

APPROVED:

\_\_\_\_\_  
Gavin Massingill, Mayor

ATTEST:

\_\_\_\_\_  
Makayla Rodriguez, City Secretary





## AGENDA ITEM SUMMARY SHEET

### City of Rollingwood

**Meeting Date: February 18, 2026**

**Submitted By:**

Staff

**Agenda Item:**

Discussion and possible action on the purchase of three new 2026 Chevrolet Tahoe PPV patrol vehicles, with associated upfitting costs, for use by the police department

**Description:**

In the fiscal year 2025-2026 budget, Council allocated \$301,541 in line item 100-5-40-5495 (New Vehicle & Outfitting) for the purchase of three new police patrol vehicles for use by the police department.

Staff has carefully examined the available options for police vehicles, and given the unexpectedly high costs associated with maintaining the current fleet of Ford Explorers, recommends the purchase and upfitting of four-wheel-drive Chevrolet Tahoes. The most competitive pricing that could be found was through Lake Country Chevrolet (Part of the Silsbee Ford Fleet Group) – including the upfitting cost of \$87,324.66 and radio costs of \$23,275.29, the total on-the-road cost for the three Tahoes is \$292,393.95. This cost was found under a cooperative purchasing agreement through TIPS.

**Action Requested:**

To review the attached quotes and to approve the purchase and associated upfitting of three Chevrolet Tahoe PPVs from Lake Country Chevrolet, as shown in the attached quotes.

**Fiscal Impacts:**

No fiscal impacts are anticipated beyond what has already been included and adopted by Council in the current fiscal year's budget.

**Attachments:**

- Cooperative purchasing agreement quotes, as included in the budget
  - Lake Country Chevrolet Quote
  - Dana Safety Supply, Inc. Quote (Breakdown of Costs Already Included in the Above Quote)
- Motorola Radio Quotes



## PRODUCT PRICING SUMMARY

**TIPS 240901 Transportation Vehicles**

**VENDOR- 5426 LAKE COUNTRY CHEVROLET, 2152 N. WHEELER STREET JASPER, TX 75951**

End User: ROLLINGWOOD PD

Prepared by: SETH GAMBLIN

Contact: \_\_\_\_\_

Phone: 512.436.1313

Email: \_\_\_\_\_

Email: [SGAMBLIN.SILSBEEFLEET@GMAIL.COM](mailto:SGAMBLIN.SILSBEEFLEET@GMAIL.COM)

Product Description: CHEVY TAHOE PPV

Date: January 29, 2026

A. Bid Item: \_\_\_\_\_

A. Base Price: \$ **51,557.00**

### B. Factory Options

| Code                                  | Description                      | Bid Price   | Code | Description | Bid Price          |
|---------------------------------------|----------------------------------|-------------|------|-------------|--------------------|
| CK10706                               | 91C 2026 TAHOE PPV 4X4           | \$ 6,995.00 |      |             |                    |
| L84                                   | 5.3L V8 W/AUTOMATIC              | \$ -        |      |             |                    |
| MQC                                   | 10 SPEED TRANS                   | \$ -        |      |             |                    |
|                                       |                                  |             |      |             |                    |
| 6J7                                   | FLASHER SYSTEM, HEAD & TAIL LAMP | inc         |      |             |                    |
| AMF                                   | REMOTE KEYLESS PACKAGE           | INC         |      |             |                    |
| 6C7                                   | FRONT DOME LAMP                  | \$ 170.00   |      |             |                    |
| 6J3                                   | PREP WIRING FOR INSTALL          | \$ 150.00   |      |             |                    |
|                                       |                                  |             |      |             |                    |
| <b>Total of B. Published Options:</b> |                                  |             |      |             | <b>\$ 7,315.00</b> |

Published Option Discount (5%) **\$ (184.00)**

### C. Unpublished Options

\$= 50.8 %

| Description                | Bid Price    | Options                        | Bid Price |
|----------------------------|--------------|--------------------------------|-----------|
| 7x3 LEFTHAND LED SPOTLIGHT | \$ 800.00    | EXTERIOR - WHITE               |           |
|                            |              | INTERIOR - JET BLACK CLOTH H1T |           |
| DANA INSTALL 612035        | \$ 29,108.22 |                                |           |
|                            |              | REAR PARK ASSIST / REAR CAMERA |           |
|                            |              | WHEELS 20"X9" STEEL            |           |
|                            |              | ASSIST STEPS                   |           |
|                            |              |                                |           |
|                            |              |                                |           |
|                            |              |                                |           |
|                            |              |                                |           |

**Total of C. Unpublished Options: \$ 29,908.22**

D. Floor Plan Interest (for in-stock and/or equipped vehicles):

**\$ 500.00**

E. Lot Insurance (for in-stock and/or equipped vehicles):

**\$ -**

F. Contract Price Adjustment: \_\_\_\_\_

**\$**

G. Additional Delivery Charge: 300 miles

**\$ 600.00**

H. Subtotal:

**\$ 89,696.22**

I. Quantity Ordered 3 x H =

**\$ 269,088.66**

J. Trade in: \_\_\_\_\_

**\$ -**

K. \_\_\_\_\_

**\$**

L. Total Purchase Price

**\$ 269,088.66**



**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
|------------------------|---------|
| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
|---|
| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO#**<br>**NEED ONLY ONE INVOICE PER SO#**<br>SILSBEE, TX 77656 |

| Ship To   |
|---|
| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

**Contact:** SETH GAMBLIN  
**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |                      | F.O.B.   | Customer PO Number | Payment Method |                |
|----------------|--------------------|----------------------|--|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |                      | QUOTED FREIGHT   |                    | NET30          |                |
| Entered By     |                    | Salesperson          |  | Ordered By         | Resale Number  |                |
| Braydon Joslin |                    | BRAYDON JOSLIN ROUND |  | Rollingwood P.D    | 17605331440    |                |
| Order Quantity | Approve Quantity   | Tax                  | Item Number / Description  |                    | Unit Price     | Extended Price |
| 3              | 3                  | N                    | INFO<br>Rollingwood P.D: 2026 Chevy Tahoe PPV - Patrol (3)<br>Warehouse: RROC<br><br>Color: White                          |                    | 0.0000         | 0.00           |
| 3              | 3                  | N                    | Eco-Boost<br>INFO<br>FRONT OF VEHICLE<br><br>Warehouse: RROC   |                    | 0.0000         | 0.00           |
| 3              | 3                  | Y                    | BK2168TAH25<br>SMC PB450LR4 ALUM BUMPER MPOWER, 25 TAHOE<br>Warehouse: RROC  |                    | 880.3200       | 2,640.96       |
| 3              | 3                  | Y                    | HK0809TAH21<br>SETINA PUSHBUMPER WRAP 2021 TAHOE<br>Warehouse: RROC  |                    | 342.7200       | 1,028.16       |
| 6              | 6                  | Y                    | ETSS100J<br>SOI 100J SERIES COMPOSITE SPEAKER<br>Warehouse: RROC<br>Mount Behind Grille on Veh. Specific Bracket           |                    | 201.6000       | 1,209.60       |
| 3              | 3                  | Y                    | ETSSVBK07<br>SOI 2021 TAHOE SPEAKER BRACKET ASSY FOR 2 100J<br>SPEAKER<br><br>Warehouse: RROC<br><br>*** USE ETSSVBK18 *** |                    | 35.9300        | 107.79         |

|                   |             |
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| <b>Print Date</b> | 01/29/26    |
| <b>Print Time</b> | 04:55:58 PM |
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

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|---|
| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

**Contact:** SETH GAMBLIN  
**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     |                  | Ship Via           |  | F.O.B.         |  | Customer PO Number |  | Payment Method |                |  |
|----------------|------------------|--------------------|--|----------------|--|--------------------|--|----------------|----------------|--|
| 01/29/26       |                  | UPS GROUND FREIGHT |  | QUOTED FREIGHT |  |                    |  | NET30          |                |  |
| Entered By     |                  |                    | Salesperson  |                |  | Ordered By         |  |                | Resale Number  |  |
| Braydon Joslin |                  |                    | BRAYDON JOSLIN ROUND   |                |  | Rollingwood P.D    |  |                | 17605331440    |  |
| Order Quantity | Approve Quantity | Tax                | Item Number / Description  |                |  |                    |  | Unit Price     | Extended Price |  |
| 3              | 3                | N                  | INFO<br>TOP OF VEHICLE<br><br>Warehouse: RROC  |                |  |                    |  | 0.0000         | 0.00           |  |
| 3              | 3                | Y                  | EMPLB01KE9-4Q7<br>SOI, MPWR LBAR, 55", RW/RBW/BW, RW/RA/RBA/BA/BW, HK38<br><br>Warehouse: RROC<br>55"/140cm 10-32 Volt MPOWER 6 INCH LED LIGHTBAR W/ 15' LIN DSC TECHNOLOGY<br>/D08//D08//D12  D12  D12  T18  D12  D12  D12\D08\D08\<br>/R_W//R_W/ R_W  R_W  RBW  B_W  B_W  B_W  \B_W\B_W\<br> D08    SILVER   O  D08 <br> R_W    CLEAR   O  B_W <br>\D08\D08\  D12  D12  D12  T18  D12  D12  D12  /D08//D08/<br>\R_W\\R_W\R_A  R_A  R_A  RBA  B_A  B_A  B_A/B_W//B_W/<br>Accessories - PNFLBSPLT1, AUTO-DIM<br>Mount - Fixed Height Mount (PMPLBK08)<br>Hook - PNFLBF38 |                |  |                    |  | 2,954.9300     | 8,864.79       |  |
| 3              | 3                | Y                  | MISC<br>ANTENNA & COAX KIT<br><br>Warehouse: RROC  |                |  |                    |  | 235.0000       | 705.00         |  |
| 3              | 3                | N                  | INFO<br>SIDE OF VEHICLE<br><br>Warehouse: RROC   |                |  |                    |  | 0.0000         | 0.00           |  |

**Print Date** 01/29/26  
**Print Time** 04:55:58 PM  
**Page No.** 2

Continued on Next Page

**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

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**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |     |  | F.O.B.         | Customer PO Number | Payment Method |                |
|----------------|--------------------|-----|--|----------------|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |     |  | QUOTED FREIGHT |                    | NET30          |                |
| Entered By     |                    |     | Salesperson  |                | Ordered By         |                | Resale Number  |
| Braydon Joslin |                    |     | BRAYDON JOSLIN ROUND   |                | Rollingwood P.D    |                | 17605331440    |
| Order Quantity | Approve Quantity   | Tax | Item Number / Description  |                |                    | Unit Price     | Extended Price |
| 6              | 6                  | Y   | ESLRL61158<br>SOI, SL RUNNING, 61", 5MOD, R/B/W, 3CLR/TRIO<br>Warehouse: RROC<br>SL Running Light, 61" - 5 Module, Tricolor Red/Blue/White<br>NEW BLUEPRINT SL RUNNING LIGHT |                |                    | 339.2700       | 2,035.62       |
| 6              | 6                  | Y   | PSLVBK03<br>SOI NLINE RUNNING LIGHTS MOUNT 2021 TAHOE<br>Warehouse: RROC   |                |                    | 26.1300        | 156.78         |
| 6              | 6                  | Y   | EMPS2STS5RBW<br>SOI, MPWR FASCIA, 4", STM, BLK HSG, RED/BLU/WHT<br>Warehouse: RROC<br>Mount 1 in each Cargo Window with Shroud   |                |                    | 140.9300       | 845.58         |
| 6              | 6                  | Y   | PMP2WSSSB<br>SOI 4" MPOWER SINGLE WINDOW SHROUD-BLACK<br>Warehouse: RROC   |                |                    | 14.4700        | 86.82          |
| 6              | 6                  | Y   | ENT3B3RBW<br>SOI INTERSECTOR 18-LED SFC MNT,BLK HSG<br>RED/BLUE/WHITE<br>Warehouse: RROC   |                |                    | 191.8000       | 1,150.80       |
| 3              | 3                  | Y   | PMP2BKUMB5-D<br>SOI 21+ TAHOE UNDER MIRROR BRACKET DRIVER SIDE<br>Warehouse: RROC  |                |                    | 28.9300        | 86.79          |

|                   |             |
|-------------------|-------------|
| <b>Print Date</b> | 01/29/26    |
| <b>Print Time</b> | 04:55:58 PM |
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

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|---|
| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

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**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |     |   | F.O.B.         | Customer PO Number | Payment Method |                |
|----------------|--------------------|-----|---|----------------|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |     |   | QUOTED FREIGHT |                    | NET30          |                |
| Entered By     |                    |     | Salesperson   |                | Ordered By         |                | Resale Number  |
| Braydon Joslin |                    |     | BRAYDON JOSLIN ROUND  |                | Rollingwood P.D    |                | 17605331440    |
| Order Quantity | Approve Quantity   | Tax | Item Number / Description   |                |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y   | PMP2BKUMB5-P<br>SOI 21+ TAHOE UNDER MIRROR BRACKET PASSENGER<br>Warehouse: RROC   |                |                    | 28.9300        | 86.79          |
| 3              | 3                  | N   | INFO<br>REAR OF VEHICLE<br>Warehouse: RROC  |                |                    | 0.0000         | 0.00           |
| 3              | 3                  | Y   | PMP1BK003<br>SOI MPOWER REAR WEDGE KIT FOR PILLAR TAH<br>Warehouse: RROC  |                |                    | 62.0700        | 186.21         |
| 18             | 18                 | Y   | EMPS1SLS4RBA<br>SOI, MPWR FASCIA, 3", STM, BLK HSG, RED/BLU/AMB<br>Warehouse: RROC<br>6 PER Unit, PILLAR KIT                          |                |                    | 126.4700       | 2,276.46       |
| 6              | 6                  | Y   | EMPS2QMS5RBW<br>SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/WHT<br>Warehouse: RROC<br>Mount Vertically on Sides of License Plate       |                |                    | 140.9300       | 845.58         |
| 6              | 6                  | Y   | EMPS2QMS5RBA<br>SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/AMB<br>Warehouse: RROC<br>Mount under Hatch for Rear Lighting while opened |                |                    | 140.9300       | 845.58         |
| 3              | 3                  | N   | INFO<br>FRONT INTERIOR OF VEHICLE<br>Warehouse: RROC  |                |                    | 0.0000         | 0.00           |

|                   |             |
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| <b>Print Date</b> | 01/29/26    |
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
|------------------------|---------|
| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
|---|
| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO**<br>**NEED ONLY ONE INVOICE PER SO**<br>SILSBEE, TX 77656 |

| Ship To   |
|---|
| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

**Contact:** SETH GAMBLIN  
**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilsbeefleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |     |  | F.O.B.         | Customer PO Number | Payment Method |                |
|----------------|--------------------|-----|--|----------------|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |     |  | QUOTED FREIGHT |                    | NET30          |                |
| Entered By     |                    |     | Salesperson  |                | Ordered By         |                | Resale Number  |
| Braydon Joslin |                    |     | BRAYDON JOSLIN ROUND   |                | Rollingwood P.D    |                | 17605331440    |
| Order Quantity | Approve Quantity   | Tax | Item Number / Description  |                |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y   | 805-0022-00<br>STALKER Dual - 2 Antenna Radar System<br>Warehouse: RROC<br><br>END USER:                                       |                |                    | 2,825.0000     | 8,475.00       |
| 3              | 3                  | Y   | MAKE YEAR & MODEL:<br>C-VS-1012-TAH-2<br>HAV 22" ANGLED CONSOLE, 2025 TAHOE PPV<br>Warehouse: RROC<br><br>FACEPLATES/BRACKETS: |                |                    | 551.3300       | 1,653.99       |
| 3              | 3                  | Y   | C-ARM-102<br>HAV ARM REST - MOUNTS TO SIDE OF CONSOLE BOX<br>Warehouse: RROC   |                |                    | 76.6700        | 230.01         |
| 3              | 3                  | Y   | CUP2-1001<br>HAV Self-Adjusting Double Cup Holder<br>Warehouse: RROC   |                |                    | 48.6700        | 146.01         |
| 6              | 6                  | Y   | C-MCB<br>HAV CONSOLE MICROPHONE CLIP BRACKET<br>Warehouse: RROC  |                |                    | 14.0000        | 84.00          |
| 3              | 3                  | Y   | C-MD-119<br>HAV 11" SLIDE-OUT LOCKING SWING ARM - LOW PROFILE<br>Warehouse: RROC   |                |                    | 260.6700       | 782.01         |

|                   |             |
|-------------------|-------------|
| <b>Print Date</b> | 01/29/26    |
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
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| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
|---|
| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO#**<br>**NEED ONLY ONE INVOICE PER SO#**<br>SILSBEE, TX 77656 |

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| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

**Contact:** SETH GAMBLIN  
**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |                      | F.O.B.  | Customer PO Number | Payment Method |                |
|----------------|--------------------|----------------------|---|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |                      | QUOTED FREIGHT  |                    | NET30          |                |
| Entered By     |                    | Salesperson          |   | Ordered By         | Resale Number  |                |
| Braydon Joslin |                    | BRAYDON JOSLIN ROUND |   | Rollingwood P.D    | 17605331440    |                |
| Order Quantity | Approve Quantity   | Tax                  | Item Number / Description   |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y                    | C-LP2-USB-BL2<br>HAV CONSOLE ACCESSORY BRACKET W/ 2 LIGHTER PLUG<br>Warehouse: RROC   |                    | 116.6700       | 350.01         |
| 3              | 3                  | Y                    | C-USB-3<br>HAV USB-C & USB Type A Dual Port Charger<br>Warehouse: RROC  |                    | 74.6700        | 224.01         |
| 3              | 3                  | Y                    | DS-PAN-1502N-4<br>HAV PANASONIC TOUGHBOOK 40 DOCKING STATION<br>PACKAGE<br>Warehouse: RROC<br>Docking Station For Panasonic TOUGHBOOK 40 Laptop with Standard Port<br>Replication & Quad Pass-Thru Antenna Connections & Havis Power Supply |                    | 1,162.0000     | 3,486.00       |
| 3              | 3                  | Y                    | C-EB40-SO5-1P<br>HAVIS 500 SERIES BLUEPRINT REMOTE<br>Warehouse: RROC<br>C-EB40-SO5-1P<br>1-Piece Equipment Mounting Bracket, 4" Mounting Space, Fits SoundOff<br>Signal 500 Series   |                    | 26.6700        | 80.01          |
| 3              | 3                  | Y                    | C-EB25-XTL-1P<br>HAV 1-PIECE EQ BRKT FOR XTL REMOTE HEADS & APX750<br>Warehouse: RROC<br>1 PIECE BRACKET FOR REMOTE RADIO CONTROL HEAD<br>*****   |                    | 23.3300        | 69.99          |

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|-------------------|-------------|
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
|------------------------|---------|
| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
|---|
| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO#**<br>**NEED ONLY ONE INVOICE PER SO#**<br>SILSBEE, TX 77656 |

| Ship To   |
|---|
| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

**Contact:** SETH GAMBLIN  
**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |     |   | F.O.B.         | Customer PO Number | Payment Method |                |
|----------------|--------------------|-----|---|----------------|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |     |   | QUOTED FREIGHT |                    | NET30          |                |
| Entered By     |                    |     | Salesperson   |                | Ordered By         |                | Resale Number  |
| Braydon Joslin |                    |     | BRAYDON JOSLIN ROUND  |                | Rollingwood P.D    |                | 17605331440    |
| Order Quantity | Approve Quantity   | Tax | Item Number / Description   |                |                    | Unit Price     | Extended Price |
| 6              | 6                  | Y   | MMSU-1<br>MAGNETIC MIC SINGLE UNIT CONVERSION KIT<br>Warehouse: RROC  |                |                    | 35.0000        | 210.00         |
| 3              | 3                  | Y   | ENGSA5200RSP<br>SOI, 500 SERIES PUSHBTN 200W CNTRL, DUAL TONE, +VO<br>Warehouse: RROC<br>When Lights are Activated, Radio turns off     |                |                    | 970.6700       | 2,912.01       |
| 3              | 3                  | Y   | ENGLMK001<br>SOI BLUEPRINT LINK FOR 2021 TAHOE<br>Warehouse: RROC   |                |                    | 376.6000       | 1,129.80       |
| 3              | 3                  | Y   | ENGSYMD01<br>SOI SOUND OFF / BLUEPRINT SYNC MODULE<br>Warehouse: RROC   |                |                    | 259.9300       | 779.79         |
| 6              | 6                  | Y   | ENGND04102<br>SOI 10 OUTPUT REMOTE NODE W/ MAGNETIC I.D.<br>Warehouse: RROC   |                |                    | 192.2700       | 1,153.62       |
| 6              | 6                  | Y   | ENGHNK06<br>SOI 10FT REMOTE NODE HARNESS<br>Warehouse: RROC   |                |                    | 94.7300        | 568.38         |
| 3              | 3                  | Y   | GK10342UHK<br>SMC DUAL VERT. RACK 2 UNIV. LOCKS W/ HC KEY<br>Warehouse: RROC<br>"Dual T-Rail Mount2 Universal XL Handcuff Key Override" |                |                    | 469.6500       | 1,408.95       |

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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
|------------------------|---------|
| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
|---|
| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO**<br>**NEED ONLY ONE INVOICE PER SO**<br>SILSBEE, TX 77656 |

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| (For Pickup)<br>ROUND ROCK WAREHOUSE<br>598 GREENHILL DRIVE<br>ROUND ROCK, TX 78665 |

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**Telephone:** 512-436-1313  
**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |                      | F.O.B.  | Customer PO Number | Payment Method |                |
|----------------|--------------------|----------------------|---|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |                      | QUOTED FREIGHT  |                    | NET30          |                |
| Entered By     |                    | Salesperson          |   | Ordered By         | Resale Number  |                |
| Braydon Joslin |                    | BRAYDON JOSLIN ROUND |   | Rollingwood P.D    | 17605331440    |                |
| Order Quantity | Approve Quantity   | Tax                  | Item Number / Description   |                    | Unit Price     | Extended Price |
| 3              | 3                  | N                    | INFO<br>REAR INTERIOR OF VEHICLE<br>Warehouse: RROC   |                    | 0.0000         | 0.00           |
| 3              | 3                  | Y                    | PK1188TAH21<br>SMC 2021 TAH 10XL C2 PARTITION<br>Warehouse: RROC  |                    | 850.4500       | 2,551.35       |
| 3              | 3                  | Y                    | QK2041TAH21<br>SMC FULL REPLACEMENT TRANSPORT SEAT<br>Warehouse: RROC   |                    | 1,955.5200     | 5,866.56       |
| 3              | 3                  | Y                    | WK0514TAH21H<br>SMC 2021 TAHOE WINDOW STEEL BARRIER, HORIZONTAL<br>Warehouse: RROC<br>2021 Chevy Tahoe Window Steel Barrier, Horizontal<br>FOR USE WITH:<br>*Fits All Door Panels |                    | 245.6500       | 736.95         |
| 3              | 3                  | Y                    | DK0100TAH21<br>SMC 2021 TAHOE BLK TPO DOOR PANELS COVERS OEM PANELS<br>Warehouse: RROC  |                    | 253.1200       | 759.36         |
| 3              | 3                  | Y                    | DK0100TAH21<br>TK0233TAH21<br>SMC CARGO BOX FOR 2021 TAHOE<br>Warehouse: RROC   |                    | 1,402.9900     | 4,208.97       |

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|-------------------|-------------|
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
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| <b>Sales Quote No.</b> | 612035  |
| <b>Customer No.</b>    | SILSBEE |

| Bill To   |
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| SILSBEE FORD FLEET GROUP<br>**NEED ONLY ONE INVOICE PER SO#**<br>**NEED ONLY ONE INVOICE PER SO#**<br>SILSBEE, TX 77656 |

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**E-mail:** sgamblinsilbsfleet@gmail.com

**Contact:** Braydon Joslin  
**Telephone:** 512-781-4135  
**E-mail:** bjoslin@danasafetysupply.com

| Quote Date     | Ship Via           |                      | F.O.B.  | Customer PO Number | Payment Method |                |
|----------------|--------------------|----------------------|---|--------------------|----------------|----------------|
| 01/29/26       | UPS GROUND FREIGHT |                      | QUOTED FREIGHT  |                    | NET30          |                |
| Entered By     |                    | Salesperson          |   | Ordered By         | Resale Number  |                |
| Braydon Joslin |                    | BRAYDON JOSLIN ROUND |   | Rollingwood P.D    | 17605331440    |                |
| Order Quantity | Approve Quantity   | Tax                  | Item Number / Description   |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y                    | TPA9289<br>SMC CARGO BOX SLIDING ELECTRONICS TRAY<br>Warehouse: RROC<br><br>RADIO TRAY FOR CARGO BOX WITH NO LOCK<br>*****<br><br>*DO NOT USE RADIO TRAY WITH ULTIMATE K9. RADIO TRAY<br>BLOCKS SPARE TIRE* |                    | 291.1900       | 873.57         |
| 3              | 3                  | Y                    | 5026B<br>BlueSea 12 Circuit Fuse Block w/ Ground Bus and Cover<br>Warehouse: RROC   |                    | 50.0000        | 150.00         |
| 3              | 3                  | Y                    | 5032B<br>BLUE SEA SYSTEM FUSE BLOCK ST BLADE<br>Warehouse: RROC   |                    | 50.0000        | 150.00         |
| 3              | 3                  | Y                    | 7615B<br>BLUE SEA, SOLENOID TIMER 120A 12VDC ATD<br>Warehouse: RROC   |                    | 150.0000       | 450.00         |
| 3              | 3                  | Y                    | 175-S8-100-2<br>IE SMD 100 AMP BREAKER<br>Warehouse: RROC   |                    | 25.0000        | 75.00          |
| 3              | 3                  | Y                    | TINT<br>VEHICLE WINDOW TINT SPECS BELOW:<br>Warehouse: RROC<br><br>Front 2 @ 30% Ceramic  |                    | 175.0000       | 525.00         |

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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

|                        |         |
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| <b>Sales Quote No.</b> | 612035  |
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**Bill To**  
 SILSBEE FORD FLEET GROUP  
 \*\*NEED ONLY ONE INVOICE PER SO#\*\*  
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 SILSBEE, TX 77656

**Ship To**  
 (For Pickup)  
 ROUND ROCK WAREHOUSE  
 598 GREENHILL DRIVE  
 ROUND ROCK, TX 78665

**Contact:** SETH GAMBLIN  
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| 01/29/26       | UPS GROUND FREIGHT |     |   | QUOTED FREIGHT |                    | NET30          |                |
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| Braydon Joslin |                    |     | BRAYDON JOSLIN ROUND  |                | Rollingwood P.D    |                | 17605331440    |
| Order Quantity | Approve Quantity   | Tax | Item Number / Description   |                |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y   | GRAPHICS<br>GRAPHICS FOR VEHICLE *PRICE INCLUDES INSTALL*<br>Warehouse: RROC  |                |                    | 1,250.0000     | 3,750.00       |
| 3              | 3                  | N   | TRANSPORT<br>VEHICLE TRANSPORTATION BY HIRED DRIVERS<br>Warehouse: RROC   |                |                    | 250.0000       | 750.00         |
| 3              | 3                  | Y   | FUEL CHARGE<br>FUEL CHARGE TO CUSTOMER<br>Warehouse: RROC   |                |                    | 50.0000        | 150.00         |
| 3              | 3                  | Y   | PDI<br>PRE-DELIVERY INSPECTION<br>Warehouse: RROC   |                |                    | 125.0000       | 375.00         |
| 3              | 3                  | N   | INFO<br>CUSTOMER SUPPLIED EQUIPMENT LISTED BELOW:<br>Warehouse: RROC<br><br>AXON CAMERA SYSTEM  |                |                    | 0.0000         | 0.00           |
| 3              | 3                  | Y   | APX 6500 RADIO<br>INSTALL KIT<br>MISC INSTALLATION SUPPLIES I.E.<br>Warehouse: RROC<br><br>LOOM, WIRE, HARDWARE, CONNECTORS, ETC<br>***** |                |                    | 550.0000       | 1,650.00       |

**Print Date** 01/29/26  
**Print Time** 04:55:58 PM  
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**DANA SAFETY SUPPLY, INC**  
**500 S EDWARDIA DR**  
**GREENSBORO, NC 27409**

# Sales Quote

**Telephone:** 800-845-0045

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| Order Quantity | Approve Quantity   | Tax                  | Item Number / Description   |                    | Unit Price     | Extended Price |
| 3              | 3                  | Y                    | INSTALL<br>DSS INSTALLATION OF EQUIPMENT<br>Warehouse: RROC<br><br>Approved By: _____<br><div><input type="checkbox"/> Approve All Items &amp; Quantities</div><br>Quote Good for 30 Days |                    | 5,100.0000     | 15,300.00      |

|                   |             |
|-------------------|-------------|
| <b>Print Date</b> | 01/29/26    |
| <b>Print Time</b> | 04:55:58 PM |
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|                    |           |
|--------------------|-----------|
| <b>Subtotal</b>    | 85,224.66 |
| <b>Freight</b>     | 2,100.00  |
| <b>Order Total</b> | 87,324.66 |

By accepting this quote/order, the customer expressly acknowledges and agrees that to the extent not expressly prohibited by law, and except to the extent arising from or relating to the gross negligence or willful misconduct of DSS, its agents or its employees, DSS shall not be liable to the customer, or any third party for any damage to the vehicle/products resulting from or arising out of any ACTS OF GOD, including without limitation, any fires, floods, earthquakes, tornados, hail or similar weather events.


**MOTOROLA SOLUTIONS**

# Budgetary

QUOTE-3497610  
Copy of Rollingwood PD-  
(3)APX6500

Billing Address:  
ROLLINGWOOD POLICE DEPT  
403 NIXON DR  
ROLLINGWOOD, TX 78746  
US

Quote Date:02/10/2026  
Expiration Date:04/11/2026  
Quote Created By:  
Daniel Howard  
Dan.Howard1@  
motorolasolutions.com

End Customer:  
ROLLINGWOOD POLICE DEPT

| Line # | Item Number            | Description   | Qty | List Price | Sale Price | Ext. Sale Price |
|--------|------------------------|---|-----|------------|------------|-----------------|
|        | APX™ 6500 / Enh Series | ENHANCEDAPX6500   |     |            |            |                 |
| 1      | M25URS9PW1BN           | MOBILE RADIO APX6500<br>ENHANCED 7/800 MHZ              | 3   | \$3,764.00 | \$2,559.52 | \$7,678.56      |
| 1a     | GA09008AA              | ADD: GROUP SERVICES                                     | 3   | \$177.00   | \$120.36   | \$361.08        |
| 1b     | QA01648AA              | ADD: HW KEY SUPPLEMENTAL<br>DATA                        | 3   | \$6.42     | \$4.37     | \$13.11         |
| 1c     | GA00318AF              | ENH: 5 YEAR ESSENTIAL SVC                               | 3   | \$480.00   | \$480.00   | \$1,440.00      |
| 1d     | G996AS                 | SOFTWARE LICENSE ENH:<br>OVER THE AIR PROVISIONING      | 3   | \$118.00   | \$80.24    | \$240.72        |
| 1e     | GA00580AA              | ADD: TDMA OPERATION                                     | 3   | \$530.00   | \$360.40   | \$1,081.20      |
| 1f     | G51AU                  | SOFTWARE LICENSE ENH:<br>SMARTZONE OPERATION<br>APX6500 | 3   | \$1,412.00 | \$960.16   | \$2,880.48      |
| 1g     | G67DT                  | ADD: REMOTE MOUNT E5<br>APXM                            | 3   | \$350.00   | \$238.00   | \$714.00        |
| 1h     | GA01606AA              | ADD: NO BLUETOOTH/<br>WIFI/GPS ANTENNA NEEDED           | 3   | \$0.00     | \$0.00     | \$0.00          |
| 1i     | GA09001AA              | ADD: WI-FI CAPABILITY                                   | 3   | \$353.00   | \$240.04   | \$720.12        |
| 1j     | G298AS                 | SOFTWARE LICENSE ENH:<br>ASTRO 25 OTAR W/ MULTIKEY      | 3   | \$871.00   | \$592.28   | \$1,776.84      |
| 1k     | B18CR                  | ADD: AUXILIARY SPKR 7.5<br>WATT APX                     | 3   | \$71.00    | \$48.28    | \$144.84        |
| 1l     | G444AH                 | ADD: APX CONTROL HEAD<br>SOFTWARE                       | 3   | \$0.00     | \$0.00     | \$0.00          |
| 1m     | G806BL                 | SOFTWARE LICENSE ENH:<br>ASTRO DIGITAL CAI OP APX       | 3   | \$607.00   | \$412.76   | \$1,238.28      |



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



# Budgetary

QUOTE-3497610  
Copy of Rollingwood PD-  
(3)APX6500

| Line # | Item Number           | Description                                     | Qty | List Price | Sale Price | Ext. Sale Price |
|--------|-----------------------|---|-----|------------|------------|-----------------|
| 1n     | GA01767AG             | ADD: RADIO AUTHENTICATION                       | 3   | \$118.00   | \$80.24    | \$240.72        |
| 1o     | GA01670AA             | ADD: APX E5 CONTROL HEAD                        | 3   | \$767.00   | \$521.56   | \$1,564.68      |
| 1p     | W22BA                 | ADD: STD PALM MICROPHONE APX                    | 3   | \$85.00    | \$57.80    | \$173.40        |
| 1q     | GA01630AA             | ADD: SMARTCONNECT                               | 3   | \$0.00     | \$0.00     | \$0.00          |
| 1r     | G174AD                | ADD: ANT 3DB LOW-PROFILE 762-870                | 3   | \$50.00    | \$34.00    | \$102.00        |
| 1s     | G361AH                | SOFTWARE LICENSE ENH: P25 TRUNKING SOFTWARE APX | 3   | \$353.00   | \$240.04   | \$720.12        |
| 1t     | G851AG                | ADD: AES/DES-XL/DES-OFB ENCRYPT APX AND ADP     | 3   | \$941.00   | \$639.88   | \$1,919.64      |
| 1u     | QA09113AB             | ADD: BASELINE RELEASE SW                        | 3   | \$0.00     | \$0.00     | \$0.00          |
|        | APX™ Radio Management | RADIO MANAGEMENT                                |     |            |            |                 |
| 2      | T7914A                | SOFTWARE LICENSE RADIO MANAGEMENT ONLINE        | 1   | \$0.00     | \$0.00     | \$0.00          |
| 2a     | UA00049AA             | ADD: RADIO MANAGEMENT LICENSES ONLINE           | 3   | \$118.00   | \$88.50    | \$265.50        |

Grand Total

\$23,275.29(USD)



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



**Date:** February 11, 2026  
**To:** Mayor and Councilmembers of the City of Rollingwood  
**From:** Alun Thomas, City Administrator  
**Subject:** City Administrator's Report

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### **City Financials**

Highlights of the financials through the month of January 2026:

- As of January 31, 2026, 33% of Fiscal Year 2025-2026 has passed.
- Property taxes collected were 106% of the amount collected in January 2025.
- Sales taxes collected were 98% of the amount collected in January 2025.
- The Water Fund balance is currently at \$1,132,764.52. The General Fund balance is \$6,237,861.66.

### **Utilities**

As of February 11, 2026, the EyeOnWater customer portal has a total of **257** accounts (an increase of 5 since my last report) that are registered within the system, representing 43% of the system's connections. Of those accounts, **201** (up 6 from my last report) have signed up for leak alerts, and the rest have not.

Total water usage for December was 8,649,802 gallons; usage continues to be down due to the winter average months and the decreased need for irrigation at this time of the year. Consistent manual monitoring of leaks by the Utility Billing department, coupled with automated leak alerts from EyeOnWater, have helped reduce the number of identified leaks across the system.

### **CIP Drainage Projects**

Upcoming work includes punch-list items and completion of the outfall on Almarion Way, which has been redesigned, and is awaiting construction.

Updates on these projects and their impacts on residents can be found on our city website, under the public notices section on the front page. The page "Rollingwood Water System Improvements Updates" will be kept up to date with project progress and milestones. A full schedule of all projects can also be found on this page, and the schedule is being updated frequently as the projects progress. Link: <https://www.rollingwoodtx.gov/administration/page/rollingwood-water-system-improvements-updates>

### **Fiscal Year 2026 Paving Projects**

Work has concluded on the Fiscal Year 2026 Paving Projects. History for the project can be found online (<https://www.rollingwoodtx.gov/administration/page/fiscal-year-2026-paving-projects>). I am proud to report that the projects were completed on time and within budget.

### **Food Trucks**

During November's regular Council meeting, Council directed me to examine the issue of rules for food trucks, catering vehicles, and coffee trucks operating within the city limits. Our legal team is still examining the City's existing code to ensure compliance with state law, and once I receive their review, I will continue with the process. The City's Code of Ordinances may need to be restructured to be able to more clearly incorporate the myriad changes to the Code that the new state law requires.

### **Emergency Management Readiness and Response**

With 4 out of 19 members of staff having completed ICS 300 and ICS 400 training, the City of Rollingwood is already well ahead of most cities in emergency management training. During the week of the February Council meeting, the City will host both an ICS 300 (Intermediate Incident Command System for Expanding Incidents) and an ICS 400 (Advanced Incident Command System for Complex Incidents) class, with Westlake Fire Department graciously allowing us free use of their facilities for the event. At that class, additional staff members from the City will gain insight and expertise in emergency management and critical incident response, and the City's capacity to handle a significant event will be greatly improved.

City Staff performed exceptionally well during the recent freezing weather event, with the EOC adhering to ICS principles, and logging activities and equipment usage on federally-approved forms. I extend my deepest thank you to all who assisted with the event – from staff to the City Council, and to the many kind members of the community who stopped by to keep us company and drop off food. Although the weather event could have been much more impactful, I believe that Rollingwood's preparation and response stood out in the region.

### **Passing of Hollis Jefferies**

Hollis Jefferies, who previously served the City of Rollingwood as a councilmember and mayor, passed away last month. Mr. Jefferies' service and dedication to the City is appreciated and remembered, and we extend our condolences to his family and loved ones.

### **Spring Clean-Up Event**

The City will host its annual Spring Clean-Up event on Saturday, March 14, 2026, from 8:00 a.m. to 12:00 p.m. at the upper park parking lot on Gentry Drive. Members of staff will be available during this time to assist residents with unloading items from their vehicles.

**Departure of the City Secretary**

Late last month, Makayla Rodriguez accepted a job as the City Secretary for the City of West Lake Hills, with her last day with the City of Rollingwood on February 18, 2026. We wish Makayla all the best in her new role, and trust that what she learned here in Rollingwood will provide her career with a strong foundation upon which to build.

**City Holidays**

City Hall will be closed on Monday, February 16<sup>th</sup>, 2026, in observance of Presidents' Day.

**Contact Me if Needed**

I can be reached by email at [athomas@rollingwoodtx.gov](mailto:athomas@rollingwoodtx.gov) and by cell phone at (737) 218-8326. Please let me know if you have any questions or concerns.

Sincerely,

Alun Thomas

City Administrator



## Police Department Report-January 2026

| Staffing                   |      |
|----------------------------|------|
| Authorized Staff:          | 10   |
| Current Staff:             | 8    |
| Hours Worked For Comp:     | 0    |
| Comp Hours Spent:          | 0    |
| Vacation Hours Spent:      | 24   |
| Sick Hours Spent:          | 0    |
| Holiday Hours Worked:      | 48   |
| Holiday Hours Not Worked : | 64   |
| Hours Worked For Overtime: | 48   |
| Total Hours Worked:        | 1052 |

| Possible Liabilities (PD Employees Only) |            |
|--|------------|
| Comp Pool Liability (Dollars):           | \$ 15,998  |
| Vacation Pool Liability (Dollars):       | \$ 52,999  |
| Total Sick Pool Liability (Dollars):     | \$ 52,824  |
| Total Possible Liabilities:              | \$ 123,758 |

| Fleet                 |       |
|-----------------------|-------|
| Vehicles Authorized:  | 3     |
| Vehicles Operational: | 3     |
| Gasoline Used (gal):  | 261   |
| Total Miles Driven:   | 2,458 |

| Police Activity             |     |
|-----------------------------|-----|
| Calls for Service           |     |
| Calls Dispatched:           | 52  |
| Self Assigned Calls:        | 68  |
| Total Calls for Service:    | 120 |
| Agency Assists:             | 33  |
| Police Reports:             | 8   |
| Auto Theft/BOV Reports:     | 2   |
| Arrests                     |     |
| Misdemeanor Arrests:        | 1   |
| Felony Arrests:             | 0   |
| Total Arrests:              | 1   |
| Proactive Citizen Contacts: |     |
| Vehicle Accidents           |     |
| Minor Accidents:            | 4   |
| Major Accidents:            | 4   |
| Total Vehicle Accidents:    | 8   |

| Ordinance Violations        |   |
|-----------------------------|---|
| Construction:               | 1 |
| Solicitation:               | 0 |
| Noise:                      | 3 |
| Tree Related:               | 0 |
| Animal Related:             | 0 |
| Total Citations Issued      | 1 |
| Total Warnings Issued       | 0 |
| All Others:                 | 0 |
| Total Ordinance Violations: | 4 |

| Traffic Initiatives   |    |
|---|----|
| Location 1: Riley traffic from Zilker Park                  |    |
| Citations/Warnings issued at this Location:                 | 0  |
| Location 2: Park Zone                                       |    |
| Citations/Warnings Issued at this Location:                 | 10 |
| Location 3: Bee Caves                                       |    |
| Citations/Warnings Issued at this Location:                 | 88 |
| Total Citations/Warnings issued during traffic initiatives: | 98 |

| Traffic Enforcement           |     |
|-------------------------------|-----|
| Total Citations issued:       | 83  |
| Total Warnings issued:        | 74  |
| Total Citations and Warnings: | 157 |
| Location of Traffic Stops     |     |
| City Roadways:                | 75  |
| Bee Caves Road:               | 88  |
| Total Traffic Stops:          | 163 |
| Type of Violations            |     |
| Moving Violations:            | 94  |
| Non-Moving Violations:        | 63  |
| Total Violations:             | 157 |
| Parking Violations            |     |
| Total Citations issued:       | 5   |
| Total Warnings issued:        | 0   |
| Total Citations and Warnings: | 5   |

| Chief's Blotter   |
|---|
| *Saturday January 25th through Monday January 27th-The City of Rollingwood set up the EOC (Emergency Operations Command) center at city hall due to the weather. No major issues. |





City of Rollingwood Monthly Stats - Fiscal Year 2025-2026

## Municipal Court

[illegible]

## Completed Cases

|                           |               |               |               |               |               |               |               |               |               |               |               |               |              |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <b>Paid Fine</b>          | <b>Oct-25</b> | <b>Nov-25</b> | <b>Dec-25</b> | <b>Jan-26</b> | <b>Feb-26</b> | <b>Mar-26</b> | <b>Apr-26</b> | <b>May-26</b> | <b>Jun-26</b> | <b>Jul-26</b> | <b>Aug-26</b> | <b>Sep-26</b> | <b>Total</b> |
| Traffic                   | 18            | 19            | 22            | 39            |               |               |               |               |               |               |               |               |              |
| State Law                 | 0             | 1             | 0             | 1             |               |               |               |               |               |               |               |               |              |
| City Ordinance            | 7             | 7             | 7             | 18            |               |               |               |               |               |               |               |               |              |
| Parking                   | 5             | 3             | 4             | 1             |               |               |               |               |               |               |               |               |              |
| <b>Total Paid Fines</b>   | <b>30</b>     | <b>30</b>     | <b>33</b>     | <b>59</b>     |               |               |               |               |               |               |               |               |              |
| <b>Before Judge</b>       | <b>Oct-25</b> | <b>Nov-25</b> | <b>Dec-25</b> | <b>Jan-26</b> | <b>Feb-26</b> | <b>Mar-26</b> | <b>Apr-26</b> | <b>May-26</b> | <b>Jun-26</b> | <b>Jul-26</b> | <b>Aug-26</b> | <b>Sep-26</b> | <b>Total</b> |
| Traffic                   | 6             | 8             | 13            | 16            |               |               |               |               |               |               |               |               |              |
| State Law                 | 0             | 0             | 0             | 0             |               |               |               |               |               |               |               |               |              |
| City Ordinance            | 1             | 2             | 6             | 4             |               |               |               |               |               |               |               |               |              |
| Parking                   | 1             | 0             | 2             | 2             |               |               |               |               |               |               |               |               |              |
| <b>Total Before Judge</b> | <b>8</b>      | <b>10</b>     | <b>21</b>     | <b>22</b>     |               |               |               |               |               |               |               |               |              |
| <b>By Jury</b>            | <b>Oct-25</b> | <b>Nov-25</b> | <b>Dec-25</b> | <b>Jan-26</b> | <b>Feb-26</b> | <b>Mar-26</b> | <b>Apr-26</b> | <b>May-26</b> | <b>Jun-26</b> | <b>Jul-26</b> | <b>Aug-26</b> | <b>Sep-26</b> | <b>Total</b> |
| <b>Total</b>              | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |               |               |               |               |               |               |               |               |              |
|                           | <b>Oct-25</b> | <b>Nov-25</b> | <b>Dec-25</b> | <b>Jan-26</b> | <b>Feb-26</b> | <b>Mar-26</b> | <b>Apr-26</b> | <b>May-26</b> | <b>Jun-26</b> | <b>Jul-26</b> | <b>Aug-26</b> | <b>Sep-26</b> | <b>Total</b> |
| <b>Total Completed</b>    | <b>38</b>     | <b>40</b>     | <b>54</b>     | <b>81</b>     |               |               |               |               |               |               |               |               |              |

## Other Completed

|                                   |           |           |           |           |        |        |        |        |        |        |        |        |       |
|-----------------------------------|-----------|-----------|-----------|-----------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Dismissed DSC, Sec. 2             | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 15        | 0         | 26        | 11        |        |        |        |        |        |        |        |        |       |
| State Law                         | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| Parking                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>15</b> | <b>0</b>  | <b>26</b> | <b>11</b> |        |        |        |        |        |        |        |        |       |
| Dismissed After Deferred Disp.    | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 3         | 2         | 8         | 3         |        |        |        |        |        |        |        |        |       |
| State Law                         | 0         | 0         | 3         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| Parking                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>3</b>  | <b>2</b>  | <b>11</b> | <b>3</b>  |        |        |        |        |        |        |        |        |       |
| Dismissed By Presenting Insurance | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 0         | 1         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>0</b>  | <b>1</b>  | <b>0</b>  | <b>0</b>  |        |        |        |        |        |        |        |        |       |
| Voided Docket                     | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| State Law                         | 0         | 15        | 1         | 1         |        |        |        |        |        |        |        |        |       |
| Parking                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>0</b>  | <b>15</b> | <b>1</b>  | <b>1</b>  |        |        |        |        |        |        |        |        |       |
| Dismissed by Judge                | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| State Law                         | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| Parking                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |        |        |        |        |        |        |        |        |       |
| Dismissed/ Compliance             | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 8         | 0         | 7         | 1         |        |        |        |        |        |        |        |        |       |
| State Law                         | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 1         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| Parking                           | 0         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>9</b>  | <b>0</b>  | <b>7</b>  | <b>1</b>  |        |        |        |        |        |        |        |        |       |
| Dismissed by Prosecutor           | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| Traffic                           | 2         | 1         | 1         | 0         |        |        |        |        |        |        |        |        |       |
| State Law                         | 2         | 0         | 1         | 0         |        |        |        |        |        |        |        |        |       |
| City Ordinance                    | 7         | 8         | 2         | 0         |        |        |        |        |        |        |        |        |       |
| Parking                           | 1         | 0         | 0         | 0         |        |        |        |        |        |        |        |        |       |
| <b>Total</b>                      | <b>12</b> | <b>9</b>  | <b>4</b>  | <b>0</b>  |        |        |        |        |        |        |        |        |       |
|                                   | Oct-25    | Nov-25    | Dec-25    | Jan-26    | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Total |
| <b>Total other Completed</b>      | 39        | 40        | 49        | 16        |        |        |        |        |        |        |        |        |       |
| <b>Grand Total Completed</b>      | 39        | 67        | 103       | 97        |        |        |        |        |        |        |        |        |       |

## Warrants

[illegible]



## BALANCE SHEET

AS OF: JANUARY 31ST, 2026

100-GENERAL FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION            | BALANCE             |
|--------------------|--------------------------------|---------------------|
| <b>ASSETS</b>      |                                |                     |
| =====              |                                |                     |
| 100-1000           | CLAIM ON POOLED CASH           | 5,860,264.44        |
| 100-1011           | PETTY CASH - COURT             | 250.00              |
| 100-1014           | CASH - TAX NOTES               | 437,177.24          |
| 100-1016           | MERCHANT ACCT CASH             | 0.00                |
| 100-1018           | CASH - DEVELOPMENT SERVICES    | ( 1,000.00)         |
| 100-1030           | TEX-POOL                       | 377,597.22          |
| 100-1050           | NEW CASH                       | 0.00                |
| 100-1131           | NET PENSION ASSET              | 0.00                |
| 100-1141           | DEFERRED OUTFLOWS OF RESOURCES | 0.00                |
| 100-1142           | DEFERRED OUTFLOWS - OPEB       | 0.00                |
| 100-1200           | ACCOUNTS RECEIVABLE            | 36,457.84           |
| 100-1205           | ALLOWANCE FOR UNCOLLECTIBLES   | 0.00                |
| 100-1206           | ALLOWANCE FOR DOUBTFUL ACCTS   | ( 4,989.39)         |
| 100-1217           | CENCOR PUD RECEIVABLE          | 0.00                |
| 100-1221           | DUE FROM RCDC                  | 0.00                |
| 100-1222           | DUE FROM WATER FUND            | 137.57              |
| 100-1230           | TAXES RECEIVABLE - GENERAL     | 33,100.35           |
| 100-1250           | DUE FROM VENDORS               | 0.00                |
| 100-1350           | SALES TAX RECEIVABLE           | 118,518.78          |
| 100-1399           | LEASE RECEIVABLE               | 168,558.99          |
|                    |                                | <u>7,026,073.04</u> |
| TOTAL ASSETS       |                                | <u>7,026,073.04</u> |
| =====              |                                |                     |
| <b>LIABILITIES</b> |                                |                     |
| =====              |                                |                     |
| 100-2000           | ACCOUNTS PAYABLE POOLED        | 0.00                |
| 100-2008           | ACCOUNTS PAYABLE - OTHER       | ( 15,957.90)        |
| 100-2010           | HEALTH INSURANCE PAYABLE       | 6,920.72            |
| 100-2012           | AFLAC INSURANCE PAYABLE        | ( 389.74)           |
| 100-2015           | EDC SALES TAX PAYABLE          | 0.00                |
| 100-2016           | EMPLOYEE 457 CONTRIB PAYABLE   | 4,045.76            |
| 100-2020           | FEDERAL WH PAYABLE             | ( 2.03)             |
| 100-2030           | UNEMPLOYMENT TAX PAYABLE       | 78.14               |
| 100-2035           | SOCIAL SEC/MEDICARE PAYABLE    | ( 266.21)           |
| 100-2050           | APPEARANCE BOND RESERVE        | 0.00                |
| 100-2055           | OMNIBASE PAYABLE               | ( 35.68)            |
| 100-2060           | RETIREMENT PAYOUT RESERVE      | 0.00                |
| 100-2070           | DEFERRED REVENUE               | 15,907.80           |
| 100-2075           | CHILD SUPPORT GARNISHMENT      | 0.70                |
| 100-2080           | TMRs RETIREMENT WITHHELD       | 9,429.12            |
| 100-2110           | COMPENSATED ABSENCE PAY        | 0.00                |
| 100-2115           | WAGES PAYABLE                  | 25,153.00           |
| 100-2117           | UNCLAIMED PROPERTY             | 0.00                |
| 100-2122           | ACCRUED INTEREST PAYABLE       | 0.00                |
| 100-2132           | MY PARK DAY                    | 0.00                |
| 100-2137           | PARK PET PAVERS                | 0.00                |
| 100-2138           | TAX NOTES PAYABLE-SR 2020      | 0.00                |
| 100-2139           | DEFERRED REV-LEOSE FUNDS       | 6,397.28            |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JANUARY 31ST, 2026

PAGE: 2

17.

100-GENERAL FUND

| ACCOUNT #   | ACCOUNT DESCRIPTION            | BALANCE             |
|---|--------------------------------|---------------------|
| 100-2140  | VEHICLE FINANCING NOTES        | 79,983.00           |
| 100-2141  | ARPA DEFERRED REVENUE          | 0.00                |
| 100-2249  | DEFERRED REV-FIELD RENTAL      | 0.00                |
| 100-2250  | DEFERRED TAX REV=DELINQUENT TX | 28,110.96           |
| 100-2253  | DUE TO BOND ISSUE              | 0.00                |
| 100-2299  | DEFERRED INFLOW - LEASE        | 168,254.85          |
| 100-2300  | DUE TO DRAINAGE FUND           | 69,387.00           |
| 100-2301  | DUE TO RCDC                    | 17,421.13           |
| 100-2425  | BLDG & MISC DEPOSITS           | 0.00                |
| 100-2600  | TRAFFIC FINE RESERVE           | 25,355.65           |
|   | TOTAL LIABILITIES              | <u>439,793.55</u>   |
| EQUITY  |                                |                     |
| =====   |                                |                     |
| 100-3000  | FUND BALANCE-UNAPPROPRATED     | 7,066,183.91        |
| 100-3030  | AMOUNT TO BE PROVIDED FOR      | ( 1,320,851.07)     |
|   | TOTAL BEGINNING EQUITY         | <u>5,745,332.84</u> |
| TOTAL REVENUE                                     |                                |                     |
| 2,297,172.18                                      |                                |                     |
| TOTAL EXPENSES                                    |                                |                     |
| <u>1,456,225.53</u>                               |                                |                     |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                                |                     |
| 840,946.65  |                                |                     |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                                |                     |
| <u>6,586,279.49</u>                               |                                |                     |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                                |                     |
| <u>7,026,073.04</u>                               |                                |                     |

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## 200-WATER FUND

| ACCOUNT #           | ACCOUNT DESCRIPTION            | BALANCE             |
|---------------------|--------------------------------|---------------------|
| <b>ASSETS</b>       |                                |                     |
| =====               |                                |                     |
| 200-1000            | CLAIM ON POOLED CASH           | 1,062,011.31        |
| 200-1016            | MERCHANT ACCT CASH             | 0.00                |
| 200-1018            | CASH - DEVELOPMENT SERVICES    | 1,000.00            |
| 200-1030            | TEX-POOL                       | 70,753.21           |
| 200-1131            | NET PENSION                    | ( 67,001.00)        |
| 200-1141            | DEFERRED OUTFLOW OF RESOURCES  | 42,619.32           |
| 200-1142            | DEFERRED OUTFLOWS-OPEB         | 2,460.00            |
| 200-1200            | ACCOUNTS RECEIVABLE            | 106,829.73          |
| 200-1201            | ADDITIONAL RECYCLING RECEIVABL | 52.40               |
| 200-1202            | MISC AR -                      | 3,251.00            |
| 200-1203            | PREPAID EXPENSE                | 0.00                |
| 200-1205            | ALLOWANCE FOR UNCOLLECTIBLE    | ( 18,938.56)        |
| 200-1210            | UNAPPLIED CREDITS              | ( 13,038.09)        |
| 200-1220            | REFUNDS PAYABLE                | ( 414.16)           |
| 200-1250            | ALLOWANCE FOR LOSSES           | 0.02                |
| 200-1251            | DUE FROM VENDORS               | 0.00                |
| 200-1288            | UNAPPLIED CREDITS - AUDIT ALT  | 407.00              |
| 200-1290            | ACCT REC - PARK                | ( 80.00)            |
| 200-1299            | ACCOUNTS REC - AUDIT ALTERNATE | 0.00                |
| 200-1300            | RETURNED CHECKS RECEIVABLE     | 0.00                |
| 200-1600            | WATER SYSTEM                   | 1,885,140.74        |
| 200-1601            | WATER LINE IMPROVEMENTS        | 1,799,149.92        |
| 200-1605            | W/WW IMP BCR                   | 561,036.56          |
| 200-1606            | CAP IMP BACKFLOW               | 92,420.00           |
| 200-1610            | ACCUMULATED DEPRECIATION       | ( 2,386,187.34)     |
| 200-1620            | EQUIPMENT                      | 429,650.68          |
| 200-1621            | COMPUTER                       | 1,726.00            |
| 200-1628            | ACCUM DEPREC MAINT & OFFICE    | ( 71,067.43)        |
|                     |                                | <u>3,501,781.31</u> |
|                     |                                | 3,501,781.31        |
| <b>TOTAL ASSETS</b> |                                |                     |
|                     |                                | <u>3,501,781.31</u> |
| <b>LIABILITIES</b>  |                                |                     |
| =====               |                                |                     |
| 200-2000            | ACCOUNTS PAYABLE POOLED        | 438.16              |
| 200-2008            | ACCOUNTS PAYABLE OTHER         | ( 0.11)             |
| 200-2010            | HEALTH INSURANCE PAYABLE       | 7,630.86            |
| 200-2012            | AFLAC INSURANCE PAYABLE        | 5.47                |
| 200-2015            | ECONOMIC DEV SALES TAX         | 0.00                |
| 200-2016            | EMPLOYEE 457 CONTRIB PAYABL    | 0.00                |
| 200-2020            | FEDERAL WH PAYABLE             | ( 0.96)             |
| 200-2030            | UNEMPLOYMENT TAX PAYABLE       | ( 212.48)           |
| 200-2035            | SOC SEC/MEDICARE PAYABLE       | 3,502.98            |
| 200-2060            | RETIREMENT PAYOUT RESERVE      | 0.00                |
| 200-2080            | TMRS RETIREMENT PAYABLE        | ( 9,668.62)         |
| 200-2100            | METER SERVICE DEPOSITS         | 0.00                |
| 200-2110            | COMPENSATED ABSENCE PAYABLE    | 11,070.80           |
| 200-2115            | WAGES PAYABLE                  | 4,951.00            |
| 200-2120            | BONDS PAYABLE-SR2014 WTR IMP   | 519,750.00          |

## 200-WATER FUND

| ACCOUNT # | ACCOUNT DESCRIPTION                                | BALANCE             |
|-----------|--|---------------------|
| 200-2121  | BOND PREMIUM-SR2014 WTR IMPRV                      | 25,846.76           |
| 200-2122  | ACCRUED INTEREST PAYABLE                           | 2,874.37            |
| 200-2123  | GOVERNMENT CAPITAL LEASE                           | 17,511.16           |
| 200-2124  | METERS LOAN PAYABLE                                | 309,961.49          |
| 200-2128  | DUE TO VENDORS                                     | 0.00                |
| 200-2140  | DEFERRED INFLOWS OF RESOURCES                      | 851.00              |
| 200-2142  | RES STORM DISCHA PERMIT-ZONE 8                     | 2,886.00            |
| 200-2145  | OPEB LIABILITY                                     | 10,645.00           |
| 200-2310  | DUE TO MERCHANT ACCOUNT                            | 137.57              |
| 200-2400  | CUSTOMER DEPOSITS PAYABLE                          | 186,670.00          |
| 200-2401  | CUST DEPOSITS -AUDIT ALTERNATE                     | ( 8,800.00)         |
| 200-2425  | BLDG & MISC DEPOSITS                               | 1,750.00            |
|           | TOTAL LIABILITIES                                  | <u>1,087,800.45</u> |
| EQUITY    |  |                     |
| =====     |  |                     |
| 200-3000  | FUND BALANCE-UNAPPROPRATED                         | 1,061,914.35        |
| 200-3600  | INVEST IN FA NET RELATED DEBT                      | 1,256,765.70        |
|           | TOTAL BEGINNING EQUITY                             | <u>2,318,680.05</u> |
|           |  |                     |
|           | TOTAL REVENUE                                      | 554,397.04          |
|           | TOTAL EXPENSES                                     | <u>459,096.23</u>   |
|           | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 95,300.81           |
|           |  |                     |
|           | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | <u>2,413,980.86</u> |
|           |  |                     |
|           | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. | <u>3,501,781.31</u> |
| =====     |  |                     |



## 301-STREET MAINTENANCE

| ACCOUNT #  | ACCOUNT DESCRIPTION                  | BALANCE           |                   |
|--|--------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                                      |                                      |                   |                   |
| =====  |                                      |                   |                   |
| 301-1000   | CLAIM ON POOLED CASH                 | 628,716.26        |                   |
| 301-1350   | SALES TAX RECEIVABLE                 | <u>32,235.18</u>  |                   |
|  |                                      |                   | <u>660,951.44</u> |
| TOTAL ASSETS                                       |                                      |                   | <u>660,951.44</u> |
| =====  |                                      |                   |                   |
| <b>LIABILITIES</b>                                 |                                      |                   |                   |
| =====  |                                      |                   |                   |
| 301-2000   | ACCOUNTS PAYABLE POOLED              | 0.00              |                   |
| 301-2060   | RETIREMENT PAYOUT RESERVE            | 0.00              |                   |
| 301-2140   | VEHICLE FINANCING NOTES              | <u>0.00</u>       |                   |
|  | TOTAL LIABILITIES                    |                   | <u>0.00</u>       |
| <b>EQUITY</b>                                      |                                      |                   |                   |
| =====  |                                      |                   |                   |
| 301-3000   | FUND BALANCE-UNAPPROPRATED           | <u>579,402.34</u> |                   |
|  | TOTAL BEGINNING EQUITY               | <u>579,402.34</u> |                   |
| TOTAL REVENUE                                      |                                      | 81,549.10         |                   |
| TOTAL EXPENSES                                     |                                      | <u>0.00</u>       |                   |
|  | TOTAL REVENUE OVER/ (UNDER) EXPENSES | <u>81,549.10</u>  |                   |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                      |                   | <u>660,951.44</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                      |                   | <u>660,951.44</u> |
| =====  |                                      |                   |                   |

## 310-COURT SECURITY FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE   |              |
|--------------------|--|-----------|--------------|
| <u>ASSETS</u>      |  |           |              |
| <u>=====</u>       |  |           |              |
| 310-1000           | CLAIM ON POOLED CASH                               | 19,303.08 |              |
|                    |  |           | 19,303.08    |
|                    | TOTAL ASSETS                                       |           | 19,303.08    |
|                    |  |           | <u>=====</u> |
| <u>LIABILITIES</u> |  |           |              |
| <u>=====</u>       |  |           |              |
| 310-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00      |              |
| 310-2008           | ACCOUNTS PAYABLE - OTHER                           | 0.00      |              |
| 310-2050           | APPEARANCE BOND RESERVE                            | 0.00      |              |
| 310-2060           | RETIREMENT PAYOUT RESERVE                          | 0.00      |              |
| 310-2140           | VECHICLE FINANCING NOTES                           | 0.00      |              |
|                    | TOTAL LIABILITIES                                  |           | 0.00         |
| <u>EQUITY</u>      |  |           |              |
| <u>=====</u>       |  |           |              |
| 310-3000           | UNAPPROPRIATED FUND BALANCE                        | 3,685.92  |              |
| 310-3450           | RESERVE FOR COURT TECHNOLOGY                       | 8,033.47  |              |
| 310-3451           | RESERVE FOR COURT SECURITY                         | 6,192.55  |              |
|                    | TOTAL BEGINNING EQUITY                             | 17,911.94 |              |
|                    | TOTAL REVENUE                                      | 1,573.14  |              |
|                    | TOTAL EXPENSES                                     | 182.00    |              |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 1,391.14  |              |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |           | 19,303.08    |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |           | 19,303.08    |
|                    |  |           | <u>=====</u> |

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## 320-COURT TECHNOLOGY FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE  |          |
|--------------------|--|----------|----------|
| <b>ASSETS</b>      |  |          |          |
| =====              |  |          |          |
| 320-1000           | CLAIM ON POOLED CASH                               | 6,930.27 |          |
|                    |  |          | 6,930.27 |
|                    | TOTAL ASSETS                                       |          | 6,930.27 |
|                    |  |          | =====    |
| <b>LIABILITIES</b> |  |          |          |
| =====              |  |          |          |
| 320-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00     |          |
| 320-2008           | ACCOUNTS PAYABLE OTHER                             | 0.00     |          |
| 320-2050           | APPEARANCE BOND RESERVE                            | 0.00     |          |
| 320-2060           | RETIREMENT PAYOUT RESERVE                          | 0.00     |          |
| 320-2140           | VEHICLE FINANCING NOTES                            | 0.00     |          |
|                    | TOTAL LIABILITIES                                  |          | 0.00     |
| <b>EQUITY</b>      |  |          |          |
| =====              |  |          |          |
| 320-3450           | FUND BALNCE - COURT TECH                           | 5,935.24 |          |
|                    | TOTAL BEGINNING EQUITY                             | 5,935.24 |          |
|                    | TOTAL REVENUE                                      | 1,285.76 |          |
|                    | TOTAL EXPENSES                                     | 290.73   |          |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 995.03   |          |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |          | 6,930.27 |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |          | 6,930.27 |
|                    |  |          | =====    |

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430 DEPT SERVICE FUND 2014

| ACCOUNT #          | ACCOUNT DESCRIPTION   | BALANCE           |                   |
|--------------------|---|-------------------|-------------------|
| <b>ASSETS</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 430-1000           | CLAIM ON POOLED CASH  | 162,735.79        |                   |
| 430-1007           | CASH-DS SR2014 GO STREETS                                     | ( 1.34)           |                   |
| 430-1009           | CASH-DS SR2014 WATER IMPROV                                   | 1.34              |                   |
| 430-1206           | ALLOWANCE FOR DOUBTFUL COLL                                   | ( 3,930.22)       |                   |
| 430-1230           | TAXES RECEIVABLE  | 29,838.07         |                   |
|                    |   | <u>188,643.64</u> |                   |
|                    | <b>TOTAL ASSETS</b>   |                   | <b>188,643.64</b> |
| =====              |   |                   |                   |
| <b>LIABILITIES</b> |   |                   |                   |
| =====              |   |                   |                   |
| 430-2000           | ACCOUNTS PAYABLE POOLED                                       | 0.00              |                   |
| 430-2060           | Retirement Payout Reserve                                     | 0.00              |                   |
| 430-2140           | Vehicle Financing Notes                                       | 0.00              |                   |
| 430-2250           | DEFERRED TAX REV-DELINQUENT TX                                | 25,907.85         |                   |
|                    | <b>TOTAL LIABILITIES</b>                                      | <u>25,907.85</u>  |                   |
| <b>EQUITY</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 430-3000           | FUND BALANCE-UNAPPROPRATED                                    | 2,190.02          |                   |
|                    | <b>TOTAL BEGINNING EQUITY</b>                                 | <u>2,190.02</u>   |                   |
|                    | <b>TOTAL REVENUE</b>  | 185,945.77        |                   |
|                    | <b>TOTAL EXPENSES</b>   | <u>25,400.00</u>  |                   |
|                    | <b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>                   | <u>160,545.77</u> |                   |
|                    | <b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>             | <u>162,735.79</u> |                   |
|                    | <b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b> |                   | <b>188,643.64</b> |
| =====              |   |                   |                   |

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450-DEBT SERVICE FUND 2019

| ACCOUNT #  | ACCOUNT DESCRIPTION        | BALANCE           |
|--|----------------------------|-------------------|
| <u>ASSETS</u>                                      |                            |                   |
| <u>=====</u>                                       |                            |                   |
| 450-1000   | CLAIM ON POOLED CASH       | 527,476.11        |
|  |                            | <u>527,476.11</u> |
| TOTAL ASSETS                                       |                            | <u>527,476.11</u> |
|  |                            | <u>=====</u>      |
| <u>LIABILITIES</u>                                 |                            |                   |
| <u>=====</u>                                       |                            |                   |
| 450-2000   | ACCOUNTS PAYABLE POOLED    | 0.00              |
| 450-2060   | Retirement Payout Reserve  | 0.00              |
| 450-2140   | Vehicle Financing Notes    | 0.00              |
| TOTAL LIABILITIES                                  |                            | <u>0.00</u>       |
| <u>EQUITY</u>                                      |                            |                   |
| <u>=====</u>                                       |                            |                   |
| 450-3000   | FUND BALANCE-UNAPPROPRATED | ( 373.25)         |
| TOTAL BEGINNING EQUITY                             |                            | ( 373.25)         |
| TOTAL REVENUE                                      |                            | 656,074.36        |
| TOTAL EXPENSES                                     |                            | <u>128,225.00</u> |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                            | <u>527,849.36</u> |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                            | <u>527,476.11</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                            | <u>527,476.11</u> |
|  |                            | <u>=====</u>      |

460 DEBT SERVICE FUND 2020

| ACCOUNT #          | ACCOUNT DESCRIPTION   | BALANCE           |                   |
|--------------------|---|-------------------|-------------------|
| <b>ASSETS</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 460-1000           | CLAIM ON POOLED CASH  | <u>291,693.12</u> |                   |
|                    |   |                   | <u>291,693.12</u> |
|                    | <b>TOTAL ASSETS</b>   |                   | <u>291,693.12</u> |
| <b>LIABILITIES</b> |   |                   |                   |
| =====              |   |                   |                   |
| 460-2000           | ACCOUNTS PAYABLE POOLED                                       | 0.00              |                   |
| 460-2060           | Retirement Payout Reserve                                     | 0.00              |                   |
| 460-2140           | Vehicle Financing Notes                                       | <u>0.00</u>       |                   |
|                    | <b>TOTAL LIABILITIES</b>                                      |                   | <u>0.00</u>       |
| <b>EQUITY</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 460-3000           | FUND BALANCE-UNAPPROPRATED                                    | <u>1,436.41</u>   |                   |
|                    | <b>TOTAL BEGINNING EQUITY</b>                                 | <u>1,436.41</u>   |                   |
|                    | <b>TOTAL REVENUE</b>  | 295,561.71        |                   |
|                    | <b>TOTAL EXPENSES</b>   | <u>5,305.00</u>   |                   |
|                    | <b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>                   | <u>290,256.71</u> |                   |
|                    | <b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>             | <u>291,693.12</u> |                   |
|                    | <b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b> |                   | <u>291,693.12</u> |
| =====              |   |                   |                   |

470-DEBT SERVICE FUND 2023

| ACCOUNT #          | ACCOUNT DESCRIPTION   | BALANCE           |                   |
|--------------------|---|-------------------|-------------------|
| <b>ASSETS</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 470-1000           | CLAIM ON POOLED CASH  | <u>131,109.74</u> |                   |
|                    |   |                   | <u>131,109.74</u> |
|                    | <b>TOTAL ASSETS</b>   |                   | <u>131,109.74</u> |
| =====              |   |                   |                   |
| <b>LIABILITIES</b> |   |                   |                   |
| =====              |   |                   |                   |
| 470-2000           | ACCOUNTS PAYABLE POOLED                                       | <u>0.00</u>       |                   |
|                    | <b>TOTAL LIABILITIES</b>                                      |                   | <u>0.00</u>       |
| <b>EQUITY</b>      |   |                   |                   |
| =====              |   |                   |                   |
| 470-3000           | FUND BALANCE - UNAPPROPRIATED                                 | ( <u>54.15</u> )  |                   |
|                    | <b>TOTAL BEGINNING EQUITY</b>                                 | ( <u>54.15</u> )  |                   |
|                    | <b>TOTAL REVENUE</b>  | 217,951.41        |                   |
|                    | <b>TOTAL EXPENSES</b>   | <u>86,787.52</u>  |                   |
|                    | <b>TOTAL REVENUE OVER/ (UNDER) EXPENSES</b>                   | 131,163.89        |                   |
|                    | <b>TOTAL EQUITY &amp; REV. OVER/ (UNDER) EXP.</b>             |                   | <u>131,109.74</u> |
|                    | <b>TOTAL LIABILITIES, EQUITY &amp; REV.OVER/ (UNDER) EXP.</b> |                   | <u>131,109.74</u> |
| =====              |   |                   |                   |

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480-Debt Service Fund 2024

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE             |                  |
|--------------------|--|---------------------|------------------|
| <b>ASSETS</b>      |  |                     |                  |
| =====              |  |                     |                  |
| 480-1000           | CLAIM ON POOLED CASH                               | <u>63,284.92</u>    |                  |
|                    |  |                     | <u>63,284.92</u> |
|                    | TOTAL ASSETS                                       |                     | <u>63,284.92</u> |
| <b>LIABILITIES</b> |  |                     |                  |
| =====              |  |                     |                  |
| 480-2000           | ACCOUNTS PAYABLE POOLED                            | <u>0.00</u>         |                  |
|                    | TOTAL LIABILITIES                                  |                     | <u>0.00</u>      |
| <b>EQUITY</b>      |  |                     |                  |
| =====              |  |                     |                  |
| 480-3000           | FUND BALANCE - UNAPPROPRIATED                      | ( <u>1,965.17</u> ) |                  |
|                    | TOTAL BEGINNING EQUITY                             | ( <u>1,965.17</u> ) |                  |
|                    | TOTAL REVENUE                                      | 99,275.09           |                  |
|                    | TOTAL EXPENSES                                     | <u>34,025.00</u>    |                  |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | 65,250.09           |                  |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                     | <u>63,284.92</u> |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                     | <u>63,284.92</u> |



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## 701-CAPITAL PROJECTS FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION                                | BALANCE             |                     |
|--------------------|--|---------------------|---------------------|
| <u>ASSETS</u>      |  |                     |                     |
| 701-1000           | CLAIM ON POOLED CASH                               | ( 1,499,780.97)     |                     |
| 701-1019           | CASH - 2023-2024 BOND ISSUE                        | 2,052,485.77        |                     |
| 701-1200           | DUE FROM GENERAL FUND                              | 0.00                |                     |
| 701-1601           | WATER LINE IMPROVEMENTS                            | 1,188,703.59        |                     |
| 701-1614           | CONSTRUCTION IN PROGRESS                           | 424,216.56          |                     |
|                    |  | <u>2,165,624.95</u> |                     |
|                    | TOTAL ASSETS                                       |                     | <u>2,165,624.95</u> |
| <u>LIABILITIES</u> |  |                     |                     |
| 701-2000           | ACCOUNTS PAYABLE POOLED                            | 0.00                |                     |
| 701-2008           | YEAR-END ACCOUNTS PAYABLE                          | 10,047.50           |                     |
| 701-2009           | RETAINAGE PAYABLE                                  | 76,927.43           |                     |
| 701-2060           | Retirement Payout Reserve                          | 0.00                |                     |
| 701-2120           | BONDS PAYABLE-SR2023 WTR IMPR                      | 5,215,000.00        |                     |
| 701-2121           | BOND PREMIUM-SR2023 WTR IMPR                       | 297,607.45          |                     |
| 701-2122           | BOND INT PAYBLE-SR2023 WTR IMP                     | 21,080.55           |                     |
| 701-2140           | Vehicle Financing Notes                            | 0.00                |                     |
|                    | TOTAL LIABILITIES                                  | <u>5,620,662.93</u> |                     |
| <u>EQUITY</u>      |  |                     |                     |
| 701-3000           | FUND BALANCE-UNAPPROPRATED                         | ( 1,895,497.05)     |                     |
|                    | TOTAL BEGINNING EQUITY                             | ( 1,895,497.05)     |                     |
|                    | TOTAL REVENUE                                      | 691.54              |                     |
|                    | TOTAL EXPENSES                                     | <u>1,560,232.47</u> |                     |
|                    | TOTAL REVENUE OVER/ (UNDER) EXPENSES               | ( 1,559,540.93)     |                     |
|                    | TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             | ( 3,455,037.98)     |                     |
|                    | TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                     | <u>2,165,624.95</u> |

702-DRAINAGE FUND

| ACCOUNT #  | ACCOUNT DESCRIPTION                  | BALANCE           |
|--|--------------------------------------|-------------------|
| <b>ASSETS</b>                                      |                                      |                   |
| =====  |                                      |                   |
| 702-1000   | CLAIM ON POOLED CASH                 | ( 2,171,315.27)   |
| 702-1016   | MERCHANT ACCT CASH                   | 0.00              |
| 702-1200   | DUE FROM GENERAL FUND                | <u>69,387.00</u>  |
|  |                                      | ( 2,101,928.27)   |
| TOTAL ASSETS                                       |                                      | ( 2,101,928.27)   |
|  |                                      | =====             |
| <b>LIABILITIES</b>                                 |                                      |                   |
| =====  |                                      |                   |
| 702-2000   | ACCOUNTS PAYABLE POOLED              | 0.00              |
| 702-2008   | ACCOUNTS PAYABLE - OTHER             | ( 9,145.92)       |
| 702-2009   | RETAINAGE PAYABLE                    | 17,209.75         |
| 702-2060   | Retirement Payout Reserve            | 0.00              |
| 702-2140   | Vehicle Financing Notes              | 0.00              |
| 702-2141   | RES STORM DISCHA PERMIT-ZONE 7       | 0.00              |
| 702-2143   | RES STORM DISCHA PERMIT-ZONE 1       | 3,500.00          |
| 702-2144   | RES STORM DISCHA PERMIT-ZONE 4       | <u>37,384.00</u>  |
|  | TOTAL LIABILITIES                    | <u>48,947.83</u>  |
| <b>EQUITY</b>                                      |                                      |                   |
| =====  |                                      |                   |
| 702-3000   | FUND BALANCE-UNAPPROPRATED           | ( 1,758,347.67)   |
|  | TOTAL BEGINNING EQUITY               | ( 1,758,347.67)   |
| TOTAL REVENUE                                      |                                      | 10,901.00         |
| TOTAL EXPENSES                                     |                                      | <u>403,429.43</u> |
|  | TOTAL REVENUE OVER/ (UNDER) EXPENSES | ( 392,528.43)     |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                                      | ( 2,150,876.10)   |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                                      | ( 2,101,928.27)   |
|  |                                      | =====             |

## 800-WASTE WATER FUND

| ACCOUNT #          | ACCOUNT DESCRIPTION            | BALANCE             |
|--------------------|--------------------------------|---------------------|
| <b>ASSETS</b>      |                                |                     |
| =====              |                                |                     |
| 800-1000           | CLAIM ON POOLED CASH           | ( 101,669.38)       |
| 800-1030           | TEX-POOL                       | 354,689.78          |
| 800-1031           | NET PENSION                    | ( 67,001.00)        |
| 800-1141           | DEFERRED OUTFLOW OF RESOURCES  | 42,619.32           |
| 800-1142           | DEFERRED OUTFLOWS-OPEB         | 2,460.00            |
| 800-1200           | ACCOUNTS RECEIVABLE            | 85,770.34           |
| 800-1203           | PREPAID EXPENSE                | 14,625.14           |
| 800-1205           | ALLOWANCE FOR UNCOLLECTIBLE    | ( 5,980.60)         |
| 800-1213           | MIRA VISTA PUD LIVE OAK        | 2,417.91            |
| 800-1215           | OTHER RECEIVABLES (WATER)      | ( 14,748.25)        |
| 800-1216           | MIRA VISTA PUD RECEIVABLE      | 2,212.69            |
| 800-1217           | CENCOR PUD RECEIVABLE          | 2,292.68            |
| 800-1218           | ENDEAVOR PUD RECEIVABLE        | 9,414.64            |
| 800-1219           | RESTITUTION RECEIVABLE         | 921.33              |
| 800-1290           | ACCT REC - PARK                | 20.00               |
| 800-1299           | ACCOUNTS REC - AUDIT ALTERNATE | 1,198.00            |
| 800-1611           | ACCUM DEPREC - BUILDING        | ( 8,600.00)         |
| 800-1614           | CONSTRUCTION IN PROGRESS       | 0.00                |
| 800-1615           | LINE IMPROVEMENTS              | 194,039.50          |
| 800-1616           | WASTEWATER SYSTEM              | 12,530,561.83       |
| 800-1620           | EQUIPMENT                      | 563,598.70          |
| 800-1628           | ACCUM DEPREC = MAINT & OFFICE  | ( 3,950,685.97)     |
| 800-1630           | ACCUM DEPREC - EQUIPMENT       | ( 127,634.00)       |
| 800-1721           | LAND IMPROVEMENTS              | 43,000.00           |
|                    |                                | <u>9,573,522.66</u> |
| TOTAL ASSETS       |                                | <u>9,573,522.66</u> |
| =====              |                                |                     |
| <b>LIABILITIES</b> |                                |                     |
| =====              |                                |                     |
| 800-2000           | ACCOUNTS PAYABLE POOLED        | 0.00                |
| 800-2008           | ACCOUNTS PAYABLE OTHER         | 30,184.00           |
| 800-2010           | HEALTH INSURANCE PAYABLE       | 11,791.01           |
| 800-2012           | AFLAC INSURANCE PAYABLE        | 0.00                |
| 800-2016           | EMPLOYEE 457 CONTRIB PAYABL    | 0.00                |
| 800-2020           | FEDERAL WH PAYABLE             | ( 563.40)           |
| 800-2030           | UNEMPLOYMENT TAX PAYABLE       | ( 536.58)           |
| 800-2035           | SOC SEC/MEDICARE PAYABLE       | 1,125.52            |
| 800-2060           | RETIREMENT PAYOUT RESERVE      | 0.00                |
| 800-2070           | Televising / Smoke Testing Res | 0.00                |
| 800-2080           | TMRS RETIREMENT PAYABLE        | ( 10,851.90)        |
| 800-2090           | DEPERRED REV- PAVING ASSESS    | 0.00                |
| 800-2091           | DEFERRED REVENUE-PAVING ASSES  | 0.00                |
| 800-2110           | COMPENSATED ABSENCE PAYABLE    | 11,070.80           |
| 800-2115           | WAGES PAYABLE                  | 4,951.00            |
| 800-2122           | ACCRUED INTEREST PAYABLE       | 22,803.84           |
| 800-2124           | BONDS PAYABLE-SR2012A          | 0.00                |
| 800-2125           | METERS LOAN PAYABLE            | 309,961.49          |
| 800-2135           | BONDS PAYABLE-2019 REFUNDING   | 8,500,000.00        |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JANUARY 31ST, 2026

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## 800-WASTE WATER FUND

| ACCOUNT #   | ACCOUNT DESCRIPTION            | BALANCE             |
|---|--------------------------------|---------------------|
| 800-2136  | BOND PREMIUM-2019 REFUNDING    | 412,043.53          |
| 800-2140  | DEFERRED INFLOWS OF RESOURCES  | 851.00              |
| 800-2142  | RES STORM DISCHA PERMIT-ZONE 8 | 2,886.00            |
| 800-2145  | OPEB LIABILITY                 | 10,645.00           |
|   | TOTAL LIABILITIES              | <u>9,306,361.31</u> |
| EQUITY  |                                |                     |
| =====   |                                |                     |
| 800-3000  | FUND BALANCE-UNAPPROPRATED     | 380,775.17          |
| 800-3030  | AMOUNT TO BE PROVIDED FOR      | ( 105,000.00)       |
| 800-3451  | RESERVE FOR COURT SECURITY     | ( 137,476.19)       |
| 800-3600  | INVEST IN FA NET RELATED DEBT  | 136,933.00          |
|   | TOTAL BEGINNING EQUITY         | <u>275,231.98</u>   |
| TOTAL REVENUE                                     |                                | 370,967.17          |
| TOTAL EXPENSES                                    |                                | <u>379,037.80</u>   |
| TOTAL REVENUE OVER/(UNDER) EXPENSES               |                                | ( 8,070.63)         |
| TOTAL EQUITY & REV. OVER/(UNDER) EXP.             |                                | <u>267,161.35</u>   |
| TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. |                                | <u>9,573,522.66</u> |
|   |                                | =====               |

2025-2026

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS**NOTE: YTD ACTUAL AS OF 01/31/2026, 33% OF FISCAL YEAR****REVENUE STATUS & COMPARISON TO PRIOR YEAR**

|                                | CURRENT YEAR: |              |     | PERCENT | PRIOR YEAR:  |  | CURRENT YR<br>COMPARED TO PY YR |
|--------------------------------|---------------|--------------|-----|---------|--------------|--|---------------------------------|
|                                | EST. REVENUE  | YTD          |     |         | YTD          |  |                                 |
| CURRENT PROPERTY TAXES         | \$ 1,766,211  | \$ 1,634,238 | 93% |         | \$ 1,535,489 |  | 106%                            |
| TELECOM TAXES                  | \$ 15,000     | \$ 4,726     | 32% |         | \$ 2,491     |  | 190%                            |
| 4-B SALES TAX                  | \$ 200,000    | \$ 81,436    | 41% |         | \$ 82,791    |  | 98%                             |
| CITY SALES TAX                 | \$ 800,000    | \$ 325,745   | 41% |         | \$ 331,162   |  | 98%                             |
| ELECTRIC UTILITY FRANCHISE FEE | \$ 100,000    | \$ 32,442    | 32% |         | \$ 36,619    |  | 89%                             |
| BUILDING PERMIT FEES           | \$ 63,250     | \$ 33,478    | 53% |         | \$ 30,882    |  | 108%                            |
| COURT FINES                    | \$ 59,150     | \$ 38,728    | 65% |         | \$ 26,196    |  | 148%                            |
| WATER SALES                    | \$ 1,253,500  | \$ 551,144   | 44% |         | \$ 569,098   |  | 97%                             |
| STREET SALES TAX               | \$ 200,000    | \$ 81,436    | 41% |         | \$ 82,791    |  | 98%                             |
| PROPERTY TAX-DEBT SERVICE 2014 | \$ 500,900    | \$ 185,946   | 37% |         | \$ 185,468   |  | 100%                            |
| PROPERTY TAX-DEBT SERVICE 2019 | \$ 712,050    | \$ 655,711   | 92% |         | \$ 653,481   |  | 100%                            |
| PROPERTY TAX-DEBT SERVICE 2020 | \$ 316,610    | \$ 295,400   | 93% |         | \$ 289,729   |  | 102%                            |
| PROPERTY TAX-DEBT SERVICE 2023 | \$ 230,675    | \$ 217,951   | 94% |         | \$ 213,022   |  | 102%                            |
| PROPERTY TAX-DEBT SERVICE 2024 | \$ 107,850    | \$ 99,275    | 92% |         | \$ 98,929    |  | 100%                            |
| WASTEWATER REVENUES            | \$ 903,500    | \$ 328,866   | 36% |         | \$ 290,947   |  | 113%                            |
| PUD SURCHARGE                  | \$ 98,160     | \$ 32,718    | 33% |         | \$ 32,718    |  | 100%                            |

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

|                           | CURRENT YEAR: |              |     | PERCENT      | YTD | CURRENT YR<br>COMPARED TO PY YR |
|---------------------------|---------------|--------------|-----|--------------|-----|---------------------------------|
|                           | BUDGET        | YTD          |     |              |     |                                 |
| GENERAL FUND:             |               |              |     |              |     |                                 |
| REVENUE                   | \$ 3,852,195  | \$ 2,297,172 | 60% | \$ 2,135,264 |     | 108%                            |
| EXPENDITURES              | \$ 4,302,318  | \$ 1,456,226 | 34% | \$ 967,822   |     | 68%                             |
| WATER FUND:               |               |              |     |              |     |                                 |
| REVENUE                   | \$ 1,255,500  | \$ 554,397   | 44% | \$ 570,413   |     | 97%                             |
| EXPENDITURES              | \$ 1,713,000  | \$ 459,096   | 27% | \$ 392,262   |     | 80%                             |
| STREET MAINTENANCE FUND:  |               |              |     |              |     |                                 |
| REVENUE                   | \$ 200,250    | \$ 81,549    | 41% | \$ 82,908    |     | 98%                             |
| EXPENDITURES              | \$ 451,828    | \$ -         | 0%  | \$ 6,635     |     | 0%                              |
| COURT SECURITY FUND:      |               |              |     |              |     |                                 |
| REVENUE                   | \$ 2,600      | \$ 1,573     | 61% | \$ 1,219     |     | 129%                            |
| EXPENDITURES              | \$ 1,625      | \$ 182       | 11% | \$ 130       |     | 15%                             |
| COURT TECHNOLOGY FUND:    |               |              |     |              |     |                                 |
| REVENUE                   | \$ 1,600      | \$ 1,286     | 80% | \$ 999       |     | 129%                            |
| EXPENDITURES              | \$ 5,000      | \$ 291       | 6%  | \$ 3,964     |     | 29%                             |
| COURT EFFICIENCY FUND:    |               |              |     |              |     |                                 |
| REVENUE                   | \$ 100        | \$ -         | 0%  | \$ -         |     | #DIV/0!                         |
| EXPENDITURES              | \$ 100        | \$ -         | 0%  | \$ -         |     | #DIV/0!                         |
| DEBT SERVICE FUND - 2014: |               |              |     |              |     |                                 |
| REVENUE                   | \$ 201,300    | \$ 185,946   | 92% | \$ 185,503   |     | 100%                            |
| EXPENDITURES              | \$ 200,800    | \$ 25,400    | 13% | \$ 27,575    |     | 14%                             |
| DEBT SERVICE FUND - 2019: |               |              |     |              |     |                                 |
| REVENUE                   | \$ 712,450    | \$ 656,074   | 92% | \$ 653,481   |     | 100%                            |
| EXPENDITURES              | \$ 711,450    | \$ 128,225   | 18% | \$ 137,025   |     | 20%                             |
| DEBT SERVICE FUND - 2020: |               |              |     |              |     |                                 |
| REVENUE                   | \$ 316,810    | \$ 295,562   | 93% | \$ 289,776   |     | 102%                            |
| EXPENDITURES              | \$ 315,810    | \$ 5,305     | 2%  | \$ 7,780     |     | 2%                              |
| DEBT SERVICE FUND - 2023: |               |              |     |              |     |                                 |
| REVENUE                   | \$ 231,075    | \$ 217,951   | 94% | \$ 213,053   |     | 102%                            |
| EXPENDITURES              | \$ 233,575    | \$ 86,788    | 37% | \$ 88,713    |     | 41%                             |
| DEBT SERVICE FUND - 2024: |               |              |     |              |     |                                 |
| REVENUE                   | \$ 108,250    | \$ 99,275    | 92% | \$ 98,929    |     | 100%                            |
| EXPENDITURES              | \$ 108,050    | \$ 34,025    | 31% | \$ 37,971    |     | 34%                             |
| CAPITAL PROJECTS FUND:    |               |              |     |              |     |                                 |
| REVENUE                   | \$ 1,000      | \$ 692       | 69% | \$ 1,375     |     | 50%                             |
| EXPENDITURES              | \$ 2,124,325  | \$ 1,560,232 | 73% | \$ 533,220   |     | 113440%                         |
| DRAINAGE FUND:            |               |              |     |              |     |                                 |
| REVENUE                   | \$ 40,900     | \$ 10,901    | 27% | \$ 11,346    |     | 96%                             |
| EXPENDITURES              | \$ 1,021,500  | \$ 403,429   | 39% | \$ 71,302    |     | 3556%                           |
| WASTE WATER FUND:         |               |              |     |              |     |                                 |
| REVENUE                   | \$ 1,026,054  | \$ 370,967   | 36% | \$ 333,694   |     | 111%                            |
| EXPENDITURES              | \$ 1,296,738  | \$ 379,038   | 29% | \$ 279,864   |     | 114%                            |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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100-GENERAL FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                |                   |
| ADMINISTRATION                     | 3,167,136.00      | 1,028,752.89      | 2,161,260.34           | 68.24          | 1,005,875.66      |
| DEVELOPMENT SERVICES               | 63,250.00         | 6,502.29          | 33,477.66              | 52.93          | 29,772.34         |
| SANITATION                         | 250.00            | 57.64             | 230.56                 | 92.22          | 19.44             |
| UTILITY BILLING                    | 134,500.00        | 0.00              | 0.00                   | 0.00           | 134,500.00        |
| STREETS                            | 382,959.00        | 59,905.28         | 59,905.28              | 15.64          | 323,053.72        |
| POLICE                             | 2,250.00          | 0.00              | 95.00                  | 4.22           | 2,155.00          |
| COURT                              | 61,650.00         | 13,208.09         | 38,728.34              | 62.82          | 22,921.66         |
| PARK DEPARTMENT                    | 40,200.00         | 400.00            | 3,475.00               | 8.64           | 36,725.00         |
| PUBLIC WORKS                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL REVENUES                     | 3,852,195.00      | 1,108,826.19      | 2,297,172.18           | 59.63          | 1,555,022.82      |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                |                   |
| ADMINISTRATION                     | 678,353.71        | 50,972.04         | 237,613.89             | 35.03          | 440,739.82        |
| DEVELOPMENT SERVICES               | 266,728.00        | 16,379.37         | 58,826.38              | 22.05          | 207,901.62        |
| SANITATION                         | 181,750.00        | 4,074.48          | 46,426.39              | 25.54          | 135,323.61        |
| UTILITY BILLING                    | 139,212.00        | 8,824.53          | 41,639.44              | 29.91          | 97,572.56         |
| STREETS                            | 656,731.00        | 347,616.34        | 407,521.62             | 62.05          | 249,209.38        |
| POLICE                             | 2,087,143.00      | 92,630.78         | 551,150.96             | 26.41          | 1,535,992.04      |
| COURT                              | 108,393.00        | 8,801.54          | 38,780.20              | 35.78          | 69,612.80         |
| PARK DEPARTMENT                    | 141,257.00        | 6,071.72          | 57,503.57              | 40.71          | 83,753.43         |
| PUBLIC WORKS                       | 42,750.00         | 798.64            | 16,763.08              | 39.21          | 25,986.92         |
| TOTAL EXPENDITURES                 | 4,302,317.71      | 536,169.44        | 1,456,225.53           | 33.85          | 2,846,092.18      |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 450,122.71)     | 572,656.75        | 840,946.65             |                | ( 1,291,069.36)   |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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17.

100-GENERAL FUND

33.33% OF FISCAL YEAR

| REVENUES                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>ADMINISTRATION</u>                       |                   |                   |                        |                |                   |
| <u>TAXES</u>                                |                   |                   |                        |                |                   |
| 100-4-10-4000 CURRENT PROPERTY TAXES        | 1,766,211.00      | 885,037.43        | 1,634,237.71           | 92.53          | 131,973.29        |
| 100-4-10-4020 PENALTY & INTEREST ON TAXES   | 5,000.00          | 312.25            | 2,209.91               | 44.20          | 2,790.09          |
| 100-4-10-4030 GROSS RECEIPTS TAX (GAS)      | 25,000.00         | 0.00              | 9,157.80               | 36.63          | 15,842.20         |
| 100-4-10-4035 TELECOMMUNICATIONS TAX        | 15,000.00         | 954.82            | 4,726.12               | 31.51          | 10,273.88         |
| 100-4-10-4036 MIXED BEVERAGE TAX            | 6,000.00          | 536.93            | 2,159.68               | 35.99          | 3,840.32          |
| 100-4-10-4037 4-B SALES TAX                 | 200,000.00        | 28,029.18         | 81,436.26              | 40.72          | 118,563.74        |
| 100-4-10-4040 CITY SALES TAX                | 800,000.00        | 112,116.74        | 325,745.11             | 40.72          | 474,254.89        |
| 100-4-10-4050 FRANCHISE TAX (CABLE TV)      | 2,500.00          | 190.96            | 764.78                 | 30.59          | 1,735.22          |
| 100-4-10-4051 ELECT UTIL FRANCHISE FEE      | 100,000.00        | 0.00              | 32,442.37              | 32.44          | 67,557.63         |
| TOTAL TAXES                                 | 2,919,711.00      | 1,027,178.31      | 2,092,879.74           | 71.68          | 826,831.26        |
| <u>CHARGE FOR SERVICES</u>                  |                   |                   |                        |                |                   |
| 100-4-10-4209 RCDC ADMINISTRATION FEES      | 72,000.00         | 0.00              | 0.00                   | 0.00           | 72,000.00         |
| 100-4-10-4236 WATER FUND ADMIN FEE          | 62,775.00         | 0.00              | 0.00                   | 0.00           | 62,775.00         |
| 100-4-10-4237 WASTEWATER FD ADMIN FEE       | 45,000.00         | 0.00              | 0.00                   | 0.00           | 45,000.00         |
| TOTAL CHARGE FOR SERVICES                   | 179,775.00        | 0.00              | 0.00                   | 0.00           | 179,775.00        |
| <u>LICENSE &amp; PERMITS</u>                |                   |                   |                        |                |                   |
| 100-4-10-4316 SOLICITAION PERMIT FEES       | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| TOTAL LICENSE & PERMITS                     | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <u>INVESTMENT INCOME</u>                    |                   |                   |                        |                |                   |
| 100-4-10-4400 INTEREST INCOME               | 10,000.00         | 1,184.14          | 4,934.62               | 49.35          | 5,065.38          |
| 100-4-10-4401 INTEREST INCOME - CHECKING    | 1,500.00          | 371.87            | 1,278.44               | 85.23          | 221.56            |
| 100-4-10-4405 INTEREST INCOME - TAX NOTES   | 500.00            | 18.57             | 36.54                  | 7.31           | 463.46            |
| TOTAL INVESTMENT INCOME                     | 12,000.00         | 1,574.58          | 6,249.60               | 52.08          | 5,750.40          |
| <u>MISCELLANEOUS REVENUE</u>                |                   |                   |                        |                |                   |
| 100-4-10-4540 MISCELLANEOUS RECEIPTS        | 50.00             | 0.00              | 7,131.00               | 4,262.00 (     | 7,081.00)         |
| 100-4-10-4565 GRANT REVENUES                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-10-4566 OPIOD SETTLEMENT DISTRIBUTION | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-4-10-4578 PROCEEDS FROM CAPITAL LEASE   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                 | 550.00            | 0.00              | 7,131.00               | 1,296.55 (     | 6,581.00)         |
| <u>OTHER REVENUE</u>                        |                   |                   |                        |                |                   |
| 100-4-10-4700 UNEXPENDED BALANCE TRANSFER   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-10-4738 ACL REVENUES                  | 55,000.00         | 0.00              | 55,000.00              | 100.00         | 0.00              |
| TOTAL OTHER REVENUE                         | 55,000.00         | 0.00              | 55,000.00              | 100.00         | 0.00              |
| <br>TOTAL ADMINISTRATION                    | <br>3,167,136.00  | <br>1,028,752.89  | <br>2,161,260.34       | <br>68.24      | <br>1,005,875.66  |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

100-GENERAL FUND

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>DEVELOPMENT SERVICES</u>                  |                   |                   |                        |                |                   |
| <u>CHARGE FOR SERVICES</u>                   |                   |                   |                        |                |                   |
| 100-4-15-4210 BOARD OF ADJUSTMENT FEES       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CHARGE FOR SERVICES                    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>LICENSE &amp; PERMITS</u>                 |                   |                   |                        |                |                   |
| 100-4-15-4301 TREE REMOVAL AND REPLACEMENT   | 2,500.00          | 225.00            | 2,675.00               | 107.00 (       | 175.00)           |
| 100-4-15-4302 INSPECTIONS                    | 30,000.00         | 1,050.00          | 10,200.00              | 34.00          | 19,800.00         |
| 100-4-15-4303 BUILDING FEES                  | 25,000.00         | 3,764.50          | 13,305.25              | 53.22          | 11,694.75         |
| 100-4-15-4304 ZONING CHANGE                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-15-4305 SIGN FEES                      | 250.00            | 50.00             | 150.00                 | 60.00          | 100.00            |
| 100-4-15-4306 EMERGENCY & UTILITIES PERMITS  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-15-4307 APPLICATION FILING FEE         | 500.00            | 120.00            | 440.00                 | 88.00          | 60.00             |
| 100-4-15-4308 PUBLISH / NOTICE FEE           | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-4-15-4309 CONSTRUCTION ROW PERMIT        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-15-4310 PLAT FEES                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-15-4311 VARIANCE FEES                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-15-4312 CERTIFICATE OF OCCUPANCY       | 1,500.00          | 0.00              | 2,400.00               | 160.00 (       | 900.00)           |
| 100-4-15-4313 ELEVATION AND HEIGHT ELEVATION | 2,500.00          | 1,000.00          | 3,500.00               | 140.00 (       | 1,000.00)         |
| TOTAL LICENSE & PERMITS                      | 63,250.00         | 6,209.50          | 32,670.25              | 51.65          | 30,579.75         |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 100-4-15-4526 CREDIT-DEBIT CARD FEES         | 0.00              | 292.79            | 807.41                 | 0.00 (         | 807.41)           |
| TOTAL MISCELLANEOUS REVENUE                  | 0.00              | 292.79            | 807.41                 | 0.00 (         | 807.41)           |
| TOTAL DEVELOPMENT SERVICES                   | 63,250.00         | 6,502.29          | 33,477.66              | 52.93          | 29,772.34         |
| <u>SANITATION</u>                            |                   |                   |                        |                |                   |
| <u>UTILITY REVENUE</u>                       |                   |                   |                        |                |                   |
| 100-4-20-4620 ADDITIONAL RECYCLING CHARGE    | 250.00            | 57.64             | 230.56                 | 92.22          | 19.44             |
| TOTAL UTILITY REVENUE                        | 250.00            | 57.64             | 230.56                 | 92.22          | 19.44             |
| TOTAL SANITATION                             | 250.00            | 57.64             | 230.56                 | 92.22          | 19.44             |
| <u>UTILITY BILLING</u>                       |                   |                   |                        |                |                   |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 100-4-25-4579 WATER REVENUE-TRANSFER IN      | 67,250.00         | 0.00              | 0.00                   | 0.00           | 67,250.00         |
| 100-4-25-4580 WASTEWATER REV-TRANSFER IN     | 67,250.00         | 0.00              | 0.00                   | 0.00           | 67,250.00         |
| TOTAL MISCELLANEOUS REVENUE                  | 134,500.00        | 0.00              | 0.00                   | 0.00           | 134,500.00        |
| TOTAL UTILITY BILLING                        | 134,500.00        | 0.00              | 0.00                   | 0.00           | 134,500.00        |



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100-GENERAL FUND

33.33% OF FISCAL YEAR

| REVENUES                                   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>STREETS</u>                             |                   |                   |                        |                |                   |
| <u>=====</u>                               |                   |                   |                        |                |                   |
| <u>OTHER REVENUE</u>                       |                   |                   |                        |                |                   |
| 100-4-30-4721 TRANSFER FROM STREET MAINT   | 382,959.00        | 59,905.28         | 59,905.28              | 15.64          | 323,053.72        |
| 100-4-30-4722 UNEXPENDED BALANCE TRANSFER  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                        | 382,959.00        | 59,905.28         | 59,905.28              | 15.64          | 323,053.72        |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL STREETS                              | 382,959.00        | 59,905.28         | 59,905.28              | 15.64          | 323,053.72        |
| <br><u>POLICE</u>                          |                   |                   |                        |                |                   |
| <u>=====</u>                               |                   |                   |                        |                |                   |
| <u>MISCELLANEOUS REVENUE</u>               |                   |                   |                        |                |                   |
| 100-4-40-4542 POLICE MISCELLANEOUS REVENUE | 250.00            | 0.00              | 95.00                  | 38.00          | 155.00            |
| 100-4-40-4558 VEHICLE OPERATIONS           | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-4-40-4567 LEASE FUNDS                  | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| TOTAL MISCELLANEOUS REVENUE                | 2,250.00          | 0.00              | 95.00                  | 4.22           | 2,155.00          |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL POLICE                               | 2,250.00          | 0.00              | 95.00                  | 4.22           | 2,155.00          |
| <br><u>COURT</u>                           |                   |                   |                        |                |                   |
| <u>=====</u>                               |                   |                   |                        |                |                   |
| <u>COURT REVENUE</u>                       |                   |                   |                        |                |                   |
| 100-4-50-4100 COURT FINES                  | 50,000.00         | 10,668.80         | 30,525.95              | 61.05          | 19,474.05         |
| 100-4-50-4101 COLLECTION AGENCY FEES       | 1,000.00          | 69.90             | 585.37                 | 58.54          | 414.63            |
| 100-4-50-4105 MUNI COURT BLDG SECURITY     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-50-4110 ADMINISTRATIVE COURT FEES    | 4,000.00          | 1,127.85          | 3,469.38               | 86.73          | 530.62            |
| 100-4-50-4127 DRIVER SAFETY COURSE ADM FEE | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-4-50-4128 TRUANCY PREVENTION FUND      | 2,500.00          | 524.60            | 1,604.15               | 64.17          | 895.85            |
| 100-4-50-4155 CHILD SAFETY REVENUE         | 1,500.00          | 169.68            | 602.08                 | 40.14          | 897.92            |
| 100-4-50-4190 TRUANCY PREVENTION & DIVERSI | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-50-4191 MUNICIPAL COURT TECHNOLOGY   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-4-50-4192 MUNICIPAL JURY FUND          | 50.00             | 10.42             | 31.95                  | 63.90          | 18.05             |
| TOTAL COURT REVENUE                        | 59,150.00         | 12,571.25         | 36,818.88              | 62.25          | 22,331.12         |
| <hr/>                                      |                   |                   |                        |                |                   |
| <u>MISCELLANEOUS REVENUE</u>               |                   |                   |                        |                |                   |
| 100-4-50-4526 CREDIT-DEBIT CARD FEES       | 2,500.00          | 636.84            | 1,909.46               | 76.38          | 590.54            |
| 100-4-50-4540 MISCELLANEOUS RECEIPTS       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                | 2,500.00          | 636.84            | 1,909.46               | 76.38          | 590.54            |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL COURT                                | 61,650.00         | 13,208.09         | 38,728.34              | 62.82          | 22,921.66         |

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100-GENERAL FUND

33.33% OF FISCAL YEAR

| REVENUES                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>PARK DEPARTMENT</u>                      |                   |                   |                        |                |                   |
| <u>LICENSE &amp; PERMITS</u>                |                   |                   |                        |                |                   |
| 100-4-55-4319 COMMERCIAL PARK PERMITS       | 5,000.00          | 120.00            | 2,070.00               | 41.40          | 2,930.00          |
| 100-4-55-4320 FIELD LEASE                   | 35,000.00         | 0.00              | 0.00                   | 0.00           | 35,000.00         |
| TOTAL LICENSE & PERMITS                     | 40,000.00         | 120.00            | 2,070.00               | 5.18           | 37,930.00         |
| <u>INVESTMENT INCOME</u>                    |                   |                   |                        |                |                   |
| 100-4-55-4400 INTEREST INCOME - LEASES      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL INVESTMENT INCOME                     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>MISCELLANEOUS REVENUE</u>                |                   |                   |                        |                |                   |
| 100-4-55-4523 DONATIONS-COMM EDUC GARGEN    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-4-55-4555 DONATIONS - PARK              | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-4-55-4556 DONATIONS-FRIENDS OF THE PARK | 0.00              | 280.00            | 1,405.00               | 0.00           | 1,405.00          |
| TOTAL MISCELLANEOUS REVENUE                 | 200.00            | 280.00            | 1,405.00               | 702.50         | 1,205.00          |
| TOTAL PARK DEPARTMENT                       | 40,200.00         | 400.00            | 3,475.00               | 8.64           | 36,725.00         |
| <u>PUBLIC WORKS</u>                         |                   |                   |                        |                |                   |
| <u>MISCELLANEOUS REVENUE</u>                |                   |                   |                        |                |                   |
| 100-4-65-4565 GRANT REVENUES                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>OTHER REVENUE</u>                        |                   |                   |                        |                |                   |
| 100-4-65-4700 UNEXPENDED BALANCE TRANSFER   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PUBLIC WORKS                          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL REVENUES                              | 3,852,195.00      | 1,108,826.19      | 2,297,172.18           | 59.63          | 1,555,022.82      |

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## 100-GENERAL FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <b>ADMINISTRATION</b>                        |                   |                   |                        |                |                   |
| <b>PERSONNEL</b>                             |                   |                   |                        |                |                   |
| 100-5-10-5000 SALARY                         | 109,293.00        | 9,005.73          | 40,275.29              | 36.85          | 69,017.71         |
| 100-5-10-5002 HOLIDAY COMPENSATION           | 7,500.00          | 0.00              | 7,500.06               | 100.00 (       | 0.06)             |
| 100-5-10-5006 OVERTIME/PLANNED OVERTIME      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5007 STIPENDS/CERTIFICATIONS        | 4,500.00          | 358.49            | 1,251.46               | 27.81          | 3,248.54          |
| 100-5-10-5009 RETIREMENT PAYOUT RESERVE      | 15,000.00         | 0.00              | 0.00                   | 0.00           | 15,000.00         |
| 100-5-10-5010 TRAINING / TEAM BUILDING       | 10,000.00         | 1,280.15          | 3,489.72               | 34.90          | 6,510.28          |
| 100-5-10-5020 HEALTH INSURANCE               | 11,520.16         | 953.32            | 9,228.88               | 80.11          | 2,291.28          |
| 100-5-10-5030 WORKERS COMP INSURANCE         | 2,215.55          | 0.00              | 2,214.55               | 99.95          | 1.00              |
| 100-5-10-5035 SOCIAL SECURITY/MEDICARE       | 9,279.00          | 716.36            | 3,750.41               | 40.42          | 5,528.59          |
| 100-5-10-5040 UNEMPLOYMENT COMP INSUR        | 141.00            | 52.00             | 54.43                  | 38.60          | 86.57             |
| 100-5-10-5050 TX MUNICIPAL RETIREMENT SYS    | 17,224.00         | 1,297.53          | 6,805.95               | 39.51          | 10,418.05         |
| 100-5-10-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <b>TOTAL PERSONNEL</b>                       | <b>186,672.71</b> | <b>13,663.58</b>  | <b>74,570.75</b>       | <b>39.95</b>   | <b>112,101.96</b> |
| <b>SUPPLIES &amp; OPERATION EXP</b>          |                   |                   |                        |                |                   |
| 100-5-10-5101 FAX / COPIER                   | 3,000.00          | 695.63            | 1,213.90               | 40.46          | 1,786.10          |
| 100-5-10-5103 PRINTING & REPRODUCTION        | 1,750.00          | 0.00              | 0.00                   | 0.00           | 1,750.00          |
| 100-5-10-5110 POSTAGE                        | 1,500.00          | 123.23            | 346.92                 | 23.13          | 1,153.08          |
| 100-5-10-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 4,000.00          | 0.00              | 555.00                 | 13.88          | 3,445.00          |
| 100-5-10-5125 TRAVEL                         | 4,000.00          | 0.00              | 1,985.09               | 49.63          | 2,014.91          |
| 100-5-10-5140 TELEPHONE                      | 6,500.00          | 408.21            | 1,355.61               | 20.86          | 5,144.39          |
| 100-5-10-5157 RECORDS MANAGEMENT             | 10,000.00         | 420.81            | 5,329.93               | 53.30          | 4,670.07          |
| 100-5-10-5158 OFFICE SUPPLIES                | 5,000.00          | 582.57            | 2,879.84               | 57.60          | 2,120.16          |
| 100-5-10-5198 MAINT & SUPPLIES - JANITORIAL  | 6,000.00          | 420.00            | 1,680.00               | 28.00          | 4,320.00          |
| <b>TOTAL SUPPLIES &amp; OPERATION EXP</b>    | <b>41,750.00</b>  | <b>2,650.45</b>   | <b>15,346.29</b>       | <b>36.76</b>   | <b>26,403.71</b>  |
| <b>CONTRACTUAL SERVICES</b>                  |                   |                   |                        |                |                   |
| 100-5-10-5201 COLLECTION AGENCY FEES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5204 LEGAL SERVICES - MOPAC         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5207 LEGAL SERVICES - CODE REVIEW   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5210 LEGAL SERVICES                 | 70,000.00         | 0.00              | 9,318.25               | 13.31          | 60,681.75         |
| 100-5-10-5211 LEGAL SERVICES - TPJA          | 3,500.00          | 0.00              | 1,203.59               | 34.39          | 2,296.41          |
| 100-5-10-5214 EMERGENCY NOTIFICATION SYS     | 1,600.00          | 0.00              | 1,561.93               | 97.62          | 38.07             |
| 100-5-10-5217 PAYROLL SERVICES               | 9,000.00          | 1,346.98          | 3,290.57               | 36.56          | 5,709.43          |
| 100-5-10-5226 DRUG TESTING                   | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-10-5227 BILINGUAL ASSESSMENT           | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| 100-5-10-5230 AUDIT                          | 23,000.00         | 11,036.79         | 16,736.79              | 72.77          | 6,263.21          |
| 100-5-10-5231 HEALTH FEE / TRAVIS COUNTY     | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 100-5-10-5236 COMMUNICATIONS & OUTREACH      | 2,500.00          | 0.00              | 0.00                   | 0.00           | 2,500.00          |
| 100-5-10-5237 TAX ASSESSMENT / COLLECTION    | 2,500.00          | 0.00              | 0.00                   | 0.00           | 2,500.00          |
| 100-5-10-5240 INSURANCE - PROP & GEN LIAB    | 16,647.00         | 0.00              | 17,044.37              | 102.39 (       | 397.37)           |
| 100-5-10-5250 INSURANCE - OFFICIAL LIABILITY | 4,284.00          | 0.00              | 4,284.00               | 100.00         | 0.00              |

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## 100-GENERAL FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 100-5-10-5258 ACL EVENT                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5260 APPRAISAL DISTRICT - T/C       | 17,200.00         | 0.00              | 4,426.80               | 25.74          | 12,773.20         |
| 100-5-10-5270 ENGINEERING SERVICES           | 20,000.00         | 4,397.75          | 20,507.25              | 102.54 (       | 507.25)           |
| TOTAL CONTRACTUAL SERVICES                   | 172,431.00        | 16,781.52         | 78,373.55              | 45.45          | 94,057.45         |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 100-5-10-5300 COMPUTER SOFTWARE & SUPP       | 40,000.00         | 644.99            | 7,393.56               | 18.48          | 32,606.44         |
| 100-5-10-5301 PUBLIC MEETINGS TECHNOLOGY     | 11,000.00         | 160.00            | 1,427.80               | 12.98          | 9,572.20          |
| 100-5-10-5302 WEBSITE AND DIGITAL CODIFICATI | 12,000.00         | 0.00              | 4,846.06               | 40.38          | 7,153.94          |
| 100-5-10-5303 PUBLIC INFORMATION REQUESTS    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5309 INCODE SOFTWARE                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5311 IT SERVICES TPIA               | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 100-5-10-5325 ELECTION SERVICES              | 2,000.00          | 0.00              | 814.35                 | 40.72          | 1,185.65          |
| 100-5-10-5330 ELECTION PUBLIC NOTICES        | 4,000.00          | 0.00              | 0.00                   | 0.00           | 4,000.00          |
| 100-5-10-5331 ADVERTISING                    | 3,500.00          | 0.00              | 663.50                 | 18.96          | 2,836.50          |
| 100-5-10-5332 COMPREHENSIVE LR PLAN          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5340 MISCELLANEOUS                  | 0.00              | 176.11            | 770.94                 | 0.00 (         | 770.94)           |
| 100-5-10-5341 ZILKER CLUBHOUSE               | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 100-5-10-5342 OAK WILT TREATMENT & PREVENTIO | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 75,500.00         | 981.10            | 15,916.21              | 21.08          | 59,583.79         |
| <u>CAPITAL OUTLAY</u>                        |                   |                   |                        |                |                   |
| 100-5-10-5400 TRANSFER TO DRAINAGE FUND      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5401 TRANSFER TO RCDC               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5413 FURNITURE                      | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-10-5414 COMPUTERS                      | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-10-5461 TRANSFER TO WATER FUND         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5462 TRANSFER TO STREET MAINTENANCE | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5464 TRANSFER TO DEBT SERVICE       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-10-5465 TRANSFER TO 2023 BOND FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                         | 2,000.00          | 0.00              | 0.00                   | 0.00           | 2,000.00          |
| <u>OTHER NON-DEPARTMENTAL</u>                |                   |                   |                        |                |                   |
| 100-5-10-5525 4B SALES TAX ALLOCATION        | 200,000.00        | 16,895.39         | 53,407.09              | 26.70          | 146,592.91        |
| TOTAL OTHER NON-DEPARTMENTAL                 | 200,000.00        | 16,895.39         | 53,407.09              | 26.70          | 146,592.91        |
| <br>TOTAL ADMINISTRATION                     | <br>678,353.71    | <br>50,972.04     | <br>237,613.89         | <br>35.03      | <br>440,739.82    |
| <br><u>DEVELOPMENT SERVICES</u><br>=====     |                   |                   |                        |                |                   |
| <u>PERSONNEL</u>                             |                   |                   |                        |                |                   |
| 100-5-15-5000 SALARY                         | 89,310.00         | 6,233.15          | 28,019.18              | 31.37          | 61,290.82         |
| 100-5-15-5002 HOLIDAY COMPENSATION           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5007 STIPENDS/CERTIFICATIONS        | 1,000.00          | 148.58            | 558.45                 | 55.85          | 441.55            |
| 100-5-15-5009 RETIREMENT PAYOUT RESERVE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5010 TRAINING                       | 1,000.00          | 180.13            | 405.13                 | 40.51          | 594.87            |
| 100-5-15-5020 HEALTH INSURANCE               | 13,200.00         | 960.30            | 4,924.32               | 37.31          | 8,275.68          |
| 100-5-15-5030 WORKERS COMP INSURANCE         | 712.00            | 0.00              | 711.82                 | 99.97          | 0.18              |

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100-GENERAL FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 100-5-15-5035 SOCIAL SECURITY/MEDICARE       | 6,909.00          | 488.20            | 2,186.19               | 31.64          | 4,722.81          |
| 100-5-15-5040 UNEMPLOYMENT COMP INSUR        | 123.00            | 40.87             | 42.80                  | 34.80          | 80.20             |
| 100-5-15-5050 TX MUNICIPAL RETIREMENT SYS    | 12,824.00         | 906.21            | 3,928.40               | 30.63          | 8,895.60          |
| 100-5-15-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                              | 125,078.00        | 8,957.44          | 40,776.29              | 32.60          | 84,301.71         |
| SUPPLIES & OPERATION EXP                     |                   |                   |                        |                |                   |
| 100-5-15-5101 FAX / COPIER                   | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-5-15-5103 PRINTING & REPRODUCTION        | 2,400.00          | 0.00              | 0.00                   | 0.00           | 2,400.00          |
| 100-5-15-5110 POSTAGE                        | 500.00            | 0.00              | 100.46                 | 20.09          | 399.54            |
| 100-5-15-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-15-5125 TRAVEL                         | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-15-5140 TELEPHONE                      | 1,100.00          | 72.40             | 243.41                 | 22.13          | 856.59            |
| 100-5-15-5153 CREDIT CARD SERVICES           | 5,500.00          | 192.50            | 1,288.30               | 23.42          | 4,211.70          |
| 100-5-15-5157 RECORDS MANAGEMENT             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5158 OFFICE SUPPLIES                | 200.00            | 8.94              | 8.94                   | 4.47           | 191.06            |
| 100-5-15-5161 TREE SERVICES                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5180 SIGNS AND BARRICADES           | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| 100-5-15-5198 OFFICE SUPPLIES                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL SUPPLIES & OPERATION EXP               | 11,500.00         | 273.84            | 1,641.11               | 14.27          | 9,858.89          |
| CONTRACTUAL SERVICES                         |                   |                   |                        |                |                   |
| 100-5-15-5200 BUILDING INSPECTION SERVICE    | 35,000.00         | 2,625.00          | 9,050.00               | 25.86          | 25,950.00         |
| 100-5-15-5201 TECH AND GIS SERVICES          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5202 PUBLISH / NOTICE SERVICES      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5210 LEGAL SERVICES                 | 8,000.00          | 0.00              | 256.00                 | 3.20           | 7,744.00          |
| 100-5-15-5251 BUILDING PLAN REVIEWS          | 10,000.00         | 200.00            | 970.00                 | 9.70           | 9,030.00          |
| 100-5-15-5252 ZONING REVIEWS                 | 10,000.00         | 1,384.50          | 1,739.50               | 17.40          | 8,260.50          |
| 100-5-15-5253 ARBORIST CONSULTATION          | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-15-5254 ROW PERMIT REVIEW              | 5,000.00          | 0.00              | 0.00                   | 0.00           | 5,000.00          |
| 100-5-15-5257 MY PERMIT NOW                  | 1,500.00          | 764.00            | 962.00                 | 64.13          | 538.00            |
| 100-5-15-5270 ENGINEERING SERVICES           | 20,000.00         | 1,332.00          | 1,616.00               | 8.08           | 18,384.00         |
| 100-5-15-5271 INTERIM DEVELOPMENT SERVICES   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-15-5272 PROFESSIONAL CONSULTATION      | 20,000.00         | 319.50            | 319.50                 | 1.60           | 19,680.50         |
| 100-5-15-5273 ELEVATION AND HEIGHT VERIFICAT | 10,000.00         | 500.00            | 500.00                 | 5.00           | 9,500.00          |
| 100-5-15-5274 SURVEY BENCHMARK NETWORK M&O   | 5,000.00          | 0.00              | 0.00                   | 0.00           | 5,000.00          |
| TOTAL CONTRACTUAL SERVICES                   | 125,500.00        | 7,125.00          | 15,413.00              | 12.28          | 110,087.00        |
| MISCELLANEOUS OTHER EXP                      |                   |                   |                        |                |                   |
| 100-5-15-5300 COMPUTER SOFTWARE & SUPPORT    | 3,650.00          | 23.09             | 995.98                 | 27.29          | 2,654.02          |
| 100-5-15-5331 ADVERTISING                    | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| TOTAL MISCELLANEOUS OTHER EXP                | 4,650.00          | 23.09             | 995.98                 | 21.42          | 3,654.02          |
| TOTAL DEVELOPMENT SERVICES                   | 266,728.00        | 16,379.37         | 58,826.38              | 22.05          | 207,901.62        |

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100-GENERAL FUND

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| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>SANITATION</u>                         |                   |                   |                        |                |                   |
| <u>CONTRACTUAL SERVICES</u>               |                   |                   |                        |                |                   |
| 100-5-20-5270 ENGINEERING SERVICES        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-20-5286 SPRING CLEAN-UP             | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-20-5287 STORM DEBRIS AND CLEAN-UP   | 7,500.00          | 0.00              | 0.00                   | 0.00           | 7,500.00          |
| 100-5-20-5288 LANDSCAPE REMEDIATION       | 10,000.00         | 0.00              | 0.00                   | 0.00           | 10,000.00         |
| TOTAL CONTRACTUAL SERVICES                | 18,500.00         | 0.00              | 0.00                   | 0.00           | 18,500.00         |
| <u>MISCELLANEOUS OTHER EXP</u>            |                   |                   |                        |                |                   |
| 100-5-20-5370 WASTE & DISPOSAL SERVICE    | 163,250.00        | 4,074.48          | 46,426.39              | 28.44          | 116,823.61        |
| TOTAL MISCELLANEOUS OTHER EXP             | 163,250.00        | 4,074.48          | 46,426.39              | 28.44          | 116,823.61        |
| <br>TOTAL SANITATION                      | <br>181,750.00    | <br>4,074.48      | <br>46,426.39          | <br>25.54      | <br>135,323.61    |
| <u>UTILITY BILLING</u>                    |                   |                   |                        |                |                   |
| <u>PERSONNEL</u>                          |                   |                   |                        |                |                   |
| 100-5-25-5000 SALARY                      | 80,228.00         | 6,051.70          | 27,636.76              | 34.45          | 52,591.24         |
| 100-5-25-5002 HOLIDAY COMPENSATION        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-25-5007 STIPENDS/CERTIFICATIONS     | 800.00            | 70.14             | 240.38                 | 30.05          | 559.62            |
| 100-5-25-5009 RETIREMENT PAYOUT RESERVE   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-25-5010 TRAINING                    | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 100-5-25-5020 HEALTH INSURANCE            | 12,600.00         | 1,010.84          | 4,043.36               | 32.09          | 8,556.64          |
| 100-5-25-5030 WORKERS COMP INSURANCE      | 712.00            | 0.00              | 711.82                 | 99.97          | 0.18              |
| 100-5-25-5035 SOCIAL SECURITY/MEDICARE    | 6,199.00          | 468.32            | 2,099.42               | 33.87          | 4,099.58          |
| 100-5-25-5040 UNEMPLOYMENT COMP INSUR     | 117.00            | 43.06             | 45.09                  | 38.54          | 71.91             |
| 100-5-25-5050 TX MUNICIPAL RETIREMENT SYS | 11,506.00         | 784.85            | 3,242.31               | 28.18          | 8,263.69          |
| 100-5-25-5060 STORM RELATED PAYROLL       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                           | 113,662.00        | 8,428.91          | 38,019.14              | 33.45          | 75,642.86         |
| <u>SUPPLIES &amp; OPERATION EXP</u>       |                   |                   |                        |                |                   |
| 100-5-25-5101 FAX / COPIER                | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-5-25-5103 PRINTING & REPRODUCTION     | 2,500.00          | 0.00              | 522.10                 | 20.88          | 1,977.90          |
| 100-5-25-5110 POSTAGE                     | 5,000.00          | 123.23            | 899.48                 | 17.99          | 4,100.52          |
| 100-5-25-5120 SUBSCRIPTIONS & MEMBERSHIPS | 250.00            | 0.00              | 0.00                   | 0.00           | 250.00            |
| 100-5-25-5125 TRAVEL                      | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-25-5140 TELEPHONE                   | 1,200.00          | 72.40             | 243.41                 | 20.28          | 956.59            |
| 100-5-25-5158 OFFICE SUPPLIES             | 1,750.00          | 26.82             | 26.82                  | 1.53           | 1,723.18          |
| TOTAL SUPPLIES & OPERATION EXP            | 11,300.00         | 222.45            | 1,691.81               | 14.97          | 9,608.19          |
| <u>CONTRACTUAL SERVICES</u>               |                   |                   |                        |                |                   |
| 100-5-25-5202 T TECH FEES                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-25-5210 LEGAL SERVICES              | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |

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| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 100-5-25-5300 COMPUTER SOFTWARE/SUPPORT      | 14,250.00         | 173.17            | 1,928.49               | 13.53          | 12,321.51         |
| 100-5-25-5331 ADVERTISING                    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 14,250.00         | 173.17            | 1,928.49               | 13.53          | 12,321.51         |
| <br>   |                   |                   |                        |                |                   |
| TOTAL UTILITY BILLING                        | 139,212.00        | 8,824.53          | 41,639.44              | 29.91          | 97,572.56         |
| <br>   |                   |                   |                        |                |                   |
| <u>STREETS</u>                               |                   |                   |                        |                |                   |
| <u>PERSONNEL</u>                             |                   |                   |                        |                |                   |
| 100-5-30-5000 SALARY                         | 65,966.00         | 4,824.07          | 23,898.87              | 36.23          | 42,067.13         |
| 100-5-30-5002 HOLIDAY COMPENSATION           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5006 OVERTIME/PLANNED OVERTIME      | 1,000.00          | 16.91             | 141.37                 | 14.14          | 858.63            |
| 100-5-30-5007 STIPENDS/CERTIFICATIONS        | 3,800.00          | 129.90            | 483.50                 | 12.72          | 3,316.50          |
| 100-5-30-5009 RETIREMENT PAYOUT RESERVE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5010 TRAINING                       | 1,900.00          | 0.00              | 0.00                   | 0.00           | 1,900.00          |
| 100-5-30-5020 HEALTH INSURANCE               | 6,360.00          | 263.23            | 2,925.73               | 46.00          | 3,434.27          |
| 100-5-30-5030 WORKERS COMP INSURANCE         | 1,028.00          | 0.00              | 1,028.18               | 100.02 (       | 0.18)             |
| 100-5-30-5035 SOCIAL SECURITY/MEDICARE       | 5,414.00          | 380.28            | 1,876.07               | 34.65          | 3,537.93          |
| 100-5-30-5040 UNEMPLOYMENT COMP INSUR        | 82.00             | 30.09             | 31.51                  | 38.43          | 50.49             |
| 100-5-30-5050 TX MUNICIPAL RETIREMENT SYS    | 10,049.00         | 892.25            | 3,290.91               | 32.75          | 6,758.09          |
| 100-5-30-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                              | 95,599.00         | 6,536.73          | 33,676.14              | 35.23          | 61,922.86         |
| <br>   |                   |                   |                        |                |                   |
| <u>SUPPLIES &amp; OPERATION EXP</u>          |                   |                   |                        |                |                   |
| 100-5-30-5101 FAX / COPIER                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5103 PRINTING & REPRODUCTION        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5110 POSTAGE                        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5125 TRAVEL                         | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-30-5130 UTILITIES                      | 2,400.00          | 0.00              | 662.48                 | 27.60          | 1,737.52          |
| 100-5-30-5140 TELEPHONE                      | 400.00            | 23.72             | 102.58                 | 25.65          | 297.42            |
| 100-5-30-5145 UNIFORMS & ACCESSORIES         | 1,000.00          | 255.29            | 415.29                 | 41.53          | 584.71            |
| 100-5-30-5157 RECORDS MANAGEMENT             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5158 OFFICE SUPPLIES                | 0.00              | 70.00             | 70.00                  | 0.00 (         | 70.00)            |
| 100-5-30-5161 TREE TRIMMING SERVICE          | 25,000.00         | 0.00              | 11,550.00              | 46.20          | 13,450.00         |
| 100-5-30-5162 STREET SWEEPING                | 7,000.00          | 0.00              | 0.00                   | 0.00           | 7,000.00          |
| 100-5-30-5164 EQUIPMENT MAINTENANCE & REPAIR | 3,000.00          | 15.45             | 15.45                  | 0.52           | 2,984.55          |
| 100-5-30-5171 EQUIPMENT PURCHASE             | 0.00              | 292.90            | 292.90                 | 0.00 (         | 292.90)           |
| 100-5-30-5172 SAFETY EQUIPMENT               | 400.00            | 0.00              | 85.36                  | 21.34          | 314.64            |
| 100-5-30-5180 SIGNS & BARRICADES             | 2,000.00          | 0.00              | 768.02                 | 38.40          | 1,231.98          |
| 100-5-30-5181 EQUIPMENT RENTAL               | 4,000.00          | 0.00              | 0.00                   | 0.00           | 4,000.00          |
| 100-5-30-5190 MATERIALS                      | 2,500.00          | 30.00             | 30.00                  | 1.20           | 2,470.00          |
| 100-5-30-5195 VEHICLE OPERATIONS             | 2,000.00          | 117.57            | 480.99                 | 24.05          | 1,519.01          |
| 100-5-30-5196 VEHICLE MAINT & REPAIRS        | 1,000.00          | 194.64            | 692.25                 | 69.23          | 307.75            |
| TOTAL SUPPLIES & OPERATION EXP               | 51,700.00         | 999.57            | 15,165.32              | 29.33          | 36,534.68         |

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| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 100-5-30-5255 VEHICLE INSURANCE              | 287.00            | 0.00              | 326.52                 | 113.77 (       | 39.52)            |
| 100-5-30-5270 ENGINEERING                    | 3,000.00          | 0.00              | 0.00                   | 0.00           | 3,000.00          |
| 100-5-30-5276 PAYING AGENT FEES              | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| TOTAL CONTRACTUAL SERVICES                   | 3,487.00          | 0.00              | 326.52                 | 9.36           | 3,160.48          |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 100-5-30-5350 TOOLS                          | 3,000.00          | 0.00              | 1,568.10               | 52.27          | 1,431.90          |
| 100-5-30-5355 STREET MAINT & REPAIRS         | 500,000.00        | 340,080.04        | 356,785.54             | 71.36          | 143,214.46        |
| TOTAL MISCELLANEOUS OTHER EXP                | 503,000.00        | 340,080.04        | 358,353.64             | 71.24          | 144,646.36        |
| <u>CAPITAL OUTLAY</u>                        |                   |                   |                        |                |                   |
| 100-5-30-5414 COMPUTERS                      | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-30-5490 PUBLIC WORKS LOAN PAYABLE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-30-5494 VEH FIN NOTE - DEBT SERVICE    | 2,445.00          | 0.00              | 0.00                   | 0.00           | 2,445.00          |
| 100-5-30-5495 NEW VEHICLE & OUTFITTING       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                         | 2,945.00          | 0.00              | 0.00                   | 0.00           | 2,945.00          |
| <br>TOTAL STREETS                            | <br>656,731.00    | <br>347,616.34    | <br>407,521.62         | <br>62.05      | <br>249,209.38    |
| <u>POLICE</u>                                |                   |                   |                        |                |                   |
| <u>PERSONNEL</u>                             |                   |                   |                        |                |                   |
| 100-5-40-5000 SALARY                         | 909,912.00        | 56,328.01         | 252,650.98             | 27.77          | 657,261.02        |
| 100-5-40-5002 HOLIDAY COMPENSATION           | 36,750.00         | 5,056.40          | 19,883.80              | 54.11          | 16,866.20         |
| 100-5-40-5006 OVERTIME                       | 20,000.00         | 3,115.74          | 12,555.14              | 62.78          | 7,444.86          |
| 100-5-40-5007 STIPEND                        | 22,000.00         | 1,300.25          | 6,300.95               | 28.64          | 15,699.05         |
| 100-5-40-5009 RETIREMENT PAYOUT RESERVE      | 15,000.00         | 0.00              | 0.00                   | 0.00           | 15,000.00         |
| 100-5-40-5010 TRAINING/ ACADEMY SPONSORSHIPS | 25,000.00         | 0.00              | 3,209.00               | 12.84          | 21,791.00         |
| 100-5-40-5011 RESERVE OFFICER PAY            | 2,500.00          | 0.00              | 0.00                   | 0.00           | 2,500.00          |
| 100-5-40-5012 LEASE TRAINING                 | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-40-5020 HEALTH INSURANCE               | 126,602.00        | 8,353.98          | 35,003.46              | 27.65          | 91,598.54         |
| 100-5-40-5030 WORKERS COMP INSURANCE         | 17,005.00         | 0.00              | 17,004.55              | 100.00         | 0.45              |
| 100-5-40-5035 SOCIAL SECURITY/MEDICARE       | 75,633.00         | 5,115.30          | 22,770.65              | 30.11          | 52,862.35         |
| 100-5-40-5040 UNEMPLOYMENT COMP INSUR        | 1,205.00          | 445.09            | 466.12                 | 38.68          | 738.88            |
| 100-5-40-5050 TX MUNICIPAL RETIREMENT SYS    | 140,390.00        | 9,258.48          | 39,502.40              | 28.14          | 100,887.60        |
| 100-5-40-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5070 POLICE PROFESSIONAL LIABILITY  | 8,443.00          | 0.00              | 8,443.00               | 100.00         | 0.00              |
| TOTAL PERSONNEL                              | 1,401,440.00      | 88,973.25         | 417,790.05             | 29.81          | 983,649.95        |
| <u>SUPPLIES &amp; OPERATION EXP</u>          |                   |                   |                        |                |                   |
| 100-5-40-5101 FAX / COPIER                   | 750.00            | 48.11             | 295.69                 | 39.43          | 454.31            |
| 100-5-40-5103 PRINTING & REPRODUCTION        | 2,500.00          | 0.00              | 0.00                   | 0.00           | 2,500.00          |
| 100-5-40-5105 TICKET WRITERS                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5106 CITATION MATERIAL              | 2,500.00          | 0.00              | 0.00                   | 0.00           | 2,500.00          |
| 100-5-40-5107 POLICE QUALIFICATIONS          | 3,000.00          | 0.00              | 0.00                   | 0.00           | 3,000.00          |
| 100-5-40-5108 PROPERTY & EVIDENCE            | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |



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100-GENERAL FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 100-5-40-5109 BICYCLE MAINTENANCE            | 250.00            | 0.00              | 0.00                   | 0.00           | 250.00            |
| 100-5-40-5110 POSTAGE                        | 1,000.00          | 123.24            | 296.58                 | 29.66          | 703.42            |
| 100-5-40-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-40-5125 TRAVEL                         | 0.00              | 0.00              | 261.43                 | 0.00 (         | 261.43)           |
| 100-5-40-5130 LEOSE FUNDS                    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5140 TELEPHONE                      | 10,500.00         | 703.16            | 2,372.63               | 22.60          | 8,127.37          |
| 100-5-40-5143 POLICE CAR & ACCESSORIES       | 4,000.00          | 0.00              | 0.00                   | 0.00           | 4,000.00          |
| 100-5-40-5144 POLICE SUPPLIES                | 6,000.00          | 0.00              | 39.99                  | 0.67           | 5,960.01          |
| 100-5-40-5145 UNIFORMS & ACCESSORIES         | 10,000.00         | 173.33            | 941.95                 | 9.42           | 9,058.05          |
| 100-5-40-5157 RECORDS MANAGEMENT             | 7,500.00          | 0.00              | 0.00                   | 0.00           | 7,500.00          |
| 100-5-40-5158 OFFICE SUPPLIES                | 1,500.00          | 44.70             | 133.97                 | 8.93           | 1,366.03          |
| 100-5-40-5159 CITY EVENT SUPPLIES            | 4,000.00          | 0.00              | 0.00                   | 0.00           | 4,000.00          |
| 100-5-40-5185 COMMUNICATION EQUIP MAINT      | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-40-5186 RADAR CERTIFICATION            | 250.00            | 0.00              | 165.00                 | 66.00          | 85.00             |
| 100-5-40-5195 VEHICLE OPERATION              | 15,000.00         | 557.01            | 2,117.62               | 14.12          | 12,882.38         |
| 100-5-40-5196 VEHICLE MAINT & REPAIRS        | 7,000.00          | 1,014.83          | 2,400.27               | 34.29          | 4,599.73          |
| TOTAL SUPPLIES & OPERATION EXP               | 78,250.00         | 2,664.38          | 9,025.13               | 11.53          | 69,224.87         |
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 100-5-40-5211 RADIO SERVICES                 | 6,500.00          | 0.00              | 0.00                   | 0.00           | 6,500.00          |
| 100-5-40-5216 DISPATCH SERVICES              | 45,595.00         | 0.00              | 0.00                   | 0.00           | 45,595.00         |
| 100-5-40-5226 DRUG TESTING                   | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-40-5238 APPLICANT TESTING              | 1,250.00          | 0.00              | 0.00                   | 0.00           | 1,250.00          |
| 100-5-40-5239 LABORATORY SERVICES            | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-40-5255 VEHICLE INSURANCE              | 6,065.00          | 0.00              | 6,913.00               | 113.98 (       | 848.00)           |
| 100-5-40-5258 ACL EVENT                      | 55,000.00         | 0.00              | 40,104.35              | 72.92          | 14,895.65         |
| TOTAL CONTRACTUAL SERVICES                   | 116,410.00        | 0.00              | 47,017.35              | 40.39          | 69,392.65         |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 100-5-40-5300 COMPUTER SOFTWARE & SUPPORT    | 80,500.00         | 496.39            | 13,015.15              | 16.17          | 67,484.85         |
| 100-5-40-5340 MISCELLANEOUS                  | 0.00              | 496.76            | 496.76                 | 0.00 (         | 496.76)           |
| TOTAL MISCELLANEOUS OTHER EXP                | 80,500.00         | 993.15            | 13,511.91              | 16.78          | 66,988.09         |
| <u>CAPITAL OUTLAY</u>                        |                   |                   |                        |                |                   |
| 100-5-40-5404 PD RADIOS                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5411 VIDEO CAMERAS & MICROPHONES    | 69,000.00         | 0.00              | 43,452.76              | 62.98          | 25,547.24         |
| 100-5-40-5414 COMPUTERS                      | 6,000.00          | 0.00              | 20,353.76              | 339.23 (       | 14,353.76)        |
| 100-5-40-5461 TRANSFER TO WATER FUND         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-40-5494 VEHICLE FINANCING NOTE DEBT SV | 34,002.00         | 0.00              | 0.00                   | 0.00           | 34,002.00         |
| 100-5-40-5495 NEW VEHICLE & OUTFITTING       | 301,541.00        | 0.00              | 0.00                   | 0.00           | 301,541.00        |
| TOTAL CAPITAL OUTLAY                         | 410,543.00        | 0.00              | 63,806.52              | 15.54          | 346,736.48        |
| <br>TOTAL POLICE                             | <br>2,087,143.00  | <br>92,630.78     | <br>551,150.96         | <br>26.41      | <br>1,535,992.04  |

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| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <b>PERSONNEL</b>                          |                   |                   |                        |                |                   |
| 100-5-50-5000 SALARY                      | 45,850.00         | 3,395.76          | 15,147.75              | 33.04          | 30,702.25         |
| 100-5-50-5002 HOLIDAY COMPENSATION        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5006 OVERTIME/PLANNED OVERTIME   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5007 STIPENDS/CERTIFICATIONS     | 600.00            | 54.82             | 184.43                 | 30.74          | 415.57            |
| 100-5-50-5009 RETIREMENT PAYOUT RESERVE   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5010 TRAINING                    | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-50-5020 HEALTH INSURANCE            | 840.00            | 130.30            | 1,604.32               | 190.99 (       | 764.32)           |
| 100-5-50-5030 WORKERS COMP INSURANCE      | 514.00            | 0.00              | 514.09                 | 100.02 (       | 0.09)             |
| 100-5-50-5035 SOCIAL SECURITY/MEDICARE    | 3,553.00          | 263.97            | 1,172.91               | 33.01          | 2,380.09          |
| 100-5-50-5040 UNEMPLOYMENT COMP INSUR     | 240.00            | 42.58             | 46.85                  | 19.52          | 193.15            |
| 100-5-50-5050 TX MUNICIPAL RETIREMENT SYS | 6,596.00          | 536.76            | 2,220.41               | 33.66          | 4,375.59          |
| 100-5-50-5060 STORM RELATED PAYROLL       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                           | 58,693.00         | 4,424.19          | 20,890.76              | 35.59          | 37,802.24         |
| <b>SUPPLIES &amp; OPERATION EXP</b>       |                   |                   |                        |                |                   |
| 100-5-50-5101 FAX / COPIER                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5103 PRINTING & REPRODUCTION     | 750.00            | 75.17             | 75.17                  | 10.02          | 674.83            |
| 100-5-50-5110 POSTAGE                     | 750.00            | 123.23            | 346.92                 | 46.26          | 403.08            |
| 100-5-50-5114 COVID-19                    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5115 STORM RELATED EXPENSES      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5120 SUBSCRIPTIONS & MEMBERSHIPS | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 100-5-50-5125 TRAVEL                      | 50.00             | 0.00              | 0.00                   | 0.00           | 50.00             |
| 100-5-50-5140 TELEPHONE                   | 1,250.00          | 72.40             | 217.18                 | 17.37          | 1,032.82          |
| 100-5-50-5157 RECORDS MANAGEMENT          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-50-5158 OFFICE SUPPLIES             | 500.00            | 11.18             | 51.83                  | 10.37          | 448.17            |
| TOTAL SUPPLIES & OPERATION EXP            | 3,400.00          | 281.98            | 691.10                 | 20.33          | 2,708.90          |
| <b>CONTRACTUAL SERVICES</b>               |                   |                   |                        |                |                   |
| 100-5-50-5201 COLLECTION AGENCY FEES      | 1,000.00          | 64.80             | 210.33                 | 21.03          | 789.67            |
| 100-5-50-5206 COURT CREDIT CARD FEES      | 10,000.00         | 2,255.57          | 8,312.79               | 83.13          | 1,687.21          |
| 100-5-50-5210 LEGAL SERVICES              | 10,000.00         | 0.00              | 1,056.00               | 10.56          | 8,944.00          |
| 100-5-50-5212 PRESIDING JUDGE EXPENSE     | 21,000.00         | 1,650.00          | 6,600.00               | 31.43          | 14,400.00         |
| 100-5-50-5213 INTERPRETER FEES            | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| TOTAL CONTRACTUAL SERVICES                | 42,500.00         | 3,970.37          | 16,179.12              | 38.07          | 26,320.88         |
| <b>MISCELLANEOUS OTHER EXP</b>            |                   |                   |                        |                |                   |
| 100-5-50-5300 COMPUTER SOFTWARE & SUPPORT | 3,800.00          | 125.00            | 1,019.22               | 26.82          | 2,780.78          |
| TOTAL MISCELLANEOUS OTHER EXP             | 3,800.00          | 125.00            | 1,019.22               | 26.82          | 2,780.78          |
| <b>TOTAL COURT</b>                        | <b>108,393.00</b> | <b>8,801.54</b>   | <b>38,780.20</b>       | <b>35.78</b>   | <b>69,612.80</b>  |
| <b>PARK DEPARTMENT</b>                    |                   |                   |                        |                |                   |
| <b>PERSONNEL</b>                          |                   |                   |                        |                |                   |
| 100-5-55-5000 SALARY                      | 42,891.00         | 2,947.15          | 13,163.67              | 30.69          | 29,727.33         |
| 100-5-55-5002 HOLIDAY COMPENSATION        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |

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| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 100-5-55-5006 OVERTIME/PLANNED OVERTIME      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5007 STIPENDS/CERTIFICATIONS        | 1,300.00          | 88.00             | 315.64                 | 24.28          | 984.36            |
| 100-5-55-5009 RETIREMENT PAYOUT RESERVE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5010 TRAINING                       | 1,800.00          | 0.00              | 0.00                   | 0.00           | 1,800.00          |
| 100-5-55-5020 HEALTH INSURANCE               | 3,840.00          | 317.78            | 3,794.24               | 98.81          | 45.76             |
| 100-5-55-5030 WORKERS COMP INSURANCE         | 751.00            | 0.00              | 751.36                 | 100.05 (       | 0.36)             |
| 100-5-55-5035 SOCIAL SECURITY/MEDICARE       | 3,381.00          | 232.19            | 1,031.17               | 30.50          | 2,349.83          |
| 100-5-55-5040 UNEMPLOYMENT COMP INSUR        | 47.00             | 17.23             | 18.05                  | 38.40          | 28.95             |
| 100-5-55-5050 TX MUNICIPAL RETIREMENT SYS    | 6,275.00          | 431.00            | 1,906.93               | 30.39          | 4,368.07          |
| 100-5-55-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                              | 60,285.00         | 4,033.35          | 20,981.06              | 34.80          | 39,303.94         |
| <b>SUPPLIES &amp; OPERATION EXP</b>          |                   |                   |                        |                |                   |
| 100-5-55-5101 FAX / COPIER                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5103 PRINTING & REPRODUCTION        | 250.00            | 0.00              | 0.00                   | 0.00           | 250.00            |
| 100-5-55-5110 POSTAGE                        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5125 TRAVEL                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5130 UTILITIES                      | 14,000.00         | 226.80            | 6,711.95               | 47.94          | 7,288.05          |
| 100-5-55-5140 TELEPHONE                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5145 UNIFORMS & ACCESSORIES         | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 100-5-55-5157 RECORDS MANAGEMENT             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5158 OFFICE SUPPLIES                | 200.00            | 11.18             | 11.18                  | 5.59           | 188.82            |
| 100-5-55-5159 CITY EVENT SUPPLIES            | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-55-5164 EQUIPMENT MAINT & REPAIRS      | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 100-5-55-5171 EQUIPMENT                      | 3,000.00          | 0.00              | 0.00                   | 0.00           | 3,000.00          |
| 100-5-55-5172 SAFETY EQUIPMENT               | 300.00            | 0.00              | 0.00                   | 0.00           | 300.00            |
| 100-5-55-5190 MATERIALS                      | 20,500.00         | 14.47             | 215.49                 | 1.05           | 20,284.51         |
| 100-5-55-5191 MAINTENANCE                    | 6,000.00          | 701.51            | 2,000.18               | 33.34          | 3,999.82          |
| 100-5-55-5195 VEHICLE OPERATIONS             | 3,000.00          | 117.57            | 451.00                 | 15.03          | 2,549.00          |
| 100-5-55-5196 VEHICLE MAINT & REPAIRS        | 1,250.00 (        | 54.90)            | 177.10                 | 14.17          | 1,072.90          |
| 100-5-55-5198 FIELDHOUSE SUP & MAINT-JANITOR | 9,000.00          | 420.00            | 1,680.00               | 18.67          | 7,320.00          |
| TOTAL SUPPLIES & OPERATION EXP               | 60,500.00         | 1,436.63          | 11,246.90              | 18.59          | 49,253.10         |
| <b>CONTRACTUAL SERVICES</b>                  |                   |                   |                        |                |                   |
| 100-5-55-5255 VEHICLE INSURANCE              | 527.00            | 0.00              | 584.94                 | 110.99 (       | 57.94)            |
| 100-5-55-5270 ENGINEERING SERVICES           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                   | 527.00            | 0.00              | 584.94                 | 110.99 (       | 57.94)            |
| <b>MISCELLANEOUS OTHER EXP</b>               |                   |                   |                        |                |                   |
| 100-5-55-5300 COMPUTER SOFTWARE & SUPPORT    | 1,000.00          | 5.77              | 204.26                 | 20.43          | 795.74            |
| 100-5-55-5350 TOOLS/EQUIPMENT & REPAIR       | 1,000.00          | 595.97            | 952.19                 | 95.22          | 47.81             |
| TOTAL MISCELLANEOUS OTHER EXP                | 2,000.00          | 601.74            | 1,156.45               | 57.82          | 843.55            |
| <b>CAPITAL OUTLAY</b>                        |                   |                   |                        |                |                   |
| 100-5-55-5414 COMPUTERS                      | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 100-5-55-5455 IMPROV TO EXISTING PARK ASSETS | 5,000.00          | 0.00              | 20,925.75              | 418.52 (       | 15,925.75)        |
| 100-5-55-5456 PLANTS FOR PARK AND ENTRANCES  | 2,000.00          | 0.00              | 2,608.47               | 130.42 (       | 608.47)           |

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| DEPARTMENTAL EXPENDITURES                  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 100-5-55-5490 PUBLIC WORKS LOAN PAYABLE    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-55-5494 VEH FIN NOTE - DEBT SERVICE  | 2,445.00          | 0.00              | 0.00                   | 0.00           | 2,445.00          |
| 100-5-55-5495 NEW VEHICLE & OUTFITTING     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                       | 9,945.00          | 0.00              | 23,534.22              | 236.64         | ( 13,589.22)      |
| OTHER NON-DEPARTMENTAL                     |                   |                   |                        |                |                   |
| 100-5-55-5512 PLAYGROUND MULCH & MAINT     | 8,000.00          | 0.00              | 0.00                   | 0.00           | 8,000.00          |
| 100-5-55-5515 MAINTENANCE BUILDING         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER NON-DEPARTMENTAL               | 8,000.00          | 0.00              | 0.00                   | 0.00           | 8,000.00          |
| TOTAL PARK DEPARTMENT                      | 141,257.00        | 6,071.72          | 57,503.57              | 40.71          | 83,753.43         |
| PUBLIC WORKS                               |                   |                   |                        |                |                   |
| SUPPLIES & OPERATION EXP                   |                   |                   |                        |                |                   |
| 100-5-65-5101 FAX / COPIER                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5103 PRINTING & REPRODUCTION      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5110 POSTAGE                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5114 COVID-19                     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5115 STORM RELATED EXPENSES       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5120 SUBSCRIPTIONS & MEMBERSHIPS  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5125 TRAVEL                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5130 UTILITIES                    | 8,000.00          | 24.45             | 1,364.43               | 17.06          | 6,635.57          |
| 100-5-65-5140 TELEPHONE                    | 1,000.00          | 83.10             | 249.30                 | 24.93          | 750.70            |
| 100-5-65-5157 RECORDS MANAGEMENT           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5158 OFFICE SUPPLIES              | 1,000.00          | 44.70             | 102.09                 | 10.21          | 897.91            |
| 100-5-65-5161 TREE TRIMMING SERVICES       | 25,000.00         | 0.00              | 13,950.00              | 55.80          | 11,050.00         |
| 100-5-65-5171 Equipment Purchase           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5180 SIGNS AND BARRICADES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5191 MAINTENANCE                  | 0.00              | 0.00              | 60.70                  | 0.00           | ( 60.70)          |
| TOTAL SUPPLIES & OPERATION EXP             | 35,000.00         | 152.25            | 15,726.52              | 44.93          | 19,273.48         |
| CONTRACTUAL SERVICES                       |                   |                   |                        |                |                   |
| 100-5-65-5258 ACL EVENT                    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| MISCELLANEOUS OTHER EXP                    |                   |                   |                        |                |                   |
| 100-5-65-5355 STREET MAINTENANCE & REPAIRS | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 100-5-65-5381 ANIMAL CONTROL/DISPOSAL      | 250.00            | 0.00              | 0.00                   | 0.00           | 250.00            |
| TOTAL MISCELLANEOUS OTHER EXP              | 250.00            | 0.00              | 0.00                   | 0.00           | 250.00            |
| CAPITAL OUTLAY                             |                   |                   |                        |                |                   |
| 100-5-65-5495 NEW VEHICLE & OUTFITTING     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| OTHER NON-DEPARTMENTAL                     |                   |                   |                        |                |                   |
| 100-5-65-5515 MAINTENANCE BUILDING         | 7,500.00          | 646.39            | 1,036.56               | 13.82          | 6,463.44          |
| TOTAL OTHER NON-DEPARTMENTAL               | 7,500.00          | 646.39            | 1,036.56               | 13.82          | 6,463.44          |

CITY OF ROLLINGWOOD  
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100-GENERAL FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES          | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| TOTAL PUBLIC WORKS                 | 42,750.00         | 798.64            | 16,763.08              | 39.21          | 25,986.92         |
| TOTAL EXPENDITURES                 | 4,302,317.71      | 536,169.44        | 1,456,225.53           | 33.85          | 2,846,092.18      |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 450,122.71)     | 572,656.75        | 840,946.65             |                | ( 1,291,069.36)   |

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200-WATER FUND  
 FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET   | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE   |
|-------------------------------------|---------------------|-------------------|------------------------|----------------|---------------------|
| <u>REVENUE SUMMARY</u>              |                     |                   |                        |                |                     |
| NON-DEPARTMENTAL                    | <u>1,255,500.00</u> | <u>90,002.34</u>  | <u>554,397.04</u>      | <u>44.16</u>   | <u>701,102.96</u>   |
| TOTAL REVENUES                      | <u>1,255,500.00</u> | <u>90,002.34</u>  | <u>554,397.04</u>      | <u>44.16</u>   | <u>701,102.96</u>   |
| <u>EXPENDITURE SUMMARY</u>          |                     |                   |                        |                |                     |
| NON-DEPARTMENTAL                    | <u>1,713,000.00</u> | <u>100,292.67</u> | <u>459,096.23</u>      | <u>26.80</u>   | <u>1,253,903.77</u> |
| TOTAL EXPENDITURES                  | <u>1,713,000.00</u> | <u>100,292.67</u> | <u>459,096.23</u>      | <u>26.80</u>   | <u>1,253,903.77</u> |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 457,500.00)       | ( 10,290.33)      | 95,300.81              |                | ( 552,800.81)       |

CITY OF ROLLINGWOOD  
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200-WATER FUND

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>INVESTMENT INCOME</u>                     |                   |                   |                        |                |                   |
| 200-4-60-4400 INTEREST INCOME                | 1,500.00          | 222.53            | 927.35                 | 61.82          | 572.65            |
| 200-4-60-4401 INTEREST INCOME-CHECKING       | 500.00            | 73.95             | 248.52                 | 49.70          | 251.48            |
| TOTAL INVESTMENT INCOME                      | 2,000.00          | 296.48            | 1,175.87               | 58.79          | 824.13            |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 200-4-60-4540 MISCELLANEOUS RECEIPTS         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4578 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4579 CAPITAL LEASEPROCEEDS - METERS | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4581 TRANSFER FROM GENERAL FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4582 TRANSFER FROM WASTEWATER FD    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4583 TRANSFER FROM DRAINAGE FUND    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>UTILITY REVENUE</u>                       |                   |                   |                        |                |                   |
| 200-4-60-4600 WATER SALES                    | 1,250,000.00      | 89,429.11         | 551,144.49             | 44.09          | 698,855.51        |
| 200-4-60-4610 LATE CHARGES                   | 3,000.00          | 276.75            | 2,028.68               | 67.62          | 971.32            |
| 200-4-60-4628 CONNECT FEE                    | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 200-4-60-4629 METER TESTING FEE              | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4640 OTHER SOURCES - BOND PREMIUM   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4641 OTHER SOURCES - BOND ISSUANCE  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL UTILITY REVENUE                        | 1,253,500.00      | 89,705.86         | 553,173.17             | 44.13          | 700,326.83        |
| <u>OTHER REVENUE</u>                         |                   |                   |                        |                |                   |
| 200-4-60-4700 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-4-60-4718 TRANSFER FROM SR2014 DEBT SERV | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <br>TOTAL NON-DEPARTMENTAL                   | <br>1,255,500.00  | <br>90,002.34     | <br>554,349.04         | <br>44.15      | <br>701,150.96    |
| <br>TOTAL REVENUES                           | <br>1,255,500.00  | <br>90,002.34     | <br>554,349.04         | <br>44.15      | <br>701,150.96    |

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200-WATER FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <b>NON-DEPARTMENTAL</b>                      |                   |                   |                        |                |                   |
| <b>PERSONNEL</b>                             |                   |                   |                        |                |                   |
| 200-5-60-5000 SALARY                         | 242,361.00        | 19,250.12         | 91,066.36              | 37.57          | 151,294.64        |
| 200-5-60-5002 HOLIDAY COMPENSATION           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5006 OVERTIME/PLANNED OVERTIME      | 5,000.00          | 76.10             | 911.57                 | 18.23          | 4,088.43          |
| 200-5-60-5007 STIPENDS/CERTIFICATIONS        | 17,000.00         | 549.46            | 2,016.66               | 11.86          | 14,983.34         |
| 200-5-60-5009 RETIREMENT PAYOUT RESERVE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5010 TRAINING                       | 3,500.00          | 111.00            | 276.00                 | 7.89           | 3,224.00          |
| 200-5-60-5020 HEALTH INSURANCE               | 25,200.00         | 2,080.08          | 13,735.92              | 54.51          | 11,464.08         |
| 200-5-60-5030 WORKERS COMP INSURANCE         | 3,322.00          | 0.00              | 3,321.82               | 99.99          | 0.18              |
| 200-5-60-5035 SOCIAL SECURITY/MEDICARE       | 20,224.00         | 1,520.49          | 7,190.60               | 35.55          | 13,033.40         |
| 200-5-60-5040 UNEMPLOYMENT COMP INSUR        | 310.00            | 114.02            | 119.41                 | 38.52          | 190.59            |
| 200-5-60-5050 TX MUNICIPAL RETIREMENT SYS    | 37,539.00         | 2,821.88          | 12,558.05              | 33.45          | 24,980.95         |
| 200-5-60-5051 PENSION / OPEB                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5060 STORM RELATED PAYROLL          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                              | 354,456.00        | 26,523.15         | 131,196.39             | 37.01          | 223,259.61        |
| <b>SUPPLIES &amp; OPERATION EXP</b>          |                   |                   |                        |                |                   |
| 200-5-60-5101 FAX / COPIER                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5103 PRINTING & REPRODUCTION        | 250.00            | 0.00              | 131.36                 | 52.54          | 118.64            |
| 200-5-60-5105 TOOLS & SUPPLIES               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5110 POSTAGE                        | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| 200-5-60-5114 COVID-19                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5115 STORM RELATED EXPENSES         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5120 SUBSCRIPTIONS & MEMBERSHIPS    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5125 TRAVEL                         | 1,900.00          | 0.00              | 923.64                 | 48.61          | 976.36            |
| 200-5-60-5140 TELEPHONE                      | 1,700.00          | 106.72            | 343.75                 | 20.22          | 1,356.25          |
| 200-5-60-5145 UNIFORMS & ACCESSORIES         | 1,000.00          | 255.28            | 255.28                 | 25.53          | 744.72            |
| 200-5-60-5153 CREDIT CARD SERVICES           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5157 RECORDS MANAGEMENT             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5158 OFFICE SUPPLIES                | 250.00            | 13.41             | 31.62                  | 12.65          | 218.38            |
| 200-5-60-5165 Water Meter Test Fee           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5166 MAINTENANCE & REPAIRS          | 30,000.00         | 147.72            | 8,935.46               | 29.78          | 21,064.54         |
| 200-5-60-5167 ADMINISTRATIVE FEES - 5%       | 62,775.00         | 0.00              | 0.00                   | 0.00           | 62,775.00         |
| 200-5-60-5168 TRANSFER TO UTILITY BILLING    | 69,606.00         | 0.00              | 0.00                   | 0.00           | 69,606.00         |
| 200-5-60-5171 EQUIPMENT                      | 3,800.00          | 0.00              | 0.00                   | 0.00           | 3,800.00          |
| 200-5-60-5175 SAFETY EQUIPMENT               | 375.00            | 0.00              | 0.00                   | 0.00           | 375.00            |
| 200-5-60-5181 EQUIPMENT RENTAL               | 1,500.00          | 0.00              | 0.00                   | 0.00           | 1,500.00          |
| 200-5-60-5190 MATERIALS                      | 2,000.00          | 0.00              | 0.00                   | 0.00           | 2,000.00          |
| 200-5-60-5192 Electronic Meters              | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 200-5-60-5193 METER REPLACEMENT              | 5,000.00          | 550.00            | 4,777.82               | 95.56          | 222.18            |
| 200-5-60-5194 FIRE HYDRANT MAINT AND REPLACE | 11,400.00         | 0.00              | 0.00                   | 0.00           | 11,400.00         |
| 200-5-60-5195 VEHICLE OPERATIONS             | 3,800.00          | 117.57            | 451.00                 | 11.87          | 3,349.00          |
| 200-5-60-5196 VEHICLE MAINT & REPAIRS        | 1,750.00          | 170.44            | 170.44                 | 9.74           | 1,579.56          |
| TOTAL SUPPLIES & OPERATION EXP               | 197,306.00        | 261.14            | 16,020.37              | 8.12           | 181,285.63        |



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200-WATER FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET      | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE   |
|--|------------------------|-------------------|------------------------|----------------|---------------------|
| <b>CONTRACTUAL SERVICES</b>                  |                        |                   |                        |                |                     |
| 200-5-60-5200 BAD DEBT EXPENSE               | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5210 LEGAL SERVICES                 | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5219 UTILITY BILLING/COLLECTION     | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5232 UTILITY BILLING/COLLECT ADDNL  | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5233 CROSSROADS CONTRACT            | 81,000.00              | 6,750.00          | 20,250.00              | 25.00          | 60,750.00           |
| 200-5-60-5234 CROSSROADS EMERG/M&O REPAIRS   | 80,000.00              | 6,298.27          | 18,139.47              | 22.67          | 61,860.53           |
| 200-5-60-5241 EASEMENT IDENT & MAPPING       | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5255 VEHICLE INSURANCE              | 1,170.00               | 0.00              | 1,330.28               | 113.70 (       | 160.28)             |
| 200-5-60-5270 ENGINEERING SERVICES           | 10,000.00              | 739.75            | 1,275.75               | 12.76          | 8,724.25            |
| 200-5-60-5271 RATE CONSULTING SERVICES       | 5,000.00               | 0.00              | 0.00                   | 0.00           | 5,000.00            |
| 200-5-60-5272 WATER CIP                      | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5276 PAYING AGENT FEES              | 800.00                 | 0.00              | 0.00                   | 0.00           | 800.00              |
| 200-5-60-5277 LCRA WATER RIGHTS              | 0.00                   | 0.00              | 1,000.00               | 0.00 (         | 1,000.00)           |
| 200-5-60-5279 CAPITAL RECOVERY TAP FEES-WATE | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5280 WATER PURCHASED                | 800,000.00             | 46,847.13         | 173,323.27             | 21.67          | 626,676.73          |
| 200-5-60-5296 TCEQ                           | 3,000.00               | 0.00              | 1,604.30               | 53.48          | 1,395.70            |
| 200-5-60-5299 BOND INTEREST-SERIES 2014      | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| TOTAL CONTRACTUAL SERVICES                   | 980,970.00             | 60,635.15         | 216,923.07             | 22.11          | 764,046.93          |
| <b>MISCELLANEOUS OTHER EXP</b>               |                        |                   |                        |                |                     |
| 200-5-60-5300 COMPUTER SOFTWARE & SUPPORT    | 3,300.00               | 13.80             | 855.39                 | 25.92          | 2,444.61            |
| 200-5-60-5303 BOND ISSUANCE COST             | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5326 QUARTERLY GIS MAP UPDATE       | 10,000.00              | 0.00              | 1,285.86               | 12.86          | 8,714.14            |
| 200-5-60-5330 Water CIP Packages 1-4         | 0.00                   | 0.00              | 7,801.50               | 0.00 (         | 7,801.50)           |
| 200-5-60-5345 DEPRECIATION EXPENSE           | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5350 TOOLS                          | 2,500.00               | 0.00              | 281.95                 | 11.28          | 2,218.05            |
| TOTAL MISCELLANEOUS OTHER EXP                | 15,800.00              | 13.80             | 10,224.70              | 64.71          | 5,575.30            |
| <b>CAPITAL OUTLAY</b>                        |                        |                   |                        |                |                     |
| 200-5-60-5414 COMPUTERS                      | 500.00                 | 0.00              | 0.00                   | 0.00           | 500.00              |
| 200-5-60-5460 UNEXPENDED BAL TRNSF-CAP PROJ  | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5490 PUBLIC WORKS LOAN PAYABLE      | 0.00                   | 0.00              | 0.00                   | 0.00           | 0.00                |
| 200-5-60-5494 VEH FIN NOTE - DEBT SERVICE    | 9,778.00               | 0.00              | 0.00                   | 0.00           | 9,778.00            |
| 200-5-60-5495 NEW VEHICLE & OUTFITTING       | 102,750.00             | 0.00              | 59,012.84              | 57.43          | 43,737.16           |
| 200-5-60-5496 Meters Fin Note Debt Svc       | 51,440.00              | 12,859.43         | 25,718.86              | 50.00          | 25,721.14           |
| TOTAL CAPITAL OUTLAY                         | 164,468.00             | 12,859.43         | 84,731.70              | 51.52          | 79,736.30           |
| <b>TOTAL NON-DEPARTMENTAL</b>                | <b>1,713,000.00</b>    | <b>100,292.67</b> | <b>459,096.23</b>      | <b>26.80</b>   | <b>1,253,903.77</b> |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,713,000.00</b>    | <b>100,292.67</b> | <b>459,096.23</b>      | <b>26.80</b>   | <b>1,253,903.77</b> |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b>    | <b>( 457,500.00) (</b> | <b>10,290.33)</b> | <b>95,252.81</b>       | <b>(</b>       | <b>552,752.81)</b>  |

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301-STREET MAINTENANCE  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | 200,250.00        | 28,071.67         | 81,549.10              | 40.72          | 118,700.90        |
| TOTAL REVENUES                      | 200,250.00        | 28,071.67         | 81,549.10              | 40.72          | 118,700.90        |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| TOTAL EXPENDITURES                  | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 251,578.00)     | 28,071.67         | 81,549.10              |                | ( 333,127.10)     |

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301-STREET MAINTENANCE

33.33% OF FISCAL YEAR

| REVENUES                                  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                   |                   |                   |                        |                |                   |
| <u>TAXES</u>                              |                   |                   |                        |                |                   |
| 301-4-60-4039 STREET SALES TAX            | 200,000.00        | 28,029.18         | 81,436.28              | 40.72          | 118,563.72        |
| TOTAL TAXES                               | 200,000.00        | 28,029.18         | 81,436.28              | 40.72          | 118,563.72        |
| <u>INVESTMENT INCOME</u>                  |                   |                   |                        |                |                   |
| 301-4-60-4400 INTEREST INCOME             | 250.00            | 42.49             | 112.82                 | 45.13          | 137.18            |
| TOTAL INVESTMENT INCOME                   | 250.00            | 42.49             | 112.82                 | 45.13          | 137.18            |
| <u>MISCELLANEOUS REVENUE</u>              |                   |                   |                        |                |                   |
| 301-4-60-4578 FUND BALANCE TRANSFER IN    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 301-4-60-4581 TRANSFER FROM GENERAL FUND  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>OTHER REVENUE</u>                      |                   |                   |                        |                |                   |
| 301-4-60-4700 UNEXPENDED BALANCE TRANSFER | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <br>TOTAL NON-DEPARTMENTAL                | <br>200,250.00    | <br>28,071.67     | <br>81,549.10          | <br>40.72      | <br>118,700.90    |
| <br>TOTAL REVENUES                        | <br>200,250.00    | <br>28,071.67     | <br>81,549.10          | <br>40.72      | <br>118,700.90    |

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301-STREET MAINTENANCE

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>  |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                             |                   |                   |                        |                |                   |
| =====  |                   |                   |                        |                |                   |
| CONTRACTUAL SERVICES                         |                   |                   |                        |                |                   |
| 301-5-60-5200 BAD DEBT EXPENSE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| MISCELLANEOUS OTHER EXP                      |                   |                   |                        |                |                   |
| 301-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 301-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 301-5-60-5345 DEPRECIATION EXPENSE           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| CAPITAL OUTLAY                               |                   |                   |                        |                |                   |
| 301-5-60-5462 TRANSFER TO GENERAL FUND       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 301-5-60-5469 TRANSFER TO STREET DEPARTMENT  | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| TOTAL CAPITAL OUTLAY                         | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL NON-DEPARTMENTAL                       | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                           | 451,828.00        | 0.00              | 0.00                   | 0.00           | 451,828.00        |
| <hr/>  |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES           | ( 251,578.00)     | 28,071.67         | 81,549.10              |                | ( 333,127.10)     |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

310-COURT SECURITY FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| COURT                               | <u>2,600.00</u>   | <u>515.14</u>     | <u>1,573.14</u>        | <u>60.51</u>   | <u>1,026.86</u>   |
| TOTAL REVENUES                      | <u>2,600.00</u>   | <u>515.14</u>     | <u>1,573.14</u>        | <u>60.51</u>   | <u>1,026.86</u>   |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| COURT                               | <u>1,625.00</u>   | <u>0.00</u>       | <u>182.00</u>          | <u>11.20</u>   | <u>1,443.00</u>   |
| TOTAL EXPENDITURES                  | <u>1,625.00</u>   | <u>0.00</u>       | <u>182.00</u>          | <u>11.20</u>   | <u>1,443.00</u>   |
| REVENUES OVER/ (UNDER) EXPENDITURES | 975.00            | 515.14            | 1,391.14               | (              | 416.14)           |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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310-COURT SECURITY FUND

33.33% OF FISCAL YEAR

| REVENUES                               | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                                  |                   |                   |                        |                |                   |
| COURT                                  |                   |                   |                        |                |                   |
| =====                                  |                   |                   |                        |                |                   |
| COURT REVENUE                          |                   |                   |                        |                |                   |
| 310-4-50-4104 COURT SECURITY FEE       | 2,500.00          | 512.14            | 1,570.14               | 62.81          | 929.86            |
| 310-4-50-4105 MUNI COURT BLDG SECURITY | 100.00            | 3.00              | 3.00                   | 3.00           | 97.00             |
| TOTAL COURT REVENUE                    | <u>2,600.00</u>   | <u>515.14</u>     | <u>1,573.14</u>        | <u>60.51</u>   | <u>1,026.86</u>   |
| <hr/>                                  |                   |                   |                        |                |                   |
| INVESTMENT INCOME                      |                   |                   |                        |                |                   |
| 310-4-50-4491 MUNI CT TECHNOLOGY       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL INVESTMENT INCOME                | <u>0.00</u>       | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>    | <u>0.00</u>       |
| <hr/>                                  |                   |                   |                        |                |                   |
| TOTAL COURT                            | 2,600.00          | 515.14            | 1,573.14               | 60.51          | 1,026.86          |
| <hr/>                                  |                   |                   |                        |                |                   |
| TOTAL REVENUES                         | <u>2,600.00</u>   | <u>515.14</u>     | <u>1,573.14</u>        | <u>60.51</u>   | <u>1,026.86</u>   |
| <hr/>                                  |                   |                   |                        |                |                   |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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310-COURT SECURITY FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES           | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| COURT                               |                   |                   |                        |                |                   |
| <hr/>                               |                   |                   |                        |                |                   |
| MISCELLANEOUS OTHER EXP             |                   |                   |                        |                |                   |
| 310-5-50-5311 OFFICE SECURITY       | 1,625.00          | 0.00              | 182.00                 | 11.20          | 1,443.00          |
| TOTAL MISCELLANEOUS OTHER EXP       | 1,625.00          | 0.00              | 182.00                 | 11.20          | 1,443.00          |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL COURT                         | 1,625.00          | 0.00              | 182.00                 | 11.20          | 1,443.00          |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                  | 1,625.00          | 0.00              | 182.00                 | 11.20          | 1,443.00          |
| <hr/>                               |                   |                   |                        |                |                   |
| REVENUES OVER/ (UNDER) EXPENDITURES | 975.00            | 515.14            | 1,391.14               | (              | 416.14)           |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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320-COURT TECHNOLOGY FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

| CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------|-------------------|------------------------|----------------|-------------------|
|-------------------|-------------------|------------------------|----------------|-------------------|

REVENUE SUMMARY

|                |                 |               |                 |              |               |
|----------------|-----------------|---------------|-----------------|--------------|---------------|
| COURT          | <u>1,600.00</u> | <u>422.06</u> | <u>1,285.76</u> | <u>80.36</u> | <u>314.24</u> |
| TOTAL REVENUES | <u>1,600.00</u> | <u>422.06</u> | <u>1,285.76</u> | <u>80.36</u> | <u>314.24</u> |

EXPENDITURE SUMMARY

|                                    |                 |             |               |             |                 |
|------------------------------------|-----------------|-------------|---------------|-------------|-----------------|
| COURT                              | <u>5,000.00</u> | <u>9.24</u> | <u>290.73</u> | <u>5.81</u> | <u>4,709.27</u> |
| TOTAL EXPENDITURES                 | <u>5,000.00</u> | <u>9.24</u> | <u>290.73</u> | <u>5.81</u> | <u>4,709.27</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 3,400.00)     | 412.82      | 995.03        | (           | 4,395.03)       |



CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

320-COURT TECHNOLOGY FUND

33.33% OF FISCAL YEAR

| REVENUES                            | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| COURT<br>=====                      |                   |                   |                        |                |                   |
| COURT REVENUE                       |                   |                   |                        |                |                   |
| 320-4-50-4102 COURT TECHNOLOGY FEE  | 1,500.00          | 422.06            | 1,285.76               | 85.72          | 214.24            |
| 320-4-50-4191 MUNI COURT TECHNOLOGY | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| TOTAL COURT REVENUE                 | <u>1,600.00</u>   | <u>422.06</u>     | <u>1,285.76</u>        | <u>80.36</u>   | <u>314.24</u>     |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL COURT                         | 1,600.00          | 422.06            | 1,285.76               | 80.36          | 314.24            |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL REVENUES                      | <u>1,600.00</u>   | <u>422.06</u>     | <u>1,285.76</u>        | <u>80.36</u>   | <u>314.24</u>     |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

320-COURT TECHNOLOGY FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                                     |                   |                   |                        |                |                   |
| COURT<br>=====                            |                   |                   |                        |                |                   |
| MISCELLANEOUS OTHER EXP                   |                   |                   |                        |                |                   |
| 320-5-50-5300 COMPUTER SOFTWARE & SUPPORT | 5,000.00          | 9.24              | 290.73                 | 5.81           | 4,709.27          |
| TOTAL MISCELLANEOUS OTHER EXP             | 5,000.00          | 9.24              | 290.73                 | 5.81           | 4,709.27          |
| CAPITAL OUTLAY                            |                   |                   |                        |                |                   |
| 320-5-50-5414 COMPUTERS                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <hr/>                                     |                   |                   |                        |                |                   |
| TOTAL COURT                               | 5,000.00          | 9.24              | 290.73                 | 5.81           | 4,709.27          |
| <hr/>                                     |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                        | 5,000.00          | 9.24              | 290.73                 | 5.81           | 4,709.27          |
| <hr/>                                     |                   |                   |                        |                |                   |
| REVENUES OVER/ (UNDER) EXPENDITURES       | ( 3,400.00)       | 412.82            | 995.03                 | (              | 4,395.03)         |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

330-COURT EFFICIENCY FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| COURT                               | <u>100.00</u>     | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>    | <u>100.00</u>     |
| TOTAL REVENUES                      | <u>100.00</u>     | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>    | <u>100.00</u>     |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| COURT                               | <u>100.00</u>     | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>    | <u>100.00</u>     |
| TOTAL EXPENDITURES                  | <u>100.00</u>     | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>    | <u>100.00</u>     |
| REVENUES OVER/ (UNDER) EXPENDITURES | 0.00              | 0.00              | 0.00                   |                | 0.00              |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

330-COURT EFFICIENCY FUND

33.33% OF FISCAL YEAR

| REVENUES                                | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                                   |                   |                   |                        |                |                   |
| COURT<br>=====                          |                   |                   |                        |                |                   |
| COURT REVENUE                           |                   |                   |                        |                |                   |
| 330-4-50-4110 ADMINISTRATIVE COURT FEES | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| TOTAL COURT REVENUE                     | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <hr/>                                   |                   |                   |                        |                |                   |
| TOTAL COURT                             | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <hr/>                                   |                   |                   |                        |                |                   |
| TOTAL REVENUES                          | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
|   | =====             | =====             | =====                  | =====          | =====             |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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330-COURT EFFICIENCY FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES           | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| COURT                               |                   |                   |                        |                |                   |
| =====                               |                   |                   |                        |                |                   |
| SUPPLIES & OPERATION EXP            |                   |                   |                        |                |                   |
| 330-5-50-5158 OFFICE SUPPLIES       | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| TOTAL SUPPLIES & OPERATION EXP      | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL COURT                         | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <hr/>                               |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                  | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| <hr/>                               |                   |                   |                        |                |                   |
| REVENUES OVER/ (UNDER) EXPENDITURES | 0.00              | 0.00              | 0.00                   |                | 0.00              |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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430-DEBT SERVICE FUND 2014  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

| CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------|-------------------|------------------------|----------------|-------------------|
|-------------------|-------------------|------------------------|----------------|-------------------|

REVENUE SUMMARY

|                  |            |            |            |       |           |
|------------------|------------|------------|------------|-------|-----------|
| NON-DEPARTMENTAL | 201,300.00 | 100,453.68 | 185,945.77 | 92.37 | 15,354.23 |
| TOTAL REVENUES   | 201,300.00 | 100,453.68 | 185,945.77 | 92.37 | 15,354.23 |

EXPENDITURE SUMMARY

|                    |            |      |           |       |            |
|--------------------|------------|------|-----------|-------|------------|
| NON-DEPARTMENTAL   | 200,800.00 | 0.00 | 25,400.00 | 12.65 | 175,400.00 |
| TOTAL EXPENDITURES | 200,800.00 | 0.00 | 25,400.00 | 12.65 | 175,400.00 |

|                                     |        |            |            |   |             |
|-------------------------------------|--------|------------|------------|---|-------------|
| REVENUES OVER/ (UNDER) EXPENDITURES | 500.00 | 100,453.68 | 160,545.77 | ( | 160,045.77) |
|-------------------------------------|--------|------------|------------|---|-------------|

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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430-DEBT SERVICE FUND 2014

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>TAXES</u>                                 |                   |                   |                        |                |                   |
| 430-4-60-4020 PENALTY & INTEREST ON TAXES    | 500.00            | 35.41             | 102.36                 | 20.47          | 397.64            |
| 430-4-60-4031 PROPERTY TAX-DEBT SERVICE FD   | 200,400.00        | 100,418.27        | 185,843.41             | 92.74          | 14,556.59         |
| TOTAL TAXES                                  | 200,900.00        | 100,453.68        | 185,945.77             | 92.56          | 14,954.23         |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 430-4-60-4577 TRSF FROM STREETS-PAYING AGENT | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| 430-4-60-4578 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 430-4-60-4581 TRANSFER FROM GENERAL FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| <br>TOTAL NON-DEPARTMENTAL                   | <br>201,300.00    | <br>100,453.68    | <br>185,945.77         | <br>92.37      | <br>15,354.23     |
| <br>TOTAL REVENUES                           | <br>201,300.00    | <br>100,453.68    | <br>185,945.77         | <br>92.37      | <br>15,354.23     |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

430-DEBT SERVICE FUND 2014

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>  |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                             |                   |                   |                        |                |                   |
| =====  |                   |                   |                        |                |                   |
| CONTRACTUAL SERVICES                         |                   |                   |                        |                |                   |
| 430-5-60-5200 BAD DEBT EXPENSE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 430-5-60-5276 PAYING AGENT FEES              | 400.00            | 0.00              | 200.00                 | 50.00          | 200.00            |
| 430-5-60-5298 BOND PRINCIPAL - SERIES 2014   | 150,000.00        | 0.00              | 0.00                   | 0.00           | 150,000.00        |
| 430-5-60-5299 BOND INTEREST - SERIES 2014    | 50,400.00         | 0.00              | 25,200.00              | 50.00          | 25,200.00         |
| TOTAL CONTRACTUAL SERVICES                   | 200,800.00        | 0.00              | 25,400.00              | 12.65          | 175,400.00        |
| MISCELLANEOUS OTHER EXP                      |                   |                   |                        |                |                   |
| 430-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 430-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 430-5-60-5345 Depreciation Expense           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| CAPITAL OUTLAY                               |                   |                   |                        |                |                   |
| 430-5-60-5461 TRANSFER TO WATER FUND         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL NON-DEPARTMENTAL                       | 200,800.00        | 0.00              | 25,400.00              | 12.65          | 175,400.00        |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                           | 200,800.00        | 0.00              | 25,400.00              | 12.65          | 175,400.00        |
| <hr/>  |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES           | 500.00            | 100,453.68        | 160,545.77             | (              | 160,045.77)       |



CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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450-DEBT SERVICE FUND 2019  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                               |                   |                   |                        |                |                   |
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | <u>712,450.00</u> | <u>356,426.31</u> | <u>656,074.36</u>      | <u>92.09</u>   | <u>56,375.64</u>  |
| TOTAL REVENUES                      | <u>712,450.00</u> | <u>356,426.31</u> | <u>656,074.36</u>      | <u>92.09</u>   | <u>56,375.64</u>  |
| <hr/>                               |                   |                   |                        |                |                   |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | <u>711,450.00</u> | <u>0.00</u>       | <u>128,225.00</u>      | <u>18.02</u>   | <u>583,225.00</u> |
| TOTAL EXPENDITURES                  | <u>711,450.00</u> | <u>0.00</u>       | <u>128,225.00</u>      | <u>18.02</u>   | <u>583,225.00</u> |
| <hr/>                               |                   |                   |                        |                |                   |
| REVENUES OVER/ (UNDER) EXPENDITURES | 1,000.00          | 356,426.31        | 527,849.36             | (              | 526,849.36)       |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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450-DEBT SERVICE FUND 2019

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>TAXES</u>                                 |                   |                   |                        |                |                   |
| 450-4-60-4020 PENALTY & INTEREST ON TAXES    | 1,000.00          | 125.71            | 363.52                 | 36.35          | 636.48            |
| 450-4-60-4031 PROPERTY TAX-DEBT SERVICE FD   | 711,050.00        | 356,300.60        | 655,710.84             | 92.22          | 55,339.16         |
| TOTAL TAXES                                  | 712,050.00        | 356,426.31        | 656,074.36             | 92.14          | 55,975.64         |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 450-4-60-4573 TRSF FROM WASTEWATER-PAY AGENT | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| 450-4-60-4578 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 450-4-60-4581 TRANSFER FROM GENERAL FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| <br>TOTAL NON-DEPARTMENTAL                   | <br>712,450.00    | <br>356,426.31    | <br>656,074.36         | <br>92.09      | <br>56,375.64     |
| <br>TOTAL REVENUES                           | <br>712,450.00    | <br>356,426.31    | <br>656,074.36         | <br>92.09      | <br>56,375.64     |

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450-DEBT SERVICE FUND 2019

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <b>NON-DEPARTMENTAL</b>                      |                   |                   |                        |                |                   |
| <b>CONTRACTUAL SERVICES</b>                  |                   |                   |                        |                |                   |
| 450-5-60-5200 BAD DEBT EXPENSE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 450-5-60-5207 BOND PRINCIPAL-SERIES 2019     | 455,000.00        | 0.00              | 0.00                   | 0.00           | 455,000.00        |
| 450-5-60-5208 BOND INTEREST - SERIES 2019    | 256,050.00        | 0.00              | 128,025.00             | 50.00          | 128,025.00        |
| 450-5-60-5276 PAYING AGENT FEES              | 400.00            | 0.00              | 200.00                 | 50.00          | 200.00            |
| TOTAL CONTRACTUAL SERVICES                   | 711,450.00        | 0.00              | 128,225.00             | 18.02          | 583,225.00        |
| <b>MISCELLANEOUS OTHER EXP</b>               |                   |                   |                        |                |                   |
| 450-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 450-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 450-5-60-5345 Depreciation Expense           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <b>CAPITAL OUTLAY</b>                        |                   |                   |                        |                |                   |
| 450-5-60-5462 TRANSFER OUT TO WASTEWATER FD  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <b>TOTAL NON-DEPARTMENTAL</b>                | 711,450.00        | 0.00              | 128,225.00             | 18.02          | 583,225.00        |
| <b>TOTAL EXPENDITURES</b>                    | 711,450.00        | 0.00              | 128,225.00             | 18.02          | 583,225.00        |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b>    | 1,000.00          | 356,426.31        | 527,849.36             | (              | 526,849.36)       |

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460-DEBT SERVICE FUND 2020  
 FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | 316,810.00        | 158,205.60        | 295,561.71             | 93.29          | 21,248.29         |
| TOTAL REVENUES                      | 316,810.00        | 158,205.60        | 295,561.71             | 93.29          | 21,248.29         |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                    | 315,810.00        | 5,305.00          | 5,305.00               | 1.68           | 310,505.00        |
| TOTAL EXPENDITURES                  | 315,810.00        | 5,305.00          | 5,305.00               | 1.68           | 310,505.00        |
| REVENUES OVER/ (UNDER) EXPENDITURES | 1,000.00          | 152,900.60        | 290,256.71             | (              | 289,256.71)       |

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460-DEBT SERVICE FUND 2020

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>TAXES</u>                                 |                   |                   |                        |                |                   |
| 460-4-60-4020 PENALTY & INTEREST ON TAXES    | 1,000.00          | 55.80             | 161.29                 | 16.13          | 838.71            |
| 460-4-60-4031 PROPERTY TAX-DEBT SERVICE FD   | 315,610.00        | 158,149.80        | 295,400.42             | 93.60          | 20,209.58         |
| TOTAL TAXES                                  | 316,610.00        | 158,205.60        | 295,561.71             | 93.35          | 21,048.29         |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 460-4-60-4573 TRSF FROM WASTEWATER-PAY AGENT | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| 460-4-60-4578 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 460-4-60-4581 TRANSFER FROM GENERAL FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| <br>TOTAL NON-DEPARTMENTAL                   | <br>316,810.00    | <br>158,205.60    | <br>295,561.71         | <br>93.29      | <br>21,248.29     |
| <br>TOTAL REVENUES                           | <br>316,810.00    | <br>158,205.60    | <br>295,561.71         | <br>93.29      | <br>21,248.29     |

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460-DEBT SERVICE FUND 2020

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <b>NON-DEPARTMENTAL</b>                      |                   |                   |                        |                |                   |
| <b>CONTRACTUAL SERVICES</b>                  |                   |                   |                        |                |                   |
| 460-5-60-5200 BAD DEBT EXPENSE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 460-5-60-5248 DEBT SERVICE INTEREST TAX NOTE | 10,610.00         | 5,305.00          | 5,305.00               | 50.00          | 5,305.00          |
| 460-5-60-5249 DEBT SERVICE PRINCIPAL TAX NTS | 305,000.00        | 0.00              | 0.00                   | 0.00           | 305,000.00        |
| 460-5-60-5276 PAYING AGENT FEES              | 200.00            | 0.00              | 0.00                   | 0.00           | 200.00            |
| TOTAL CONTRACTUAL SERVICES                   | 315,810.00        | 5,305.00          | 5,305.00               | 1.68           | 310,505.00        |
| <b>MISCELLANEOUS OTHER EXP</b>               |                   |                   |                        |                |                   |
| 460-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 460-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 460-5-60-5345 Depreciation Expense           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <b>TOTAL NON-DEPARTMENTAL</b>                | 315,810.00        | 5,305.00          | 5,305.00               | 1.68           | 310,505.00        |
| <b>TOTAL EXPENDITURES</b>                    | 315,810.00        | 5,305.00          | 5,305.00               | 1.68           | 310,505.00        |
| <b>REVENUES OVER/ (UNDER) EXPENDITURES</b>   | 1,000.00          | 152,900.60        | 290,256.71             | (              | 289,256.71)       |

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470 DEPT SERVICE FUND 2023  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                    | 231,075.00        | 116,882.35        | 217,951.41             | 94.32          | 13,123.59         |
| TOTAL REVENUES                      | 231,075.00        | 116,882.35        | 217,951.41             | 94.32          | 13,123.59         |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                    | 233,575.00        | 0.00              | 86,787.52              | 37.16          | 146,787.48        |
| TOTAL EXPENDITURES                  | 233,575.00        | 0.00              | 86,787.52              | 37.16          | 146,787.48        |
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 2,500.00)       | 116,882.35        | 131,163.89             |                | ( 133,663.89)     |

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REVENUE & EXPENSE REPORT (UNAUDITED)  
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470-DEBT SERVICE FUND 2023

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>  |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                             |                   |                   |                        |                |                   |
| <hr/>  |                   |                   |                        |                |                   |
| TAXES  |                   |                   |                        |                |                   |
| 470-4-60-4020 PENALTY AND INTEREST ON TAXES  | 500.00            | 41.22             | 732.99                 | 146.60 (       | 232.99)           |
| 470-4-60-4031 PROPERTY TAX - DEBT SERVICE FD | 230,175.00        | 116,841.13        | 217,218.42             | 94.37          | 12,956.58         |
| TOTAL TAXES                                  | 230,675.00        | 116,882.35        | 217,951.41             | 94.48          | 12,723.59         |
| <hr/>  |                   |                   |                        |                |                   |
| MISCELLANEOUS REVENUE                        |                   |                   |                        |                |                   |
| 470-4-60-4572 TRSF FROM WATER - PAY AGENT    | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| TOTAL MISCELLANEOUS REVENUE                  | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL NON DEPARTMENTAL                       | 231,075.00        | 116,882.35        | 217,951.41             | 94.32          | 13,123.59         |
| <hr/>  |                   |                   |                        |                |                   |
| TOTAL REVENUES                               | 231,075.00        | 116,882.35        | 217,951.41             | 94.32          | 13,123.59         |
| <hr/>  |                   |                   |                        |                |                   |



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470-DEBT SERVICE FUND 2023

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                                      |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                           |                   |                   |                        |                |                   |
| =====                                      |                   |                   |                        |                |                   |
| CONTRACTUAL SERVICES                       |                   |                   |                        |                |                   |
| 470-5-60-5209 BOND PRINCIPAL - SERIES 2023 | 60,000.00         | 0.00              | 0.00                   | 0.00           | 60,000.00         |
| 470-5-60-5210 BOND INTEREST - SERIES 2023  | 173,175.00        | 0.00              | 86,587.52              | 50.00          | 86,587.48         |
| 470-5-60-5276 PAYING AGENT FEES            | 400.00            | 0.00              | 200.00                 | 50.00          | 200.00            |
| TOTAL CONTRACTUAL SERVICES                 | 233,575.00        | 0.00              | 86,787.52              | 37.16          | 146,787.48        |
| CAPITAL OUTLAY                             |                   |                   |                        |                |                   |
| 470-5-60-5462 TRANSFER OUT                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL NON DEPARTMENTAL                     | 233,575.00        | 0.00              | 86,787.52              | 37.16          | 146,787.48        |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                         | 233,575.00        | 0.00              | 86,787.52              | 37.16          | 146,787.48        |
| <hr/>                                      |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES         | ( 2,500.00)       | 116,882.35        | 131,163.89             | (              | 133,663.89)       |

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480-Debt Service Fund 2024  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>              |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                    | 108,250.00        | 53,961.31         | 99,275.09              | 91.71          | 8,974.91          |
| TOTAL REVENUES                      | 108,250.00        | 53,961.31         | 99,275.09              | 91.71          | 8,974.91          |
| <u>EXPENDITURE SUMMARY</u>          |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                    | 108,050.00        | 0.00              | 34,025.00              | 31.49          | 74,025.00         |
| TOTAL EXPENDITURES                  | 108,050.00        | 0.00              | 34,025.00              | 31.49          | 74,025.00         |
| REVENUES OVER/ (UNDER) EXPENDITURES | 200.00            | 53,961.31         | 65,250.09              | (              | 65,050.09)        |

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480-Debt Service Fund 2024

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>TAXES</u>                                 |                   |                   |                        |                |                   |
| 480-4-60-4020 PENALTY AND INTEREST ON TAXES  | 200.00            | 19.14             | 55.39                  | 27.70          | 144.61            |
| 480-4-60-4031 PROPERTY TAX - DEBT SERVICE FD | 107,650.00        | 53,942.17         | 99,219.70              | 92.17          | 8,430.30          |
| TOTAL TAXES                                  | 107,850.00        | 53,961.31         | 99,275.09              | 92.05          | 8,574.91          |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 480-4-60-4572 TRSF FROM WATER - PAY AGENT    | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| TOTAL MISCELLANEOUS REVENUE                  | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| TOTAL NON DEPARTMENTAL                       | 108,250.00        | 53,961.31         | 99,275.09              | 91.71          | 8,974.91          |
| TOTAL REVENUES                               | 108,250.00        | 53,961.31         | 99,275.09              | 91.71          | 8,974.91          |

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480-Debt Service Fund 2024

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>                                      |                   |                   |                        |                |                   |
| NON DEPARTMENTAL                           |                   |                   |                        |                |                   |
| =====                                      |                   |                   |                        |                |                   |
| CONTRACTUAL SERVICES                       |                   |                   |                        |                |                   |
| 480-5-60-5209 BOND PRINCIPAL - SERIES 2024 | 40,000.00         | 0.00              | 200.00                 | 0.50           | 39,800.00         |
| 480-5-60-5210 BOND INTEREST - SERIES 2024  | 67,650.00         | 0.00              | 33,825.00              | 50.00          | 33,825.00         |
| 480-5-60-5276 PAYING AGENT FEES            | 400.00            | 0.00              | 0.00                   | 0.00           | 400.00            |
| TOTAL CONTRACTUAL SERVICES                 | 108,050.00        | 0.00              | 34,025.00              | 31.49          | 74,025.00         |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL NON DEPARTMENTAL                     | 108,050.00        | 0.00              | 34,025.00              | 31.49          | 74,025.00         |
| <hr/>                                      |                   |                   |                        |                |                   |
| TOTAL EXPENDITURES                         | 108,050.00        | 0.00              | 34,025.00              | 31.49          | 74,025.00         |
| <hr/>                                      |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES         | 200.00            | 53,961.31         | 65,250.09              | (              | 65,050.09)        |

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701-CAPITAL PROJECTS FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                    | CURRENT<br>BUDGET   | CURRENT<br>PERIOD   | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|---------------------|---------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>             |                     |                     |                        |                |                   |
| CAPITAL IMPROVEMENTS               | 0.00                | 0.00                | 0.00                   | 0.00           | 0.00              |
| NON-DEPARTMENTAL                   | <u>1,000.00</u>     | <u>174.31</u>       | <u>691.54</u>          | <u>69.15</u>   | <u>308.46</u>     |
| TOTAL REVENUES                     | <u>1,000.00</u>     | <u>174.31</u>       | <u>691.54</u>          | <u>69.15</u>   | <u>308.46</u>     |
| <u>EXPENDITURE SUMMARY</u>         |                     |                     |                        |                |                   |
| CAPITAL IMPROVEMENTS               | 2,124,325.00        | 1,549,819.97        | 1,560,232.47           | 73.45          | 564,092.53        |
| NON-DEPARTMENTAL                   | <u>0.00</u>         | <u>0.00</u>         | <u>0.00</u>            | <u>0.00</u>    | <u>0.00</u>       |
| TOTAL EXPENDITURES                 | <u>2,124,325.00</u> | <u>1,549,819.97</u> | <u>1,560,232.47</u>    | <u>73.45</u>   | <u>564,092.53</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 2,123,325.00)     | ( 1,549,645.66)     | ( 1,559,540.93)        |                | ( 563,784.07)     |

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## 701-CAPITAL PROJECTS FUND

33.33% OF FISCAL YEAR

| REVENUES                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>CAPITAL IMPROVEMENTS</u>                 |                   |                   |                        |                |                   |
| <u>UTILITY REVENUE</u>                      |                   |                   |                        |                |                   |
| 701-4-35-4640 OTHER SOURCES - BOND PREMIUM  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-4-35-4641 OTHER SOURCES - BOND ISSUANCE | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL UTILITY REVENUE                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>OTHER REVENUE</u>                        |                   |                   |                        |                |                   |
| 701-4-35-4700 UNEXPENDED BAL TRNSF-WATER FD | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL IMPROVEMENTS                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>NON-DEPARTMENTAL</u>                     |                   |                   |                        |                |                   |
| <u>INVESTMENT INCOME</u>                    |                   |                   |                        |                |                   |
| 701-4-60-4401 INTEREST INCOME - GO BONDS    | 1,000.00          | 174.31            | 691.54                 | 69.15          | 308.46            |
| TOTAL INVESTMENT INCOME                     | 1,000.00          | 174.31            | 691.54                 | 69.15          | 308.46            |
| <u>MISCELLANEOUS REVENUE</u>                |                   |                   |                        |                |                   |
| 701-4-60-4540 MISCELLANEOUS RECEIPTS        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-4-60-4578 FUND BALANCE TRANSFER IN      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-4-60-4579 TRANSFER IN FROM 2023 BOND    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>UTILITY REVENUE</u>                      |                   |                   |                        |                |                   |
| 701-4-60-4640 OTHER SOURCES - BOND PREMIUM  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-4-60-4641 OTHER SOURCES - BOND ISSUANCE | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL UTILITY REVENUE                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL NON-DEPARTMENTAL                      | 1,000.00          | 174.31            | 691.54                 | 69.15          | 308.46            |
| TOTAL REVENUES                              | 1,000.00          | 174.31            | 691.54                 | 69.15          | 308.46            |

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## 701-CAPITAL PROJECTS FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>CAPITAL IMPROVEMENTS</u>                  |                   |                   |                        |                |                   |
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 701-5-35-5221 NIXON/PLEASANT DRAINAGE PROJEC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-35-5222 HUBBARD/HATLEY DRAINAGE PROJEC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 701-5-35-5303 BOND ISSUANCE COST             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-35-5330 WATER CIP PACKAGES 1-4         | 2,124,325.00      | 1,549,819.97      | 1,560,232.47           | 73.45          | 564,092.53        |
| TOTAL MISCELLANEOUS OTHER EXP                | 2,124,325.00      | 1,549,819.97      | 1,560,232.47           | 73.45          | 564,092.53        |
| TOTAL CAPITAL IMPROVEMENTS                   | 2,124,325.00      | 1,549,819.97      | 1,560,232.47           | 73.45          | 564,092.53        |
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 701-5-60-5200 BAD DEBT EXPENSE               | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 701-5-60-5303 BOND ISSUANCE COST             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-60-5304 BOND INTEREST                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 701-5-60-5345 Depreciation Expense           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS OTHER EXP                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>CAPITAL OUTLAY</u>                        |                   |                   |                        |                |                   |
| 701-5-60-5460 TRANSFER TO GENERAL FUND       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL OUTLAY                         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL NON-DEPARTMENTAL                       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL EXPENDITURES                           | 2,124,325.00      | 1,549,819.97      | 1,560,232.47           | 73.45          | 564,092.53        |
| REVENUES OVER/(UNDER) EXPENDITURES           | ( 2,123,325.00)   | ( 1,549,645.66)   | ( 1,559,540.93)        |                | ( 563,784.07)     |

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702-DRAINAGE FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                |                   |
| CAPITAL IMPROVEMENTS               | 40,900.00         | 3,000.00          | 10,901.00              | 26.65          | 29,999.00         |
| TOTAL REVENUES                     | 40,900.00         | 3,000.00          | 10,901.00              | 26.65          | 29,999.00         |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                |                   |
| CAPITAL IMPROVEMENTS               | 1,021,500.00      | 336,761.20        | 403,429.43             | 39.49          | 618,070.57        |
| TOTAL EXPENDITURES                 | 1,021,500.00      | 336,761.20        | 403,429.43             | 39.49          | 618,070.57        |
| REVENUES OVER/(UNDER) EXPENDITURES | ( 980,600.00)     | ( 333,761.20)     | ( 392,528.43)          |                | ( 588,071.57)     |



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702-DRAINAGE FUND

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>CAPITAL IMPROVEMENTS</u>                  |                   |                   |                        |                |                   |
| <u>CHARGE FOR SERVICES</u>                   |                   |                   |                        |                |                   |
| 702-4-35-4221 RSDP ZONE 7                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4222 RSDP ZONE 1                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4223 RSDP ZONE 2                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4224 RCDP ZONE 8                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4225 RSDP ZONE 5                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4226 RSDP ZONE 3                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4227 RSDP ZONE 4                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4228 RSDP ZONE 6                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| 702-4-35-4229 RSDP ZONE 9                    | 100.00            | 0.00              | 0.00                   | 0.00           | 100.00            |
| TOTAL CHARGE FOR SERVICES                    | 900.00            | 0.00              | 0.00                   | 0.00           | 900.00            |
| <u>LICENSE &amp; PERMITS</u>                 |                   |                   |                        |                |                   |
| 702-4-35-4309 Site Drainage Inspect Fee      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 702-4-35-4360 DRAINAGE REVIEW REVENUE        | 40,000.00         | 3,000.00          | 10,901.00              | 27.25          | 29,099.00         |
| TOTAL LICENSE & PERMITS                      | 40,000.00         | 3,000.00          | 10,901.00              | 27.25          | 29,099.00         |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 702-4-35-4500 TRANSFER FROM GENERAL FUND     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 702-4-35-4578 FUND BALANCE TRANSFER-IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>OTHER REVENUE</u>                         |                   |                   |                        |                |                   |
| 702-4-35-4701 UNEXPENDED BAL TRNSF-WASTEWATE | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                          | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CAPITAL IMPROVEMENTS                   | 40,900.00         | 3,000.00          | 10,901.00              | 26.65          | 29,999.00         |
| TOTAL REVENUES                               | 40,900.00         | 3,000.00          | 10,901.00              | 26.65          | 29,999.00         |

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702-DRAINAGE FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>CAPITAL IMPROVEMENTS</u>                  |                   |                   |                        |                |                   |
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 702-5-35-5203 Final Site Drainage Inspection | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 702-5-35-5221 NIXON PLEASANT DRAINAGE IMPROV | 412,996.00        | 34,496.40         | 36,229.94              | 8.77           | 376,766.06        |
| 702-5-35-5222 HUBBARD-HATLEY-PICKWICK DRAIN  | 560,504.00        | 295,021.55        | 347,427.74             | 61.98          | 213,076.26        |
| 702-5-35-5259 PROJECT MANAGEMENT             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 702-5-35-5270 ENGINEERING SERVICES           | 40,000.00         | 7,243.25          | 19,771.75              | 49.43          | 20,228.25         |
| 702-5-35-5274 NIXON PLEASANT DRAINAGE IMPROV | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CONTRACTUAL SERVICES                   | 1,013,500.00      | 336,761.20        | 403,429.43             | 39.81          | 610,070.57        |
| <u>CAPITAL OUTLAY</u>                        |                   |                   |                        |                |                   |
| 702-5-35-5407 DRAINAGE EXPENDITURES ZONE 7   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 702-5-35-5485 MS-4 EXPENDITURES              | 8,000.00          | 0.00              | 0.00                   | 0.00           | 8,000.00          |
| TOTAL CAPITAL OUTLAY                         | 8,000.00          | 0.00              | 0.00                   | 0.00           | 8,000.00          |
| TOTAL CAPITAL IMPROVEMENTS                   | 1,021,500.00      | 336,761.20        | 403,429.43             | 39.49          | 618,070.57        |
| TOTAL EXPENDITURES                           | 1,021,500.00      | 336,761.20        | 403,429.43             | 39.49          | 618,070.57        |
| REVENUES OVER/(UNDER) EXPENDITURES           | ( 980,600.00)     | ( 333,761.20)     | ( 392,528.43)          |                | ( 588,071.57)     |

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800-WASTE WATER FUND  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

| CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|-------------------|-------------------|------------------------|----------------|-------------------|
|-------------------|-------------------|------------------------|----------------|-------------------|

REVENUE SUMMARY

|                  |                     |                  |                   |              |                   |
|------------------|---------------------|------------------|-------------------|--------------|-------------------|
| NON-DEPARTMENTAL | <u>1,026,054.00</u> | <u>89,628.68</u> | <u>370,967.17</u> | <u>36.15</u> | <u>655,086.83</u> |
| TOTAL REVENUES   | <u>1,026,054.00</u> | <u>89,628.68</u> | <u>370,967.17</u> | <u>36.15</u> | <u>655,086.83</u> |

EXPENDITURE SUMMARY

|                    |                     |                  |                   |              |                   |
|--------------------|---------------------|------------------|-------------------|--------------|-------------------|
| NON-DEPARTMENTAL   | <u>1,296,738.00</u> | <u>90,669.14</u> | <u>379,037.80</u> | <u>29.23</u> | <u>917,700.20</u> |
| TOTAL EXPENDITURES | <u>1,296,738.00</u> | <u>90,669.14</u> | <u>379,037.80</u> | <u>29.23</u> | <u>917,700.20</u> |

|                                     |               |             |             |  |               |
|-------------------------------------|---------------|-------------|-------------|--|---------------|
| REVENUES OVER/ (UNDER) EXPENDITURES | ( 270,684.00) | ( 1,040.46) | ( 8,070.63) |  | ( 262,613.37) |
|-------------------------------------|---------------|-------------|-------------|--|---------------|

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800-WASTE WATER FUND

33.33% OF FISCAL YEAR

| REVENUES                                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-DEPARTMENTAL</u>                      |                   |                   |                        |                |                   |
| <u>INVESTMENT INCOME</u>                     |                   |                   |                        |                |                   |
| 800-4-60-4400 INTEREST INCOME                | 10,000.00         | 1,115.58          | 4,648.92               | 46.49          | 5,351.08          |
| 800-4-60-4401 INTEREST INCOME-CHECKING       | 250.00            | 0.00              | 38.38                  | 15.35          | 211.62            |
| TOTAL INVESTMENT INCOME                      | 10,250.00         | 1,115.58          | 4,687.30               | 45.73          | 5,562.70          |
| <u>MISCELLANEOUS REVENUE</u>                 |                   |                   |                        |                |                   |
| 800-4-60-4565 GRANT REVENUES                 | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-4-60-4578 FUND BALANCE TRANSFER IN       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-4-60-4579 Capital Lease Proceeds - Meter | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <u>UTILITY REVENUE</u>                       |                   |                   |                        |                |                   |
| 800-4-60-4620 WASTEWATER                     | 900,000.00        | 80,333.58         | 328,865.89             | 36.54          | 571,134.11        |
| 800-4-60-4628 CONNECT FEE                    | 3,500.00          | 0.00              | 0.00                   | 0.00           | 3,500.00          |
| 800-4-60-4629 GRINDER PUMP MAINT FEE         | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL UTILITY REVENUE                        | 903,500.00        | 80,333.58         | 328,865.89             | 36.40          | 574,634.11        |
| <u>OTHER REVENUE</u>                         |                   |                   |                        |                |                   |
| 800-4-60-4700 UNEXPENDED BALANCE TRANSFER    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-4-60-4706 INDUSTRIAL WASTE SURCHARGE     | 14,144.00         | 0.00              | 4,695.90               | 33.20          | 9,448.10          |
| 800-4-60-4709 PUD WASTEWATER SURCHARGE       | 98,160.00         | 8,179.52          | 32,718.08              | 33.33          | 65,441.92         |
| 800-4-60-4732 TRANSFER FROM 2012 DEBT SVC-FD | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER REVENUE                          | 112,304.00        | 8,179.52          | 37,413.98              | 33.31          | 74,890.02         |
| TOTAL NON-DEPARTMENTAL                       | 1,026,054.00      | 89,628.68         | 370,967.17             | 36.15          | 655,086.83        |
| TOTAL REVENUES                               | 1,026,054.00      | 89,628.68         | 370,967.17             | 36.15          | 655,086.83        |

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33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                     | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|---|-------------------|-------------------|------------------------|----------------|-------------------|
| <hr/>   |                   |                   |                        |                |                   |
| NON-DEPARTMENTAL                              |                   |                   |                        |                |                   |
| <hr/>   |                   |                   |                        |                |                   |
| <u>PERSONNEL</u>                              |                   |                   |                        |                |                   |
| 800-5-60-5000 SALARY                          | 242,361.00        | 19,250.12         | 91,066.36              | 37.57          | 151,294.64        |
| 800-5-60-5002 HOLIDAY COMPENSATION            | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5006 OVERTIME/PLANNED OVERTIME       | 5,000.00          | 76.10             | 911.57                 | 18.23          | 4,088.43          |
| 800-5-60-5007 STIPENDS/CERTIFICATIONS         | 17,000.00         | 549.46            | 2,016.66               | 11.86          | 14,983.34         |
| 800-5-60-5009 RETIREMENT PAYOUT RESERVE       | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5010 TRAINING                        | 2,250.00          | 845.00            | 1,255.20               | 55.79          | 994.80            |
| 800-5-60-5020 HEALTH INSURANCE                | 25,200.00         | 2,080.08          | 13,735.92              | 54.51          | 11,464.08         |
| 800-5-60-5030 WORKERS COMP INSURANCE          | 3,325.00          | 0.00              | 3,321.82               | 99.90          | 3.18              |
| 800-5-60-5035 SOCIAL SECURITY/MEDICARE        | 20,224.00         | 1,520.49          | 7,190.60               | 35.55          | 13,033.40         |
| 800-5-60-5040 UNEMPLOYMENT COMP INSUR         | 310.00            | 114.02            | 119.41                 | 38.52          | 190.59            |
| 800-5-60-5050 TX MUNICIPAL RETIREMENT SYS     | 37,539.00         | 2,821.88          | 12,558.05              | 33.45          | 24,980.95         |
| 800-5-60-5051 PENSION / OPEB                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5060 STORM RELATED PAYROLL           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL PERSONNEL                               | 353,209.00        | 27,257.15         | 132,175.59             | 37.42          | 221,033.41        |
| <u>SUPPLIES &amp; OPERATION EXP</u>           |                   |                   |                        |                |                   |
| 800-5-60-5103 PRINTING & REPRODUCTION         | 150.00            | 0.00              | 0.00                   | 0.00           | 150.00            |
| 800-5-60-5125 TRAVEL                          | 2,250.00          | 0.00              | 0.00                   | 0.00           | 2,250.00          |
| 800-5-60-5130 UTILITIES                       | 32,000.00         | 1,985.87          | 6,388.98               | 19.97          | 25,611.02         |
| 800-5-60-5140 TELEPHONE                       | 1,700.00          | 23.62             | 94.45                  | 5.56           | 1,605.55          |
| 800-5-60-5145 UNIFORMS & ACCESSORIES          | 1,000.00          | 255.28            | 255.28                 | 25.53          | 744.72            |
| 800-5-60-5163 GRINDER PUMP MAINT/REPLACEMENT  | 35,000.00         | 6,183.47          | 15,760.24              | 45.03          | 19,239.76         |
| 800-5-60-5166 MAINTENANCE & REPAIRS           | 24,000.00         | 687.93            | 2,937.93               | 12.24          | 21,062.07         |
| 800-5-60-5167 ADMINISTRATIVE FEES             | 45,000.00         | 0.00              | 0.00                   | 0.00           | 45,000.00         |
| 800-5-60-5168 TRANSFER TO UTILITY BILLING     | 69,606.00         | 0.00              | 0.00                   | 0.00           | 69,606.00         |
| 800-5-60-5171 EQUIPMENT                       | 3,800.00          | 292.90            | 292.90                 | 7.71           | 3,507.10          |
| 800-5-60-5172 SAFETY EQUIPMENT                | 375.00            | 0.00              | 0.00                   | 0.00           | 375.00            |
| 800-5-60-5192 Electronic Meter Project        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5193 METER REPLACEMENT               | 5,000.00          | 0.00              | 3,497.82               | 69.96          | 1,502.18          |
| 800-5-60-5195 VEHICLE OPERATIONS              | 2,000.00          | 117.55            | 450.96                 | 22.55          | 1,549.04          |
| TOTAL SUPPLIES & OPERATION EXP                | 221,881.00        | 9,546.62          | 29,678.56              | 13.38          | 192,202.44        |
| <u>CONTRACTUAL SERVICES</u>                   |                   |                   |                        |                |                   |
| 800-5-60-5200 BAD DEBT EXPENSE                | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5210 LEGAL SERVICES                  | 1,000.00          | 0.00              | 0.00                   | 0.00           | 1,000.00          |
| 800-5-60-5218 ANNUAL TELEVISIONING/SMOKE TEST | 20,000.00         | 0.00              | 0.00                   | 0.00           | 20,000.00         |
| 800-5-60-5219 UTILITY BILLING/COLLECTIONS     | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5232 UTILITY BILLING-COLLECT ADDNL   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5233 CROSSROADS CONTRACT             | 97,980.00         | 8,165.00          | 24,495.00              | 25.00          | 73,485.00         |
| 800-5-60-5234 CROSSROADS EMERG/M&O REPAIRS    | 45,000.00         | 2,327.23          | 9,969.03               | 22.15          | 35,030.97         |
| 800-5-60-5240 INSURANCE - PROP & GEN LIAB     | 434.00            | 0.00              | 434.00                 | 100.00         | 0.00              |
| 800-5-60-5255 VEHICLE INSURANCE               | 1,967.00          | 0.00              | 2,237.28               | 113.74 (       | 270.28)           |
| 800-5-60-5270 ENGINEERING SERVICES            | 2,000.00          | 0.00              | 1,575.00               | 78.75          | 425.00            |
| 800-5-60-5271 RATE CONSULTING SERVICES        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

800-WASTE WATER FUND

33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| 800-5-60-5277 LCRA WATER RIGHTS              | 0.00              | 0.00              | 1,000.00               | 0.00 (         | 1,000.00)         |
| 800-5-60-5282 CAPITAL RECOVERY FEES-WASTEWAT | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5290 WASTEWATER FEES                | 360,000.00        | 28,919.55         | 86,510.95              | 24.03          | 273,489.05        |
| 800-5-60-5292 INDUSTRIAL WASTE SURCHARGES    | 14,000.00         | 1,565.31          | 4,695.93               | 33.54          | 9,304.07          |
| TOTAL CONTRACTUAL SERVICES                   | 542,381.00        | 40,977.09         | 130,917.19             | 24.14          | 411,463.81        |
| MISCELLANEOUS OTHER EXP                      |                   |                   |                        |                |                   |
| 800-5-60-5300 COMPUTER SOFTWARE & SUPPORT    | 3,300.00          | 28.85             | 931.96                 | 28.24          | 2,368.04          |
| 800-5-60-5323 LIFT STATION INSPECT, EMERGENC | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5324 VALVE MANHOLE GPS MAPPING PROG | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5325 CCTV INSPECTION AND PIPE CLEAN | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5326 QUARTERLY GIS MAP UPDATE       | 10,000.00         | 0.00              | 498.00                 | 4.98           | 9,502.00          |
| 800-5-60-5342 DEBT SERVICE - 2012A INTEREST  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5345 DEPRECIATION EXPENSE           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5347 DEBT SERVICE - INTEREST 2019 R | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5350 TOOLS                          | 1,500.00          | 0.00              | 104.80                 | 6.99           | 1,395.20          |
| TOTAL MISCELLANEOUS OTHER EXP                | 14,800.00         | 28.85             | 1,534.76               | 10.37          | 13,265.24         |
| CAPITAL OUTLAY                               |                   |                   |                        |                |                   |
| 800-5-60-5414 COMPUTERS                      | 500.00            | 0.00              | 0.00                   | 0.00           | 500.00            |
| 800-5-60-5461 TRANSFER TO WATER FUND         | 9,777.00          | 0.00              | 0.00                   | 0.00           | 9,777.00          |
| 800-5-60-5462 UNEXPENDED BAL TRNSF-DRAINAGE  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5490 PUBLIC WORKS LOAN PAYABLE      | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5494 VEH FIN NOTE - DEBT SERVICE    | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5495 NEW VEHICLE & OUTFITTING       | 102,750.00        | 0.00              | 59,012.84              | 57.43          | 43,737.16         |
| 800-5-60-5496 LIFT STATION AUTOMATION        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5497 LIFT STATION EMERGENCY POWER   | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 800-5-60-5498 Meters Fin Note - Debt Svc     | 51,440.00         | 12,859.43         | 25,718.86              | 50.00          | 25,721.14         |
| TOTAL CAPITAL OUTLAY                         | 164,467.00        | 12,859.43         | 84,731.70              | 51.52          | 79,735.30         |
| TOTAL NON-DEPARTMENTAL                       | 1,296,738.00      | 90,669.14         | 379,037.80             | 29.23          | 917,700.20        |
| TOTAL EXPENDITURES                           | 1,296,738.00      | 90,669.14         | 379,037.80             | 29.23          | 917,700.20        |
| REVENUES OVER/(UNDER) EXPENDITURES           | ( 270,684.00) (   | 1,040.46) (       | 8,070.63)              | (              | 262,613.37)       |

CITY OF ROLLINGWOOD  
BALANCE SHEET  
AS OF: JANUARY 31ST, 2026

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500-RCDC

| ACCOUNT #  | ACCOUNT DESCRIPTION        | BALANCE           |
|--|----------------------------|-------------------|
| <b>ASSETS</b>                                      |                            |                   |
| =====  |                            |                   |
| 500-1000   | RCDC OPERATING CASH        | 307,595.18        |
| 500-1005   | TEXPOOL                    | 526,122.32        |
| 500-1100   | DUE FROM CITY              | 28,029.25         |
| 500-1350   | SALES TAX RECEIVABLE       | 0.00              |
|  |                            | <u>861,746.75</u> |
| TOTAL ASSETS                                       |                            | <u>861,746.75</u> |
| =====  |                            |                   |
| <b>LIABILITIES</b>                                 |                            |                   |
| =====  |                            |                   |
| 500-2000   | ACCOUNTS PAYABLE           | 0.00              |
| 500-2020   | ACCOUNTS PAYABLE RCDC      | 0.00              |
| 500-2030   | PAYABLE TO CITY            | 0.00              |
| 500-2060   | Retirement Payout Reserve  | 0.00              |
| 500-2140   | Vehicle Financing Notes    | 0.00              |
|  | TOTAL LIABILITIES          | <u>0.00</u>       |
| <b>EQUITY</b>                                      |                            |                   |
| =====  |                            |                   |
| 500-3000   | FUND BALANCE-UNAPPROPRATED | 773,356.51        |
| 500-3001   | XXFUND BALANCE             | 0.00              |
| 500-3010   | OTHER FUND BALANCE         | 0.00              |
| 500-3030   | AMOUNTS TO BE PROVIDED FOR | 0.00              |
|  | TOTAL BEGINNING EQUITY     | <u>773,356.51</u> |
| TOTAL REVENUE                                      |                            | 88,390.24         |
| TOTAL EXPENSES                                     |                            | <u>0.00</u>       |
| TOTAL REVENUE OVER/ (UNDER) EXPENSES               |                            | 88,390.24         |
| TOTAL EQUITY & REV. OVER/ (UNDER) EXP.             |                            | <u>861,746.75</u> |
| TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP. |                            | <u>861,746.75</u> |
| =====  |                            |                   |

2025-2026

RCDC  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 01/31/2026, 33% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

|                   | CURRENT YEAR: |           |         | PRIOR YEAR: |  | CURRENT YR<br>COMPARED TO PY YR |
|-------------------|---------------|-----------|---------|-------------|--|---------------------------------|
|                   | EST. REVENUE  | YTD       | PERCENT | YTD         |  |                                 |
| SALES TAX REVENUE | \$ 200,000    | \$ 81,436 | 41%     | \$ 82,791   |  | 98%                             |

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

|                          | CURRENT YEAR: |           |         | PRIOR YEAR: |  | CURRENT YR<br>COMPARED TO PY YR |
|--------------------------|---------------|-----------|---------|-------------|--|---------------------------------|
|                          | BUDGET        | YTD       | PERCENT | YTD         |  |                                 |
| ECONOMIC DEVELOPMENT:    |               |           |         |             |  |                                 |
| REVENUE                  | \$ -          | \$ -      | #DIV/0! | \$ -        |  | #DIV/0!                         |
| EXPENDITURES             | \$ 20,000     | \$ -      | 0%      | \$ -        |  | #DIV/0!                         |
| NON-PROJECTED RELATED:   |               |           |         |             |  |                                 |
| REVENUE                  | \$ 210,000    | \$ 88,390 | 42%     | \$ 88,399   |  | 100%                            |
| EXPENDITURES             | \$ 77,000     | \$ -      | 0%      | \$ -        |  | #DIV/0!                         |
| ADDITIONAL NEW PROJECTS: |               |           |         |             |  |                                 |
| REVENUE                  | \$ -          |           | #DIV/0! |             |  | #DIV/0!                         |
| EXPENDITURES             | \$ 108,000    | \$ -      | 0%      | \$ -        |  | #DIV/0!                         |

| RECAP:       | CURRENT YEAR: |           |         | PRIOR YEAR: |  | CURRENT YR<br>COMPARED TO PY YR |
|--------------|---------------|-----------|---------|-------------|--|---------------------------------|
|              | BUDGET        | YTD       | PERCENT | YTD         |  |                                 |
| REVENUE      | \$ 210,000    | \$ 88,390 | 42%     | \$ 88,399   |  | 100%                            |
| EXPENDITURES | \$ 205,000    | \$ -      | 0%      | \$ -        |  | #DIV/0!                         |



CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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500  
FINANCIAL SUMMARY

33.33% OF FISCAL YEAR

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|------------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>REVENUE SUMMARY</u>             |                   |                   |                        |                |                   |
| NON-PROJECT RELATED                | 210,000.00        | 29,699.46         | 88,390.24              | 42.09          | 121,609.76        |
| TOTAL REVENUES                     | 210,000.00        | 29,699.46         | 88,390.24              | 42.09          | 121,609.76        |
| <u>EXPENDITURE SUMMARY</u>         |                   |                   |                        |                |                   |
| ECONOMIC DEVELOPMENT               | 20,000.00         | 0.00              | 0.00                   | 0.00           | 20,000.00         |
| NON-PROJECT RELATED                | 77,000.00         | 0.00              | 0.00                   | 0.00           | 77,000.00         |
| ADDITIONAL NEW PROJECTS            | 108,000.00        | 0.00              | 0.00                   | 0.00           | 108,000.00        |
| TOTAL EXPENDITURES                 | 205,000.00        | 0.00              | 0.00                   | 0.00           | 205,000.00        |
| REVENUES OVER/(UNDER) EXPENDITURES | 5,000.00          | 29,699.46         | 88,390.24              | (              | 83,390.24)        |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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33.33% OF FISCAL YEAR

| REVENUES                                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>NON-PROJECT RELATED</u>               |                   |                   |                        |                |                   |
| <u>TAXES</u>                             |                   |                   |                        |                |                   |
| 500-4-90-4000 SALES TAX REVENUE          | 200,000.00        | 28,029.18         | 81,436.27              | 40.72          | 118,563.73        |
| TOTAL TAXES                              | 200,000.00        | 28,029.18         | 81,436.27              | 40.72          | 118,563.73        |
| <u>INVESTMENT INCOME</u>                 |                   |                   |                        |                |                   |
| 500-4-90-4400 INTEREST INCOME            | 10,000.00         | 1,657.91          | 6,908.84               | 69.09          | 3,091.16          |
| 500-4-90-4401 INTEREST INCOME - CHECKING | 0.00              | 12.37             | 45.13                  | 0.00           | (45.13)           |
| TOTAL INVESTMENT INCOME                  | 10,000.00         | 1,670.28          | 6,953.97               | 69.54          | 3,046.03          |
| <u>MISCELLANEOUS REVENUE</u>             |                   |                   |                        |                |                   |
| 500-4-90-4581 TRANSFER FROM GENERAL FUND | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL MISCELLANEOUS REVENUE              | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| <br>TOTAL NON-PROJECT RELATED            | <br>210,000.00    | <br>29,699.46     | <br>88,390.24          | <br>42.09      | <br>121,609.76    |
| <br>TOTAL REVENUES                       | <br>210,000.00    | <br>29,699.46     | <br>88,390.24          | <br>42.09      | <br>121,609.76    |

CITY OF ROLLINGWOOD  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JANUARY 31ST, 2026

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33.33% OF FISCAL YEAR

| DEPARTMENTAL EXPENDITURES                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--|-------------------|-------------------|------------------------|----------------|-------------------|
| <u>ECONOMIC DEVELOPMENT</u>                  |                   |                   |                        |                |                   |
| <u>=====</u>                                 |                   |                   |                        |                |                   |
| <u>OTHER NON-DEPARTMENTAL</u>                |                   |                   |                        |                |                   |
| 500-5-80-5524 ROLLINGWOOD BUS PROMOTION      | 20,000.00         | 0.00              | 0.00                   | 0.00           | 20,000.00         |
| 500-5-80-5527 COVID-19 RELIEF PROGRAM        | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL OTHER NON-DEPARTMENTAL                 | 20,000.00         | 0.00              | 0.00                   | 0.00           | 20,000.00         |
| <u>TOTAL ECONOMIC DEVELOPMENT</u>            |                   |                   |                        |                |                   |
|  | 20,000.00         | 0.00              | 0.00                   | 0.00           | 20,000.00         |
| <u>NON-PROJECT RELATED</u>                   |                   |                   |                        |                |                   |
| <u>=====</u>                                 |                   |                   |                        |                |                   |
| <u>CONTRACTUAL SERVICES</u>                  |                   |                   |                        |                |                   |
| 500-5-90-5275 ADMIN SERVICES AGREEMENT       | 72,000.00         | 0.00              | 0.00                   | 0.00           | 72,000.00         |
| TOTAL CONTRACTUAL SERVICES                   | 72,000.00         | 0.00              | 0.00                   | 0.00           | 72,000.00         |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 500-5-90-5340 MISCELLANEOUS                  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 500-5-90-5380 LEGAL EXPENSES                 | 5,000.00          | 0.00              | 0.00                   | 0.00           | 5,000.00          |
| TOTAL MISCELLANEOUS OTHER EXP                | 5,000.00          | 0.00              | 0.00                   | 0.00           | 5,000.00          |
| <u>TOTAL NON-PROJECT RELATED</u>             |                   |                   |                        |                |                   |
|  | 77,000.00         | 0.00              | 0.00                   | 0.00           | 77,000.00         |
| <u>ADDITIONAL NEW PROJECTS</u>               |                   |                   |                        |                |                   |
| <u>=====</u>                                 |                   |                   |                        |                |                   |
| <u>MISCELLANEOUS OTHER EXP</u>               |                   |                   |                        |                |                   |
| 500-5-95-5387 MOPAC LEGAL EXPENSES           | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 500-5-95-5388 PARK IMPROVEMENT PROJECT       | 50,000.00         | 0.00              | 0.00                   | 0.00           | 50,000.00         |
| 500-5-95-5389 COMPREHENSIVE PLAN             | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 500-5-95-5390 COMMERCIAL CODES UPDATES COMP  | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| 500-5-95-5391 MOBILITY, CONNECTIVITY & SAFET | 55,000.00         | 0.00              | 0.00                   | 0.00           | 55,000.00         |
| 500-5-95-5392 PARK AMENITIES AND PROMOTION   | 3,000.00          | 0.00              | 0.00                   | 0.00           | 3,000.00          |
| TOTAL MISCELLANEOUS OTHER EXP                | 108,000.00        | 0.00              | 0.00                   | 0.00           | 108,000.00        |
| <u>TOTAL ADDITIONAL NEW PROJECTS</u>         |                   |                   |                        |                |                   |
|  | 108,000.00        | 0.00              | 0.00                   | 0.00           | 108,000.00        |
| <u>TOTAL EXPENDITURES</u>                    |                   |                   |                        |                |                   |
|  | 205,000.00        | 0.00              | 0.00                   | 0.00           | 205,000.00        |
| <u>=====</u>                                 |                   |                   |                        |                |                   |
| REVENUES OVER/(UNDER) EXPENDITURES           | 5,000.00          | 29,699.46         | 88,390.24              | (              | 83,390.24)        |



2601 Forest Creek Dr.  
Round Rock, TX 78665  
512-246-1400  
www.crossroadsus.com

# Invoice 11822

Date: February 9, 2026

**Bill To:**

City of Rollingwood  
403 Nixon Avenue  
Rollingwood, TX 78746

|                       | Jan-26                   |
|-----------------------|--------------------------|
|                       | Operations & Maintenance |
| DESCRIPTION           | AMOUNT                   |
| Basic Service         | \$ 14,915.00             |
| Lift Station          | \$ 8,649.33              |
| Water Distribution    | \$ 3,784.08              |
| Wastewater Collection | \$ -                     |
| Grinder Pump Issues   | \$ 596.67                |
| Total                 | \$ 27,945.08             |

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: JANUARY 2026**  
**CITY OF ROLLINGWOOD**

| S/O #                               | SVC DATE | COMP     | ADDRESS                   | NOTES   | LABOR  | EQUIP  | MAT'L     | SUBCON   | TOTAL            |
|-------------------------------------|----------|----------|---------------------------|---|--------|--------|-----------|----------|------------------|
| <b>BASIC SERVICE</b>                |          |          |                           |   |        |        |           |          |                  |
| 493202A                             | 01/28/26 | 01/28/26 | 403 NIXON AVENUE          | BASIC SERVICE   | 0.00   | 0.00   | 14,915.00 | 0.00     | 14,915.00        |
| <b>BASIC SERVICE SUBTOTAL</b>       |          |          |                           |   |        |        |           |          | <b>14,915.00</b> |
| <b>GRINDER PUMP ISSUES</b>          |          |          |                           |   |        |        |           |          |                  |
| 482210A                             | 10/13/25 | 01/08/26 | 405 VALE ST               | GRINDER PUMP PROBLEM. UPON ARRIVAL, THE GRINDER TANK WAS RUNNING DRY. HYDRO SOURCE WAS UNAVAILABLE UNTIL THE NEXT DAY, SO THE TANK WAS EMPTIED INTO BARRELS AND TAKEN TO THE WIMBERLEY PLANT. THE CUSTOMER WAS NOTIFIED OF THE DELAY. | 207.21 | 152.68 | 28.75     | 0.00     | 388.64           |
| 482400A                             | 10/14/25 | 01/08/26 | 405 VALE ST               | GRINDER PUMP PROBLEM: BARRELS WERE EMPTIED AND HAULED TO THE NEAREST LIFT STATION.  | 128.17 | 76.34  | 3.52      | 0.00     | 208.03           |
| <b>GRINDER PUMP ISSUES SUBTOTAL</b> |          |          |                           |   |        |        |           |          | <b>596.67</b>    |
| <b>LIFT STATION</b>                 |          |          |                           |   |        |        |           |          |                  |
| 479800A                             | 09/16/25 | 12/30/25 | CORW - LS2 - HATLEY DR    | RMS REPORTED PROBLEM - POWER FAIL MONITORED UNTIL NORMAL  | 75.00  | 0.00   | 0.00      | 0.00     | 75.00            |
| 479817A                             | 09/19/25 | 12/30/25 | CORW - LS2 - HATLEY DR    | RMS REPORTED PROBLEM - POWER FAIL/CALLED TO CHECK DIALER ALL GOOD   | 150.00 | 0.00   | 0.00      | 0.00     | 150.00           |
| 485449A                             | 11/12/25 | 01/20/26 | CORW - LS3 - ALMARION WAY | SUBCONTRACT WORK COMPLETED AT FACILITY. CONTRACTED ALTERMAN TO WORK ON VFD AT LIFT STATION.   | 71.40  | 0.00   | 0.00      | 627.90   | 699.30           |
| 488250A                             | 12/07/25 | 01/27/26 | CORW - LS5 - VALE DR      | SUBCONTRACT WORK COMPLETED AT FACILITY. HIGH LEVEL ALARM CALLED   | 124.13 | 0.00   | 0.00      | 4,975.60 | 5,099.73         |

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: JANUARY 2026**  
**CITY OF ROLLINGWOOD**

| S/O #               | SVC DATE | COMP     | ADDRESS                    | NOTES  | LABOR  | EQUIP  | MAT'L | SUBCON | TOTAL  |
|---------------------|----------|----------|----------------------------|--|--------|--------|-------|--------|--------|
| <b>LIFT STATION</b> |          |          |                            |  |        |        |       |        |        |
| 489157A             | 12/16/25 | 12/30/25 | CORW - LS6 - PLEASANT COVE | OUT - UPON ARRIVAL THE WET WELL WAS EXTREMELY FULL - WWTS WAS CALLED IMMEDIATELY TO CLEAN OUT.   | 279.00 | 131.94 | 28.75 | 0.00   | 439.69 |
|                     |          |          |                            | CHECKED PUMP. RESPONDED TO HIGH LEVEL AND PUMPS STIRRING WET WELL. FOND BOTH PUMPS NOT SEATED CORRECTLY. GOT BOTH PUMPS SEATED AND WET WELL LOWERED., BOTH PUMPS TESTED., BOTH PUMPS WORKING PROPERLY. |        |        |       |        |        |
| 490698A             | 01/06/26 | 01/13/26 | CORW - LS3 - ALMARION WAY  | CHECKED PUMP. INSTALLED AND TESTED NEW PUMP IN PUMP 1 SLOT. VERIFIED AMP DRAW, ROTATION, SEATING, AND DRAW DOWN. NEW PUMP IS WORKING PROPERLY.   | 418.50 | 289.08 | 28.75 | 0.00   | 736.33 |
| 491129A             | 01/08/26 | 01/14/26 | CORW - LS3 - ALMARION WAY  | CHECKED PUMP., PULLED PUMP AFTER PSI CALLED AND INFORMED US THAT THE PUMP WAS WIRED FOR 460 V. TOOK PUMP TO PSI.   | 348.75 | 263.88 | 28.75 | 0.00   | 641.38 |
| 491379A             | 01/12/26 | 01/14/26 | CORW - LS3 - ALMARION WAY  | FACILITY WORK COMPLETED. RETURNED AND INSTALLED PUMP 1 WIRED FOR 230 V. SET PUMP AND TESTED., VERIFIED ROTATION, SEATING, AMP DRAW, AND DRAW DOWN.   | 348.75 | 263.88 | 28.75 | 0.00   | 641.38 |
| 491846A             | 01/15/26 | 01/19/26 | CORW - LS2 - HATLEY DR     | RESET BREAKER. RECEIVED CALL FOR POWER LOSS AT FACILITY. ARRIVED AND RESET CONTROL PANEL. TESTED PUMPS AND ENSURED FACILITY HAD POWER AND WAS OPERATING IN AUTO.                                       | 0.00   | 0.00   | 0.00  | 0.00   | 0.00   |
| 492672A             | 01/22/26 | 01/27/26 | CORW - LS1 - DELLANA LN    | WINTERIZED FACILITY. ADDED FUEL TREATMENT TO WINTERIZE GENERATOR.  | 68.10  | 76.34  | 22.08 | 0.00   | 166.52 |

**LIFT STATION SUBTOTAL**

**8,649.33**

|         |          |          |                         |  |        |        |        |       |          |
|---------|----------|----------|-------------------------|--|--------|--------|--------|-------|----------|
| 483536A | 10/24/25 | 01/16/26 | 213 ASHWORTH DR         | ASPHALT AFTER REPAIR: REMOVED 4" OF ROAD BASE AND LEFT IT LEVEL WITH EXISTING ASPHALT FOR SAFETY. EDGES WERE CUT AND CLEANED, SUBGRADE COMPACTED, AND AREA REPLACED WITH HOT ASPHALT AND ROLLED. SITE WAS CLEANED AND SWEEPED. WORK COMPLETED. | 776.71 | 552.68 | 307.63 | 0.00  | 1,637.00 |
| 483537A | 10/24/25 | 01/16/26 | 302 ALMARION DR         | ASPHALT AFTER REPAIR : REMOVED 4" OF ROAD BASE AND LEFT IT FLUSH WITH EXISTING ASPHALT FOR SAFETY. CUT AND CLEANED EDGES, COMPACTED SUBGRADE, REPLACED WITH HOT ASPHALT, AND ROLLER-COMPACTED. SITE CLEANED AND SWEEPED. WORK COMPLETED.       | 584.91 | 552.68 | 307.61 | 0.00  | 1,445.20 |
| 489952A | 12/29/25 | 01/05/26 | IN DISTRICT ROLLINGWOOD | TOTAL COLIFORM NOVEMBER SAMPLES.   | 0.00   | 0.00   | 0.00   | 89.70 | 89.70    |
| 490961A | 01/07/26 | 01/12/26 | IN DISTRICT ROLLINGWOOD | MET WITH ANTEA TO TAKE SAMPLING.   | 22.19  | 14.70  | 0.00   | 0.00  | 36.89    |
| 491304A | 10/08/25 | 01/12/26 | IN DISTRICT ROLLINGWOOD | PURCHASED REPAIR MATERIAL  | 9.51   | 0.00   | 255.88 | 0.00  | 265.39   |
| 491364A | 01/12/26 | 01/21/26 | IN DISTRICT ROLLINGWOOD | PURCHASED SUPPLIES- ORDERED REAGENT FOR DISTRICT.  | 82.75  | 0.00   | 227.13 | 0.00  | 309.88   |
| 491406A | 01/14/26 | 01/16/26 | 14 TREEMONT DR          | DISCUSS WATER PROBLEM. NO WATER. SENT TO ROLLING WOOD ON CALL PERSON.  | 0.00   | 0.00   | 0.00   | 0.00  | 0.00     |

WATER DISTRIBUTION SUBTOTAL

**3,784.08**

BILLED - SERVICE ORDER SUMMARY  
BILLING CYCLE: JANUARY 2026

|  |          |          |           |          |
|--|----------|----------|-----------|----------|
| LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS | 3,695.08 | 2,374.20 | 16,182.60 | 5,693.20 |
|--|----------|----------|-----------|----------|

|             |           |
|-------------|-----------|
| GRAND TOTAL | 27,945.08 |
|-------------|-----------|





# Crossroads

utility services

2601 Forest Creek Dr  
Round Rock, TX 78665-1232

Statement #: 11822

Page 1

## Statement

Month: JANUARY 2026  
Client: CITY OF ROLLINGWOOD  
Statement Date: 02/09/26

| Work Category         | Amount      |
|-----------------------|-------------|
| BASIC SERVICE         | \$14,915.00 |
| GRINDER PUMP ISSUES   | \$596.67    |
| LIFT STATION          | \$8,649.33  |
| WATER DISTRIBUTION    | \$3,784.08  |
| <hr/>                 |             |
| Total This Statement: | \$27,945.08 |
| <hr/>                 |             |

**Invoice for Basic Service*****Crossroads Utility Services***

*2601 Forest Creek Dr.  
Round Rock, TX 78665  
Phone: 281-620-3986  
Fax:*

**Client:**  
CITY OF ROLLINGWOOD

**Billing Cycle:**  
JANUARY

Operations Fee - Wastewater System \$8,165.00

Operations Fee - Water System \$6,750.00

|                            |       |                    |
|----------------------------|-------|--------------------|
| <b>Total BASIC SERVICE</b> | <hr/> | <b>\$14,915.00</b> |
|----------------------------|-------|--------------------|

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SANITARY**District:** CITY OF ROLLINGWOOD**Location:** 405 VALE ST**Reported By:** LEE, EDWARD**Date Completed:** 01/08/26**Inv #** 11822-2**BCycle** JANUARY 2026**SvrOrd#** 482210**Page #** 1**Telephone Number:**

GRINDER PUMP ISSUES

**Description of Work Performed:**

GRINDER PUMP PROBLEM. UPON ARRIVAL, THE GRINDER TANK WAS RUNNING DRY. HYDRO SOURCE WAS UNAVAILABLE UNTIL THE NEXT DAY, SO THE TANK WAS EMPTIED INTO BARRELS AND TAKEN TO THE WIMBERLEY PLANT. THE CUSTOMER WAS NOTIFIED OF THE DELAY.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| TIER 1 MATERIALS            | 1.00 | 28.7500 | 28.75        |
| <b>Material</b>             |      |         | <b>28.75</b> |
| <b>Service Order Total:</b> |      |         | <b>28.75</b> |

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SUB-OPER**District:** CITY OF ROLLINGWOOD**Location:** CORW - LS3 - ALMARION WAY**Reported By:****Telephone Number:****Date Completed:** 01/20/26

LIFT STATION

**Inv #** 11822-4**BCycle** JANUARY 2026**SvrOrd#** 485449**Page #** 1**Description of Work Performed:**SUBCONTRACT WORK COMPLETED AT FACILITY. CONTRACTED ALTERMAN TO WORK ON  
VFD AT LIFT STATION.

| Description                 | Qty  | Price    | Amount        |
|-----------------------------|------|----------|---------------|
| <b>Subcontract</b>          |      |          |               |
| ALTERMAN 433062-01          | 1.00 | 627.9000 | 627.90        |
| <b>Subcontract</b>          |      |          | <b>627.90</b> |
| <b>Service Order Total:</b> |      |          | <b>627.90</b> |

AN, INC.  
1605 N LOOP 1604 E  
LIVE OAK, TX 78233  
210 496-6888

# Invoice 433062-01

|  |  |
|--|--|
| Bill to:<br>CROSSROADS UTILITY SVCS LLC<br>2601 FOREST CREEK DRIVE<br>ROUND ROCK, TX 78665 | Job: 433062<br>CROSSROADS - ROLLINGWOOD<br>299 ALMARION WAY<br>ROLLINGWOOD, TX 78746 |
|--|--|

|                            |                |                        |
|----------------------------|----------------|------------------------|
| Invoice #: 433062-01       | Date: 12/09/25 | Customer P.O. #: 45836 |
| Payment Terms: NET 30 DAYS |                | Salesperson: Check     |
| Customer Code: 5133        |                |                        |

Remarks: ATTN: ACCOUNTS PAYABLE

| Quantity                         | Description              | U/M | Unit Price | Extension |
|----------------------------------|--------------------------|-----|------------|-----------|
| PLEASE SEE ATTACHED I & C REPORT |                          |     |            |           |
| 4.000                            | JAVIER TREVINO - LABOR   | EA  | 120.000    | 480.00    |
| 60.000                           | JAVIER TREVINO - MILEAGE | EA  | 1.100      | 66.00     |
| Total:                           |                          |     |            | 546.00    |
| Current Due:                     |                          |     |            | 546.00    |

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SUB-OPER**District:** CITY OF ROLLINGWOOD**Location:** CORW - LS5 - VALE DR**Reported By:****Telephone Number:****Date Completed:** 01/27/26

LIFT STATION

**Inv #** 11822-5**BCycle** JANUARY 2026**SvrOrd#** 488250**Page #** 1**Description of Work Performed:**

SUBCONTRACT WORK COMPLETED AT FACILITY. HIGH LEVEL ALARM CALLED OUT - UPON ARRIVAL THE WET WELL WAS EXTREMELY FULL - WWTS WAS CALLED IMMEDIATELY TO CLEAN OUT.

| Description                 | Qty  | Price      | Amount          |
|-----------------------------|------|------------|-----------------|
| <b>Subcontract</b>          |      |            |                 |
| WWTS 11136753               | 1.00 | 4,975.6015 | 4,975.60        |
| <b>Subcontract</b>          |      |            | <b>4,975.60</b> |
| <b>Service Order Total:</b> |      |            | <b>4,975.60</b> |



# Invoice

11136753  
12/7/2025

826 Linger Ln  
Austin TX 78721  
(512) 973-8484

**Bill To:**

Crossroads Utility Services  
2601 Forest Creek Drive  
Round Rock TX 78665  
United States

**Service Location:**

CORW Lift Station # 5  
101 Vale Street  
Rollingwood TX 78746  
United States

| Terms  | Due Date  | PO #  | Sales Rep |
|--------|-----------|-------|-----------|
| Net 60 | 2/17/2026 | 46379 | House     |

| Service Date | Manifest | Quantity | Item   | Rate     | Amount     |
|--------------|----------|----------|--|----------|------------|
| 12/7/2025    | RM       | 3        | Hours Unit 6033 - Vac-con Vector Truck:<br>Emergency service for hydro-jet cleaning a raw<br>sewage ground spill due to plant overflowing.<br>(12:00 AM - 3:00 AM) | \$354.00 | \$1,062.00 |
| 12/7/2025    | RM       | 3        | Hours Unit 6033 - Vac-con Vector Truck:<br>Overtime/Emergency Weekend Service Charge   | \$177.00 | \$531.00   |
| 12/7/2025    | JUAN     | 3        | Hours Unit 5115 - Service Truck: Emergency -<br>Additional Labor with All Necessary Equipment<br>for Completion of the Job.<br>(12:00 AM - 3:00 AM)                | \$270.00 | \$810.00   |
| 12/7/2025    | JUAN     | 3        | Hours Unit 5115 - Service Truck: Overtime/<br>Emergency Weekend Service Charge   | \$135.00 | \$405.00   |
| 12/7/2025    | WG       | 3        | Hours Unit 2011 - Bobtail Vacuum Truck:<br>Emergency service for hydro-jet cleaning a raw<br>sewage ground spill due to plant overflowing.<br>(12:00 AM - 3:00 AM) | \$225.00 | \$675.00   |
| 12/7/2025    | WG       | 3        | Hours Unit 2011 - Bobtail Vacuum Truck:<br>Overtime/Emergency Weekend Service Charge   | \$112.50 | \$337.50   |
|              |          | 1        | Environmental & Energy Recovery Fee  |          | \$353.40   |
|              |          | 1        | Fuel Surcharge   |          | \$152.71   |

**Pay your bill online at:**

www.wastewaterts.com

Customer ID: 132876

Remit To: 826 Linger Ln, Austin, TX 78721

For more information on fees and surcharges click [here](#).

**Invoice Total** \$4,326.61

**Invoice Balance** \$4,326.61

Thank you for doing business with us!  
We know the world is full of choices.  
Thanks for choosing us!

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** ELECTRICAL TECH**District:** CITY OF ROLLINGWOOD**Location:** CORW - LS6 - PLEASANT COVE**Reported By:****Telephone Number:****Date Completed:** 12/30/25

LIFT STATION

**Inv #** 11822-6**BCycle** JANUARY 2026**SvrOrd#** 489157**Page #** 1**Description of Work Performed:**

CHECKED PUMP. RESPONDED TO HIGH LEVEL AND PUMPS STIRRING WET WELL. FOND  
BOTH PUMPS NOT SEATED CORRECTLY. GOT BOTH PUMPS SEATED AND WET WELL  
LOWERED., BOTH PUMPS TESTED., BOTH PUMPS WORKING PROPERLY.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| TIER 1 MATERIALS            | 1.00 | 28.7500 | 28.75        |
| <b>Material</b>             |      |         | <b>28.75</b> |
| <b>Service Order Total:</b> |      |         | <b>28.75</b> |



**Crossroads Utility Services**

**Invoice Date:** 02/09/26      **Department:** ELECTRICAL TECH  
**District:** CITY OF ROLLINGWOOD  
**Location:** CORW - LS3 - ALMARION WAY

**Inv #** 11822-7  
**BCycle** JANUARY 2026  
**SvrOrd#** 490698  
**Page #** 1

**Reported By:**

**Telephone Number:**

**Date Completed:** 01/13/26

LIFT STATION

**Description of Work Performed:**

CHECKED PUMP. INSTALLED AND TESTED NEW PUMP IN PUMP 1 SLOT. VERIFIED AMP  
DRAW, ROTATION, SEATING, AND DRAW DOWN. NEW PUMP IS WORKING PROPERLY.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| TIER 1 MATERIALS            | 1.00 | 28.7500 | 28.75        |
| <b>Material</b>             |      |         | <b>28.75</b> |
| <b>Service Order Total:</b> |      |         | <b>28.75</b> |

**Crossroads Utility Services**

**Invoice Date:** 02/09/26      **Department:** ELECTRICAL TECH  
**District:** CITY OF ROLLINGWOOD  
**Location:** CORW - LS3 - ALMARION WAY

**Inv #** 11822-8  
**BCycle** JANUARY 2026  
**SvrOrd#** 491129  
**Page #** 1

**Reported By:**

**Telephone Number:**

**Date Completed:** 01/14/26

LIFT STATION

**Description of Work Performed:**

CHECKED PUMP., PULLED PUMP AFTER PSI CALLED AND INFORMED US THAT THE PUMP WAS WIRED FOR 460 V. TOOK PUMP TO PSI.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| TIER 1 MATERIALS            | 1.00 | 28.7500 | 28.75        |
| <b>Material</b>             |      |         | <b>28.75</b> |
| <b>Service Order Total:</b> |      |         | <b>28.75</b> |

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** FACILITIES**District:** CITY OF ROLLINGWOOD**Location:** CORW - LS3 - ALMARION WAY**Reported By:****Telephone Number:****Date Completed:** 01/14/26

LIFT STATION

**Inv #** 11822-9**BCycle** JANUARY 2026**SvrOrd#** 491379**Page #** 1**Description of Work Performed:**

FACILITY WORK COMPLETED. RETURNED AND INSTALLLED PUMP 1 WIRED FOR 230 V. SET PUMP AND TESTED., VERIFIED ROTATION, SEATING, AMP DRAW, AND DRAW DOWN.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| TIER 1 MATERIALS            | 1.00 | 28.7500 | 28.75        |
| <b>Material</b>             |      |         | <b>28.75</b> |
| <b>Service Order Total:</b> |      |         | <b>28.75</b> |

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** FACILITIES**District:** CITY OF ROLLINGWOOD**Location:** CORW - LS1 - DELLANA LN**Reported By:****Telephone Number:****Date Completed:** 01/27/26

LIFT STATION

**Description of Work Performed:**

WINTERIZED FACILITY. ADDED FUEL TREATMENT TO WINTERIZE GENERATOR.

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Material</b>             |      |         |              |
| 24 OZ FUEL ADDITIVE         | 1.00 | 22.0800 | 22.08        |
| <b>Material</b>             |      |         | <b>22.08</b> |
| <b>Service Order Total:</b> |      |         | <b>22.08</b> |

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SUB-MAINT**District:** CITY OF ROLLINGWOOD**Location:** 213 ASHWORTH DR**Reported By:** TOKAZ DR & MRS L**Date Completed:** 01/16/26**Inv #** 11822-11**BCycle** JANUARY 2026**SvrOrd#** 483536**Page #** 1**Telephone Number:**

WATER DISTRIBUTION

**Description of Work Performed:**

ASPHALT AFTER REPAIR: REMOVED 4" OF ROAD BASE AND LEFT IT LEVEL WITH EXISTING ASPHALT FOR SAFETY. EDGES WERE CUT AND CLEANED, SUBGRADE COMPACTED, AND AREA REPLACED WITH HOT ASPHALT AND ROLLED. SITE WAS CLEANED AND SWEEPED. WORK COMPLETED.

| Description                 | Qty  | Price    | Amount        |
|-----------------------------|------|----------|---------------|
| <b>Material</b>             |      |          |               |
| ASPHALT INC LLC 26004210    | 1.00 | 195.0860 | 195.09        |
| ASPHALT EMULSION TACK COAT  | 3.00 | 37.5130  | 112.54        |
| <b>Material</b>             |      |          | <b>307.63</b> |
| <b>Service Order Total:</b> |      |          | <b>307.63</b> |

## ===== SECURITY STATEMENT =====

It is not recommended that you ship product(s) or otherwise grant services relying solely upon this e-mail receipt.

## ===== GENERAL INFORMATION =====

Merchant : ASPHALT INC LLC (2788325)

Date/Time : 24-Oct-2025 8:31:39 PDT

## ===== ORDER INFORMATION =====

Invoice : 26004210

Description : 5.11

Amount : 508.90 (USD)

Payment Method: Visa xxxx9267

Transaction Type: Authorization and Capture

## ===== Line Items =====

## ===== RESULTS =====

Response : This transaction has been approved.

Auth Code : 098447

Transaction ID : 121308226612

Address Verification : AVS Not Applicable

## ===== CUSTOMER BILLING INFORMATION =====

Customer ID :

First Name :

Last Name :

Company :

Address :

City :

State/Province :

Zip/Postal Code :

Country :

Phone :

Fax :

E-Mail :

## ===== CUSTOMER SHIPPING INFORMATION =====

First Name :

Last Name :

Company :

Address :

City :

State/Province :

Zip/Postal Code :

Country :

## ===== ADDITIONAL INFORMATION =====

Tax :

Duty :

Freight :

Tax Exempt :

PO Number :

split x 3  
483538 A - 169.63  
483537 A - 169.63  
483536 A - 169.64

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SUB-MAINT**District:** CITY OF ROLLINGWOOD**Location:** 302 ALMARION DR**Reported By:** MANKINS, PETE**Date Completed:** 01/16/26**Inv #** 11822-12**BCycle** JANUARY 2026**SvrOrd#** 483537**Page #** 1**Telephone Number:**

WATER DISTRIBUTION

**Description of Work Performed:**

ASPHALT AFTER REPAIR : REMOVED 4" OF ROAD BASE AND LEFT IT FLUSH WITH EXISTING ASPHALT FOR SAFETY. CUT AND CLEANED EDGES, COMPACTED SUBGRADE, REPLACED WITH HOT ASPHALT, AND ROLLER-COMPACTED. SITE CLEANED AND SWEEPED. WORK COMPLETED.

| Description                 | Qty  | Price    | Amount        |
|-----------------------------|------|----------|---------------|
| <b>Material</b>             |      |          |               |
| ASPHALT INC LLC 26004210    | 1.00 | 195.0745 | 195.07        |
| ASPHALT EMULSION TACK COAT  | 3.00 | 37.5130  | 112.54        |
| <b>Material</b>             |      |          | <b>307.61</b> |
| <b>Service Order Total:</b> |      |          | <b>307.61</b> |

## ===== SECURITY STATEMENT =====

It is not recommended that you ship product(s) or otherwise grant services relying solely upon this e-mail receipt.

## ===== GENERAL INFORMATION =====

Merchant : ASPHALT INC LLC (2788325)

Date/Time : 24-Oct-2025 8:31:39 PDT

## ===== ORDER INFORMATION =====

Invoice : 26004210

Description : 5.11

Amount : 508.90 (USD)

Payment Method: Visa xxxx9267

Transaction Type: Authorization and Capture

## ===== Line Items =====

## ===== RESULTS =====

Response : This transaction has been approved.

Auth Code : 098447

Transaction ID : 121308226612

Address Verification : AVS Not Applicable

## ===== CUSTOMER BILLING INFORMATION =====

Customer ID :

First Name :

Last Name :

Company :

Address :

City :

State/Province :

Zip/Postal Code :

Country :

Phone :

Fax :

E-Mail :

## ===== CUSTOMER SHIPPING INFORMATION =====

First Name :

Last Name :

Company :

Address :

City :

State/Province :

Zip/Postal Code :

Country :

## ===== ADDITIONAL INFORMATION =====

Tax :

Duty :

Freight :

Tax Exempt :

PO Number :

split x 3  
483538 A - 169.63  
483537 A - 169.63  
483536 A - 169.64



**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** SUB-OPER**District:** CITY OF ROLLINGWOOD**Location:** IN DISTRICT ROLLINGWOOD**Reported By:****Date Completed:** 01/05/26**Description of Work Performed:**

TOTAL COLIFORM NOVEMBER SAMPLES.

**Inv #** 11822-13**BCycle** JANUARY 2026**SvrOrd#** 489952**Page #** 1**Telephone Number:**

WATER DISTRIBUTION

| Description                 | Qty  | Price   | Amount       |
|-----------------------------|------|---------|--------------|
| <b>Subcontract</b>          |      |         |              |
| AQUA TECH 81173             | 1.00 | 89.7000 | 89.70        |
| <b>Subcontract</b>          |      |         | <b>89.70</b> |
| <b>Service Order Total:</b> |      |         | <b>89.70</b> |



Invoice Date: 12/18/2025

*Thank you for your business!*

**Crossroads Utility Services**

**Invoice Date:** 02/09/26      **Department:** CROSSROADS MAINTENANCE  
**District:** CITY OF ROLLINGWOOD  
**Location:** IN DISTRICT ROLLINGWOOD

**Inv #** 11822-14  
**BCycle** JANUARY 2026  
**SvrOrd#** 491304  
**Page #** 1

**Reported By:**

**Telephone Number:**

**Date Completed:** 01/12/26

WATER DISTRIBUTION

**Description of Work Performed:**

PURCHASED REPAIR MATERIAL

| Description                 | Qty  | Price    | Amount        |
|-----------------------------|------|----------|---------------|
| <b>Material</b>             |      |          |               |
| TECH LINE 1159508-00        | 1.00 | 255.8750 | 255.88        |
| <b>Material</b>             |      |          | <b>255.88</b> |
| <b>Service Order Total:</b> |      |          | <b>255.88</b> |



## INVOICE

19.

9609 Beck Circle Austin, Texas 78758-5401  
Phone: (512) 833-5410 Fax: (512) 833-5407

CUST.#: 1339

SHIP TO: CROSSROADS UTILITY SERVICES  
2601 FROREST CREEK DR  
ROUND ROCK, TX 78665

BILL TO: CROSSROADS UTILITY SERVICES  
2601 FROREST CREEK DR  
ROUND ROCK, TX 78665

| INVOICE DATE        | SHIPPED  | ORDER NO.   |
|---------------------|----------|-------------|
| 10/08/25            | 10/08/25 | 1159508-00  |
| P.O. NO.            | PAGE #   | TERMS       |
| SERGIO/ROLLINGWOOD  | 1        | NET 30 DAYS |
| INSTRUCTIONS        |          |             |
|                     |          |             |
| SHIP POINT          |          | SHIP VIA    |
| Techline Pipe Hutto |          |             |

**Please remit all payments to:**

Techline Pipe, L.P.  
P.O. Box 676980  
Dallas, TX 75267-6980

**Please remit overnight payments to:**

Techline Pipe, L.P.  
Attn: Lockbox 676980  
1200 East Campbell Road, Suite 108  
Richardson, TX 75081

PO # 46947  
471309A

## Order Entry Invoice Processing Exception Report

| LINE NO. | QUANTITY ORDERED | QUANTITY B.O. | PRODUCT AND DESCRIPTION  | QTY. SHIPPED | QTY. U/M | UNIT PRICE    | AMOUNT (NET) |
|----------|------------------|---------------|--|--------------|----------|---------------|--------------|
| 1        | 6                | 1             | SERGIO TO HAVE PICKED UP<br>THANK YOU<br>L<br>244-00023803-000<br>2"X3" FULL CIRCLE RED I CLAMPS 2.38 OD | 5            | each     | 44.50         | 222.50       |
| 1        | Lines Total      |               | Qty Shipped Total  | 5            |          | Total         | 222.50       |
|          |                  |               |  |              |          | Taxes         | 18.37        |
|          |                  |               |  |              |          | Invoice Total | 240.87       |

Last Page

Past due invoices will accrue interest at the rate of one and one-half percent (1.5%) per month (18% per year).

**Crossroads Utility Services****Invoice Date:** 02/09/26 **Department:** FACILITIES**District:** CITY OF ROLLINGWOOD**Location:** IN DISTRICT ROLLINGWOOD**Reported By:****Telephone Number:****Date Completed:** 01/21/26

WATER DISTRIBUTION

**Description of Work Performed:**

PURCHASED SUPPLIES- ORDERED REAGENT FOR DISTRICT.

| Description                 | Qty  | Price    | Amount        |
|-----------------------------|------|----------|---------------|
| <b>Material</b>             |      |          |               |
| USA BB INV00933365          | 1.00 | 227.1250 | 227.13        |
| <b>Material</b>             |      |          | <b>227.13</b> |
| <b>Service Order Total:</b> |      |          | <b>227.13</b> |

**USABlueBook®****Get the Best Treatment™**

Remit To:  
P.O. Box 9004  
Gurnee, IL 60031-9004  
TEL: (847) 689-3000  
FAX: (847) 689-3001  
TOLL FREE: 1-800-493-9876  
F.E.I.N.: 75-2007383

**INVOICE**

| INVOICE NO.  | PAGE NO. |
|--------------|----------|
| INV00933365  | 1 of 1   |
| CUSTOMER NO. | DATE     |
| 992857       | 01/13/26 |

View online at: <http://usabluebook.billtrust.com>  
Web Enrollment Token: LGW PDV SVV

BILL TO: 992857

SHIP TO: 992857-2

CROSSROADS UTILITY SERVICES  
2601 Forest Creek Dr  
Round Rock TX 78665  
USA

CROSSROADS UTILITY SERVICES  
1502 San Juan Dr  
Austin TX 78733  
USA

Ordered by: HAYDEN RAMSEY

Attention: HAYDEN RAMSEY

| CUSTOMER P.O. NO. |  | SHIP DATE | SLP | TERMS   | TAX CODE | SALES ORDER NO. | W/H | FREIGHT | SHIP VIA  |           |
|-------------------|--|-----------|-----|---------|----------|-----------------|-----|---------|-----------|-----------|
| PO 46963          |  | 01/13/26  | DD  | N30     | AVATAX   | SO3941849       | 50  | Fixed   | FEDEXGRND |           |
| USA STOCK NO.     | DESCRIPTION  |           |     | ORDERED | SHIPPED  | BACKORDER       | U/M | PRICE   | PER       | EXTENSION |
| 77466             | (OR) Hach Free Ammonia Reagent Set;<br>50 Tests; 2879200 |           |     | 1       | 1        | 0               | ea  | 183.00  | ea        | 183.00    |

THANK YOU for your business!  
1.5% MONTHLY FINANCE CHARGE  
ON AMOUNTS 30 DAYS PAST DUE  
Discounts Apply to Merchandise Only

| MERCHANDISE | MISCELLANEOUS | DISCOUNT | TAX  | FREIGHT | TOTAL  |
|-------------|---------------|----------|------|---------|--------|
| 183.00      | 0.00          | 0.00     | 0.00 | 14.50   | 197.50 |

Should it become necessary to refer your unpaid balance to a collection agency, a collection fee, not to exceed 25% of the balance referred; plus reasonable attorney's fees; and court costs when necessary, will be added to the balance due.

Please Detach and Return Bottom Portion to Ensure Proper Credit to Your Account

**USABlueBook®****Get the Best Treatment™****\*\*\*\*IMPORTANT\*\*\*\***

Please include this customer #  
on the face of your remittance check.

| INVOICE NO. | CUSTOMER NO. | DATE     | TOTAL  |
|-------------|--------------|----------|--------|
| INV00933365 | 992857       | 01/13/26 | 197.50 |

CROSSROADS UTILITY SERVICES  
2601 Forest Creek Dr  
Round Rock TX 78665  
USA

**REMITTANCE ADDRESS**

|||||  
USABlueBook  
P.O. Box 9004  
Gurnee, IL 60031-9004





## OPERATOR'S REPORT

### City of Rollingwood



February 19, 2026

**MEMORANDUM**

To: City Administrator, City of Rollingwood  
From: Ben Ingallina, Crossroads Utility Services LLC  
Subject: Monthly Report  
Date: 02/11/2026

Previous Directives

- *No directives*

Current Operations Report**I. Utility Operations Report**

A. **Billing Report/ Water Accountability** – Please see enclosed water operations report

B. **Water System Operations and Maintenance** –

a. No items to report

C. **Wastewater Collection System Operations and Maintenance** – No items to report

D. **Lift Station Maintenance** – *See enclosed report*

II. **Customer Service Issues** – No reported issues

III. **Emergency Response Items** – No new items

**IV. Drought Contingency Plan / Watering Restrictions**

- Lake Travis Level –666.82 Current Storage 868,734 acre-feet (77.6% full) -0.5% down from last month.
- The City of Austin returned to Conservation Stage Drought Water Use Restrictions (Stage1) watering restrictions – (Started September 2<sup>nd</sup> 2025) [Find Your Watering Day | AustinTexas.gov](#)



## Current Water Restrictions

Austin residents can protect their lakes, the environment, and their future water supply by watering only one day a week. Join your neighbors in helping your community and wallet by adhering to the mandatory watering days and times.

By watering only one day a week with a typical automatic irrigation system rather than two to three times a week, a household could save 7,000 to 14,000 gallons a month. That could be a savings of up to \$150 a month, depending on how much additional water is used by a household.

As of September 2, 2025, the City of Austin returned to Conservation Stage Drought Water Use Restrictions.

- **Residential**
  - Hose-end Sprinklers & Drip Irrigation - two days per week - midnight to 10 a.m. or 7 p.m. to midnight.
    - Even addresses – Thursday and Sunday
    - Odd addresses – Wednesday and Saturday
  - Automatic & Manual Irrigation Systems - one day per week - midnight to 10 a.m. or 7 p.m. to midnight.
    - Even addresses - Thursday
    - Odd addresses - Wednesday
- **Commercial / Multi-family**
  - Drip Irrigation - two days per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - All Addresses- Tuesday and Friday
  - Automatic & Manual Irrigation Systems - one day per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - Even addresses - Tuesday
    - Odd addresses - Friday
- **Public Schools / HOAs / Golf Course Fairways**
  - Hose-end Sprinklers & Drip Irrigation - two days per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - All addresses – Monday and Thursday
  - Automatic & Manual Irrigation Systems - one day per week - midnight to 10 a.m. and/or 7 p.m. to midnight
    - All addresses – Monday
- [Wasting water](#) is prohibited.
- Home car washing must be done with positive shutoff valve.
- Charity car washes can be held at commercial car washes.
- Fountains must recirculate water.
- Restaurants may not serve water unless requested by a customer.
- Patio misters at commercial properties (including restaurants and bars) may only operate between 4 p.m. and midnight.

- [Commercial power/pressure washing equipment](#) must meet efficiency requirements.
- Golf courses using potable water can only irrigate fairways on their watering day; tees and greens can be watered every other day if Austin Water is notified.
- Irrigation of golf course fairways allowed between midnight and 5:00 a.m. or between 7:00 p.m. and midnight on designated outdoor water-use days only
- Irrigation of golf course greens or tees allowed every other day with notice to and approval by Austin Water only

**MEMORANDUM**

To: City of Rollingwood  
From: Ben Ingallina, Crossroads Utility Services LLC  
Subject: Lift Station Report Detail  
Date: 02/11/2025

Lift Station 1 – Dellana Ln.

- No issues.

Lift Station 2 – Hatley Dr.

- No issues.

Lift Station 3 – Almarion Way

- No issues.

Lift Station 4- Rockway Cv.

- No issues.

Lift Station 5 – Vale Dr.

- No issues.

Lift Station 6 – Pleasant Cv.

- No issues.

Lift Station 7 – Nixon Dr.

- No issues.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY  
Water Utilities Division

Monthly Operational Report For Public Water Systems Purchasing Treated Water From Another System  
Which Uses Surface Water Sources or Groundwater Sources Under The Influence of Surface Water

PUBLIC WATER SYSTEM NAME: **City of Rollingwood**

System I.D. #: 2270016

Month: **January 2026**

Submitted by:

Date:

No. of Connections: **537**

License #:

Grade:

| TREATED WATER PURCHASED FROM A WHOLESALE SUPPLIER |                |      |                |                       |
|---|----------------|------|----------------|-----------------------|
| Date  | Quantity (mgd) | Date | Quantity (mgd) | Monthly Summary (mgd) |
| 1   | 0.314          | 16   | 0.262          | Total                 |
| 2   | 0.315          | 17   | 0.262          | Monthly               |
| 3   | 0.313          | 18   | 0.263          | Purchase: 9.192       |
| 4   | 0.315          | 19   | 0.179          |                       |
| 5   | 0.330          | 20   | 0.556          | Average               |
| 6   | 0.406          | 21   | 0.285          | Daily: 0.297          |
| 7   | 0.399          | 22   | 0.287          |                       |
| 8   | 0.370          | 23   | 0.194          | Maximum               |
| 9   | 0.306          | 24   | 0.193          | Daily: 0.556          |
| 10  | 0.312          | 25   | 0.195          |                       |
| 11  | 0.306          | 26   | 0.194          | Minimum               |
| 12  | 0.361          | 27   | 0.289          | Daily: 0.179          |
| 13  | 0.361          | 28   | 0.268          |                       |
| 14  | 0.351          | 29   | 0.228          |                       |
| 15  | 0.381          | 30   | 0.199          |                       |
|   |                | 31   | 0.198          |                       |

| DISTRIBUTION SYSTEM  |                 |  |      |
|--|-----------------|--|------|
| (DISINFECTANT RESIDUAL MONITORING)                         |                 |  |      |
| Minimum allowable disinfectant residual:                   | <u>0.5</u> mg/L | Percentage of the measurements below the limit this month:   |      |
| Total no. of measurements this month:                      | <u>31</u>       | <div style="border: 1px solid black; padding: 2px;">0%</div> | (1A) |
| No. of measurements below the limit:                       | <u>0</u>        |  |      |
| Percentage of the measurements below the limit last month: |                 | <div style="border: 1px solid black; padding: 2px;">0%</div> | (1B) |

| PUBLIC NOTIFICATION   |        |  |            |
|---|--------|--|------------|
| TREATMENT TECHNIQUE VIOLATION   | Yes/No | If YES, Date when Notice was Given to the: |            |
|   |        | TCEQ                                       | Customers* |
| More than 5.0% of the disinfectant residuals in the distribution system below acceptable levels for two consecutive months? - see (1A) and (1B) | NO     |  |            |

\* A sample copy of the Notice to the customers must accompany this report.

## MASTER METER REPORT

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DISTRICT: **City of Rollingwood**MONTH: **January 2026**LOCATION: **Bee Cave Woods**I.D. #: **2270016**

|       |      | METER<br>#07914810 | SIZE<br>6" | METER<br>#18713312 | SIZE<br>3" | TOTAL<br>FLOW | TOTAL GAL<br>PURCHASED | CHLORINE<br>RESIDUAL |
|-------|------|--------------------|------------|--------------------|------------|---------------|------------------------|----------------------|
| DAY   | DATE | A                  | TH GAL     | B                  | TH GAL     | TH GAL        | MG                     | mg/L                 |
| Thu   | 1    | 251259             | 240.0      | 57923              | 74.0       | 314.0         | 0.314                  | 2.0                  |
| Fri   | 2    | 251499             | 241.0      | 57997              | 74.0       | 315.0         | 0.315                  | 2.1                  |
| Sat   | 3    | 251740             | 240.0      | 58071              | 73.0       | 313.0         | 0.313                  | 1.9                  |
| Sun   | 4    | 251980             | 241.0      | 58144              | 74.0       | 315.0         | 0.315                  | 2.2                  |
| Mon   | 5    | 252221             | 257.0      | 58218              | 73.0       | 330.0         | 0.330                  | 2.0                  |
| Tue   | 6    | 252478             | 331.0      | 58291              | 75.0       | 406.0         | 0.406                  | 1.9                  |
| Wed   | 7    | 252809             | 325.0      | 58366              | 74.0       | 399.0         | 0.399                  | 2.4                  |
| Thu   | 8    | 253134             | 296.0      | 58440              | 74.0       | 370.0         | 0.370                  | 2.2                  |
| Fri   | 9    | 253430             | 232.0      | 58514              | 74.0       | 306.0         | 0.306                  | 2.0                  |
| Sat   | 10   | 253662             | 233.0      | 58588              | 74.0       | 307.0         | 0.312                  | 1.7                  |
| Sun   | 11   | 253895             | 233.0      | 58662              | 73.0       | 306.0         | 0.306                  | 3.0                  |
| Mon   | 12   | 254128             | 287.0      | 58735              | 74.0       | 361.0         | 0.361                  | 2.1                  |
| Tue   | 13   | 254415             | 287.0      | 58809              | 74.0       | 361.0         | 0.361                  | 2.2                  |
| Wed   | 14   | 254702             | 279.0      | 58883              | 72.0       | 351.0         | 0.351                  | 2.5                  |
| Thu   | 15   | 254981             | 304.0      | 58955              | 77.0       | 381.0         | 0.381                  | 2.2                  |
| Fri   | 16   | 255285             | 189.0      | 59032              | 73.0       | 262.0         | 0.262                  | 2.1                  |
| Sat   | 17   | 255474             | 189.0      | 59105              | 73.0       | 262.0         | 0.262                  | 2.4                  |
| Sun   | 18   | 255663             | 190.0      | 59178              | 73.0       | 263.0         | 0.263                  | 2.3                  |
| Mon   | 19   | 255853             | 143.0      | 59251              | 36.0       | 179.0         | 0.179                  | 2.1                  |
| Tue   | 20   | 255996             | 441.0      | 59287              | 115.0      | 556.0         | 0.556                  | 2.0                  |
| Wed   | 21   | 256437             | 215.0      | 59402              | 70.0       | 285.0         | 0.285                  | 1.9                  |
| Thu   | 22   | 256652             | 216.0      | 59472              | 71.0       | 287.0         | 0.287                  | 1.9                  |
| Fri   | 23   | 256868             | 122.0      | 59543              | 72.0       | 194.0         | 0.194                  | 2.3                  |
| Sat   | 24   | 256990             | 121.0      | 59615              | 72.0       | 193.0         | 0.193                  | 2.5                  |
| Sun   | 25   | 257111             | 122.0      | 59687              | 73.0       | 195.0         | 0.195                  | 2.2                  |
| Mon   | 26   | 257233             | 122.0      | 59760              | 72.0       | 194.0         | 0.194                  | 2.4                  |
| Tue   | 27   | 257355             | 215.0      | 59832              | 74.0       | 289.0         | 0.289                  | 2.1                  |
| Wed   | 28   | 257570             | 198.0      | 59906              | 70.0       | 268.0         | 0.268                  | 2.2                  |
| Thu   | 29   | 257768             | 155.0      | 59976              | 73.0       | 228.0         | 0.228                  | 2.2                  |
| Fri   | 30   | 257923             | 126.0      | 60049              | 73.0       | 199.0         | 0.199                  | 2.2                  |
| Sat   | 31   | 258049             | 125.0      | 60122              | 73.0       | 198.0         | 0.198                  | 2.0                  |
| Sun   | 1    | 258174             |            | 60195              |            |               |                        |                      |
| Total |      |                    | 6915.0     |                    | 2272.0     | 9187.0        | 9.2                    |                      |
| Avg.  |      |                    | 223.1      |                    | 73.3       | 296.4         | 0.297                  | 2.2                  |
| Max.  |      |                    | 441.0      |                    | 115.0      | 556.0         | 0.556                  | 3.0                  |
| Min.  |      |                    | 121.0      |                    | 36.0       | 179.0         | 0.179                  | 1.7                  |

Operator: \_\_\_\_\_

## MASTER METER REPORT

DISTRICT: **City of Rollingwood**MONTH: **January 2026**LOCATION: **Hatley MM**I.D. #: **2270016**

|       |      | METER<br>No S/n | SIZE<br>6" | METER<br>#151074A | SIZE<br>3" | TOTAL<br>FLOW |
|-------|------|-----------------|------------|-------------------|------------|---------------|
| DAY   | DATE | A               | TH GAL     | B                 | TH GAL     | TH GAL        |
| Thu   | 1    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Fri   | 2    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sat   | 3    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sun   | 4    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Mon   | 5    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Tue   | 6    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Wed   | 7    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Thu   | 8    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Fri   | 9    | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sat   | 10   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sun   | 11   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Mon   | 12   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Tue   | 13   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Wed   | 14   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Thu   | 15   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Fri   | 16   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sat   | 17   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sun   | 18   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Mon   | 19   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Tue   | 20   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Wed   | 21   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Thu   | 22   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Fri   | 23   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sat   | 24   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sun   | 25   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Mon   | 26   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Tue   | 27   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Wed   | 28   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Thu   | 29   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Fri   | 30   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sat   | 31   | 101             | 0.0        | 7569              | 0.0        | 0.0           |
| Sun   | 1    | 101             |            | 7569              |            |               |
| Total |      |                 | 0.0        |                   | 0.0        | 0.0           |
| Avg.  |      |                 | 0.0        |                   | 0.0        | 0.0           |
| Max.  |      |                 | 0.0        |                   | 0.0        | 0.0           |
| Min.  |      |                 | 0.0        |                   | 0.0        | 0.0           |

Operator: \_\_\_\_\_

## MASTER METER REPORT

DISTRICT: **City of Rollingwood**MONTH: **January 2026**LOCATION: **Riley MM**I.D. #: **2270016**

|       |      | METER<br>No S/N | SIZE<br>6" | METER<br>No S/N | SIZE<br>3" | TOTAL<br>FLOW |
|-------|------|-----------------|------------|-----------------|------------|---------------|
| DAY   | DATE | A               | TH GAL     | B               | TH GAL     | TH GAL        |
| Thu   | 1    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Fri   | 2    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Sat   | 3    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Sun   | 4    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Mon   | 5    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Tue   | 6    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Wed   | 7    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Thu   | 8    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Fri   | 9    | 3627            | 0.0        | 21544           | 0.0        | 0.0           |
| Sat   | 10   | 3627            | 5.0        | 21544           | 0.0        | 5.0           |
| Sun   | 11   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Mon   | 12   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Tue   | 13   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Wed   | 14   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Thu   | 15   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Fri   | 16   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Sat   | 17   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Sun   | 18   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Mon   | 19   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Tue   | 20   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Wed   | 21   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Thu   | 22   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Fri   | 23   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Sat   | 24   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Sun   | 25   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Mon   | 26   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Tue   | 27   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Wed   | 28   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Thu   | 29   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Fri   | 30   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| wed   | 31   | 3632            | 0.0        | 21544           | 0.0        | 0.0           |
| Sun   | 1    | 3632            |            | 21544           |            |               |
| Total |      |                 | 5.0        |                 | 0.0        | 5.0           |
| Avg.  |      |                 | 0.2        |                 | 0.0        | 0.2           |
| Max.  |      |                 | 5.0        |                 | 0.0        | 5.0           |
| Min.  |      |                 | 0.0        |                 | 0.0        | 0.0           |

Operator: \_\_\_\_\_



**Client:** City of Rollingwood  
**Invoice No.:** 2601009  
**Project Description:** General Engineering Services  
**Project Reporting Period:** December 27, 2025 to January 23, 2025  
**Project Manager:** Maritza A. Almada, EIT

## 1. Site Development Plans (Drainage) and RSDP Review

### a. Drainage Plan Reviews

| Lochner Task No. | Project Address  | Status                                       | Date Returned |
|------------------|------------------|--|---------------|
| 463              | 1001 Ewing       | New Pool Review 1 - Returned                 | 01/14/26      |
| 462              | 2602 Rollingwood | New Residential Drainage Review 1 - Approved | 01/06/26      |
| 425              | 4801 Rollingwood | Drainage Review 4 - Approved                 | 01/20/26      |
|                  |                  |  |               |
|                  |                  |  |               |
|                  |                  |  |               |
|                  |                  |  |               |

### b. Residential Stormwater Discharge Permit (RSDP)

| Lochner Task No. | Project Address | Status | Date Returned |
|------------------|-----------------|--------|---------------|
|                  |                 |        |               |
|                  |                 |        |               |
|                  |                 |        |               |

### c. Drainage Plan Inspections

| Lochner Task No. | Project Address | Status         | Date Returned |
|------------------|-----------------|----------------|---------------|
| 386              | 3 Grove Court   | Recommended CO | 01/19/26      |
| 442              | 5009 Timberline | Recommended CO | 01/22/26      |
|                  |                 |                |               |



## 2. Zoning Reviews for Site Development Plans

| Lochner Task No. | Project Address  | Status                     | Date Returned |
|------------------|------------------|----------------------------|---------------|
| 741              | 2602 Rollingwood | Zoning Review 1 - Returned | 01/06/26      |
| 706              | 4801 Rollingwood | Zoning Review 4 – Approved | 01/20/26      |
|                  |                  |                            |               |
|                  |                  |                            |               |
|                  |                  |                            |               |

### 3. Plat Reviews

| Lochner Task No. | Project Address | Status | Date Returned |
|------------------|-----------------|--------|---------------|
|                  |                 |        |               |

#### 4. Right-of-Way Reviews

[illegible]

## 5. Work Authorization Project Updates

| Project  | Project Summary   | Status  | Next steps                               |
|--|---|---|--|
| WA03 Hubbard, Hatley, Drainage Improvements PS&E | Preparation of plans, specifications and estimates for the development of a construction bid package. Option 2 from the PER has been selected as the preferred option which proposes to construct a storm drain system from the creek at Almarion Way extending upstream to Hatley, Hubbard and Pickwick. | Project in construction.<br><br>Work in progress includes construction of storm drain on Almarion Way and Hubbard.  | Anticipated completion in February 2026. |
| WA04 Nixon/Pleasant Drainage Improvements PS&E   | Preparation of plans, specifications and estimates for the development of a construction bid package. This will include channel improvements and Segment 1 of the storm sewer improvements.   | Work in progress includes mill and overlay of pavement.<br><br>Installed safety grate at storm drain headwall<br><br>Project completion anticipated by Dec. 2025. | Anticipated completion in February 2026. |
| WA07 Water CIP Bond Program – Packages 1-4       | Residents of Rollingwood approved Bond Proposition A, a \$5.3M bond to fund improvements to the city's water system as identified in the City's Water Capital Improvements Plan (CIP).  | Project is in construction and nearing completion.  | On-going                                 |

## 6. General Engineering Services

| Task                                   | Assignment Summary  | Status  | Next steps  |
|--|---|---|---|
| General                                | General coordination with City staff regarding engineering services, monthly report preparation and attendance of meeting, as requested.  | On-Going.<br><br>Bi-weekly meetings<br><br>Met with COA 10/3 to discuss Rollingwood's detention rules   | Ongoing Coordination.   |
| Development Services                   | Coordination with City staff regarding on-going development services.   | On-going for developments.  |   |
| MS4 Compliance                         | Coordination with City staff on compliance with the Storm Water Management Permit for the 2025 calendar year.   | 2024 Stormwater Management Program was Approved by TCEQ on 09/05/2025.  | Present to City Council next year. Continue tracking Storm Water Management Plan. |
| Water Rights Application (LCRA)        | City is applying to secure their own water rights with LCRA, as they currently have a wholesale agreement through the City of Austin.   | Presented at City Council on 08/20/2025 and resubmitted to LCRA.  | The City has the updated application and will mail to LCRA.                       |
| Rollingwood Park Drainage Improvements | Coordination with City staff and IWS for the park detention pond and retaining wall improvements. Supporting review of submitted plans.   | Inactive.   |   |
| Drainage Issue at Vale and Bettis      | City requests to review the drainage issue at Vale and Bettis and provide recommendations for next steps.<br><br>Drainage issue: Roadway defects along Vale create a low point in the roadway resulting in ponding and overtopping onto private property. Objective is to identify measures to eliminate unintended ponding and reestablish the roadway's hydraulic function. | Lochner evaluated 2 potential solutions including limited reconstruction and a more extensive full intersection reconstruction. Ongoing coordination. | On Council Agenda for January City Council Meeting to determine next steps.       |

| Task  | Assignment Summary   | Status  | Next steps |
|---|--|---|------------|
| City of Austin<br>Atlas 14<br>Floodplain Update | <p>The City of Austin has begun a five-year effort to update floodplain maps in the Austin area. The maps are being updated with Atlas 14 rainfall data.</p> <p>Lochner attended COA informational virtual public meeting over Zoom.</p> <p>Eanes Creek is likely to be restudied. It is likely to lead to a floodplain increase, which will impact properties along the creeks.</p> | <p>Inactive.</p> <p>Continue to monitor progress. Have not received any recent updates.</p> |            |



January 30, 2026

The Honorable Mayor  
and Members of the City Council:  
City of Rollingwood  
403 Nixon Drive  
Rollingwood, Texas 78746

Honorable Mayor and Members of the City Council:

Pursuant to the Cost of Gas Clause currently in effect for the Central-Gulf service area, the following is the determination of the cost of gas to be used for billings in February 2026:

|  |                       |
|--|-----------------------|
| 1. Cost of Purchased Gas @ 14.73 PSIA.....           | \$8.7022              |
| 2. Cost of Purchased Gas @ 14.65 PSIA.....           | \$8.6549              |
| 3. Purchase/Sales Ratio.....                         | 1.0134                |
| 4. Commodity Cost (Line 2 x Line 3).....             | \$8.7709              |
| 5. Surcharge or Refund Factor.....                   | \$0.0000              |
| 6. Reconciliation Factor.....                        | (\$0.1756)            |
| 7. Revenue-associated Fees and Taxes.....            | \$0.0000              |
| 8. Subtotal (Line 4 + Line 5 + Line 6 + Line 7)..... | \$8.5953              |
| 9. Customer Rate Relief Component.....               | \$1.2000              |
| 10. Cost of Gas (Line 8 + Line 9).....               | <u>\$9.7953 / Mcf</u> |
|  | <u>\$0.9795 / Ccf</u> |

Billings using the cost of gas as determined above will begin with meters read on and after January 27, 2026 and end with meters read on and after February 25, 2026.

Sincerely,

*Lisa Wattinger*

Lisa Wattinger, Manager  
Gas Supply

1301 South Mopac Expressway, Suite 400  
Austin, Texas 78746  
texasgasservice.com

February 10, 2026

**VIA ELECTRONIC DELIVERY**

**Honorable Mayor and Council Member of:**

Alamo, Aledo, Alton, Andrews, Anthony, Austin, Barstow, Bayou Vista, Beaumont, Bee Cave, Borger, Breckenridge, Brownsville, Bryson, Buda, Cedar Park, Clint, Combes, Crane, Creedmoor, Cuero, Dell City, Donna, Dripping Springs, Edcouch, Edinburg, El Paso, Elsa, Galveston, Georgetown, Gonzales, Graford, Graham, Groves, Harlingen, Hidalgo, Horizon City, Hudson Oaks, Hutto, Jacksboro, Jamaica Beach, Jarrell, Kyle, La Feria, La Joya, La Villa, Laguna Vista, Lakeway, Lockhart, Los Fresnos, Luling, Lyford, Marble Falls, McAllen, McCamey, Mercedes, Millsap, Mineral Wells, Mission, Monahans, Mustang Ridge, Nederland, Nixon, Palm Valley, Palmhurst, Palmview, Pecos, Penitas, Pflugerville, Pharr, Port Arthur, Port Isabel, Port Neches, Primera, Progreso, Pyote, Rancho Viejo, Raymondville, Rio Hondo, Rollingwood, San Benito, San Elizario, San Juan, Santa Rosa, Shiner, Skellytown, Socorro, Spicewood, Sunset Valley, Thorntonville, Vinton, Weatherford, Weslaco, West Lake Hills, Wickett, Willow Park, Wink, and Yoakum, Texas.

RE: Texas Gas Service Company Docket Compliance, Case No. 28202, Pipeline Integrity Testing Rider Annual Report

Texas Gas Service Company, a Division of ONE Gas, Inc., (“TGS” or the “Company”) was authorized recovery of Pipeline Integrity Testing (“PIT”) expenses pursuant to Rate Schedule PIT-Rider approved in the Final Order in Case No. 28202. TGS is filing this letter in compliance with the annual reporting requirements of the PIT Rider rate schedule.

For the calendar year ending December 31, 2025, the Company incurred Pipeline Integrity Testing expenses totaling \$4,937,637. As a result of the 2025 annual PIT reports, the Company was authorized to recover \$5,624,045. During the period April 2025 through December 2025, the Company collected \$3,221,739. The Company estimates it will recover an additional \$2,402,306 during the period January through March 2026, leaving no balance uncollected. As a result of the 2024 annual PIT report, the Company was authorized to recover \$1,882,797. During the period April 2024 through March 2025, the Company recovered \$1,798,499, leaving a balance of \$88,048 under collected, which will be added to the recovery during 2026 as set forth in the tariff. The Company has calculated a rate of \$0.0113 per Ccf to be collected from customers for the 12-month period, April 2026 through March 2027.

Enclosed are a copy of the PIT-Rider tariff showing the \$0.0113 rate, a copy of the proposed Public Notice and supporting documentation.

If you have any questions or concerns, please contact me at [marie.michels@onegas.com](mailto:marie.michels@onegas.com) or at 512-370-8264.

Respectfully submitted,

Click here to enter a date.  
Enter recipient name

A handwritten signature in black ink, appearing to read 'MM', enclosed within a hand-drawn oval.

Marie Michels  
Rates and Regulatory Manager

**PIPELINE INTEGRITY TESTING (PIT) SURCHARGE RIDER****A. APPLICABILITY**

The Pipeline Integrity Testing Surcharge (PIT) rate as set forth in Section (B) below is for the recovery of costs associated with pipeline integrity testing as defined in Rate Schedule PIT. This rate shall apply to the following gas sales and standard transportation rate schedules of Texas Gas Service Company, a Division of ONE Gas, Inc. currently in force in the Company's incorporated and unincorporated areas served by the Company, as listed in the Company's Rules of Service (Rate Schedule Number QSR-TGS), Section 1.1: Rate Schedules 10, 15, 20, 25, 30, 40, CNG-1, E5, 1Z, 1Y, 2Z, 2Y, 3Z, 4Z, CNG-1-ENV, T-1, T-EGEN, T-1-ENV and T-EGEN-ENV.

**B. PIT RATE**

\$0.0113 per Ccf metered @ 14.65 psi\*

\*All customers will be billed at a Common Billing Pressure of 14.65 psi, but not all customers receive service at the pressure base of 14.65 psi. To determine the pressure base and conversion factors for your location, refer to the Company's Rules of Service (Rate Schedule Number QSR-TGS), Section 13.1.

This rate will be in effect until all approved and expended pipeline integrity testing expenses are recovered under the applicable rate schedules.

**C. OTHER ADJUSTMENTS**

Taxes: Plus applicable taxes and fees (including franchises fees) related to above.

**D. CONDITIONS**

Subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.



**PUBLIC NOTICE**  
**2026 TGS Pipeline Integrity Testing Rider**

Texas Gas Service Company, a Division of ONE Gas, Inc., (the “Company” or “TGS”) hereby gives notice of rates to be charged from April 2026 through March 2027 under the Pipeline Integrity Testing (“PIT”) Rider applicable to all incorporated and environs areas served by the Company, as listed in the Company’s Rules of Service (Rate Schedule Number QSR-TGS), Section 1.1. The PIT Rider permits the Company to recover the cost of pipeline safety testing that the Company is required to perform by law.

The effect of the PIT Rider on the various rate schedules is set forth in the table below:

| <b>Rate Schedule</b>               | <b>PIT Rate Per Ccf</b> | <b>Average Monthly Bill Impact</b> | <b>Number of Customers</b> |
|------------------------------------|-------------------------|------------------------------------|----------------------------|
| Residential -Small                 | \$ 0.0113               | \$ 0.17                            | 354,255                    |
| Residential - Large                | \$ 0.0113               | \$ 0.48                            | 312,134                    |
| Commercial - Small                 | \$ 0.0113               | \$ 0.44                            | 24,615                     |
| Commercial - Large                 | \$ 0.0113               | \$ 9.60                            | 9,765                      |
| Industrial                         | \$ 0.0113               | \$ 46.13                           | 91                         |
| Public Authority                   | \$ 0.0113               | \$ 6.21                            | 2,728                      |
| Compressed Natural Gas             | \$ 0.0113               | \$ 0                               | 1                          |
| Electric Generation Transportation | \$ 0.0113               | \$ 0                               | 1                          |
| Transportation                     | \$ 0.0113               | \$ 79.22                           | 944                        |
| Ft. Bliss                          | \$ 0.0113               | \$ 267.92                          | 19                         |

Persons with questions or who want more information about this filing may contact Texas Gas Service at 1-800-700-2443. A copy of the filing will be available on the Company’s website at <https://www.texasgasservice.com/rateinformation/state>.

## AVISO PÚBLICO

### Cláusula (Rider) de Pruebas de Integridad de Gasoductos (PIT) 2026

Texas Gas Service Company, una división de ONE Gas, Inc. (la “Compañía” o “TGS”), por este medio notifica las tarifas que se aplicarán desde abril de 2026 hasta marzo de 2027 bajo la Cláusula de Pruebas de Integridad de Gasoductos (“PIT”), aplicable a todas las áreas incorporadas y sus alrededores atendidas por la Compañía, según se indica en las Reglas de Servicio de la Compañía (Programa de Tarifas Número QSR-TGS), Sección 1.1. La Cláusula PIT permite a la Compañía recuperar los costos asociados con las pruebas de seguridad de los gasoductos que está legalmente obligada a realizar.

El impacto de la Cláusula PIT en los distintos programas tarifarios se presenta en la siguiente tabla:

| <b>Rate Schedule</b>               | <b>PIT Rate Per Ccf</b> | <b>Average Monthly Bill Impact</b> | <b>Number of Customers</b> |
|------------------------------------|-------------------------|------------------------------------|----------------------------|
| Residential -Small                 | \$ 0.0113               | \$ 0.17                            | 354,255                    |
| Residential - Large                | \$ 0.0113               | \$ 0.48                            | 312,134                    |
| Commercial - Small                 | \$ 0.0113               | \$ 0.44                            | 24,615                     |
| Commercial - Large                 | \$ 0.0113               | \$ 9.60                            | 9,765                      |
| Industrial                         | \$ 0.0113               | \$ 46.13                           | 91                         |
| Public Authority                   | \$ 0.0113               | \$ 6.21                            | 2,728                      |
| Compressed Natural Gas             | \$ 0.0113               | \$ 0                               | 1                          |
| Electric Generation Transportation | \$ 0.0113               | \$ 0                               | 1                          |
| Transportation                     | \$ 0.0113               | \$ 79.22                           | 944                        |
| Ft. Bliss                          | \$ 0.0113               | \$ 267.92                          | 19                         |

Las personas que tengan preguntas o deseen obtener más información sobre esta presentación pueden comunicarse con Texas Gas Service al 1-800-700-2443. Una copia de esta presentación estará disponible en el sitio web de la Compañía en:

<https://www.texasgasservice.com/rateinformation/state>.

Texas Gas Service Company, a Division of ONE Gas, Inc.  
Pipeline Integrity Testing Rider  
Rate Calculation

| Line | Description  | Amount             |
|------|--|--------------------|
| 1    | Pipeline Integrity Testing Costs Deferred in 2025        | \$ 4,937,637       |
| 2    | Prior years true-up                                      | 88,048             |
| 3    | Total to Recover April 2026 through March 2027           | <u>\$5,025,685</u> |
| 4    | Annual Volumes (Ccf)                                     | <u>445,161,087</u> |
| 5    | PIT Rider Rate per Ccf for April 2026 through March 2027 | <u>\$0.0113</u>    |
| 6    | (Line 3 divided by Line 4)                               |                    |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Pipeline Integrity Testing Rider  
 Bill Impact

| Line | Rate Schedule                      | Bills               | Customers         | Volumes               | Average Use<br>per Customer | PIT Rate per<br>Ccf | Average<br>Monthly Bill<br>Impact |
|------|------------------------------------|---------------------|-------------------|-----------------------|-----------------------------|---------------------|-----------------------------------|
| 1    | Residential -Small                 | 4,251,065           | 354,255           | 62,576,511            | 15                          | \$ 0.0113           | \$ 0.17                           |
| 2    | Residential -Large                 | 3,745,612           | 312,134           | 160,006,210           | 43                          | \$ 0.0113           | \$ 0.48                           |
| 3    | Commercial - Small                 | 295,385             | 24,615            | 11,562,140            | 39                          | \$ 0.0113           | \$ 0.44                           |
| 4    | Commercial - Large                 | 117,176             | 9,765             | 99,524,833            | 849                         | \$ 0.0113           | \$ 9.60                           |
| 5    | Industrial                         | 1,097               | 91                | 4,477,923             | 4,082                       | \$ 0.0113           | \$ 46.13                          |
| 6    | Public Authority                   | 32,735              | 2,728             | 17,975,671            | 549                         | \$ 0.0113           | \$ 6.21                           |
| 7    | Compressed Natural Gas             | 12                  | 1                 | -                     | -                           | \$ 0.0113           | \$ -                              |
| 8    | Electric Generation Transportation | 12                  | 1                 | 4,263,918             | 355,327                     | \$ 0.0113           | \$ 4,015.19                       |
| 9    | Standard Transportation            | 11,325              | 944               | 79,391,794            | 7,010                       | \$ 0.0113           | \$ 79.22                          |
| 10   | Ft Bliss                           | 227                 | 19                | 5,382,087             | 23,710                      | \$ 0.0113           | \$ 267.92                         |
|      |                                    | <u>\$ 8,454,646</u> | <u>\$ 704,554</u> | <u>\$ 445,161,087</u> |                             |                     |                                   |

Source: OS-25-28202 Proposal for Decision Poof of Rev

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Central Texas Service Area- Central Texas cities only  
 Pipeline Integrity Testing Rider  
 True-up of prior years recovery of Pipeline Integrity Testing expenses

| Line | Description  | Amount            |
|------|--|-------------------|
| 1    | Approved 2023 Amount to Recover                            | (\$15,609)        |
| 2    | Recoveries Apr-Dec 2024                                    | 6,270             |
| 3    | Unrecovered 2023 PIT Expenses at 12/13/2024                | <u>(\$9,339)</u>  |
| 4    | Recoveries Jan - Mar 2025                                  | 7,649             |
| 5    | Unrecovered 2023 PIT Expenses at 3/31/2025                 | <u>(\$1,690)</u>  |
| 6    | Interest on Under (Over) Recovery at Cost of Longterm debt | (\$75)            |
| 7    | Remaining 2023 Costs to recover (refund)                   | <u>(\$1,765)</u>  |
| 8    | Approved 2024 Amount to Recover                            | \$20,860          |
| 9    | Recoveries Apr-Dec 2025                                    | <u>(6,220)</u>    |
| 10   | Unrecovered 2024 PIT Expenses at 12/13/2025                | \$14,640          |
| 11   | Estimated recoveries Jan-Mar 2026                          | <u>(\$14,640)</u> |
| 12   | Estimated unrecovered 2024 PIT Expenses at 3/31/2026       | <u>\$0</u>        |
| 13   | Total Prior Year True-Up                                   | <u>(\$1,765)</u>  |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 West North Service Area  
 Pipeline Integrity Testing Rider  
 True-up of prior years recovery of Pipeline Integrity Testing expenses

| Line | Description  | Amount                 |
|------|--|------------------------|
| 1    | Approved 2023 Amount to Recover (Refund)                   | 166,413                |
| 2    | Recoveries Apr-Dec 2024                                    | <u>(77,799)</u>        |
| 3    | Unrecovered 2023 PIT Expenses at 12/13/2024                | \$88,614               |
| 4    | Recoveries Jan-Mar 2025                                    | <u>(72,711)</u>        |
| 5    | Unrecovered 2023 PIT Expenses at 3/31/2025                 | \$15,904               |
| 6    | Interest on Under (Over) Recovery at Cost of Longterm debt | <u>\$708</u>           |
| 7    | Remaining 2023 Costs to recover (refund)                   | <u><u>\$16,612</u></u> |
| 8    | Approved 2024 Amount to Recover                            | 1,588,020              |
| 9    | Recoveries Apr-Dec 2025                                    | <u>(695,795)</u>       |
| 10   | Unrecovered 2024 PIT Expenses at 12/13/2025                | \$892,225              |
| 11   | Estimated recoveries Jan-Mar 2026                          | <u>(892,225)</u>       |
| 12   | Estimated unrecovered 2024 PIT Expenses at 3/31/2026       | <u><u>\$0</u></u>      |
| 13   | Total Prior Year True-Up                                   | <u><u>\$16,612</u></u> |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Rio Grande Valley Service Area  
 Pipeline Integrity Testing Rider  
 True-up of prior years recovery of Pipeline Integrity Testing expenses

| Line | Description  | Amount      |
|------|--|-------------|
| 1    | Approved 2023 Amount to Recover                            | \$1,731,993 |
| 2    | Recoveries Apr-Dec 2024                                    | (1,178,272) |
| 3    | Unrecovered 2023 PIT Expenses at 12/13/2024                | \$553,720   |
| 4    | Recoveries Jan-Mar 2025                                    | (483,637)   |
| 5    | Unrecovered 2023 PIT Expenses at 12/31/2025                | \$70,083    |
| 6    | Interest on Under (Over) Recovery at Cost of Longterm debt | \$3,119     |
| 7    | Remaining 2023 Costs to recover (refund)                   | \$73,202    |
| 8    | Approved 2024 Amount to Recover                            | \$4,015,166 |
| 9    | Recoveries Apr-Dec 2025                                    | (2,519,725) |
| 10   | Unrecovered 2024 PIT Expenses at 12/13/2025                | \$1,495,441 |
| 11   | Estimated recoveries Jan-Mar 2026                          | (1,495,441) |
| 12   | Estimated unrecovered 2024 PIT Expenses at 3/31/2026       | \$0         |
| 13   | Total Prior Year True-Up                                   | \$73,202    |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Central Gulf Service Area- Central Texas cities only  
 Pipeline Integrity Testing Rider  
 Deferred Pipeline Integrity Testing Expense

| Project Number      | Project Description  | Expenditure Type             | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25       | Aug-25        | Sep-25        | Oct-25       | Nov-25       | Dec-25       | Grand Total   |
|---------------------|--|------------------------------|--------|--------|--------|--------|--------|--------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|
| 091.082.7200.010018 | (2025 IMP) LINE 2100 SEG 1 & 2 - ECDA SURVEY/PIPELINE ASSESSMENT | Contractor Supplied Material |        |        |        |        |        |        | 17,730.00    | 220,698.94    | 182,620.00    |              |              |              | 421,048.94    |
|                     |  | Other Charges Conversion     |        |        |        |        |        |        | (17,730.00)  |               |               |              |              |              | (17,730.00)   |
| 091.082.7202.010019 | 2025 TIMP - LINE 2100-1 & 2100-2                                 | Contractor Supplied Labor    |        |        |        |        |        |        |              | 246,095.40    |               |              |              | (27,186.16)  | 218,909.24    |
|                     |  | Employee Expense-Other       |        |        |        |        |        |        |              |               | 6.00          |              |              |              | 6.00          |
|                     |  | Environmental Services       |        |        |        |        |        |        |              |               | 2,529.17      | 1,968.50     |              |              | 4,497.67      |
|                     |  | Stores Material Issues       |        |        |        |        |        |        | 4,882.91     | 91.23         |               |              |              |              | 4,974.14      |
|                     |  | Stores Overhead              |        |        |        |        |        |        | 1,368.19     | 23.73         |               |              |              |              | 1,391.92      |
| 091.082.7202.010021 | 2025 TIMP - IN LINE INSPECTION OF LINE 2200-1 & 2200-2           | Contractor Supplied Labor    |        |        |        |        |        |        |              |               |               | 15,352.80    | 41,401.98    | 67,631.60    | 124,386.38    |
|                     |  | Contractor Supplied Material |        |        |        |        |        |        |              |               |               | 9,386.72     | 793.28       |              | 10,180.00     |
|                     |  | Direct Purchase Material     |        |        |        |        |        |        |              | 98.08         | 1,175.92      | 687.47       | 1,526.55     | 231.09       | 3,719.11      |
|                     |  | Employee Expensed Air Fare   |        |        |        |        |        |        | 418.95       |               |               | 752.63       | 1,056.67     | 512.96       | 2,741.21      |
|                     |  | Employee Expensed Hotel      |        |        |        |        |        |        | 481.38       |               |               |              | 2,724.18     | 535.11       | 3,740.67      |
|                     |  | Employee Expensed Meals      |        |        |        |        |        |        | 205.58       |               |               |              | 1,469.10     | 1,512.25     | 3,186.93      |
|                     |  | Employee Expensed Travel     |        |        |        |        |        |        |              |               |               |              | 23.55        | 30.80        | 54.35         |
|                     |  | Employee Expense-Other       |        |        |        |        |        |        |              |               |               |              |              | 376.29       | 376.29        |
|                     |  | Equipment                    |        |        |        |        |        |        |              |               |               |              |              | 748.66       | 748.66        |
|                     |  | Freight                      |        |        |        |        |        |        |              |               |               | 18.28        |              | 60.76        | 79.04         |
|                     |  | Leases                       |        |        |        |        |        |        |              |               |               |              |              | 663.75       | 663.75        |
|                     |  | P-Card Purchases             |        |        |        |        |        |        | 118.42       | 19.61         |               | 42.15        | 654.31       | 90.00        | 924.49        |
|                     |  | Rents                        |        |        |        |        |        |        | 757.28       |               |               |              | 963.43       | 510.41       | 2,231.12      |
|                     |  | Safety Supplies              |        |        |        |        |        |        |              |               |               |              |              | 54.13        | 54.13         |
|                     |  | Stores Material Issues       |        |        |        |        |        |        |              |               |               |              | 7,699.30     | 36.48        | 7,735.78      |
|                     |  | Stores Material Returns      |        |        |        |        |        |        |              |               |               |              | (2,997.95)   |              | (5,995.90)    |
|                     |  | Stores Overhead              |        |        |        |        |        |        |              |               |               |              | 1,130.67     | 9.14         | 1,139.81      |
| <b>Grand Total</b>  |  |                              | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -   | \$ 25,962.71 | \$ 449,296.99 | \$ 186,331.09 | \$ 34,040.57 | \$ 52,562.26 | \$ 40,418.92 | \$ 788,612.54 |



Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Central Gulf Service Area- Central Texas cities only  
 Pipeline Integrity Testing Rider  
 Recovery of Pipeline Integrity Testing Expense

**Recoveries**

|                                     |                 |                 |
|-------------------------------------|-----------------|-----------------|
| January-25                          | 2,278.26        |                 |
| February-25                         | 3,121.18        |                 |
| March-25                            | 2,249.77        | 7,649.21        |
| April-25                            | (751.92)        |                 |
| May-25                              | (673.09)        |                 |
| June-25                             | (618.09)        |                 |
| July-25                             | (553.69)        |                 |
| August-25                           | (538.25)        |                 |
| September-25                        | (557.75)        |                 |
| October-25                          | (570.60)        |                 |
| November-25                         | (649.22)        |                 |
| December-25                         | (1,307.29)      | (6,219.90)      |
| <b>Total Net Recoveries in 2025</b> | <b>1,429.31</b> | <b>1,429.31</b> |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 West North Service Area- West Texas cities only  
 Pipeline Integrity Testing Rider  
 Deferred Pipeline Integrity Testing Expense

| Project Number      | Project Description                     | Expenditure Type           | Jan-25              | Feb-25              | Mar-25      | Apr-25      | May-25      | Jun-25           | Jul-25      | Aug-25      | Sep-25             | Oct-25               | Nov-25              | Dec-25             | Grand Total          |
|---------------------|---|----------------------------|---------------------|---------------------|-------------|-------------|-------------|------------------|-------------|-------------|--------------------|----------------------|---------------------|--------------------|----------------------|
| 091.082.7650.010029 | 2024 IMP - ASSESSMENTS ON LINE 1000- A3 | Contractor Supplied Labor  | \$ 12,445.00        | \$ 17,840.79        |             |             |             |                  |             |             |                    |                      |                     |                    | \$ 30,285.79         |
|                     |   | Stores Material Returns    |                     |                     |             |             |             |                  |             |             |                    |                      |                     | (100.60)           | (100.60)             |
|                     |   | Stores Overhead            |                     |                     |             |             |             |                  |             |             |                    |                      |                     | (15.14)            | (15.14)              |
| 091.082.7650.010030 | 2024 IMP - ASSESSMENTS ON LINE 1000- A1 | Contractor Supplied Labor  |                     |                     |             |             |             | 864.95           |             |             |                    |                      |                     |                    | 864.95               |
| 091.082.7650.010032 | LINE - 2063-MS - 2025 IMP PT            | Contractor Supplied Labor  |                     |                     |             |             |             |                  |             |             | 5,796.79           | 437,706.89           | 10,599.84           | 2,366.62           | 456,470.14           |
|                     |   | Direct Purchase Material   |                     |                     |             |             |             |                  |             |             |                    | 7,132.36             |                     |                    | 7,132.36             |
|                     |   | Employee Expensed Air Fare |                     |                     |             |             |             |                  |             |             |                    | 583.36               |                     |                    | 583.36               |
|                     |   | Employee Expensed Hotel    |                     |                     |             |             |             |                  |             |             |                    | 479.25               |                     |                    | 479.25               |
|                     |   | Employee Expensed Meals    |                     |                     |             |             |             |                  |             |             |                    | 229.98               |                     |                    | 229.98               |
|                     |   | Employee Expensed Travel   |                     |                     |             |             |             |                  |             |             |                    | 590.91               |                     |                    | 590.91               |
|                     |   | Stores Material Issues     |                     |                     |             |             |             |                  |             |             |                    | 419.53               |                     |                    | 419.53               |
|                     |   | Stores Material Returns    |                     |                     |             |             |             |                  |             |             |                    | (2,923.17)           |                     |                    | (2,923.17)           |
|                     |   | Stores Overhead            |                     |                     |             |             |             |                  |             |             |                    | (602.12)             |                     |                    | (602.12)             |
| <b>Grand Total</b>  |   |                            | <b>\$ 12,445.00</b> | <b>\$ 17,840.79</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 864.95</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 5,796.79</b> | <b>\$ 443,616.99</b> | <b>\$ 10,599.84</b> | <b>\$ 2,250.88</b> | <b>\$ 493,415.24</b> |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
West North Service Area  
Pipeline Integrity Testing Rider  
Recovery of Pipeline Integrity Testing expenses

**Recoveries**

|                                     |                        |
|-------------------------------------|------------------------|
| January-25                          | \$ (26,693.18)         |
| February-25                         | (28,558.53)            |
| March-25                            | (17,458.79)            |
| April-25                            | (119,908.71)           |
| May-25                              | (75,920.14)            |
| June-25                             | (66,546.52)            |
| July-25                             | (55,905.40)            |
| August-25                           | (52,081.94)            |
| September-25                        | (56,533.71)            |
| October-25                          | (55,993.49)            |
| November-25                         | (70,706.14)            |
| December-25                         | (142,198.60)           |
| <b>Total Net Recoveries in 2025</b> | <b>\$ (768,505.15)</b> |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
 Rio Grande Valley Service Area- Rio Grande Valley cities only  
 Pipeline Integrity Testing Rider  
 Deferred Pipeline Integrity Testing Expense

| Project Number      | Project Description  | Expenditure Type             | Jan-25    | Feb-25   | Mar-25      | Apr-25     | May-25    | Jun-25     | Jul-25     | Aug-25     | Sep-25     | Oct-25    | Nov-25    | Dec-25     | Grand Total  |
|---------------------|--|------------------------------|-----------|----------|-------------|------------|-----------|------------|------------|------------|------------|-----------|-----------|------------|--------------|
| 091.082.7700.010005 | (2024 IMP) LINE 173K SEGS 3 THRU 5 - ECDA ASSESSMENT SURVEY AND EXCAVATIONS  | Other Charges Conversion     |           |          | \$ 1,294.29 | \$ 451.29  |           |            |            |            |            |           |           | \$         | 1,745.58     |
|                     |  | Stores Overhead              |           |          | 194.66      | 90.44      |           |            |            |            |            |           |           |            | 285.10       |
| 091.082.7700.010006 | (2024 IMP) LINE 173DD SEGS 1 THRU 4 - ECDA ASSESSMENT SURVEY AND EXCAVATIONS | Contractor Supplied Labor    |           |          |             |            |           |            | 1,965.41   |            |            |           |           |            | 1,965.41     |
| 091.082.7700.010008 | (2024 IMP) LINE 396 SEGS 2 THRU 4 - ECDA ASSESSMENT SURVEY AND EXCAVATIONS   | Contractor Supplied Labor    | 2,645.80  |          | 4,500.00    |            |           |            |            |            |            | 4,500.00  |           | (4,500.00) | 2,645.80     |
|                     |  | Right of Way Draft           |           |          |             |            |           |            |            |            |            |           |           |            | 4,500.00     |
|                     |  | Stores Material Issues       | 526.75    |          |             |            |           |            |            |            |            |           |           |            | 526.75       |
|                     |  | Stores Overhead              | 118.83    |          |             |            |           |            |            |            |            |           |           |            | 118.83       |
| 091.082.7799.010012 | Line 250 Seg 3-4 & 5   | Right of Way Draft           |           | 3,000.00 |             |            |           |            |            |            |            |           |           |            | 3,000.00     |
| 091.082.7799.010095 | 2021 IMP - LINE 250-2  | Stores Material Returns      | (266.76)  |          |             |            |           |            |            |            |            |           |           |            | (266.76)     |
|                     |  | Stores Overhead              | (60.18)   |          |             |            |           |            |            |            |            |           |           |            | (60.18)      |
| 091.082.7799.010104 | 2024 IMP - ASSESSMENTS ON LINE 189-1   | Contractor Supplied Labor    | 3,600.00  |          |             |            |           |            |            |            |            |           |           |            | 3,600.00     |
| 091.082.7799.010105 | 2024 IMP - ASSESSMENTS ON LINE 189-2   | Contractor Supplied Labor    | 7,120.00  |          |             |            |           |            |            |            |            |           |           |            | 7,120.00     |
|                     |  | Stores Material Returns      |           |          |             |            |           | (102.90)   |            |            |            |           |           |            | (102.90)     |
|                     |  | Stores Overhead              |           |          |             |            |           | (24.73)    |            |            |            |           |           |            | (24.73)      |
| 091.082.7799.010106 | 2024 IMP - ASSESSMENTS ON LINE 189-6   | Contractor Supplied Labor    | 6,884.00  |          |             |            |           |            |            |            |            |           |           |            | 6,884.00     |
| 091.082.7799.010107 | 2024 IMP - ASSESSMENTS ON LINE 198-2   | Contractor Stores Issue      | 1,615.38  |          |             |            |           |            |            |            |            |           |           |            | 1,615.38     |
|                     |  | Contractor Supplied Labor    |           |          |             |            | 2,250.00  | 335.81     |            |            |            |           |           |            | 2,585.81     |
|                     |  | Contractor Supplied Material | 14,508.00 |          | 35,612.50   |            |           |            |            |            |            |           |           |            | 50,120.50    |
|                     |  | Stores Overhead              | 364.43    |          |             |            |           |            |            |            |            |           |           |            | 364.43       |
| 091.082.7799.010108 | 2024 IMP - ASSESSMENTS ON LINE 198-5   | Contractor Stores Issue      | 1,615.38  |          |             |            |           |            |            |            |            |           |           |            | 1,615.38     |
|                     |  | Stores Overhead              | 364.43    |          |             |            |           |            |            |            |            |           |           |            | 364.43       |
| 091.082.7799.010109 | 2024 IMP - ASSESSMENTS ON LINE 198-6   | Contractor Stores Issue      | 807.69    |          |             |            |           |            |            |            |            |           |           |            | 807.69       |
|                     |  | Contractor Supplied Labor    |           |          |             |            |           | 14.16      |            |            |            |           |           |            | 14.16        |
|                     |  | Stores Overhead              | 182.21    |          |             |            |           |            |            |            |            |           |           |            | 182.21       |
| 091.082.7799.010110 | 2024 IMP - ASSESSMENTS ON LINE 35D1 SEGMENTS 1 - 3                           | Contractor Supplied Labor    | 2,500.00  |          |             |            |           |            |            |            |            |           |           |            | 2,500.00     |
| 091.082.7799.010112 | 2025 IMP - LINE 173K SEGMENT 3   | Consultant                   |           | 6,985.94 | 6,337.06    | 149,093.50 | 26,492.42 | 7,726.62   | 41,915.52  | 4,689.00   |            |           | 2,079.00  |            | 260,979.06   |
|                     |  | Contractor Supplied Labor    |           |          |             | 74,323.40  |           | 118,267.65 | 80,009.55  | 20,349.00  |            |           |           |            | 272,600.60   |
|                     |  | Contractor Supplied Material |           |          | 191.52      |            | 2,732.96  |            |            | 606.50     |            |           |           |            | 3,530.98     |
|                     |  | Direct Purchase Material     |           |          |             |            |           |            |            |            |            |           |           |            |              |
|                     |  | Employee Expensed Air Fare   | 727.17    | 451.19   |             |            |           |            |            |            |            |           |           |            | 1,178.36     |
|                     |  | Employee Expensed Hotel      | 406.03    | 476.60   |             |            |           |            |            |            |            |           |           |            | 882.63       |
|                     |  | Employee Expensed Meals      | 63.17     | 56.29    |             |            |           |            |            |            |            |           |           |            | 119.46       |
|                     |  | Employee Expensed Travel     | 939.71    | 487.55   |             |            |           |            |            |            |            |           |           |            | 1,427.26     |
|                     |  | Equipment                    |           |          | 18.10       |            |           |            |            |            |            |           |           |            | 18.10        |
|                     |  | Right of Way Draft           |           |          | 7,000.00    |            |           |            |            |            |            |           |           |            | 7,000.00     |
|                     |  | Stores Material Issues       |           |          | 1,669.99    |            |           |            |            |            |            |           |           |            | 1,669.99     |
|                     |  | Stores Overhead              |           |          | 251.17      |            |           |            |            |            |            |           |           |            | 251.17       |
| 091.082.7799.010113 | 2025 IMP - LINE 173K SEGMENT 4   | Contractor Supplied Labor    |           |          |             | 121,669.67 | 1,307.14  |            | 2,958.65   | 2,200.00   |            |           | 15,190.59 |            | 142,018.91   |
|                     |  | Direct Purchase Material     |           |          |             |            |           |            |            | 18,724.15  |            |           |           |            | 20,031.29    |
|                     |  | Employee Expensed Air Fare   |           |          |             |            |           | 460.03     |            |            |            |           |           |            | 460.03       |
|                     |  | Employee Expensed Hotel      | 673.90    |          |             |            |           | 470.77     |            |            |            |           |           |            | 1,144.67     |
|                     |  | Employee Expensed Meals      |           |          |             |            |           | 94.33      |            |            |            |           |           |            | 94.33        |
|                     |  | Employee Expensed Travel     | 1,342.86  |          |             |            |           | 693.48     |            |            |            |           |           |            | 2,036.34     |
|                     |  | Employee Expense-Other       |           |          |             |            | 73.50     |            |            |            |            |           |           |            | 73.50        |
|                     |  | Freight                      |           |          |             |            |           |            |            |            |            | 540.55    |           |            | 540.55       |
|                     |  | Stores Material Issues       |           |          | 1,853.77    |            |           |            |            |            |            |           |           |            | 1,853.77     |
|                     |  | Stores Overhead              |           |          | 278.81      |            |           |            |            |            |            |           |           |            | 278.81       |
| 091.082.7799.010114 | 2025 IMP - LINE 173K SEGMENT 5   | Contractor Supplied Labor    |           |          |             | 121,669.66 |           |            | 844.00     |            |            |           |           |            | 122,513.66   |
|                     |  | Direct Purchase Material     |           |          |             |            |           | 183.65     | 9,137.70   |            |            |           |           |            | 9,321.35     |
|                     |  | Stores Material Issues       |           |          | 18,295.99   | 4,952.75   | 110.68    |            |            |            |            |           |           |            | 23,359.42    |
|                     |  | Stores Overhead              |           |          | 2,751.72    | 992.53     | 24.39     |            |            |            |            |           |           |            | 3,768.64     |
| 091.082.7799.010115 | 2025 IMP - LINE 250 SEGMENT 1  | Consultant                   |           | 1,683.85 | 3,960.00    | 495.00     | 38.89     |            |            | 1,496.89   | 1,538.00   |           |           |            | 9,212.63     |
|                     |  | Contractor Stores Issue      |           |          |             |            |           | 23.62      | 106.90     |            |            |           |           |            | 130.52       |
|                     |  | Contractor Supplied Labor    | 18,188.80 | 6,619.75 | 14,877.65   | 21,139.67  | 77,101.52 | 61,907.46  | 535,792.46 | 14,619.15  | 5,666.85   | 51,804.74 |           |            | 807,718.05   |
|                     |  | Contractor Supplied Material |           |          |             |            |           | 229,214.60 | 338,758.32 | 312,290.63 | 168,617.88 |           |           |            | 1,048,881.43 |
|                     |  | Direct Purchase Material     |           |          | 1,183.86    |            |           | 13,832.34  |            | 341.69     |            |           |           |            | 15,357.89    |
|                     |  | Employee Expensed Meals      |           |          |             |            |           | 29.38      |            |            |            |           |           |            | 29.38        |
|                     |  | Office Supplies              |           | 5.31     |             |            |           |            |            |            |            |           |           |            | 5.31         |
|                     |  | Right of Way Draft           |           | 6,250.00 | 6,500.00    |            | 2,250.00  |            | 2,400.00   | 1,000.00   |            |           |           |            | 18,400.00    |
|                     |  | Stores Material Issues       |           |          |             | 20,743.07  | 4,695.36  | 2,045.90   | 6,931.06   |            |            |           |           |            | 34,415.39    |
|                     |  | Stores Overhead              |           |          |             | 4,156.91   | 1,034.86  | 497.31     | 1,972.03   |            |            |           |           |            | 7,661.11     |
| 091.082.7799.010116 | 2025 IMP - LINE 173DD SEGMENT 1  | Consultant                   |           |          |             | 495.00     | 1,485.00  |            | 2,475.00   | 773.45     |            |           |           |            | 5,228.45     |
|                     |  | Contractor Supplied Labor    |           |          |             | 5,643.18   | 7,075.34  | 709.04     |            | 6,707.41   |            | 8,356.56  | 11,936.00 | 92,654.21  | 133,081.74   |
|                     |  | Employee Expensed Meals      | 152.78    |          |             |            |           |            |            |            |            |           |           |            | 152.78       |
|                     |  | Employee Expense-Other       |           |          |             |            |           |            |            |            |            |           |           |            | 85.40        |
|                     |  | Office Supplies              |           |          |             | 10.62      |           |            | 85.40      |            |            |           |           |            | 10.62        |
| 091.082.7799.010117 | 2025 IMP - LINE 173DD SEGMENT 2  | Contractor Supplied Labor    |           |          |             |            | 2,160.00  |            |            |            |            |           |           |            | 2,160.00     |
|                     |  | Right of Way Draft           |           |          | 8,000.00    |            |           |            |            |            |            |           |           |            | 8,000.00     |
| 091.082.7799.010118 | 2025 IMP - LINE 173DD SEGMENT 3  | Consultant                   |           |          |             |            | 990.00    |            |            |            |            |           |           |            | 990.00       |
|                     |  | Direct Purchase Material     |           |          |             |            | 1,011.27  |            |            |            |            |           |           |            | 1,011.27     |
| 091.082.7799.010119 | 2025 IMP - LINE 173DD SEGMENT 4  | Consultant                   |           |          |             |            |           | 990.00     |            |            |            | 5,000.00  |           |            | 9,020.00     |
|                     |  | Contractor Supplied Labor    |           | 1,050.00 |             |            | 1,980.00  |            |            | 3,125.00   |            | 625.00    |           |            | 3,750.00     |
|                     |  | Office Supplies              |           |          |             |            |           | 13.12      |            |            |            |           |           |            | 13.12        |
|                     |  | Right of Way Draft           |           |          |             | 2,500.00   |           |            |            |            |            |           |           |            | 2,500.00     |
| 091.082.7799.010120 | 2025 IMP - LINE 396 SEGMENT 2  | Contractor Supplied Labor    |           |          |             |            |           |            |            | 1,065.64   |            |           | 11,936.00 |            | 13,001.64    |
|                     |  | Direct Purchase Material     |           |          |             | 18,953.30  | 6,555.28  |            |            |            |            |           |           |            | 25,508.58    |
|                     |  | Freight                      |           |          |             | 540.55     | 59.53     |            |            |            |            |           |           |            | 600.08       |
| 091.082.7799.010121 | 2025 IMP - LINE 396 SEGMENT 3  | Contractor Supplied Labor    | 8,453.98  | 2,752.50 |             | 363.50     | 1,002.00  | 1,901.00   |            |            |            |           |           |            | 14,472.98    |
|                     |  | Direct Purchase Material     |           |          |             |            | 731.33    |            |            |            |            |           |           |            | 731.33       |
|                     |  | Right of Way Draft           |           |          |             |            |           | 14,000.00  |            |            |            |           |           |            | 14,000.00    |
| 091.082.7799.010122 | 2025 IMP - LINE 396 SEGMENT 4  | Contractor Supplied Labor    |           |          |             |            |           | 992.09     |            |            |            |           |           |            | 992.09       |
|                     |  | Direct Purchase Material     |           |          |             |            | 1,049.23  |            | 21,476.81  |            |            |           |           |            | 22,526.04    |
| 091.082.7799.010123 | 2026 IMP - LINE 188/2-1  | Contractor Stores Issue      |           |          |             |            |           |            |            | 441.06     | 289.25     |           |           |            | 730.31       |
|                     |  | Contractor Supplied Labor    |           |          | 1,580.04    |            |           |            |            | 2,900.00   | 21,804.80  |           |           |            | 26,284.84    |
|                     |  | Stores Overhead              |           |          |             |            |           |            |            | 114.72     | 78.24      |           |           |            | 192.96       |

|                     |                        |                           |              |              |               |               |               |               |                 |               |               |               |              |              |                 |            |
|---------------------|------------------------|---------------------------|--------------|--------------|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|--------------|--------------|-----------------|------------|
| 091.082.7799.010124 | 2026 IMP - LINE 188-1  | Contractor Stores Issue   |              | 197.36       |               |               |               |               |                 |               |               |               |              |              |                 | 197.36     |
|                     |                        | Contractor Supplied Labor | 6,627.39     |              | 1,500.00      |               |               |               |                 |               |               |               |              |              |                 | 8,127.39   |
|                     |                        | Stores Material Issues    |              |              |               | 1,394.15      |               |               |                 |               |               |               |              |              |                 | 1,394.15   |
|                     |                        | Stores Overhead           |              | 55.30        |               | 377.12        |               |               |                 |               |               |               |              |              |                 | 432.42     |
| 091.082.7799.010125 | 2026 IMP - LINE 189-3  | Contractor Stores Issue   |              | 3,311.91     |               |               |               |               |                 |               |               |               |              |              |                 | 3,311.91   |
|                     |                        | Contractor Supplied Labor | 14,124.03    |              | 13,484.68     |               |               |               |                 |               |               |               |              |              |                 | 48,060.40  |
|                     |                        | Stores Material Issues    |              | 648.08       |               |               |               |               |                 |               |               |               |              |              |                 | 648.08     |
|                     |                        | Stores Overhead           |              | 1,109.59     |               |               |               |               |                 |               |               |               |              |              |                 | 1,109.59   |
| 091.082.7799.010126 | 2026 IMP - LINE 189-4  | Contractor Stores Issue   |              |              |               | 289.25        |               |               |                 |               |               |               |              |              |                 | 289.25     |
|                     |                        | Contractor Supplied Labor | 16,550.52    |              |               | 14,247.95     |               |               |                 |               |               |               |              |              |                 | 30,798.47  |
|                     |                        | Stores Overhead           |              |              |               | 78.24         |               |               |                 |               |               |               |              |              |                 | 78.24      |
| 091.082.7799.010127 | 2026 IMP - LINE 250-3  | Contractor Stores Issue   |              | 735.31       |               | 289.25        |               |               |                 |               |               |               |              |              |                 | 1,024.56   |
|                     |                        | Contractor Supplied Labor | 39,108.84    |              | 56,687.31     | 25,902.15     |               |               |                 |               |               |               |              |              |                 | 132,136.74 |
|                     |                        | Stores Overhead           |              | 206.03       |               | 78.24         |               |               |                 |               |               |               |              |              |                 | 284.27     |
| 091.082.7799.010128 | 2026 IMP - LINE 250-4  | Contractor Stores Issue   |              |              |               | 396.80        |               |               |                 |               |               |               |              |              |                 | 396.80     |
|                     |                        | Contractor Supplied Labor | 33,584.59    |              |               | 20,136.87     |               |               |                 |               |               |               |              |              |                 | 53,721.46  |
|                     |                        | Stores Overhead           |              |              |               | 107.33        |               |               |                 |               |               |               |              |              |                 | 107.33     |
| 091.082.7799.010129 | 2026 IMP - LINE 49/1-1 | Contractor Stores Issue   |              |              | 2,629.45      |               |               |               |                 |               |               |               |              |              |                 | 2,629.45   |
|                     |                        | Contractor Supplied Labor | 4,555.44     |              | 4,168.80      | 35,146.38     |               |               |                 |               |               |               |              |              |                 | 64,827.70  |
|                     |                        | Stores Overhead           |              |              | 683.92        |               |               |               |                 |               |               |               |              |              |                 | 683.92     |
| 091.082.7799.010130 | 2026 IMP - LINE 78-1   | Contractor Stores Issue   |              |              | 2,629.45      |               |               |               |                 |               |               |               |              |              |                 | 2,629.45   |
|                     |                        | Contractor Supplied Labor | 10,331.82    |              | 13,603.13     | 19,989.30     |               |               |                 |               |               |               |              |              |                 | 53,480.56  |
|                     |                        | Direct Purchase Material  |              |              |               | 4,500.00      |               |               |                 |               |               |               |              |              |                 | 617.51     |
|                     |                        | Stores Material Issues    |              |              | 447.00        |               |               |               |                 |               |               |               |              |              |                 | 447.00     |
|                     |                        | Stores Overhead           |              |              | 800.18        |               |               |               |                 |               |               |               |              |              |                 | 800.18     |
| 091.082.7799.010131 | 2026 IMP - LINE 78-2   | Contractor Stores Issue   |              |              | 582.86        |               |               |               |                 |               |               |               |              |              |                 | 582.86     |
|                     |                        | Contractor Supplied Labor | 7,484.67     |              | 22,516.13     |               |               |               |                 |               |               |               |              |              |                 | 30,000.80  |
|                     |                        | Stores Material Issues    |              |              | 2,629.45      |               |               |               |                 |               |               |               |              |              |                 | 2,629.45   |
|                     |                        | Stores Overhead           |              |              | 835.52        |               |               |               |                 |               |               |               |              |              |                 | 835.52     |
| 091.082.7799.010132 | 2026 IMP - LINE 96-1   | Contractor Stores Issue   |              | 230.37       |               |               |               |               |                 |               |               |               |              |              |                 | 230.37     |
|                     |                        | Contractor Supplied Labor | 1,482.00     |              | 10,744.47     |               |               |               |                 |               |               |               |              |              |                 | 12,226.47  |
|                     |                        | Stores Overhead           |              | 64.55        |               |               |               |               |                 |               |               |               |              |              |                 | 64.55      |
| <b>Grand Total</b>  |                        |                           |              |              |               |               |               |               |                 |               |               |               |              |              |                 |            |
|                     |                        |                           | \$ 73,474.36 | \$ 29,818.98 | \$ 252,700.43 | \$ 547,091.18 | \$ 140,903.56 | \$ 454,274.73 | \$ 1,053,387.31 | \$ 525,927.19 | \$ 330,507.29 | \$ 119,349.33 | \$ 33,346.85 | \$ 94,827.71 | \$ 3,655,608.92 |            |

Texas Gas Service Company, a Division of ONE Gas, Inc.  
Rio Grande Valley Service Area  
Pipeline Integrity Testing Rider  
Recovery of Pipeline Integrity Testing expenses

**Recoveries**

|                                     |                          |
|-------------------------------------|--------------------------|
| January-25                          | \$ (149,478.03)          |
| February-25                         | (173,668.30)             |
| March-25                            | (160,490.87)             |
| April-25                            | (338,489.78)             |
| May-25                              | (290,392.80)             |
| June-25                             | (263,290.73)             |
| July-25                             | (272,390.27)             |
| August-25                           | (258,389.28)             |
| September-25                        | (253,077.30)             |
| October-25                          | (248,641.42)             |
| November-25                         | (275,043.92)             |
| December-25                         | (320,009.23)             |
| <b>Total Net Recoveries in 2025</b> | <b>\$ (3,003,361.93)</b> |



1301 South Mopac; Suite 400  
Austin, TX 78746-6918  
800-700-2443 • texasgasservice.com

January 15, 2026

The City Secretaries/Clerks of the following Texas cities:

Austin, Bayou Vista, Beaumont, Bee Cave, Buda, Cedar Park, Cuero, Dripping Springs, Galveston, Georgetown, Gonzales, Groves, Hutto, Jamaica Beach, Kyle, Lakeway, Lockhart, Luling, Marble Falls, Mustang Ridge, Nederland, Nixon, Pflugerville, Port Arthur, Port Neches, Rollingwood, Shiner, Sunset Valley, West Lake Hills and Yoakum, Texas.

Dear City Secretary/Clerk:

Enclosed you will find a **copy of Texas Gas Service Company's Rate Schedule CRR** on file with the Railroad Commission of Texas. Pursuant to the servicing agreement dated March 9, 2023, the new schedules were **effective for meters read on and after September 24, 2025**.

No action is required on your part; however, this tariff is being provided to your city to comply with Section 102.151 of the Texas Utilities Code **that requires the filing of all rate schedules with the regulatory authority**.

If you have any questions concerning this filing, please contact me at via email at [erlinda.alvarado@onegas.com](mailto:erlinda.alvarado@onegas.com).

Sincerely,

Erlinda Alvarado  
Rates Coordinator  
Rates and Regulatory Affairs

**Gas Service Company, a Division of ONE Gas, Inc.**  
**Central-Gulf Service Area, Rio Grande Valley Service Area**  
**North Texas Service Area and Borger/Skellytown Service Area**

**Rate Schedule CRR**

**Page 1 of 6**

**CUSTOMER RATE RELIEF RATE SCHEDULE**

Applicable to all Sales Customers for the purpose of collecting and remitting customer rate relief charges as authorized by the Railroad Commission of Texas (Commission) in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Docket No. OS-21-00007061.

**A. ABBREVIATIONS AND DEFINITIONS**

- 1) Authority – The Texas Public Finance Authority, together with any successor to its duties and functions.
- 2) Bonds or Customer Rate Relief (“CRR”) Bonds – The “Texas Natural Gas Securitization Finance Corporation Customer Rate Relief Bonds, Series 2023” and any additional or different designation or title by which each series of Bonds shall be known as determined by the Issuer Entity.
- 3) Ccf and Mcf – For Ccf, one hundred (100) standard cubic feet of gas, where one (1) standard cubic foot of gas is the amount of gas contained in one (1) cubic foot of space at a standard pressure of fourteen point sixty-five (14.65) pounds per square inch, absolute and a standard temperature of sixty (60) degrees Fahrenheit; and, for Mcf, 1,000 standard cubic feet of gas.
- 4) Central Servicer – The entity engaged in accordance with the terms of the Financing Order to, amongst other things, engage the Participating Gas Utilities as collection agents for the purposes of facilitating collection and remittance of CRR Charges by Participating Gas Utilities, and perform the other services required of it under the Servicing Agreement (as defined in the Financing Order).
- 5) Commission – The Railroad Commission of Texas, including its staff or delegate.
- 6) CRR Charge True-Up Adjustment – A True-Up Adjustment (as defined in the Financing Order).
- 7) CRR Charge True-Up Charge Adjustment Letter – A true-up adjustment letter substantially in the form of Exhibit 3 to the Financing Order.
- 8) CRR Scheduled Adjustment Date – January 1 and July 1 of each applicable year, provided that the CRR Scheduled Adjustment Date and any other deadlines or target dates related thereto, shall be subject to modification prior to the date the Bonds so as to reflect the terms of the Servicing Agreement.
- 9) Customer Rate Relief (“CRR”) Charge – A nonbypassable charge as defined in Tex. Util. Code § 104.362(7).
- 10) Financing Order – The order adopted under Tex. Util. Code § 104.366 approving the issuance of CRR Bonds and the creation of Customer Rate Relief Property and associated CRR Charges for the recovery of regulatory assets, including extraordinary costs, related financing costs, and other costs authorized by the Financing Order.
- 11) Gas Utility – Texas Gas Service Company, a Division of ONE Gas, Inc. and its successors and assignees, an operator of natural gas distribution pipelines that delivers and sells natural gas to the public and that



**Gas Service Company, a Division of ONE Gas, Inc.****Rate Schedule CRR****Central-Gulf Service Area, Rio Grande Valley Service Area****Page 2 of 6****North Texas Service Area and Borger/Skellytown Service Area**

is subject to the Commission's jurisdiction under Tex. Util. Code § 102.001, or an operator that transmits, transports, delivers, or sells natural gas or synthetic natural gas to operators of natural gas distribution pipelines and whose rates for those services are established by the Commission in a rate proceeding filed under Chapter 104 of the Utilities Code, within the service area.

- 12) Irrevocable – The Financing Order, together with the Customer Rate Relief Property as defined by Tex. Util. Code § 104.362(8) and the CRR Charges authorized by the Financing Order, are irrevocable and not subject to reduction, impairment, or adjustment by further action of the Commission, except in connection with true-ups authorized by the Financing Order.
  
- 13) Issuer Entity – Texas Natural Gas Securitization Finance Corporation, a Texas nonprofit public corporation established by the Authority, or any successor created pursuant to Tex. Gov't Code § 1232.1072.
  
- 14) Large Participating Gas Utility – Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and any Participating Gas Utility or Successor Utility (as defined in the Financing Order) each of whose Normalized Sales Volumes exceed 2.0% of the total aggregate Normalized Sales Volumes among all Participating Gas Utilities. Any calculation performed in connection with the preceding sentence shall be made on the basis of the most recently reported Normalized Sales Volumes and such calculation shall be performed by the Central Servicer annually no later than one (1) month after Normalized Sales Volumes are reported as regularly scheduled under Paragraph H hereof; provided that the Commission and/or Central Servicer may perform such calculation without any limitation in order to give effect to any merger, acquisition, disposition, divestiture, spin-off or other transaction that would impact a Participating Gas Utility's share of the total aggregate Normalized Sales Volumes. The Commission or the Central Servicer shall promptly thereafter provide written notice to a Participating Gas Utility that subsequently becomes a Large Participating Gas Utility, which change shall take effective beginning on January 1 of the following calendar year.
  
- 15) Nonbypassable – CRR Charges must be paid by all existing or future customers receiving service from a Participating Gas Utility or such gas utility's successors or assigns.
  
- 16) Normalized Sales Volumes –
  - a) For Large Participating Gas Utilities: All natural gas volumes projected to be billed for the upcoming twelve (12) month period in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated to calculate the CRR Charges.

**Gas Service Company, a Division of ONE Gas, Inc.**  
**Central-Gulf Service Area, Rio Grande Valley Service Area**  
**North Texas Service Area and Borger/Skellytown Service Area**

- b) For other Participating Gas Utilities: All natural gas volumes billed in the preceding calendar year in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs and normalized according to the methodology utilized in each Participating Gas Utility's application filed in Docket No. OS-21- 00007061, *Consolidated Applications For Customer Rate Relief and Related Regulatory Asset Determinations In Connection With The February 2021 Winter Storm*.

For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated in order to calculate the CRR Charges.

- 17) Participating Gas Utilities – Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; Rockin' M Gas LLC d/b/a Bluebonnet Natural Gas LLC; CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Corix Utilities (Texas) Inc.; EPCOR Gas Texas Inc.; SiEnergy, LP; Summit Utilities Arkansas, Inc.<sup>1</sup>, Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. or any Successor Utility (as defined in the Financing Order).
- 18) Sales Customer(s) – All active customers taking service under a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs.

## **B. APPLICABILITY**

This rate schedule sets out the rate, terms and conditions under which the CRR Charge shall be billed and collected by Texas Gas Service Company, a Division of ONE Gas, Inc. as a Participating Gas Utility for all Incorporated and Unincorporated Areas of the Central-Gulf Service Area, Rio Grande Valley Service Area, North Texas Service Area and Borger/Skellytown Service Area under the terms of the Financing Order. Each individual Sales Customer is responsible for paying the CRR Charge billed to it in accordance with the terms of this rate schedule. Payment is to be made by an individual Sales Customer to the Participating Gas Utility of which it is a customer. The Participating Gas Utility is obligated to apply amounts collected from customers to pay any outstanding CRR Charges prior to applying such amounts for any other purpose. The Participating Gas Utility, as collection agent, shall remit collections of the CRR Charges to the Indenture Trustee in accordance with the terms of the Financing Order and any servicing or other similar agreement that is contemplated by the Financing Order.

<sup>1</sup> Summit Utilities Arkansas, Inc. is the Successor Utility of CenterPoint Energy Arkla as of January 10, 2022.

**Gas Service Company, a Division of ONE Gas, Inc.**  
**Central-Gulf Service Area, Rio Grande Valley Service Area**  
**North Texas Service Area and Borger/Skellytown Service Area**

### **C. TERM**

This rate schedule shall remain in effect until the CRR Charges have been collected and remitted to the Indenture Trustee in an amount sufficient to satisfy all obligations in regard to paying principal and interest on the CRR Bonds together with all other financing costs, bond administrative expenses and other costs as provided in the Financing Order. This rate schedule and the CRR Charge are irrevocable and nonbypassable.

### **D. SALES CUSTOMERS**

For the purposes of billing the CRR Charges, all Sales Customers of the Participating Gas Utility's Central-Gulf Service Area, Rio Grande Valley Service Area, North Texas Service Area and Borger/Skellytown Service Area shall be assessed the uniform volumetric charge identified below.

### **E. CRR CHARGE**

The CRR Charge will be a monthly volumetric rate of \$0.120/Ccf. The CRR Charge is calculated in accordance with and subject to the provisions set forth in the Financing Order and will be adjusted at least annually based upon the CRR Charge true- up adjustment procedure. The CRR Charge shall be included in the Participating Gas Utility's Purchase Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. Participating Gas Utilities may reflect the CRR Charge according to the delivery pressures defined in Participating Gas Utilities' applicable tariffs. Such delivery pressure specific charges shall be equivalent to the CRR Charge as determined below at 14.65 per square inch, as defined above.

### **F. DETERMINATION OF CUSTOMER RATE RELIEF CHARGE**

The CRR Charge will be adjusted no less frequently than annually, in accordance with the terms of the Servicing Agreement (as defined in the Financing Order), to ensure that the expected collection of CRR Charges is adequate to pay when due, pursuant to the expected amortization schedule, principal and interest on the CRR Bonds and together with all other financing costs, bond administrative expenses and other costs, as provided in the Financing Order, on a timely basis. The CRR Charge shall be computed according to the formula described below.

| <b>Step 1: Determination of Normalized Sales Volumes</b>                                |
|---|
| <b>(A) Total Large Participating Gas Utility Normalized Sales Volumes (Mcf)</b>         |
| <b>(B) Assumed % of uncollectible sales</b>   |
| <b>(C) Total Normalized Sales Volumes Billed and Collected:</b><br><b>(A * (1 - B))</b> |

*For the avoidance of doubt, Normalized Sales Volumes are assumed to be calculated without giving effect to volumes anticipated from Participating Gas Utilities making up less than two percent (2.0%) of the total Normalized Sales Volumes of all Participating Gas Utilities.*

| Step 2: Determination of CRR Charge                                 |
|---|
| (D) Total CRR Charge Rate Revenue Requirement for Applicable Period |
| (E) CRR Charge per Normalized Sales Volumes (Mcf):<br>(D / C)       |
| <i>Thereof: CRR Charge for Sales Customers</i>                      |

## G. CRR CHARGE TRUE-UP

Changes to the CRR Charge will be effected through the filing of CRR Charge True-Up Adjustment Letters by the Central Servicer to the Commission as authorized by the Financing Order and in accordance with the Servicing Agreement. Not less than fifteen (15) days prior to each CRR Scheduled Adjustment Date and more frequently as required by the Central Servicer, the Central Servicer will submit the CRR Charge True-Up Adjustment Letter in the form of Exhibit 3 to the Financing Order to ensure that CRR Charge collections are sufficient to make all scheduled payments of CRR Bond principal and interest and meet other Ongoing Financing Costs (as defined in the Financing Order) on a timely basis during the payment period.

In addition to the foregoing, the Central Servicer shall be authorized to file CRR Charge True-Up Adjustment Letters with the Commission that adjust the CRR Charge more frequently (but not more often than quarterly) as required under the provisions of the Servicing Agreement (as defined in the Financing Order).

## H. CRR CHARGE TRUE-UP PROCEDURE

Texas Gas Service Company, a Division of ONE Gas, Inc. shall annually file with the Commission and the Central Servicer by June 1 of each year its Normalized Sales Volumes; each Large Participating Gas Utility shall include projected volumes for each of the future twelve (12) months beginning July 1, and each other Participating Gas Utility shall include its Normalized Sales Volumes for the prior calendar year. Such filing and/or reporting may be more frequent to the extent required under the Servicing Agreement and applicable Collection and Reporting Arrangements. If Texas Gas Service Company, a Division of ONE Gas, Inc. is a Large Participating Gas Utility, the Participating Gas Utility shall, upon the request of the Central Servicer, provide the Commission and the Central Servicer updated Normalized Sales Volumes for the succeeding twelve (12) month period no later than the fifteenth (15th) day following such request to allow the Central Servicer to make Interim True-Up Adjustments. Each Participating Gas Utility shall have the right to provide the foregoing information to the Central Servicer on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). The Central Servicer shall submit to the Commission and the Participating Gas Utilities, not less than fifteen (15) days prior to the CRR Scheduled Adjustment Date, a CRR Charge True-Up Adjustment Letter applying the CRR Charge True-Up Adjustment based on Normalized Sales Volumes and other mathematical factors and requesting administrative approval from the Commission as provided for in the Servicing Agreement. The Commission's review and approval of the True-Up Adjustment Letter shall be as set forth in the

Gas Service Company, a Division of ONE Gas, Inc.

Rate Schedule CRR

Central-Gulf Service Area, Rio Grande Valley Service Area

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North Texas Service Area and Borger/Skellytown Service Area

Servicing Agreement (it being understood such review is limited to determining if any mathematical or clerical errors are present in the application of the CRR Charge True-Up Adjustment relating to the appropriate amount of any over-collection or under-collection of CRR Charges and the amount of an adjustment).

If any CRR Charge True-Up Adjustment that is an Interim True-Up Adjustment is necessary, (i) the Central Servicer may request and the Large Participating Gas Utilities shall provide revised Normalized Sales Volumes for each of the immediately succeeding twelve (12) months and related data and (ii) within fifteen (15) days of receipt of such data, the Central Servicer shall file a revision to the CRR Rate Schedule in a True-Up Charge Adjustment Letter setting forth the adjusted CRR Charge to be effective for the upcoming period, in accordance with the Servicing Agreement. Texas Gas Service Company, a Division of ONE Gas, Inc. shall have the right to provide such information on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). A CRR Charge resulting from a true-up adjustment will become effective on the first (1st) billing cycle that is not less than fifteen (15) days following the making of the CRR Charge True-Up Adjustment filing.

## I. TAXABILITY

The receipt of CRR Charges by a Participating Gas Utility is exempt from state and local sales and use taxes and utility gross receipts taxes and assessments and is excluded from revenue for purposes of franchise tax under Tex. Tax Code § 171.1011.



February 06, 2026

The Honorable Mayor  
and Members of the City Council:  
City of Rollingwood  
403 Nixon Drive  
Rollingwood, Texas 78746

Honorable Mayor and Members of the City Council:

Pursuant to the Cost of Gas Clause currently in effect for the city of Rollingwood, the following is the determination of the cost of gas to be used for billings in February 2026:

|  |                       |  |
|--|-----------------------|--|
| 1. Cost of Purchased Gas @ 14.65 PSIA.....           | \$7.4318              |  |
| 2. Purchase/Sales Ratio.....                         | \$1.0180              |  |
| 3. Commodity Cost (Line 1 x Line 2).....             | \$7.5656              |  |
| 4. Surcharge or Refund Factor.....                   | \$0.0000              |  |
| 5. Reconciliation Component.....                     | (\$0.1756)            |  |
| 6. Revenue-associated Fees and Taxes.....            | \$0.0000              |  |
| 7. Subtotal (Line 3 + Line 4 + Line 5 + Line 6)..... | \$7.3900              |  |
| 8. Customer Rate Relief Component.....               | \$1.2000              |  |
| 9. Cost of Gas (Line 7 + Line 8).....                | \$8.5900 / Mcf        |  |
|  | <u>\$0.8590 / Ccf</u> |  |

Billings using the cost of gas as determined above will begin with meters read on and after February 3, 2026 and end with meters read on and after February 25, 2026.

Sincerely,

*Lisa Wattinger*

Lisa Wattinger, Manager  
Gas Supply