



City of Rockport

CITY COUNCIL REGULAR MEETING AGENDA

WEDNESDAY, NOVEMBER 12, 2025 - 5:00 PM
ROCKPORT CITY HALL
212 N LIVE OAK
ROCKPORT, TEXAS 78382

Mayor Tim Jayroe
Mayor Pro Tern (Ward 4) Andrea Hattman
Councilmember (Ward 1) Stephanie Rangel

Councilmember (Ward 2) Matt Anderson
Councilmember (Ward 3) Brad Brundrett
Vanessa Shrauner, City Manager

Notice is hereby given that Rockport City Council will hold a Regular Meeting on Wednesday, November 12, 2025, at 5:00 PM. The meeting will be held in person in the Council Chambers in City Hall, 212 N. Live Oak, Rockport, Texas 78382. The live stream link to view the meeting is <https://rockporttx.portal.civicclerk.com/>.

SEC 551.127 VIDEO CONFERENCE ATTENDANCE - A quorum of City Council will physically be at the meeting location listed above, council members or the Mayor may be attending the meeting virtually on this date using Zoom. If this occurs, all regulations per Local Government Code Sec. 551.127-Video Conference Call will be followed.

The City Council welcomes citizen participation and comments at all City Council Meetings on an Agenda item or any subject matter.

Written comments submitted by 3:30 p.m. on the day of the meeting.

- Complete the Speaker Card - locate the card online (<https://rockporttx.gov/FormCenter/Citizen-Participation-Form-7/Citizen-Participation-Form-52>)
- Written Comments received by the deadline will be read.

Sign up in person.

- Speaker's cards are located at the entrance of the meeting room and must be delivered to the City Secretary before the meeting begins.
- Any citizen with handouts should provide them to the City Secretary before the meeting. If you wish the City Council to receive your handouts for the meeting, please provide 8 copies; if not, the City Council will receive your handouts the following day.

Rules for Citizen Participation.

- Speakers will be limited to three minutes.
- While civic public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.

NOTE: The City Council may adjourn into Executive Session to consider any item listed on this agenda if a matter is raised that is appropriate for discussion. An announcement will be made based on the Executive Session discussion. The City Council may also publicly discuss any item listed on the agenda for the Executive Session.

Notice is hereby given that other elected or appointed officials may attend the City Council Meeting at the date and time above in numbers that may constitute a quorum. No action or minutes will be taken by such in attendance.

This facility is wheelchair-accessible and accessible parking spaces are available. Requests for accommodation or interpretive services must be made 48 hours before this meeting. Please get in touch with the City Secretary's office at (361) 729-2213, ext. 225, or FAX (361) 790-5966 or email sgoodwin@rockporttx.gov for further information. Braille is not available.

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. CITIZENS TO BE HEARD

Speaker participation instructions are provided in writing at the beginning of the agenda. NOTE: The Texas Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting. However, any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting, and any response to a question posed to the City Council is limited to either a statement of specific factual information or a recitation of existing policy. TEX. GOV'T CODE § 551.042 has not been posted on the agenda.

IV. CEREMONIAL MATTERS/PROCLAMATIONS/EMPLOYEE RECOGNITION

1. Tenure Tuesday (Vanessa Shrauner, City Manager)
2. Presentation for the City of Rockport by Congressman Michael Cloud's Office (Carrie Moore, Field Representative) (Shelley Goodwin, City Secretary)

V. SPECIAL PRESENTATION

3. Consider the approval of Resolution 2025-38R accepting the 2024 Annual Comprehensive Financial Report prepared by Armstrong, Vaughn & Associates (Robbie Sorrell, Finance Director)
4. Presentation by Nick Winkleman with the City of Corpus Christi and Brian Williams from San Patricio, regarding the status of water. (Vanessa Shrauner, City Manager)

VI. CONSENT

The following items may be acted upon in a single motion. No separate discussion or action on any of these items will be held unless pulled at the request of a member of the City Council.

5. Consider the approval of the City Council Minutes for the following City Council Meetings:
 - i. October 14, 2025 Regular Meeting
 - ii. October 24, 2025 Special Meeting (Shelley Goodwin, City Secretary)
6. Consider the approval of Rockport Cultural Arts District (RCAD) Heritage Programs Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
7. Consider the approval of the Rockport Cultural Arts District Mural Fest Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
8. Consider the approval of Rockport Center for the Arts Fourth and Final Quarter Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
9. Consider the approval of Rockport Conference Center (The ROCC) Fourth and Final Quarter of

Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)

10. Consider the approval of Rockport Little Theater Fourth and Final Quarter Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
11. Consider the approval of Friends of Fulton Mansion Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
12. Consider the approval of Rockport Cultural Arts District Smithsonian Museum on Main Street Crossroads Exhibit Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
13. Consider the approval of the Texas Maritime Museum Fourth and Final Quarter Financial Report for the operation Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
14. Consider the approval of the Texas Maritime Wine Fest Fourth and Final Quarter Financial Report of the Hotel Occupancy Tax (HOT) (Shelley Goodwin, City Secretary)
15. Consider the approval of Resolution 2025-39R approving the selection of Anchor QEA as Consulting Engineer and Langford Community Management as Grant Administrator for the General Land Office Texas Coastal Management Program (CMP) Grant Cycle 31; and declaring an effective date (Kimberly Henry, Assistant to the City Manager)
16. Consider the approval of Resolution 2025-40R authorizing the City Manager to execute a Multiple Use Agreement between the City of Rockport and Texas Department of Transportation (TxDOT) for the placement of a 50' Flagpole in the TxDOT Right-of-Way near the intersection of Business S.H. 35 and Broadway Street, and providing an effective date. (Kimberly Henry, Assistant to the City Manager)
17. Consider the approval of Resolution 2025-41R ratifying the approved allocation of Hotel Occupancy Tax Funds and designating the Hotel Occupancy Tax Grant Recipients for Fiscal Year 2025-2025; and providing an effective date (Shelley Goodwin, City Secretary)
18. Consider an update on the CIP Projects—Vehicle & Equipment (V&E) Scheduled Replacement Purchases as part of the FY 2025-26 Budget (Diane Pedersen, Financial Management Analyst)
19. Consider the approval of Equipment Purchase for Insta-Valve insertion equipment from Hydra-Stop (Ryan Picarazzi, Public Works Director)

VII. ORDINANCES, RESOLUTIONS AND PUBLIC HEARINGS

20. Consider the approval of Resolution 2025-42R designating the Corpus Christi Caller Times as the official newspaper of the City of Rockport, pursuant to the Texas Local Government Code, Section 52.004 and providing an effective date as January 1, 2026 (Shelley Goodwin, City Secretary)
21. Consider the approval of Resolution 2025-43R authorizing the City Manager to negotiate and execute a contract between the City of Rockport and Willdan for a follow-up Water and Wastewater Rate Study in consideration of going into Stage 3 Water Restrictions and incurring such restrictive costs from San Patricio Municipal Water District subsequent to the first Willdan Water and Wastewater Rate Study presented to Council August 13, 2024 (Robbie Sorrell, Finance Director)

VIII. OTHER ACTION ITEMS AND UPDATES

22. Consider the approval of a request for a 10' abandoned alleyway adjacent to Lots 13-16 Doughty

and Manning Subdivision (Vanessa Shrauner, City Manager)

IX. CITY MANAGER'S UPDATE

X. CITY COUNCIL REPORT

The City Council will report/update on activities in respective Wards, and all committee assignments. No formal action can be taken on these items at this time.

XI. EXECUTIVE SESSION

The City Council will recess its open meeting and reconvene in Executive Session pursuant to:

Note 1: Texas Government Code § 551.071, Consultation with Attorney

Note 2: Texas Government Code § 551.072, Real Property

Note 3: Texas Government Code § 551.074, Personnel Matters

Note 4: Texas Government Code § 551.076, Security

Note 5: Texas Government Code § 551.087, Economic Development Negotiations

Note 6: Texas Government Code § 551.089, IT Security

The City Council will consider the following items in Executive Session. The Council may also consider any other matter posted on the agenda if there are issues that require consideration in Executive Session and the Council announces that the item will be considered during Executive Session.

- 23.** Discussion to deliberate the appointees' annual performance evaluation process and duties (City Manager, Municipal Judge, and City Secretary)³. (Shelley Goodwin, City Secretary)

XII. BUSINESS ITEM

The City Council will reconvene into Regular Session upon the conclusion of the Executive Session; the City Council may take action on any item posted in the Executive Session as necessary.

- 24.** Consideration and possible approval of Resolution 2025- R for the acceptance of the Office of Community Policing Service Grant, administered by the U.S. Department of Justice, COPS Hiring Program and authorizing the mayor to act as the executive officer and authorized representative in all matters pertaining to the participation in this grant program. (Nathan Anderson, Police Chief)

XIII. ADJOURN

CERTIFICATION

This is to certify that I, Shelley Goodwin, posted this Agenda at 3:15 p.m. on November 5, 2025, on the bulletin board at City Hall, 212 N. Live Oak and Rockport Service Center, 2751 S. H. 35 Bypass, Rockport, Texas 7382.8



Shelley Goodwin, TRMC/MMC
City Secretary



AGENDA MEMO

DEPARTMENT: City Manager

TO: Mayor and City Council

FROM: Vanessa Shrauner, City Manager

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Tenure Tuesday

SUMMARY:

November City employees that have received tenure are:

- Christie Stevens - Municipal Court - 10 Years
- James "Mike" Levine, Jr. - Fleet - 5 Years

BACKGROUND:

Announcing a tenure is a way to recognize the following:

1. Recognizing Dedication and Loyalty
2. Building a Positive Work Culture
3. Encouraging Employee Retention
4. Celebrating Rockport's Knowledge
5. Promoting Transparency
6. Enhancing Reputation of the Rockport Team

FUNDING SOURCE:

FUNDING IMPACT:

STAFF RECOMMENDATION:

To acknowledge employees with Tenure

STRATEGIC INITIATIVES:

Customer Service PresentationPresentation

ATTACHMENTS:

None

APPROVAL/REVIEW:



Shelley Goodwin, City Secretary

Date: November 04, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Presentation for the City of Rockport by Congressman Michael Cloud's Office (Carrie Moore, Field Representative)

SUMMARY:

BACKGROUND:

FUNDING SOURCE:

FUNDING IMPACT:

STAFF RECOMMENDATION:

STRATEGIC INITIATIVES:

Presentation

ATTACHMENTS:

None

APPROVAL/REVIEW:

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



AGENDA MEMO

DEPARTMENT: Finance/Utility Billing

TO: Mayor and City Council

FROM: Robbie Sorrell, Finance Director

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Consider the approval of Resolution 2025-38R accepting the 2024 Annual Comprehensive Financial Report prepared by Armstrong, Vaughn & Associates

SUMMARY:

Consider and Act on Resolution to approve 2024 Annual Comprehensive Financial Report.

BACKGROUND:

This is the first year for the Audit Firm Armstrong, Vaughn, and Associates (AVA) to perform an audit for Rockport. AVA has also been secured to perform the 2025 audit.

FUNDING SOURCE:

Current Budget

FUNDING IMPACT:

Not approving the 2024 audit would cripple Rockport's finances.

STAFF RECOMMENDATION:

Staff Recommends Acceptance of the 2024 Audit.

STRATEGIC INITIATIVES:

Values: Accountability Presentation

ATTACHMENTS:

1. Audit Resolution
2. FY24 Rockport Letter to Council
3. Rockport FY24 Audit Highlights
4. FY24 Rockport ACFR 11.4.25 FINAL

APPROVAL/REVIEW:

Robbie Sorrell, Finance Director

Date: November 03, 2025

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ROCKPORT, TEXAS, AUTHORIZING THE MAYOR TO ACCEPT
AND APPROVE 2024 AUDIT.**

WHEREAS, the City of Rockport, Texas (“City”) recognizes the need to Accept the audit; and

WHEREAS, the City Council of the City of Rockport finds it in the best interest of the City and its citizens to Accept such; and

WHEREAS, sufficient funds have been appropriated in the current fiscal year budget to cover the cost of said Audit; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
ROCKPORT, TEXAS:**

SECTION 1. That the City Council hereby Accepts the 2024 Audit substantially in the form attached hereto as *Exhibit “A.”*

SECTION 2. That the City Manager and staff are authorized to take all actions necessary to implement this 2024 Audit.

SECTION 3. This Resolution shall take effect immediately upon its Acceptance and approval.

ACCEPTED AND APPROVED on this 12 day of November, 2025.

CITY OF ROCKPORT, TEXAS

Tim Jayroe
Mayor

ATTEST:

Shelley Goodwin, TRMC, MMC
City Secretary



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

Communication with Those Charged with Governance

To Management, Mayor and City Council of
City of Rockport

We have audited the financial statements of the City of Rockport as of and for the year ended September 30, 2024, and have issued our report thereon dated November 4, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 30, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Rockport is included in Note 1 to the financial statements. There were no significant new accounting policies adopted and no changes in significant accounting policies or their application during 2024 except for the following:

Utility Unbilled Revenues

Historically, the City has not adjusted utility revenues by the timing of meter reads at the end of the year. Starting with the 2023-2024 year, an additional accrual was added to the financial statements to account for the services provided between the last meter read and the end of the reporting period. This resulted in an adjustment to beginning balances.

Franchise Fee Revenue Timing

Franchise fees are collected from businesses in the City after the period that business provides service to its customers. In the past, the City has recorded franchise fee revenue when the franchise fees were received by the City. For the 2023-2024 annual financial report, this was adjusted to record franchise fee revenue when it is owed to the City (charged by the business to its customers). This resulted in an adjustment to beginning balances.

Timing of Windstorm Premiums

The City pays for significant windstorm insurance in August of each year. Rather than recognizing the expense or expenditure for that in the period it is paid, the City is now recognizing that over the policy term. This resulted in an adjustment to beginning balances.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are:

1. Useful lives of depreciable assets
2. Allowance for uncollectible property tax and utility receivables
3. Grant receivable from FEMA
4. Mortality rates, investment returns, discount rates, health care cost trends and other expected conditions related to
 - a. Pension plan
 - b. Supplemental Death Benefit
 - c. Retiree medical insurance cost trend rates

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Rockport's financial statements related to the net pension liability, total other post-employment liabilities, and tax abatements.

Significant Difficulties Encountered during the Audit

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

Representations Requested from Management

We have requested certain written representations from management in a separate letter dated November 4, 2025.

Disagreements with Management

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

Uncorrected and Corrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We assisted management with routine entries such as updating debt balances, capital asset balances and net pension/other post-employment liabilities.

Management's Consultations with Other Accountants

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

Existence of a Material Misstatement that Affects the Financial Statements of a Prior Period in Which There Was a Predecessor Auditor

We have identified the existence of a material misstatement that affects the prior period financial statements on which the predecessor auditor had previously reported without modification. These adjustments related to the amount of unspent ARPA grant revenue and the timing of a voided payment to San Patricio Municipal Utility District.

Other Significant Matters, Findings, or Issues

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

During our audit, we became aware of the following matters to bring to your attention:

Investment Act Compliance

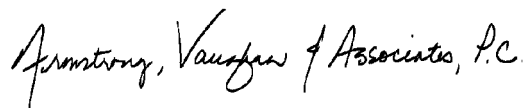
In reviewing the investment practices of the City, we noted that not all investment officers have received the required training. In addition, the Public Funds Investment Act requires at least quarterly investment reports for City Council that are signed by all investment officers. This was not being done regularly in 2023-2024. The City should review investment training, reporting and policy to ensure compliance.

General Receivables

The City uses the accounts receivable module of Incode to bill entities for services, fees or other general matters. Incode will track the balance owed by the entities. We noted the balances as of September 30, 2024, totaled \$721,118 included delinquent amounts from several routine entities. We also noted several that went back years and may no longer be recoverable. The City should research the outstanding balances and cleanup accounts that are not collectable or contact the entities that have valid outstanding balances.

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

Respectfully,



Armstrong, Vaughan & Associates, P.C.
November 4, 2025

**City of Rockport
Audit Highlights
September 30, 2024**

OVERVIEW

Clean Opinion (means we agree annual report is accurate)	YES
Material or Significant Findings	NO
Any Other Written Findings or Recommendations	YES

General Fund Trends	2022	2023	2024	Budget
Total Revenue	9,878,577	10,612,873	11,597,693	11,189,883
Total Expenditures	11,546,874	10,812,466	10,684,309	12,203,334
Other Sources (Uses)	724,626	516,372	(174,564)	389,835
Change in Fund Balance	(943,671)	316,779	738,820	(623,616)
Beginning Fund Balance	4,454,670	3,510,998	3,827,777	
Ending Fund Balance	3,510,999	3,827,777	4,566,597	

Capital Expenditures	492,219	827,461	301,584
Months in General Fund Balance	3.8	4.6	5.3

Water/Sewer Fund Trends	2022	2023	2024
Total Revenue	13,738,327	14,921,613	14,687,945
Total Expenses	9,367,187	11,275,261	12,079,675
Other Sources (Uses)	(1,921,958)	(1,273,388)	(1,836,962)
Change in Fund Balance	2,449,182	2,372,964	771,308

Beginning Net Assets	26,619,487	29,068,671	31,441,636
Ending Net Assets	29,068,669	31,441,635	32,212,944

Long-term Assets	(35,042,630)	(33,941,204)	(34,451,591)
Long-term Liabilities	16,140,390	13,805,854	12,206,107
Working Capital	10,166,429	11,306,285	9,967,460

Other Significant Fund Balances	2022	2023	2024
Sanitation	845,245	1,363,436	1,505,090
Aquatic Center	554,080	128,421	28,998
Utility Bill Surcharge	133,088	150,152	151,610
Public Access TV	308,977	340,017	374,737
Tree Mitigation	-	70,545	148,926
HOT Tax	2,342,543	2,195,436	1,905,104
Debt Service	1,478,384	1,325,226	1,438,433
General Cap Improvement	(6,262,640)	(15,560,564)	6,696,801
Tax Notes	22,725,881	23,046,650	-
CDBG Capital Grant Fund	148,718	2,080,403	1,731,403
Opioid	-	17,031	13,777
Forfeiture	20,992	49,130	26,490
General Vehicle Replacement	672,245	660,873	517,708

Other Information	2022	2023	2024
Pension Funding Ratio	92.82%	78.85%	83.17%



ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2024

PREPARED BY

FINANCE DEPARTMENT
ROBBIE SORRELL, DIRECTOR OF FINANCE



CITY OF ROCKPORT, TEXAS
TABLE OF CONTENTS
SEPTEMBER 30, 2024

INTRODUCTORY SECTION

	<u>PAGE</u>
ELECTED AND APPOINTED OFFICIALS	ii

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	2
MANAGEMENTS DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	13
STATEMENT OF NET POSITION	14
STATEMENT OF ACTIVITIES	16
BALANCE SHEET – GOVERNMENTAL FUNDS.....	18
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	20
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS.....	21
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES.....	23
STATEMENT OF NET POSITION - PROPRIETARY FUNDS.....	24
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS	25
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS	26
NOTES TO BASIC FINANCIAL STATEMENTS	28

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND.....	58
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS	60
SCHEDULE OF CITY PENSION CONTRIBUTIONS	62
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY SUPPLEMENTAL DEATH BENEFIT	63
RETIREE MEDICAL INSURANCE.....	65
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION.....	67

SUPPLEMENTARY INFORMATION

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	72
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS.....	75
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL	
DISPATCH FUND.....	78
HOTEL TAX FUND	79
UTILITY SURCHARGE FUND	80
COURT SECURITY AND TECHNOLOGY FUND.....	81
JUVENILE CASE MANAGER FUND.....	82
DEBT SERVICE FUND.....	83

COMPLIANCE SECTION

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING</i> <i>STANDARDS</i>	85
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE	87
SCHEDULE OF FINDINGS AND QUESTIONED COSTS.....	90
SCHEDULE OF FEDERAL EXPENDITURES	91
NOTES TO SCHEDULE OF FEDERAL EXPENDITURES.....	92

INTRODUCTORY SECTION

CITY OF ROCKPORT, TEXAS
ELECTED AND APPOINTED OFFICIALS
YEAR ENDED SEPTEMBER 30, 2024

ELECTED OFFICIALS

MAYOR	LOWELL TIMOTHY “TIM” JAYROE
WARD 1 COUNCIL MEMBER	STEPHANIE RANGEL
WARD 2 COUNCIL MEMBER	MATT ANDERSON
WARD 3 COUNCIL MEMBER	BRAD BRUNDRETT
WARD 4 COUNCIL MEMBER (MAYOR PRO TEM)	ANDREA HATTMAN

APPOINTED OFFICIALS

CITY MANAGER	VANESSA SHRAUNER
DIRECTOR OF FINANCE	ROBBIE SORRELL
CITY SECRETARY	SHELLEY GOODWIN
POLICE CHIEF	NATHAN ANDERSON
PUBLIC WORKS DIRECTOR	MIKE DONOHO
CITY ATTORNEY	MESSER FORT, PLLC

FINANCIAL SECTION



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Rockport, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Rockport, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Rockport's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Rockport, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Rockport and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 17 to the financial statements, the City recorded a prior period adjustment related to new accounting methods and error corrections. In addition, in Note 18 to the financial statements, the City sold the natural gas operations in 2025. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

City of Rockport's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Rockport's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Rockport's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Rockport's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

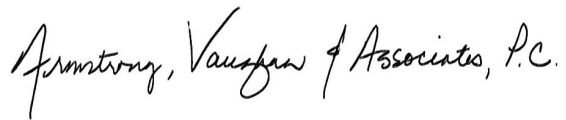
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to the City's net pension and total other postemployment benefit liabilities, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Rockport's basic financial statements. The supplementary information (as identified in the table of contents) schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 information is 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 November 4, 2025 on our consideration of City of Rockport's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 City of Rockport's internal control over financial reporting and compliance.



Armstrong, Vaughan & Associates, P.C.

November 4, 2025

MANAGEMENTS DISCUSSION AND ANALYSIS

As management of the City of Rockport, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Rockport for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at September 30, 2024 by \$78.3 million (net position). Of this amount \$19.7 million (unrestricted net position), may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased from operations by \$5.6 million. This increase is partly from capital grants received and good cost control measures.
- As of September 30, 2024, the City's governmental funds reported combined ending fund balances of \$17.8 million, a decrease of \$3.2 million. The decrease was largely from spending the 2022 tax notes on city hall construction.
- No new debt was issued by the City.

Overview of the Financial Statements

The management discussion and analysis is intended to serve as the introduction of the City of Rockport, Texas' basic financial statements which are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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 financial presentation.

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 (e.g. 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 safety, public works, tourism and culture and recreation. The business-type activities of the City include a water and sewer utility, a natural gas utility, sanitation and an aquatic center. The government-wide financial statements start on page 14 of this report.

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. These types 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 maintains eighteen (18) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital projects fund, CDBG grant fund and the debt service fund, which are considered to be major funds. Data from the other fourteen (14) governmental funds are combined into a single, aggregated presentation. Details of the fourteen (14) nonmajor governmental funds are presented in the supplementary information section which begins on page 70. The City adopts an annual appropriated budget for most governmental funds except the capital project funds (CDBG grant fund, equipment replacement fund and capital projects fund). Budgetary comparison statements have been provided to demonstrate compliance with this budget for those funds that have a legally adopted budget. The basic governmental fund financial statements can be found starting on page 18 of this report.

Proprietary Funds – The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in proprietary funds. The City maintains five proprietary funds with two types: Enterprise and Internal Service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for the operation and maintenance of its water and sewer utility, natural gas utility, sanitation service and aquatic center. These enterprise funds provide services to customers which include the City and residents of the community. The City has one internal service fund for fleet services that only serves the City by pooling maintenance activities and charging various departments for their share of the cost. The basic proprietary fund financial statements can be found starting on page 24 of this report.

Notes to the Basic Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budgetary comparison and progress in funding its obligation to provide pension benefits and other postemployment benefits to its employees and retirees. Required supplementary information can be found on pages 57 of the City's annual comprehensive financial report.

The combining statements referred to earlier as the City's nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual budgetary comparison schedules can be found starting on pages 72 of the City's annual financial report.

Government-wide Financial Analysis

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$78.3 million (net position). Of this amount \$19.7 million (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors.

The largest portion of the City's net position (70%) is its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The next largest portion of the City's net position (25%) is unrestricted while approximately (5%) represents resources that are subject to external restrictions on how they may be used.

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$ 21,512,383	\$ 42,844,938	\$ 21,515,198	\$ 19,352,410	\$ 43,027,581	\$ 62,197,348
Capital Assets	57,640,932	52,304,315	39,231,335	38,556,909	96,872,267	90,861,224
Total Assets	79,153,315	95,149,253	60,746,533	57,909,319	139,899,848	153,058,572
Deferred Outflows of Resources	2,917,386	3,894,913	1,081,917	1,402,588	3,999,303	5,297,501
Liabilities						
Current Liabilities	3,409,042	25,083,927	3,889,473	6,321,699	7,298,515	31,405,626
Long-term Liabilities	39,050,944	39,802,897	17,775,427	17,233,407	56,826,371	57,036,304
Total Liabilities	42,459,986	64,886,824	21,664,900	23,555,106	64,124,886	88,441,930
Deferred Inflows of Resources	1,096,962	1,324,105	341,325	452,417	1,438,287	1,776,522
Net Position						
Net Investment in						
Capital Assets	28,326,097	23,252,907	26,293,567	25,096,266	54,619,664	48,349,173
Restricted	4,034,865	2,859,344	-	-	4,034,865	2,859,344
Unrestricted	6,152,791	6,720,986	13,528,658	10,208,118	19,681,449	16,929,104
Total Net Position	\$ 38,513,753	\$ 32,833,237	\$ 39,822,225	\$ 35,304,384	\$ 78,335,978	\$ 68,137,621

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

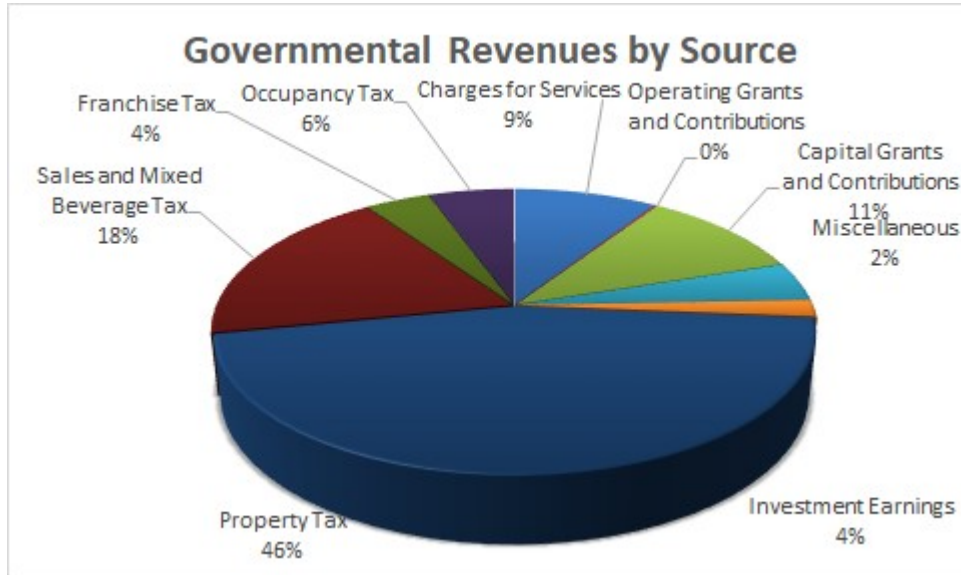
The following table indicates changes in net position for the governmental and business-type activities for the City as of September 30, 2024.

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,894,800	\$ 790,741	\$ 21,057,525	\$ 20,900,369	\$ 22,952,325	\$ 21,691,110
Operating Grants and Contributions	24,270	223,078	-	33,917	24,270	256,995
Capital Grants and Contributions	2,196,215	1,806,714	1,607,884	-	3,804,099	1,806,714
General Revenues						
Taxes						
Property Taxes	9,401,378	8,305,647	-	-	9,401,378	8,305,647
Sales and Mixed Beverage	3,813,550	3,831,805	-	-	3,813,550	3,831,805
Franchise Taxes	853,903	1,125,402	-	-	853,903	1,125,402
Occupancy Taxes	1,138,880	1,180,536	-	-	1,138,880	1,180,536
Investment Earnings	916,070	953,766	314,548	260,053	1,230,618	1,213,819
Miscellaneous	395,586	3,021,013	-	256,304	395,586	3,277,317
Total Revenues	<u>20,634,652</u>	<u>21,238,702</u>	<u>22,979,957</u>	<u>21,450,643</u>	<u>43,614,609</u>	<u>42,689,345</u>
Expenses:						
General Government	4,600,530	4,276,107	-	-	4,600,530	4,276,107
Public Safety	6,139,101	5,707,213	-	-	6,139,101	5,707,213
Public Works	1,789,803	1,998,194	-	-	1,789,803	1,998,194
Culture & Recreation	1,502,690	1,629,909	-	-	1,502,690	1,629,909
Tourism	1,428,712	1,008,098	-	-	1,428,712	1,008,098
Water and Sewer	-	-	12,609,801	11,312,674	12,609,801	11,312,674
Natural Gas Utility	-	-	2,079,782	2,263,898	2,079,782	2,263,898
Sanitation	-	-	3,285,525	3,182,223	3,285,525	3,182,223
Aquatic Center	-	-	709,496	680,483	709,496	680,483
Interest	553,507	1,084,620	-	-	553,507	1,084,620
Total Expenses	<u>16,014,343</u>	<u>15,704,141</u>	<u>18,684,604</u>	<u>17,439,278</u>	<u>34,698,947</u>	<u>33,143,419</u>
INCREASE IN NET POSITION BEFORE TRANSFERS	4,620,309	5,534,561	4,295,353	4,011,365	8,915,662	9,545,926
Transfers In (Out)	<u>1,025,511</u>	<u>1,506,037</u>	<u>(1,025,511)</u>	<u>(1,506,037)</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	5,645,820	7,040,598	3,269,842	2,505,328	8,915,662	9,545,926
BEGINNING NET POSITION	32,833,237	25,792,639	35,304,384	32,799,056	68,137,621	58,591,695
Prior Period Adjustment	34,696	-	1,247,999	-	1,282,695	-
ENDING NET POSITION	<u>\$ 38,513,753</u>	<u>\$ 32,833,237</u>	<u>\$ 39,822,225</u>	<u>\$ 35,304,384</u>	<u>\$ 78,335,978</u>	<u>\$ 68,137,621</u>

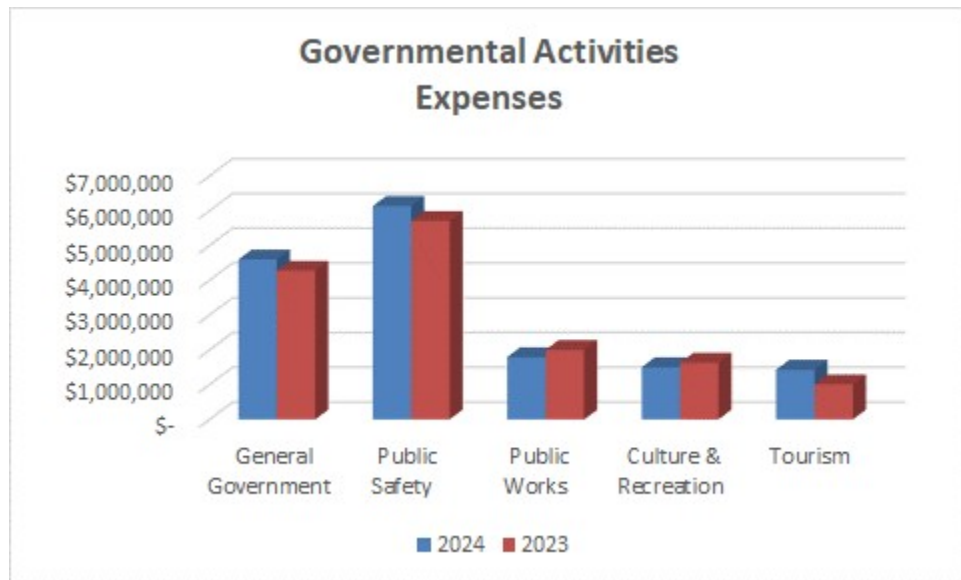
Governmental Activities – Governmental activities increased the City’s net position by \$5.6 million. Key elements are as follows:

- Revenues decreased 3% from the prior year. Increases in property tax collections help offset the impact of reduced grant activity.
- Expenses increased 2%. The City is investing in significant capital improvements which do not show up in this statement until depreciation starts. Operations were largely unchanged.

The following chart shows governmental activities revenues by source:



Below is a chart which compares the expenses for all governmental activities to the prior year:



Business-Type Activities - The City's business-type activities consist of the following:

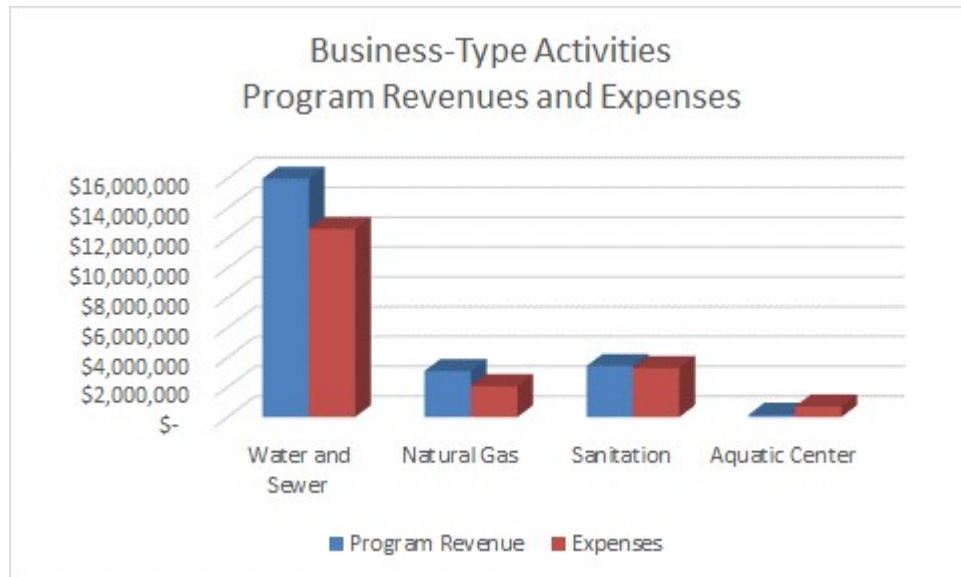
Water and sewer – The City maintains a utility system that distributes water from the San Patricio Municipal Utility District to customers in the City's service area and collects wastewater for treatment. For 2024, Water and Sewer revenues increased \$1.6 million from the utilization of pandemic grants. The charges to customers decreased less than 1%. Costs increased \$1.3 million in 2024 (11%) for increased maintenance activities and depreciation on recent completed capital projects.

Natural Gas – The City purchases natural gas and distributes it to customers in the service area through the City owned infrastructure. Charges for services decreased less than 1% and costs decreased 8% for less maintenance activity.

Sanitation – The City contracts with a waste management provider to collect garbage and bills the residents and businesses for their estimated cost of collection. Charges for services increased 7% for inflation on contractor pricing and new customers being served. Costs similarly increased 3%.

Aquatic Center – The City maintains a pool and charges for admission and rentals. The charges for services increased \$47 thousand but this was still not enough to cover the costs of the pool. Additional support from the General Fund was provided.

A comparison between expenses and program revenues (charges for services) for business-type activities follows:



Financial Analysis of the Government's Funds

As noted earlier, the City of Rockport 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 \$17.8 million, a decrease of \$3.2 million from the prior year. \$4.2 million (24%) of the ending fund balance is unassigned, which is available for spending at the City's discretion. The remaining amount of \$13.6 million (76%) is nonspendable, restricted, or assigned for specific purposes.

The City's general fund is the chief operating fund of the City and is used to account for all financial resources except those required to be accounted for by another fund. Property and sales taxes provide the major source of income. The general fund balance increased \$711 thousand in 2024 to \$4.6 million. The City's revenues were \$408 thousand better than anticipated and spending was under budget across most functions. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The fund balance represents a little over 5 months of general fund operating expenditures.

The capital projects fund balance decreased \$3.4 million in 2024 and ended with \$6.8 million. The decrease was the result of ongoing capital improvements to City Hall. The CDBG capital grant fund decreased its fund balance by \$349 thousand and is currently working on grant funded street and drainage improvements.

The debt service fund had a total restricted fund balance of \$1.4 million, an increase of \$113 thousand. The debt service fund levies property taxes to pay for schedule debt service. The total fund balance is restricted for the payment of debt service.

Other nonmajor governmental funds decreased their fund balance by \$284 thousand. Most of the decrease was in tourism development and equipment replacements.

Proprietary Funds – The City’s proprietary funds provide the same type of information found in the government-wide financial statements except for the City’s internal service fund: fleet service. Fleet services charges other City departments for the costs to maintain their equipment which increased \$63 thousand in 2024. However, this was not enough to cover all the costs of the operation. The general fund contributed an additional \$788 thousand to fund the current and prior deficits in fleet service.

Budgetary Highlights

General Fund – The City amended the General Fund budget during the year for unforeseen costs. The amended budget anticipated reducing fund balance by \$624 thousand. However, general fund revenues exceeded budgetary estimates by \$408 thousand, primarily in unexpected miscellaneous revenues. Additionally, expenditures were less than budgetary estimates by \$1.5 million. The budget savings were across nearly all departments. Thus, fund balance increased \$711 thousand rather than decreasing \$624 thousand as expected.

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, 2024 amounted to \$96.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, equipment and utility systems. The City’s most significant additions during the year ending September 30, 2024 included continued city hall construction and drainage improvements. More detailed information if desired on the City’s capital asset activity is presented in the notes to the financial statements (note 6, page 39).

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 10,456,139	\$ 10,456,139	\$ 214,953	\$ 214,953	\$ 10,671,092	\$ 10,671,092
Construction in Progress	27,233,463	21,112,740	2,458,230	247,959	29,691,693	21,360,699
Total Not Depreciated	37,689,602	31,568,879	2,673,183	462,912	40,362,785	32,031,791
Buildings and Improvements	3,203,022	3,449,198	6,267,663	6,234,888	9,470,685	9,684,086
Streets and Infrastructure	22,883,322	23,118,027	-	-	22,883,322	23,118,027
Machinery and Equipment	6,202,584	5,905,102	1,644,764	2,381,868	7,847,348	8,286,970
Utility Systems	-	-	51,735,159	60,695,262	51,735,159	60,695,262
Accumulated Depreciation	(12,337,598)	(11,736,891)	(23,089,434)	(31,218,021)	(35,427,032)	(42,954,912)
Total Depreciated	19,951,330	20,735,436	36,558,152	38,093,997	56,509,482	58,829,433
Total	\$ 57,640,932	\$ 52,304,315	\$ 39,231,335	\$ 38,556,909	\$ 96,872,267	\$ 90,861,224

Long-Term Debt – As of September 30, 2024, the City had total debt outstanding (bonds, notes and leases) of \$40.3 million. This amount is backed by the full faith and credit of the City, although utility systems have pledged their revenues to support portions of these debts. No new debt was issued. The City received a AA- rating from S&P Global during the Series 2022 bond issue process. More detailed information about the City’s long-term liabilities is presented in notes 7 and 8 (beginning on page 41) of the notes to the financial statements.

Economic Factors and Next Year’s Budgets and Rates

The 2024-2025 increased the property tax rate from \$0.360078 per \$100 of value to \$0.405294. This is expected to generate \$1.36 million in additional tax revenue roughly split between the general and debt service funds. General fund spending is not expected to change appreciably other than a 5% cost of living adjustment for employees. The City intends to issue 2024 Tax Notes for \$3.0 million for equipment replacements, pool improvements and utility system maintenance.

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 finance department, at the City of Rockport, 212 N Live Oak St, Rockport, Texas 78382.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental 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.

CITY OF ROCKPORT
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 15,606,907	\$ 19,168,921	\$ 34,775,828
Investments	735,000	-	735,000
Receivables (net of allowances):			
Property Taxes	173,622	-	173,622
Sales Tax	607,709	-	607,709
Other	3,527,312	2,346,458	5,873,770
Inventory	92,160	252,309	344,469
Prepaid Expenses	300,988	216,195	517,183
Internal Balances	468,685	(468,685)	-
Capital Assets:			
Land	10,456,139	214,953	10,671,092
Construction in Progress	27,233,463	2,458,230	29,691,693
Buildings and Improvements (net)	1,627,641	3,269,829	4,897,470
Streets and Infrastructure (net)	16,135,873	-	16,135,873
Machinery and Equipment (net)	2,187,816	815,186	3,003,002
Utility System (net)	-	32,473,137	32,473,137
TOTAL ASSETS	<u>79,153,315</u>	<u>60,746,533</u>	<u>139,899,848</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Bond Refunding	7,856	50,621	58,477
Deferred Pension Related Outflows	2,141,743	730,112	2,871,855
Deferred OPEB Related Outflows	767,787	301,184	1,068,971
TOTAL DEFERRED OUTFLOWS	<u>\$ 2,917,386</u>	<u>\$ 1,081,917</u>	<u>\$ 3,999,303</u>

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2024

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 1,985,386	\$ 1,403,573	\$ 3,388,959
Accrued Interest Payable	139,165	114,358	253,523
Accrued Wages	194,191	90,494	284,685
Customer Deposits Payable	-	2,281,048	2,281,048
Unearned Revenue	1,090,300	-	1,090,300
Long-term Liabilities			
Due in One Year	3,002,549	1,768,872	4,771,421
Due in More than One Year:			
Bonds, Notes, Premiums and Absences	26,938,547	11,461,773	38,400,320
Net Pension Liability	5,525,149	1,854,715	7,379,864
Total Other Postemployment Benefit Liability	3,584,699	2,690,067	6,274,766
TOTAL LIABILITIES	<u>42,459,986</u>	<u>21,664,900</u>	<u>64,124,886</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Inflows	187,102	64,095	251,197
Deferred OPEB Related Inflows	909,860	277,230	1,187,090
TOTAL DEFERRED INFLOWS	<u>1,096,962</u>	<u>341,325</u>	<u>1,438,287</u>
NET POSITION			
Net Investment In Capital Assets	28,326,097	26,293,567	54,619,664
Restricted For:			
Debt Service	1,369,135	-	1,369,135
Tree Mitigation	148,926	-	148,926
Tourism Development	1,905,103	-	1,905,103
Public Safety	223,186	-	223,186
Public Education	374,738	-	374,738
Other	13,777	-	13,777
Unrestricted	6,152,791	13,528,658	19,681,449
TOTAL NET POSITION	<u>\$ 38,513,753</u>	<u>\$ 39,822,225</u>	<u>\$ 78,335,978</u>

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 4,600,530	\$ 895,782	\$ -	\$ -
Public Safety	6,139,101	893,542	17,715	322,316
Public Works	1,789,803	-	-	1,873,899
Culture and Recreation	1,502,690	105,476	6,555	-
Tourism	1,428,712	-	-	-
Interest	553,507	-	-	-
Total Governmental Activities	16,014,343	1,894,800	24,270	2,196,215
Business-Type Activities				
Water and Sewer	12,609,801	14,373,397	-	1,607,884
Natural Gas Utility	2,079,782	3,089,156	-	-
Sanitation	3,285,525	3,427,179	-	-
Aquatic Center	709,496	167,793	-	-
Total Business-Type Activities	18,684,604	21,057,525	-	1,607,884
Total Primary Government	\$ 34,698,947	\$ 22,952,325	\$ 24,270	\$ 3,804,099
General Revenues:				
Taxes:				
Property Taxes for General Purposes				
Property Taxes for Debt Service				
Sales and Mixed Beverage Taxes				
Franchise Taxes				
Occupancy Taxes				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Transfers In (Out)				
Change in Net Position				
Net Position at Beginning of Year				
Prior Period Adjustment				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (3,704,748)	\$ -	\$ (3,704,748)
(4,905,528)	-	(4,905,528)
84,096	-	84,096
(1,390,659)	-	(1,390,659)
(1,428,712)	-	(1,428,712)
(553,507)	-	(553,507)
<u>(11,899,058)</u>	<u>-</u>	<u>(11,899,058)</u>
-	3,371,480	3,371,480
-	1,009,374	1,009,374
-	141,654	141,654
-	(541,703)	(541,703)
<u>-</u>	<u>3,980,805</u>	<u>3,980,805</u>
<u>(11,899,058)</u>	<u>3,980,805</u>	<u>(7,918,253)</u>
5,602,064	-	5,602,064
3,799,314	-	3,799,314
3,813,550	-	3,813,550
853,903	-	853,903
1,138,880	-	1,138,880
916,070	314,548	1,230,618
395,586	-	395,586
<u>16,519,367</u>	<u>314,548</u>	<u>16,833,915</u>
<u>1,025,511</u>	<u>(1,025,511)</u>	<u>-</u>
5,645,820	3,269,842	8,915,662
32,833,237	35,304,384	68,137,621
34,696	1,247,999	1,282,695
<u>\$ 38,513,753</u>	<u>\$ 39,822,225</u>	<u>\$ 78,335,978</u>

CITY OF ROCKPORT
BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds			
	General Fund	Capital Projects	CDBG Capital Grant	Debt Service
ASSETS				
Cash and Cash Equivalents	\$ 3,232,446	\$ 5,385,336	\$ 1,846,020	\$ 1,438,433
Investments	245,000	490,000	-	-
Receivables (net of allowances):				
Property Taxes	103,755	-	-	69,867
Sales Tax	607,709	-	-	-
Other	1,496,637	1,863,246	24,350	-
Due From Other Funds	499,151	-	-	-
Inventory	76,851	-	-	-
Prepaid Items	300,988	-	-	-
TOTAL ASSETS	<u>\$ 6,562,537</u>	<u>\$ 7,738,582</u>	<u>\$ 1,870,370</u>	<u>\$ 1,508,300</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts Payable	\$ 640,963	\$ 899,349	\$ 138,967	\$ -
Accrued Wages	160,923	-	-	-
Due to Other Funds	-	-	-	-
Unearned Grant Revenue	1,090,300	-	-	-
<i>Total Liabilities</i>	<u>1,892,186</u>	<u>899,349</u>	<u>138,967</u>	<u>-</u>
<i>Deferred Inflows of Resources:</i>				
Unavailable Property Tax Revenue	103,755	-	-	69,867
<i>Total Deferred Inflows of Resources</i>	<u>103,755</u>	<u>-</u>	<u>-</u>	<u>69,867</u>
<i>Fund Balances:</i>				
Nonspendable:				
Inventory	76,851	-	-	-
Prepaid Items	300,988	-	-	-
Restricted for:				
Debt Service	-	-	-	1,438,433
Tree Mitigation	-	-	-	-
Tourism Development	-	-	-	-
Public Safety	-	-	-	-
Public Education	-	-	-	-
Other	-	-	-	-
Assigned For:				
Equipment Replacement	-	-	-	-
Capital Projects	-	6,839,233	1,731,403	-
Unassigned	4,188,757	-	-	-
<i>Total Fund Balances</i>	<u>4,566,596</u>	<u>6,839,233</u>	<u>1,731,403</u>	<u>1,438,433</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,562,537</u>	<u>\$ 7,738,582</u>	<u>\$ 1,870,370</u>	<u>\$ 1,508,300</u>

See accompanying notes to basic financial statements.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,381,299	\$ 15,283,534
-	735,000
-	173,622
-	607,709
143,079	3,527,312
-	499,151
-	76,851
-	300,988
<u>\$ 3,524,378</u>	<u>\$ 21,204,167</u>

\$ 284,451	\$ 1,963,730
26,023	186,946
30,466	30,466
-	1,090,300
<u>340,940</u>	<u>3,271,442</u>

-	173,622
-	173,622

-	76,851
-	300,988

-	1,438,433
148,926	148,926
1,905,103	1,905,103
223,186	223,186
374,738	374,738
13,777	13,777

517,708	517,708
-	8,570,636
-	4,188,757
<u>3,183,438</u>	<u>17,759,103</u>

<u>\$ 3,524,378</u>	<u>\$ 21,204,167</u>
---------------------	----------------------

See accompanying notes to basic financial statements.



CITY OF ROCKPORT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS \$ 17,759,103

Amounts reported for governmental activities 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. 57,640,932

Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recognized as revenue in the funds. 173,622

Accrued vacation leave payable is not due and payable in the current period and, therefore, is not reported in the funds. (618,404)

Internal Service Funds are used to charge the cost of fleet management to other departments and are presented with proprietary funds. However, their activities are governmental in nature and are presented with governmental activities. This amount represents the working capital of the fleet services fund. 309,781

Long-term liabilities, including bonds payable and related premiums, are not due and payable in the current period and therefore, not reported in the funds:

Bonds, Notes and Leases Payable	(27,447,600)	
Unamortized Premiums	(1,875,092)	
Deferred Charges on Bond Refundings	7,856	
Accrued Interest Payable	<u>(139,165)</u>	(29,454,001)

Net Pension Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources are not reported in governmental funds:

Net Pension Liability	(5,525,149)	
Pension Related Deferred Inflows	(187,102)	
Pension Related Deferred Outflows	<u>2,141,743</u>	(3,570,508)

OPEB Liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources are not reported in governmental funds:

OPEB Liabilities	(3,584,699)	
OPEB Related Deferred Inflows	(909,860)	
OPEB Related Deferred Outflows	<u>767,787</u>	(3,726,772)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 38,513,753

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Major Funds			
	General Fund	Capital Projects	CDBG Capital Grant	Debt Service
REVENUES				
Property Taxes	\$ 5,473,486	\$ -	\$ -	\$ 3,799,314
Sales and Mixed Beverage Taxes	3,797,506	-	-	-
Franchise Taxes	826,528	-	-	-
Occupancy Tax	-	-	-	-
Licenses and Permits	707,590	-	-	-
Grants and Donations	75,116	-	1,873,899	-
Charges for Services	13,190	-	-	-
Fines and Forfeitures	186,416	-	-	-
Investment Earnings	158,745	722,904	-	32
Miscellaneous	359,115	-	502	-
TOTAL REVENUES	<u>11,597,692</u>	<u>722,904</u>	<u>1,874,401</u>	<u>3,799,346</u>
EXPENDITURES				
<i>Current:</i>				
General Government	3,499,963	-	6,271	-
Public Safety	4,205,059	-	-	-
Public Works	1,401,395	-	-	-
Culture and Recreation	1,276,309	-	-	-
Tourism	-	-	-	-
<i>Capital Outlay</i>	301,584	3,950,726	2,217,129	-
<i>Debt Service:</i>				
Principal	-	-	-	2,563,547
Interest and Fiscal Charges	-	-	-	1,122,593
TOTAL EXPENDITURES	<u>10,684,310</u>	<u>3,950,726</u>	<u>2,223,400</u>	<u>3,686,140</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>913,382</u>	<u>(3,227,822)</u>	<u>(348,999)</u>	<u>113,206</u>
OTHER FINANCING SOURCES (USES)				
Sales of Capital Assets	1,205	-	-	-
Transfers In	1,642,855	-	-	-
Transfers Out	(1,845,974)	(207,839)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(201,914)</u>	<u>(207,839)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	711,468	(3,435,661)	(348,999)	113,206
Fund Balances at Beginning of Year	3,827,778	10,274,894	2,080,402	1,325,227
Prior Period Adjustment	27,350	-	-	-
Fund Balances at End of Year	<u>\$ 4,566,596</u>	<u>\$ 6,839,233</u>	<u>\$ 1,731,403</u>	<u>\$ 1,438,433</u>

See accompanying notes to basic financial statements.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 9,272,800
-	3,797,506
27,375	853,903
1,138,879	1,138,879
97,931	805,521
335,548	2,284,563
829,845	843,035
12,457	198,873
34,389	916,070
15,564	375,181
<u>2,491,988</u>	<u>20,486,331</u>

62,651	3,568,885
1,573,821	5,778,880
-	1,401,395
31,550	1,307,859
1,429,213	1,429,213
329,735	6,799,174
-	2,563,547
-	1,122,593
<u>3,426,970</u>	<u>23,971,546</u>

<u>(934,982)</u>	<u>(3,485,215)</u>
------------------	--------------------

2,500	3,705
648,562	2,291,417
-	(2,053,813)

<u>651,062</u>	<u>241,309</u>
----------------	----------------

(283,920)	(3,243,906)
-----------	-------------

3,460,012	20,968,313
7,346	34,696
<u>\$ 3,183,438</u>	<u>\$ 17,759,103</u>

See accompanying notes to basic financial statements.



CITY OF ROCKPORT
RECONCILIATION OF THE STATEMENT OF REVENUES,
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (3,243,906)

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the statement
of activities the cost of those assets is allocated over their estimated useful lives and
reported as depreciation expense.

Capital Outlay	6,692,879	
Depreciation Expense	<u>(1,356,262)</u>	5,336,617

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	75,499
---	--------

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources
to governmental funds, which the repayment of the principal of long-term debt consumes
the current financial resources of governmental funds. Neither transaction, however, has
any affect on net position. This amount is the net effect of these differences in the
treatment of long-term debt and related items.

Principal Repayments	2,563,547
----------------------	-----------

Governmental funds report required contributions to employee postemployment
benefits as expenditures. However, in the Statement of Activities the cost of the
benefit is recorded based on the actuarially determined cost of the plan. This is the
amount that actuarially determined benefit expense exceeded contributions.

Pension Plan	(261,543)	
OPEB Benefits	<u>(49,905)</u>	(311,448)

Revenues and expenses of governmental internal service funds are consolidated into governmental activities. This amount represents the change in net position not not already represented elsewhere on this page.	683,956
---	---------

Some expenses reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
governmental funds:

Compensated Absences	(27,530)	
Amortization of Bond Premiums	605,523	
Amortization of Bond Refunding Differences	(85,295)	
Accrued Interest	<u>48,857</u>	<u>541,555</u>

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ 5,645,820</u></u>
--	----------------------------

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities				Governmental
	Major Funds		Nonmajor		Internal
	Water and Wastewater	Natural Gas	Sanitation	Aquatic Center	Fleet Service
				Total	
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 15,803,607	\$ 1,894,032	\$ 1,471,282	\$ -	\$ 19,168,921
Accounts Receivable, Net of Allowance:					
Customer Accounts	1,752,138	275,728	318,592	-	2,346,458
Inventory	195,110	57,199	-	-	252,309
Prepaid Expenses	216,195	-	-	-	216,195
<i>Total Current Assets</i>	<u>17,967,050</u>	<u>2,226,959</u>	<u>1,789,874</u>	<u>-</u>	<u>21,983,883</u>
<i>Noncurrent Assets:</i>					
<i>Capital Assets:</i>					
Land	110,653	-	-	104,300	214,953
Construction in Progress	2,458,230	-	-	-	2,458,230
Buildings (net)	2,737,141	-	-	532,688	3,269,829
Utility System (net)	27,593,108	4,880,029	-	-	32,473,137
Transportation and Equipment (net)	693,269	121,620	-	297	815,186
<i>Total Noncurrent Assets</i>	<u>33,592,401</u>	<u>5,001,649</u>	<u>-</u>	<u>637,285</u>	<u>39,231,335</u>
TOTAL ASSETS	<u>51,559,451</u>	<u>7,228,608</u>	<u>1,789,874</u>	<u>637,285</u>	<u>61,215,218</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Loss on Refunding	50,621	-	-	-	50,621
Deferred Pension Related Outflows	543,200	162,199	-	24,713	730,112
Deferred OPEB Related Outflows	265,369	31,222	-	4,593	301,184
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>859,190</u>	<u>193,421</u>	<u>-</u>	<u>29,306</u>	<u>1,081,917</u>
TOTAL ASSETS & DEFERRED OUTFLOWS	<u>\$ 52,418,641</u>	<u>\$ 7,422,029</u>	<u>\$ 1,789,874</u>	<u>\$ 666,591</u>	<u>\$ 62,297,135</u>
LIABILITIES					
<i>Current Liabilities:</i>					
Accounts Payable	\$ 1,093,373	\$ 21,253	\$ 284,785	\$ 4,162	\$ 1,403,573
Accrued Wages	65,586	11,636	-	13,272	90,494
Accrued Interest	83,156	31,202	-	-	114,358
Due to Other Funds	-	-	-	468,685	468,685
Current Portion of Compensated Absences	54,843	5,721	-	-	60,564
Current Portion of Long-term Debt	1,485,358	222,950	-	-	1,708,308
Customer Deposits Payable	2,281,048	-	-	-	2,281,048
<i>Total Current Liabilities</i>	<u>5,063,364</u>	<u>292,762</u>	<u>284,785</u>	<u>486,119</u>	<u>6,127,030</u>
<i>Noncurrent Liabilities:</i>					
Compensated Absences	164,529	17,163	-	-	181,692
Long-term Debt	8,437,030	2,843,051	-	-	11,280,081
Net Pension Liability	1,406,631	387,651	-	60,433	1,854,715
Total Other Postemployment Benefit Liability	2,129,854	484,310	-	75,903	2,690,067
<i>Total Noncurrent Liabilities</i>	<u>12,138,044</u>	<u>3,732,175</u>	<u>-</u>	<u>136,336</u>	<u>16,006,555</u>
TOTAL LIABILITIES	<u>17,201,408</u>	<u>4,024,937</u>	<u>284,785</u>	<u>622,455</u>	<u>22,133,585</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Pension Related Inflows	50,764	11,432	-	1,899	64,095
Deferred OPEB Related Inflows	181,829	82,163	-	13,238	277,230
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>232,593</u>	<u>93,595</u>	<u>-</u>	<u>15,137</u>	<u>341,325</u>
NET POSITION					
Net Investment in Capital Assets	23,720,634	1,935,648	-	637,285	26,293,567
Unrestricted	11,264,006	1,367,849	1,505,089	(608,286)	13,528,658
TOTAL NET POSITION	<u>34,984,640</u>	<u>3,303,497</u>	<u>1,505,089</u>	<u>28,999</u>	<u>39,822,225</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 52,418,641</u>	<u>\$ 7,422,029</u>	<u>\$ 1,789,874</u>	<u>\$ 666,591</u>	<u>\$ 62,297,135</u>

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities					Governmental
	Major Funds			Nonmajor	Total	Internal
	Water and Wastewater	Natural Gas	Sanitation	Aquatic Center		Fleet Service
OPERATING REVENUES						
Water Sales	\$ 9,110,160	\$ -	\$ -	\$ -	\$ 9,110,160	\$ -
Sewer Charges	4,058,396	-	-	-	4,058,396	-
Natural Gas Sales	-	2,690,235	-	-	2,690,235	-
Garbage Collection	-	-	3,399,158	-	3,399,158	-
Penalties and Fees	1,100,467	392,446	28,021	-	1,520,934	-
Other Charges	104,374	6,475	-	167,793	278,642	812,797
TOTAL OPERATING REVENUES	<u>14,373,397</u>	<u>3,089,156</u>	<u>3,427,179</u>	<u>167,793</u>	<u>21,057,525</u>	<u>812,797</u>
OPERATING EXPENSES						
Personnel	2,622,419	525,579	-	461,588	3,609,586	382,970
Maintenance and Operations	2,729,660	321,174	-	136,364	3,187,198	500,401
Garbage Service	-	-	3,269,525	-	3,269,525	-
Administration and Other	1,044,877	308,444	16,000	34,705	1,404,026	51,819
Gas Purchases	-	522,472	-	-	522,472	-
Water Purchases	3,880,994	-	-	-	3,880,994	-
Depreciation	1,801,726	283,882	-	76,839	2,162,447	21,325
TOTAL OPERATING EXPENSES	<u>12,079,676</u>	<u>1,961,551</u>	<u>3,285,525</u>	<u>709,496</u>	<u>18,036,248</u>	<u>956,515</u>
OPERATING INCOME (LOSS)	<u>2,293,721</u>	<u>1,127,605</u>	<u>141,654</u>	<u>(541,703)</u>	<u>3,021,277</u>	<u>(143,718)</u>
NONOPERATING REVENUES (EXPENSES)						
Investment Earnings	314,548	-	-	-	314,548	-
Grant Income	1,607,884	-	-	-	1,607,884	-
Interest Expense	(530,125)	(118,231)	-	-	(648,356)	-
TOTAL NONOPERATING REVENUES	<u>1,392,307</u>	<u>(118,231)</u>	<u>-</u>	<u>-</u>	<u>1,274,076</u>	<u>-</u>
INCOME BEFORE TRANSFERS	<u>3,686,028</u>	<u>1,009,374</u>	<u>141,654</u>	<u>(541,703)</u>	<u>4,295,353</u>	<u>(143,718)</u>
TRANSFERS						
Transfers In	175,064	-	-	442,280	617,344	787,907
Transfers Out	(1,481,901)	(160,954)	-	-	(1,642,855)	-
TOTAL TRANSFERS	<u>(1,306,837)</u>	<u>(160,954)</u>	<u>-</u>	<u>442,280</u>	<u>(1,025,511)</u>	<u>787,907</u>
CHANGE IN NET POSITION	<u>2,379,191</u>	<u>848,420</u>	<u>141,654</u>	<u>(99,423)</u>	<u>3,269,842</u>	<u>644,189</u>
NET POSITION AT BEGINNING OF YEAR	<u>31,441,636</u>	<u>2,370,891</u>	<u>1,363,435</u>	<u>128,422</u>	<u>35,304,384</u>	<u>(644,189)</u>
Prior Period Adjustment	1,163,813	84,186	-	-	1,247,999	-
NET POSITION AT END OF YEAR	<u>\$ 34,984,640</u>	<u>\$ 3,303,497</u>	<u>\$ 1,505,089</u>	<u>\$ 28,999</u>	<u>\$ 39,822,225</u>	<u>\$ -</u>

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities					Governmental
	Major Funds			Nonmajor	Total	Internal
	Water and Wastewater	Natural Gas	Sanitation	Aquatic Center		Fleet Service
Cash Flows From Operating Activities:						
Cash Received From Customers	\$ 14,725,607	\$ 3,075,150	\$ 3,412,612	\$ 167,973	\$ 21,381,342	\$ 812,797
Cash Paid to Supplier for Goods & Services	(7,206,407)	(1,137,559)	(3,311,109)	(168,672)	(11,823,747)	(532,297)
Cash Paid for Employee Salaries and Benefits	(2,479,779)	(516,337)	-	(452,098)	(3,448,214)	(361,232)
Net Cash Provided (Used) by Operating Activities	<u>5,039,421</u>	<u>1,421,254</u>	<u>101,503</u>	<u>(452,797)</u>	<u>6,109,381</u>	<u>(80,732)</u>
Cash Flows From Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	(2,551,819)	(252,279)	-	(32,775)	(2,836,873)	-
Capital Grants	1,607,884	-	-	-	1,607,884	-
Principal Paid on Long-term Debt	(1,428,154)	(214,330)	-	-	(1,642,484)	-
Interest and Fiscal Charges on Long-term Debt	(494,821)	(97,133)	-	-	(591,954)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,866,910)</u>	<u>(563,742)</u>	<u>-</u>	<u>(32,775)</u>	<u>(3,463,427)</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:						
Transfers from (to) Other Funds	(830,582)	(578,052)	-	485,572	(923,062)	404,109
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(830,582)</u>	<u>(578,052)</u>	<u>-</u>	<u>485,572</u>	<u>(923,062)</u>	<u>404,109</u>
Cash Flows From Investing Activities:						
Maturity of Investments	835,000	-	-	-	835,000	-
Interest and Investment Earnings	314,548	-	-	-	314,548	-
Net Cash Provided (Used) by Investing Activities	<u>1,149,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,149,548</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>2,491,477</u>	<u>279,460</u>	<u>101,503</u>	<u>-</u>	<u>2,872,440</u>	<u>323,377</u>
Cash and Cash Equivalents at Beginning of Year:	<u>13,312,130</u>	<u>1,614,572</u>	<u>1,369,779</u>	<u>-</u>	<u>16,296,481</u>	<u>-</u>
Cash and Cash Equivalents at End of Year:	<u>\$ 15,803,607</u>	<u>\$ 1,894,032</u>	<u>\$ 1,471,282</u>	<u>\$ -</u>	<u>\$ 19,168,921</u>	<u>\$ 323,377</u>

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities					Governmental
	Major Funds			Nonmajor	Total	Internal Fleet Service
	Water and Wastewater	Natural Gas	Sanitation	Aquatic Center		
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:						
Operating Income	\$ 2,293,721	\$ 1,127,605	\$ 141,654	\$ (541,703)	\$ 3,021,277	\$ (143,718)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation	1,801,726	283,882	-	76,839	2,162,447	21,325
Decrease (Increase) in Assets:						
Accounts Receivable (net)	251,266	(13,961)	(14,567)	-	222,738	-
Other Receivables	(6,621)	(45)	-	180	(6,486)	-
Inventory	(6,616)	2,002	-	-	(4,614)	1,547
Prepaid Expenses	37,218	-	-	-	37,218	-
Pension and OPEB Deferred Outflows	186,677	68,835	-	12,130	267,642	42,507
Increase (Decrease) in Liabilities:						
Accounts Payable	418,522	12,529	(25,584)	2,397	407,864	18,376
Accrued Wages	30,881	5,121	-	6,766	42,768	3,292
Compensated Absences	20,131	(12,040)	-	-	8,091	5,780
Customer Deposits	107,565	-	-	-	107,565	-
Net Pension Liability	(305,432)	(63,492)	-	(10,847)	(379,771)	(46,698)
Total OPEB Liability	324,434	8,567	-	736	333,737	22,221
Pension and OPEB Deferred Inflows	(114,051)	2,251	-	705	(111,095)	(5,364)
Net Cash Provided (Used) by Operating Activities	\$ 5,039,421	\$ 1,421,254	\$ 101,503	\$ (452,797)	\$ 6,109,381	\$ (80,732)

See accompanying notes to basic financial statements.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Rockport, Texas (the City) was incorporated in 1871 under the provisions of the laws for the State of Texas. The City operates under a Home-Rule Charter, which was adopted on April 12, 1983, and provides the following services, as authorized, by its charter: public safety (police and fire), streets, sanitation, culture-recreation, public improvements, planning and zoning, and general administration services. Other services include utilities. The City operates with a Council-Manager type of government, where the City Council consists of the mayor and four council members. The mayor is elected at large, and one council member is elected from each of four wards.

The financial statements of the City of Rockport, Texas, 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 consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

The City, for financial purposes, includes all of the activities and funds relevant to the operations of the City of Rockport. These operations include general government, public safety, public works, culture/recreation and tourism development.

The governmental reporting entity consists of the City. There are currently no legally separate entities that are, in substance, part of the government's operations.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. The values of interfund services provided and used are not eliminated in the government-wide financial statements, as elimination of those charges would distort the direct costs reported for the various functions. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. The City has no fiduciary funds.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash revenue types, which have been accrued, revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as program revenues and general revenues. Program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 30 (thirty) days of the end of the current fiscal period. Receivables which are measurable but not collectible are reported as deferred inflows of resources. Property taxes become due on October 1 of each year to fund the ensuing fiscal year. However, delinquent property taxes that are not available at year end are reported as deferred inflows of resources and taxes receivable in the fund balance sheets.

Sales taxes, franchise taxes, hotel/motel taxes, interest and fees associated with the current fiscal year are considered to be susceptible to accrual and so have been recognized as revenue in the current fiscal period. All other revenue items received by the government are considered to be measurable and available only when the cash is received by the City.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The proprietary funds are accounted for using the accrual basis of accounting as follows:

- Revenues are recognized when earned, and expenses are recognized when liabilities are incurred.
- Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The government reports the following major governmental funds:

General Fund is the general operating fund of the City and is always classified as a major fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, sales taxes and franchise fees. Primary expenditures are for general government, public safety, public works and recreation.

Debt Service Fund accounts for financial resources to be used for the payment of long term debt.

Capital Projects Fund holds funds for capital projects authorized by City Council from grants, debt proceeds or transfers from other funds.

CDBG Capital Grant Fund holds the capital project expenditures and related grant reimbursements.

The government reports the following major proprietary funds:

Water and Sewer Utility Fund accounts for water and sewage treatment services provided to citizens and businesses.

Natural Gas Fund accounts for fees charged to citizens and businesses for natural gas distribution and consumption.

Sanitation Fund accounts for fees charged to citizens and businesses for solid waste collection.

D. Cash and Cash Equivalents

The City considers all highly liquid investments including cash in banks, cash on hand, and local government investment pools to be cash equivalents.

E. Investments

State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d). Statutes allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Investments (Continued)

Investments are stated at fair value except for certificates of deposit and local government investment pools. Certificates of deposit are stated at amortized cost and local government investment pools are stated at net asset value. The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, while the City believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

F. Receivables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2023 and past due after January 31, 2024. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the City. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Receivables (Continued)

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred inflows of resources in the fund statements. Receivables are shown net of an allowance for uncollectibles.

G. Short-Term Inter-fund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

H. Inventory

Inventories of supplies are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Governmental fund inventories at year end are offset by a nonspendable portion of fund balance.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

J. Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include city-owned streets, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets, donated works of art and capital assets received in a service concession arrangement are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Useful Lives (Years)
Buildings and Improvements	10-40
Streets and Infrastructure	10-50
Machinery and Equipment	5-10
Utility Systems	10-50

K. Compensated Absences

The City's employees earn vacation and sick leave which may either be taken or accumulated, up to certain amounts. Unused vacation and a portion of sick leave based on longevity will be paid upon resignation or retirement. Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. Vested or accumulated compensatory time that is expected to be liquidated with expendable available resources is reported as an expenditure and fund liability of the governmental fund that will pay for it. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable available financial resources are reported in the government wide statements. Vested or accumulated vacation leave and compensatory time of the proprietary funds is recorded as an expense and liability of that fund as the benefits accrue to employees. Compensated absences are reported in the governmental funds only if they have matured (i.e., unused reimbursable leave outstanding following an employee's resignation or retirement).

L. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has deferred outflows related to a pension, other postemployment benefits and differences resulting from debt refundings.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified basis of accounting. Unavailable revenues from property tax are deferred and recognized as an inflow of resources in the period the amounts become available. The City also has pension and OPEB related deferred inflows.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Pensions

To measure 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/deduction 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. The general fund has typically been used in prior years to liquidate pension liabilities.

N. OPEB Liabilities

The City offers other post-employment benefits (OPEBs) related to a supplemental death benefit and retiree health insurance. 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. For the government-wide statements, the OPEB is recorded based on the actuary's valuation of the future liability.

O. Long-Term Obligations

Debt is defined as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. For this purpose, debt does not include leases, except for contracts reported as a financed purchase of the underlying asset, or accounts payable.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premium and discounts are deferred and amortized over the life of the term of the related debt. Loss on refundings and bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance

Five categories of fund balances were created and defined by GASB 54. These five categories are as follows:

- **Restricted** – These funds are governed by externally enforceable restrictions.
- **Non-spendable** – These funds are not available for expenditures based on legal or contractual requirements. An example might be inventories and prepaid expenditures.
- **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 Manager or Finance Director. Assigned fund balance is delegated by the City Council to the Finance Director.
- **Unassigned** - This classification is the default for all funds that do not fit into the other categories. The general fund is the only fund that reports a positive fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for a specific purposes, it may be necessary to report a negative unassigned fund balance in that particular fund.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City's Council or its designated official has provided otherwise in its commitments or assignment actions.

R. Inter-fund Transactions

Legally authorized transfers are treated as inter-fund transfers and are included in the results of operations of both governmental and proprietary funds.

S. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. For the City, those revenues are charges for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as non-operating.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 -- INVESTMENTS

The City Council has adopted a written investment policy regarding the investments of its funds as defined by the Public Funds Act of 1995 (Chapter 2256, Texas Government Code). The City's investment policy requires all deposits to be fully collateralized. Investments held in pools shall be continuously rated no lower than AAA or AAAM or at an equivalent rating by at least one nationally recognized rating service. The investments of the City are in compliance with the Council's investment policies. All significant legal and contractual provisions for investments were complied with during the year. Investments at year end are representative of the types of investments maintained by the City during the year.

Public funds investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires pools to: (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAM (or equivalent) rating by at least one nationally recognized rating service; and (3) maintain the fair value of its underlying investment portfolio within one-half of one percent of the value of its shares. External investment pools tailored to meet the investment needs of Texas local governments and are valued at net asset value. They do not have any minimum or maximum transaction or balance amounts and the investment balances are accessible on the same day as the request pending end of business time constraints.

Investment Type	Reported Value	Weighted Average Maturity in Days	Rating	Agency
Primary Government:				
<i>Reported in Cash Equivalents</i>				
<i>Local Government Investment Pools:</i>				
Texpool	\$ 8,536	52	AAAM	Standard & Poor's
Texas Fixed Income Trust	9,007,533	63	AAAmmf	Fitch
TexasDAILY	9,778,922	46	AAAmmf	Fitch
<i>Reported as Investments</i>				
Certificates of Deposit	735,000	160		
Total Primary Government	\$ 19,529,991	58		

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 2 -- INVESTMENTS (CONTINUED)

The following is an analysis of the investment risks of the City.

Interest Rate Risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its operating investment portfolio to less than one year. The City's investment policy limits the final stated maturity of any security to no more than three years. As a matter of policy, the City holds all investments to maturity.

Credit Risk. The City's investment policy states that municipal obligations and other debt investments will be rated not less than A and pools will be no lower than AAA rated. The state comptroller of public accounts exercises oversight responsibility over local government investment pools. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters.

Custodial Credit Risk. The City's deposits are collateralized by a combination of FDIC coverage and pledged collateral from the City's depository. Funds were fully covered, including certificates of deposit. For local government investment pools, the AAAM and better ratings demonstrate a strong capacity to maintain principal stability and to safeguard client assets.

Concentration of Credit Risk. The City has either FDIC insured certificates of deposit or investments in local government investment pools that are highly rated. While the investments in the pools are concentrated, they are considered lower risk investments.

NOTE 3 -- RECEIVABLES

Receivables consist of the following as of September 30, 2024:

	Governmental Funds				
	General Fund	Capital Projects	CDBG Capital Grant	Debt Service	Other Nonmajor Funds
<i>Receivables:</i>					
Property Taxes	\$ 179,581	\$ -	\$ -	\$ 125,212	\$ -
Sales Tax	607,633	-	-	-	-
Franchise Taxes	121,996	-	-	-	6,635
Occupancy Taxes	-	-	-	-	78,925
Grants	808,146	1,863,246	24,350	-	32,946
Customers	76	-	-	-	-
Other	566,495	-	-	-	24,573
Gross Receivables	2,283,927	1,863,246	24,350	125,212	143,079
Less: Allowance for Uncollectibles	(75,826)	-	-	(55,345)	-
Net Total Receivables	<u>\$ 2,208,101</u>	<u>\$ 1,863,246</u>	<u>\$ 24,350</u>	<u>\$ 69,867</u>	<u>\$ 143,079</u>

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 3 – RECEIVABLES (CONTINUED)

	Business-Type Activities		
	General	Natural Gas	Sanitation
<i>Receivables:</i>			
Customers	\$1,883,573	\$ 275,728	\$ 318,592
Gross Receivables	1,883,573	275,728	318,592
Less: Allowance for Uncollectibles	(131,435)	-	-
Net Total Receivables	<u>\$1,752,138</u>	<u>\$ 275,728</u>	<u>\$ 318,592</u>

NOTE 4 -- PROPERTY TAX

Taxes are levied on and payable as of October 1. The City has contracted with the Aransas County Tax Assessor/Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action. For fiscal year 2024, the assessed tax rate for the City was \$0.360078 per \$100 on an assessed valuation of \$2.7 billion (before taking into account exemptions and frozen properties). This is broken out as \$0.213583 per \$100 for maintenance and operations and \$0.146495 per \$100 for debt retirement. Total tax levy for fiscal year 2024 (tax year 2023) is \$9.4 million. The City is generally limited to annual increases of 3.5% in maintenance and operations tax levies without voter approval.

NOTE 5 -- INTERFUND TRANSACTIONS

Balances between funds as of September 30, 2024, consisted of the following:

Due From	Due to	Amount	Purpose
Aquatic Center	General Fund	\$ 468,685	Pooled Cash Loan
Nonmajor Governmental	General Fund	30,466	Pooled Cash Loan
		<u>\$ 499,151</u>	

Transfers between funds consisted of the following:

Transfer From	Transfer To	Amount	Purpose
Water & Sewer	General Fund	\$ 1,481,901	Payment in Lieu of Taxes
Natural Gas	General Fund	160,954	Payment in Lieu of Taxes
General Fund	Aquatic Center	409,505	Supplement Other Sources
General Fund	Internal Feet Service	787,907	Supplement Other Sources
General Fund	Nonmajor Governmental	648,562	Supplement Other Sources
Capital Projects	Water & Sewer	175,064	Capital Project Contribution
Capital Projects	Aquatic Center	32,775	Capital Project Contribution
		<u>\$ 3,696,668</u>	

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 6 -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Governmental Activities:				
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 10,456,139	\$ -	\$ -	\$ 10,456,139
Construction in Progress	21,112,740	6,120,723	-	27,233,463
<i>Total Capital Assets Not Being Depreciated</i>	<u>31,568,879</u>	<u>6,120,723</u>	<u>-</u>	<u>37,689,602</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings and Improvements	3,449,198	-	(246,176)	3,203,022
Streets and Infrastructure	23,118,027	274,674	(509,379)	22,883,322
Machinery and Equipment	5,905,102	297,482	-	6,202,584
<i>Total Capital Assets Being Depreciated</i>	<u>32,472,327</u>	<u>572,156</u>	<u>(755,555)</u>	<u>32,288,928</u>
<i>Accumulated Depreciation:</i>				
Buildings and Improvements	(1,727,411)	(94,146)	246,176	(1,575,381)
Streets and Infrastructure	(6,613,525)	(643,303)	509,379	(6,747,449)
Machinery and Equipment	(3,395,955)	(618,813)	-	(4,014,768)
<i>Total Accumulated Depreciation</i>	<u>(11,736,891)</u>	<u>(1,356,262)</u>	<u>755,555</u>	<u>(12,337,598)</u>
Total Capital Assets Being Depreciated, Net	<u>20,735,436</u>	<u>(784,106)</u>	<u>-</u>	<u>19,951,330</u>
Governmental Activities Capital Assets, Net	<u>\$ 52,304,315</u>	<u>\$ 5,336,617</u>	<u>\$ -</u>	<u>\$ 57,640,932</u>

Depreciation expense was charged to the governmental functions as follows:

<i>Governmental Activities:</i>	
General Government	\$ 118,711
Public Safety	483,177
Public Works	529,508
Culture and Recreation	224,866
<i>Total Depreciation Expense - Governmental Activities</i>	<u>\$ 1,356,262</u>

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 6 -- CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Business-Type Activities:				
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 214,953	\$ -	\$ -	\$ 214,953
Construction in Progress	247,959	2,210,271	-	2,458,230
<i>Total Assets Not Being Depreciated</i>	<u>462,912</u>	<u>2,210,271</u>	<u>-</u>	<u>2,673,183</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings and Improvements	6,234,888	32,775	-	6,267,663
Utility Systems	60,695,262	593,827	(9,553,930)	51,735,159
Machinery and Equipment	2,381,868	-	(737,104)	1,644,764
<i>Total Capital Assets Being Depreciated</i>	<u>69,312,018</u>	<u>626,602</u>	<u>(10,291,034)</u>	<u>59,647,586</u>
<i>Accumulated Depreciation:</i>				
Buildings and Improvements	(2,827,274)	(171,360)	800	(2,997,834)
Utility Systems	(27,099,339)	(1,716,614)	9,553,931	(19,262,022)
Machinery and Equipment	(1,291,408)	(274,473)	736,303	(829,578)
<i>Total Accumulated Depreciation</i>	<u>(31,218,021)</u>	<u>(2,162,447)</u>	<u>10,291,034</u>	<u>(23,089,434)</u>
Total Capital Assets Being Depreciated, Net	<u>38,093,997</u>	<u>(1,535,845)</u>	<u>-</u>	<u>36,558,152</u>
Business-Type Activities Capital Assets, Net	<u>\$ 38,556,909</u>	<u>\$ 674,426</u>	<u>\$ -</u>	<u>\$ 39,231,335</u>

Depreciation expense was charged to the business-type activities as follows:

<i>Business-Type Activities:</i>	
Water and Sewer System	\$ 1,801,726
Aquatic Center	76,839
Natural Gas	283,882
<i>Total Depreciation Expense - Business Type Activities</i>	<u>\$ 2,162,447</u>

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 7 -- LONG-TERM LIABILITIES

Long-term liabilities at September 30, 2024 were comprised of the following items:

	Balance 10/1/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
<i>Governmental Activities:</i>					
Bonds, Notes and Related Premiums	\$ 32,491,762	\$ -	\$ (3,169,070)	\$ 29,322,692	\$ 2,768,683
Compensated Absences	590,874	261,128	(233,598)	618,404	233,866
Net Pension Liability	9,266,365	1,214,757	(4,955,973)	5,525,149	-
OPEB Liability - Death Benefit	241,968	35,666	-	277,634	-
OPEB Liability - Retiree Insurance	2,609,864	697,201	-	3,307,065	-
<i>Total Governmental Activities</i>	<u>45,200,833</u>	<u>2,208,752</u>	<u>(8,358,641)</u>	<u>39,050,944</u>	<u>3,002,549</u>
<i>Business-Type Activities</i>					
Bonds, Notes and Related Premiums	14,686,681	-	(1,698,292)	12,988,389	1,708,308
Compensated Absences	234,165	100,667	(92,576)	242,256	60,564
Net Pension Liability	2,234,486	815,310	(1,195,081)	1,854,715	-
OPEB Liability - Death Benefit	151,805	12,234	-	164,039	-
OPEB Liability - Retiree Insurance	2,183,807	342,221	-	2,526,028	-
<i>Total Business-Type Activities</i>	<u>19,490,944</u>	<u>1,270,432</u>	<u>(2,985,949)</u>	<u>17,775,427</u>	<u>1,768,872</u>
<i>Total Primary Government</i>	<u>\$ 64,691,777</u>	<u>\$ 3,479,184</u>	<u>\$ (11,344,590)</u>	<u>\$ 56,826,371</u>	<u>\$ 4,771,421</u>

Compensated absences and other postemployment benefit obligations for governmental activities are generally liquidated by the general fund. Current portions of other post-employment benefit liabilities are reported in accrued wages on the Statement of Net Position and not presented in the table above.

NOTE 8 -- BONDS PAYABLE

These bonds are primarily secured by future property tax levies, however certificates of obligation may also have a limited pledge of utility revenues to support the debt service. All of the City's debts were sold to the public except for the note payable. The note payable was privately placed but contain no subjective acceleration clauses, events of default with finance-related consequences or termination events with finance-related consequences. The note payable qualifies as an energy conservation bond and the City may receive an interest rate subsidy annually.

Type of Debt	Interest Rate
General Obligation Bonds	2-5%
Certificates of Obligation	2-4.25%
Tax Notes	4%
Note Payable	4.24%

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 8 -- BONDS PAYABLE (CONTINUED)

Changes in the bonds for the year ending September 30, 2024 were as follows:

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024	Due Within One Year
<i>Governmental Activities:</i>					
General Obligation Bonds	\$ 17,479,569	\$ -	\$ (1,790,711)	\$ 15,688,858	\$ 1,873,738
Certificates of Obligation	3,805,000	-	(245,000)	3,560,000	255,000
Tax Notes	7,490,000	-	(360,000)	7,130,000	570,000
Note Payable	1,135,324	-	(66,582)	1,068,742	69,945
Capital Lease	101,254	-	(101,254)	-	-
Unamortized Premiums	2,480,615	-	(605,523)	1,875,092	-
<i>Total Governmental Activities</i>	<u>\$ 32,491,762</u>	<u>\$ -</u>	<u>\$ (3,169,070)</u>	<u>\$ 29,322,692</u>	<u>\$ 2,768,683</u>
<i>Business-Type Activities</i>					
General Obligation Bonds	\$ 5,800,431	\$ -	\$ (1,099,290)	\$ 4,701,141	\$ 1,141,263
Certificates of Obligation	2,310,000	-	(170,000)	2,140,000	175,000
Note Payable	6,363,510	-	(373,194)	5,990,316	392,045
Unamortized Premiums	212,740	-	(55,808)	156,932	-
<i>Total Business-Type Activities</i>	<u>\$ 14,686,681</u>	<u>\$ -</u>	<u>\$ (1,698,292)</u>	<u>\$ 12,988,389</u>	<u>\$ 1,708,308</u>

The annual debt service requirements on these governmental debts as of September 30, 2024 are as follows:

Year Ending September 30,	Governmental Activities				
	Public Offering Bonds		Private Placement Notes		Total
	Principal	Interest	Principal	Interest	
2025	\$ 2,698,738	\$ 994,451	\$ 69,945	\$ 44,576	\$ 3,807,710
2026	2,902,947	886,446	73,425	41,572	3,904,390
2027	3,002,173	771,156	77,028	38,427	3,888,784
2028	3,065,000	652,206	54,538	35,390	3,807,134
2029	3,185,000	529,563	84,269	32,767	3,831,599
2030-2034	5,330,000	1,772,950	483,968	106,107	7,693,025
2035-2039	5,170,000	695,125	225,569	12,067	6,102,761
2040	1,025,000	20,500	-	-	1,045,500
Total	<u>\$ 26,378,858</u>	<u>\$ 6,322,397</u>	<u>\$ 1,068,742</u>	<u>\$ 310,906</u>	<u>\$ 34,080,903</u>

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 8 -- BONDS PAYABLE (CONTINUED)

The annual debt service requirements on these business-type debts as of September 30, 2024 are as follows:

Year Ending September 30,	Business-Type Activities				
	Public Offering		Private Placement		Total
	Bonds		Notes		
	Principal	Interest	Principal	Interest	
2025	\$ 1,316,263	\$ 248,599	\$ 392,045	\$ 249,848	\$ 2,206,755
2026	1,372,051	196,979	411,557	233,020	2,213,607
2027	1,132,827	147,633	431,752	215,350	1,927,562
2028	900,000	106,525	305,665	198,389	1,510,579
2029	940,000	69,513	472,333	183,660	1,665,506
2030-2034	1,180,000	129,201	2,712,663	594,745	4,616,609
2035-2036	-	-	1,264,301	67,633	1,331,934
Total	<u>\$ 6,841,141</u>	<u>\$ 898,450</u>	<u>\$ 5,990,316</u>	<u>\$ 1,742,645</u>	<u>\$ 15,472,552</u>

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM

A. Plan Description

The City participates as one of 919 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the 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 TMRS 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 Annual Comprehensive Financial Report (Annual Report) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

B. 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 member may select one of seven monthly benefit payment options. Members may also choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member's contributions and interest.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	105
Inactive Employees Entitled to but Not Yet Receiving Benefits	89
Active Employees	117
	<u>311</u>

C. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of 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 City matches employee contributions 2 to 1. The contribution rates for the City were 17.41% and 18.89% for calendar years 2023 and 2024 respectively. The City's contributions to TMRS for the year ended September 30, 2024 were \$1,472,710, and were equal to the required contributions.

D. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

E. Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall Payroll Growth	2.75% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

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 the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate 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 the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

E. Actuarial Assumptions (Continued)

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
	<u>100.00%</u>	

F. Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

G. Changes in Net Pension Liability (Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2022	\$ 41,932,931	\$ 33,066,070	\$ 8,866,861
Changes for the year:			
Service Cost	1,544,545	-	1,544,545
Interest	2,802,888	-	2,802,888
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	292,108	-	292,108
Changes of Assumptions	(348,940)	-	(348,940)
Contributions - Employer	-	1,409,355	(1,409,355)
Contributions - Employee	-	566,657	(566,657)
Net Investment Income	-	3,826,102	(3,826,102)
Benefit Payments, Including Refunds of Employee Contributions	(2,361,886)	(2,361,886)	-
Administrative Expense	-	(24,347)	24,347
Other Changes	-	(169)	169
Net Changes	1,928,715	3,415,712	(1,486,997)
Balance at December 31, 2023	\$ 43,861,646	\$ 36,481,782	\$ 7,379,864

H. 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:

	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
Net Pension Liability	\$ 13,254,851	\$ 7,379,864	\$ 2,574,115

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

J. Pension Expense

For the year ended September 30, 2024, the City recognized pension expense of \$1,800,153.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 9 -- PENSION PLAN – TEXAS MUNICIPAL RETIREMENT SYSTEM (CONTINUED)

K. Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	\$ 786,246	\$ -
Changes in Actuarial Assumptions	-	251,197
Differences Between Projected and Actual Investment Earnings	943,866	-
Contributions Subsequent to the Measurement Date	1,141,743	-
	<u>\$ 2,871,855</u>	<u>\$ 251,197</u>

The City reported \$2,871,855 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (December 31, 2023) will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Fiscal Year Ended September 30,	
2025	\$ 666,294
2026	431,343
2027	700,105
2028	(318,827)
Thereafter	-
	<u>\$ 1,478,915</u>

NOTE 10 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – SUPPLEMENTAL DEATH BENEFIT

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 10 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – SUPPLEMENTAL DEATH BENEFIT (CONTINUED)

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other post-employment benefit," or OPEB. Membership in the plan at December 31, 2023, the valuation and measurement date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	85
Inactive Employees Entitled to but Not Yet Receiving Benefits	16
Active Employees	117
	218

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers. The following key assumptions were used in developing the actuarial valuation:

Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid throe 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 City's contributions to TMRS for retirees were \$11,918 for the fiscal year ended September 30, 2024 and were equal to the required contributions. The SDBF required contribution rates were as follows:

Calendar Year	Total SDBF Contribution Rate	Retiree Portion of SDBF Contribution Rate
2023	0.39%	0.15%
2024	0.37%	0.15%

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 10 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – SUPPLEMENTAL DEATH BENEFIT (CONTINUED)

The City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2023 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2022	\$ 393,773
Changes for the year:	
Service Cost	17,000
Interest	16,046
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	5,355
Changes of Assumptions	21,642
Benefit Payments	(12,143)
Net Changes	47,900
Balance at December 31, 2023	\$ 441,673

There is no separate trust maintained to fund this Total OPEB Liability. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

The following presents the TOL of the City, calculated using the discount rate of 3.77% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

	Discount Rate 2.77%	Discount Rate 3.77%	Discount Rate 4.77%
Total OPEB Liability	\$ 519,351	\$ 441,673	\$ 380,268

For the year ended September 30, 2024, the City recognized OPEB expense of \$16,807. Also as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 4,266	\$ 12,711
Changes in Actuarial Assumptions	37,303	105,976
Contributions Subsequent to the Measurement Date	9,066	-
	\$ 50,635	\$ 118,687

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 10 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – SUPPLEMENTAL DEATH BENEFIT
(CONTINUED)

Deferred outflows of resources in the amount of \$9,066 is related to OPEB benefits resulting from contributions subsequent to the measurement date (December 31, 2023), and will be recognized as a reduction of the total OPEB liability for the fiscal year ended September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Fiscal Year Ended September 30,		
2025	\$	(22,221)
2026		(33,954)
2027		(25,988)
2028		5,045
2029		-
Thereafter		-
	\$	<u>(77,118)</u>

NOTE 11 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE

Eligible retirees of the City may participate in the health insurance plan of the City. Non-Medicare participants with over ten years of service with the City at retirement are eligible for a subsidy equal to 50% of the current premium amount. The percentage of premium paid by the City increases by 5% per year of service. At twenty years of service, retirees are eligible for a 100% subsidy. Enrollment is required within thirty days of retirement. At age 65, retirees must apply for Medicare and the City furnishes a Medicare Supplemental Policy. The City provides the same Medicare subsidy to all eligible retirees regardless of service. The amount of the Medicare subsidy is capped at \$268.08 per month.

Membership in the plan at December 31, 2023, the valuation and measurement date, consisted of:

Inactive Employees or Beneficiaries Currently Receiving Benefits	70
Inactive Employees Entitled to but Not Yet Receiving Benefits	0
Active Employees	117
	<u>187</u>

The City does not maintain a separate trust for this plan and is not accumulating assets to service the other post-employment benefit. Projections of health benefits are based on the plan as understood by the City and include the types of benefits in force at the valuation date and the pattern of employees attaining eligibility. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 11 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE
(CONTINUED)

The following key assumptions were used in developing the actuarial valuation:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Demographic Assumptions	Based on the 2023 experience study conducted for the Texas Municipal Retirement System (TMRS).
Health Care Trend Rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used, with male rates multiplied by 103% and female rates multiplied by 105%. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP-2021 table to account for future mortality improvements.
Participation Rates	For employees who retire prior to age 65, the participation rate was assumed to equal the half the percentage of the subsidy paid by the City, plus 50%. 70% of eligible employees who are at least 65 years old at retirement were assumed to participate. 30% of retirees who are less than 65 years old at retirement were assumed to discontinue coverage upon reaching 65 years old.

The City's Total OPEB Liability (TOL), based on the above actuarial factors, as of December 31, 2023 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2022	\$ 4,642,612
Changes for the year:	
Service Cost	263,403
Interest	187,750
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	536,297
Changes of Assumptions	480,031
Benefit Payments	(277,000)
Net Changes	1,190,481
Balance at December 31, 2023	\$ 5,833,093

There is no separate trust maintained to fund this Total OPEB Liability. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 11 -- OTHER POST EMPLOYMENT BENEFITS (OPEB) – RETIREE MEDICAL INSURANCE
(CONTINUED)

The following tables present the sensitivity of the TOL to a 1% swing in the discount rate and health care cost trend rate:

	Discount Rate 2.77%	Discount Rate 3.77%	Discount Rate 4.77%
Total OPEB Liability	\$ 6,489,190	\$ 5,833,093	\$ 5,265,735
	1% Decrease	Healthcare Trend Rate	1% Increase
Total OPEB Liability	\$ 5,382,602	\$ 5,833,093	\$ 6,373,432

For the year ended September 30, 2024, the City recognized OPEB expense of \$316,560. Also as of September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 456,572	\$ 198,335
Changes in Actuarial Assumptions	561,764	870,068
	<u>\$ 1,018,336</u>	<u>\$ 1,068,403</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Fiscal Year Ended September 30,		
2025	\$	(69,519)
2026		(34,402)
2027		(69,610)
2028		41,791
2029		81,673
Thereafter		-
	<u>\$</u>	<u>(50,067)</u>

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 12 -- CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is currently working on several capital projects that are expected to be reimbursed by the Texas Department of Emergency Management and are recorded as other receivables on the balance sheet of the General and Capital Projects fund of \$808,146 and \$1,863,246, respectively.

NOTE 13 -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty, and workers compensation. TML is a multi-employer group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the City is generally limited to the contributed amounts. There were no significant changes in coverage during fiscal year 2024.

NOTE 14 -- COMMITMENTS

Purchase Commitments

	Estimated Project Cost to City	Expended to Date	Estimated Future Commitment
<i>Governmental Activities:</i>			
City Hall Construction	\$ 16,380,000	\$ 14,931,092	\$ 1,448,908
Drainage Improvements	6,322,339	2,292,338	4,030,001
<i>Business-type Activities:</i>			
Wastewater Treatment Plant Improvements	4,611,080	1,607,884	3,003,196
Total Estimated Future Commitments	<u>\$ 27,313,419</u>	<u>\$ 18,831,314</u>	<u>\$ 8,482,105</u>

NOTE 15 -- TAX ABATEMENTS

The City has entered into two agreements with businesses in the community in accordance with Chapter 380 of the Texas Local Government Code to promote economic development and to stimulate business and commercial activity in the City. The agreements provide for grants to the businesses of incremental property taxes paid for personal and real property in excess of a base value prior to the improvements or incremental sales tax generated. The payments are conditional on employment growth and staff wage requirements being maintained. The property tax agreement ends in 2029 and the sales tax agreement will end in 2025. During the year ended September 30, 2024, the City reimbursed the businesses \$16,044 in sales tax and \$53,078 in property taxes.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 16 -- LITIGATION

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

NOTE 17 -- PRIOR PERIOD ADJUSTMENT / CHANGE IN ACCOUNTING METHOD

As of October 1, 2023, the City made changes to accounting methods and error corrections as follows:

	General Fund	Nonmajor Governmental
Beginning Fund Balance, as Previously Reported	\$ 3,827,778	\$ 3,460,012
<i>Change in Accounting Policy</i>		
Recognize Franchise Fees in Period of Fees	111,022	7,346
Amortize Insurance Premiums over Term	253,413	-
<i>Error Correction</i>		
Unrecorded Payable	(39,583)	-
Understated Unearned Grant Revenue	(233,661)	-
Understated Retirement Contribution Payable	(63,841)	-
Beginning Fund Balance, Restated	<u>\$ 3,827,778</u>	<u>\$ 3,460,012</u>

	Governmental Activities	Water & Sewer	Natural Gas
Beginning Net Position, as Previously Reported	\$ 32,833,237	\$ 31,441,636	\$ 2,370,891
<i>Change in Accounting Policy</i>			
Recognize Franchise Fees in Period of Fees	118,368	-	-
Recognize Unbilled Utility Revenue	-	564,648	84,186
Amortize Insurance Premiums over Term	253,413	253,413	-
<i>Error Correction</i>			
Duplicate Expense	-	368,896	-
Unrecorded Payable	(39,583)	-	-
Understated Unearned Grant Revenue	(233,661)	-	-
Understated Retirement Contribution Payable	(63,841)	(23,144)	-
Beginning Net Position, Restated	<u>\$ 32,833,237</u>	<u>\$ 31,441,636</u>	<u>\$ 2,370,891</u>

The change to record an unbilled receivable and a franchise fee accrual more aligns with generally accepted accounting principles and records the underlying revenue in the period it occurs. It also helps smooth out any changes in meter reading policies or cash collection delays in franchise fees. The change to amortize insurance was a decision based on how significant windstorm insurance is for the City and the difficulty in budgeting for it with a premium due late in the year.

CITY OF ROCKPORT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2024

NOTE 18 -- SUBSEQUENT EVENTS

In October, 2024, the City issued \$3.075 million in tax notes to finance the purchase of equipment, pool repairs and utility system improvements.

In August 2025, the City executed an agreement to sell the natural gas utility and related infrastructure to the City of Corpus Christi for \$5.5 million. The proceeds will be used to defease the outstanding debts of the natural gas utility.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - General Fund
- Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years
- Schedule of Pension Contributions - Last 10 Fiscal Years
- Schedule of Changes in Total Other Post-Employment Benefit Liability and Related Ratios

Supplemental Death Benefit
Retiree Medical Insurance

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		2024	Variance With	
	Original	Final	Actual	Final Budget -	2023
			Amounts	Positive	Actual
				(Negative)	
REVENUES					
Property Taxes	\$ 5,455,959	\$ 5,455,959	\$ 5,473,486	\$ 17,527	\$ 4,756,379
Sales and Mixed Beverage Taxes	3,852,126	3,852,126	3,797,506	(54,620)	3,793,644
Franchise Taxes	827,000	827,000	826,528	(472)	818,681
Licenses and Permits	600,175	600,175	707,590	107,415	567,043
Grants and Donations	85,500	85,500	75,116	(10,384)	227,069
Charges for Services	13,200	13,200	13,190	(10)	14,325
Fines and Forfeitures	157,100	157,100	186,416	29,316	158,623
Investment Earnings	105,000	105,000	158,745	53,745	109,322
Miscellaneous	91,500	93,823	359,115	265,292	167,788
TOTAL REVENUES	11,187,560	11,189,883	11,597,692	407,809	10,612,874
EXPENDITURES					
<i>General Government</i>					
Mayor & Council	130,846	130,846	88,248	42,598	116,558
Human Resources	149,428	149,428	138,648	10,780	-
Municipal Court	254,885	254,885	195,259	59,626	182,174
Finance	494,647	494,647	481,485	13,162	450,198
City Secretary	188,218	188,218	151,806	36,412	270,960
City Manager	535,387	535,387	525,991	9,396	506,809
Information Technology	338,167	338,167	299,311	38,856	300,119
Building Development	365,089	365,089	339,132	25,957	356,355
Building Inspections	330,156	330,156	312,930	17,226	270,838
Non-departmental	1,099,756	1,101,506	967,153	134,353	821,006
<i>Total General Government</i>	<i>3,886,579</i>	<i>3,888,329</i>	<i>3,499,963</i>	<i>388,366</i>	<i>3,275,017</i>
<i>Public Safety</i>					
Police	821,338	838,337	852,822	(14,485)	662,565
Police Patrol	2,576,111	2,576,111	2,263,043	313,068	2,496,738
Police CID	863,612	863,612	756,981	106,631	723,679
Emergency Operations	10,000	10,000	8,420	1,580	7,119
Code Enforcement	445,995	367,659	323,793	43,866	316,585
<i>Total Public Safety</i>	<i>4,717,056</i>	<i>4,655,719</i>	<i>4,205,059</i>	<i>450,660</i>	<i>4,206,686</i>
<i>Public Works</i>					
Street & Drainage	1,327,816	1,327,816	1,084,683	243,133	903,978
Building Maintenance	457,620	457,620	316,712	140,908	266,462
<i>Total Public Works</i>	<i>1,785,436</i>	<i>1,785,436</i>	<i>1,401,395</i>	<i>384,041</i>	<i>1,170,440</i>
<i>Culture & Recreation</i>	<i>1,473,039</i>	<i>1,473,039</i>	<i>1,276,309</i>	<i>196,730</i>	<i>1,332,862</i>
<i>Capital Outlay</i>	<i>337,151</i>	<i>400,811</i>	<i>301,584</i>	<i>99,227</i>	<i>827,461</i>
TOTAL EXPENDITURES	12,199,261	12,203,334	10,684,310	1,519,024	10,812,466

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		2024	Variance With	
	Original	Final	Actual	Final Budget -	2023
			Amounts	Positive	Actual
				(Negative)	
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1,011,701)	(1,013,451)	913,382	1,926,833	(199,592)
OTHER FINANCING SOURCES (USES)					
Sales of Capital Assets	-	-	1,205	1,205	138,461
Transfers In	1,619,381	1,619,381	1,642,855	23,474	1,566,494
Transfers Out	(1,057,032)	(1,229,546)	(1,845,974)	(616,428)	(1,188,584)
TOTAL OTHER FINANCING SOURCES (USES)	562,349	389,835	(201,914)	(591,749)	516,371
Net Change in Fund Balance	(449,352)	(623,616)	711,468	1,335,084	316,779
Fund Balances, Beginning	3,827,778	3,827,778	3,827,778	-	3,510,999
Prior Period Adjustment	-	-	27,350	27,350	-
Fund Balances, Ending	<u>\$ 3,378,426</u>	<u>\$ 3,204,162</u>	<u>\$ 4,566,596</u>	<u>\$ 1,362,434</u>	<u>\$ 3,827,778</u>

CITY OF ROCKPORT
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN PLAN YEARS

	Total Pension Liability			
	2014	2015	2016	2017
Service Cost	\$ 740,391	\$ 876,152	\$ 982,451	\$ 1,558,081
Interest (on the Total Pension Liability)	1,625,684	1,721,744	1,750,739	1,915,431
Changes of Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	(29,335)	(291,293)	(14,404)	1,248,532
Change of Assumptions	-	126,355	665,897	-
Benefit Payments, Including Refunds of Employee Contributions	(1,133,860)	(930,802)	(1,331,557)	(1,162,491)
Net Change in Total Pension Liability	1,202,880	1,502,156	2,053,126	3,559,553
Total Pension Liability - Beginning	23,420,794	24,623,674	26,125,830	28,178,956
Total Pension Liability - Ending	<u>\$ 24,623,674</u>	<u>\$ 26,125,830</u>	<u>\$ 28,178,956</u>	<u>\$ 31,738,509</u>
	Plan Fiduciary Net Position			
	2014	2015	2016	2017
Contributions - Employer	\$ 777,084	\$ 830,773	\$ 877,449	\$ 1,375,596
Contributions - Employee	339,762	365,498	398,907	608,286
Net Investment Income	1,150,850	31,339	1,453,921	3,172,753
Benefit Payments, Including Refunds of Employee Contributions	(1,133,860)	(930,802)	(1,331,557)	(1,162,491)
Administrative Expense	(12,015)	(19,088)	(16,421)	(16,446)
Other	(988)	(943)	(885)	(833)
Net Change in Plan Fiduciary Net Position	1,120,833	276,777	1,381,414	3,976,865
Plan Fiduciary Net Position - Beginning	20,117,511	21,238,344	21,515,121	22,896,535
Plan Fiduciary Net Position - Ending	<u>\$ 21,238,344</u>	<u>\$ 21,515,121</u>	<u>\$ 22,896,535</u>	<u>\$ 26,873,400</u>
Net Pension Liability - Ending	\$ 3,385,330	\$ 4,610,709	\$ 5,282,421	\$ 4,865,109
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.25%	82.35%	81.25%	84.67%
Covered Payroll	\$ 4,853,742	\$ 5,221,406	\$ 5,698,673	\$ 5,689,797
Net Pension Liability as a Percentage of Covered Payroll	69.75%	88.30%	92.70%	85.51%

Total Pension Liability					
2018	2019	2020	2021	2022	2023
\$ 1,114,592	\$ 1,164,313	\$ 1,200,234	\$ 1,307,529	\$ 1,476,564	\$ 1,544,545
2,136,342	2,271,179	2,375,106	2,463,862	2,617,935	2,802,888
-	-	-	-	-	-
162,769	(350,839)	(598,085)	663,561	1,158,043	292,108
-	76,395	-	-	-	(348,940)
(1,292,599)	(1,589,356)	(1,689,335)	(1,742,674)	(2,731,114)	(2,361,886)
2,121,104	1,571,692	1,287,920	2,692,278	2,521,428	1,928,715
31,738,509	33,859,613	35,431,305	36,719,225	39,411,503	41,932,931
<u>\$ 33,859,613</u>	<u>\$ 35,431,305</u>	<u>\$ 36,719,225</u>	<u>\$ 39,411,503</u>	<u>\$ 41,932,931</u>	<u>\$ 43,861,646</u>
Plan Fiduciary Net Position					
2018	2019	2020	2021	2022	2023
\$ 961,933	\$ 1,108,588	\$ 1,198,891	\$ 1,251,275	\$ 1,326,742	\$ 1,409,355
413,468	444,879	469,628	504,837	555,995	566,657
(805,105)	4,041,271	2,286,145	4,220,211	(2,670,833)	3,826,102
(1,292,599)	(1,589,356)	(1,689,335)	(1,742,674)	(2,731,114)	(2,361,886)
(15,558)	(22,830)	(14,792)	(19,523)	(23,107)	(24,347)
(812)	(685)	(577)	134	27,573	(169)
(738,673)	3,981,867	2,249,960	4,214,260	(3,514,744)	3,415,712
26,873,400	26,134,727	30,116,594	32,366,554	36,580,814	33,066,070
<u>\$ 26,134,727</u>	<u>\$ 30,116,594</u>	<u>\$ 32,366,554</u>	<u>\$ 36,580,814</u>	<u>\$ 33,066,070</u>	<u>\$ 36,481,782</u>
\$ 7,724,886	\$ 5,314,711	\$ 4,352,671	\$ 2,830,689	\$ 8,866,861	\$ 7,379,864
77.19%	85.00%	88.15%	92.82%	78.85%	83.17%
\$ 5,906,687	\$ 6,355,418	\$ 6,708,966	\$ 7,211,964	\$ 7,942,784	\$ 8,095,101
130.78%	83.62%	64.88%	39.25%	111.63%	91.16%



CITY OF ROCKPORT
SCHEDULE OF CITY PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ending September 30,	Contributions in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
	Actuarially Determined Contributions	Actuarially Determined Contributions			
2024	\$ 1,472,710	\$ 1,472,710	\$ -	\$ 7,945,181	18.5%
2023	1,187,965	1,308,319	(120,354)	6,822,433	19.2%
2022	1,230,488	1,230,488	-	6,708,088	18.3%
2021	1,198,891	1,237,615	(38,724)	6,870,088	18.0%
2020	1,069,089	1,054,491	14,598	6,149,048	17.1%
2019	1,153,763	1,153,763	-	7,163,204	16.1%
2018	917,078	917,078	-	5,793,290	15.8%
2017	877,449	877,449	-	5,698,673	15.4%
2016	831,456	831,456	-	5,136,730	16.2%
2015	758,836	758,836	-	4,853,742	15.6%

CITY OF ROCKPORT
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY
AND RELATED RATIOS
SUPPLEMENTAL DEATH BENEFIT
LAST TEN PLAN YEARS

	Total OPEB Liability			
	2017	2018	2019	2020
Service Cost	\$ 16,511	\$ 12,404	\$ 17,160	\$ 24,152
Interest on Total OPEB Liability	12,874	13,074	13,574	12,279
Changes of Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	-	(31,557)	(13,755)	(8,742)
Change of Assumptions or Other Inputs	30,715	(22,651)	63,429	63,296
Benefit Payments	(4,345)	(2,953)	(2,542)	(4,025)
Net Change in Total OPEB Liability	55,755	(31,683)	77,866	86,960
Total OPEB Liability - Beginning	334,507	390,262	358,579	436,445
Total OPEB Liability - Ending	<u>\$ 390,262</u>	<u>\$ 358,579</u>	<u>\$ 436,445</u>	<u>\$ 523,405</u>
Covered Payroll	\$ 5,689,797	\$ 5,906,687	\$ 6,355,418	\$ 6,708,966
Total OPEB Liability as a Percentage of Covered Payroll	6.86%	6.07%	6.87%	7.80%
Discount Rate	3.31%	3.71%	2.75%	2.00%

GASB Statement No. 75 requires 10 years of data to be provided in this schedule. The City will develop the schedule prospectively as data becomes available.

No assets are accumulated in a trust that meets the criteria in of GASB Codification P22.101 or P52.101 to pay related benefits.

Total OPEB Liability		
2021	2022	2023
\$ 29,569	\$ 34,154	\$ 17,000
10,641	10,291	16,046
-	-	-
(18,822)	(5,546)	5,355
15,661	(181,406)	21,642
(12,260)	(11,914)	(12,143)
24,789	(154,421)	47,900
523,405	548,194	393,773
<u>\$ 548,194</u>	<u>\$ 393,773</u>	<u>\$ 441,673</u>
\$ 7,211,964	\$ 7,942,784	\$ 8,095,101
7.60%	4.96%	5.46%
1.84%	4.05%	3.77%

CITY OF ROCKPORT
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY
AND RELATED RATIOS
RETIREE MEDICAL INSURANCE
LAST TEN PLAN YEARS

	Total OPEB Liability			
	2017	2018	2019	2020
Service Cost	\$ 391,117	\$ 447,574	\$ 357,387	\$ 378,651
Interest on Total OPEB Liability	214,798	212,555	210,376	153,610
Changes of Benefit Terms	-	(868,485)	-	-
Difference between Expected and Actual Experience	-	(72,989)	(700,917)	(15,765)
Change of Assumptions or Other Inputs	324,340	(249,986)	203,490	502,691
Benefit Payments	(176,658)	(172,625)	(176,676)	(154,661)
Net Change in Total OPEB Liability	753,597	(703,956)	(106,340)	864,526
Total OPEB Liability - Beginning	5,530,526	6,284,123	5,580,167	5,473,827
Total OPEB Liability - Ending	<u>\$ 6,284,123</u>	<u>\$ 5,580,167</u>	<u>\$ 5,473,827</u>	<u>\$ 6,338,353</u>
Covered Payroll	\$ 7,994,196	\$ 5,930,211	\$ 6,507,443	\$ 6,581,617
Total OPEB Liability as a Percentage of Covered Payroll	78.61%	94.10%	84.12%	96.30%
Discount Rate	3.31%	3.71%	2.75%	2.00%

GASB Statement No. 75 requires 10 years of data to be provided in this schedule. The City will develop the schedule prospectively as data becomes available.

No assets are accumulated in a trust that meets the criteria in of GASB Codification P22.101 or P52.101 to pay related benefits.

Total OPEB Liability		
2021	2022	2023
\$ 482,551	\$ 405,651	\$ 263,403
129,909	104,841	187,750
(881,598)	-	-
(224,035)	29,269	536,297
(74,229)	(1,284,719)	480,031
(168,398)	(214,983)	(277,000)
(735,800)	(959,941)	1,190,481
6,338,353	5,602,553	4,642,612
<u>\$ 5,602,553</u>	<u>\$ 4,642,612</u>	<u>\$ 5,833,093</u>
\$ 7,077,342	\$ 7,942,784	\$ 8,181,299
79.16%	58.45%	71.30%
1.84%	4.05%	3.77%

CITY OF ROCKPORT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

Budgetary Information

The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. Annual budgets are adopted for most governmental funds except the capital projects funds. Project-length financial plans are adopted for capital projects funds.

The appropriated budget is prepared by fund, function, and department (General Government, Public Safety, Public Works, Culture/Recreation and Tourism Development). The budget comparison schedule for the General Fund is presented in further detail by sub-department for analysis purposes. Following approval of the budget by the Mayor and City Council, the City Manager and budget official may make transfers of appropriations within a department. Transfers of appropriations between departments or an increase in the budget requires the approval of the City Council. For the general fund, the legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is considered to be the department level. For all other funds the legal level of budgetary control is considered to be the fund level.

Encumbrances lapse at year-end and must be reappropriated during the subsequent year.

Pension Plan

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 Years (Longest amortization ladder)
Asset Valuation Method	10 Year Smoothed Fair Value; 12% Soft Corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that 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 Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

CITY OF ROCKPORT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
SEPTEMBER 30, 2024

Pension Plan (Continued)

Changes in Benefit Terms:

None

Changes in Actuarial Assumptions:

2023 New mortality assumptions
2019 New retirement and mortality assumptions
2015 Investment rate of return lowered from 7% to 6.75%

Other Postemployment Benefit – Supplemental Death Benefit

Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid throe 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.

Changes in Benefit Terms:

None

Changes in Actuarial Assumptions:

None other than the discount rate presented on the schedule

CITY OF ROCKPORT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
SEPTEMBER 30, 2024

Other Postemployment Benefit – Retiree Medical Insurance

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (Fidelity Index's 20-Year Municipal GO AA Index)
Demographic Assumptions	Based on the 2023 experience study conducted for the Texas Municipal Retirement System (TMRS).
Health Care Trend Rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used, with male rates multiplied by 103% and female rates multiplied by 105%. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP-2021 table to account for future mortality improvements.
Participation Rates	For employees who retire prior to age 65, the participation rate was assumed to equal the half the percentage of the subsidy paid by the City, plus 50%. 70% of eligible employees who are at least 65 years old at retirement were assumed to participate. 30% of retirees who are less than 65 years old at retirement were assumed to discontinue coverage upon reaching 65 years old.

Changes in Benefit Terms:

2021	Plan design changes
2018	Benefit clarification for maximum subsidy for non-medicare retirees

Changes in Actuarial Assumptions:

2023	Demographic assumptions updated to reflect 2023 TMRS experience study
	Updated health care cost trend rate
2021	Changes to anticipated participation rates
2019	Demographic assumptions updated to reflect 2019 TMRS experience study
	Updated health care cost trend rate
	Updated anticipated participate rate

SUPPLEMENTARY INFORMATION

Supplementary information includes combining nonmajor individual fund statements which are not required by the GASB, nor a part of the basic financial statements.

Such statements and schedules include:

- Combining Statements – Nonmajor Governmental Funds
- Individual Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Funds with Legally Adopted Budgets



CITY OF ROCKPORT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues and expenditures that are legally restricted for a specific purpose.

- **Child Safety Fund** - Accounts for the drug awareness and prevention program, school crossing guards, and other child safety programs.
- **Court Security and Technology** - Accounts for a portion of municipal fines that are allocated to court technology and security and the allowed expenditures.
- **Utility Surcharge** – Accounts for a fee on utility customer bills each month for the delivery of fire services. Funds are distributed to local firefighting organizations.
- **Criminal Justice Grants** – Accounts for public safety grants and their related expenditures.
- **Juvenile Case Manager** – Accounts for municipal court fees dedicated to assisting juveniles through the justice system.
- **Restricted Donations** - Accounts for contributions and donations that are restricted for particular purposes such as parks and public safety.
- **Dispatch** – Accounts for the costs of providing emergency response dispatch service for the City and neighboring agencies.
- **Homeland Security Grants** – Accounts for public safety grants and related expenditures.
- **Public Access Television** - Accounts for franchise fees restricted for capital expenditures associated with public, educational and governmental facilities.
- **Tree Mitigation** - Accounts for permit fees restricted for preservation of trees in the community.
- **Hotel Tax** – Accounts for collections of occupancy taxes in the City restricted for tourism development.
- **Opioid** – Accounts for distributions from the State restricted for public safety activities.
- **Forfeiture Fund** - Accounts for revenues from seized assets and the allowed expenditure of that revenue for public safety.

CAPITAL PROJECT FUNDS

- **Vehicle & Equipment Replacement Fund** - Accounts for assignments from other funds (primarily General Fund) to save for future capital replacements.

CITY OF ROCKPORT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue Funds				
	Child Safety	Court Security & Technology	Utility Surcharge	Criminal Justice Grants	Juvenile Case Manager
ASSETS					
Cash and Cash Equivalents	\$ 3,082	\$ 26,418	\$ 378,600	\$ -	\$ -
Receivables (net of allowances):					
Other	-	-	24,573	32,946	-
TOTAL ASSETS	\$ 3,082	\$ 26,418	\$ 403,173	\$ 32,946	\$ -
LIABILITIES AND FUND BALANCE					
<i>Liabilities:</i>					
Accounts Payable	\$ -	\$ -	\$ 251,562	\$ 2,480	\$ -
Accrued Wages	-	-	-	-	-
Due to Other Funds	-	-	-	30,466	-
<i>Total Liabilities</i>	-	-	251,562	32,946	-
<i>Fund Balance:</i>					
Restricted For:					
Tree Mitigation	-	-	-	-	-
Tourism Development	-	-	-	-	-
Public Safety	3,082	26,418	151,611	-	-
Public Education	-	-	-	-	-
Other	-	-	-	-	-
Assigned For:					
Equipment Replacement	-	-	-	-	-
<i>Total Fund Balances</i>	3,082	26,418	151,611	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,082	\$ 26,418	\$ 403,173	\$ 32,946	\$ -

CITY OF ROCKPORT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
SEPTEMBER 30, 2024

	Special Revenue Funds				
	Restricted Donations	Dispatch	Homeland Security Grants	Public Access Television	Tree Mitigation
ASSETS					
Cash and Cash Equivalents	\$ 15,585	\$ 41,191	\$ 4,813	\$ 368,103	\$ 158,726
Receivables (net of allowances):					
Other	-	-	-	6,635	-
TOTAL ASSETS	<u>\$ 15,585</u>	<u>\$ 41,191</u>	<u>\$ 4,813</u>	<u>\$ 374,738</u>	<u>\$ 158,726</u>
LIABILITIES AND FUND BALANCE					
<i>Liabilities:</i>					
Accounts Payable	\$ -	\$ 15,168	\$ 4,813	\$ -	\$ 9,800
Accrued Wages	-	26,023	-	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>41,191</u>	<u>4,813</u>	<u>-</u>	<u>9,800</u>
<i>Fund Balance:</i>					
Restricted For:					
Tree Mitigation	-	-	-	-	148,926
Tourism Development	-	-	-	-	-
Public Safety	15,585	-	-	-	-
Public Education	-	-	-	374,738	-
Other	-	-	-	-	-
Assigned For:					
Equipment Replacement	-	-	-	-	-
<i>Total Fund Balances</i>	<u>15,585</u>	<u>-</u>	<u>-</u>	<u>374,738</u>	<u>148,926</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,585</u>	<u>\$ 41,191</u>	<u>\$ 4,813</u>	<u>\$ 374,738</u>	<u>\$ 158,726</u>



CITY OF ROCKPORT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
SEPTEMBER 30, 2024

	Special Revenue Funds			Capital	Total
	Hotel			Vehicle &	Nonmajor
	Tax	Opioid	Forfeiture	Equipment	Funds
				Replacement	
ASSETS					
Cash and Cash Equivalents	\$ 1,826,806	\$ 13,777	\$ 26,490	\$ 517,708	\$ 3,381,299
Receivables (net of allowances):					
Other	78,925	-	-	-	143,079
TOTAL ASSETS	\$ 1,905,731	\$ 13,777	\$ 26,490	\$ 517,708	\$ 3,524,378
LIABILITIES AND FUND BALANCE					
<i>Liabilities:</i>					
Accounts Payable	\$ 628	\$ -	\$ -	\$ -	\$ 284,451
Accrued Wages	-	-	-	-	26,023
Due to Other Funds	-	-	-	-	30,466
<i>Total Liabilities</i>	<u>628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>340,940</u>
<i>Fund Balance:</i>					
Restricted For:					
Tree Mitigation	-	-	-	-	148,926
Tourism Development	1,905,103	-	-	-	1,905,103
Public Safety	-	-	26,490	-	223,186
Public Education	-	-	-	-	374,738
Other	-	13,777	-	-	13,777
Assigned For:					
Equipment Replacement	-	-	-	517,708	517,708
<i>Total Fund Balances</i>	<u>1,905,103</u>	<u>13,777</u>	<u>26,490</u>	<u>517,708</u>	<u>3,183,438</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,905,731	\$ 13,777	\$ 26,490	\$ 517,708	\$ 3,524,378

CITY OF ROCKPORT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds				
	Child Safety	Court Security & Technology	Utility Surcharge	Criminal Justice Grants	Juvenile Case Manager
REVENUES					
Franchise Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy Tax	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants and Donations	-	-	-	322,316	-
Charges for Services	-	-	256,695	-	-
Fines and Forfeitures	190	7,079	-	-	4,314
Investment Earnings	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>190</u>	<u>7,079</u>	<u>256,695</u>	<u>322,316</u>	<u>4,314</u>
EXPENDITURES					
<i>Current:</i>					
General Government	-	3,484	3,674	-	23,113
Public Safety	-	-	251,562	198,279	-
Culture and Recreation	-	-	-	-	-
Tourism	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	126,787	-
TOTAL EXPENDITURES	<u>-</u>	<u>3,484</u>	<u>255,236</u>	<u>325,066</u>	<u>23,113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>190</u>	<u>3,595</u>	<u>1,459</u>	<u>(2,750)</u>	<u>(18,799)</u>
OTHER FINANCING SOURCES (USES)					
Sales of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	50,658
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,658</u>
Net Change in Fund Balance	190	3,595	1,459	(2,750)	31,859
Fund Balances, Beginning	2,892	22,823	150,152	2,750	(31,859)
Prior Period Adjustment	-	-	-	-	-
Fund Balances, Ending	<u>\$ 3,082</u>	<u>\$ 26,418</u>	<u>\$ 151,611</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ROCKPORT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds				
	Restricted Donations	Dispatch	Homeland Security Grants	Public Access Television	Tree Mitigation
REVENUES					
Franchise Taxes	\$ -	\$ -	\$ -	\$ 27,375	\$ -
Occupancy Tax	-	-	-	-	-
Licenses and Permits	-	-	-	-	97,931
Grants and Donations	-	-	13,232	-	-
Charges for Services	-	573,150	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous	5,695	-	-	-	6,555
TOTAL REVENUES	<u>5,695</u>	<u>573,150</u>	<u>13,232</u>	<u>27,375</u>	<u>104,486</u>
EXPENDITURES					
<i>Current:</i>					
General Government	-	32,380	-	-	-
Public Safety	6,679	1,097,925	12,188	-	-
Culture and Recreation	5,445	-	-	-	26,105
Tourism	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-
TOTAL EXPENDITURES	<u>12,124</u>	<u>1,130,305</u>	<u>12,188</u>	<u>-</u>	<u>26,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,429)</u>	<u>(557,155)</u>	<u>1,044</u>	<u>27,375</u>	<u>78,381</u>
OTHER FINANCING SOURCES (USES)					
Sales of Capital Assets	-	-	-	-	-
Transfers In	-	585,501	12,403	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>585,501</u>	<u>12,403</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,429)	28,346	13,447	27,375	78,381
Fund Balances, Beginning	22,014	(28,346)	(13,447)	340,017	70,545
Prior Period Adjustment	-	-	-	7,346	-
Fund Balances, Ending	<u>\$ 15,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 374,738</u>	<u>\$ 148,926</u>



CITY OF ROCKPORT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			Capital	Total
	Hotel	Opiod	Forfeiture	Vehicle & Equipment Replacement	Nonmajor Funds
	Tax				
REVENUES					
Franchise Taxes	\$ -	\$ -	\$ -	\$ -	\$ 27,375
Occupancy Tax	1,138,879	-	-	-	1,138,879
Licenses and Permits	-	-	-	-	97,931
Grants and Donations	-	-	-	-	335,548
Charges for Services	-	-	-	-	829,845
Fines and Forfeitures	-	-	874	-	12,457
Investment Earnings	-	-	-	34,389	34,389
Miscellaneous	-	3,314	-	-	15,564
TOTAL REVENUES	<u>1,138,879</u>	<u>3,314</u>	<u>874</u>	<u>34,389</u>	<u>2,491,988</u>
EXPENDITURES					
<i>Current:</i>					
General Government	-	-	-	-	62,651
Public Safety	-	-	7,188	-	1,573,821
Culture and Recreation	-	-	-	-	31,550
Tourism	1,429,213	-	-	-	1,429,213
<i>Capital Outlay</i>	-	6,568	18,826	177,554	329,735
TOTAL EXPENDITURES	<u>1,429,213</u>	<u>6,568</u>	<u>26,014</u>	<u>177,554</u>	<u>3,426,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(290,334)</u>	<u>(3,254)</u>	<u>(25,140)</u>	<u>(143,165)</u>	<u>(934,982)</u>
OTHER FINANCING SOURCES (USES)					
Sales of Capital Assets	-	-	2,500	-	2,500
Transfers In	-	-	-	-	648,562
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>651,062</u>
Net Change in Fund Balance	<u>(290,334)</u>	<u>(3,254)</u>	<u>(22,640)</u>	<u>(143,165)</u>	<u>(283,920)</u>
Fund Balances, Beginning	2,195,437	17,031	49,130	660,873	3,460,012
Prior Period Adjustment	-	-	-	-	7,346
Fund Balances, Ending	<u>\$ 1,905,103</u>	<u>\$ 13,777</u>	<u>\$ 26,490</u>	<u>\$ 517,708</u>	<u>\$ 3,183,438</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
DISPATCH FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance with	2023
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Charges for Services	\$ 597,932	\$ 597,932	\$ 573,150	\$ (24,782)	\$ 526,624
TOTAL REVENUES	<u>597,932</u>	<u>597,932</u>	<u>573,150</u>	<u>(24,782)</u>	<u>526,624</u>
EXPENDITURES					
<i>Current:</i>					
General Government	32,380	32,380	32,380	-	20,142
Public Safety	<u>1,119,706</u>	<u>1,119,706</u>	<u>1,097,925</u>	<u>21,781</u>	<u>1,082,874</u>
TOTAL EXPENDITURES	<u>1,152,086</u>	<u>1,152,086</u>	<u>1,130,305</u>	<u>21,781</u>	<u>1,103,016</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(554,154)</u>	<u>(554,154)</u>	<u>(557,155)</u>	<u>(3,001)</u>	<u>(576,392)</u>
OTHER SOURCES (USES)					
Transfers In	<u>554,153</u>	<u>554,153</u>	<u>585,501</u>	<u>(31,348)</u>	<u>562,429</u>
TOTAL OTHER FINANCING					
SOURCES (USES)	<u>554,153</u>	<u>554,153</u>	<u>585,501</u>	<u>(31,348)</u>	<u>562,429</u>
Net Change in Fund Balance	(1)	(1)	28,346	28,347	(13,963)
FUND BALANCE, BEGINNING	<u>(28,346)</u>	<u>(28,346)</u>	<u>(28,346)</u>	<u>-</u>	<u>(14,383)</u>
FUND BALANCE, ENDING	<u>\$ (28,347)</u>	<u>\$ (28,347)</u>	<u>\$ -</u>	<u>\$ 28,347</u>	<u>\$ (28,346)</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOTEL TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance with	2023
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Occupancy Tax	\$ 1,159,262	\$ 1,159,262	\$ 1,138,879	\$ (20,383)	\$ 1,180,536
TOTAL REVENUES	<u>1,159,262</u>	<u>1,159,262</u>	<u>1,138,879</u>	<u>(20,383)</u>	<u>1,180,536</u>
EXPENDITURES					
<i>Current:</i>					
Tourism Development	1,448,576	1,997,326	1,429,213	568,113	1,121,674
<i>Capital Outlay</i>	-	-	-	-	21,432
TOTAL EXPENDITURES	<u>1,448,576</u>	<u>1,997,326</u>	<u>1,429,213</u>	<u>568,113</u>	<u>1,143,106</u>
Net Change in Fund Balance	(289,314)	(838,064)	(290,334)	547,730	37,430
FUND BALANCE, BEGINNING	<u>2,195,437</u>	<u>2,195,437</u>	<u>2,195,437</u>	<u>-</u>	<u>2,158,007</u>
FUND BALANCE, ENDING	<u>\$ 1,906,123</u>	<u>\$ 1,357,373</u>	<u>\$ 1,905,103</u>	<u>\$ 547,730</u>	<u>\$ 2,195,437</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
UTILITY SURCHARGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Charges for Services	\$ 186,500	\$ 186,500	\$ 256,695	\$ 70,195	\$ 205,136
TOTAL REVENUES	<u>186,500</u>	<u>186,500</u>	<u>256,695</u>	<u>70,195</u>	<u>205,136</u>
EXPENDITURES					
<i>Current:</i>					
General Government	9,184	9,184	3,674	5,510	9,184
Public Safety	<u>177,315</u>	<u>177,315</u>	<u>251,562</u>	<u>(74,247)</u>	<u>178,888</u>
TOTAL EXPENDITURES	<u>186,499</u>	<u>186,499</u>	<u>255,236</u>	<u>(68,737)</u>	<u>188,072</u>
Net Change in Fund Balance	1	1	1,459	1,458	17,064
FUND BALANCE, BEGINNING	<u>150,152</u>	<u>150,152</u>	<u>150,152</u>	<u>-</u>	<u>133,088</u>
FUND BALANCE, ENDING	<u>\$ 150,153</u>	<u>\$ 150,153</u>	<u>\$ 151,611</u>	<u>\$ 1,458</u>	<u>\$ 150,152</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
COURT SECURITY AND TECHNOLOGY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Fines and Forfeitures	\$ 6,500	\$ 6,500	\$ 7,079	\$ 579	\$ 7,518
TOTAL REVENUES	<u>6,500</u>	<u>6,500</u>	<u>7,079</u>	<u>579</u>	<u>7,518</u>
EXPENDITURES					
<i>Current:</i>					
General Government	6,500	6,500	3,484	3,016	-
TOTAL EXPENDITURES	<u>6,500</u>	<u>6,500</u>	<u>3,484</u>	<u>3,016</u>	<u>-</u>
Net Change in Fund Balance	-	-	3,595	3,595	7,518
FUND BALANCE, BEGINNING	<u>22,823</u>	<u>22,823</u>	<u>22,823</u>	<u>-</u>	<u>15,305</u>
FUND BALANCE, ENDING	<u>\$ 22,823</u>	<u>\$ 22,823</u>	<u>\$ 26,418</u>	<u>\$ 3,595</u>	<u>\$ 22,823</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
JUVENILE CASE MANAGER FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024 Actual Amounts	Variance with Final Budget- Positive (Negative)	2023 Actual Amounts
	Original	Final			
REVENUES					
Fines and Forfeitures	\$ 5,400	\$ 5,400	\$ 4,314	\$ (1,086)	\$ 4,977
TOTAL REVENUES	<u>5,400</u>	<u>5,400</u>	<u>4,314</u>	<u>(1,086)</u>	<u>4,977</u>
EXPENDITURES					
<i>Current:</i>					
General Government	20,000	20,000	23,113	(3,113)	24,040
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>23,113</u>	<u>(3,113)</u>	<u>24,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,600)</u>	<u>(14,600)</u>	<u>(18,799)</u>	<u>(4,199)</u>	<u>(19,063)</u>
OTHER SOURCES (USES)					
Transfers In	14,600	14,600	50,658	(36,058)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,600</u>	<u>14,600</u>	<u>50,658</u>	<u>(36,058)</u>	<u>-</u>
Net Change in Fund Balance	-	-	31,859	31,859	(19,063)
FUND BALANCE, BEGINNING	<u>(31,859)</u>	<u>(31,859)</u>	<u>(31,859)</u>	<u>-</u>	<u>(12,796)</u>
FUND BALANCE, ENDING	<u>\$ (31,859)</u>	<u>\$ (31,859)</u>	<u>\$ -</u>	<u>\$ 31,859</u>	<u>\$ (31,859)</u>

CITY OF ROCKPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR 2023)

	Budgeted Amounts		2024	Variance With	
	Original	Final	Actual	Final Budget -	2023
			Amounts	Positive	Actual
				(Negative)	
REVENUES					
Property Taxes	\$ 3,759,910	\$ 3,759,910	\$ 3,799,314	\$ 39,404	\$ 3,417,219
Investment Earnings	-	-	32	32	27
TOTAL REVENUES	<u>3,759,910</u>	<u>3,759,910</u>	<u>3,799,346</u>	<u>39,436</u>	<u>3,417,246</u>
EXPENDITURES					
<i>Debt Service:</i>					
Principal	2,616,951	2,616,951	2,563,547	53,404	2,200,124
Interest and Fiscal Charges	1,142,959	1,142,959	1,122,593	20,366	1,370,280
TOTAL EXPENDITURES	<u>3,759,910</u>	<u>3,759,910</u>	<u>3,686,140</u>	<u>73,770</u>	<u>3,570,404</u>
Net Change in Fund Balance	-	-	113,206	113,206	(153,158)
FUND BALANCE - BEGINNING	<u>1,325,227</u>	<u>1,325,227</u>	<u>1,325,227</u>	-	<u>1,478,385</u>
FUND BALANCE - ENDING	<u>\$ 1,325,227</u>	<u>\$ 1,325,227</u>	<u>\$ 1,438,433</u>	<u>\$ 113,206</u>	<u>\$ 1,325,227</u>



COMPLIANCE SECTION



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

To the Mayor, City Council and management of
City of Rockport

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Rockport as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Rockport's basic financial statements, and have issued our report thereon dated November 4, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Rockport's internal control over financial reporting (internal control) to determine the 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 City of Rockport's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Rockport'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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

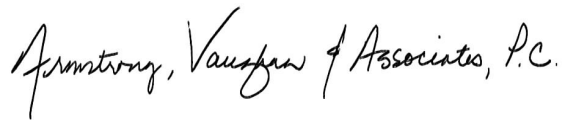
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Rockport'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 determination of financial statement amounts. 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*.

We noted certain matters that we have reported to management of the City in a separate letter dated November 4, 2025.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

November 4, 2025



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Mayor, City Council and management of
City of Rockport

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Rockport's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Rockport's major federal programs for the year ended November 4, 2025. City of Rockport's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Rockport complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Rockport and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Rockport's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Rockport's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Rockport's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Rockport's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Rockport's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Rockport's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Rockport's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

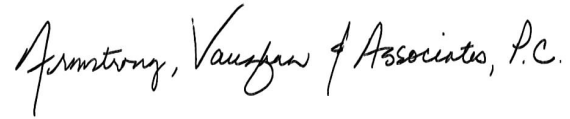
Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

November 4, 2025

CITY OF ROCKPORT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2024

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Any material weaknesses identified? No

Any significant deficiencies identified? No

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major programs:

Any material weaknesses identified? No

Any significant deficiencies identified? No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
21.027	Coronavirus State and Local Fiscal Recovery

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. Prior Year Findings

2023-001 Single audit was not completed in accordance with Uniform Guidance deadlines. The City's corrective action plan has not been fully enacted yet, but the fiscal year 2024-2025 audit is scheduled to be on time.

CITY OF ROCKPORT
SCHEDULE OF FEDERAL EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2024

Federal Grantor/Pass-Through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
<i>Passed Texas Division of Emergency Management</i>			
Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	\$ 1,607,884
TOTAL U.S. DEPARTMENT OF TREASURY			<u>1,607,884</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Texas Department of Agriculture</i>			
Community Development Block Grant	14.228	CDV23	41,750
<i>Passed Texas General Land Office</i>			
Community Development Block Grant	14.228	C252	1,832,149
	Total ALN 14.228		<u>1,873,899</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,873,899</u>
U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT			
<i>Passed Texas Governor's Office</i>			
Operation Stonegarden	97.067	N/A	312,925
<i>Passed Texas Division of Emergency Management</i>			
Disaster Grants - Public Assistance	97.036	N/A	9,896
TOTAL U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT			<u>322,821</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 3,804,604</u>

CITY OF ROCKPORT
NOTES TO SCHEDULE OF FEDERAL EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2024

The accompanying schedule of expenditures of federal awards include the grant activity of the City and is presented on the modified accrual basis of accounting. The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenue in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenue until earned.

The information in these schedules is presented in accordance with the requirements Uniform Guidance.

The City did not use the 10% de minimis indirect cost rate as allowed by Uniform Guidance.





AGENDA MEMO

DEPARTMENT: City Manager

TO: Mayor and City Council

FROM: Vanessa Shrauner, City Manager

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Presentation by Nick Winkleman with the City of Corpus Christi and Brian Williams from San Patricio, regarding the status of water.

SUMMARY:

BACKGROUND:

FUNDING SOURCE:

FUNDING IMPACT:

STAFF RECOMMENDATION:

STRATEGIC INITIATIVES:

Presentation

ATTACHMENTS:

None

APPROVAL/REVIEW:

Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



**CITY OF ROCKPORT
CITY COUNCIL REGULAR MEETING MINUTES
TUESDAY, OCTOBER 14, 2025 - 5:00 PM
ROCKPORT CITY HALL
212 N LIVE OAK
ROCKPORT, TEXAS 78382**

City Councilmembers Present:

Mayor Tim Jayroe
Mayor Pro Tem (Ward 4) Andrea Hattman
Councilmember (Ward 1) Stephanie Rangel
Councilmember (Ward 2) Matt Anderson via Zoom
Councilmember (Ward 3) Brad Brundrett

City Councilmembers Absent:

None

City Staff Present:

Vanessa Shrauner, City Manager
Art Rodriguez, City Attorney
Nathan Anderson, Police Chief
Ryan Picarazzi, Public Works Director
Robbie Sorrell, Director of Finance
Nannette Eiland, Tourism Manager
Kimberly Henry, Assistant to the City Manager
Bob Argtsinger, Director of IT
Shelley Goodwin, City Secretary

I. CALL TO ORDER AND ROLL CALL

Mayor Jayroe called October 14, 2025, Regular Meeting to order at 5:00 p.m. announced that a quorum had been met.

II. PLEDGE OF ALLEGIANCE

Mayor Jayroe led the Pledge of Allegiance.

Mayor Jayroe said a prayer for Fire Chief of Fulton who passed away.

III. CITIZENS TO BE HEARD

No one wished to speak.

IV. CEREMONIAL MATTERS/PROCLAMATIONS/EMPLOYEE RECOGNITION

1. Proclamation in observance of Arbor Day Week

Mayor Jayroe read the proclamation proclaiming November 7th – 15th, 2025 as Arbor Day Week and presented the proclamation to Kimberly Henry, Assistant to the City Manager.

2. Tenure Tuesday

Vanessa Shrauner, City Manager, announced that Stefanie Garcia has been with the City for 15 years. She thanked her for her service and dedication and presented her with a certificate and pin.

V. CONSENT

3. Consider the approval of the City Council Minutes for the following:

- i. September 2, 2025, Special Meeting**
- ii. September 23, 2025, Regular Meeting**

4. Consider the approval to change the agent of record for our Post-65 Retiree insurance.

5. Consider the approval of a Memorandum of Understanding (MOU) for the purpose of principle and mutual intentions with respect to cooperation and joint support for pursuing various strategies and funding intended to enhance Little Bay water quality.

Motion: Upon a motion made by Mayor Pro Tem Hattman and a second by Councilmember Rangel to approve Consent Agenda Items 3-5. The City Council voted by roll call:

Mayor Jayroe	aye
Councilmember (Ward 1) Rangel	aye
Councilmember (Ward 2) Anderson	aye
Councilmember (Ward 3) Brundrett	aye
Mayor Pro Tem (Ward 4) Hattman	aye

The motion to approve passed unanimously; five (5) for and none (0) against.

VI. ORDINANCES, RESOLUTIONS AND PUBLIC HEARINGS

6. Consider the approval on the second and final reading of Ordinance 1994 adopting the 2025-2026 Pay Scales for Pay Plan "A" of the Job Classification and Compensation Plan for the City of Rockport, identified as Exhibit "A", with an effective date of October 1, 2025; repealing all prior Ordinances in conflict herewith; providing a severability clause; and providing an effective date.

Robbie Sorrell, Finance Director, stated the City has several Pay Scales and this would eliminate all of those scales, and the City will just have one pay scale.

Motion: Upon a motion made by Mayor Pro Tem Hattman and a second by Councilmember Rangel to approve the second and final reading of Ordinance 1994 adopting the 2025-2026 Pay Scales for Pay Plan "A" of the Job Classification and Compensation Plan for the City of Rockport, identified as Exhibit "A", with an effective date of October 1, 2025; repealing all prior Ordinances in conflict herewith; providing a severability clause; and providing an effective date. The City Council voted by roll call:

Mayor Jayroe	aye
Councilmember (Ward 1) Rangel	aye
Councilmember (Ward 2) Anderson	aye
Councilmember (Ward 3) Brundrett	aye
Mayor Pro Tem (Ward 4) Hattman	aye

The motion to approve passed unanimously; five (5) for and none (0) against.

7. Request to rezone the property located at 1723 Eighteenth St, also known as S5925 Swickheimer BLK 249 LOT PART OF 118 7.0458 Acres, to R-2M (Manufactured

Housing District), currently zoned R-1 (1st Single Family Dwelling District).

i. Staff Report

ii. Hold a public hearing to receive comments for or against the request.

iii. Consider the approval on the first of two readings of an Ordinance amending the Official Zoning Map as stipulated under Article 4.1 of the City of Rockport Zoning Ordinance Number 1027 by changing the zoning of land from R-1 (1st Single Family Dwelling District); for property located at 1723 18th Street; also known as Swickheimer Blk 249 Lot part of 118, being 7.0458 acres, to R-2M (Manufactured Housing District), repealing all ordinances in conflict therewith; providing for severability; and providing an effective date

Robert Decker, Assistant Development Director, stated this is a request to a Manufactured Home in s R-1 zoning. He noted the family lost everything in a fire and the Manufactured Home is the quickest way the family can get into a home.

Mayor Jayroe opened the public hearing at 5:15 p.m. and asked if anyone wished to speak.

Mrs. Yardley reviewed the reasons why her family chose a manufactured home after the fire burnt her previous home. She also spoke about the struggle they have experienced due to the displacement.

Mayor Jayroe stated that without anyone else wanting to speak he closed the public hearing at 5:17p.m.

The City Council discussed the following:

- Difference between a CUP and rezoning to R2.
- Add Conditions to the approval
- Sunset for property use due to the age of the previous home

Motion: Upon a motion made by Councilmember Brundrett and a second by Councilmember Rangel to approve on first of two readings of Ordinance amending the Official Zoning Map as stipulated under Article 4.1 of the City of Rockport Zoning Ordinance Number 1027 by changing the zoning of land from R-1 (1st Single Family Dwelling District); for property located at 1723 18th Street; also known as Swickheimer Blk 249 Lot part of 118, being 7.0458 acres, to R-2M (Manufactured Housing District), repealing all ordinances in conflict therewith; providing for severability; and providing an effective date

The City staff asked that the City Council postpone this discussion until the end of the meeting, so they can get clarification from the homeowner.

Councilmember Brundrett and Councilmember Rangle pulled their motions.

The City staff stated after clarification on the type of home, this is Manufactured Home.

Motion: Upon a motion made by Councilmember Brundrett and a second by Councilmember Rangel to approve on one reading due to the emergency of the situation on Ordinance amending the Official Zoning Map as stipulated under Article 4.1 of the City of Rockport Zoning

Ordinance Number 1027 by changing the zoning of land from R-1 (1st Single Family Dwelling District); for property located at 1723 18th Street; also known as Swickheimer Blk 249 Lot part of 118, being 7.0458 acres, to R-2M (Manufactured Housing District), repealing all ordinances in conflict therewith; providing for severability; and providing an effective date. The City Council voted by roll call:

Mayor Jayroe	aye
Councilmember (Ward 1) Rangel	aye
Councilmember (Ward 2) Anderson	nay
Councilmember (Ward 3) Brundrett	aye
Mayor Pro Tem (Ward 4) Hattman	aye

The motion to approve passed; four (4) for and one (1) against.

VII. OTHER ACTION ITEMS AND UPDATES

8. Update from Kay Adams on Wings Rescue Center

Kay Adams presented a presentation with all the Wings Rescue Center does and all the funding they receive. She reviewed the different partnerships they have with other agencies and how the City can play a role in their efforts.

9. Consider the approval of the City of Rockport Employee Holidays for 2026

Shelley Goodwin, City Secretary, stated that the City of Rockport normally observes 12 holidays each year; however, in 2025, 13 holidays were approved, including the day after Christmas, which falls on a Friday. She noted that for 2026, she is proposing to add the day after New Year's, which also falls on a Friday. She explained that granting this additional day would allow employees extra time with their families while also resulting in savings on electricity and fuel costs for the City.

Motion: Upon a motion made by Councilmember Brundrett and a second by Mayor Pro Tem Hattman to approve the 13 City Employee Holidays including Friday, January 2, 2026. The City Council voted by roll call:

Mayor Jayroe	aye
Councilmember (Ward 1) Rangel	aye
Councilmember (Ward 2) Anderson	aye
Councilmember (Ward 3) Brundrett	aye
Mayor Pro Tem (Ward 4) Hattman	aye

The motion to approve passed unanimously; five (5) for and none (0) against.

10. Consider the approval of the Utility Bill Surcharge Fund Disbursement Report, and Annual Reports from Fulton, Lamar, and Rockport Volunteer Fire Departments, authorizing the agency disbursement of unrestricted funds obtained through voluntary contributions based on utility connections.

Robbie Sorrell, Finance Director, stated the Utility Billing Surcharge Fund Annual Reports and funds for FY 2024-2025 fiscal year are ready to be disbursed. He noted that the following amounts will be presented tonight:

- Rockport VFD: \$267,263.74

- Fulton VFD: \$ 79,832.03
- Lamar VFD: \$ 12,384.00

Motion: Upon a motion made by Councilmember Brundrett and a second by Mayor Pro Tem Hattman to approve the Utility Bill Surcharge Fund Disbursement Report, and Annual Reports from Fulton, Lamar, and Rockport Volunteer Fire Departments, authorizing the agency disbursement of unrestricted funds obtained through voluntary contributions based on utility connections. The City Council voted by roll call:

Mayor Jayroe	aye
Councilmember (Ward 1) Rangel	aye
Councilmember (Ward 2) Anderson	aye
Councilmember (Ward 3) Brundrett	aye
Mayor Pro Tem (Ward 4) Hattman	aye

The motion to approve passed unanimously; five (5) for and none (0) against.

The Mayor presented the checks and thanked them for their dedication and service.

VIII. CITY MANAGER'S UPDATE

11. City Manager's Update on projects

Vanessa Shrauner, City Manager, reported on the following:

CVB new website can be located at <https://www.visitrockportfulton.com>. She noted Nannette Eiland, CVB Tourism Manager has been working hard on inputting information into the website.

City Showcase will be held on Wednesday, October 22nd beginning at 5:00 p.m. with a Department Social and 6:00 p.m. State of the City. She noted everything will take place at the Rockport Convention Center.

TML will begin with an opening session on Wednesday, October 29th. She noted that there are several sessions that would be beneficial to the City.

IX. CITY COUNCIL REPORT

Councilmember Brundrett congratulated the Rockport-Fulton High School Pirate Football team on their recent win. He also reminded the public about the upcoming State Constitutional and School Bond Election and the importance of voting.

Mayor Pro Tem Hattman encouraged everyone to be safe during Trick or Treating and asked everyone to be respectful.

Mayor Jayroe stated the SeaFair 50th Celebration went well.

The City Council then went back to Agenda Item VI. 7..

X. EXECUTIVE SESSION

The City Council will recess its open meeting and reconvene in Executive Session pursuant to:

Note 1: Texas Government Code § 551.071, Consultation with Attorney

Note 2: Texas Government Code § 551.072, Real Property

Note 3: Texas Government Code § 551.074, Personnel Matters

Note 4: Texas Government Code § 551.076, Security

Note 5: Texas Government Code § 551.087, Economic Development Negotiations

Note 6: Texas Government Code § 551.089, IT Security

The City Council did not convene into Executive Session.

XI. BUSINESS ITEM

The City Council did not discuss this Agenda Item.

XII. ADJOURN

Motion: Upon a motion made by Councilmember Rangel and a second by Mayor Pro Tem Hattman to adjourn October 14, 2025, City Council Regular Meeting at 5:58 p.m.

Tim Jayroe
Mayor

Shelley Goodwin, TRMC/MMC
City Secretary



**CITY OF ROCKPORT
CITY COUNCIL SPECIAL MEETING MINUTES
FRIDAY, OCTOBER 24, 2025 - 12:00 PM
ROCKPORT SERVICE CENTER
212 N. LIVE OAK
ROCKPORT, TEXAS 78382**

Present:

Mayor Tim Jayroe
Mayor Pro Tem (Ward 4) Andrea Hattman
Councilmember (Ward 1) Stephanie Rangel
Councilmember (Ward 3) Brad Brundrett

Absent:

Councilmember (Ward 2) Matt Anderson

City Staff Present:

Vanessa Shrauner, City Manager
Art Rodriguez, City Attorney
Nathan Anderson, Police Chief
Bob Argetsinger, Director of Information Technology
Lee Brown, Public Safety Communications Center Director
Kimberly Henry, Assistant to the City Manager
Robbie Sorrell, Director of Finance
Shelley Goodwin, City Secretary

I. CALL TO ORDER AND ROLL CALL

Mayor Jayroe called October 24, 2025, Special Meeting to order at 12:00 p.m. announced that a quorum had been met.

II. PLEDGE OF ALLEGIANCE

Mayor Jayroe led the Pledge of Allegiance.

III. CITIZENS TO BE HEARD

No one wished to speak.

IV. EXECUTIVE SESSION

The City Council will recess its open meeting and reconvene in Executive Session pursuant to:

Note 1: Texas Government Code § 551.071, Consultation with Attorney

1. Discussion of City Hall negotiations and consider the approval of a Settlement Agreement. (1)

Mayor Jayroe announced that the City Council will go out of the Regular Meeting in the Executive Session at 12:01 p.m.

Mayor Jayroe announced that the City Council will go out of the Executive Session into the Regular Meeting at 12:15 p.m.

V. BUSINESS ITEM

The City Council will reconvene into regular session upon the conclusion of the Executive Session; the City Council may take action on any item posted in the Executive Session as necessary.

VI. OTHER ACTION ITEMS AND UPDATES

2. Consider the approval of Change Order #10 with Teal Construction related to the new City Hall project which includes Construction Change Directives 1 through 7 for an amount not to exceed \$184,113.38.

Kimberly Henry, Assistant to the City Manager, stated Change Order #10 is inclusive of the previous directives that total \$184,113.38. These directives have already been approved and cost was negotiated; this is a cleanup action.

Motion: Upon a motion made by Councilmember Brundrett and a second by Mayor Pro Tem Hattman to approve Change Order #10 with Teal Construction related to the new City Hall project which includes Construction Change Directives 1 through 7 for an amount not to exceed \$184,113.38. The City Council took the following vote:

Mayor Jayroe	aye
Mayor Pro Tem Hattman	aye
Councilmember Rangle	aye
Councilmember Brundrett	aye

The City Council voted four (4) for and none (0) against. The motion passed unanimously.

3. Consider the approval of Change Order #11 with Teal Construction related to the new City Hall project for a decrease of \$4,569.66.

Kimberly Henry, Assistant to the City Manager, stated Change Order #11, is inclusive of two items: an additional \$7,930.34 for the additional steel that was used throughout the project, and a decrease of \$12,500 for some storm drains that were on the back side of the building that were changed during the process.

Motion: Upon a motion made Councilmember Brundrett and a second by Mayor Pro Tem Hattman to approve Change Order #11 with Teal Construction related to the new City Hall project for a decrease of \$4,569.66. The City Council took the following vote:

Mayor Jayroe	aye
Mayor Pro Tem Hattman	aye
Councilmember Rangle	aye
Councilmember Brundrett	aye

The City Council voted four (4) for and none (0) against. The motion passed unanimously.

4. Consider the approval of Change Order #12 with Teal Construction related to the City Hall project pursuant to the Settlement Agreement.

Kimberly Henry, Assistant to the City Manager, stated Change Order #12 is a settlement agreement that was presented to Council in executive session and gives the City Manager the ability to negotiate.

Motion: Upon a motion made by Councilmember Brundrett and a second by Councilmember Rangel to approve Change Order #12 with Teal Construction related to the City Hall project

pursuant to the Settlement Agreement and give the City Manager the authority to negotiate the agreement. The City Council took the following vote:

Mayor Jayroe	aye
Mayor Pro Tem Hattman	aye
Councilmember Rangle	aye
Councilmember Brundrett	aye

The City Council voted four (4) for and none (0) against. The motion passed unanimously.

VII. ADJOURN

Motion: Upon a motion made by Councilmember Brundrett and a second by Councilmember Rangel to adjourn October 24, 2025, City Council Special Meeting at 12:29 p.m.

Tim Jayroe
Mayor

Shelley Goodwin, TRMC/MMC
City Secretary



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Rockport Cultural Arts District (RCAD) Heritage Programs Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The RCAD Heritage Program submitted their report.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the RCAD has met the following requirements:

- Submission Deadline
- Funding use was \$13,442.95 for staff cost
- Provided copies of the spreadsheet and a Payroll Journal for \$15,980.52
- Completed all the required fields on the application

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Third Quarter Report.

STRATEGIC INITIATIVES:

Hotel Occupancy Tax Action Item

ATTACHMENTS:

1. 4th Quarter

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Cultural Arts District

Name of Event or Project: Heritage Programs

Date(s) of Event or Project: Numerous in Quarter

Primary Location of Event or Project: Rockport Cultural Arts District

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$ 13,442.95

Actual amount of total event costs funded by City hotel occupancy tax: \$ 0

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$ 0

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): \$13,442.95

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

1

Estimate of the attendance at your event or facility. Quarterly District Events/Initiatives Based On Datafy Report – 60,000+

Estimate of the quarterly tourist/visitor attendance at your event or facility. RCAD Visitors 7/1/25 - 9/13/25 from Texas Historical Commission Datafy Report -Visitors 1-Day-95,483; 2-Day-35,644; 3-Day-24,978; 4-Day-10,985

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

THC Datafy geofencing software became an available resource with the award of the Smithsonian Exhibit after the City HOT Application for 24-25 year.

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ~~X~~ Yes No

If yes, please provide that number: 1 - 0 - 13 - 25 - 12 - 189 Is the number provided an actual number, or estimated? E

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project:

RCAD champions 44 blocks of events, public art, initiatives, promotion, supports arts organization, funding, improvements

(public bathrooms, downtown beautification) Mural Fest, Second Saturdays, Train Rides, Railroad Museum, Merchant Events.

Was a room block established for attendees of your event at an area hotel or motel? Yes No X

Which hotel(s) motel(s)? _____

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$ _____

Press Releases - \$ _____

____ Radio - \$ _____

Direct Mail - \$ _____

____ Internet ads - \$ _____

Social media ads - \$ _____

____ TV - \$ _____

____ Other - \$ _____

SPORTING EVENT SECTION (for use by sporting events only)

How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity:

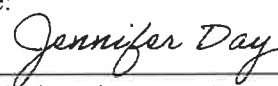
Signature: 	Date signed: 10/12/25
Name & Title (print or type): Jennifer Day, Executive Director	Phone (if different from phone# listed on the application):
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application):

EXHIBIT A

<i>Jennifer Day</i>	
Signature (print or type): Jennifer Day, Executive Director Title	Phone Number (if different from phone# listed on the application):
Address (if different from the address listed on the application): u r e .	Applicant E-Mail Address (if different from e-mail address listed on the application):

All Bank Accounts
July 1, 2025 - September 30, 2025

Printed by NRJ on 10/03/25 at 8:45 AM

Rockport Cultural Arts District Payroll Journal with Detailed Hours

All Bank Accounts
July 1, 2025 - September 30, 2025

Pay Description	Rate	Reg Hours	OT Hours	DT Hours	Ben Hours	Amount	Withholding Taxes	Amount	Deductions	Amount
3 Day, Jennifer R										
Salary	3,166.67	0.0000	0.0000	0.0000	0.0000	3,166.67	FICA-SS FICA-MED FICA-MED2 FIT	196.33 45.92 0.00 261.00		503.25
Totals		0.0000	0.0000	0.0000	0.0000	3,166.67				0.00
Company Expenses										
ERFICA-SS: 196.34 ERFICA-MED: 45.92										
Net Check										
Net Pay										
2,663.42										
2,663.42										
08/31/25										
3 Day, Jennifer R										
Salary	3,166.67	0.0000	0.0000	0.0000	0.0000	3,166.67	FICA-SS FICA-MED FICA-MED2 FIT	196.34 45.91 0.00 261.00		503.25
Totals		0.0000	0.0000	0.0000	0.0000	3,166.67				0.00
Company Expenses										
ERFICA-SS: 196.33 ERFICA-MED: 45.91										
Net Check										
Net Pay										
2,663.42										
2,663.42										
09/15/25										
3 Day, Jennifer R										
Salary	3,166.67	0.0000	0.0000	0.0000	0.0000	3,166.67	FICA-SS FICA-MED FICA-MED2 FIT	196.33 45.92 0.00 261.00		503.25
Totals		0.0000	0.0000	0.0000	0.0000	3,166.67				0.00
Company Expenses										
ERFICA-SS: 196.33 ERFICA-MED: 45.92										
Net Check										
Net Pay										
2,663.42										
2,663.42										
09/30/25										
3 Day, Jennifer R										
Salary	3,166.67	0.0000	0.0000	0.0000	0.0000	3,166.67	FICA-SS FICA-MED FICA-MED2 FIT	196.33 45.92 0.00 261.00		503.25
Totals		0.0000	0.0000	0.0000	0.0000	3,166.67				0.00
Company Expenses										
ERFICA-SS: 196.33 ERFICA-MED: 45.92										
Net Check										
Net Pay										
2,663.42										
2,663.42										
09/30/25										

Check count = 6

All Bank Accounts

July 1, 2025 - September 30, 2025

Company Expenses

ERFICA-SS: 1178.00 ERFICA-MED: 275.50

Texas Historical Commission

RCAD Report (July 1, 2025 - Sept. 13, 2025)

Prepared by
DATAFY



Overview Summary Introduction

Areas geofenced capture a sample size of devices and are statistically modeled to estimated visitor volumes.

The Datafy dashboard is active and dynamic. Additional action items may be identified during the review of this report. If appropriate and requested, a revised report will be generated to reflect historical updates.



Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters (In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

POT: Rockport Expanded Included

Advanced Filters

Visitor Overview



VISITOR DAYS
182,449 Days



TOTAL TRIPS
119,405 Trips



AVG LENGTH OF STAY
1.5 Days

Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters

Out-of-State

Distance: 50 mi - 2,972 mi

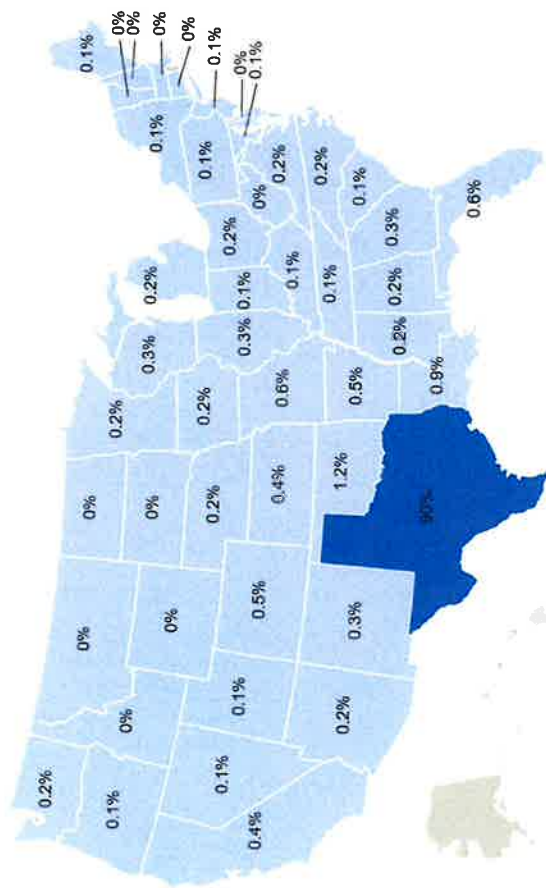
Dates: 7/1/25 - 9/13/25

Cluster: 2024 2025 Crossroads Included

POI: Rockport Expanded Included

Advanced Filters

Share of Trips by State Map



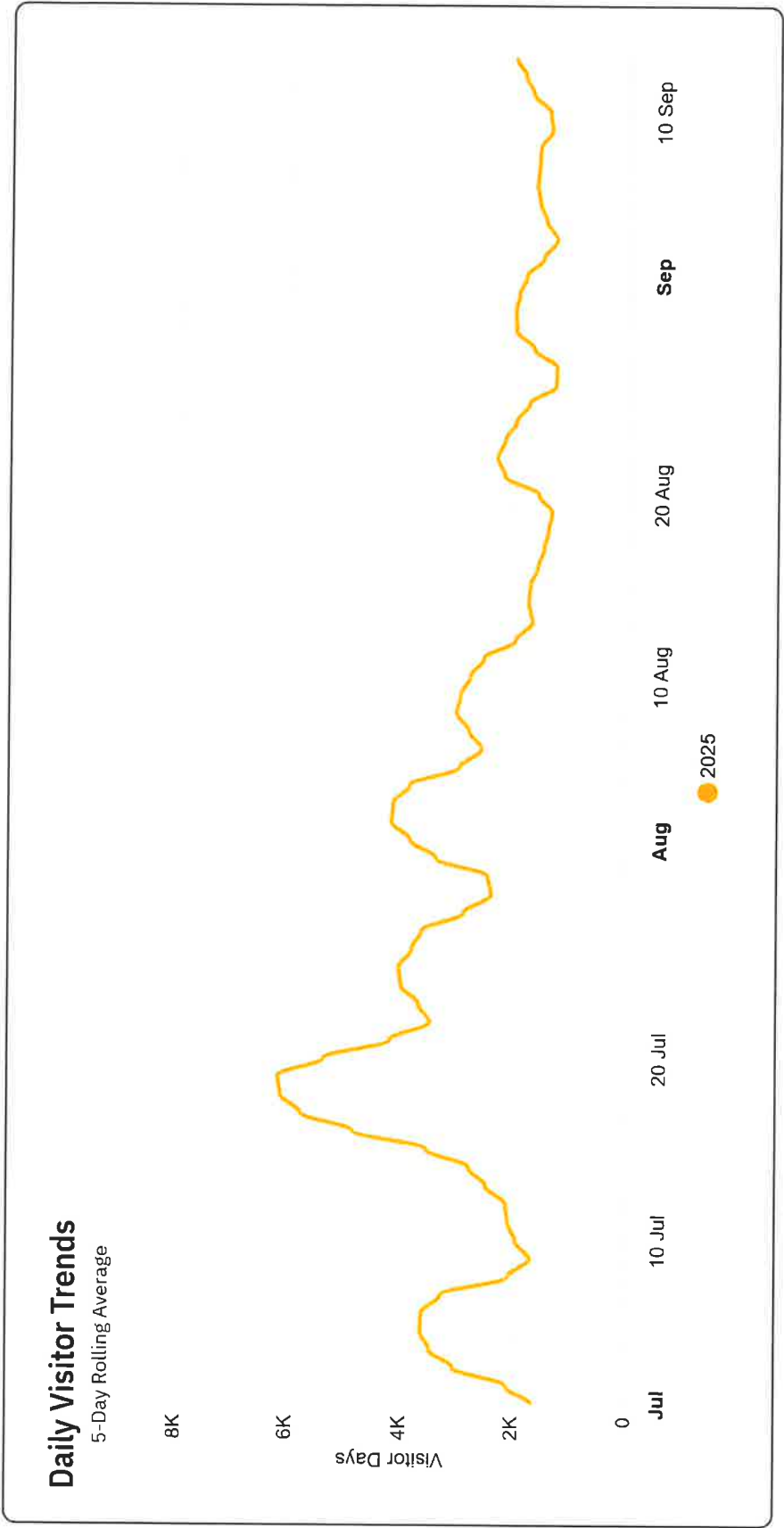
Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

POI: Rockport Expanded Included

Advanced Filters

Trend Analysis



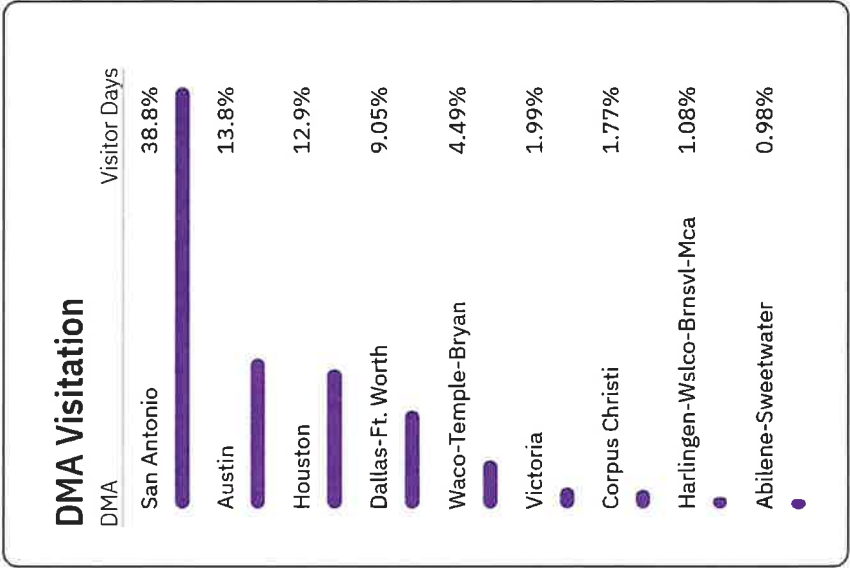
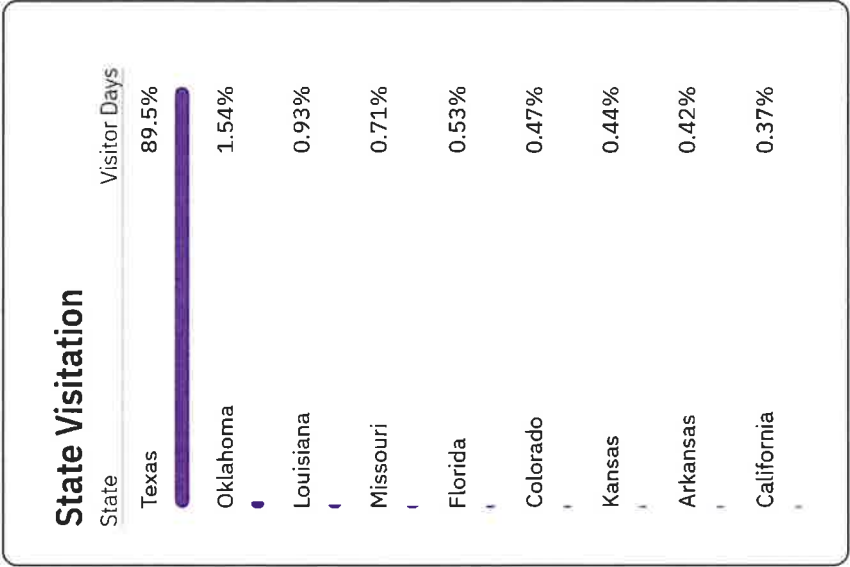
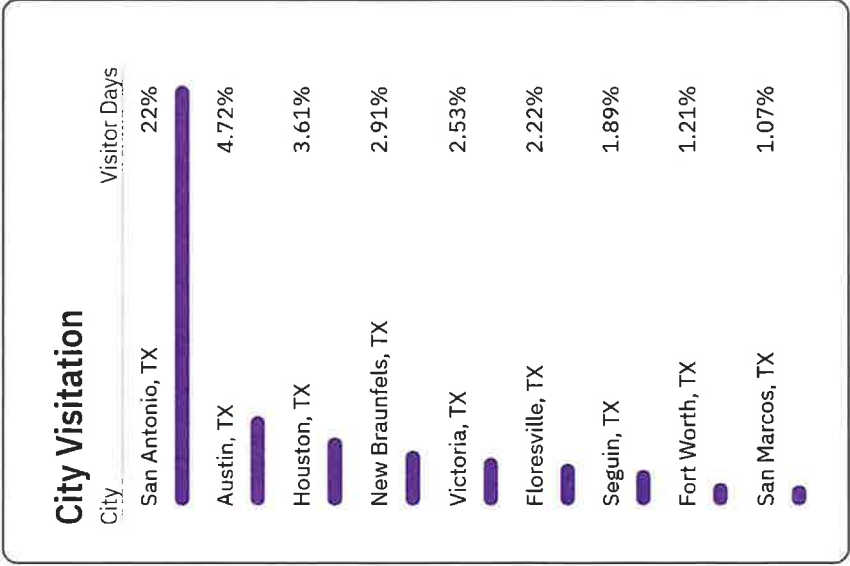
Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

POI: Rockport Expanded Included

Advanced Filters

Trips



Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

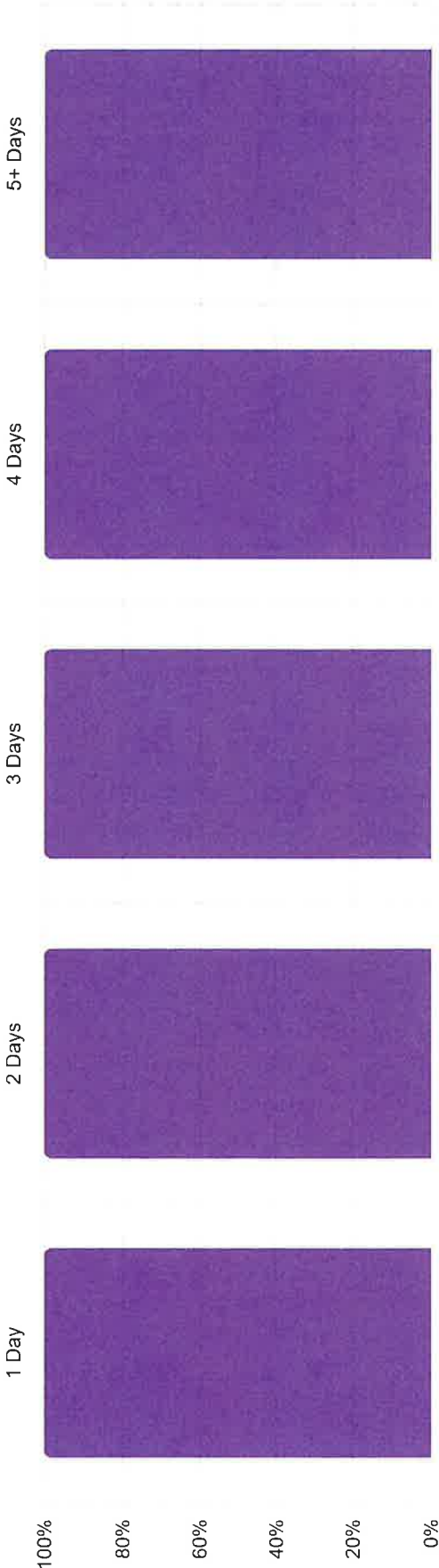
POI: Rockport Expanded Included

Advanced Filters

Visitor Days Spent

1-DAY TRIP VISITOR DAYS	2-DAY TRIP VISITOR DAYS	3-DAY TRIP VISITOR DAYS	4-DAY TRIP VISITOR DAYS
95,483 Days	35,644 Days	24,978 Days	10,985 Days

Share of Trips per Trip Length



Global Filters In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

POI: Rockport Expanded Included

Advanced Filters

Demographics

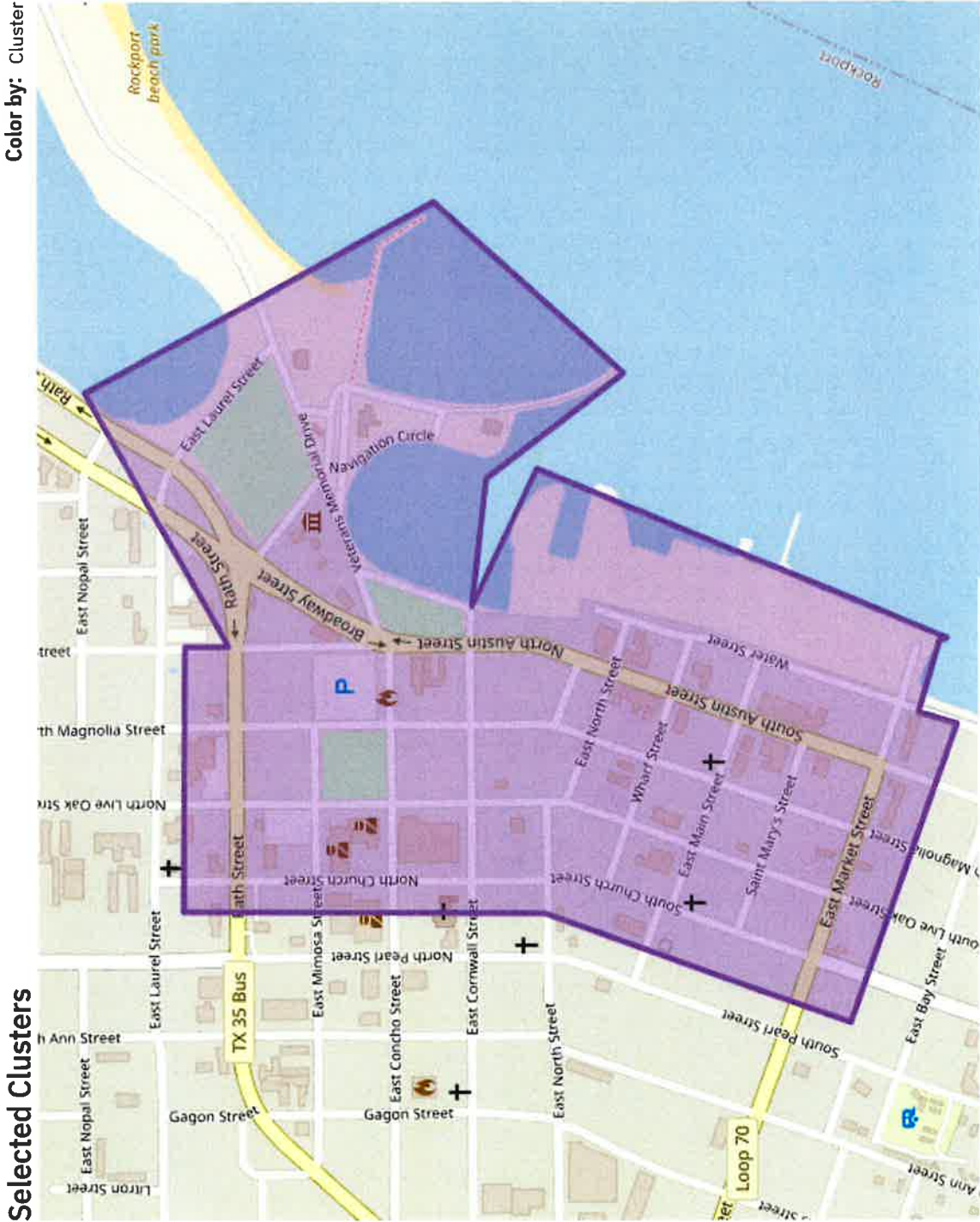
Age 16-24: 14.9% 25-44: 28.2% 45-64: 32.9% 65+: 23.9% Age- breakdown 2024 2025 Crossroads 32.9% 28.2% 23.9% 14.9%	Income Under \$50k: 29.2% \$50k-\$75k: 18.3% \$75k-\$100k: 16.6% \$100k-\$150k: 21.7% \$150k+: 14.2% Income- breakdown 2024 2025 Crossroads 29.2% 21.7% 18.3% 16.6% 14.2%	Household 1-2: 48.6% 3-5: 42.5% 6+: 8.93% Household- breakdown 2024 2025 Crossroads 48.6% 42.5% 8.93%	Education Level High School: 56.8% Bachelors: 38.2% Graduate: 5.02% Education- breakdown 2024 2025 Crossroads 56.8% 38.2% 5.02%	Ethnicity White: 64.6% Black: 2.98% Hispanic: 29.5% Asian: 2.64% Other: 0.29% Ethnicity- breakdown 2024 2025 Crossroads 64.6% 29.5% 2.98% 2.64% 0.29%
---	---	---	---	---

Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Global Filters In-State Out-of-State Distance: 50 mi - 2,972 mi Dates: 7/1/25 - 9/13/25 Cluster: 2024 2025 Crossroads Included

Advanced Filters POI: Rockport Expanded Included

Selected Clusters



Experimental Galicia 1.2 Model | © Datafy - All Rights Reserved
Geolocation estimates are generated from a statistical model which has been trained using historical behavior. The specific results are based on an observed sample of devices that meet the specified filter settings.

Average Length of Stay - Calculated by taking the average number of days spent by the average visitor within the filters that you're looking at. (Maybe a specific date range or cluster of POIs.) This differs from Trip Length, which looks at the length of the trip, regardless of if any clusters or POIs have been selected. Let's look at a visitor who is in-destination Thursday – Sunday. This visitor is assigned a Trip Length Category of four days. Now let's say that you've applied filters to only look at the weekend days. This visitor would be categorized as a "four-day visitor" with an average length of stay of two days.

Census Demographics - We calculate the home zip code of the device and then link that user's demographics, social, housing, and economic characteristics by using data from the U.S. Census and American Community Survey.

Cluster - A group of points of interest (POIs). They could be based on factors like venue type or visitor purpose.

Distance Filter - This dynamic filter allows you to specify the distance between the users' home location and your POI. It'll allow you to make real time adjustments to segments like visitors days and trips. (Note: It's calculated on flight distance - not driving distance.)

Distance Filter - This dynamic filter allows you to specify the distance between the user's home location and your POI. It allows you to make real-time adjustments to which visitors to your attraction are shown on your dashboard. (Note: It's calculated on flight distance - not driving distance).

Home Zip Code - The home zip code of the device. It's calculated by observing the historical patterns of the device and is updated monthly, based on the behavior of that device.

Household Level Demographics - Reports on income, education levels and age brackets of everyone living in a household. For example, if one person from the household visits a POI, the entire household profile would be reported. In other words, the demographics of a visitor are based off the demographics of their household, as opposed to the individual person in the POI.

Household Level Demographics - Reports on income, education levels and age brackets of everyone living in a household. For example, if one person from the household visits a POI, the entire household profile would be reported. In other words, the demographics of a customer are based off the demographics of their household, as opposed to the individual person in the POI.

POI (Point of Interest) - A physical boundary drawn on a map that is used to capture mobile device activity within that boundary. These are customizable and set by the user.

Texas Historical Commission - RCAD Report (July 1, 2025 - Sept. 13, 2025)

Repeat vs One Time - A measurement that can span multiple years to monitor if a device is observed in a destination one or more times. Once a unique device is observed in the destination a second time, that visitor shifts from a one-time visitor to a repeat visitor.

Trip Length - Measures how long, in consecutive days, the visitor spent in the destination.

Trips - The number of distinct trips by a visitor to a destination or POI. We calculate this using a combination of observation patterns and distance traveled. For example, if a visitor comes in-market Thursday - Sunday, it only counts as one trip. If they return later in the month, that is counted as a second trip.

Unique Device - A unique mobile device used to gather an estimate of the unique/individual visitors to a given POI or cluster.

Visitor Days - An estimate of the number of daily visitors to a given POI or cluster of POIs. The daily estimate can be calculated based on whichever date range is selected by the users.

Thank You



DATAFY





AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of the Rockport Cultural Arts District Mural Fest Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The Rockport Cultural Arts District Mural Fest submitted their report and copies of their receipts.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the RCAD Mural Fest has met the following requirements:

- Submission Deadline
- The report stated that they spent their remaining \$592.49 with Creative Culture
- Completed all the required fields on the application

This report closes out the HOT requirements for the Mural Fest.

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth and Final Quarter Report.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. 4th quarter

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Cultural Arts District

Name of Event or Project: Mural Fest

Date(s) of Event or Project: August 10th-16th

Primary Location of Event or Project: In the Rockport Cultural Arts District and Ace Hardware

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$ 592.49

Actual amount of total event costs funded by City hotel occupancy tax: \$592.49

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$0

Actual amount of staff costs funded by City hotel occupancy tax (if applicable) \$0

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. 10,000 - 15,000

Estimate of the quarterly tourist/visitor attendance at your event or facility. 20,000

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? Yes ☒ No

If yes, please provide that number: ____ Is the number provided an actual number, or estimated? _____

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: Tourists stayed at Hampton Inn but also stayed at STRs and other hotels

Was a room block established for attendees of your event at an area hotel or motel? ☒ Yes ☐ No

Which hotel(s)/motel(s) Hampton _____

How many rooms were blocked? ____?

How many rooms were used? 17 ____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$ _____

Press Releases - \$ _____

____ Radio - \$ _____

Direct Mail - \$ _____

____ Internet ads - \$ _____

Social media ads - \$ _____

____ TV-\$ _____

____ Other \$ _____

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: 10/2/25
Name & Title (print or type): Jennifer Day, Executive Director	Phone (if different from phone# listed on the application):
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application):

Rockport Cultural Arts District
902 E Cornwall St
Rockport, TX 78382

SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

Prosperity Bank
113122855

1587

Pay to the order of: Cre8ive Culture LLC

Check date: 08/12/25

One Thousand One Hundred Twenty-Five And 00/100 Dollars***
\$ *****1,125.00

Cre8ive Culture LLC

Memo: Mural Fest



⑈0000001587⑈ ⑆113122855⑆ 216876518⑈

From:

Rockport Cultural Arts District
902 E Cornwall St
Rockport, TX 78382

Check Date: 08/12/25
Check Number: 1587
Total Payment: 1,125.00

Memo:

Mural Fest

Year to Date Paid: 15,500.00

Cre8ive Culture LLC

From:

Rockport Cultural Arts District
902 E Cornwall St
Rockport, TX 78382

Check Date: 08/12/25
Check Number: 1587
Total Payment: 1,125.00

Memo:

Mural Fest

Year to Date Paid: 15,500.00

re8ive Culture LLC



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Rockport Center for the Arts Fourth and Final Quarter Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The Rockport Center for the Arts submitted their report and copies of their receipts.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the Rockport Center for the Arts has meet the following requirements:

- Submission Deadline
- Provided copies of the receipts for the amount of \$42,646.69
- Completed all the required fields on the application

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth and Final Quarter Report.

STRATEGIC INITIATIVES:

Hotel Occupancy Tax Action Item

ATTACHMENTS:

1. COR HOT RCA 4Q 2024 2025

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockpottx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization [Rockport Center for the Arts](#)

Name of Event or Project [Annual Calendar of Multidisciplinary Arts Programming including Exhibitions, Workshops & Classes, Culinary Classes, Music Series, Art Festival, Film Festival](#)

Date(s) of Event or Project [Juy 1 through September 30, 2025](#)

Primary Location of Event or Project: [Rockport Center for the Arts, 204 S Austin St, Rockport, TX 78382](#)

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: [\\$43,035](#)

Actual amount of total event costs funded by City hotel occupancy tax: [\\$42,646.69](#)

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): [\\$0](#)

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): [\\$0](#)

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): [\\$0](#)

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. [17,064, \(does NOT include The ROCC data\)](#)

Estimate of the quarterly tourist/visitor attendance at your event or facility. [9,364: 55%](#)

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

[RCA's July through September 2025 total attendance, including the ROCC was ahead of the same period in 2024, increasing by 23%. The summer months were our largest quarter, with October to December the next highest quarter. Annual campus attendance was 48,694, an increase of 12% over the prior 12-month period.](#)

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? [X Yes](#) No

If yes, please provide that number: 5,137 (3,406 + 1,731). Is the number provided an actual number, or estimated? Actual with the exception of Art Festival which is estimated at 1,731.

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? _____ Yes X No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

_____ Newspaper - \$

_____ Press Releases - \$

_____ Radio - \$

_____ Direct Mail - \$

_____ Internet Ads - \$

_____ Social Media Ads - \$

_____ TV - \$

X Other – See attached breakdown

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event?

How many of the event participants were from another city or county?

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature:	Date signed:
Name & Title (print or type): <u>Karen Ernst, Executive Director</u>	Phone (if different from phone # listed on the application): <u>n/a</u>
Address (if different from the address listed on the application): <u>n/a</u>	Applicant E-Mail Address (if different from e-mail address listed on the application): <u>n/a</u>

Marketing & Promotion Activity Information

Digital Ads	\$ 18,883.69
Direct Eblasts	\$ 9,602.00
Social Media Ads	\$ -
Website	\$ -
Newspaper	\$ -
Radio	\$ -
TV	\$ -
Press Releases	\$ 720.00
Direct Print Mail	\$ -
Graphic Design	\$ 2,275.00
Video Creation	\$ -
Media Buyer	\$ 11,166.00
	\$ 42,646.69

Rockport Center for the Arts July – September 2025 City of Rockport HOT Fund Expenditures

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Advertising & Promotion				
	8/4/2025	3227	Prost Marketing, Inc	4,928.19
	8/4/2025	3228	Prost Marketing, Inc	22,569.50
	8/4/2025	3229	Glasstire, Inc	929.00
	8/5/2025	3230	Prokell Publicity, Inc	360.00
	8/5/2025	3231	Winfrey, Sarona	360.00
	8/18/2025	3232	ArtForum	1,000.00
	8/25/2025	3233	Prost Marketing, Inc	12,500.00
TOTAL				<u>42,646.69</u>

Rockport Center for the Arts July-September 2025 City of Rockport HOT Fund Expenditures

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Advertising & Promotion				
	8/4/2025	3227	Prost Marketing, Inc	4,928.19
	8/4/2025	3228	Prost Marketing, Inc	22,569.50
	8/4/2025	3229	Glasstire, Inc	929.00
	8/5/2025	3230	Prokell Publicity, Inc	360.00
	8/5/2025	3231	Winfrey, Sarona	360.00
	8/18/2025	3232	ArtForum	1,000.00
	8/25/2025	3233	Prost Marketing, Inc	12,500.00
TOTAL				<u><u>42,646.69</u></u>

PROST MARKETING, INC

4007 McCullough #510
San Antonio, Texas 78212
Phone 210-824-7799 Fax 210-415-0981

DATE: 05/01/25
INVOICE # 5246
FOR: Media

Bill To:
Rockport Center for the Arts
ATT: Luis Puron
106 S Austin
Rockport, TX 78382

DESCRIPTION	AMOUNT
June 2025 Media	
RP Legends - Suzuki	
Punchdrunk Digital - Digital (\$2200) Meta (1900)	4,100.00
ART FESTIVAL	31,760.00
Punchdrunk Digital - Social (\$7000), Digital (\$10,400); E-blast (\$8,000); Tour Tex (\$770); Texas Monthly sponsored Content (\$5,000); Tex Highways Banner ad (\$590)	
Creative - change June 8 in Everet ads	75.00
Prost Consulting Fee	1,691.50
Value Ad:	
Texas Monthly - Value Ad Trip Planner - June 11 (\$1,000)	
Texas Monthly Social Post June 18 (\$2500)	
Date: 5/2/25 Amount: 537,626.50 Category: Advertising Class: General Bank: HOT-RCA-COR. Memo: Summer ad plan	
TOTAL	\$ 37,626.50

If you have any questions concerning this invoice, contact Debbie Prost, debbie@prostmarketing.com

THANK YOU FOR YOUR BUSINESS!

ck# 3223

Pd 5/14/25 <24,698.31>

Balance = 10,928.19
7/17/25 <6000.00> ck#AL

Pd 8/14/25 ck# 3227

Balance 4928.19

pd 8/4/25
ck 3228
\$ 22,569.50

PROST MARKETING, INC

4007 McCullough #510
San Antonio, Texas 78212
Phone 210-824-7799 Fax 210-415-0981

DATE: 06/16/25
INVOICE # 5258
FOR: Media

Bill To:
Rockport Center for the Arts
ATT: Karen Ernst
106 S Austin
Rockport, TX 78382

DESCRIPTION	AMOUNT
July 2025	
Prost Consulting (No media)	1,691.50
date: 7/1/25 Amount: 1,691.50 Category: Advertising Class: General Bank: Prosp. COR HOT - RCA Memo: copy Invoice # Memo: Bank: Class: Category: Amount: date:	
TOTAL	\$ 1,691.50

If you have any questions concerning this invoice, contact Debbie Prost, debbie@prostmarketing.com

THANK YOU FOR YOUR BUSINESS!

PROST MARKETING, INC

4007 McCullough #510
 San Antonio, Texas 78212
 Phone 210-824-7799 Fax 210-415-0981

DATE: 07/05/25
 INVOICE # 5262
 FOR: Media

Bill To:
 Rockport Center for the Arts
 ATT: Karen Ernst
 106 S Austin
 Rockport, TX 78382

DESCRIPTION	AMOUNT
August 2025 Media	
Punchdrunk Digital - Digital (\$2200) Meta (1750) -- HEB	3,750.00
Punchdrunk Digital - Digital (\$2200) Meta (1900) - McKelvy and Wyatt	4,100.00
Texas Highways (\$800) and Tour Texas (\$595)	1,395.00
Texas Monthly	1,000.00
E-Blast	3,500.00
Prost Consulting Fee	1,691.50
Date: <u>Aug. 1, 25</u> Amount: <u>15,436.50</u> Category: <u>Advertising</u> Class: <u>General</u> Bank: <u>Prosp. COR HOT - RCA</u> Memo: <u>Invoice #</u>	
TOTAL	\$ 15,436.50

If you have any questions concerning this invoice, contact Debbie Prost, debbie@prostmarketing.com

THANK YOU FOR YOUR BUSINESS!

PROST MARKETING, INC

4007 McCullough #510
 San Antonio, Texas 78212
 Phone 210-824-7799 Fax 210-415-0981

DATE: 07/17/25
 INVOICE # 5268
 FOR: Media

Bill To:
 Rockport Center for the Arts
 ATT: Karen Ernst
 106 S Austin
 Rockport, TX 78382

DESCRIPTION	AMOUNT
Sept 2025 Media	
E-blast - McKelvy and Wyatt (Treveno)	1,500.00
Music Series - Punchdrunk	1,400.00
Prost Consulting	1,691.50
<i>date: Sept. 1, 25</i> <i>amount: 4,591.50</i> <i>category: Advertising</i> <i>class: General</i> <i>book: Prosp. COR HOT - RCA</i> <i>memo: Invoice #</i>	
TOTAL	\$ 4,591.50

If you have any questions concerning this invoice, contact Debbie Prost, debbie@prostmarketing.com

THANK YOU FOR YOUR BUSINESS!

PROST MARKETING, INC

4007 McCullough #510
San Antonio, Texas 78212
Phone 210-824-7799 Fax 210-415-0981

DATE: 07/21/25
INVOICE # 5270
FOR: Media

Bill To:
Rockport Center for the Arts
ATT: Karen Ernst
106 S Austin
Rockport, TX 78382

DESCRIPTION	AMOUNT
May Creative for Sept Exhibits	
Shawn Camp - Design	375.00
Ninci - Garcia	275.00
Texas Highways production - 1 digital ad	0.00
Meetings and Coordination - \$100 per month -April and May	200.00
Due: Sept. 1, 2025 Amount: 850 Category: Advertising Draw: General Check: Prosp. COR-HOT-ROA Invoice #: invoice #	
TOTAL	\$ 850.00

If you have any questions concerning this invoice, contact Debbie Prost, debbie@prostmarketing.com

THANK YOU FOR YOUR BUSINESS!

LISA BRESHEARS
PRINCIPAL/CREATIVE DIRECTOR
431 FORREST HILL, SAN ANTONIO, TX 78209
cell: 210.884.1456 lisabreshears@mc.com

Bill To:	
RCA	

Date	Invoice No.
07/13/25	16B3LB
Job No. / Project	
RCA6_Aug_Sept_Ads	

Due Date
07/13/25

PAID

pd ck# 3229 8/4/25

Glasstire
P.O. Box 1489
Houston, TX 77251-1489
advertise@glasstire.com
www.glasstire.com

Invoice 2025-288

Glasstire

BILL TO
Karen Ernst
Rockport Center for the Arts
204 S. Austin St.
Rockport, TX 78382

DATE
07/28/2025

PLEASE PAY
\$929.00

DUE DATE
07/28/2025

RUN DATE	DESCRIPTION	QTY	RATE	AMOUNT
07/31/2025	1-week Leaderboard, site-wide	1	500.00	500.00
08/10/2025	Social Media Shout-out on Facebook, Twitter, Instagram	1	330.00	330.00
08/25/2025	Weekly Specials spot	1	99.00	99.00

Thank you for your business!

Mail checks to:
Glasstire
Attn: Advertising
P.O. Box 1489
Houston, TX 77251

TOTAL DUE

\$929.00

THANK YOU.

Date: 7/25/25
Amount: 929
Category: Advertising
Class: Curated Galleries
Bank: Pros - Carrot
Memo: Shawn Camp

pd ck# 3230 8/5/25

INVOICE

Prokell Publicity, Inc.
1201 Steeple Chase Court
Aledo, TX 76008

suzi@prokell.com
+1 (817) 771-1423

Bill to

Rockport Center for the Arts - GALLERY
106 S. Austin St.
Rockport, TX 78382

Ship to

Rockport Center for the Arts - GALLERY
106 S. Austin St.
Rockport, TX 78382

Invoice details

Invoice no.: 20336
Invoice date: 07/31/2025
Due date: 08/30/2025

#	Product or service	Description	Qty	Rate	Amount
1.	PR Services	7/25 - Shawn Camp press release distribution	1	\$180.00	\$180.00
2.	PR Services	7/31 - Ninci & Garcia exhibitions press release distribution	1	\$180.00	\$180.00
Total					\$360.00

Date: 8/1/25
Amount: 360
Category: Advertising
Class: General
Bank: Prosp. COR HOT RCA
Memo: Invoice #

Pd ck# 3231 8/5/25



6417 Sunrise Court, Little Elm, Texas 75068
(972) 529-8170 winfreypr@att.net

TO: Karen Ernst — Rockport Center for the Arts
FROM: Sarona Winfrey
RE: Invoice for Services
CODE: GALLERY
DATE: July 31, 2025

Invoice #250731-01
Shawn Camp Exhibition Press Release
Jessica Ninci and Moira Garcia Press Release

TOTAL DUE: \$360

*Please make check payable to Sarona Winfrey/Winfrey Media Relations
and remit to the above address. Thank you!*

Date: 8/1/25
Amount: 360
Category: advertising
Class: general
Bank: PROSP. COR HOT - RCA
Memo: invoice #

ARTFORUM

Pd acct# 3232
8/18/25

Invoice

Artforum
11355 W Olympic Blvd, 10th Floor
Los Angeles, CA 90064
www.artforum.com
310-321-5000
artforum_ar@pmc.com

Bill To

Vanessa Ormsby
Rockport Center for the Arts
204 S. Austin Street
Rockport TX 78382
United States

Date 8/13/2025
Invoice # 5156061
Terms Due on receipt
Due Date 8/13/2025
PO/IO #
Sales Rep Shannon Timms
Campaign Rockport Center for the Arts: ...
Advertiser Rockport Center for the Arts
Sales Rep 2

IO Number	Description	Amount
	Artforum - City Page Ad (AF) - TEXAS PAGE 2025-2026	1,000.00

Total Amount Due 1,000.00
\$1,000.00

Date: 8/13/25
Amount: \$1,000
Category: Advertising
Class: General
Bank: Prosp. City HOT RCA
Memo: Monthly Calendar Ad

Page 173 of 527



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Rockport Conference Center (The ROCC) Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The ROCC submitted their report and copies of their receipts for the third Quarter ending September 30, 2025 .

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the ROCC has met the following requirements:

- Submission Deadline
- Provided copies of payroll receipts for \$27,751.21
- Completed all the required fields on the application
- Spent funds according to the contract

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth and Final Quarter Report.

STRATEGIC INITIATIVES:

Hotel Occupancy Tax Action Item

ATTACHMENTS:

1. COR HOT ROCC 4Q 2024 2025

APPROVAL/REVIEW:



Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockpotttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization [Rockport Conference Center \(The ROCC\)](#)

Name of Event or Project [Annual Calendar of Venue Rental Operations and Maintenance](#)

Date(s) of Event or Project [July 1 through September 30, 2025](#)

Primary Location of Event or Project: [Rockport Conference Center, 106 S Austin St, Rockport, TX 78382](#)

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: [\\$18,289.87](#)

Actual amount of total event costs funded by City hotel occupancy tax: [\\$27,751.21](#)

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): [\\$0](#)

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): [\\$16,803.46](#)

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): [\\$0](#)

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. [695](#)

Estimate of the quarterly tourist/visitor attendance at your event or facility. [170](#)

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

[Rental Venue attendance in Q4 is approximately 65% of the same period in prior year. However, estimated room nights in Q4 have increased by 47% over the same period in prior year. We believe this is a result of our focus on attracting rental business from outside our region, particularly focusing on attracting weekday meetings and conferences.](#)

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? [X Yes](#) No

If yes, please provide that number: 170 Is the number provided an actual number, or estimated? Estimated

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? _____ Yes X No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

_____ Newspaper - \$0

_____ Press Releases - \$0

_____ Radio - \$0

_____ Direct Mail - \$0

_____ Internet Ads - \$0

_____ Social Media Ads - \$0

_____ TV - \$0

_____ Other - \$0

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event?

How many of the event participants were from another city or county?

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature:	Date signed:
Name & Title (print or type): <u>Karen Ernst, Executive Director</u>	Phone (if different from phone # listed on the application): <u>n/a</u>
Address (if different from the address listed on the application): <u>n/a</u>	Applicant E-Mail Address (if different from e-mail address listed on the application): <u>n/a</u>

Rockport Conference Center July through September 2025 City of Rockport HOT Fund Expenditures

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Amount</u>
7/15/2025	1210	Darryl Meadows	2,800.58	2,800.58
7/31/2025	1211	Darryl Meadows	2,800.57	2,800.57
8/4/2025	1212	VOID	-	-
8/4/2025	1213	VOID	-	-
8/4/2025	1214	VOID	-	-
8/15/2025	1215	Darryl Meadows	2,800.58	2,800.58
8/18/2025	1216	Prosperity Credit Card	810.00	
8/29/2025	1217	Darryl Meadows	2,800.57	2,800.57
9/2/2025	1218	A Clean Sweep	400.00	
9/2/2025	1219	City of Rockport	386.91	
9/4/2025	1220	Grady Cartwright	50.00	
9/4/2025	1221	Grunwald Printing	115.00	
9/4/2025	1222	PunchDrunk	75.00	
9/11/2025	1223	Layer One Networks LLC	150.00	
9/12/2025	1224	Relaint	1,250.09	
9/15/2025	1225	Darryl Meadows	2,800.58	2,800.58
9/15/2025	1226	Kimberly Vannatter	59.11	
9/26/2025	1227	A Clean Sweep	1,550.00	
9/16/2025	1228	Prosperity Credit Card	337.21	
9/26/2025	1229	Laundry Masters	48.88	
9/29/2025	1230	VOID	-	-
9/30/2025	1231	Grady Cartwright	350.00	
9/30/2025	1232	Tripleseat Software LLC	4,465.55	
9/30/2025	1233	PunchDrunk	900.00	
9/30/2025	1234	Darryl Meadows	2,800.58	2,800.58
TOTAL			<u>27,751.21</u>	<u>16,803.46</u>

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub		Check number: 1210		Pay Period: 07/01/2025 - 07/15/2025		Pay Date: 07/15/2025			
Employee				SSN					
DARRYL W MEADOWS,									
Earnings and Hours		Qty	Rate	Current	YTD Amount	Vacation	Accrued	Used	Available
Salary		80.00		3,354.17	42,384.52	Current	5.00		33.00
Holiday Pay		8.00				YTD		48.00	
Salary Vacation					1,219.69				
		88.00		3,354.17	43,604.21				
Taxes				Current	YTD Amount				
Medicare Employee Addl Tax				0.00	0.00				
Federal Withholding				-297.00	-3,861.00				
Social Security Employee				-207.96	-2,703.46				
Medicare Employee				-48.63	-632.26				
				-553.59	-7,196.72				
Net Pay				2,800.58	36,407.49				

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub		Check number: 1211		Pay Period: 07/16/2025 - 07/31/2025		Pay Date: 07/31/2025			
Employee				SSN					
DARRYL W MEADOWS									
Earnings and Hours		Qty	Rate	Current	YTD Amount	Vacation	Accrued	Used	Available
Salary				3,354.17	45,738.69	Current	5.00		38.00
Salary Vacation					1,219.69	YTD		48.00	
		0.00		3,354.17	46,958.38				
Taxes				Current	YTD Amount				
Medicare Employee Addl Tax				0.00	0.00				
Federal Withholding				-297.00	-4,158.00				
Social Security Employee				-207.96	-2,911.42				
Medicare Employee				-48.64	-680.90				
				-553.60	-7,750.32				
Net Pay				2,800.57	39,208.06				

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub		Check number: 1215		Pay Period: 08/01/2025 - 08/15/2025		Pay Date: 08/15/2025			
Employee				SSN					
DARRYL W MEADOWS, [REDACTED]				[REDACTED]					
Earnings and Hours		Qty	Rate	Current	YTD Amount	Vacation	Accrued	Used	Available
Salary				3,354.17	49,092.86	Current	5.00		43.00
Salary Vacation					1,219.69	YTD		48.00	
		0.00		3,354.17	50,312.55				
Taxes				Current	YTD Amount				
Medicare Employee Addl Tax				0.00	0.00				
Federal Withholding				-297.00	-4,455.00				
Social Security Employee				-207.96	-3,119.38				
Medicare Employee				-48.63	-729.53				
				-553.59	-8,303.91				
Net Pay				2,800.58	42,008.64				

Corporate Number: 0000 [REDACTED]
Account Ending In: [REDACTED]

Previous Account Balance	\$0.00	Statement Closing Date	07/31/2025
Payments and Credits	\$0.00	Days This Period	0
Purchases and Debits	\$0.00	Spending Limit	\$1,500.00
Total Spend This Month	\$889.76		
Cash Advances	\$0.00		
Fees	\$0.00		
Finance Charges	\$0.00		
New Ending Balance	\$0.00		

Payment Due Date	08/26/2025
Payment Amount Due	CORPORATE BILLED

Mail Payments to: Prosperity Bank, Department #351, P. O. Box 21228, Tulsa, OK 74121-1228

THANK YOU FOR CHOOSING PROSPERITY BANK FOR YOUR CREDIT CARD NEEDS.



Account Ending In	
Payment Due Date	08/26/2025
New Balance	\$0.00
Minimum Payment Due	CORPORATE BILLED

00028907
Q302

Make Check Payable To:

Prosperity Bank
Department #351
P.O. Box 21228
Tulsa, OK 74121-1228

Page 182 of 527

Transactions				
Post Date	Tran Date	Reference Number	Transaction Description	\$Amount
07/06	07/04	24226385S0AT5W41N	WAL-MART #0440 ROCKPORT TX	\$79.76
07/06	07/04		PURCHASE ID:	
07/06	07/04		ORDER DATE :07/04/2025	
07/13	07/12	241215761005R5J6L	EVENTECTIVE INC 207-2531653 ME	\$810.00
			Total Activity	\$889.76

Darryl Meadows

From: Molly Salt <msalt@eventective.com>
Sent: Wednesday, August 6, 2025 9:39 AM
To: Darryl Meadows
Subject: Eventective Transaction Receipt

[View this email in your browser](#)



Eventective, Inc.
15 Plaza Drive, Suite 101
Scarborough ME, 04074
(207) 253-1653

Order Information

Description: Venue Premium (C)
Customer ID: 5138641

Billing Address

Darryl Meadows
106 South Austin Street
Rockport, TX 78382
darryl@the-rocc.com

Customer Address

Rockport Conference Center
106 South Austin Street
Rockport, TX 78382

Payment Information

Shipping: 0.00
Tax: 0.00
Total: \$810.00

Date/Time: 2025-07-11 06:44 AM
Transaction ID: 81119348910
Transaction Status: This transaction has been approved.
Authorization Code: 011880
Payment Method: VisaXXXX6198



Molly Salt

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub		Check number: 1217		Pay Period: 08/16/2025 - 08/31/2025		Pay Date: 08/29/2025			
Employee				SSN					
DARRYL W MEADOWS									
Earnings and Hours		Qty	Rate	Current	YTD Amount	Vacation	Accrued	Used	Available
Salary				3,354.17	52,447.03	Current	5.00		48.00
Salary Vacation					1,219.69	YTD		48.00	
		0.00		3,354.17	53,666.72				
Taxes				Current	YTD Amount				
Medicare Employee Addl Tax				0.00	0.00				
Federal Withholding				-297.00	-4,752.00				
Social Security Employee				-207.96	-3,327.34				
Medicare Employee				-48.64	-778.17				
				-553.60	-8,857.51				
Net Pay				2,800.57	44,809.21				

A CLEAN SWEEP
1211 SMOKEHOUSE RD
ROCKPORT TX 78382
361-633-5086
INVOICE

INVOICE DATE: 8/28/2025

INVOICE NO: 033

BILL TO: Rockport Art Center

106 s Austin st

Rockport Tx 78382

DESCRIPTION OF WORK: The Rocc

8/11/2025	Clean and make ready	200.00
8/18/2025	Clean and make ready	200.00

TOTAL AMOUNT DUE: \$ 400.00

Date: 8/28/25
Amount: \$400.00
Category: Contract Labor
Class: ROCC
Bank: Prosp. HOT COR ROCC
Memo: Invoice #

ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

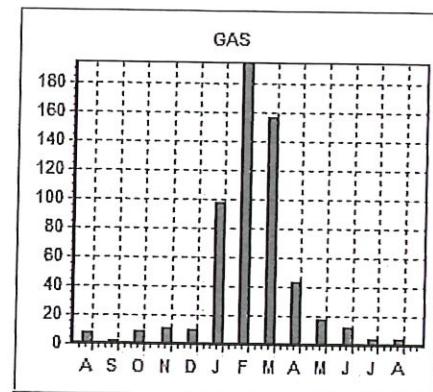
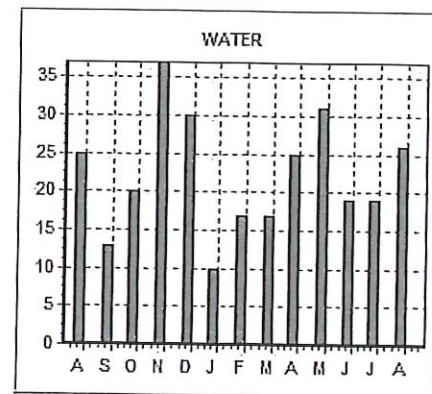
Name		Service Address		Account Number
ROCKPORT ART ASSOCIATION		106 S AUSTIN ST L761		CK-0100-02
Service Date		Number of Days	Bill Date	Due Date
From	To			
07/15/2025	08/15/2025	31	08/15/2025	09/15/2025

SERVICE CURRENT READING PREVIOUS READING USAGE TOTAL

PREVIOUS BALANCE 378.11
 PAYMENTS AS OF 08/15/2025 378.11 -
 WATER 885 859 26 93.73
 GAS 1192 1187 5 32.96
 Fuel Adj 0.4453 2.23
 GARBAGE 183.85
 SEWER 71.14
 FIRE FUND 3.00

AMOUNT DUE \$386.91
 AMOUNT DUE AFTER 09/15/2025 \$425.60

*pd ck# 1219
9/2/25*



Mandatory Stage 3 Water restriction is still in effect
 Please visit our website or call Public Works at
 361-790-1160 for more watering information.

Can you remove protected trees from your property?
 If you don't know, check our City Ordinances at
<https://ecode360.com/R06462>

Visit our website at www.rockporttx.gov for
 more information.

Prosp. ROCC HOT COR

CITY OF ROCKPORT - 212 N Live Oak St - ROCKPORT TX 78382 - Phone (361) 729-2213 Ext. 234

The ROC L150803

SOLD TO Rockport Art Center		SHIP TO	
ADDRESS 204 S. Austin St.		ADDRESS	
CITY, STATE, ZIP Rockport, Tx. 78382		CITY, STATE, ZIP	
CUSTOMER ORDER NO.	SOLD BY	TERMS	F.O.B.
			DATE 8-28-75

[illegible]

09-15

Date: 8/28/25
Amount: 50.00
Category: C.S.
Class: ROCC
Bank: ~~RO~~ Prosp. HOT COR ROCC
Memo: Invoice #

pd ckt# 1221 9/4/25



361-882-5654 • Fax: 361-882-7394
1418 Morgan Ave. • PO Box 3219
Corpus Christi, Texas 78404
www.gpprint.com

INVOICE

Invoice #	72019
Invoice Date	8/21/25
Terms	Net 30 Days
Job Number	49839
P.O. Number	
Customer ID	181538
Salesperson	Belinda Perez
Ordered By	Suellen Nichols
* Special Details	

Rockport Center For The Arts
204 S. Austin Street
Rockport, TX 78382

Quantity	Description	Unit Price	UM	Amount
500	Business Card (1 Name) Darryl Meadows w/ QR Code	115.000000	Lot	115.00

RECEIPTS WILL BE CONSIDERED DELINQUENT 30 DAYS AFTER THE INVOICE DATE, AND A LATE CHARGE WILL BE ASSESSED ON LATE PAYMENTS AT THE RATE OF 1.5% PER MONTH. The seller represents that with respect to the production of the articles and/or performance of the services covered by this invoice, it has fully complied with the provisions of the Fair Labor Standards Act of 1938 as amended. The material covered by this invoice is not intended for uses subject to the Textile Fiber Products Identification Act

Subtotal	115.00
Sales Tax	0.00
Total Due	\$115.00

Date: 9/2/25
Amount: 115
Category: Printing
Class: ROCC
Bank: Prosp HOT COR-ROCC
Memo: business cards

Customer Code : 181538
Invoice Number : 72019
Invoice Date : 8/21/25
Invoice Amount : \$115.00
Amount Paid : _____

Remit To:

Remitter:

Grunwald Printing Company
1418 Morgan Avenue, P. O. Box 3219
Corpus Christi , TX 78463-3219

Rockport Center For The Arts
204 S. Austin Street
Rockport, TX 78382

Pd acct 1222 9/4/25

INVOICE

PLEASE REMIT PAYMENT TO:



PUNCHDRUNK

PUNCHDRUNK

P.O. Box 1103 Daphne, AL 36526

Questions? Please email accounting@punchdrunkdigital.com

Federal Tax ID: 81-2710354

Please include the invoice number on your remittance

BILL TO
ROCC Rockport Conference Center
204 S. Austin St.
Rockport, Texas 78382

ATTENTION
Vanessa

INVOICE NO. 9784
INVOICE DATE 08/31/2025
TERMS Net 30
DUE DATE 09/30/2025

ADVERTISER
Prost Marketing:ROCC
Rockport Conference Center

AGENCY
N/A

BILLING PERIOD
August 2025

DESCRIPTION	AMOUNT
Web Development Website Hosting Fee - \$75	75.00

BALANCE DUE

\$75.00

Date: 09/02/25
Amount: \$75.00
Category: Dues and Subscriptions
Class: ROCC
Bank: Prosp. HOT COR ROCC
Memo: Website hosting

pd ddt 1223 9/11/25

Layer One Networks, LLC.
P.O. Box 181090
Corpus Christi, TX 78480-1090
(361) 653-6800



Bill To:
Rockport Center for the Arts Attn: Karen Ernst 204 S Austin St. Rockport, TX 78382 United States

Date	Invoice
09/01/2025	22381
Account	
Rockport Center for the Arts	

Terms	Due Date	PO Number	Reference	
Net 15 days	09/16/2025	Cust Signature of File	Monthly Billing for August	

Managed Services Detail	Quantity	Price	Amount
Agreement L1N Default			
8 User Minimum Applies	9.00	150.00	1,350.00
L1N Managed IT Services, 1 User, 1 Month			
9 Contacts: Barbara Gurtner Catey Arnold Darryl Meadows Debbie Minns Deidra Cate Karen Ernst Kathleen Clark Barrera Suellen Nichols Vanessa Ormsby	Date: 9/9/25 Amount: \$150. — Category: Supplies & materials Class: The ROCC Bank: Prosp. HOT COR ROCC Memo: Tech Support		
AR-NCE-M-M365-BusinessPremium-NFP-Donation	10.00	0.00	0.00
10 Contacts: Barbara Gurtner Catey Arnold Darryl Meadows Debbie Minns Deidra Cate Karen Ernst Kathleen Clark Barrera L1N Admin Suellen Nichols Vanessa Ormsby	Date: 9/9/25 Amount: \$1200. — Category: Supplies & materials Class: General Bank: Prosp Op. Memo: Tech Support		
Total Managed Services Detail:			1,350.00

Pay your bill, setup automatic payments, view account history and more using our online portal: https://l1n.connectboosterportal.com Make checks payable to Layer One Networks, LLC.	Invoice Subtotal:	1,350.00
	Sales Tax:	0.00
	Invoice Total:	1,350.00
	Payments:	0.00
	Credits:	0.00
	Balance Due:	1,350.00


Reliant account: 20 095 405 - 5
Customer Name: ROCKPORT CENTER FOR THE ARTS
Invoice Number: 310002928898
Questions or Comments?

Reliant
P.O. Box 1532
HOUSTON TX 77251-1532
reliant.com/business
Email us at SMM@nrg.com

Mid Market Customer Support
1-877-505-3833 Mon-Fri 8:00am-5:30pm

Date Due	Amount Due	After Due Date
09/29/2025	\$ 3,472.46	\$ 3,646.08

Account Summary
Billing Date: Sep 8, 2025

Previous Amount Due	\$3,707.91
Payment 08/15/2025	-3,707.91
Balance Forward	0.00
Current Charges	3,472.46
Amount Due	\$3,472.46

pd ck# 1224 9/12/25

** ROCC PORTION = 1250.09*

Please mail this portion with your payment. Make check payable to: RELIANT

Account: 20 095 405 - 5


Reliant Energy
P.O. Box 3228
HOUSTON TX 77253-3228

C.A.R.E.
Donation*
\$1, \$5, \$10

\$

Amount
Enclosed

\$

Date Due	09/29/2025
Amount Due	\$ 3,472.46
After Due Date	\$ 3,646.08

Mail payment to:

ROCKPORT CENTER FOR THE ARTS
204 S Austin St
Rockport TX 78382



RELIANT
PO BOX 650475
DALLAS TX 75265-0475



Reliant account: 20 095 405 - 5
--

Customer Name: ROCKPORT CENTER FOR THE ARTS

Invoice Number: 310002928898

Service Address:204 S AUSTIN ST
ROCKPORT TX 78382-2606For outages or emergencies:
call AEP Texas Central Company at
1-866-223-8508**ESI ID:**

10032789448946860

Electric Usage Detail

Load Factor	60.2 %
Meter Number: 590614353	
Current Meter Read 09/04/2025	9327
Previous Meter Read 08/05/2025	8990
kWh Multiplier	100
kWh Usage	33,700
Demand	78kW

Current Electric Charges Detail

30 Day Billing Period From 08/05/2025 To 09/04/2025

Fixed Price

Actual Consumption * Price	33,700 kWh @ \$0.070570/kWh	2,378.21
Market Securitization (Debt) Financing Default Jul		0.44

Prior Period Pass-Thru Charges

ERCOT Cont Reserve Serv (ECRS)	From 07/07/2025 To 08/05/2025	1.86
Market Securitization- Uplift		15.99
TX-ERCOT Admin Fees - CIL		2.85
Total Prior Period Pass-Thru Charges		20.70

TDSP Pass-Through Charges

TDSP Customer Charge	From 08/06/2025 To 09/04/2025	2.28
Delivery Point Charge		19.72
Transmission Cost Recov Factor	77.80000 kW @ \$4.375157/kW	340.39
Temporary Emergency Electric Energy Facilities	77.80000 kW @ \$0.228100/kW	17.75
Rate Case Expenses Surcharge		2.13
Distribution Cost Recovery Factor		42.79
Energy Efficiency Cost Recovery Factor(EECRF)		22.58
Distribution Charge (DUOS)	77.80000 kW @ \$7.148000/kW	556.11
Utility - Other Credit		-1.07
Utility - Other Credit	578.11000 Mon @ \$-0.008135/Mon	-4.70
Total TDSP Pass-Through Charges		997.98

Taxes and Assessments

Gross Receipts Tax Reimbursement Charge	69.34
PUC Assessment	5.79
Total Taxes and Assessments	75.13

Current Charges

The average price you paid for electricity service this month (per kWh)	\$0.000
---	---------

Your current plan is effective through your meter read on or after May 31, 2027.

Remittance instructions: To improve customer service, Reliant will process payments by account number. Your account number must be included with your payment to ensure that your account is properly credited. Your account number is shown in the box at the top of this invoice. You can provide your account number by sending the attached bill stub with your payment or by printing the account number on your check advice. Please include the account number with all payments.

Electronic payment method option: If you would like to pay electronically by Automated Clearing House (ACH) or wire transfer, you may send your payment using ABA routing number 043000261 and bank account number 1192323. Your invoice number must be included with your ACH or wire payment to ensure that your account is properly credited. Your invoice number is shown in the box at the top of this invoice. If you have any questions, please call your assigned account representative at 1-877-505-3833.

Overdue payments: Late payment penalties may be assessed on overdue payments at the rate specified in the Contract Documents.

*CARE: We're proud to offer the Community Assistance by Reliant Energy (CARE) program to assist Reliant customers facing financial hardship in paying their electricity bills. This program is possible thanks to Reliant and customer contributions. To help neighbors in need, you can add a donation to your paper bill payment or log in to reliant.com to add a donation to your online bill payment. To learn more, visit reliant.com/aboutcare.

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub		Check number: 1225		Pay Period: 09/01/2025 - 09/15/2025		Pay Date: 09/15/2025		
Employee		SSN						
DARRYL W MEADOWS,								
Earnings and Hours	Qty	Rate	Current	YTD Amount	Vacation	Accrued	Used	Available
Salary			3,354.17	55,801.20	Current	5.00		53.00
Salary Vacation				1,219.69	YTD		48.00	
	0.00		3,354.17	57,020.89				
Taxes			Current	YTD Amount				
Medicare Employee Addl Tax			0.00	0.00				
Federal Withholding			-297.00	-5,049.00				
Social Security Employee			-207.96	-3,535.30				
Medicare Employee			-48.63	-826.80				
			-553.59	-9,411.10				
Net Pay			2,800.58	47,609.79				

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

KIMBERLY VANNATTER.
1704 DALLAS ST
PORTLAND, TX 78374

Employee Pay Stub

Check number: 1226

Pay Period: 09/13/2025 - 09/13/2025

Pay Date: 09/15/2025

Employee

KIMBERLY VANNATTER.,

SSN

Earnings and Hours	Qty	Rate	Current	YTD Amount
Hourly	4.00	16.00	64.00	4,673.28
Taxes			Current	YTD Amount
Medicare Employee Addl Tax			0.00	0.00
Federal Withholding			0.00	-137.00
Social Security Employee			-3.96	-289.74
Medicare Employee			-0.93	-67.76
			-4.89	-494.50
Net Pay			59.11	4,178.78

Pd ck# 1227
9/26/25

A CLEAN SWEEP
1211 SMOKEHOUSE RD
ROCKPORT TX 78382
361-633-5086

INVOICE

INVOICE DATE: 9/30/2025

INVOICE NO: 034

BILL TO: Rockport Art Center

106 s Austin st

Rockport Tx 78382

DESCRIPTION OF WORK: The Rocc

9/9/2025	Clean and make ready	200.00
9/13/2025	Clean and make ready	200.00
9/14/2025	Clean and make ready	200.00
9/16/2025	Clean and make ready	200.00
9/19/2025	Clean and make ready	200.00
9/23/2025	Clean and make ready	150.00
9/24/2025	Clean and make ready	200.00
9/30/2025	clean and make ready	200.00

TOTAL AMOUNT DUE: \$ 1,550.00



Corporate Account Name: ROCKPORT CENTER FOR ARTS
Account Name: DARRYL MEADOWS

Corporate Number: 00002699
Account Ending In: 6198

Summary of Account Activity

Previous Account Balance	\$0.00	Statement Closing Date	08/31/2025
Payments and Credits	\$0.00	Days This Period	0
Purchases and Debits	\$0.00	Spending Limit	\$1,500.00
Total Spend This Month	\$337.21		
Cash Advances	\$0.00		
Fees	\$0.00		
Finance Charges	\$0.00		
New Ending Balance	\$0.00		

Payment Due Date	09/26/2025
Payment Amount Due	CORPORATE BILLED

Questions? View your account information online at www.prosperitybankusa.com or call our Customer Service Center toll free at 1-855-340-8771 or international phone number at 1-301-945-5745.

Send Billing Inquiries and Correspondence to:
P.O. Box 2087, Omaha, NE 68103-2087

Mail Payments to: Prosperity Bank, Department #351, P. O. Box 21228, Tulsa, OK 74121-1228

Important Information

THANK YOU FOR CHOOSING PROSPERITY BANK FOR YOUR CREDIT CARD NEEDS.

pd ck 1228
9/16/25

Prosperity Bank
402 Cypress St. Suite 100
Abilene, TX 79601-5123



Account Ending In	1000
Payment Due Date	09/26/2025
New Balance	\$0.00
Minimum Payment Due	CORPORATE BILLED

Make Check Payable To:



DARRYL MEADOWS
ROCKPORT CENTER FOR ARTS
204 S AUSTIN ST
ROCKPORT TX 78382-2606

00030862
Q302

Prosperity Bank
Department #351
P.O. Box 21228
Tulsa, OK 74121-1228



40546940002936020000000000000000000000000



Transactions				
Post Date	Tran Date	Reference Number	Transaction Description	\$Amount
08/01	08/01	24692166M35WV0BYQ	Amazon.com*3H69N7753 Amzn.com/billWA	\$42.24
08/01	08/01		PURCHASE ID:	
08/01	08/01		ORDER DATE :000000	
08/17	08/15	2400077742X4KVEE7	TX ASSOC VENUES FACIL TXAVF.CRAIGSMTX	\$180.52
08/20	08/19	24692167730H84R61	AMAZON MKTPL*A22OZ1V43 Amzn.com/billWA	\$32.44
08/20	08/19		PURCHASE ID:	
08/20	08/19		ORDER DATE :000000	
08/29	08/28	24692167G2YTWTW8E	Amazon.com*E30LS1V83 Amzn.com/billWA	\$37.85
08/29	08/28		PURCHASE ID:	
08/29	08/28		ORDER DATE :000000	
08/29	08/28	24692167G2YZ7MP1M	AMAZON MKTPL*RU54B6C43 Amzn.com/billWA	\$38.72
08/29	08/28		PURCHASE ID:	
08/29	08/28		ORDER DATE :000000	
08/31	08/29	24692167H2Z6E6SQ1	Amazon.com*9V63W7TI3 Amzn.com/billWA	\$5.44
08/31	08/29		PURCHASE ID:	
08/31	08/29		ORDER DATE :000000	
			Total Activity	\$337.21



Final Details for Order #114-1450090-8355446

Order Placed: July 31, 2025

Amazon.com order number: 114-1450090-8355446

Order Total: \$42.24

Shipped on July 31, 2025	
Items Ordered	Price
1 Of: <i>Amazon Basics Gentle & Mild Clear Liquid Hand Soap Refill, Triclosan-Free, 50 Fl Oz (Pack of 2) (Previously Solimo)</i> Sold by: Amazon (seller profile) Business Price Condition: New	\$9.55
1 Of: <i>Ultrasac - Recycling Bag, 45 Gallon, 1.1 Mil, 40"x46", Clear, 100 Count w/Ties</i> Sold by: Amazon (seller profile) Business Price Condition: New	\$32.69
Shipping Address: Rockport Center for the Arts 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Item(s) Subtotal: \$42.24 Shipping & Handling: \$0.00 ----- Total before tax: \$42.24 Sales Tax: \$0.00 -----
Shipping Speed: FREE Prime Delivery	Total for This Shipment: \$42.24 -----

Payment information	
Payment Method: Visa Last digits: 6198	Item(s) Subtotal: \$42.24 Shipping & Handling: \$0.00 -----
Billing address Darryl Meadows 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Total before tax: \$42.24 Estimated Tax: \$0.00 ----- Grand Total: \$42.24
Credit Card transactions	Visa ending in 6198: August 1, 2025: \$42.24

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

Darryl Meadows

From: Texas Association of Venues and Facilities <txavf@membershipworks.org>
Sent: Friday, August 15, 2025 3:37 PM
To: Darryl Meadows
Subject: Receipt for your membership payment

Payment Receipt

Thank you for being a **Regular Member**! Your membership payment has been successfully processed.

Payment Date: Aug 15, 2025

Payment Total: \$180.52

Payment Method: card 6198

Item	Qty	Price	Subtotal
Regular Member - Pay Online Aug 15, 2025 - Aug 15, 2026	1	\$180.52	\$180.52

<https://www.txavf.com/>

TxAVF - Texas Association of Venues and Facilities

7902 Fairmont Parkway

Pasadena, Texas 77507

Powered by MembershipWorks



Final Details for Order #114-5115601-4920247

Order Placed: August 19, 2025
Amazon.com order number: 114-5115601-4920247
Order Total: \$32.44

Shipped on August 19, 2025	
Items Ordered	Price
1 of: Duracell Procell AA 24 Pack PC1500BKD09 Sold by: Amazon (seller profile) Business Price Condition: New	\$13.99
1 of: BATTERY ALKALINE AAA24PK Sold by: TradePros (Serial # Recorded) (seller profile) Condition: New	\$18.45
Shipping Address: Darryl Meadows 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Item(s) Subtotal: \$32.44 Shipping & Handling: \$0.00 ----- Total before tax: \$32.44 Sales Tax: \$0.00 -----
Shipping Speed: FREE Prime Delivery	Total for This Shipment: \$32.44 -----

Payment information	
Payment Method: Visa Last digits: 6198	Item(s) Subtotal: \$32.44 Shipping & Handling: \$0.00 -----
Billing address Darryl Meadows 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Total before tax: \$32.44 Estimated Tax: \$0.00 ----- Grand Total: \$32.44
Credit Card transactions	Visa ending in 6198: August 19, 2025: \$32.44

To view the status of your order, return to [Order Summary](#) .

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

Order Summary

Order placed August 28, 2025 Order # 114-8506512-7391408

Ship to	Payment method	Order Summary
Darryl Meadows	Visa ending in 6198	Item(s) Subtotal: \$37.85
204 S AUSTIN ST	View related transactions	Shipping & Handling: \$2.99
ROCKPORT, TX 78382-2606		Free Shipping: -\$2.99
United States		Total before tax: \$37.85
		Estimated tax to be collected: \$0.00
		Grand Total: \$37.85

Placed by Darryl Meadows

Delivered August 29

It was handed directly to a receptionist or someone at a front desk.
Signed by: Door



Pacific Blue Select Multifold Premium 2-Ply Paper Towels by GP PRO (Georgia-Pacific), White, 21000, 125 Paper Towels Per Pack, 16 Packs Per Case

Sold by: Amazon

Supplied by: Other

Return or replace items: Eligible through September 28, 2025

\$37.85

Have an idea to help us improve? [Send feedback](#) ›

Get to Know Us	Let Us Help You	Work with Amazon	Business Solutions	Buy For Your Business
Careers	Customer Service	Sell on Amazon Business	Amazon Business app	Buy wholesale
Blog	Shipping Rates & Policies	Sell on Amazon	Amazon Business Solutions	Today's Deals
About Amazon	Business FAQ	Fulfillment By Amazon	Manage Suppliers	Buy Again
Sustainability	Contact Us	Advertise on Amazon	Purchasing Systems	PPE for Work
Press Center		Amazon Global Selling	Amazon Business Card	Request for quote
Investor Relations			Pay by Invoice	
Amazon Devices			Purchasing Line	
			Amazon Business Blog	



Scan the QR code to download the new Amazon Business app



business prime

English

United States

Order Placed: August 28, 2025

Amazon.com order number: 114-1413998-8369826

Order Total: \$38.72

Shipped on August 28, 2025		
Items Ordered		Price
1 of: Two-Ply Bathroom Tissue, Septic Safe, White, 451 Sheets/Roll, 20 Rolls/Case		\$38.72
Sold by: OfficeCrave (seller profile)		
Business Price		
Condition: New		
Shipping Address:		
Darryl Meadows	Item(s) Subtotal:	\$38.72
204 S AUSTIN ST	Shipping & Handling:	\$0.00
ROCKPORT, TX 78382-2606		-----
United States	Total before tax:	\$38.72
	Sales Tax:	\$0.00

Shipping Speed:		
Standard Shipping	Total for This Shipment:	\$38.72

Payment Information		
Payment Method:		
Visa Last digits: 6198	Item(s) Subtotal:	\$38.72
	Shipping & Handling:	\$0.00

Billing address	Total before tax:	\$38.72
Darryl Meadows	Estimated Tax:	\$0.00
204 S AUSTIN ST		-----
ROCKPORT, TX 78382-2606		
United States	Grand Total:	\$38.72
Credit Card transactions	Visa ending in 6198: August 28, 2025: \$38.72	

To view the status of your order, return to [Order Summary](#).[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.



Final Details for Order #114-7269720-1789807

Order Placed: August 28, 2025
Amazon.com order number: 114-7269720-1789807
Order Total: \$5.44

Shipped on August 28, 2025		
Items Ordered		Price
1 of: Mr. Clean Magic Eraser Original Cleaning Pads, Multi Purpose Cleaner, Bathroom Cleaning Supplies, All Purpose Cleaner, White, 6 Count		\$5.44
Sold by: Amazon.com Condition: New		
Shipping Address: Darryl Meadows 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Item(s) Subtotal: Shipping & Handling: Total before tax: Sales Tax:	\$5.44 \$0.00 \$5.44 \$0.00
Shipping Speed: FREE Prime Delivery	Total for This Shipment:	\$5.44

Payment Information		
Payment Method: Visa Last digits: 6198	Item(s) Subtotal: Shipping & Handling:	\$5.44 \$0.00
Billing address Darryl Meadows 204 S AUSTIN ST ROCKPORT, TX 78382-2606 United States	Total before tax: Estimated Tax:	\$5.44 \$0.00
	Grand Total:	\$5.44
Credit Card transactions	Visa ending in 6198: August 28, 2025: \$5.44	

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.

Pl #1229 9/26/25

INVOICE

Laundry Masters, LLC
227 Green Ave
Taft, TX 783902705

laundrymastersllc@gmail.com
+1 (361) 739-6857



Bill to

The ROCC (Rockport Conference Center)
106 S. Austin
Rockport, TX 78382

Invoice details

Invoice no.: 1198
Terms: Due on receipt
Invoice date: 09/22/2025
Due date: 09/22/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.	09/19/2025	ROCC	Laundry for table linens	57.5	\$0.85	\$48.88

Total

\$48.88

Ways to pay



View and pay

Date: 09/22/25
Amount: \$48.88
Category: Contract Services
Class: ROCC
Bank: COR HOT ROCC
Memo: Laundry Services

Grady Cartwright

The ROCC 150809

Invoice

SOLD TO Rockport Art Center		SHIP TO	
ADDRESS 204 S. Austin St.		ADDRESS	
CITY, STATE, ZIP Rockport, Tx, 78382		CITY, STATE, ZIP	
CUSTOMER ORDER NO.	SOLD BY	TERMS	F.O.B.
			DATE 9/16-25

ORDERED	SHIPPED	DESCRIPTION	PRICE	UNIT	AMOUNT
9/16	8:00	Meet Cleaning Crew	25 ⁰⁰	3	
	11:00	Pull Tables & Chairs			
9/17	10:30	Pull The Air Wall	25 ⁰⁰	1	
	11:30				
9/22	8:00	set Air wall Tables & Chairs	25 ⁰⁰	2	
	10:00				
9/24	10:00	Meet Cleaning	25 ⁰⁰	2	
	12:00				
9/26	3:00pm	Pull Down Meeting	25 ⁰⁰	2	
	5:00pm				
	9:00pm	Fix & Paint Wall in The ROCC	25 ⁰⁰	4	350.00

FORM 6840

09-15

Pd ck# 1231 9/30/25

Date: 9/26/25
 Amount: 350.00
 Category: Contract Services
 Class: ROCC
 Bank: Prosp. HOT COR ROCC
 Memo: Facility Mgr, Invoice #

pd clc# 1232 9/30/25



Tripleseat Software LLC
MS160
PO Box 138221
Sacramento, California, 95813
United States

Invoice

#INV105126111

9/21/2025

Total Amount Due

\$4,465.55

Due Date: 9/21/2025

Bill To
Rockport Conference Center
402 North Fulton Beach Road
Rockport TX 78382
United States

Terms
Due on receipt

Due Date
9/21/2025

PO #

Payment Style
Monthly

Qty	Item	Amount
1	Subscription Package Core Subscription	\$4,465.55

Subtotal	\$4,465.55
Tax Total (%)	\$0.00
Total	\$4,465.55
Pymt/Credits	-\$0.00

Amount Due \$4,465.55 USD

Please send billing questions to billingdepartment@tripleseat.com.

For Credit Card, ACH and Bank Payments

Pay Now

Save Now for Autopay

Date: 9/21/25
Amount: 4,465.55
Category: Dues + Subscriptions
Class: ROCC
Bank: Prosp. HOT COR ROCC
Memo: annual subscription

You accept the terms and condition as set forth on our website upon delivery of the software.
<https://www.tripleseat.com/terms-of-service/>

1 of 1

pd ck# 1233 9/30/25

INVOICE

PLEASE REMIT PAYMENT TO:



PUNCHDRUNK

P.O. Box 1103 Daphne, AL 36526

Questions? Please email accounting@punchdrunkdigital.com

Federal Tax ID: 81-2710354

Please include the invoice number on your remittance

BILL TO
ROCC Rockport Conference
Center
204 S. Austin St.
Rockport, Texas 78382

ATTENTION
Vanessa

INVOICE NO. 10141
INVOICE DATE 09/30/2025
TERMS Net 30
DUE DATE 10/30/2025

ADVERTISER
Prost Marketing:ROCC
Rockport Conference Center

AGENCY
N/A

BILLING PERIOD
September 2025

DESCRIPTION	AMOUNT
Web Development Website Hosting Fee - \$75/Mo. September 2025 - August 2026	900.00

BALANCE DUE

\$900.00

Date: 9/30/25
Amount: 900.00
Category: Dues & Supp
Class: ROCC
Bank: Prost Marketing:ROCC
Memo: Annual Website Hosting

ROCKPORT ART ASSOCIATION, INC
204 S AUSTIN ST
ROCKPORT, TX 78382

DARRYL W MEADOWS
2250 S COMMERCIAL ST 102
ARANSAS PASS, TX 78336

Employee Pay Stub

Check number: 1232

Pay Period: 09/16/2025 - 09/30/2025

Pay Date: 09/30/2025

Employee

DARRYL W MEADOWS

SSN

Earnings and Hours	Qty	Rate	Current	YTD Amount
Salary	72.00		2,744.32	58,545.52
Salary Vacation	16.00		609.85	1,829.54
	88.00		3,354.17	60,375.06
Taxes			Current	YTD Amount
Medicare Employee Addl Tax			0.00	0.00
Federal Withholding			-297.00	-5,346.00
Social Security Employee			-207.95	-3,743.25
Medicare Employee			-48.64	-875.44
			-553.59	-9,964.69
Net Pay			2,800.58	50,410.37

Vacation	Accrued	Used	Available
Current	5.00		42.00
YTD		48.00	



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Rockport Little Theater Fourth and Final Quarter Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The Rockport Little Theatre submitted their report and copies of their receipts.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the Theater has met the following requirements:

- Submission Deadline
- Provided receipts for this quarter

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth and Final Quarter Report.

STRATEGIC INITIATIVES:

Hotel Occupancy Tax Action Item

ATTACHMENTS:

1. 4th quarter report

APPROVAL/REVIEW:

Shelley Goodwin, City Secretary

Date: November 04, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



ROCKPORT LITTLE THEATRE
P.O. Box 1241 Rockport, Texas 78381
99 North Austin St. Rockport, Texas 78382

www.rockportlittletheatre.org
(361) 450-1465

October 14, 2025
Shelly Goodwin
City Secretary
2751 State HWY 35 Bypass
Rockport, TX 78382

RE: HOT Funds 4th QTR 2024-2025 Report

Dear Shelly,

On behalf of Rockport Little Theatre's Board of Directors, I extend our heartfelt gratitude to The City of Rockport and the Honorable Members of City Council for their support of our theatre's efforts to contribute to the development of the performing arts and in turn fuel the growth of tourism.

For the fiscal year 2024-2025, the city has allocated our theatre HOT funds in the amount of \$34,428 to subsidize six (6) theatrical events. The payments are to be made quarterly in the amount of \$8,607.

For the 4th QTR, Rockport Little Theatre spent \$6,779 to develop a comedy play entitled *Lend Me A Tenor* and added additional expenses for our 2nd QTR play *On Golden Pond*. Costing \$5,608 and \$1,171 respectively.

Please find all documentation attached with the 3rd and 4th QTR report. If you need additional information, please feel free to email me at rltrockport@gmail.com or call 361-230-2660.

Sincerely,

George V. Sherman III
Board President

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Little Theatre

Name of Event or Project: (Performance A) On Golden Pond (2 QTR expense) (Performance B) Lend Me A Tenor

Date(s) of Event or Project: (A) February - March 2025 (B) August – September 2025

Primary Location of Event or Project: Rockport Little Theatre 99 North Austin St. Rockport, Texas 78382

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$6,779

Actual amount of total event costs funded by City hotel occupancy tax: \$6,779

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$40 (Bank Service Charges 2-4 QTRs)

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): \$0.00

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. All 4th QTR Events: 291

Estimate of the quarterly tourist/visitor attendance at your event or facility. 29 appx. (+75 miles)

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

The total average attendance for 5 performances at the end of the 4th quarter is 536 and total attendance for the combined performances is 3218. Total attendance for 2024-2025 season is 3218.

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

If yes, please provide that number: 29 Is the number provided an actual number, or estimated? Estimated
If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? Yes X No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

_____ Newspaper - \$0 _____

Press Releases - \$0 _____

_____ Radio - \$0 _____

_____ Direct Mail - \$0 _____

_____ Internet ads - \$0 _____

X Social media ads - \$302.89

_____ TV-\$0 _____

X Other Playbill & Posters -\$ 1060.50

SPORTING EVENT SECTION *(for use by sporting events only)*

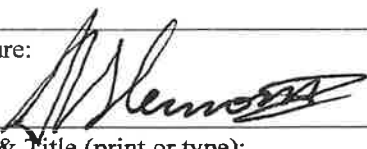
How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the city or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: 10-14-25
Name & Title (print or type): George V. Sherman III	Phone (if different from phone# listed on the application): (361)230-2660
Address (if different from the address listed on the application): P.O. Box 1241 Rockport, Texas 78381	Applicant E-Mail Address (if different from e-mail address listed on the application): rltrockport@gmail.com



ROCKPORT LITTLE THEATRE
P.O. Box 1241 Rockport, Texas 78381
99 North Austin St. Rockport, Texas 78382

www.rockportlittletheatre.org
(361) 450-1465

July 8, 2025
Shelly Goodwin
City Secretary
2751 State HWY 35 Bypass
Rockport, TX 78382

RE: HOT Funds 3rd QTR 2024-2025 Report

Dear Shelly,

On behalf of Rockport Little Theatre's Board of Directors, I extend our heartfelt gratitude to The City of Rockport and the Honorable Members of City Council for their support of our theatre's efforts to contribute to the development of the performing arts and in turn fuel the growth of tourism.

For the fiscal year 2024-2025, the city has allocated our theatre HOT funds in the amount of \$34,428 to subsidize six (6) theatrical events. The payments are to be made quarterly in the amount of \$8,607.

For the 3rd QTR, Rockport Little Theatre spent \$10,464 to develop and perform two plays. A musical melodrama, *No No A Million Times No*, and our Summer Youth Theatre Workshop presentation of *Shrek Jr, The Musical*; spending \$4,615 and \$5,849 respectively. We were especially grateful for your support in funding our Summer Youth Theatre Workshop which celebrated its fourth year in service for our community's youth

Please find all documentation attached with the 4th QTR report. If you need additional information, please feel free to email me at rltrockport@gmail.com or call 361-230-2660.

Sincerely,


George V. Sherman III
Board President

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Little Theatre

Name of Event or Project: (Performance A) No No Million Times (Performance B) SYTW Shrek Jr

Date(s) of Event or Project: (A) April-May 2025 (B) June 2025

Primary Location of Event or Project: Rockport Little Theatre 99 North Austin St. Rockport, Texas 78382

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$10,463.33

Actual amount of total event costs funded by City hotel occupancy tax: \$10,463.33

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$0

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): \$0.00

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. All 3rd QTR Events: 680

Estimate of the quarterly tourist/visitor attendance at your event or facility. 102 appx. (+75 miles)

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

The total average attendance for 5 performances at the end of the 3rd quarter is 585 and total attendance for the combined performances is 2,927 Total projected attendance for 2024-2025 season is 3500 +.

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

If yes, please provide that number: 145 Is the number provided an actual number, or estimated? Estimated

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? ___ Yes X No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? ____ _

How many rooms were used? ____ _

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$0 _____

Press Releases - \$0 _____

____ Radio - \$0 _____

____ Direct Mail - \$0 _____

____ Internet ads - \$0 _____

X Social media ads - \$182.96

____ TV-\$0 _____

X Other Playbill & Posters -\$ 2,190.50

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the city or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: 10-14-25
Name & Title (print or type): George V. Sherman III	Phone (if different from phone# listed on the application): (361)230-2660
Address (if different from the address listed on the application): P.O. Box 1241 Rockport, Texas 78381	Applicant E-Mail Address (if different from e-mail address listed on the application): rltrockport@gmail.com

Rockport Little Theatre		Estimated vs Actual Event Expense									
Budget Item	Full Year	QTR 1 Tot	QTR 1 Act	QTR 2 Tot	QTR 2 Act	QTR 3 Tot	QTR 3 Act	QTR 4 Tot	QTR 4 Act		
Event Licences & Script Acquisition	\$9,000	\$2,250	\$2,072	\$2,250	\$5,455	\$2,250	\$0	\$2,250	\$0		
Event Set/Props/Costume	\$10,000	\$2,500	\$2,760	\$2,500	\$753	\$2,500	\$2,802	\$2,500	\$4,014		
Event Printing & Copying	\$2,000	\$500	\$375	\$500	\$1,500	\$500	\$2,255	\$500	\$1,190		
Event Promotion	\$7,428	\$1,857	\$2,228	\$1,857	\$100	\$1,875	\$992	\$1,875	\$303		
Event Support	\$6,000	\$1,500	\$1,100	\$1,500	\$800	\$1,500	\$4,414	\$1,500	\$1,242		
Bank Service Charges			\$10		\$0		\$0		\$30		
Total Expense	\$34,428	\$8,607	\$8,545	\$8,607	\$8,608	\$8,607	\$10,463	\$8,607	\$6,779		
All QTRs Total	\$34,396		8545		8608		10463		6779		

Prosperity Bank HOT Fund Account 222434205				HOT 2024-2025 Total Expense		
Date	Ref No.	Payee	Memo	Payment	Deposit	Type
09/30/2025	1093	Rockport Little Theatre	Youth Workshop Shrek Jr	111.09		Check
09/30/2025	1092	Rockport Little Theatre	Youth Workshop Shrek Jr	668.39		Check
09/30/2025	1091	Rockport Little Theatre	Lend Me A Tenor & Shrek Jr	181.22		Check
09/30/2025	1090	Rockport Little Theatre	Youth Workshop Shrek Jr	658.11		Check
09/30/2025	1089	Rockport Little Theatre	On Golden Pond	1,170.24		Check
09/30/2025	1088	Rockport Little Theatre	No No Million Times No	275.94		Check
09/30/2025	1087	Rockport Little Theatre	No No Million Times No	360.50		Check
09/30/2025	1086	Rockport Little Theatre	Lend Me A Tenor	418.18		Check
09/30/2025	1085	Rockport Little Theatre	Lend Me A Tenor	766.45		Check
09/30/2025	1084	Rockport Little Theatre	Youth Workshop-Shrek Jr	348.54		Check
09/30/2025	1083	Rockport Little Theatre	Lend Me A Tenor	2,505.05		Check
09/30/2025	1082	Rockport Little Theatre	Lend Me A Tenor	313.42		Check
09/30/2025	1081	Rockport Little Theatre	Lend Me A Tenor	129.25		Check
09/30/2025	1080	Rockport Little Theatre	Lend Me A Tenor	302.89		Check
09/30/2025	1079	Rockport Little Theatre	Youth Workshop-Shrek Jr	1,180.42		Check
09/30/2025	1078	Rockport Little Theatre	Youth Workshop-Shrek Jr	376.12		Check
09/30/2025	1077	Rockport Little Theatre	Youth Workshop-Shrek Jr	109.83		Check
09/30/2025	1076	Rockport Little Theatre	Youth Workshop-Shrek Jr	614.35		Check
09/30/2025	1075	Rockport Little Theatre	Youth Workshop-Shrek Jr	486.06		Check
09/30/2025	1074	Rockport Little Theatre	Youth Workshop-Shrek Jr	1,225.50		Check
09/30/2025	1073	Rockport Little Theatre	No No, Million Times No	182.96		Check
09/30/2025	1072	Rockport Little Theatre	No No, Million Times No	465.97		Check
09/30/2025	1071	Rockport Little Theatre	No No, Million Times No	414.30		Check
09/30/2025	1070	Rockport Little Theatre	No No, Million Times No	1,030.00		Check
09/30/2025	1069	Rockport Little Theatre	No No, Million Times No	1,885.12		Check
09/05/2025		Rockport Printing	Lend Me A Tenor	1,060.50		re
08/07/2025		City of Rockport	HOT 4th QTR Deposit		8,607.00	Deposit
07/31/2025	EFT		Service Charge	10.00		Check
07/08/2025		City of Rockport	HOT 3rd QTR Deposit		8,607.00	Deposit

06/30/2025	EFT		Service Charge	10.00		Check
05/31/2025	EFT		Service Charge	10.00		Check
03/31/2025	1068	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	452.04		Check
03/31/2025	1067	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	112.20		Check
03/31/2025	1066	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	121.49		Check
03/31/2025	1065	Rockport Little Theatre	On Golden Pond: Social Media Advertising (Reimbursement)	99.97		Check
03/31/2025	1064	Rockport Little Theatre	On Golden Pond: Event Support, Producer & Director, Technical Director Fees	800.00		Check
03/31/2025	1063	Rockport Little Theatre	On Golden Pond: Printing Playbills & Posters (Rockport Printing)	1,500.35		Check
03/31/2025	1062	Rockport Little Theatre	On Golden Pond: License & Rights ,Scripts (Reimbursement)	1,366.00		Check
03/03/2025	GS0376	Music Theatre International	Summer Youth Theatre Workshop Shrek JR: License & Rights, Scripts	1,680.00		Expenditure
02/27/2025	GS0376	Concord Theatricals	Lend Me a Tenor: License & Rights, Scripts	1,551.30		Expenditure
02/27/2025	GS0376	Concord Theatricals	No, Million Times, No: License & Rights	857.45		Expenditure
02/15/2025	GS0376	Lowe's	On Golden Pond: Set Design Lumber	67.70		Expenditure
02/03/2025		City of Rockport			8,607.00	Deposit
12/31/2024	1060	Rockport Little Theatre	Miracle on 34th Street: Playbill Printing (Pronto Reprographics 12-2-24) Reimbursement	1,041.84		Check
12/31/2024	1058	Rockport Little Theatre	Miracle on 34th Street: License & Rights, Scripts (Dramatic Publishing 9-2-24) Reimbursement	2,072.23		Check
12/31/2024	1048	Rockport Little Theatre	Wizard of Oz: Set Design Reimbursement	674.30		Check

12/30/2024	1047	Rockport Little Theatre	Wizard of Oz: Set Design (Original Expense Redeposited via Transfer on 9-17-24) This expense was not for 4th QTR HOT Funds 2023-2024 but for 1st QTR 2024-2025	391.97		Check
12/30/2024	1046	Rockport Little Theatre	Wizard of Oz: Set Design (Reimbursement)	602.77		Check
12/28/2024	1056	Rockport Little Theatre	Wizard of Oz: Costume Design (Reimbursement)	980.72		Check
12/28/2024	1055	Rockport Little Theatre	Wizard of Oz: Playbill Printing (Pronto Reprographics 11-18-24) Reimbursement	1,186.04		Check
11/30/2024	EFT		Service Charge	10.00		Check
11/26/2024	GS0376	ACE Hardware	Miracle on 34th Street: Set Design Paint	110.38		Expenditure
11/24/2024	1054	Jonah Muguira	Wizard of Oz: Event Support, Sound Technician	300.00		Check
11/24/2024	1053	Sebastian Connelly	Wizard of Oz: Event Support, Lighting Technician	300.00		Check
11/24/2024	1052	Dr. Bill Ricketts	Wizard of Oz: Event Support, Musician/Percussionist Fee	500.00		Check
11/19/2024	1051	Rockport Printing	Wizard of Oz: Promotional Posters x 300	375.00		Check
11/17/2024		City of Rockport			8,607.00	Deposit

Total	\$34,424.15	\$34,428.00
-------	-------------	-------------

Prosperity Bank HOT Fund Account 222434205 1st & 2nd QTR Expense						
Date	Ref No.	Payee	Memo	Payment	Deposit	Type
03/31/2025	1068	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	452.04		Check
03/31/2025	1067	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	112.20		Check
03/31/2025	1066	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	121.49		Check
03/31/2025	1065	Rockport Little Theatre	On Golden Pond: Social Media Advertising (Reimbursement)	99.97		Check
03/31/2025	1064	Rockport Little Theatre	On Golden Pond: Event Support, Producer & Director, Technical Director Fees	800.00		Check
03/31/2025	1063	Rockport Little Theatre	On Golden Pond: Printing Playbills & Posters (Rockport Printing)	1,500.35		Check
03/31/2025	1062	Rockport Little Theatre	On Golden Pond: License & Rights ,Scripts (Reimbursement)	1,366.00		Check
03/03/2025	GS0376	Music Theatre International	Summer Youth Theatre Workshop Shrek JR: License & Rights, Scripts	1,680.00		Expenditure
02/27/2025	GS0376	Concord Theatricals	Lend Me a Tenor: License & Rights, Scripts	1,551.30		Expenditure
02/27/2025	GS0376	Concord Theatricals	No, Million Times, No: License & Rights	857.45		Expenditure
02/15/2025	GS0376	Lowe's	On Golden Pond: Set Design Lumber	67.70		Expenditure
02/03/2025		City of Rockport			8,607.00	Deposit
12/31/2024	1060	Rockport Little Theatre	Miracle on 34th Street: Playbill Printing (Pronto Reprographics 12-2-24) Reimbursement	1,041.84		Check
12/31/2024	1058	Rockport Little Theatre	Miracle on 34th Street: License & Rights, Scripts (Dramatic Publishing 9-2-24) Reimbursement	2,072.23		Check
12/31/2024	1048	Rockport Little Theatre	Wizard of Oz: Set Design Reimbursement	674.30		Check
12/30/2024	1047	Rockport Little Theatre	Wizard of Oz: Set Design (Original Expense Redeposited via Transfer on 9-17-24) This expense was not for 4th QTR HOT Funds 2023-2024 but for 1st QTR 2024-2025	391.97		Check
12/30/2024	1046	Rockport Little Theatre	Wizard of Oz: Set Design (Reimbursement)	602.77		Check
12/28/2024	1056	Rockport Little Theatre	Wizard of Oz: Costume Design (Reimbursement)	980.72		Check
12/28/2024	1055	Rockport Little Theatre	Wizard of Oz: Playbill Printing (Pronto Reprographics 11-18-24) Reimbursement	1,186.04		Check
11/30/2024	SVCCHRG		Service Charge	10.00		Check
11/26/2024	GS0376	ACE Hardware	Miracle on 34th Street: Set Design Paint	110.38		Expenditure
11/24/2024	1054	Jonah Muguira	Wizard of Oz: Event Support, Sound Technician	300.00		Check
11/24/2024	1053	Sebastian Connelly	Wizard of Oz: Event Support, Lighting Technician	300.00		Check
11/24/2024	1052	Dr. Bill Ricketts	Wizard of Oz: Event Support, Musician/Percussionist Fee	500.00		Check
11/19/2024	1051	Rockport Printing	Wizard of Oz: Promotional Posters x 300	375.00		Check
11/17/2024		City of Rockport			8,607.00	Deposit

Total	\$17,153.75	\$17,214.00
-------	-------------	-------------

Prosperity Bank HOT Fund Account 222434205				3rd & 4th QTR Expense		
Date	Ref No.	Payee	Memo	Payment	Deposit	Type
09/30/2025	1093	Rockport Little Theatre	Youth Workshop Shrek Jr	111.09		Check
09/30/2025	1092	Rockport Little Theatre	Youth Workshop Shrek Jr	668.39		Check
09/30/2025	1091	Rockport Little Theatre	Lend Me A Tenor & Shrek Jr	181.22		Check
09/30/2025	1090	Rockport Little Theatre	Youth Workshop Shrek Jr	658.11		Check
09/30/2025	1089	Rockport Little Theatre	On Golden Pond	1,170.24		Check
09/30/2025	1088	Rockport Little Theatre	No No Million Times No	275.94		Check
09/30/2025	1087	Rockport Little Theatre	No No Million Times No	360.50		Check
09/30/2025	1086	Rockport Little Theatre	Lend Me A Tenor	418.18		Check
09/30/2025	1085	Rockport Little Theatre	Lend Me A Tenor	766.45		Check
09/30/2025	1084	Rockport Little Theatre	Youth Workshop-Shrek Jr	348.54		Check
09/30/2025	1083	Rockport Little Theatre	Lend Me A Tenor	2,505.05		Check
09/30/2025	1082	Rockport Little Theatre	Lend Me A Tenor	313.42		Check
09/30/2025	1081	Rockport Little Theatre	Lend Me A Tenor	129.25		Check
09/30/2025	1080	Rockport Little Theatre	Lend Me A Tenor	302.89		Check
09/30/2025	1079	Rockport Little Theatre	Youth Workshop-Shrek Jr	1,180.42		Check
09/30/2025	1078	Rockport Little Theatre	Youth Workshop-Shrek Jr	376.12		Check
09/30/2025	1077	Rockport Little Theatre	Youth Workshop-Shrek Jr	109.83		Check
09/30/2025	1076	Rockport Little Theatre	Youth Workshop-Shrek Jr	614.35		Check
09/30/2025	1075	Rockport Little Theatre	Youth Workshop-Shrek Jr	486.06		Check
09/30/2025	1074	Rockport Little Theatre	Youth Workshop-Shrek Jr	1,225.50		Check
09/30/2025	1073	Rockport Little Theatre	No No, Million Times No	182.96		Check
09/30/2025	1072	Rockport Little Theatre	No No, Million Times No	465.97		Check
09/30/2025	1071	Rockport Little Theatre	No No, Million Times No	414.30		Check
09/30/2025	1070	Rockport Little Theatre	No No, Million Times No	1,030.00		Check
09/30/2025	1069	Rockport Little Theatre	No No, Million Times No	1,885.12		Check
09/05/2025		Rockport Printing	Lend Me A Tenor	1,060.50		e
08/07/2025		City of Rockport	HOT 4th QTR Deposit		8,607.00	Deposit
07/31/2025	EFT		Service Charge	10.00		Check
07/08/2025		City of Rockport	HOT 3rd QTR Deposit		8,607.00	Deposit
06/30/2025	EFT		Service Charge	10.00		Check
05/31/2025	EFT		Service Charge	10.00		Check

Total	\$17,270.40	\$17,214.00
--------------	--------------------	--------------------

Rockport Little Theater

File As:

CHARGE TO: rseller99@gmail.com

*Summer
Yard*
SYW

THE ARMY
WARGAME

Month:

June, 2025

INITIALED BY	DATE	18x24	24x36	DESCRIPTION	JOB	REQUEST	AMOUNT
<i>W. Brown</i>	<i>6/18</i>			<i>50 8.5x11 Color Copies Sheet 12</i>		<i>Meaghan</i>	<i>49.50</i>
<i>W. Brown</i>	<i>6/18</i>			<i>200 Playbill Sheet 12</i>		<i>Meaghan</i>	<i>840.00</i>
<i>W. Brown</i>	<i>6/18</i>			<i>100 Playbill Sheet 12</i>		<i>Meaghan</i>	<i>336.00</i>

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-25*

TO *Rockport Printing*

FOR *Sheet 12 Playbill*

51891

4538

DATE *6-14-*

SAM'S CASH TEND 251.28
 31.38
 VOIDED BANKCARD TRANSACTION
 US Debit **** * 0343 I 0
 AID A0000000042203
 TERMINAL # 51062451
 *NO SIGNATURE REQUIRED
 DECLINED
 05/31/25 17:57:14
 DEBIT TEND 251.28
 CHANGE DUE 0.00

Tell us how we are doing and you could
WIN 1 OF 30 \$250 HDI GIFT CARDS
No purchase necessary.
See rules and take survey at
www.heb.com/survey
or call 1-866-583-5024
or text SURVEY to 40879
Message and data rates may apply.
Odds depend on entries received.

1	CAPT SUN		PUNCH FAM	IF	8.87
2	ROLD GOLD STICKS			F	3.98
3	ROLD GOLD TWT TWIST			F	3.98
4	UTZ CHEESE BALLS BARREL	23	F		6.98
5	HCF TRANSILUENT CUPS	90Z	T		3.98
6	HEB 1/2 JAMCO SANDWICH	30C			
7	HCF 1/2 SHIRAZ QUART	1.98	I		3.96
8	HCF DZ SANDWICH		I		2.34
					2.25
***** Sale Subtotal ****					36.37
Sales Tax 1.77					
***** Total Sales ****					38.14
*** Debt ***					38.14
ITEM PURCHASED : 9					
US Debt :					
*****+*****0543					
Contactless TRIP					USE# 38 14
Appt No : 05506					Ref No : 354877
Mode : Cash					Verified By Pto
AID : APP000004203					
TVR : 000000001					
IAD : 000000000000000000000000000000FF					

1	CARL SUN	1	PUNCH FAM	IF	8.87
2	ROLD GOLD	1	STARS	F	3.98
3	ROLD GOLD	1	TAM TWIST	F	3.98
4	UTZ CHESTNUT	3	BARREL	23 F	6.98
5	HCF TRANSILANT	1	CUPS 902	F	3.98
6	HEB	1	TT JAMNO	SAWWHICH 30C	1.98
7	HCF UZ	2	SAWWHICH	QUART	3.96
8	HCF DZ	1	SAWWHICH	QUART	2.34
					2.22

Give us feedback @ walmart.com
Thank you! ID #:7VPDDX4

5-31-25
Smiles
Walmart
WM Supercenter
361-729-9277 Mgr. STEVEN
2401 HIGHWAY 35 N
ROCKPORT TX 78382

ST# 00440 OP# 009046 TE# 46 TR# 03981

ITEMS SOLD 17
TC# 8859 6509 8427 0522



GELATIN	075476112000 F	4.16 0
GELATIN	075476112000 F	4.16 0
GELATIN	075476111000 F	4.16 0
GELATIN	075476111000 F	4.16 0
HNY GRM PS	044000074670 F	6.48 0
HNY GRM PS	044000074670 F	6.48 0
HNY GRM PS	044000074670 F	6.48 0
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
MTS NSA20PK	014800006540 F	11.52 N
MTS NSA20PK	014800006540 F	11.52 N

SUBTOTAL 82.48
TOTAL 82.48
DEBIT TEND 82.48
CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
82.48 TOTAL PURCHASE
ACCOUNT #- 0343 F 0 REF # UYGFXF288927
NETWORK ID. 000E APPR. CODE 619464
FINAL # 21951499
05/31/25 19:55:57



Smiles
Get free delivery
from this store
with Walmart+

Scan for 30-day free trial.

Low prices You Can Trust. Every Day.
05/31/25 19:56:04

SYN
Stark PR

Give us feedback @ survey.walmart.com
Thank you! ID #:7VPPF84RR36

Walmart

WM Supercenter
361-729-9277 Mgr. STEVEN
2401 HIGHWAY 35 N
ROCKPORT TX 78382

ST# 00440 OP# 001004 TE# 06 TR# 01479

ITEMS SOLD 11
TC# 2274 3689 1100 7093 8019



FIBER	035352100130	5.97 X
COIN 7/8 WHT	075967903630	2.97 X
BOYS TEE	880968662731	3.98 X
BOYS TEE	880024500880	3.98 X
BOYS TEE	880968662730	3.98 X
FOM HALF BA	046501051120	1.47 X
FOM HALF BA	046501051120	1.47 X
STEM	489708071882	4.38 X
1YD WD WEAVE	026509069790	3.24 T
GIRLS JEAN	489396653798	9.98 X
CR 2.5 W ADC	071662550500	5.88 X

	SUBTOTAL	47.30
TAX1	8.2500 %	3.90
	TOTAL	51.20

DEBIT END	51.20
CHANGE DUE	0.00

Page 228 of 527

Order Details

Order placed June 19, 2025 Order # 113-8994060-4992228

Ship to	Payment method	Order Summary
George V. Sherman III 410 AUGUSTA DR ROCKPORT, TX 78382-6941 United States	Mastercard ending in 0343	Item(s) Subtotal: \$44.95 Shipping & Handling: \$6.00 Total before tax: \$44.95 Estimated tax to be collected: \$0.00 Grand Total: \$44.95

Delivered June 22

Your package was left near the front door or porch.



Sheliky Green Ogre Ears Headband Halloween Christmas Theme Party Hairband
Animal Cosplay Costume Headwear (01)

Sold by: Sheliky

Supplied by: Other

Return or replace items: Eligible through July 22, 2025
\$8.99

SYTH
SHREK JR.

COSTUME
ITEMS

Details for Order #113-1520386-9782606

Print this page for your records.

SYN
SHANEK SR.
COSTUMES

Order Placed: June 17, 2025

Amazon.com order number: 113-1520386-9782606

Order Total: \$479.64

Not Yet Shipped

Items Ordered

	Price
1 of: Maydear 12 Colors Face Body Paint Set, Safe Non-Toxic Liquid Paint for Adults and Children, Halloween, Cosplay - Matte 0.7 FL OZ Each	\$19.99
Sold by: Maydear-Beauty (seller profile)	
Supplied by: Other	
Condition: New	
3 of: 4 PCS Bear Costume Accessories Set Bear Ears Headband And Tail Bear Nose Bowtie Boys Girls Hairband Hair Accessories for 101 Day Christmas Halloween Cosplay Animal Dress up Birthday Party, Brown	\$9.99
Sold by: Mototo US (seller profile)	
Supplied by: Other	
Condition: New	
1 of: GAZIAR Girls Maxi Velvet Dress with Pockets Long Sleeve Casual Dress Party Dress for Evening Gown Christmas Wedding Holiday Green Medium	\$34.99
Sold by: GAZIAR (seller profile)	
Supplied by: Other	
Condition: New	
2 of: Yan Dream Princess Long Auburn Braided Wig with Crown Necklace and Green Ears Teens Cosplay Party Wig	\$27.99
Sold by: Yan Dream (seller profile)	
Supplied by: Other	
Condition: New	
3 of: MASTER USA Fantasy Historical Short Sword King Arthur Collectors Knife with Scabbard-Satin Finish-Blade,Nylon Fiber Handle,Zinc Alloy Guard,Historical,Collectible,HK-9947 Black 13.5-Inch Overall	\$13.98
Sold by: Amazon.com Services, Inc	
Supplied by: Other	
Condition: New	
6 of: Leitee 6 Pcs Sports Eye Stick Football Stick Face Paint Glare Reducing Black Face Paint for Body Lacrosse Hockey Softball Baseball Sports Accessories	\$7.99
Sold by: Fjadeyin (seller profile)	
Supplied by: Other	
Condition: New	
1 of: Yan Dream Princess Long Auburn Braided Wig with Crown Necklace and Green Ears Women Cosplay Party Wig	\$28.99
Sold by: Yan Dream (seller profile)	
Supplied by: Other	
Condition: New	
2 of: 3T 4T 5T to 12 Years Girls Long Sleeve Shirts Kids Cotton T-Shirt Toddler Basic Crew Neck Top (Brown 12 Years)	\$13.99
Sold by: QBK SHOP (seller profile)	
Supplied by: Other	
Condition: New	
10 of: MEICOLY Ogre Green Face Body Paint,2.37OZ Large Tube Cream Water Based Body Paint,Blendable High Pigment Face Paint for Sherk Disgust Goblin Demon Halloween SFX Special Effects Cosplay Makeup	\$8.99
Sold by: MEICOLY Official (seller profile)	
Supplied by: Other	

Condition: New

3 of: ~~OTPEH Cat Paws Gloves Fingerless Bear Furry Paw Cute Hand Gear Cosplay Costume Accessories~~

\$7.99

Sold by: HOTXY (seller profile)

Supplied by: Other

Condition: New

1 of: ~~Bghna 4 Pcs Long Fake Beards Wizard Beard Dwarf Gnome Beard Costume Accessories Dress Up for Party Cosplay Supplies~~

\$8.99

Sold by: ChenTingHuiYang (seller profile)

Supplied by: Other

Condition: New

1 of: ~~GAZIAR Girls Maxi Velvet Dress with Pockets Long Sleeve Casual Dress Party Dress for Evening Gown Christmas Wedding Holiday Green Small~~

\$34.99

Sold by: GAZIAR (seller profile)

Supplied by: Other

Condition: New

3 of: ~~Medieval Leather Sword Dagger Frog Leather-Sword Belt Holder Belt Renaissance Accessories for Knight Warrior Pirate Cosplay(Black)~~

\$15.99

Sold by: Daosenwang (seller profile)

Supplied by: Other

Condition: New

1 of: ~~Cekalae Kids Cosplay Sword Adjustable Leather Holder Belt Medieval Pirate Cat in Boots Costume Accessory~~

\$25.99

Sold by: LiYeDe (seller profile)

Supplied by: Other

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Payment information

Payment Method:

Mastercard ending in 0343

Billing address

The Rockport Little Theatre
PO BOX 1241
ROCKPORT, TX 78381-1241
United States

Item(s) Subtotal:	\$479.64
Shipping & Handling:	\$0.00
Total before tax:	\$479.64
Estimated tax to be collected:	\$0.00
Grand Total:	\$479.64

To view the status of your order, return to Order Summary.

Conditions of Use | Privacy Notice © 1996-2025, Amazon.com, Inc. or its affiliates

Reimburse
Kat M
Michael's 45.37
 6-21-25

MICHAELS STORE #1681 (361) 851-9360
 4717-E S Padre Island Dr
 Corpus Christi, TX, 78411-4415
 REWARDS NUMBER: LMR90228123395
 8-9545-5149-3959-6151-1111-5165-1752-6596
 100 SALE 5125 1681 051 06/21/25 20:31

ITEM INFORMATION
 Order NO 4663743939445360
 Gold Glitter Script Al... 00886946228599 14.97
 Reg 4.99 3.0 @ 4.99
 Gold Corner Stickers... 00195158264630 9.98
 Reg 4.99 2.0 @ 4.99
 Premium Felt by Cre... 00195158643817 9.96
 Reg 2.49 4.0 @ 2.49
 Birch Log Bundle by... 00886946711473 7.00 C
 Reg 7.00 1.0 @ 7.00

YOU SAVED .00
PURCHASE SUMMARY
 SUBTOTAL 41.91
 SALES TAX 8.25% 3.46
 TOTAL 45.37
 ACCOUNT NUMBER 4352
 debit 45.37
 APPROVAL: CHIP ONLINE
 PIN Verified
 Application label: US DEBIT
 AID: A0000000980840
 TVR: 8000048000
 TSI: 6800

This receipt expires at 60 days on 08/20/25
 Previous Michaels Rewards Balance: .10
 Click Buy, Create, Shop michaels.com today!
 Get Sayings & Inspiration! Text* SIGNUP to 273283
 To Sign Up for Email & Text Messages.
 *Msg & Data Rates May Apply
 You will receive 1 autodialed message
 with a link to join Michaels alerts.

Now Hiring! Apply at michaels.com/jobs
 THANK YOU FOR SHOPPING AT MICHAELS

Effective 11/27/2022 Clearance sales are considered
 final, sold AS IS and are not
 returnable for a refund or exchange.

Dear Valued Customer:
 Michaels return and coupon policies are available
 at michaels.com and in store at registers.

06/21/25 20:31

Reimburse
Kat M
 Give us feedback @ survey.walmart.com
 Thank you! ID #: 7VPPWK4RS9T
Walmart 31.37
 6-22

WM Supercenter
 361-729-9277 Mgr. STEVEN
 2401 HIGHWAY 35 N
 ROCKPORT TX 78382
 ST# 00440 OP# 009049 TE# 49 TR# 02645

ITEMS SOLD 5
 TC# 1220 4053 6408 1502 7860
 REPRINT BY OP# 4673

SPRAYPAINTS 020066430860 6.83 X
 SPRAYPAINTS 020066430860 6.83 X
 FOIL 010900858010 9.36 X
 REG NOODLE 814168010690 2.98 X
 REG NOODLE 814168010690 2.98 X

SUBTOTAL 28.98
 TAX1 8.2500 % 2.39
 TOTAL 31.37
 DEBIT TEND 31.37
 CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
 31.37 TOTAL PURCHASE
 US DEBIT- 4352 I 1 REF # 517343364599
 NETWORK ID. 000L APPR. CODE 001191
 AID A0000000980840
 TERMINAL # 28280126
 *Pin Verified
 06/22/25 11:24:27



Get free delivery
 from this store
 with Walmart+

Scan for 30-day free trial

Low prices You Can Trust. Every Day.
 06/22/25 11:24:34

4516		BAL BROT FORD
DATE	6-25-24	
TO	Katherine Mendoza	
FOR	Sheep Jr.	
Prop items	TOTAL	
SXTW	THIS CHECK	76 74
Reimbursement	OTHER TRANS. +/-	
TAX	BALANCE	
DEDUCTIBLE ☐		

Final Details for Order #113-6442395-1441001

Print this page for your records.

Order Placed: June 15, 2025**Amazon.com order number:** 113-6442395-1441001**Order Total:** \$14.99

Shipped on June 16, 2025

Items Ordered

1 of: Coferset 40pcs Fake Sunflower Heads with Stems, 4" Sunflower Artificial Silk Flower Heads for Party Baby Shower Wedding Making Handicrafts Home Decor(Yellow)

Sold by: Coferset (seller profile)

Supplied by: Coferset (seller profile)

Condition: New

Price

\$14.99

Shipping Address:George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States**Shipping Speed:**

FREE Prime Delivery

Payment information

Payment Method:

Mastercard ending in 0343

Billing addressThe Rockport Little Theatre
PO BOX 1241
ROCKPORT, TX 78381-1241
United StatesItem(s) Subtotal: \$14.99
Shipping & Handling: \$0.00Total before tax: \$14.99
Estimated tax to be collected: \$0.00**Grand Total:** \$14.99

To view the status of your order, return to Order Summary.

Conditions of Use | Privacy Notice © 1996-2025, Amazon.com, Inc. or its affiliates

[Back to top](#)[English](#)[United States](#)[Help](#)

Order Details

Order placed June 21, 2025 Order # 113-2421088-7221853

Ship to

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Payment method

Mastercard ending in 0343

Order Summary

Item(s) Subtotal:	\$18.10
Shipping & Handling:	\$0.00
Total before tax:	\$18.10
Estimated tax to be collected:	\$0.00
Grand Total:	\$18.10

Delivered June 22

Your package was left near the front door or porch.



Mr. Chain Plastic Barrier Chain, Silver, 2-Inch Link Diameter, 25-Foot Length (50008-25)

Sold by: Amazon.com

Supplied by: Other

Return or replace items: Eligible through July 22, 2025

\$18.10

SYTU
SHREK SR
PROPS

[Conditions of Use](#) [Privacy Notice](#) [Consumer Health Data Privacy Disclosure](#) [Your Ads Privacy Choices](#)
© 1996-2025, Amazon.com, Inc. or its affiliates.

Order Details

Order placed June 23, 2025

Order # 113-1981542-4826623

Ship to

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Payment method

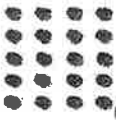
Mastercard ending in 0343

Order Summary

Item(s) Subtotal:	\$57.90
Shipping & Handling:	\$0.00
Total before tax:	\$57.90
Estimated tax to be collected:	\$0.00
Grand Total:	\$57.90

*SYDN
SHREK SR*

Arriving tomorrow



Ezprogear 10mm Tan Color Mini Windscreen for Mini Headset Microphone (20 Pack)
Sold by: EZ PRO Gear
\$28.95

*THEATRICAL
LIBRAT & SOUND*

Audio Item

[Conditions of Use](#) [Privacy Notice](#) [Consumer Health Data Privacy Disclosure](#) [Your Ads Privacy Choices](#)
© 1996-2025, Amazon.com, Inc. or its affiliates



Order Details

Order placed June 18, 2025 Order # 114-4403613-5368230

Ship to

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Payment method

Mastercard ending in 0343

Order Summary

Item(s) Subtotal:	\$59.45
Shipping & Handling:	\$0.00
Total before tax:	\$59.45
Estimated tax to be collected:	\$0.00
Grand Total:	\$59.45

Delivered June 21

Your package was left near the front door or porch.



LINHUIPAD Foam Cover Windscreen Compatible with Headset Microphone, 5mm
Inner Circular, Hole Ear-Hook Headset Microphones (Pack of 10)

Sold by: Mikefoam

Return or replace items: Eligible through July 21, 2025

5 \$11.89

*SYTON
STRECK SR.*

*SYTON
STRECK SR.*
Tractor Equipment & Supplies

[Conditions of Use](#) [Privacy Notice](#) [Consumer Health Data Privacy Disclosure](#) [Your Ads Privacy Choices](#)
© 1996-2025, Amazon.com, Inc. or its affiliates

Details for Order #114-9325077-7697820
Print this page for your records.

SHREK JR.
Event Support
LIVE & SOUND

Order Placed: June 17, 2025
Amazon.com order number: 114-9325077-7697820
Order Total: \$258.77

Not Yet Shipped

Items Ordered

	Price
1 of: Amazon Basics 100-Pack AA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life Sold by: Amazon.com Services, Inc Supplied by: Other Condition: New	\$26.99
2 of: J K Pro Headset Headworn Single Earhook Microphone MIC-J S90 Compatible with Shure Wireless Transmitter Sold by: JK ELECTRONICS (seller profile) Supplied by: Other Condition: New	\$36.00
2 of: Av-jefes Avl-630-sh4 Earhook Headset Mic for Shure Wireless Microphone System Sold by: EZ PRO Gear (seller profile) Supplied by: Other Condition: New	\$79.89

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

One-Day Shipping

Payment information

Payment Method:

Mastercard ending in 0343

Billing address

The Rockport Little Theatre
PO BOX 1241
ROCKPORT, TX 78381-1241
United States

Item(s) Subtotal:	\$258.77
Shipping & Handling:	\$0.00

Total before tax:	\$258.77
Estimated tax to be collected:	\$0.00

Grand Total:	\$258.77

To view the status of your order, return to Order Summary.

Conditions of Use | Privacy Notice © 1996-2025, Amazon.com, Inc. or its affiliates

Back to top

English

United States

Help

4520 You're home now
DATE 6-29-25
TO Katherine Mendoza
FOR SYW Steak Jr.
Admiral
Dmitri.

DEPOSITS	
TOTAL	500.00
THIS CHECK	
OTHER TRANS. +/-	
BALANCE	

TAX DEDUCTIBLE ☐

4519
DATE 6-29-25
TO Jacob Benavides
FOR SYW Steak Jr.
Admiral
Admiral

DEPOSITS	
TOTAL	300.00
THIS CHECK	
OTHER TRANS. +/-	
BALANCE	

TAX DEDUCTIBLE ☐

6-12-25 SYW
misc
quote
Cups

HEB

1017 1538 0612 2508 3700 562

1 OZARKA SPRING W EXCHANGE
2 Ea. @ 1/ 8.48 F 16.96
2 HEB KITCHEN CUP 50Z
4 Ea. @ 1/ 3.48 I 13.92
3 HEB BATHROOM CUPS 30Z
4 Ea. @ 1/ 4.68 I 18.72

***** Sale Subtotal*** 49.60
Sales Tax 2.69
***** Total Sale*** 52.29
*** DEBIT 52.29

ITEMS PURCHASED: 10

Tell us how we are doing and you could
WIN 1 OF 30 \$250 HEB GIFT CARDS
No purchase necessary.
See rules and take survey at
www.heb.com/survey
or call 1-866-583-5024
or text SURVEY to 40879
Message and data rates may apply.
Odds depend on entries received.
Must be 18. Ends 6/30/25.

Para Español, visitenos por Internet a
www.heb.com/survey

6-2-25

Give us feedback @ survey.walmart.com
Thank you! ID #:7VPMTM1X3ZM7

Walmart *Steak Jr*

WM Supercenter
361-643-5342 Mgr: SARAH
2000 US HIGHWAY 181
PORTLAND TX 78374
ST# 05460 OP# 004206 TE# 67 IR# 06538
ITEMS SOLD 1
TC# 1877 7844 9225 4522 0476

CD-R 100PK 002394294554 20.88 X
SUBTOTAL 20.88
TAX 1.72
TOTAL 22.60
DEBIT TEND 22.60
CHANGE DUE 0.00

EFI DEBIT 22.60 TOTAL PURCHASE
US Debit ***** 0467 I 0
REF # 515312483476
NETWORK ID. 0069 APPR CODE 690012
US Debit
ATD A000000004*203
AAC F9799CD22EJFC1J
*NO SIGNATURE REQ'D (R D)
TERMINAL # 29387768
06/02/25 17:42:09

Get free delivery
from this store
with Walmart+ supplied

Scan for 30-day free trial
06/02/25 17:42:13

Details for Order #113-9775802-9459446

Print this page for your records.

Order Placed: May 12, 2025

Amazon.com order number: 113-9775802-9459446

Order Total: \$150.89

Not Yet Shipped

Items Ordered

5 of: HODRME 12 PCS Green Ogre Ears Headband Set-Halloween Christmas Festival Theme Party Cartoon Cosplay Costume Accessories

Price
\$19.99

Sold by: HoDrme (seller profile)

Supplied by: Other

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Shipped on May 12, 2025

Items Ordered

3 of: GRAPHICS & MORE Shrek 50ct Vinyl Large Deluxe Stickers Variety Pack - Laptop, Water Bottle, Scrapbooking, Tablet, Skateboard, Indoor/Outdoor - Set of 50

Price
\$8.99

Sold by: Graphics & More (seller profile)

Supplied by: Graphics & More (seller profile)

Condition: New

3 of: Shrek Tattoos Party Favors Bundle ~ 72 Perforated Individual 2" x 2" Shrek Temporary Tattoos for Kids Boys Girls | Shrek Party Supplies

Sold by: Decade West (seller profile)

Supplied by: Decade West (seller profile)

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Payment information

Payment Method:

Mastercard ending in 0343

Item(s) Subtotal:

\$150.89

Shipping & Handling:

\$0.00



INVOICE

301 Lucero St.
Alice, TX 78332
Phone: (361)668-3158
Fax: (361)664-9695
julie.montemayor@realinc.org

R.E.A.L. Inc. RURAL ECONOMIC ASSISTANCE LEAGUE

7/22/2025
RP-20250722003

Bill To:
Rockport Little Theatre
99 N. Austin St.
Rockport, TX 78382

*SHRE'S TR.
YOUTH WORKS
Event Support - Transportation*

Due Upon Receipt

Trips	Description	Unit price	Amount
1	Transportation from Rockport Little Theater to Camp Aranzazu - Round trip.		\$ 154.64

4529

DATE 7-22-25

TO R.E.A.L., Inc

FOR SYTA check for:
Camp Aranzazu
Transportation

TAX DEDUCTIBLE ☐

BAL BROT FORD

DEPOSITS

TOTAL	
THIS CHECK	154 64
OTHER TRANS. +/-	
BALANCE	

Subtotal		\$	154.64
Make all checks payable to Real, Inc.		Credit	\$ -
If you have any questions concerning this invoice, contact Julie Montemayor at (361)668-3158.		Tax	0.00%
R.E.A.L., INC. - Where helping people is our only goal!		Discount	
		Balance due	\$ 154.64



SET
DESIGN

LEARN MORE AT LOWES.COM/ANYLOWESREWARDS

LOWE'S HOME CENTERS, LLC
150 SOUTH F4 1069
ARANSAS PASS, TX 78336 (561) 226-2000



4480

BAL
BROT
FORD

DATE

3-14-25

TO

Jim Elder

FOR

No No million times

Set Design Lumber
(Reimbursement)

TOTAL

THIS
CHECK

433 97

OTHER
TRANS. +/-

TAX
DEDUCTIBLE ☐

H.O.T

BALANCE

LOWE'S HOME CENTERS, LLC

150 SOUTH F4 1069

ARANSAS PASS, TX 78336

(561) 226-2000

SALES#: 52506P00 2583762 TRANS#: 9523020 03-05-25

489066 72-IN PT TRU-FIT RAIL SEC 220.32
57.98 DISCOUNT EACH -2.90
4 @ 15.08
1034236 WHIZZ U-PACK 4-IN FLOCK H 16.61
17.48 DISCOUNT EACH -0.87
5990862 8 OZ MAXX OB TRIM BLACK 9.10
9.58 DISCOUNT EACH -0.40
253307 PROJECT SGRAT 2-IN BRUSH 3.78
3.98 DISCOUNT EACH -0.20
5260541 PS 10-ET DISPOSABLE KITFI 2.63
2.98 DISCOUNT EACH -0.15
807183 PFC CLOTH PAINT TAPS 30-C 8.53
8.98 DISCOUNT EACH -0.45
935291 16 ULTRA FLAT OB BASE D 28.48
29.98 DISCOUNT EACH -1.50
156731 5/8-1-42 FMT PT R-FIT PANE 144.32
37.98 DISCOUNT EACH -1.90
4 @ 16.00
107204 LCC SYSTEM USE ONLY 0.00

SUBTOTAL: 433.97

TOTAL TAX: 0.00

INVOICE 79392 TOTAL: 433.97

MLRCC: 433.97

TOTAL SAVINGS THIS TRIP: \$22.85

MLRCC: XXXXXXXXXXXXXXX4016 AMOUNT: 433.97 AUTHCD: 000898
SHIPPED REFID: 793920 03/05/25 12:55:52

489066 72-IN PT TRU-FIT RAIL SEC 220.32
57.98 DISCOUNT EACH -2.90
4 @ 15.08
1034236 WHIZZ U-PACK 4-IN FLOCK H 16.61
17.48 DISCOUNT EACH -0.87
5990862 8 OZ MAXX OB TRIM BLACK 9.10
9.58 DISCOUNT EACH -0.40
253307 PROJECT SGRAT 2-IN BRUSH 3.78
3.98 DISCOUNT EACH -0.20
5260541 PS 10-ET DISPOSABLE KITFI 2.63
2.98 DISCOUNT EACH -0.15
807183 PFC CLOTH PAINT TAPS 30-C 8.53
8.98 DISCOUNT EACH -0.45
935291 16 ULTRA FLAT OB BASE D 28.48
29.98 DISCOUNT EACH -1.50
156731 5/8-1-42 FMT PT R-FIT PANE 144.32
37.98 DISCOUNT EACH -1.90
4 @ 16.00
107204 LCC SYSTEM USE ONLY 0.00

SUBTOTAL: 433.97

TOTAL TAX: 0.00

INVOICE 79392 TOTAL: 433.97

MLRCC: 433.97

TOTAL SAVINGS THIS TRIP: \$22.85

MLRCC: XXXXXXXXXXXXXXX4016 AMOUNT: 433.97 AUTHCD: 000898
SHIPPED REFID: 793920 03/05/25 12:55:52

~~16.22~~
Reading Jim
 Give us feedback... Walmart
 Thank you! ID: 16.22
 3-22 Walmart * *no no million times*
 Supercenter
 735 1277 Mgr.
 101 HIGHWAY 101
 16.22



CUR AIN SET 735732105180

	SUBTOTAL	14.98
TAX	8.2500 %	1.24
	TOTAL	16.22
VISA TEND		16.22
REF FEE		00

719
 PR#0435611

Receipt for Meaghan Setterbo

Account ID: 631849176851021

Meta

Invoice/Payment Date
Apr 14, 2025, 7:38 AM

Payment method
MasterCard · 0343
Reference Number: XKWD2PYAS2

Transaction ID
9589398287842955-9605969122852539

Product Type
Meta ads

\$ 69.96

Paid

~~\$102.00 USD~~

You're being billed because you reached your \$102.00 payment threshold.

Campaigns

[03/19/2025] Promoting <http://rockportlittletheatre.com/>

From Mar 30, 2025, 12:00 AM to Apr 14, 2025, 7:37 AM

~~\$102.04~~

[03/19/2025] Promoting <http://rockportlittletheatre.com/>

10,901 Impressions

~~\$102.04~~

Post: "Tickets available now!"

From Mar 30, 2025, 12:00 AM to Apr 14, 2025, 7:37 AM

\$69.96

Post: "Tickets available now!"

25,473 Impressions

\$69.96

no no
million
times
no

Meta Platforms, Inc.
1 Meta Way
Menlo Park, CA 94025
United States

4038 Willow Green Drive
San Antonio, Texas 78217
United States

No No A Million Times No HOT Funding 2024-2025 3rd & 4th QTR Reimbursement Expense

Date	Type	Num	Name	Description	Amount
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Crew Lunch Catering (Bakery Cafe 4-12-25)	164.83
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Crew Lunch Catering (Dominos 3-29-25)	48.13
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Piano Tuning Fee (Regi Hedahl 4-16-25)	200.00
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Crew Costume Laundry Service + Delivery Fee (Stinky Socks Laundry Service 4-28-25)	44.65
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Crew Costume Laundry Service (Stinky Socks Laundry Service 3-13-25)	29.00
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Musical Director Fee (Karen Kendrick 5-12-25)	500.00
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Play Director Fee (Jim Elder 5-12-25)	500.00
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Lighting Director Fee (Kylee Stanaland 5-18-25)	150.00
09/30/2025	Check	1069	Rockport Little Theatre	No, Million Times No: Cast Party Catering (Jim Hourican 5-25-25)	248.51
09/30/2025	Check	1070	Rockport Little Theatre	No, Million Times No: Event Printing & Copying, Scripts	65.00
09/30/2025	Check	1070	Rockport Little Theatre	No, Million Times No: Event Printing & Copying, Posters	125.00
09/30/2025	Check	1070	Rockport Little Theatre	No, Million Times No: Event Printing & Copying, Playbills	840.00
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (SHEIN US 2-11-25)	11.69
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Amazon 2-28-25)	121.36
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (eBay 3-07-25)	18.35
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Walmart 4-15-25)	40.01
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Dollar General 4-20-25)	12.99
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Amazon 4-2125)	40.88
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Amazon 4-23-25)	35.88
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Amazon 3-16-25)	43.30
09/30/2025	Check	1071	Rockport Little Theatre	No, Million Times No: Costume Item (Amazon 2-10-25)	89.84
09/30/2025	Check	1072	Rockport Little Theatre	No, Million Times No: Set Design (Lowes 3-05-25)	433.97
09/30/2025	Check	1072	Rockport Little Theatre	No, Million Times No: Set Design (Walmart 3-22-25)	16.22
09/30/2025	Check	1072	Rockport Little Theatre	No, Million Times No: Set Design (ACE 4-14-25)	15.78
09/30/2025	Check	1073	Rockport Little Theatre	No, Million Times No: Event Advertising (Facebook 4-15-25)	69.96
09/30/2025	Check	1073	Rockport Little Theatre	No, Million Times No: Event Advertising (Facebook 4-24-25)	113.00
09/30/2025	Check	1087	Rockport Little Theatre	No No Million Times No: Event Promotion, T-Shirts (Sun Kissed Graphics)	360.50
09/30/2025	Check	1088	Rockport Little Theatre	No No Million Times No: Prop Item (Amazon)	275.94
Total					4,614.79

Lend Me A Tenor

HOT Funding 2024-2025

3rd & 4th QTR

Expenditures

Date	Type	Num	Name	Description	Amount
9/5/2025	CC	HOT4025	Rockport Printing	Lend Me A Tenor: Printing & Copying, Playbill & Posters	1060.5
09/30/2025	Check	1080	Rockport Little Theatre	Lend Me A Tenor: Facebook Advertising (RPEW8YC322)	125.00
09/30/2025	Check	1080	Rockport Little Theatre	Lend Me A Tenor: Facebook Advertising (746MLY4322)	132.00
09/30/2025	Check	1080	Rockport Little Theatre	Lend Me A Tenor: Facebook Advertising (9VVBFYG222)	45.89
09/30/2025	Check	1081	Rockport Little Theatre	Lend Me A Tenor: Printing & Copying, Scripts (Rockport Printing)	75.80
09/30/2025	Check	1081	Rockport Little Theatre	Lend Me A Tenor: Printing & Copying, Scripts (Rockport Printing)	43.60
09/30/2025	Check	1081	Rockport Little Theatre	Lend Me A Tenor: Printing & Copying, MISC (Rockport Printing)	9.85
9/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Amazon)	25.00
09/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Amazon)	8.60
09/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Amazon)	14.97
09/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Amazon)	25.00
09/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Amazon)	92.95
09/30/2025	Check	1082	Rockport Little Theatre	Lend Me A Tenor: Prop Item (Walmart)	146.90
09/30/2025	Check	1086	Rockport Little Theatre	Lend Me A Tenor: Event Promotion, T-Shirts (Sun Kissed Graphics)	418.18
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Lowe's)	578.50
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Amazon)	116.96
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Lowe's)	104.76
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Walmart)	40.50
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Amazon)	71.99
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Amazon)	188.80
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Amazon)	169.99
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Amazon)	582.62
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Lowe's)	103.68
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (ACE)	257.10
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (ACE)	73.59
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (ACE)	34.37
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Lowe's)	76.48
09/30/2025	Check	1083	Rockport Little Theatre	Lend Me A Tenor: Set Design (Walmart)	105.71
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	84.95
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	384.63
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	100.00
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	55.99
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	139.98
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	11.78
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon)	161.03
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon) REFUND	-41.95
09/30/2025	Check	1085	Rockport Little Theatre	Lend Me A Tenor: Costumes (Amazon) REFUND	-23.99

On Golden Pond HOT Funding 2024-2025 3rd & 4th QTR Reimbursement Expense

Date	Type	Num	Name	Description	Amount
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Set Design Items, (Walmart)	19.72
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Set Design Items, (Lowes)	69.24
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Prop Items, (ACE)	24.89
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Prop Items, (Amazon)	89.99
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Lights & Sound MISC Maintenance Items	20.08
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Event Support, Backdrop Artist Fee (Mary Sitzes)	150.00
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Light & Sound Technical Items	339.98
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Event Support, Promotional T-Shirts (Sunkissed Graphics)	189.52
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Prop Items, (Walmart)	48.19
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Set Design Items, (ACE)	36.87
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Set Design Items, (ACE)	17.07
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Set Design Items, (ACE)	64.93
09/30/2025	Check	1089	Rockport Little Theatre	On Golden Pond: Event Support, Backdrop Artist Supplies (Hobby Lobby, Mary Sitzes)	99.76
Total Expense					1,170.24

Tix.com**3rd QTR Ticket Sales**

Production Name	Event Date	Sold
No, No, A Million Times No!	4/25/2025, 7:00 PM	20
No, No, A Million Times No!	4/26/2025, 7:00 PM	30
No, No, A Million Times No!	4/27/2025, 3:00 PM	23
No, No, A Million Times No!	5/2/2025, 7:00 PM	31
No, No, A Million Times No!	5/3/2025, 7:00 PM	27
No, No, A Million Times No!	5/4/2025, 3:00 PM	27
No, No, A Million Times No!	5/9/2025, 7:00 PM	26
No, No, A Million Times No!	5/10/2025, 7:00 PM	19
No, No, A Million Times No!	5/11/2025, 3:00 PM	53
Shrek Jr. The Musical	6/26/2025, 7:00 PM	87
Shrek Jr. The Musical	6/27/2025, 7:00 PM	91
Shrek Jr. The Musical	6/28/2025, 3:00 PM	62
Shrek Jr. The Musical	6/29/2025, 3:00 PM	100
Total		596

6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/27/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/26/2025	1	Shrek Walkup Ticket (Adult (13+)) - Shrek Walkup Ticket
6/29/2025	1	Shrek Walkup Ticket (Teen (7-12)) - Shrek Walkup Ticket
6/29/2025	1	Shrek Walkup Ticket (Child (6 & Under)) - Shrek Walkup Ticket
6/28/2025	1	Shrek Walkup Ticket (Child (6 & Under)) - Shrek Walkup Ticket
Total	84	

		Lend Me A Tenor	Total Tickets Sold	Online + Walkup	# Tix
Date	Source	Description			
8/29/2025	Tix	Custom Amount - Tix Order #39796667 Email: jhagycpa@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			7
8/28/2025	Tix	Custom Amount - Tix Order #39793807 Email: lctabbert@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			6
8/20/2025	Tix	Custom Amount - Tix Order #39763794 Email: martina.kenney@googlemail.com Description: Lend Me A Tenor Rockport Little Theatre			5
9/14/2025	POS	4 x Lend Me A Tenor Walkup Ticket (Regular) - LMAT Walkup Ticket			5
9/7/2025	POS	4 x Lend Me A Tenor Walkup Ticket (Regular) - LMAT Walkup Ticket			5
8/23/2025	Tix	Custom Amount - Tix Order #39774357 Email: Dannevn@aol.com Description: Lend Me A Tenor Rockport Little Theatre			5
9/5/2025	Tix	Custom Amount - Tix Order #39824097 Email: larrycobb0727@att.net Description: Lend Me A Tenor Rockport Little Theatre			5
8/22/2025	Tix	Custom Amount - Tix Order #39772371 Email: Jensamplepre@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			5
9/11/2025	Tix	Custom Amount - Tix Order #39856845 Email: stevick1@msn.com Description: Lend Me A Tenor Rockport Little Theatre			4
9/8/2025	Tix	Custom Amount - Tix Order #39841892 Email: Vmthompson2015@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
9/2/2025	Tix	Custom Amount - Tix Order #39813343 Email: paulklemm50@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
8/28/2025	Tix	Custom Amount - Tix Order #39792421 Email: marydowningrealtor@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
8/25/2025	Tix	Custom Amount - Tix Order #39782318 Email: Bgervasi2014@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
8/24/2025	Tix	Custom Amount - Tix Order #39777608 Email: Teachergirl311@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
8/16/2025	Tix	Custom Amount - Tix Order #39748538 Email: catoutland@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			4
9/14/2025	POS	3 x Lend Me A Tenor Walkup Ticket (Regular) - LMAT Walkup Ticket			3
9/13/2025	POS	3 x Lend Me A Tenor Walkup Ticket (Regular) - LMAT Walkup Ticket			3
9/11/2025	Tix	Custom Amount - Tix Order #39858412 Email: leslie7797937@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
9/1/2025	Tix	Custom Amount - Tix Order #39808803 Email: debmike0521@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
9/6/2025	Tix	Custom Amount - Tix Order #39828643 Email: jhagycpa@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
9/5/2025	Tix	Custom Amount - Tix Order #39822964 Email: wlheffner@att.net Description: Lend Me A Tenor Rockport Little Theatre			3
9/4/2025	Tix	Custom Amount - Tix Order #39821692 Email: Frank@frankmckay.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/31/2025	Tix	Custom Amount - Tix Order #39805053 Email: tmt.1965@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/30/2025	Tix	Custom Amount - Tix Order #39802578 Email: dowens811@hotmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/30/2025	Tix	Custom Amount - Tix Order #39801576 Email: patnat1951@icloud.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/30/2025	Tix	Custom Amount - Tix Order #39799903 Email: matt.w.5787@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/29/2025	Tix	Custom Amount - Tix Order #39798121 Email: bxdeluna@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3
8/29/2025	Tix	Custom Amount - Tix Order #39797553 Email: Osettembre@gmail.com Description: Lend Me A Tenor Rockport Little Theatre			3

9/6/2025	Tix	Custom Amount - Tix Order #39831346 Email: jacpoooh67@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/6/2025	Tix	Custom Amount - Tix Order #39830929 Email: Terry.fitch@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39826784 Email: als78382@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39826738 Email: ensone208@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39825371 Email: kkoze117@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39824440 Email: Klobson50@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39824027 Email: paultressa@att.net Description: Lend Me A Tenor Rockport Little Theatre	2
9/5/2025	Tix	Custom Amount - Tix Order #39823497 Email: pennymills2016@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39821900 Email: lwarthur1@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39821638 Email: pmhall1@aol.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39820770 Email: kclaro@ymail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39818869 Email: Mesgriffin@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39818383 Email: tennischickpam@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/4/2025	Tix	Custom Amount - Tix Order #39817984 Email: lmhemmer@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/3/2025	Tix	Custom Amount - Tix Order #39817422 Email: vapn@aol.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/3/2025	Tix	Custom Amount - Tix Order #39816862 Email: davidmurrah@sbcglobal.net Description: Lend Me A Tenor Rockport Little Theatre	2
9/3/2025	Tix	Custom Amount - Tix Order #39814513 Email: p@thelippkes.net Description: Lend Me A Tenor Rockport Little Theatre	2
9/3/2025	Tix	Custom Amount - Tix Order #39814517 Email: bjser@hotmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/1/2025	Tix	Custom Amount - Tix Order #39809064 Email: pcetx@att.net Description: Lend Me A Tenor Rockport Little Theatre	2
9/1/2025	Tix	Custom Amount - Tix Order #39807934 Email: muguiraj@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	2
9/1/2025	Tix	Custom Amount - Tix Order #39807927 Email: devinbately@sjes.org Description: Lend Me A Tenor Rockport Little Theatre	2
9/1/2025	Tix	Custom Amount - Tix Order #39807712 Email: sjbteacher@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/30/2025	Tix	Custom Amount - Tix Order #39800921 Email: janstey1958@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/29/2025	Tix	Custom Amount - Tix Order #39797651 Email: valerieevans1628@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/29/2025	Tix	Custom Amount - Tix Order #39797473 Email: kathiericketts@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/29/2025	Tix	Custom Amount - Tix Order #39796957 Email: kerry_downing@icloud.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/29/2025	Tix	Custom Amount - Tix Order #39796643 Email: wymancrawl@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/28/2025	Tix	Custom Amount - Tix Order #39795010 Email: patnat1951@icloud.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/28/2025	Tix	Custom Amount - Tix Order #39794407 Email: Ed.shaw@ymail.com Description: Lend Me A Tenor Rockport Little Theatre	2
8/28/2025	Tix	Custom Amount - Tix Order #39793022 Email: dzlmcurey@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	2

9/6/2025	Tix	Custom Amount - Tix Order #39828329 Email: cmcauliffe1948@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	1
9/4/2025	Tix	Custom Amount - Tix Order #39822381 Email: Clasybird@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/31/2025	Tix	Custom Amount - Tix Order #39805923 Email: Uniqueone6996@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/29/2025	Tix	Custom Amount - Tix Order #39799248 Email: silch_79@yahoo.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/29/2025	Tix	Custom Amount - Tix Order #39797062 Email: pskwrm1969@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/29/2025	Tix	Custom Amount - Tix Order #39796960 Email: darlene.inwin@icloud.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/29/2025	Tix	Custom Amount - Tix Order #39795690 Email: lrcarpenter78@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	1
8/18/2025	Tix	Custom Amount - Tix Order #39755991 Email: Cgib259@aol.com Description: Lend Me A Tenor Rockport Little Theatre	1
9/9/2025	Tix	Custom Amount - Tix Order #39844443 Email: robertmdayton59@gmail.com Description: Lend Me A Tenor Rockport Little Theatre	1
9/5/2025	POS	Lend Me A Tenor Member Ticket (Regular) - LMAT Member Ticket	1
8/30/2025	POS	Lend Me A Tenor Member Ticket (Regular) - LMAT Member Ticket	1
8/30/2025	POS	Lend Me A Tenor Member Ticket (Regular) - LMAT Member Ticket	1
Total			291



LEARN MORE AT LOWE'S.COM/RYLOWESMEMBERS

LOWE'S HOME CENTERS, LLC
150 SOUTH F4 1069
ARANSAS PASS, TX 78336 (561) 226-2000

SALE
SALES#: 52506P00 2583762 TRANS#: 9523020 03-05-25

489066 72-IN PT TRU-FIT RAIL SEC 220.32
57.98 DISCOUNT EACH -2.90
4 @ 15.00
1034236 WHIZZ U-PACK 4-1/2 FLOCK H 16.67
17.48 DISCOUNT EACH -0.87
5990862 8 OZ MAXX OD TIE BLACK 9.10
9.58 DISCOUNT EACH -0.48
253307 PROJECT SO. SET 2-IN BRUSH 3.78
3.98 DISCOUNT EACH -0.20
5260541 PS 10-CT DISPOSABLE KITFI 2.63
2.98 DISCOUNT EACH -0.35
807183 PFC CLOTH PAINT PADS 30-C 8.53
8.98 DISCOUNT EACH -0.45
935291 16 ULTRA FLAT OR BASE D 20.48
29.98 DISCOUNT EACH -1.50
156731 5/8-1-1/2 FT PT 1-FT PANE 144.32
37.98 DISCOUNT EACH -1.90
4 @ 16.00
107204 LCC SYSTEM USE ONLY 0.00

SUBTOTAL: 433.97
TOTAL TAX: 0.00
INVOICE 79392 TOTAL: 433.97
NLRC: 433.97

TOTAL SAVINGS THIS RIP: \$22.85

NLRC: XXXXXXXXXXXXXXX016 AMOUNT: 433.97 AUTHID: 000898
SHIPPED REFIID:793920 03/05/25 12:55:52



4480

BAL
BROT
FORD

DATE 3-14-25
TO Jim Elder

FOR "No No Million Times"

Set Design Lumber
(Reimbursement)

TAX DEDUCTIBLE ☐ H.O.T

TOTAL		
THIS CHECK	433	97
OTHER TRANS. +/-		
BALANCE		

LOWE'S HOME CENTERS, LLC
150 SOUTH F4 1069
ARANSAS PASS, TX 78336 (561) 226-2000

SALES#: 52506P00 2583762 TRANS#: 9523020 03-05-25

489066 72-IN PT TRU-FIT RAIL SEC 220.32
57.98 DISCOUNT EACH -2.90
4 @ 15.00
1034236 WHIZZ U-PACK 4-1/2 FLOCK H 16.67
17.48 DISCOUNT EACH -0.87
5990862 8 OZ MAXX OD TIE BLACK 9.10
9.58 DISCOUNT EACH -0.48
253307 PROJECT SO. SET 2-IN BRUSH 3.78
3.98 DISCOUNT EACH -0.20
5260541 PS 10-CT DISPOSABLE KITFI 2.63
2.98 DISCOUNT EACH -0.35
807183 PFC CLOTH PAINT PADS 30-C 8.53
8.98 DISCOUNT EACH -0.45
935291 16 ULTRA FLAT OR BASE D 20.48
29.98 DISCOUNT EACH -1.50
156731 5/8-1-1/2 FT PT 1-FT PANE 144.32
37.98 DISCOUNT EACH -1.90
4 @ 16.00
107204 LCC SYSTEM USE ONLY 0.00

SUBTOTAL: 433.97
TOTAL TAX: 0.00
INVOICE 79392 TOTAL: 433.97
NLRC: 433.97

TOTAL SAVINGS THIS RIP: \$22.85

NLRC: XXXXXXXXXXXXXXX016 AMOUNT: 433.97 AUTHID: 000898
SHIPPED REFIID:793920 03/05/25 12:55:52

Give us feedback: www.walmart.com/feedback
Thank you! 1G 4RSW9

3-22 (16.23) Walma
Super Center

1875

Super center

51.75 4277 MgI. $\lambda = 789.35$ nm

with $\mathbb{R}^n$ and $\mathbb{R}^m$ respectively.

11:00 AM (K-12) 12:00 PM

...the ... of ...

UK AIR SET-35732105180

	SUBTOTAL	14.98
TAXI	8.2500 %	1.24
	TOTAL	16.22

WTSA TEND 1-77
-NICE USE 00

119

PR#043560

Receipt for Meaghan Setterbo

Account ID: 631849176851021

Meta

Invoice/Payment Date
Apr 14, 2025, 7:38 AM

Payment method
MasterCard · 0343
Reference Number: XKWD2PYAS2

Transaction ID
9589398287842955-9605969122852539

Product Type
Meta ads

\$ 69.96

Paid

~~\$102.00 USD~~

You're being billed because you reached your \$102.00 payment threshold.

Campaigns

[03/19/2025] Promoting <http://rockportlittletheatre.com/>

From Mar 30, 2025, 12:00 AM to Apr 14, 2025, 7:37 AM

~~\$1.04~~

[03/19/2025] Promoting <http://rockportlittletheatre.com/>

10,901 Impressions

~~\$52.04~~

Post: "Tickets available now!"

From Mar 30, 2025, 12:00 AM to Apr 14, 2025, 7:37 AM

\$69.96

Post: "Tickets available now!"

25,473 Impressions

\$69.96

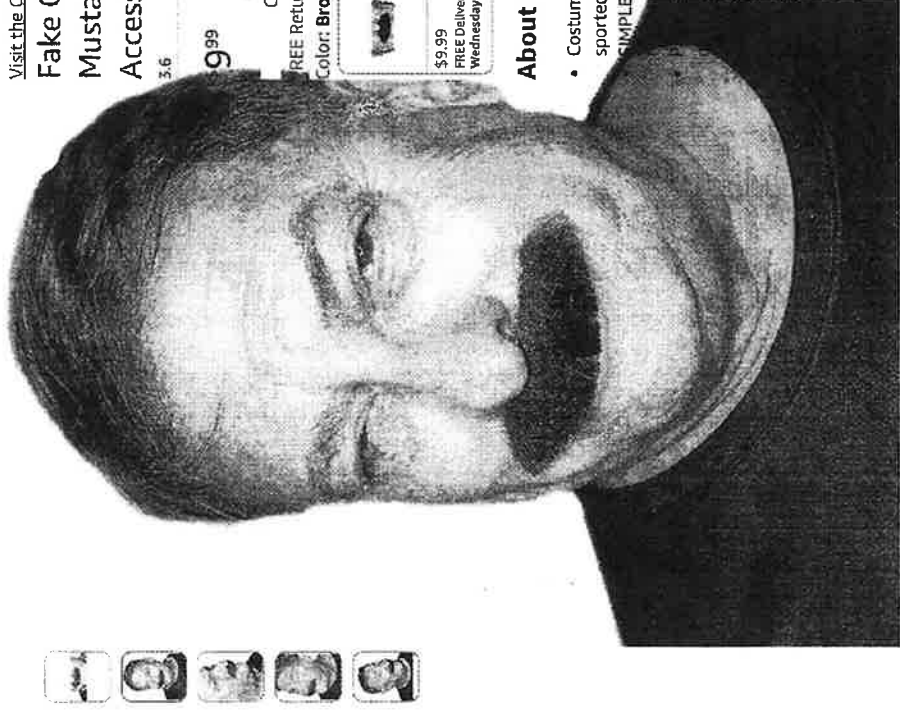
no no
million
times
no

Meta Platforms, Inc
1 Meta Way
Menlo Park, CA 94025
United States

4038 Willow Green Drive
San Antonio, Texas 78217
United States

Visit the City Costume Wigs Store
Fake Chevron Mustache, 3M Self Adhesive, Novelty Mustaches, Policeman False Facial Hair, Cop Costume Accessory for Adults

3.6 (10) | Search this page



~~\$9.99~~
\$9.98

One-Day
FREE Returns

FREE delivery **Tomorrow, May 13** to 78382. Order within 8 hrs 26 mins

1 delivery sustainability feature

In Stock

Quantity: 1

Add to Cart

Buy Now

Ships from Amazon
Sold by CityCostumeWigs
Returns 30-day refund/replacement
Gift options Available at checkout
See more

Add to List

About this item

- Costume Accessory: Dress up as a character, many well-known people and fictional characters have sported a fine costume mustache.
- SIMPLE AND CONVENIENT: EASY TO USE - Pick a style of cop mustache you like and peel and slowly the backing paper, then stick to the face or other place, disguised as a true mustache.
- Why not throw a mustache themed party? Ask your guests to come wearing a False che, or hand them out to your guests, There are so many types of parties these mustaches worn at: Halloween, book characters or Movies and Musicians parties
- WITH RELIABLE HIGH QUALITY - Each chevron mustache has 3M, medical-grade, double- tape. These mustaches can be used over and over. We also recommend spirit gum for a very fit.
- AL - Fancy Faux mustache made of good quality artificial fiber, self-adhesive, no harmful resins, easily applied and removed, no worry about skin irritation. 100% SATISFACTION

\$9.99 FREE Delivery Wednesday	\$9.99 FREE Delivery Tomorrow	\$11.99 FREE Delivery Wednesday	\$9.99 FREE Delivery Wednesday

One-Day
FREE Returns
Color: **Brown**

Ask Rufus

Are they suitable for kids?

Do they leave any sticky residue behind?

Are they comfortable to wear for long periods?

Ask something else

See more

Additional Details

Small Business

This product is from a small business brand... Learn more

Small Business logo

File As:

CHARGE TO: NSEHERO99@gmail.com

SYW
Summer
Year ~~2008~~
The Age
Workshop
Email.com

June, 2025

INITIALED BY	DATE	18x24	24x36	DESCRIPTION	JOB	REQUEST	AMOUNT
<i>[Signature]</i>	6/18			50 8.5x11 Color Copies Sheet 1		Meaghan	49.50
<i>[Signature]</i>	6/25			200 Paybill Sheet 1		<i>[Signature]</i>	840.00
<i>[Signature]</i>	10/25			100 Paybill Sheet 1		<i>[Signature]</i>	336.00



Rockport Printing
 2220 HIGHWAY 55 N
 ROCKPORT, TX 78382-3324
 3617296121

ORDER: Rockport Little Theater
Walk-In
 14-Aug-2025 10:10:49A
Total \$1,354.75
CHECK SALE \$1,354.75

4538
 BAL BROVT FORD
 DATE 8-14-25
 TO Rockport Printing
 FOR *[Signature]*
 51891
 DEPOSITS
 TOTAL 1354.75
 THIS CHECK
 OTHER TRANS. +/-
 BALANCE
 TAX DEDUCTIBLE ☐

Online: <https://clover.com/jp/W179Y0FBS40Z1>

*** REPRINT ***

Clover ID: GZXR63WFFSFIM
Payment W179Y0FBS4071

Clover Privacy Policy
<https://clover.com/privacy>

**ORDER: Rockport Little Theater
Walk-In**

Walk-In

14-Aug-2025 10:10:49A

\$1,354.75

\$1,354.75

Total

CHECK SALE

Subtotal	
Sales Tax	
UPS Charge	
TOTAL	

THE GOLDEN CHAPTER

(all items will be billed at the end of the month)

Give us feedback @ walmart.com
Thank you! ID #:7VPDDX473

5-31-25
Shrek Jr.
Walmart *62.48*
WM Supercenter
361-729-9277 Mgr. STEVEN
2401 HIGHWAY 35 N
ROCKPORT TX 78382
ST# 00440 OP# 009046 TE# 46 TR# 03981

ITEMS SOLD 17
TC# 8859 6509 8427 0522



GELATIN	075476112000 F	4.16 0
GELATIN	075476112000 F	4.16 0
GELATIN	075476111000 F	4.16 0
GELATIN	075476111000 F	4.16 0
HNY GRM PS	044000074670 F	6.48 0
HNY GRM PS	044000074670 F	6.48 0
HNY GRM PS	044000074670 F	6.48 0
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
OZARKA	022592008110 F	2.92 N
MTS NSA20PK	014800006540 F	11.52 N
MTS NSA20PK	014800006540 F	11.52 N

SUBTOTAL	82.48
TOTAL	82.48
DEBIT TEND	82.48
CHANGE DUE	0.00

EFT DEBIT PAY FROM PRIMARY
82.48 TOTAL PURCHASE
ACCOUNT #- 0343 F 0 REF # UYGXF288927
NETWORK ID. 000E APPR. CODE 619464
TERMINAL # 21951499
05/31/25 19:55:57



62.48
Get free delivery
from this store
with Walmart+

Scan for 30-day free trial.

Low prices You Can Trust. Every Day.
05/31/25 19:56:04

Give us feedback @ survey.walmart.com
Thank you! ID #:7VPPB14RQQB

Walmart

WM Supercenter

361-729-9277 Mgr. STEVEN

2401 HIGHWAY 35 N

ROCKPORT TX 78382

ST# 00440 OP# 004690 TE# 06 TR# 01111

ITEMS SOLD 6

TC# 6940 4636 6688 1809 3850



PAMP FTHR ST 192897460660 5.46 X
TSHIRT SMALL 883096353650 3.98 X

** VOIDED ENTRY **

RBN TRIM 079636954590

RBN TRIM 079636272020

2.00 X

** VOIDED ENTRY **

SHORT 193242517780

FC1P OYX BIK 840238233680

2.29 X

SPR FBRTIC 017754330970

1.97 X

BELT 195564111700

1.98 X

** VOIDED ENTRY **

PRINTED TEE 193242718230

SUBTOTAL 25.68
TAX1 8.2500 % 2.12
TOTAL 27.80

DEBIT TEND 27.80
CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
49.41 TOTAL PURCHASE

Give us feedback @ survey.walmart.com
Thank you! ID #:7VPPG91XGW57

Walmart

WM Supercenter

361-643-5342 Mgr. SARAH

2000 US HIGHWAY 181

PORTLAND TX 78374

ST# 05460 OP# 009038 TE# 38 TR# 03221

ITEMS SOLD 3

TC# 3035 5565 3991 8664 2817



DD FERN WH 192897460640 5.46 X
HH FEATHERS 810096231120 2.24 X
HH FEATHERS 810096231120 2.24 X

SUBTOTAL 9.94
TAX1 8.2500 % 0.82
TOTAL 10.76
DEBIT TEND 10.76
CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
10.76 TOTAL PURCHASE
US DEBIT- 2926 I O REF # 516904687317
NETWORK ID. 000L APPR. CODE 221367
AID A0000000980840
TERMINAL # 55505777
*No Signature Required
06/18/25 17:32:27



4525

BAL
BROT
FORD

DATE 7-16-25

TO KERRY
Downing

FOR Costume Items

Strike Jr

SYTH

(Reimburse)

TAX DEDUCTIBLE ☐

TOTAL

THIS CHECK

OTHER TRANS. +/-

BALANCE

DEPOSITS

38 56

Strike Jr
youth warehouse
Costume
(Reimburse)

Details for Order #113-1520386-9782606

Print this page for your records.

SYN
SHEIK SR.
COSTUMES

Order Placed: June 17, 2025

Amazon.com order number: 113-1520386-9782606

Order Total: \$479.64

Not Yet Shipped

Items Ordered

	Price
1 of: Maydear 12 Colors Face Body Paint Set, Safe Non-Toxic Liquid Paint for Adults and Children, Halloween, Cosplay - Matte 0.7 FL OZ Each Sold by: Maydear-Beauty (seller profile) Supplied by: Other Condition: New	\$19.99
3 of: 4 PCS Bear Costume Accessories Set Bear Ears Headband And Tail Bear Nose Bowtie Boys Girls Hairband Hair Accessories for 101 Day Christmas Halloween Cosplay Animal Dress up Birthday Party, Brown Sold by: Mototo US (seller profile) Supplied by: Other Condition: New	\$9.99
1 of: GAZIAR Girls Maxi Velvet Dress with Pockets Long Sleeve Casual Dress Party Dress for Evening Gown Christmas Wedding Holiday Green Medium Sold by: GAZIAR (seller profile) Supplied by: Other Condition: New	\$34.99
2 of: Yan Dream Princess Long Auburn Braided Wig with Crown Necklace and Green Ears Teens Cosplay Party Wig Sold by: Yan Dream (seller profile) Supplied by: Other Condition: New	\$27.99
3 of: MASTER USA Fantasy Historical Short Sword King Arthur Collectors Knife with Scabbard-Satin Finish-Blade,Nylon Fiber Handle,Zinc Alloy Guard,Historical,Collectible,HK-9947 Black 13.5-Inch Overall Sold by: Amazon.com Services, Inc Supplied by: Other Condition: New	\$13.98
1 of: Leitee 6 Pcs Sports Eye Stick Football Stick Face Paint Glare Reducing Black Face Paint for Body Lacrosse Hockey Softball Baseball Sports Accessories Sold by: Fjadeyin (seller profile) Supplied by: Other Condition: New	\$7.99
1 of: Yan Dream Princess Long Auburn Braided Wig with Crown Necklace and Green Ears Women Cosplay Party Wig Sold by: Yan Dream (seller profile) Supplied by: Other Condition: New	\$28.99
2 of: 3T 4T 5T to 12 Years Girls Long Sleeve Shirts Kids Cotton T-Shirt Toddler Basic Crew Neck Top (Brown 12 Years) Sold by: QBK SHOP (seller profile) Supplied by: Other Condition: New	\$13.99
10 of: MEICOLY Ogre Green Face Body Paint,2.37OZ Large Tube Cream Water Based Body Paint,Blendable High Pigment Face Paint for Sherk Disgust Goblin Demon Halloween SFX Special Effects Cosplay Makeup Sold by: MEICOLY Official (seller profile) Supplied by: Other	\$8.99

Reimburse
Michael's 45.37
 6-21-25

MICHAELS STORE #1681 (361) 851-9360
 4717-E S Padre Island Dr
 Corpus Christi, TX, 78411-4415
 REWARDS NUMBER: LMR90228123395
 8-9545-5149-3959-6151-1111-5165-1752-6596



100 SALE 5125 1681 051 06/21/25 20:31

ITEM INFORMATION

Order NO 4663743939445360
 Gold Glitter Script AL... 00886946228599 14.97
 Reg 4.99 3.0 @ 4.99
 Gold Corner Stickers... 00195158264630 9.98
 Reg 4.99 2.0 @ 4.99
 Premium Felt by Cre... 00195158643817 9.96
 Reg 2.49 4.0 @ 2.49
 Birch Log Bundle by... 00886946711473 7.00 C
 Reg 7.00 1.0 @ 7.00

YOU SAVED .00

PURCHASE SUMMARY

SUBTOTAL 41.91
 SALES TAX 8.25% 3.46
 TOTAL 45.37
 ACCOUNT NUMBER *** 4352
 debit 45.37
 APPROVAL: CHIP ONLINE
 PIN Verified
 Application label: US DEBIT
 AID: A0000000980840
 TVR: 8000048000
 TSI: 6800

This receipt expires at 60 days on 08/20/25

Previous Michaels Rewards Balance: .10

Click, Buy, Create. Shop michaels.com today!

Get Sayings & Inspiration! Text* SIGNUP to 273283

To Sign Up for Email & Text Messages.

*Msg & Data Rates May Apply

You will receive 1 autodialed message with a link to join Michaels alerts.

Now Hiring! Apply at michaels.com/jnhs

THANK YOU FOR SHOPPING AT MICHAELS

Effective 11/27/2022 Clearance sales are considered final, sold AS IS and are not returnable for a refund or exchange.

Dear Valued Customer:

Michaels return and coupon policies are available at michaels.com and in store at registers.

06/21/25 20:31

Reimburse
 Give us feedback @ survey.walmart.com
 Thank you! ID #: 7VPPW4RS9T

Walmart

WM Supercenter
 361-729-9277 Mgr. STEVEN
 2401 HIGHWAY 35 N
 ROCKPORT TX 78382
 ST# 00440 OP# 009049 TE# 49 TR# 02645

ITEMS SOLD 5

TC# 1220 4053 6408 1502 7860

REPRINT BY OP# 4673



SPRAYPAINTS 020065430860 6.83 X
 SPRAYPAINTS 020065430860 6.83 X
 FOIL 010900858010 9.36 X
 REG NOODLE 814168010690 2.98 X
 REG NOODLE 814168010690 2.98 X

SUBTOTAL 28.98
 TAX1 8.2500 % 2.39
 TOTAL 31.37
 DEBIT TEND 31.37
 CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY

31.37 TOTAL PURCHASE

US DEBIT- 4352 I 1 REF # 517343364599

NETWORK ID. 000L APPR. CODE 001191

AID A0000000980840

TERMINAL # 28280126

*Pin Verified

06/22/25 11:24:27



Get free delivery
 from this store
 with Walmart+

Scan for 30-day free trial.

Low prices You Can Trust. Every Day.

06/22/25 11:24:34



4516

BAL
 BROT
 FORD

DATE

6-25-24

TO

Katherine Mendoza

FOR

Sheep Jr.

TOTAL

Prop items

THIS CHECK

SVTW

OTHER TRANS. +/-

Reimbursement

TAX

DEDUCTIBLE ☐

BALANCE

76 74

Order Details

Order placed June 21, 2025 Order # 113-2421088-7221853

Ship to	Payment method	Order Summary
George V. Sherman III 410 AUGUSTA DR ROCKPORT, TX 78382-6941 United States	Mastercard ending in 0343	Item(s) Subtotal: \$18.10 Shipping & Handling: \$0.00 Total before tax: \$18.10 Estimated tax to be collected: \$0.00 Grand Total: \$18.10

Delivered June 22

Your package was left near the front door or porch.



Mr. Chain Plastic Barrier Chain, Silver, 2-Inch Link Diameter, 25-Foot Length (50008-25)
Sold by: Amazon.com
Supplied by: Other
Return or replace items: Eligible through July 22, 2025
\$18.10

SYTU
SINKER

PROPS

Order Details

Order placed June 18, 2025 Order # 114-4403613-5368230

Ship to

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Payment method

Mastercard ending in 0343

Order Summary

Item(s) Subtotal:	\$59.45
Shipping & Handling:	\$0.00
Total before tax:	\$59.45
Estimated tax to be collected:	\$0.00
Grand Total:	\$59.45

Delivered June 21

Your package was left near the front door or porch.



LINHUIPAD Foam Cover Windscreen Compatible with Headset Microphone, 5mm
Inner Circular, Hole Ear-Hook Headset Microphones (Pack of 10)

Sold by: Mikefoam

Return or replace items: Eligible through July 21, 2025

\$11.89

SYRAN STRECK SR.

*Support
Theatre Equipment
lights & sound*

[Conditions of Use](#) [Privacy Notice](#) [Consumer Health Data Privacy Disclosure](#) [Your Ads Privacy Choices](#)
© 1996-2025, Amazon.com, Inc. or its affiliates

4520 You're a Winner!
DATE 6-29-25 TO Katherine Mendez
FOR SYN Superk Jr.
Administrator
Director.
500.00
DEPOSITS
TOTAL
THIS CHECK
OTHER TRANS. +/-
BALANCE
TAX DEDUCTIBLE ☐

4519 You're a Winner!
DATE 6-29-25 TO Jacob Benavides
FOR SYN Superk Jr.
Administrator
Director.
300.00
DEPOSITS
TOTAL
THIS CHECK
OTHER TRANS. +/-
BALANCE
TAX DEDUCTIBLE ☐

6-12-25 SYN
mist
bottle
&
cups
H-E-B
1017 1538 0612 2508 3700 562
1 OZARKA SPRING W EXCHANGE
2 Ea. @ 1/ 8.48 16.96
2 HEB KITCHEN CUP 50Z
4 Ea. @ 1/ 3.48 13.92
3 HEB BATHROOM CUPS 30Z
4 Ea. @ 1/ 4.66 18.72
***** Sale Subtotal*** 49.60
Sales Tax 2.69
***** Total Sale*** 52.29
*** DEBIT 52.29
ITEMS PURCHASED: 10
Tell us how we are doing and you could
WIN 1 OF 30 \$250 HEB GIFT CARDS
No purchase necessary.
See rules and take survey at
www.heb.com/survey
or call 1-866-583-5024
or text SURVEY to 40879
Message and data rates may apply.
Odds depend on entries received.
Must be 18. Ends 6/30/25.
Para Español, visitenos por Internet a
www.heb.com/survey
Call 1-866-583-5024

6-2-25
Give us feedback @ survey.walmart.com
Thank you! ID #:7VPM1X3ZM7
22.60 Walmart
WM Supercenter
361-643-5342 Mgr: SARAH
2000 US HIGHWAY 181
PORTLAND TX 78374
ST# 05460 OP# 004206 TE# 67 IR# 06538
ITEMS SOLD 1
TC# 1877 7844 9225 4522 0476
CD-R 100PK 002394294554 20.88 X
SUBTOTAL 20.88
TOTAL 22.60
DEBIT TEND 22.60
CHANGE DUE 0.00
EFT DEBIT PAY FROM PRIMARY
22.60 TOTAL PURCHASE
US Debit **** ** 0467 I O
REF # 515312483476
NETWORK ID. 0069 APPR CODE 690012
US Debit
AID A0000000047203
AAC F9799CD22EJFC1J
*NO SIGNATURE REQUIRED
TERMINAL # 29387768
06/02/25 17:42:09
Get free delivery
from this store
with Walmart+
Scan for 30-day free trial
06/02/25 17:42:13
Events
Support
Supplies



PT. 76
6-17-25

Give us feedback @ survey.walmart.com
Thank you! ID #:7VPPR24RQX

Walmart*

WM Supercenter
361-729-9277 Mgr. STEVE
2401 HIGHWAY 35 N
ROCKPORT TX 78382

ST# 00440 OP# 004718 TE# 10 TR# 0112

ITEMS SOLD 7

TC# 8221 2294 4445 3319 6641



RIBBON	079856363430	2.97 X
RIBBON	079856363430	2.97 X
RIBBON	079856363430	2.97 X
PAINT	028995006580	2.27 X
RIBBON	079856363430	2.97 X
RIBBON	079856363430	2.97 X
RIBBON	079856363430	2.97 X

SUBTOTAL 20.09
TAX1 8.2500 % 1.66
TOTAL 21.75

DEBIT TEND 21.75
CHANGE DUE 0.00

LEARN MORE AT LOWES.COM/MYLOWESREWARDS

LOWE'S HOME CENTERS, LLC
150 SOUTH F4 1069

ARANSAS PASS, TX 78336 (361) 226-2000

- SALE -

LES#: S25061IG 5251367 TRFNS#: 873689158 05-17-25

308929 6H 3-IN OIL RUBBER BAR SQ 47.76
12 @ 3.98

SUBTOTAL: 47.76
TOTAL TAX: 0.00
INVOICE 79266 TOTAL: 47.76
DEBIT/DC: 47.76
CHANGE: 0.00

DEBIT/DC: XXXXXXXXXX0343 AUTH: 47.76 AUTH: 598316

CHIP REFID: 50602266811 06/17/25 14:09:28

VERIFIED

TRACE : 266811 RETRIEVAL: 250602266811

PURCHASE CASH BACK TOTAL DEBIT

47.76 0.00 47.76

TUR : 800048000

TSI : 6800 AID : A)00000042203

STORE: 2506 TERMINAL: 02 06/17/25 14:09:35

ACK SET DESIGN
THANK YOU FOR SHOPPING AT
15520-ACE HARDWARE
2631 HIGHWAY 35 N
ROCKPORT, TX 78382
FACEBOOK @GULFCOASTHARDWARE
(361) 729-8600
6-20-25

KNIFE AND CHAIN SHARPENING WHILE YOU WAIT
CHECK IT OUT!!!!

RETURNS WITHOUT RECEIPT, OVER \$100, OR
OVER 30 DAYS WILL RECEIVE INSTORE CREDIT
06/20/25 12:15PM SHOUCK 401 SALE

1020761	2	EA	\$33.99	EA
RYL INT EGG NB 1G			\$67.98	
1020858	1	EA	\$29.99	EA
RYL INT FLT NB 1G			\$29.99	
1020761	1	EA	\$33.99	EA
RYL INT EGG NB 1G			\$33.99	

SUB-TOTAL: \$ 131.96 TAX: \$ 10.89
TOTAL: \$ 142.85
DB AMT: \$ 142.85

DEBIT/ATM: \$ 142.85
DEBIT/ATM: XXXXXXXXXX0343
MID: ***9532 TID: ***9619
AUTH: 001523 AMT: \$ 142.85
Debit network id: 122
Host reference #: 874303 Bat#
Trace# 228240

Authorizing Network: ACCEL

SYN
SHEEK SET DESIGN
THANK YOU FOR SHOPPING AT

15520-ACE HARDWARE-A
2631 HIGHWAY 35 NO
ROCKPORT, TX 78382
FACEBOOK @GULFCOASTHARDWARE
(361) 729-8600

ACE

97.39
6-20-25

KNIFE AND CHAIN SHARPENING WHILE YOU WAIT
CHECK IT OUT!!!!!!

RETURNS WITHOUT RECEIPT, OVER \$100, OR
OVER 30 DAYS WILL RECEIVE INSTORE CREDIT
06/20/25 9:07AM DCLARK 403 SALE

1020858 3 EA \$29.99 EA
RYL INT FLT MB 1G \$89.97

SUB-TOTAL: \$ 89.97 TAX: \$ 7.42
TOTAL: \$ 97.39
DB AMT: \$ 97.39

DEBIT/ATM: \$ 97.39

DEBIT/ATM: XXXXXXXXXX0343
MID:***9532 TID:***9619

AUTH: 002115 AMT: \$ 97.39

Debit network id:122
Host reference #:874012 Bat#
Trace# 227775

Authorizing Network: ACCEL

Chip Read
CARD TYPE:DEBIT EXPR: XXXX
AID : A0000000042203
TVR : 8000048000

ACE

SYN
SHEEK SET DESIGN

THANK YOU FOR SHOPPING AT
15520-ACE HARDWARE-A
2631 HIGHWAY 35 NO
ROCKPORT, TX 78382
FACEBOOK @GULFCOASTHARDWARE
(361) 729-8600

ACE

23.80
6-20-25

KNIFE AND CHAIN SHARPENING WHILE YOU WAIT
CHECK IT OUT!!!!!!

RETURNS WITHOUT RECEIPT, OVER \$100, OR
OVER 30 DAYS WILL RECEIVE INSTORE CREDIT
06/22/25 8:31AM CSCHOPPE 405 SALE

J385698 1 EA \$21.99 EA
PHIL FH WS BR 8X5/8 100 \$21.99

SUB-TOTAL: \$ 21.99 TAX: \$ 1.81
TOTAL: \$ 23.80
BC AMT: \$ 23.80

BK CARD#: XXXXXXXXXX0343
MID:***9532 TID:***9619
AUTH: 104951 AMT: \$ 23.80
Host reference #:875675 Bat#

Authorizing Network: MASTERCARD

Chip Read
CARD TYPE:MASTERCARD EXPR: XXXX
AID : A0000000041010
TVR : 8000048000
IAD : 01106010012200000000000000000000
TSI : 6800

Lisa Johnson dba Sun Kissed
Embroidery
524 E. Market St
Rockport, TX 78382
+13614500841
sketexas@outlook.com



Invoice 1617767

H.O.T.

BILL TO

Rockport Little Theatre
Eric 214-850-2607/Jennifer
361-790-3262

DATE
04/10/2025

PLEASE PAY
\$0.00

DUE DATE
05/01/2025

ACTIVITY	QTY	RATE	AMOUNT
Promo products Full color neoprene regular koozies with 2 sided imprint	300	1.12	336.00
Promo products Full color neoprene sublimated slim koozies with 2 sided imprint	200	1.24	248.00
Art Charge	1	55.00	55.00
Credit Card convenience fee Convenience fee for CC processing	639	0.0299	19.11
SUBTOTAL			658.11
TAX			0.00
TOTAL			658.11
PAYMENT			658.11

We accept Visa, MC, AMEX and checks. Thanks for your business!

Cash or check total is \$639.00

Pay invoice

*SYTH SHREK JR
ADVERTISING
& PROMOTIONS*

TOTAL DUE

\$0.00

THANK YOU.

Order Details

Order placed June 19, 2025 Order # 113-4917754-7725031

YATH WORKSHOP
SHREK SR.

Ship to

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Payment method

Visa ending in 4710

Order Summary

Item(s) Subtotal:	\$22.99
Shipping & Handling:	\$0.00
Total before tax:	\$22.99
Estimated tax to be collected:	\$0.00
Grand Total:	\$22.99

Delivered June 20

Your package was left near the front door or porch.



Low Profile Projector Ceiling Mount Universal, 22 lbs Max Weight, 360° Rotation 30°
Tilt | Universal Projector Bracket 3.3" High, Suspended Drop Ceiling Mount Kit for
Home & Office Projectors(White)
Sold by: SCREENPRO
Return or replace items: Eligible through July 20, 2025
\$22.99

THE ABOVE
LISTED & SOLD

Conditions of Use Privacy Notice Consumer Health Data Privacy Disclosure Your Ads Privacy Choices
© 1996-2025, Amazon.com, Inc. or its affiliates

LCD
PROJECTOR
MOUNT

Reimburs
George
Sherman

Pepper,

CRED

*14.99

Payment Status: Ar

SHARK JR

Event Support

5/4/2025

Order 2675

6508

Domino's Pizza

(361) 729-4700

7:03 PM

Server 4334

CATERING

Delivery

GEORGE SHERMAN

99 N AUSTIN ST

Diver to side door at deck area, enter fro

m Peter St., Rockport Little Theatre

(361) 230-2660

Mastercard

CREDIT CARD # XXXXXXXXXXXX0343

REFERENCE 570000054

APPROVAL CODE 313946

Amount \$120.08

Tip \$24.02

Total \$144.10

X

RECEIVED

I AGREE TO PAY THE ABOVE TOTAL
AMOUNT ACCORDING TO CARD ISSUER
AGREEMENT

DEL EXPS ID

ANY DELIVERY CHARGE IS NOT A TIP
PAID TO YOUR DRIVER

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Shipped on May 9, 2025

Items Ordered**Price**

1 of: *Dark Grey Dark Gray 2x60Inch Faux Fur Shaggy Plush Faux Fur, Fabric Precut Strips Fluffy Fuzzy Faux Fur, Craft Beard Hair, Beard Miniature Dolls Rugs Mats Gift, Winter Halloween Costume*

\$9.99

Sold by: VNUAIV (seller profile)

Supplied by: VNUAIV (seller profile)

Condition: New

1 of: *Happy Feather 2 Yards 5-6inch Dyed Ostrich Feathers Trim Fringe for DIY Dress Sewing Crafts Costumes Decoration -Grey* **\$15.99**

Sold by: Happy Feather (seller profile)

Supplied by: Happy Feather (seller profile)

Condition: New

1 of: *Vseegrs 75g/2.6oz Premium Polyester Stuffing for Stuffed Animals, Soft and Warm Down Feather Like DIY Toy Stuffing for Dolls, Fiber Filling pp Cotton Stuffing for Craft* **\$5.99**

Sold by: Fengfang Coltd (seller profile)

Supplied by: Fengfang Coltd (seller profile)

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Shipped on May 9, 2025

Items Ordered**Price**

1 of: *2 Pack Puppet Handles Arm Control Rod, 8-21 inch Extendable Metal Puppet Stick Accessory, Easy to Use Puppet Arm Rods Tools for Small and Large Puppets*

\$6.88

Sold by: faraway from (seller profile)

Supplied by: faraway from (seller profile)

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Details for Order #113-1244354-4151445

Print this page for your records.

Order Placed: May 27, 2025

Amazon.com order number: 113-1244354-4151445

Order Total: \$76.98

Shipped on May 27, 2025

Items Ordered

1 of: *Scarlet Darkness Maxi Skirt for Women Tiered High Waisted Medieval Renaissance Skirts Coffee XXL*

Price

\$36.99

Sold by: PJ Menswear (seller profile)

Supplied by: PJ Menswear (seller profile)

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Shipping now

Items Ordered

1 of: *Renaissance Shirt Women Victorian Blouse Long Sleeve Shirt Dressy Casual Tops White XXL*

Price

\$39.99

Sold by: PJ Menswear (seller profile)

Supplied by: Other

Condition: New

Shipping Address:

George V. Sherman III
410 AUGUSTA DR
ROCKPORT, TX 78382-6941
United States

Shipping Speed:

Delivery in fewer trips to your address

Payment information

Payment Method:

Mastercard ending in 0343

Billing address

The Rockport Little Theatre
PO BOX 1241
ROCKPORT, TX 78381-1241
United States

Item(s) Subtotal: \$76.98
Shipping & Handling: \$0.00

Total before tax: \$76.98
Estimated tax to be collected: \$0.00

Grand Total: **\$76.98**

To view the status of your order, return to Order Summary.



ROCKPORT LITTLE THEATRE
P.O. Box 1241 Rockport, Texas 78381
99 North Austin St. Rockport, Texas 78382

www.rockportlittletheatre.org
(361) 450-1465

October 14, 2025
Shelly Goodwin
City Secretary
2751 State HWY 35 Bypass
Rockport, TX 78382

RE: HOT Funds 4th QTR 2024-2025 Report

Dear Shelly,

On behalf of Rockport Little Theatre's Board of Directors, I extend our heartfelt gratitude to The City of Rockport and the Honorable Members of City Council for their support of our theatre's efforts to contribute to the development of the performing arts and in turn fuel the growth of tourism.

For the fiscal year 2024-2025, the city has allocated our theatre HOT funds in the amount of \$34,428 to subsidize six (6) theatrical events. The payments are to be made quarterly in the amount of \$8,607.

For the 4th QTR, Rockport Little Theatre spent \$6,779 to develop a comedy play entitled *Lend Me A Tenor* and added additional expenses for our 2nd QTR play *On Golden Pond*. Costing \$5,608 and \$1,171 respectively.

Please find all documentation attached with the 3rd and 4th QTR report. If you need additional information, please feel free to email me at rltrockport@gmail.com or call 361-230-2660.

Sincerely,

George V. Sherman III
Board President

If yes, please provide that number: 29 Is the number provided an actual number, or estimated? Estimated

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? ___ Yes X No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? ____ _

How many rooms were used? ____ _

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$0 _____

Press Releases - \$0 _____

____ Radio - \$0 _____

____ Direct Mail - \$0 _____

____ Internet ads - \$0 _____

X Social media ads - \$302.89

____ TV-\$0 _____

X Other Playbill & Posters -\$ 1060.50

SPORTING EVENT SECTION *(for use by sporting events only)*

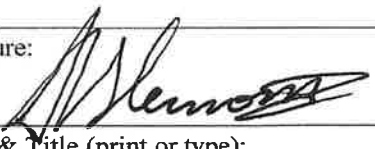
How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the city or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: 10-14-25
Name & Title (print or type): George V. Sherman III	Phone (if different from phone# listed on the application): (361)230-2660
Address (if different from the address listed on the application): P.O. Box 1241 Rockport, Texas 78381	Applicant E-Mail Address (if different from e-mail address listed on the application): rltrockport@gmail.com

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Little Theatre

Name of Event or Project: (Performance A) No No Million Times (Performance B) SYTW Shrek Jr

Date(s) of Event or Project: (A) April-May 2025 (B) June 2025

Primary Location of Event or Project: Rockport Little Theatre 99 North Austin St. Rockport, Texas 78382

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$10,463.33

Actual amount of total event costs funded by City hotel occupancy tax: \$10,463.33

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$0

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): \$0.00

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. All 3rd QTR Events: 680

Estimate of the quarterly tourist/visitor attendance at your event or facility. 102 appx. (+75 miles)

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

The total average attendance for 5 performances at the end of the 3rd quarter is 585 and total attendance for the combined performances is 2,927 Total projected attendance for 2024-2025 season is 3500 +.

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

Rockport Little Theatre	Estimated vs Actual Event Expense										
	Budget Item	Full Year	QTR 1 Tot	QTR 1 Act	QTR 2 Tot	QTR 2 Act	QTR 3 Tot	QTR 3 Act	QTR 4 Tot	QTR 4 Act	
	Event Licences & Script Acquisition	\$9,000	\$2,250	\$2,072	\$2,250	\$5,455	\$2,250	\$0	\$2,250	\$0	
	Event Set/Props/Costume	\$10,000	\$2,500	\$2,760	\$2,500	\$753	\$2,500	\$2,802	\$2,500	\$4,014	
	Event Printing & Copying	\$2,000	\$500	\$375	\$500	\$1,500	\$500	\$2,255	\$500	\$1,190	
	Event Promotion	\$7,428	\$1,857	\$2,228	\$1,857	\$100	\$1,875	\$992	\$1,875	\$303	
	Event Support	\$6,000	\$1,500	\$1,100	\$1,500	\$800	\$1,500	\$4,414	\$1,500	\$1,242	
	Bank Service Charges			\$10		\$0		\$0		\$30	
	Total Expense	\$34,428	\$8,607	\$8,545	\$8,607	\$8,608	\$8,607	\$10,463	\$8,607	\$6,779	
	All QTRs Total	\$34,396		8545		8608		10463		6779	

06/30/2025	EFT		Service Charge	10.00		Check
05/31/2025	EFT		Service Charge	10.00		Check
03/31/2025	1068	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	452.04		Check
03/31/2025	1067	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	112.20		Check
03/31/2025	1066	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	121.49		Check
03/31/2025	1065	Rockport Little Theatre	On Golden Pond: Social Media Advertising (Reimbursement)	99.97		Check
03/31/2025	1064	Rockport Little Theatre	On Golden Pond: Event Support, Producer & Director, Technical Director Fees	800.00		Check
03/31/2025	1063	Rockport Little Theatre	On Golden Pond: Printing Playbills & Posters (Rockport Printing)	1,500.35		Check
03/31/2025	1062	Rockport Little Theatre	On Golden Pond: License & Rights ,Scripts (Reimbursement)	1,366.00		Check
03/03/2025	GS0376	Music Theatre International	Summer Youth Theatre Workshop Shrek JR: License & Rights, Scripts	1,680.00		Expenditure
02/27/2025	GS0376	Concord Theatricals	Lend Me a Tenor: License & Rights, Scripts	1,551.30		Expenditure
02/27/2025	GS0376	Concord Theatricals	No, Million Times, No: License & Rights	857.45		Expenditure
02/15/2025	GS0376	Lowe's	On Golden Pond: Set Design Lumber	67.70		Expenditure
02/03/2025		City of Rockport			8,607.00	Deposit
12/31/2024	1060	Rockport Little Theatre	Miracle on 34th Street: Playbill Printing (Pronto Reprographics 12-2-24) Reimbursement	1,041.84		Check
12/31/2024	1058	Rockport Little Theatre	Miracle on 34th Street: License & Rights, Scripts (Dramatic Publishing 9-2-24) Reimbursement	2,072.23		Check
12/31/2024	1048	Rockport Little Theatre	Wizard of Oz: Set Design Reimbursement	674.30		Check

Prosperity Bank HOT Fund Account 222434205 1st & 2nd QTR Expense						
Date	Ref No.	Payee	Memo	Payment	Deposit	Type
03/31/2025	1068	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	452.04		Check
03/31/2025	1067	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	112.20		Check
03/31/2025	1066	Rockport Little Theatre	On Golden Pond: Set Design Items (Reimbursement)	121.49		Check
03/31/2025	1065	Rockport Little Theatre	On Golden Pond: Social Media Advertising (Reimbursement)	99.97		Check
03/31/2025	1064	Rockport Little Theatre	On Golden Pond: Event Support, Producer & Director, Technical Director Fees	800.00		Check
03/31/2025	1063	Rockport Little Theatre	On Golden Pond: Printing Playbills & Posters (Rockport Printing)	1,500.35		Check
03/31/2025	1062	Rockport Little Theatre	On Golden Pond: License & Rights, Scripts (Reimbursement)	1,366.00		Check
03/03/2025	GS0376	Music Theatre International	Summer Youth Theatre Workshop Shrek JR: License & Rights, Scripts	1,680.00		Expenditure
02/27/2025	GS0376	Concord Theatricals	Lend Me a Tenor: License & Rights, Scripts	1,551.30		Expenditure
02/27/2025	GS0376	Concord Theatricals	No, Million Times, No: License & Rights	857.45		Expenditure
02/15/2025	GS0376	Lowe's	On Golden Pond: Set Design Lumber	67.70		Expenditure
02/03/2025		City of Rockport			8,607.00	Deposit
12/31/2024	1060	Rockport Little Theatre	Miracle on 34th Street: Playbill Printing (Pronto Reprographics 12-2-24) Reimbursement	1,041.84		Check
12/31/2024	1058	Rockport Little Theatre	Miracle on 34th Street: License & Rights, Scripts (Dramatic Publishing 9-2-24) Reimbursement	2,072.23		Check
12/31/2024	1048	Rockport Little Theatre	Wizard of Oz: Set Design Reimbursement	674.30		Check
12/30/2024	1047	Rockport Little Theatre	Wizard of Oz: Set Design (Original Expense Redeposited via Transfer on 9-17-24) This expense was not for 4th QTR HOT Funds 2023-2024 but for 1st QTR 2024-2025	391.97		Check
12/30/2024	1046	Rockport Little Theatre	Wizard of Oz: Set Design (Reimbursement)	602.77		Check
12/28/2024	1056	Rockport Little Theatre	Wizard of Oz: Costume Design (Reimbursement)	980.72		Check
12/28/2024	1055	Rockport Little Theatre	Wizard of Oz: Playbill Printing (Pronto Reprographics 11-18-24) Reimbursement	1,186.04		Check
11/30/2024	SVCCHRG		Service Charge	10.00		Check
11/26/2024	GS0376	ACE Hardware	Miracle on 34th Street: Set Design Paint	110.38		Expenditure
11/24/2024	1054	Jonah Muguira	Wizard of Oz: Event Support, Sound Technician	300.00		Check
11/24/2024	1053	Sebastian Connelly	Wizard of Oz: Event Support, Lighting Technician	300.00		Check
11/24/2024	1052	Dr. Bill Ricketts	Wizard of Oz: Event Support, Musician/Percussionist Fee	500.00		Check
11/19/2024	1051	Rockport Printing	Wizard of Oz: Promotional Posters x 300	375.00		Check
11/17/2024		City of Rockport			8,607.00	Deposit

Total	\$17,153.75	\$17,214.00
-------	-------------	-------------



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Friends of Fulton Mansion Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The Friends of Fulton Mansion submitted their report.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the Mansion has met the following requirements:

- Submission Deadline
- Completed all the required fields on the application
- Turned in receipts totaling \$1,630.16 (balance of remaining funds)
- Spent funds according to the contract

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth and Final Quarter Report.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. Friends of Fulton 4th

APPROVAL/REVIEW:



Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1 st	December 31, 2024	January 14, 2025	January 28, 2025
2 nd	March 31, 2025	April 8, 2025	April 22, 2025
3 rd	June 30, 2025	July 8, 2025	July 22, 2025
4 th	September 30, 2025	October 14, 2025	October 28, 2025

PROJECT OR EVENT INFORMATION

FUNDING USE INFORMATION

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

If yes, please provide that number: 907 Is the number provided an actual number, or estimated? actual

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? Yes ☒ No

Which hotel(s)/motel(s)? _____

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$ _____

____ Radio - \$ _____

____ Internet ads - \$ _____

____ TV - \$ _____

____ Press Releases - \$ _____

____ Direct Mail - \$ _____

☒ Social media ads - \$ _____

☒ Other _____ - \$ _____

posters around town

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event? NA

How many of the event participants were from another city or county? ☒

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

☒ **Please add a spreadsheet with all expenses that are not listed above.**

☒ **Please include copies of all receipts.**

Signature: <u>Jane Hill</u>	Date signed: <u>10-9-25</u>
Name & Title (print or type): <u>Jane Hill, President</u> <u>Friends of Fulton mansion</u>	Phone (if different from phone # listed on the application): <u>713-818-8307</u>
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application): <u>Janeh2@comcast.net</u>

Friends of Fulton Mansion

4th Quarter 2025 HOT Funds Expense Report - City of Rockport, TX
Quarter Ending September 30, 2025, (Prepared October 9, 2025)

Due Date to City - October 14, 2025

Date	Vendor	Description	Amount
7/1/2025	Lehman's	Marvelous Wooden Toys	\$ 63.67
8/20/2025	Lowe's	Dremel, caulk, backer board - historic restoration of fireplace	\$ 281.15
8/26/2025	Lowe's	Plywood to make puzzles and headstones	\$ 199.92
8/28/2025	Cooperman	Rolling Hoops	\$ 262.33
8/29/2025	Homestead Folk Toys	Graces, Natural Cup & Ball (toys)	\$ 157.95
9/26/2025	Amazon	Adult Cowboy Costume - visitor dress up	\$ 67.97
9/26/2025	Amazon	Victorian period costumes - for visitors to dress up	\$ 284.58
9/26/2025	Amazon	Victorian period costumes - lace gloves	\$ 12.50
9/30/2025	River Junction	Frontier clothing - visitor dress up	\$ 300.09
TOTAL 4th Quarter			<u>\$ 1,630.16</u>
TOTAL 1st Quarter Expenses Report			\$ 17,923.10
TOTAL 2nd Quarter Expenses Report			\$ -
TOTAL 3rd Quarter Expenses Report			\$ 250.00
TOTAL 4th Quarter Expenses Report			<u>\$ 1,630.16</u>
TOTAL 2024/2025 Expenses			\$ 19,803.26
LESS: Total Grant Awarded 2024/2025			<u>\$ (19,796.10)</u>
Amount Spent Over Award			<u>\$ 7.16</u>

Prepared by Jane Hill, President, Friends of Fulton Mansion

janeh2@comcast.net 713-818-8307

Last Four Digits: 4915

Shipping Information

Recipient 1

Cortney Smith

Comments:

Requested Ship Date: As soon as possible

317 S Fulton Beach Rd
Rockport, TX 78382
United States
3612302597

Qty	Item #	Description	Price
4	1144335	Marvelous Wooden Top	\$43.96

Shipping Method: Standard Shipping

Subtotal: \$43.96

Shipping Rate: \$14.99

Total: \$58.95

Grand Totals:

Subtotal: \$43.96

Shipping Total: \$14.99

Tax Total: \$4.72

Grand Total: \$63.67

Lehman's
4779 Kidron Road
Dalton, OH 44618

1-800-438-5346
www.Lehmans.com

© 2025 Lehman's. All Rights Reserved.

Lehman's Order Confirmation #1231434

From Lehman's <info@lehmans.com>

Date Fri 8/8/2025 12:19 PM

To Cortney Smith <Cortney.Smith@thc.texas.gov>

CAUTION: External Email – This email originated from outside the THC email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Your order # 1231434

Order Confirmation

[SHOP NOW](#)

[NEW ITEMS](#)

[ON SALE](#)

[ABOUT US](#)

Thank you, Jane Hill, for ordering from Lehman's. Your business is appreciated and your order has been received. You may wish to print and save this confirmation for possible future reference.

You will receive a tracking email when your order ships. You can track your order online and receive text message updates. Visit our [Tracking Page](#) for information and details.

Items on your order may arrive in separate shipments or directly from the manufacturer.

Please contact our [Customer Service Team](#) with any questions.

Order ID: LWEB1231434

Billing Information

Jane Hill
P.O. Box 1859
FULTON, TX 78358
United States

Email: cortney.smith@thc.texas.gov
Phone: 3612302597

Payment Information

Payment Method: Credit Card
Name on Card: C Jane Hill



LEARN MORE AT LOWES.COM/MYLOWESREWARDS

LOWE'S HOME CENTERS, LLC
150 SOUTH F4 1069
ARANSAS PASS, TX 78336 (361) 226-2000

-- SALE --

SALES#: S2506ENG 5298743 TRANS#: 12274311 08-20-25

807225 DREMEL 1.8-AMP CTBS ROTAR	129.00
52253 MD BCKR RD 1/2 1" X 20 FT	4.98
5691368 MD BCKR RD 3/4 1" X 20 FT	5.98
703705 NPI POLY SEALANT 300ML BL	59.88
6 @	9.98
791754 NPI POLY SEALANT 300ML CL	59.88
6 @	9.98

SUBTOTAL:	259.72
TOTAL TAX:	21.43
INVOICE 77867 TOTAL:	281.15
DEBITUISA:	281.15
CHANGE:	0.00

DEBITUISA: XXXXXXXXXXXX4315 AMOUNT: 281.15 AUTHCD: 04306

3

CHIP REFID:250602867584 08/20/25 09:47:07

*PIN VERIFIED

TRACE : 867584 RETRIEVAL: 250602867584

PURCHASE CASH BACK TOTAL DEBIT

281.15 0.00 281.15

TUR : 808048000

TSI : 6800 ATD : A1000000980840

STORE: 2506 TERMINAL: 02 08/20/25 09:47:17

OF 15
EXCLUDE



LEARN MORE AT LOWES.COM/MYLOWESREWARDS

LOWE'S HOME CENTERS, LLC
150 SOUTH FM 1069
ARKANSAS PASS, TX 78336 (361) 226-2030

- SALE -

SALES#: S250622B 4829321 TRANS#: 140657602 08-27-25

12229 23/32 CAT BC PINE ULX EXT 199.92
4 3 49.98

SUBTOTAL: 199.92
TOTAL TAX: 0.00
INVOICE 96967 TOTAL: 199.92
DEBITVISA: 199.92
CHANGE: 0.00

DEBITVISA: XXXXXXXXXXXX4915 AMOUNT: 199.92 AUTHCD: 27905

8

CHIP RCFID:250601967858 08/27/25 12:01:05

*PIN VERIFIED

TRACE : 967858 RETRIEVAL: 250601967858

PURCHASE CASH BACK TOTAL DEBIT

199.92 0.00 199.92

TUR : 8080048000

TSI : 6800

STORE: 2506 TERMINAL: 01 08/27/25 12:01:27

OF ITEMS PURCHASED: 4
EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS



THANK YOU FOR SHOPPING LOWE'S.
FOR FULL DETAILS ON OUR RETURN POLICY, VISIT
LOWES.COM/RETURNS
A PRINTED COPY OF THE RETURN POLICY IS AVAILABLE
AT OUR CUSTOMER SERVICE DESK

LOWE'S REWARDS CREDIT CARDHOLDERS GET MORE!
FOR DETAILS VISIT LOWES.COM/MYLOWESREWARDS

SHARE YOUR FEEDBACK!

ENTER FOR A CHANCE TO BE

ONE OF FIVE \$500 WINNERS DRAWN MONTHLY!

¡ENTRÉ EN EL SORTEO MENSUAL

PARA SER UNO DE LOS CINCO GANADORES DE \$500!



Outlook

Order #1618 confirmed

From Cooperman HistoryLives <store+60707668168@t.shopifyemail.com>

Date Thu 8/28/2025 11:27 AM

To Cortney Smith <Cortney.Smith@thc.texas.gov>

CAUTION: External Email – This email originated from outside the THC email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Cooperman HistoryLives

ORDER #1618

Thank you for your purchase!

We're getting your order ready to be shipped. We will notify you when it has been sent.

[View your order](#) or [Visit our store](#)

Order summary

		Rolling Hoops × 8	\$167.60
		Subtotal	\$167.60
		Shipping	\$94.73
		Taxes	\$0.00



Total

\$262.33

Customer information

Shipping address

Cortney Smith
Fulton Mansion State Historic Site
317 S. Fulton Beach Rd.
Rockport TX 78382
United States

Billing address

Jane Hill
Friends of Fulton Mansion
P.O. Box 1859
FULTON TX 78358
United States

Shipping method

UPS Ground

If you have any questions, reply to this email or contact us at
coopermancoaccts@gmail.com



Homestead Folk Toys
 PO Box 1781
 Nashville, IN 47448 US
 +18129882320
 info@homesteadtoys.com
 www.homesteadtoys.com

Invoice

BILL TO

Cortney Smith
 Friends of Fulton Mansion
 P.O. Box 1859
 Fulton, TX 78358

SHIP TO

Cortney Smith
 Friends of Fulton Mansion
 317 S. Fulton Beach Rd
 Rockport, TX 78382

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
13884	08/29/2025	\$0.00	09/30/2025	Visa	

SHIP DATE

08/29/2025

SHIP VIA

UPS

DATE	ACTIVITY	QTY	RATE	AMOUNT
	102- Graces	6	13.00	78.00
	Graces			
	304- Natural Cup & Ball	12	3.50	42.00
	Natural Cup & Ball			

Thank you for your Order!

PAID

SUBTOTAL	120.00
TAX	0.00
SHIPPING	37.95
TOTAL	157.95
PAYMENT	157.95
BALANCE DUE	\$0.00



Details for Order #112-3351715-4095459

Order Placed: September 26, 2025
Amazon.com order number: 112-3351715-4095459
Order Total: \$67.97

Not Yet Shipped	
Items Ordered	Price
1 of: <i>Fun Costumes Adult Cowboy Costume - Brown - X-Large</i>	\$59.98
Sold by: HalloweenCostumes (seller profile)	
Business Price	
Condition: New	
Shipping Address: Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States	Item(s) Subtotal: \$59.98 Shipping & Handling: \$7.99 Total before tax: \$67.97 Sales Tax: \$0.00
Shipping Speed: Standard Shipping	Total for This Shipment: \$67.97

Payment information	
Payment Method: Visa Last digits: 4915	Item(s) Subtotal: \$59.98 Shipping & Handling: \$7.99
Billing address Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States	Total before tax: \$67.97 Estimated Tax: \$0.00
	Grand Total: \$67.97 ✓

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.



Details for Order #112-7107989-0325014

Order Placed: September 26, 2025

Amazon.com order number: 112-7107989-0325014

Order Total: \$284.58

Not Yet Shipped	
Items Ordered	Price
1 Of: Kangaroo One Classic Vintage Black Derby Hat for Men & Women - Bowler Hat for Teens - Cosplay Derby Accessory, Halloween Theater Hat, and for 1920s Retro Style Costume Apparel Sold by: KangarooManufacturing (seller profile) Condition: New	\$14.99
1 Of: COSDREAMER Victorian Hat Girls Women Tea Party Sun Hat Straw Hats Small Hat(F) Sold by: SUPER JINSEN (seller profile) Condition: New	\$29.99
1 Of: Seeksmile Short Wrist Length Fishnet Gloves (Black) Sold by: Maxhoc Ltd. (seller profile) Condition: New	\$8.99
1 Of: Rubies Faux-Suede Kid's Cowboy Hat for Themed Parties and Halloween, Brown Sold by: Amazon.com Condition: New	\$12.75
2 Of: MOWPOG 66 PCS Novelty Fake Mustache Self Adhesive Beard, Costume Mustaches Stickers for Cosplay, Party Accessories, Halloween, Christmas, Funny Fake Facial Hair Mustaches for All Age (22 Classic) Sold by: LHAIYAN (seller profile) Condition: New	\$5.99
1 Of: Brass Globe Head Brass Handle Victorian Wooden Walking Stick Cane Ideal Gift Unisex Sold by: Aasiya Nautical (seller profile) Business Price Condition: New	\$26.98
1 Of: White Lace Parasol Umbrella Vintage Wedding Bridal Lace Umbrella for Decoration Photo Tea Party Adult Size Sold by: Orihomi (seller profile) Condition: New	\$33.99
1 Of: OCHENTA Boys Denim Button Down Shirt Long Sleeve Kids Casual Cowboy Chambray Top Jeans Clothes Blue Tag 140-7-8Y Sold by: OCHENTA.store (seller profile) Business Price Condition: New	\$19.79
1 Of: Little Girl Kids Breathable Summer Straw Hat Foldable UV Protection Bowknot Wide Brim Floppy Beach Sun Visor Hats (as1, Age, 3_Years, 6_Years, Hat-Brown) Sold by: Shenzhen xingyuxing technology co. LTD (seller profile) Condition: New	\$13.99
2 Of: 6" inch Handheld Brass Telescope with Wooden Box - Pirate Navigation. Sold by: ARTIZANSTORE (seller profile)	\$11.49

Condition: New	
1 of: choyaxo Cotton Lace Folding Hand Fans Embroidered Flowers Pattern Handheld Fans for Costume Weddings Dancing Party DIY B Bridal Hand Fan (Beige) Sold by: choyaxo (seller profile) Business Price Condition: New	\$6.99
1 of: Muhanjia Artificial Flower Silk White Flower&Sunflower with Wooden Handmade Basket(Pack of 2),Centerpiece for Home Decor,Wedding Accessory, Flower Girl Basket (White Flower&Sunflower) Sold by: Muhanjia (seller profile) Condition: New	\$19.99
1 of: AWAYTR Kids Boys Adults Suspenders - 4 Sizes Sturdy Metal Clips Elastic Adjustable Suspender (27 inches (5 Years-9 Years (Navy blue) Sold by: fslesilady (seller profile) Business Price Condition: New	\$9.69
1 of: vimate Pashmina Shawls and Wraps Women Bridesmaid Pashmina Scarfs shawl for Wedding Bridal evening dresses(White) Sold by: vimate US (seller profile) Condition: New	\$14.88
1 of: Western Cowboy Hat for Men Women Classic Roll Up Fedora Hat with Buckle Belt(Size:S-M) Sold by: SiMei E Commerce (seller profile) Condition: New	\$18.69
1 of: KEYWANTS Kids Cowboy Vest for Boys Suede Leather Western Style Halloween Brown Vest Size 16 Sold by: KEYWANTS (seller profile) Condition: New	\$19.99
Shipping Address: Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States Shipping Speed: FREE Shipping	

Payment information	
Payment Method: Visa Last digits: 4915 Billing address Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States	Item(s) Subtotal: \$286.66 Shipping & Handling: \$6.99 Promotion applied: -\$9.07 Total before tax: \$284.58 Estimated Tax: \$0.00 Grand Total: \$284.58

To view the status of your order, return to [Order Summary](#).



Details for Order #112-9349559-1185805

Order Placed: September 26, 2025

Amazon.com order number: 112-9349559-1185805

Order Total: \$12.50

Not Yet Shipped	
Items Ordered	Price
1 Of: <i>Classic Crochet stretch nylon gloves (White)</i>	\$12.50
Sold by: Gloves Online Inc. (seller profile)	
Business Price	
Condition: New	
Shipping Address: Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States	Item(s) Subtotal: \$12.50 Shipping & Handling: \$0.00 Total before tax: \$12.50 Sales Tax: \$0.00
Shipping Speed: Standard Shipping	Total for This Shipment: \$12.50

Payment information	
Payment Method: Visa Last digits: 4915	Item(s) Subtotal: \$12.50 Shipping & Handling: \$0.00
Billing address Friends of Fulton Mansion 317 S FULTON BEACH RD ROCKPORT, TX 78382-7864 United States	Total before tax: \$12.50 Estimated Tax: \$0.00
	Grand Total: \$12.50 ✓

To view the status of your order, return to [Order Summary](#).

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2020, Amazon.com, Inc.



Outlook

New Order # RJT- 58352

From riverjunction@riverjunction.com <riverjunction@riverjunction.com>

Date Tue 9/30/2025 3:58 PM

To Cortney Smith <Cortney.Smith@thc.texas.gov>

CAUTION: External Email – This email originated from outside the THC email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Order Confirmation

Jane Hill,

This email confirms that your order was received at River Junction Trade Co. You will receive an additional email once your order is shipped. Contact us if you have any questions about your order.

Thanks for using River Junction Trade Co.

Order Information

Order number: RJT-58352

Billing address:

Jane Hill

Friends of the Fulton Mansion

cortney.smith@thc.texas.gov

3617290386

P.O. Box 1859

Fulton, TX 78358 US

Order date: 9/30/2025

Shipping To:

Jane Hill

Friends of the Fulton Mansion

317 S Fulton Beach Road

Rockport, TX 78382 US

Shipping Method:

Payment Method:
Online Credit Card

UPS - Ground (CANNOT SHIP to PO
BOXES)

Order Summary

	QTY	PRICE
 Cullen Vest From Frontier Classics Black Size: L Product ID: 6066	\$65.95 x 1	\$65.95
 Virgil Frock By Frontier Classics Size: 44 Product ID: 6169	\$169.95 x 1	\$169.95
 The Dodge City Pullover Dress Shirt Size: L Product ID: 6211	\$49.95 x 1	\$49.95
Subtotal:		\$285.85
Discount:		\$0.00
Shipping:		\$14.24
Sales Tax:		\$0.00
Total:		\$300.09

[View My Orders](#)

Visit Store

~~ RETURN POLICY ~~

- * Fire Arms and one of a kinds, have a 3 day inspection period from the delivery date shown on the carriers receipt after that time no returns will be accepted.
- * Other items must be returned within 15 days from the shipping date shown on your customer invoice.
- * Returned items will need a Return Authorization (RA) number. Please call or email us for an RA number prior to shipping. The RA number MUST be written

on the outside of your return package.

* We will respond with the RA number and the shipping cost to get the exchange back to you. Include that amount with your return goods, credit card or check are acceptable.

* If an item is sent back to us for return without an RA number, no Credit or Refund will be issued.

* There is no charge on size or style exchanges (except for shipping charges).

* Any item returned to us must be in the same clean, new condition as you received it. Note: If you wear it or it has pet hair or stains on it, then you own it.

* ;Altered garments sewn or custom-styled to your specifications cannot be Returned, Exchanged, or Refunded.

* We charge a 20% Re-stocking Fee on items returned for Refund – no exceptions.

* We may take up to 30 calendar days from item return date to process your Refund.

* If you choose to take a Store Credit – it is issued immediately – and a Store Credit gives you full credit for your Return (except for shipping charges) to apply on your next order.

* Shipping charges are not refundable.

* Only Exchanges will be made on sale items – no Refunds.

River Junction Trade Co

312 Main Street P.O. Box 275

McGregor, IA 52157

Phone: 866-259-9172

riverjunction@riverjunction.com



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Rockport Cultural Arts District Smithsonian Museum on Main Street Crossroads Exhibit Fourth and Final Quarter of Financial Report for Hotel Occupancy Tax (HOT)

SUMMARY:

The Rockport Cultural Arts District (RCAD) Smithsonian Museum Second Quarter of Financial Report for Hotel Occupancy Tax (HOT).

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report and the RCAD spent all their funds in the third quarter. However, the contract requires a Report for each quarter.

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Fourth Quarter Report.

STRATEGIC INITIATIVES:

Hotel Occupancy Tax Action Item

ATTACHMENTS:

1. RCAD.Smithsonian.HOT.Financial.Report.4thQ.25

APPROVAL/REVIEW:

Shelley Goodwin, City Secretary

Date: November 04, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1st	December 31, 2024	January 14, 2025	January 28, 2025
2nd	March 31, 2025	April 8, 2025	April 22, 2025
3rd	June 30, 2025	July 8, 2025	July 22, 2025
4th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Rockport Cultural Arts District

Name of Event or Project: Smithsonian Museum on Main Street
.....

Date(s) of Event or Project: Jan 25-Mar 10, 2025 _____

Primary Location of Event or Project: In the Rockport Cultural Arts District _____

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$0 ALL FUNDS EXPENDED IN 3Q

Actual amount of total event costs funded by City hotel occupancy tax: \$0 _____

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): \$0 _____

Actual amount of staff costs funded by City hotel occupancy tax (if applicable)
\$0 _____

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): \$ 0

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. 58,783

Estimate of the quarterly tourist/visitor attendance at your event or facility 20,000 _____

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance: Exceeded expectations

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? XYes__ No

EXHIBIT A

Page 2 of 2

If yes, please provide that number: 11,509 Is the number provided an actual number, or estimated? E

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project:

Was a room block established for attendees of your event at an area hotel or motel? Yes No

Which hotel(s)/motel(s)? _____

How many rooms were _____ blocked?
How many rooms were _____ used?

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

_____ Newspaper - \$ _____	Press Releases - \$ _____
_____ Radio - \$ _____	Direct Mail - \$ _____
_____ Internet ads - \$ _____	Social media ads - \$ _____
_____ TV-\$ _____	Other \$ _____

SPORTING EVENT SECTION *(for use by sporting events only)*

How many individuals participated in the sporting event? _____ How many
of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: 11/4/25
Name & Title (print or type): Jennifer Day, Executive Director	Phone (if different from phone# listed on the application):
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application):

EXHIBIT A

Page 2 of 2
Page 301 of 527



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of the Texas Maritime Museum Fourth and Final Quarter Financial Report for the operation Hotel Occupancy Tax (HOT)

SUMMARY:

The Texas Maritime Museum has submitted its 3rd Quarter Report.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report, and the Texas Maritime Museum has met the following requirements:

- Submission Deadline
- Completed all the required fields on the application
- Provided the receipts in the \$8,607.00 of their \$34,428.00
- Spent funds according to the contract

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the HOT Report.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. City HOT report - 4th Q General

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1 st	December 31, 2024	January 14, 2025	January 28, 2025
2 nd	March 31, 2025	April 8, 2025	April 22, 2025
3 rd	June 30, 2025	July 8, 2025	July 22, 2025
4 th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Texas Maritime Museum Association, Inc.

Name of Event or Project: Texas Maritime Museum 2024-2025

Date(s) of Event or Project: 2024-2025 Fiscal Year

Primary Location of Event or Project: 1202 Navigation Circle, Rockport, TX, 78382

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$8,607.00

Actual amount of total event costs funded by City hotel occupancy tax: \$34,428.00 (approved for year)

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): N/A

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): N/A

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): N/A

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. 19,658 total attendance Oct 2024-Sept 2025

Estimate of the quarterly tourist/visitor attendance at your event or facility. 4,737

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

If yes, please provide that number: 5,016 Is the number provided an actual number, or estimated? estimate

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? ____ Yes X No

Which hotel(s)/motel(s)? N/A

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$ _____

____ Press Releases - \$ _____

____ Radio - \$ _____

____ Direct Mail - \$ _____

X Internet ads - \$ \$1,380.00

X Social media ads - \$ 750.00

____ TV - \$ _____

____ Other _____ - \$ _____

SPORTING EVENT SECTION *(for use by sporting events only)*

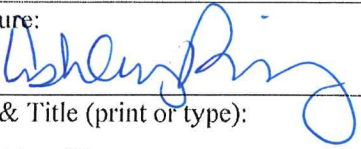
How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: <u>10/9/2025</u>
Name & Title (print or type): Ashley Pieprzyca Chief Financial Officer	Phone (if different from phone # listed on the application):
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application):

City Hotel/Motel Expenditures
4th Quarter 2024-2025

CURATORIAL		
BK Fabrication (crane rental - anchor repair)	\$313.45	7/31/2025
The Horse Soldier - Torpedo artifact	\$3,781.00	8/8/2025
The Horse Soldier - down pymt on uniform	\$3,005.00	9/5/2025
The Horse Soldier - payment on uniform	\$1,000.00	9/19/2025
The Horse Soldier - payment on uniform	\$500.00	9/26/2025
Karen Atwood - reimb for mounting tape (partial from City HOT)	\$7.55	9/30/2025
Spent - CURATORIAL	\$8,607.00	



PAST DUE INVOICE

Karen TMM

Invoice Date
Jul 29, 2025

Invoice Number
INV-0261

BK Fabrication
PO Box 568
FULTON TX 78358
UNITED STATES

Curatorial
City HOT
DNP ms

Description	Quantity	Unit Price	Tax	Amount USD
Crane Rental Original quote-\$378.87 time of pickup charge with addons came out to \$692.32	1.00	313.45	Tax Exempt	313.45
			Subtotal	313.45
			TOTAL TAX	0.00
			TOTAL USD	313.45

Due Date: Jul 29, 2025

Scope of Work: Services and deliverables are limited to those specified in this quote/invoice. Additional work requires a revised quote and may need an additional deposit.

Cancellation Policy: The initial deposit is non-refundable if the project is canceled by the client. Additional charges may apply for completed work

Liability: Not liable for delays due to unforeseen circumstances (e.g., supply chain disruptions, client communication delays).

Item Pickup: Items must be picked up within 5 days of completion. A \$25/day storage fee will apply afterward. Items unclaimed after 30 days are considered abandoned.

Payment Terms: Payment is due at the time of service. Late payments incur a 1.5% monthly fee from the service date. Returned checks incur a \$75 fee.

Important Notice: A 3.99% charge will be added to all credit card payments. Thank you for your understanding.

[View and pay online now](#)

Ashley Pieprzyca

From: Curator at Texas Maritime Museum
Sent: Thursday, August 7, 2025 11:04 AM
To: Ashley Pieprzyca
Subject: FW: The Horse Soldier Receipt For Order #31505

Ashley,

This invoice should have a link at the bottom that will give you options to pay. I understand one of the options is bank routing. Let me know if you have any questions or problems with it.

Thanks,
Karen

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Thursday, August 7, 2025 10:54 AM
To: Curator at Texas Maritime Museum <curator@texasmaritimemuseum.org>
Subject: The Horse Soldier Receipt For Order #31505

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Remote deposit request
08/07/2025 11:54 am

Sale: 31505
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: TX , Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

*Curatorial
City HOT Funds
QBJ
DND*

LAYAWAYS

A TORPEDO FUSE. A-758*	1	\$3750.00
1179-666 *		
SHIPPING CHARGE (NON-PA)*	1	\$31.00
UPS Insured *		
	Subtotal	\$3781.00
	Total Tax	\$0.00
	Total	\$3781.00
	Remaining Balance:	\$3781.00

REQUESTED PAYMENT

Account Deposit: \$3781.00

STORE ACCOUNT (AFTER PAYMENT)

On Deposit (after payment): \$3781.00

Total Item Count: 0

Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Friday, September 5, 2025 9:11 AM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #32911

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/05/2025 7:10 am

Curatorial
City HOT Funds
QBJ DMP

Sale: 32911
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$3005.00
Credit Card \$3005.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*

UPS Insured * 1 \$50.00

U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT,

(2) HATS* 1 \$30000.00

1179-262 *

Subtotal \$30050.00

Total Tax \$0.00

Total \$30050.00

STORE ACCOUNT

On Deposit: \$3005.00
Remaining Balance: \$27045.00

Total Item Count: 0

Thank You Texas Maritime Museum !

Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Wednesday, September 17, 2025 9:07 AM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #33659

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/17/2025 7:07 am

Curatorial
City HOT
QBI *DNP*

Sale: 33659
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$1000.00
Credit Card \$1000.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*

UPS Insured *

1 \$50.00

U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT,

(2) HATS*

1 \$30000.00

1179-262 *

Subtotal \$30050.00

Total Tax \$0.00

Total \$30050.00

STORE ACCOUNT

On Deposit: \$4005.00
Remaining Balance: \$26045.00

Total Item Count: 0

Thank You Texas Maritime Museum !



Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Friday, September 26, 2025 1:08 PM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #34319

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/26/2025 11:07 am

Curatorial
City HOT Funds
QB DWP

Sale: 34319
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$500.00
Credit Card \$500.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*

UPS Insured *

1 \$50.00

U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT,

(2) HATS*

1 \$30000.00

1179-262 *

Subtotal \$30050.00

Total Tax \$0.00

Total \$30050.00

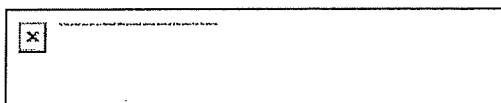
STORE ACCOUNT

On Deposit: \$4505.00

Remaining Balance: \$25545.00

Total Item Count: 0

Thank You Texas Maritime Museum !





REIMBURSEMENT REQUEST

Requester Name Karen Aftwood
 Purchased From Walmart
 Department/Reason Curatorial - City HOT funds \$7.55 pd

Description of items purchased	Price Per Unit	Qty	Total
<u>mounting tape</u>		<u>1</u>	<u>7.88</u>

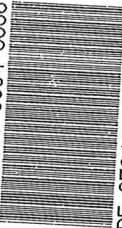
City
HOT

Give us feedback @ survey.walmart.com
 Thank you! ID #: 7V0QXC4RVM3



WM Supercenter
 361-729-9277 Mgr. STEVEN
 2401 HIGHWAY 35 N
 ROCKPORT TX 78382
 ST# 00440 OP# 009026 TE# 26 TR# 04855

ITEMS SOLD 1
 TC# 5142 0578 0304 5838 9473



GORILLA TAPE 052427007260 7.28 X

TAX1 8.2500 %
 SUBTOTAL 7.28
 TOTAL 0.60
 DEBIT TEND 7.88
 CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
 7.88 TOTAL PURCHASE
 DEBIT - 9612 I O REF # 527380002201
 NETWORK ID. 000E APPR. CODE 010312
 AID A0000000042203
 TERMINAL # 28275656
 *No Signature Required
 09/30/25 11:26:05



Get free delivery
 from this store
 with Walmart+

Scan for 30-day free trial.

Low prices You Can Trust. Every Day.
 09/30/25 11:26:12

GRAND TOTAL			<u>7.88</u>

Reimbursement approved by [Signature]
 Date 9/30/25

*Please attach all receipts

mt



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of the Texas Maritime Wine Fest Fourth and Final Quarter Financial Report of the Hotel Occupancy Tax (HOT)

SUMMARY:

The Texas Maritime Museum Wine Fest has provided its Third Quarter Report and receipts.

BACKGROUND:

The City Council changed the process for the HOT Quarterly Financial Report, and the Museum has met the following requirements:

- Submission Deadline
- Completed all the required fields on the application
- Spent funds according to the contract (they spent their funding in the previous quarter, but are still required to submit a quarterly report)

FUNDING SOURCE:

Hotel Occupancy Tax

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Report.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. City HOT report - 4th Q General

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

City of Rockport Quarterly Financial Report for Hotel Occupancy Tax (HOT)

Quarter	Quarter Ending	Due Date to City Secretary	City Council Meeting Approval of Quarterly Reports
1 st	December 31, 2024	January 14, 2025	January 28, 2025
2 nd	March 31, 2025	April 8, 2025	April 22, 2025
3 rd	June 30, 2025	July 8, 2025	July 22, 2025
4 th	September 30, 2025	October 14, 2025	October 28, 2025

Please submit the completed form to Shelley Goodwin, City Secretary, 2751 S.H. 35 Bypass, Rockport, TX 78382 or submit it by email to sgoodwin@rockporttx.gov

PROJECT OR EVENT INFORMATION

Name of Grantee Organization: Texas Maritime Museum Association, Inc.

Name of Event or Project: Texas Maritime Museum 2024-2025

Date(s) of Event or Project: 2024-2025 Fiscal Year

Primary Location of Event or Project: 1202 Navigation Circle, Rockport, TX, 78382

FUNDING USE INFORMATION

Total amount of City hotel occupancy tax (HOT) expended during the quarter: \$8,607.00

Actual amount of total event costs funded by City hotel occupancy tax: \$34,428.00 (approved for year)

Actual amount of facility costs funded by City hotel occupancy tax (if applicable): N/A

Actual amount of staff costs funded by City hotel occupancy tax (if applicable): N/A

Actual amount of office supplies costs funded by City hotel occupancy tax (if applicable): N/A

ATTENDANCE & LOCAL HOTEL/MOTEL OCCUPANCY INFORMATION

Estimate of the attendance at your event or facility. 19,658 total attendance Oct 2024-Sept 2025

Estimate of the quarterly tourist/visitor attendance at your event or facility. 4,737

If the attendance numbers differ greatly from the estimated numbers submitted with your application, please explain circumstances that you believe may have affected attendance:

Can you provide an actual or estimated number of how many room nights were occupied at local hotels, motels, short-term rentals, or bed and breakfast inns by attendees of your event(s) or project? ☒ Yes ☐ No

If yes, please provide that number: 5,016 Is the number provided an actual number, or estimated? estimate

If no, please explain why your event prevents you from determining the number of local room nights occupied by attendees of your event(s) or project: _____

Was a room block established for attendees of your event at an area hotel or motel? ____ Yes X No

Which hotel(s)/motel(s)? N/A

How many rooms were blocked? _____

How many rooms were used? _____

MARKETING & PROMOTION ACTIVITY INFORMATION

Please check all efforts your organization used to promote your event and indicate how much was spent in each category:

____ Newspaper - \$ _____

____ Press Releases - \$ _____

____ Radio - \$ _____

____ Direct Mail - \$ _____

X Internet ads - \$ \$1,380.00

X Social media ads - \$ 750.00

____ TV - \$ _____

____ Other _____ - \$ _____

SPORTING EVENT SECTION *(for use by sporting events only)*

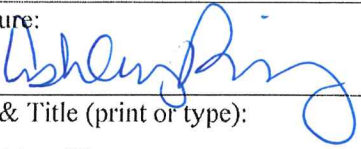
How many individuals participated in the sporting event? _____

How many of the event participants were from another city or county? _____

Explain how the activity substantially increased economic activity at hotels and motels within the City or its vicinity.

Please add a spreadsheet with all expenses that are not listed above.

Please include copies of all receipts.

Signature: 	Date signed: <u>10/9/2025</u>
Name & Title (print or type): Ashley Pieprzyca Chief Financial Officer	Phone (if different from phone # listed on the application):
Address (if different from the address listed on the application):	Applicant E-Mail Address (if different from e-mail address listed on the application):

City Hotel/Motel Expenditures
4th Quarter 2024-2025

CURATORIAL		
BK Fabrication (crane rental - anchor repair)	\$313.45	7/31/2025
The Horse Soldier - Torpedo artifact	\$3,781.00	8/8/2025
The Horse Soldier - down pymt on uniform	\$3,005.00	9/5/2025
The Horse Soldier - payment on uniform	\$1,000.00	9/19/2025
The Horse Soldier - payment on uniform	\$500.00	9/26/2025
Karen Atwood - reimb for mounting tape (partial from City HOT)	\$7.55	9/30/2025
Spent - CURATORIAL	\$8,607.00	



PAST DUE INVOICE

Karen TMM

Invoice Date
Jul 29, 2025

Invoice Number
INV-0261

BK Fabrication
PO Box 568
FULTON TX 78358
UNITED STATES

Curatorial
City HOT
DNP ms

Description	Quantity	Unit Price	Tax	Amount USD
Crane Rental Original quote-\$378.87 time of pickup charge with addons came out to \$692.32	1.00	313.45	Tax Exempt	313.45
			Subtotal	313.45
			TOTAL TAX	0.00
			TOTAL USD	313.45

Due Date: Jul 29, 2025

Scope of Work: Services and deliverables are limited to those specified in this quote/invoice. Additional work requires a revised quote and may need an additional deposit.

Cancellation Policy: The initial deposit is non-refundable if the project is canceled by the client. Additional charges may apply for completed work

Liability: Not liable for delays due to unforeseen circumstances (e.g., supply chain disruptions, client communication delays).

Item Pickup: Items must be picked up within 5 days of completion. A \$25/day storage fee will apply afterward. Items unclaimed after 30 days are considered abandoned.

Payment Terms: Payment is due at the time of service. Late payments incur a 1.5% monthly fee from the service date. Returned checks incur a \$75 fee.

Important Notice: A 3.99% charge will be added to all credit card payments. Thank you for your understanding.

[View and pay online now](#)

Ashley Pieprzyca

From: Curator at Texas Maritime Museum
Sent: Thursday, August 7, 2025 11:04 AM
To: Ashley Pieprzyca
Subject: FW: The Horse Soldier Receipt For Order #31505

Ashley,

This invoice should have a link at the bottom that will give you options to pay. I understand one of the options is bank routing. Let me know if you have any questions or problems with it.

Thanks,
Karen

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Thursday, August 7, 2025 10:54 AM
To: Curator at Texas Maritime Museum <curator@texasmaritimemuseum.org>
Subject: The Horse Soldier Receipt For Order #31505

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Remote deposit request
08/07/2025 11:54 am

Sale: 31505
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: TX , Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

*Curatorial
City HOT Funds
QBJ
DND*

LAYAWAYS

A TORPEDO FUSE. A-758*	1	\$3750.00
1179-666 *		
SHIPPING CHARGE (NON-PA)*	1	\$31.00
UPS Insured *		
	Subtotal	\$3781.00
	Total Tax	\$0.00
	Total	\$3781.00
	Remaining Balance:	\$3781.00

REQUESTED PAYMENT

Account Deposit: \$3781.00

STORE ACCOUNT (AFTER PAYMENT)

On Deposit (after payment): \$3781.00

Total Item Count: 0

Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Friday, September 5, 2025 9:11 AM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #32911

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/05/2025 7:10 am

Curatorial
City HOT Funds
QBJ DMP

Sale: 32911
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$3005.00
Credit Card \$3005.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*	1	\$50.00
UPS Insured *		
U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT, (2) HATS*	1	\$30000.00
1179-262 *		
	Subtotal	\$30050.00
	Total Tax	\$0.00
	Total	\$30050.00

STORE ACCOUNT

On Deposit: \$3005.00
Remaining Balance: \$27045.00

Total Item Count: 0

Thank You Texas Maritime Museum !

☐

Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Wednesday, September 17, 2025 9:07 AM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #33659

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/17/2025 7:07 am

Curatorial
City HOT
QBI *DNP*

Sale: 33659
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$1000.00
Credit Card \$1000.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*

UPS Insured *

1 \$50.00

U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT,

(2) HATS*

1 \$30000.00

1179-262 *

Subtotal \$30050.00

Total Tax \$0.00

Total \$30050.00

STORE ACCOUNT

On Deposit: \$4005.00
Remaining Balance: \$26045.00

Total Item Count: 0

Thank You Texas Maritime Museum !



Ashley Pieprzyca

From: The Horse Soldier <noreply@lightspeedhq.com>
Sent: Friday, September 26, 2025 1:08 PM
To: Ashley Pieprzyca
Subject: The Horse Soldier Receipt For Order #34319

The Horse Soldier
219 Steinwehr Avenue
Gettysburg, Pennsylvania, 17325
United States
7173340347

Sales Receipt
09/26/2025 11:07 am

Curatorial
City HOT Funds
QB DWP

Sale: 34319
Register: Register 3 - Sabrina
Employee: Sabrina
Customer: Texas Maritime Museum
Address: 1202 Navigation Circle, Rockport, TX, 78382, Work: 361-729-1271
Mobile: 361-205-3305
Email: curator@texasmaritimemuseum.org (Primary)

PAYMENTS

Account Deposit \$500.00
Credit Card \$500.00

LAYAWAYS

SHIPPING CHARGE (NON-PA)*

UPS Insured *

1 \$50.00

U GEO WASHINGTON BROWN USN GR: U-240; WOODEN NAVAL TOOLS, PANTS, COAT,

(2) HATS*

1 \$30000.00

1179-262 *

Subtotal \$30050.00

Total Tax \$0.00

Total \$30050.00

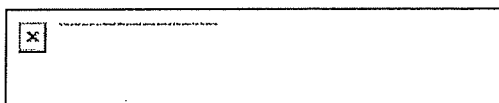
STORE ACCOUNT

On Deposit: \$4505.00

Remaining Balance: \$25545.00

Total Item Count: 0

Thank You Texas Maritime Museum !





REIMBURSEMENT REQUEST

Requester Name Karen Aftwood
Purchased From Walmart
Department/Reason Curatorial - City HOT Panels \$7.55 pd

Description of items purchased	Price Per Unit	Qty	Total
<u>mounting tape</u>		<u>1</u>	<u>7.88</u>

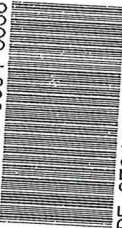
City
HOT

Give us feedback @ survey.walmart.com
Thank you! ID #: 7V0QXC4RVM3



WM Supercenter
361-729-9277 Mgr. STEVEN
2401 HIGHWAY 35 N
ROCKPORT TX 78382
ST# 00440 OP# 009026 TE# 26 TR# 04855

ITEMS SOLD 1
TC# 5142 0578 0304 5838 9473



GORILLA TAPE 052427007260 7.28 X

TAX1 8.2500 %
SUBTOTAL 7.28
TOTAL 7.88
DEBIT TEND 7.88
CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY
7.88 TOTAL PURCHASE
DEBIT - 9612 I O REF # 527380002201
NETWORK ID. 000E APPR. CODE 010312
AID A0000000042203
TERMINAL # 28275656
*No Signature Required
09/30/25 11:26:05



Get free delivery
from this store
with Walmart+

Scan for 30-day free trial.

Low prices You Can Trust. Every Day.
09/30/25 11:26:12

GRAND TOTAL			<u>7.88</u>

Reimbursement approved by [Signature]
Date 9/30/25

*Please attach all receipts

mt



AGENDA MEMO

DEPARTMENT: City Manager

TO: Mayor and City Council

FROM: Kimberly Henry, Assistant to the City Manager

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Resolution 2025-39R approving the selection of Anchor QEA as Consulting Engineer and Langford Community Management as Grant Administrator for the General Land Office Texas Coastal Management Program (CMP) Grant Cycle 31; and declaring an effective date

SUMMARY:

During the Coastal Management Program (CMP) Grant Cycle 30, the City procured both an engineer and a grant administrator through the appropriate Request for Qualifications (RFQ) and Request for Proposals (RFP) processes. However, during the 2024 Grant Cycle 30, all funding was reallocated by the General Land Office (GLO) for other purposes. This Resolution authorizes City staff to move forward with the previously procured engineer and grant administrator for the CMP Grant Cycle 31, eliminating the need to repeat the RFQ and RFP processes since the Scope of Work and applicable grant regulations remain the same.

BACKGROUND:

FUNDING SOURCE:

CMP Grant Cycle 31

FUNDING IMPACT:

100% Grant Funded

STAFF RECOMMENDATION:

Staff recommends approval.

STRATEGIC INITIATIVES:

CIP Action Item

ATTACHMENTS:

1. Resolution for RFP and RFQ for Cycle 31
2. Atty Memorandum

APPROVAL/REVIEW:



Shelley Goodwin, City Secretary

Date: November 04, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

Resolution No. 2025 – R_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKPORT, TEXAS APPROVING THE SELECTION OF ANCHOR QEA AS CONSULTING ENGINEER AND LANGFORD COMMUNITY MANAGEMENT AS GRANT ADMINISTRATOR FOR THE GENERAL LAND OFFICE TEXAS COASTAL MANAGEMENT PROGRAM (CMP) GRANT CYCLE 31; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City has submitted a grant application for drainage and stormwater projects under the Texas General Land Office Texas Coastal Management Program (CMP) Grant Cycle 31; and

WHEREAS, as part of the grant requirements, the City conducted a Request for Qualifications (RFQ) and a Request for Proposals (RFP) in accordance with GLO procurement requirements under CMP Grant Cycle 30; and

WHEREAS, the highest scoring engineering firm was Anchor QEA, approved by Resolution 2024-19R, and the highest scoring grant administration firm was Langford Community Management, approved by Resolution 2024-20R; and

WHEREAS, the Texas General Land Office has confirmed that the results of Cycle 30 procurement remain valid for the substantially identical Cycle 31 project; and

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

Section 1. The City Council hereby approves the continued selection of Anchor QEA as Consulting Engineer and Langford Community Management as Grant Administrator for the CMP Grant Cycle 31 project.

Section 2. This Resolution shall be in full force and effect immediately from and after its passage.

Approved and adopted this 12th day of November 2025.

Mayor, Tim Jayroe

ATTEST:

City Secretary, Shelley Goodwin



MESSER ★ FORT

THE MUNICIPAL LAW FIRM

FRISCO | DALLAS | AUSTIN | ABILENE

Memorandum

From: Arturo D. Rodriguez, Jr., City Attorney

Date: October 10, 2025

Re: Approval of Engineer and Grant Administrator Selections for CMP Grant Cycle 31

Based on my review of the City's Request for Proposals (RFP) and Request for Qualifications (RFQ) documentation for the Texas Coastal Management Program Grant Cycle 30 and applicable federal procurement regulations, it is my legal opinion that the City may utilize the results of the Cycle 30 procurement process for the substantially identical Cycle 31 project without conducting a new procurement process.

The original procurement processes were conducted in full compliance with 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Both the engineering RFQ and the grant administration RFP followed open and fair competitive procedures with public notice, detailed scopes of work, and evaluation criteria.

For Engineering Services, six firms submitted qualifications, with Anchor QEA receiving the highest average score (95.00 points). Resolution No. 2024-19R, adopted August 13, 2024, approved Anchor QEA as the consulting engineer for the final design and implementation phase of the CMP Grant Cycle 30.

For Grant Administration Services, three firms submitted proposals, with Langford Community Management receiving the highest score (96.67 points). Resolution No. 2024-20R, adopted August 13, 2024, approved Langford Community Management as the Grant Administrator for CMP Grant Cycle 30.

The Texas General Land Office (GLO), as the state administering agency, has confirmed that the City may utilize these prior results for CMP Grant Cycle 31, given that the scope is materially identical, the procurement was properly conducted, and the selected vendors retain the qualifications and capacity to perform the required services.

Therefore, it is my legal opinion that the City of Rockport is not required to conduct a new procurement process for the CMP Grant Cycle 31. The previous procurement results remain valid, and Council may adopt a resolution confirming Anchor QEA as the Engineer and Langford Community Management as the Grant Administrator for the CMP Grant Cycle 31 project.

Respectfully Submitted,

/s/ Arturo D. Rodriguez, Jr.

Arturo D. Rodriguez, Jr.

City Attorney

City of Rockport, Texas



AGENDA MEMO

DEPARTMENT: City Manager

TO: Mayor and City Council

FROM: Kimberly Henry, Assistant to the City Manager

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Resolution 2025-40R authorizing the City Manager to execute a Multiple Use Agreement between the City of Rockport and Texas Department of Transportation (TxDOT) for the placement of a 50' Flagpole in the TxDOT Right-of-Way near the intersection of Business S.H. 35 and Broadway Street, and providing an effective date.

SUMMARY:

By Resolution #2025-27R, the City has accepted a donation of a 50' lighted flagpole and flags from the Rockport Center for the Arts. The City has been working with the Texas Department of Transportation (TxDOT) to allow the placement of the flagpole in the TxDOT Right-of-Way (ROW) near the intersection of Business S.H. 35 and Broadway Street. The engineered plans allow for a 50ft clearance of sidewalks, roadway, drainage ditch, and artwork. TxDOT requires the attached Multiple Use Agreement to be signed by the City.

Estimated future annual costs include:

- Approximately \$500 to rent equipment and replace the rope annually
- Approximately \$400-500 per flag replacement is estimated at 2 per year.

BACKGROUND:

FUNDING SOURCE:

Original Donation and GF for future maintenance.

FUNDING IMPACT:

Future GF maintenance.

STAFF RECOMMENDATION:

Staff recommends approval.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. Resolution for TxDOT Contract

2. TxDOT MUA

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO. 2025 – R???

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKPORT, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE A MULTIPLE USE AGREEMENT BETWEEN THE CITY OF ROCKPORT AND TEXAS DEPARTMENT OF TRANSPORTATION (TXDOT) FOR THE PLACEMENT OF A 50' FLAGPOLE IN THE TXDOT RIGHT-OF-WAY NEAR THE INTERSECTION OF BUSINESS S.H. 35 AND BROADWAY STREET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Rockport, Texas (“City”) recognizes the need to enter into a Multiple Use Agreement with the Texas Department of Transportation (TxDOT) for the purpose of installing a 50 foot flagpole; and

WHEREAS, the City Council of the City of Rockport finds it in the best interest of the City and its citizens to authorize such Mutual Use Agreement; and

WHEREAS, sufficient funds have been appropriated in the current fiscal year budget to cover the cost of said flagpole; and

WHEREAS, the City Manager, acting on behalf of the City, is authorized to negotiate and execute documents necessary to carry out the intent of this Resolution.

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

SECTION 1. That the City Council hereby authorizes the City Manager to execute a Mutual Use Agreement with Texas Department of Transportation for the installation of a 50 foot flagpole in the right of way in an amount of zero dollars, substantially in the form attached hereto as *Exhibit “A.”*

SECTION 2. That the City Manager and staff are authorized to take all actions necessary to implement the terms of this Mutual Use Agreement.

SECTION 3. This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED this 12th day of November, **2025**.

CITY OF ROCKPORT, TEXAS

Tim Jayroe, Mayor

ATTEST:

Shelley Goodwin, TRMC, MMC
City Secretary



MULTIPLE USE AGREEMENT

STATE OF TEXAS §

COUNTY OF TRAVIS §

THIS AGREEMENT made by the State of Texas by and between the Texas Department of Transportation, hereinafter referred to as "State", party of the first part, and
City of Rockport _____, hereinafter called _____ City of Rockport _____,
party of the second part, is to become effective when fully executed by both parties.

WITNESSETH

WHEREAS, on the _____ 12 _____ day of _____ November _____, 20 25 _____, the governing body for the _____ City of Rockport _____, entered into Resolution/Ordinance No. _____ Resolution # 2025-27 _____ hereinafter identified by reference, authorizing the _____ City of Rockport _____'s participation in this agreement with the State; and

WHEREAS, the _____ City of Rockport _____ has requested the State to permit the construction, maintenance and operation of a public _____ 50' Lighted Flag Pole _____ on the highway right of way, (ROADWAY Hwy 35 Business -0180 CONTROL SECTION NO. _____ 04 _____). (General description of area including either the control number or GPS coordinates.)
Near intersection of Bus Hwy 35 and Broadway St at GPS Coordinates: 97.0423253°W 28.0361565°N
shown graphically by the preliminary conceptual site plan in Exhibit "A" and being more specifically described by metes and bounds of Exhibit "B", which are attached and made a part hereof; and

WHEREAS, the State has indicated its willingness to approve the establishment of such facilities and other uses conditioned that the _____ City of Rockport _____ will enter into agreements with the State for the purpose of determining the respective responsibilities of the _____ City of Rockport _____ and the State with reference thereto, and conditioned that such uses are in the public interest and will not damage the highway facilities, impair safety, impede maintenance or in any way restrict the operation of the highway facility, all as determined from engineering and traffic investigations conducted by the State.

AGREEMENT

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto to be by them respectively kept and performed as hereinafter set forth, it is agreed as follows:

1. DESIGN AND CONSTRUCTION

City of Rockport will prepare or provide for the construction plans for the facility, and will provide for the construction work as required by said plans at no cost to the State. Said plans shall include the design of the access control, necessary horizontal and vertical clearances for highway structures, adequate landscape treatment, adequate detail to ensure compliance with applicable structural design standards, sufficient traffic control provisions, and general layout. They shall also delineate and define the construction responsibilities of both parties hereto. Completed plans will be submitted to State for review and approval and when approved shall be attached to the agreement and made a part thereof in all respects. Construction shall not commence until plans have been approved by the State. Any future revisions or additions shall be made after prior written approval of the State. Any sidewalks, curb ramps and other pedestrian elements to be constructed, either on site or off site, by the City of Rockport shall be in accordance with the requirements of Title II of the Americans With Disabilities Act (ADA) and with the Texas Accessibility Standards (TAS). Elements constructed by the City of Rockport and found not to comply with ADA or TAS shall be corrected at the entire expense of the City of Rockport.

2. INSPECTION

Ingress and egress shall be allowed at all times to such facility for Federal Highway Administration personnel and State Forces and equipment when highway maintenance operations are necessary, and for inspection purposes; and upon request, all parking or other activities for periods required for such operations will be prohibited.

3. PARKING REGULATIONS

Parking regulations shall be established limiting parking to single unit motor vehicles of size and capacity no greater than prescribed for 1¹/₂ ton trucks, such vehicles to conform in size and use to governing laws. Parking shall be permitted only in marked spaces.

Parking shall be prohibited when a security threat, as determined by TxDOT, exists.

4. PROHIBITION/SIGNS

Regulations shall be established prohibiting the parking of vehicles transporting flammable or explosive loads and prohibiting use of the area in any manner for peddling, advertising or other purposes not in keeping with the objective of a public facility. The erection of signs other than those required for proper use of the area will be prohibited. All signs shall be approved by the State prior to the actual erection.

5. RESPONSIBILITIES

Timely maintenance, repair and operation of the facility shall be entirely the responsibility of the City of Rockport. Such responsibility shall not be transferred, assigned or conveyed to a third party without the advanced written approval of the State. These responsibilities expressly include the timely maintenance and repair of any portion of the facility necessary to comply with the Americans with Disabilities Act. Further, such responsibility shall include picking up trash, mowing and otherwise keeping the facility in a clean and sanitary condition, and surveillance by police patrol to eliminate the possible creation of a nuisance or hazard to the public. Hazardous or unreasonably objectionable smoke, fumes, vapor or odors shall not be permitted to rise above the grade line of the highway, nor shall the facility subject the highway to hazardous or unreasonably objectionable dripping, droppings or discharge of any kind, including rain or snow.

If the State determines that City of Rockport has failed to comply with these responsibilities, it will perform the necessary work and charge City of Rockport the actual cost of the work.

6. FEES

Any fees levied for use of the facilities in the area shall be nominal and no more than are sufficient to defray the cost of construction, maintenance and operations thereof, and shall be subject to State approval.

A. Retention Period. The City of Rockport shall maintain all books, documents, papers, accounting records and other evidence pertaining to fees collected and costs (hereinafter called the Records). The City of Rockport shall make the records available during the term of the Agreement and for four years from the date the Agreement is terminated, until completion of all audits, or until pending litigation has been completely and fully resolved, whichever occurs last.

B. Audit Report. If fees are collected by the City of Rockport for the use of the facility under this agreement, the City of Rockport will provide the State an annual audit report detailing the fees collected for the use of the facility and the costs associated with constructing, maintaining, and operating the facility within the same period. If the report shows more fees collected than expenses for the construction, operation, or maintenance of the facility the City of Rockport must provide a multiple year plan detailing how the additional revenue will be used for construction, operation, or maintenance of the facility.

C. Availability. The State or any of its duly authorized representatives, the Federal Highway Administration, the United States Department of Transportation, Office of Inspector General, and the Comptroller General shall have access to the City of Rockport 's records that are directly pertinent to this Agreement for the purpose of making audits and examinations.

7. TERMINATION UPON NOTICE

This provision is expressly made subject to the rights herein granted to both parties to terminate this agreement upon notice, and upon the exercise of any such right by either party, all obligations herein to make improvements to said facility shall immediately cease and terminate and City of Rockport shall be responsible for the facility's timely removal at no cost to the State. If the State determines that City of Rockport has failed to timely remove the facility, it will perform the necessary work and charge City of Rockport the actual cost of the work.

8. MODIFICATION/TERMINATION OF AGREEMENT

If in the sole judgment of the State it is found at any future time that traffic conditions have so changed that the existence or use of the facility is impeding maintenance, damaging the highway facility, impairing safety or that the facility is not being properly operated, that it constitutes a nuisance, is abandoned, or if for any other reason it is the State's judgment that such facility is not in the public interest, this agreement under which the facility was constructed may be: (1) modified if corrective measures acceptable to both parties can be applied to eliminate the objectionable features of the facility; or (2) terminated and the use of the area as proposed herein discontinued.

9. PROHIBITION OF STORAGE OF FLAMMABLE MATERIALS

All structures located or constructed within the area covered by the agreement shall be fire resistant. The storage of flammable, explosive or hazardous materials is prohibited. Operations deemed to be a potential fire hazard shall be subject to regulation by the State.

10. RESTORATION OF AREA

The City of Rockport shall provide written notification to the State that such facility will be discontinued for the purpose defined herein. The City of Rockport shall, within thirty (30) days from the date of said notification, clear the area of all facilities that were its construction responsibility under this agreement and restore the area to a condition satisfactory to the State.

11. PREVIOUS AGREEMENTS

It is understood that this agreement in no way modifies or supersedes the terms and provisions of any existing agreements between the parties hereto.

12. INDEMNIFICATION

City of Rockport AGREES TO HOLD AND SAVE THE STATE OF TEXAS FREE FROM DAMAGES THAT MAY RESULT FROM CONSTRUCTION OF THE PROJECT DESCRIBED HEREIN. THE INDEMNIFICATION OF THE STATE SHALL EXTEND FOR A PERIOD OF TWO (2) YEARS BEYOND THE DATE OF TERMINATION OF THIS AGREEMENT.

DURING EACH YEAR WHILE THERE IS ANY LIABILITY BY REASON OF THE AGREEMENT CONTAINED IN THIS SUBSECTION OF THIS RESOLUTION, INCLUDING THE CALENDAR YEAR 2025, THE City of Rockport (CITY) SHALL COMPUTE AND ASCERTAIN THE RATE AND AMOUNT OF AD VALOREM TAX, BASED ON THE LATEST APPROVED TAX ROLLS OF SAID ENTITY, WITH FULL ALLOWANCES BEING MADE FOR TAX DELINQUENCIES AND COSTS OF TAX COLLECTION, WHICH WILL BE SUFFICIENT TO RAISE AND PRODUCE THE MONEY REQUIRED TO PAY ANY SUMS WHICH MAY BE OR BECOME DUE DURING ANY SUCH YEAR, IN NO INSTANCE TO BE LESS THAN TWO (2%) PER CENT OF SUCH OBLIGATION, TOGETHER WITH INTEREST THEREON, BECAUSE OF THE OBLIGATION HEREIN ASSUMED.

SAID RATE AND AMOUNT OF AD VALOREM TAX IS HEREBY ORDERED TO BE LEVIED AND IS HEREBY LEVIED AGAINST ALL TAXABLE PROPERTY IN SAID ENTITY FOR EACH YEAR WHILE ANY LIABILITY EXISTS BY REASON OF THE OBLIGATION UNDERTAKEN BY THIS SUBSECTION OF THIS RESOLUTION, AND SAID AD VALOREM TAX SHALL BE ASSESSED AND COLLECTED EACH SUCH YEAR UNTIL ALL OF THE OBLIGATIONS HEREIN INCURRED SHALL HAVE BEEN DISCHARGED AND ALL LIABILITY HEREUNDER DISCHARGED.

No party to this agreement intends to waive, relinquish, limit or condition its general governmental immunity from liability in any way.

Each party agrees and acknowledges that it is not an agent, servant, or employee of the other party and that under this provision each party is responsible only for its own acts and for those of its agents, servants, independent contractors or employees. Such responsibility includes, but is not limited to any claims or amounts arising or recovered under the "Workers Compensation Law," the Texas Tort Claims Act, Chapter 101, Texas Civil Practice and Remedies Code; or any other applicable laws or regulations, all as time to time may be amended.

Nothing in this agreement shall be construed as creating any liability in favor of any third party against the State and the City of Rockport. Additionally, this agreement shall not ever be construed as relieving any third party from any liability against the State. Furthermore, the City of Rockport shall become fully subrogated to the State's rights of recovery and shall be entitled to maintain any action over and against any third party who may be liable for damages. The State agrees to execute and deliver instruments and papers and to otherwise do that which is necessary to secure such rights.

13. INSURANCE

The City of Rockport, shall provide necessary safeguards to protect the public on State maintained highways including adequate insurance for payment of any damages which might result during the construction, maintenance, repair and operation of the facility. City of Rockport shall include TxDOT as an additional insured by endorsement in City of Rockport's commercial general liability insurance policy. Prior to beginning work on the State's right of way, the City of Rockport's construction contractor shall submit to the State a completed insurance form (TxDOT Form No. 1560) or appropriate certificate of self-insurance and shall maintain the required coverage during the construction of the facility.

14. USE OF RIGHT OF WAY

It is understood that the State by execution of this agreement does not impair or relinquish the State's right to use such land for highway purposes when it is required for the construction or re-construction of the traffic facility for which it was acquired, nor shall use of the land under such agreement ever be construed as abandonment by the State of such land acquired for highway purposes, and the State does not purport to grant any interest in the land described herein but merely consents to such use to the extent its authority and title permits.

15. ADDITIONAL CONSENT REQUIRED

The State asserts only that it has sufficient title for highway purposes. The City of Rockport shall be responsible for obtaining such additional consent, permits or agreement as may be necessary due to this agreement. This includes, but is not limited to, appropriate permits and clearances for environmental, ADA and public utilities.

16. FHWA ADDITIONAL REQUIREMENTS

If the Facility is located on the Federal-Aid Highway System, "ATTACHMENT A", which states additional requirements as set forth in the Federal Highway Administration's Title 23, Code of Federal Regulations, § 710, shall be attached to and become a part of this agreement.

17. CIVIL RIGHTS ASSURANCES

The City of Rockport, for itself, its personal representatives, successors and interests and

assigns, as part of the consideration hereof, does hereby covenant and agree as a covenant running with the land that: (1) no persons, on the grounds of race, color, sex, age, national origin, religion or disabling condition, shall be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in the use of said facility; (2) that in the construction of any improvements on, over or under such land and the furnishing of services thereon, no person on the ground of race, color, sex, age, national origin, religion or disabling condition, shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination; (3) that the

City of Rockport shall use the premises in compliance with all other requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-Assisted programs of the Department of Transportation - Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

That if in the event of any breach of the above non-discrimination covenants, the State shall have the right to terminate the agreement and reenter and repossess said land and the facilities thereon, and hold the same as if said agreement had never been made or issued.

18. AMENDMENTS

Any changes in the time frame, character or responsibilities of the parties hereto shall be enacted by a written amendment executed by both parties hereto.

19. LEGAL CONSTRUCTION

In case one or more of the provisions contained in this agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any provision hereof and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in this agreement.

20. AUDIT

The State may conduct an audit or investigation of any aspect of this agreement. The City of Rockport must provide the State with access to any information the State considers relevant to the investigation or audit. The audit can include, but is not limited to, any contract for construction or maintenance of any facility or structure authorized by this agreement or any contract to provide a service to the City of Rockport if that service is authorized by this agreement.

21. AUTHORITY OF STATE AUDITOR

The state auditor may conduct an audit or investigation of any entity receiving funds from the state directly under the contract or indirectly through a subcontract under the contract. Acceptance of funds directly under the contract or indirectly through a subcontract under this contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. An entity that is the subject of an audit or investigation must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.

22. NOTICES

All notices required under this agreement shall be mailed or hand delivered to the following respective addresses:

STATE (Mailing Address)	(Name of other party) (Mailing Address)
Texas Department of Transportation	City of Rockport
Maintenance Division	City Manager
125 East 11th Street	212 N. Live Oak St.
Austin, Texas 78701-2483	Rockport, TX 78382

23. TIMELY PAYMENT

When required by any provision of this agreement requires a payment to be made to the State, the other party hereto shall within thirty (30) days from receipt of the State's written notification pay the State for the full cost of repairing any damages to the highway facility which may result from the other party's construction, maintenance, repair or operation of the facility.

24. WARRANTS

The signatories to this agreement warrant that each has the authority to enter into this agreement on behalf of the party represented.

List of Attached Exhibits:

- Exhibit A - General Layout
- Exhibit B - Metes and Bounds Description
- Exhibit C - Approved Construction Plans
- Exhibit D - Certificate of Insurance (TxDOT Form 1560)
- Exhibit E - Attachment A (FHWA Additional Requirements)

IN WITNESS WHEREOF, the parties have hereunto affixed their signature, the
City of Rockport _____ on the _____ 12th _____ day of _____ November _____, 2025 _____, and the
State on the _____ day of _____, 20 _____.

STATE OF TEXAS

City of Rockport
(Name of other party)

By: _____
Signature

Executed and approved for the Texas
Transportation Commission for the purpose and
effect of activating and/or carrying out the orders,
and established policies or work programs
heretofore approved and authorized by the Texas
Transportation Commission.

Vanessa Shrauner
Printed Name

By: _____
Director, Maintenance Division

City Manager
Title

Printed Name

City of Rockport
Agency

Date

City Hall, 361-729-2213 x 253
Contact Office and Telephone No.

APPROVAL RECOMMENDED:

District Engineer

Printed Name

Date

ATTACHMENT A

Inasmuch as this project is on the Federal-Aid highway system, the following additional requirements as applicable with the Federal Highway Administration's Title 23, Code of Federal Regulations, § 710.105.

1. Any significant revision in the design or construction of the facility shall receive prior approval by the Texas Department of Transportation subject to concurrency by the FHWA.
2. Any change in the authorized use of real property interest shall receive prior approval by the Texas Department of Transportation subject to concurrence by the FHWA.
3. Real property interest shall not be transferred, assigned or conveyed to another party without prior Texas Department of Transportation approval subject to concurrence by the FHWA.
4. This agreement will be revocable in the event that the real property interest facility ceases to be used or is abandoned.

EXHIBIT E



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Resolution 2025-41R ratifying the approved allocation of Hotel Occupancy Tax Funds and designating the Hotel Occupancy Tax Grant Recipients for Fiscal Year 2025-2025; and providing an effective date

SUMMARY:

The City has issued contracts for each event. The contract provides the following:

- Purpose
- Funding Award and Payment Schedule
- Authorized Uses
- Reporting Requirements
- Accountability
- Force Majeure and Event Cancellations
- Term
- Termination
- Miscellaneous

BACKGROUND:

The City Council has worked the last two years to tighten the HOT Grant Funding processes, reporting and contract. To assist with our new processes, staff is asking for a resolution to be approved which provides which organization are receiving funds.

The Maritime Museum has notified the City that they will not be hosting the Wine Fest and has returned the funding. They are been left in the Resolution since they originally were awarded funding.

FUNDING SOURCE:

Hotel Occupancy Tax (HOT)

FUNDING IMPACT:

STAFF RECOMMENDATION:

Staff recommends the approval of the Resolution.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. Resolution of awarded funds

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin", is positioned above a horizontal line.

Shelley Goodwin, City Secretary

Date: November 04, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO. 2025- R

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ROCKPORT, TEXAS, APPROVING THE ALLOCATION OF HOTEL
OCCUPANCY TAX FUNDS AND DESIGNATING THE HOTEL
OCCUPANCY TAX GRANT RECIPIENTS FOR FISCAL YEAR 2025–
2026; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Rockport, Texas, levies a Hotel Occupancy Tax (HOT) pursuant to Chapter 351 of the Texas Tax Code for the purpose of promoting tourism and the convention and hotel industry within the City; and

WHEREAS, the City Council has adopted policies and guidelines governing the distribution of HOT funds to eligible organizations and events that directly enhance and promote tourism and the convention/hotel industry; and

WHEREAS, applications for HOT funding for Fiscal Year 2025–2026 were received and reviewed in accordance with said policies, including consideration of each applicant’s past performance, proposed use of funds, demonstrated benefit to the community, and compliance with state law; and

WHEREAS, after due consideration and recommendation from staff, the City Council desires to approve the allocation of HOT funds to the organizations and events listed herein as recipients for the 2025–2026 fiscal year;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
ROCKPORT, TEXAS:**

1. That the following organizations and/or events are hereby designated as the official recipients of Hotel Occupancy Tax Funds for Fiscal Year 2025–2026:

Organization	Event	Amount
ACTS Aviation	Warbirds Over South Texas	\$30,000.00
Texas Maritime Museum Association, Inc	Texas Maritime Museum 2025-2026	\$70,000.00
Texas Maritime Museum Association, Inc	Wine Fest	\$3,200.00
Christmas on the Beach	Christmas on the Beach	\$2,500.00
Rockport Cultural Arts District	Christmas in the District	\$45,680.00

Rockport Cultural Arts District	Heritage Programs	\$22,800.00
Rockport Cultural Arts District	Mural Fest	\$39,800.00
Rockport Little Theatre	4 Events	\$4,950.00
Rockport Art Association	ROCC	\$85,000.00
Rockport Art Association	The Art Center	\$150,000.00
Rockport-Fulton Chamber	SeaFair	\$10,000.00
Friends of Fulton Mansion	Multiple Events and Historic throughout the year	\$19,000.00

2. That all recipients shall comply with the City's HOT Fund Grant Policy, including reporting requirements, deadlines, and documentation verifying expenditures consistent with Chapter 351 of the Texas Tax Code.
3. That funding is contingent upon the availability of Hotel Occupancy Tax revenues and may be adjusted if revenues are less than anticipated.
4. That the City Manager and/or her designee is authorized to execute all necessary agreements, disbursements, and documentation to implement this resolution in accordance with City policies and applicable law.

PASSED AND APPROVED this ____ day of _____, 2025.

CITY OF ROCKPORT, TEXAS

Tim Jayroe, Mayor

ATTEST:

Shelley Goodwin, TRMC, MMC,
City Secretary



AGENDA MEMO

DEPARTMENT: Finance/Utility Billing

TO: Mayor and City Council

FROM: Diane Pedersen, Financial Management Analyst

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider an update on the CIP Projects—Vehicle & Equipment (V&E) Scheduled Replacement Purchases as part of the FY 2025-26 Budget

SUMMARY:

The V & E was part of the FY 2025-26 Budget Process.

BACKGROUND:

Request Approval to purchase Vehicle and Equipment over \$50,000 as planned in the 2025-2026 replacement schedule and was approved for the 2024-2025 Budget.

Replacing Unit 6020, Police Patrol Dept. 2018 Chevy Tahoe with 2025 Chevy Tahoe Buy-Board Quote less trade - \$78,000.

Replacing Unit 6021, Police Patrol Dept. 2017 Chevy Tahoe with 2025 Chevy Tahoe Buy-Board Quote less trade - \$78,000.

Replacing Unit 6022, Police Patrol Dept. 2019 Chevy Tahoe with 2025 Chevy Tahoe Buy-Board Quote less trade - \$78,000.

Replacing Unit 6205, CID Dept. 2016 Chevy Tahoe with 2025 Chevy Tahoe Buy-Board Quote less trade - \$78,000.

Replacing Unit 7517, Streets Dept. 2011 John Deere Backhoe with 2026 John Deere Backhoe Buy-Board Quote less trade - \$155,000.

All units have met its useful life. Keeping vehicles/equipment beyond their useful life comes with potentially major repairs and expenses diminished in value.

FUNDING SOURCE:

2025-26 General Fund Transfer to CIP

FUNDING IMPACT:

\$500,000 approved for the 2025/2026 Fleet V & E replacement CIP budget. Total Request Value for \$467,000.

STAFF RECOMMENDATION:

Provide an update

STRATEGIC INITIATIVES:

Optimize Available ResourcesAction Item

ATTACHMENTS:

None

APPROVAL/REVIEW:

Robbie Sorrell, Finance Director

Date: November 05, 2025



Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



AGENDA MEMO

DEPARTMENT: Public Works

TO: Mayor and City Council

FROM: Ryan Picarazzi, Public Works Director

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Equipment Purchase for Insta-Valve insertion equipment from Hydra-Stop

SUMMARY:

Approval of a purchase request for Insta-Valve insertion equipment from Hydra-Stop

BACKGROUND:

The Public Works Department has identified a need for Insta-Valve insertion equipment to enhance the City's water distribution capabilities. This equipment will provide the City of Rockport with the ability to insert Insta-Valve insertion valves, which allows for more efficient isolation of water mains without the need for full shutdowns.

This capability is critical for improving operational efficiency, minimizing service interruptions to residents, supporting timely maintenance and repair of the water system, and contributing to water conservation efforts. The use of Insta-Valve insertion valves will reduce water loss during maintenance activities and allow for targeted service without affecting larger areas of the system.

FUNDING SOURCE:

M&O Budget

FUNDING IMPACT:

\$143,210.00

STAFF RECOMMENDATION:

Staff recommends approval of this purchase request to ensure the City of Rockport can enhance water system operations, improve service reliability, and maintain compliance with safety and operational standards.

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. Hydra-Stop Proposal
2. City of Rockport Sole Source 10152025 - signed

APPROVAL/REVIEW:

Ryan Picarazzi, Public Works Director

Date: November 05, 2025



Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



EQUIPMENT PROPOSAL

City Of Rockport

PREPARED FOR: Jeffery Olson

PREPARED ON: 9/23/2025



1-800-538-7867



hydra-stopsales@hydra-stop.com



www.hydra-stop.com



Dear Jeffery Olson,

Thank you for your interest in Hydra-Stop and our solutions for control. Please find your requested proposal for the following equipment on the next page; a summary of your proposal is below for review:

The equipment configuration you requested will provide City Of Rockport with the capabilities to insert Insta-Valve insertion valves. Your equipment proposal also includes one training sessions (2 days each) and all the required hand tools required to install Insta-Valve insertion valves. The only additional equipment City Of Rockport will be a truck to transport your equipment.

Your proposal includes the items listed below:

- 4"-12" IV Equipment with Hydraulic drive
- Hydraulic Power Pack
- 4-12" Insta-Valves

As the largest insertion valve and line stop manufacturer globally, Hydra-Stop has provided water control solutions to municipalities, private water utilities, and contractors worldwide for over 35 years. Our priority is to provide you with reliable, cost-effective products and exceptional customer service and support — helping you stay on-time and on-budget. For more information on our full range of solutions for control, please visit our website at www.hydra-stop.com.

We appreciate the opportunity to present this quotation and thank you again for your consideration. Please do not hesitate to contact me directly should you have any further questions.

Best regards,

A handwritten signature in black ink, reading "Holt Henderson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Holt Henderson – Territory Sales Manager
Hydra-Stop

TABLE OF CONTENTS

Proposal	4
Who We Are	5
Meet Your Team	6
Cost Savings	7
Customer Story	8
In Good Company	9
Testimonials	9
Our Clients	10

Bill To

City Of Rockport

Jeffery Olson
2751 Highway 35 North Bypass
Rockport, TX 78382
United States
Phone 3615427493
Fax

Ship To

City Of Rockport

Jeffery Olson
United States

Phone 3615427493
Fax

Sales Representative	Created By	Tax Exempt	Terms	Type of Business
Holt Henderson	Dan Spratt	No	TBD	FB
Incoterms	Freight	Lead Time	Client Request Date	Industry
Ex-Works	Prepay & Add	8 Weeks ARO		Water

Line	Part Number	Description	Qty	Unit Price	Ext. Price
1	3-TAPMACH-OSY-250	Tapping Machine Unit w/ OS&Y, 250 PSI Rated	1	\$9,542.00	\$9,542.00
2	3-TMMDRVHYD-412	4"-12" Hydraulic Motor Drive w/Restraint Assembly	1	\$9,576.00	\$9,576.00
3	3-TOOLKIT-412	4"-12" Equipment Installation Tool Kit	1	\$1,231.00	\$1,231.00
4	3-480IV-250	4"-8" Insta-Valve Installation Kit	1	\$28,295.00	\$28,295.00
5	3-112IV-250	10"-12" Insta-Valve Installation Kit	1	\$41,139.00	\$41,139.00
6	3-HYDPOWERPACK-01	Hydraulic Power Pack 13 HP, 9 GPM, MR@1800 PSI, WITH HOSES AND QUICK CONNECTS	1	\$8,156.00	\$8,156.00
7	TRAINING	EQUIPMENT TRAINING	1	\$6,100.00	\$6,100.00
8	25513250-CS-N	4", 5.13, 4.98 - 5.28, IV 250 Body, CS FLG, 304HW, Non-AIS	1	\$2,528.00	\$2,528.00
9	25CARTLH04-250	4" Open Left Cartridge, IV250	1	\$1,734.00	\$1,734.00
10	25690250-CS-N	6", 6.90, 6.75 - 7.05, IV 250 Body, CS FLG, 304HW, Non-AIS	1	\$2,953.00	\$2,953.00
11	25CARTLH06-250	6" Open Left Cartridge, IV250	1	\$1,896.00	\$1,896.00
12	25736250-CS-N	6", 7.36, 7.21 - 7.51, IV 250 Body, CS FLG, 304HW, Non-AIS	2	\$2,953.00	\$5,906.00
13	25CARTLH06-250	6" Open Left Cartridge, IV250	2	\$1,896.00	\$3,792.00
14	25905250-CS-N	8", 9.05, 8.90 - 9.20, IV 250 Body, CS FLG, 304HW, Non-AIS	1	\$3,344.00	\$3,344.00

Line	Part Number	Description	Qty	Unit Price	Ext. Price
15	25CARTLH08-250	8" Open Left Cartridge, IV250	1	\$2,141.00	\$2,141.00
16	25950250-CS-N	8", 9.50, 9.35 - 9.65, IV 250 Body, CS FLG, 304HW, Non-AIS	1	\$3,344.00	\$3,344.00
17	25CARTLH08-250	8" Open Left Cartridge, IV250	1	\$2,141.00	\$2,141.00
18	251200250-CS-N	10", 12.00, 11.85 - 12.15, IV 250 Body, CS FLG, 304HW, Non-AIS	1	\$6,252.00	\$6,252.00
19	25CARTLH10-250	10" Open Left Cartridge, IV250	1	\$3,140.00	\$3,140.00

PAYMENT TERMS PENDING CREDIT REVIEW. TRAINING TO BE SCHEDULED AT TIME ORDER IS PLACED. CANCELLATION OF TRAINING IS SUBJECT TO \$1,000.00 FEE.
This proposal is subject to passing through any levied tariffs.
CONFIRM THE OD AND CLASS OF PIPE BEFORE PLACING ORDER

Grand Total \$143,210.00

THE SALE OF PRODUCT(S) OR SERVICES PROVIDED BY HYDRA-STOP SHALL BE GOVERNED BY THE THEN CURRENT TERMS AND CONDITIONS OF SALE FOUND AT [HTTPS://WWW.HYDRA-STOP.COM/SITES/DEFAULT/FILES/TERMS_CONDITIONS_2019.PDF](https://www.hydra-stop.com/sites/default/files/terms_conditions_2019.pdf). PRICING IS GOOD FOR 30 DAYS FROM THE QUOTATION DATE. HYDRA-STOP'S SALE OF PRODUCTS TO OR TO PROVIDE SERVICES TO YOU ("CUSTOMER") IS EXPRESSLY LIMITED. ADDITIONAL OR AGREEMENT TO CONTRARY IS PROVIDED BY HYDRA-STOP

Authorizing Signature:

I have read the quotation and agree to the terms and conditions outlined therein. To confirm this sales order, provide the

Signature: _____

P.O Number:

Print Name: _____

Date: _____

WHO WE ARE

OUR COMPANY

- Largest Insertion Valve and Line Stopping Fitting manufacturer
- Providing solutions for water control for over 35 years
- Support thousands of municipalities and contractors around the world

OUR PURPOSE

- Provide solutions for the 20-50% of valves in municipalities systems that no longer operate
- Help municipalities manage, maintain and provide solutions for aging water systems
- Provide municipalities and private water utilities with the easiest and cost-effective solutions to serve their communities
- Minimize the disruption of the most basic human need...water

OUR VALUES



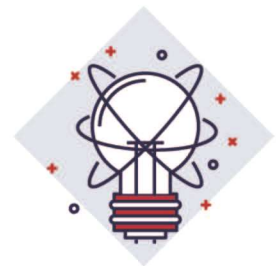
INCLUSION

- Building Enduring Relationships
- Seeking Diversity and Inviting Inspiration
- Winning Together



INTEGRITY

- Chasing Perfection — Achieving Excellence
- Trust in Every Action
- Process Over Pride



INNOVATION

- Big Ideas, Disciplined Actions
- Unique Products for Unique Problems
- Embracing an Entrepreneurial Spirit

MEET YOUR TEAM

MAIN CONTACTS



HOLT HENDERSON

Territory Sales Manager

E: hhenderson@hydra-stop.com
M: 903-944-9742

DAN SPRATT

Inside Sales

E: dspratt@hydra-stop.com
T: 630-756-5223



TRAINING CONTACTS



DANNY RICHARDSON

Training and Technical Support
Manager

E: drichardson@hydra-stop.com
M: 321-863-8601

KENT WOOSLEY

Trainer and Technical Support
Representative

E: kwoosley@hydra-stop.com
M: 815-709-9595



OTHER CONTACTS



DAN HUFFAKER

Regional Manager

E: dhuffaker@hydra-stop.com
M: 504-505-6049

STEVE ROEHRIG

VP, Sales and Marketing

E: sroebrig@hydra-stop.com
T: 630-756-5212
M: 708-768-3864

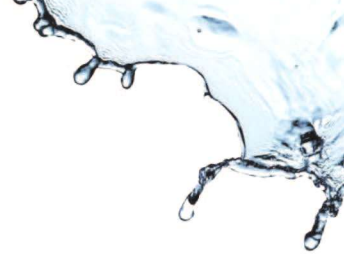


BRIAN EATON

Strategic Accounts Manager

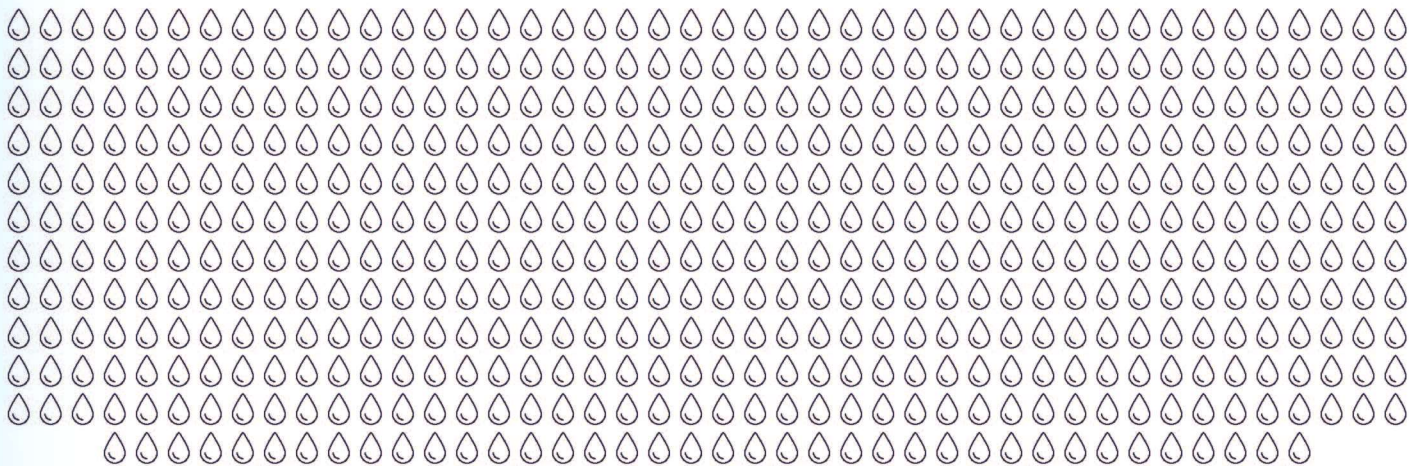
E: beaton@hydra-stop.com
M: 919-240-3575

COST SAVINGS



528.4 MILLION GALLONS

Average Amount of Water Lost per Year to System Leakage*



*Source: AWWA White Paper, "The State of Water Loss Control in Drinking Water Utilities"

SAVE WATER AND MONEY

by Putting a Hydra-Stop Solution to Work for You

100%

Eliminated Costs
Associated with
System Shutdown



44%

Incremental Cost Savings
by Utilizing a
Hydra-Stop Solution



12 MONTHS

Average Length of Time
to See a Return on
Your Investment



CUSTOMER STORY

THE CLIENT

City of Steubenville — Providing water, wastewater, and solid waste service to nearly 19,000 residents and businesses in Ohio.



THE PROBLEM

Looking for solutions to control their issue, and make further repairs without large service disruptions, the city developed a Valve Replacement Project which utilized four 12-inch and one 6-inch Insta-Valve 250 insertion valves.

To isolate the leaking valve, Mortimer Excavating was contracted to install one 12-inch and one 6-inch insertion valve around the source of the leak. The **two installations were completed within 8 hours** and the city was able to create a tighter isolation area of only one block — affecting service to just three buildings.

The City of Steubenville was able to remove the 12-inch leaking valve as well as remove a 6-inch valve with a broken valve stem. The city has finally put a stop to a costly leak that previously couldn't be contained and now benefits from five new, permanent control points.

THE PROBLEM

A 12-inch valve in the downtown area of Steubenville was leaking approximately 150-200 gallons of water per minute from its bonnet. The city attempted to isolate the leak with existing valves surrounding the area but were unsuccessful. The city then tried moving the isolation area out two city blocks in each direction from the source, affecting service to four city blocks which contain multiple businesses and restaurants.

By this point, the valve had been leaking for about a month, costing the city somewhere between 6.5 to 8.7 million gallons in water loss.

THE RESULT

James Jenkins, Water Superintendent for the City of Steubenville, said “We had a great experience with the installation and functionality of Hydra-Stop’s Insta-Valve 250 insertion valve. We were able to replace existing valves easily with little-to-no affect to our customers’ water service or quality.”

The City of Steubenville was **able to stop a very costly leak of millions of gallons of water** loss and **avoided widespread shutdown** and the costs associated with shutdown. The Insta-Valve 250 insertion valve provided **targeted control during emergency maintenance** which minimized service disruption.

The success of the project was even covered on the local news. To watch the segment, please follow the link: <http://bit.ly/SteubenvilleIV250>.

TESTIMONIALS

Hydra-Stop LLC always goes above and beyond to support us. Our division originally purchased equipment from them 15 years ago and it's still holding up nicely. We required some retraining and John came on site 5 times to do demos with us. He demonstrated how to properly use the equipment and made sure we were well trained. He even helped us retrofit the **equipment to meet our needs**. Their materials are of high quality and they are also able to deliver to us with short notice. Hydra-Stop is always a phone call away and has provided continued support.

— **Miami-Dade Water and Sewer Department**

I started my own water maintenance business back in 2014 and have worked exclusively with Hydra-Stop products. I find the Insta-Valves and Line Stop Fittings **easy to install** and I work with Chad on a regular basis. They are **always available to provide support** and help me resolve any issues that arise. Hydra-Stop provides good equipment and I will continue to work with them; there is no need to look elsewhere.

— **Construction Service of Indiana**

Hearne is a typical small town with big infrastructure problems. The majority of the water valves in town are not operational or have been lost over time. Hydra-stop is **an easy to use solution** that is allowing our water department to take control of our system with almost no impact on our citizens. Purchasing Hydra-Stop has amounted to **huge savings** in contractor costs and is easy enough to use that our crews successfully install a valve after only one day of training.

— **City of Hearne, Texas**

Florida Flow Control is known for being industry leaders in specialty water and wastewater services; **our go to for water solutions and equipment has been Hydra-Stop since 2009**. If we weren't happy with them we wouldn't be working with them, and we use them almost exclusively. The Hydra-Stop LLC team is always willing to come out to our sites and frequently check in with us. No complaints here.

— **Florida Flow Control**

IN **GOOD COMPANY**

SELECTION OF CLIENTS



October 15, 2025

City of Rockport
2751 Highway 35 North
Rockport, TX 78382

Dear Jeffrey Olson:

Hydra-Stop is the sole designer and manufacturer of the Hydra-Stop System. The Hydra-Stop System is an under-pressure pipe maintenance and repair system engineered to allow the repair and maintenance of water, wastewater and other fluid systems without interrupting service or requiring system shutdown.

The Hydra-Stop System allows any of its four standalone machines to expand capability and function using interchangeable components and expansion kits: Hydra-Tapper 4"-12" pressure tapping, Hydra-Stopper 4"-12" line stopping, Insta-Valve 250® 4"-12" valve insertion. Covered by United States Patent No. 9,829,141,B2 and United States Patent No. 9,644,779,B2 and IVP 250® 16" valve insertion (Patent 8627843,B2). All design and invention rights are reserved. Additional Patents Pending.

Hydra-Stop Fittings, Insta-Valve 250® insertion valves and IVP 250® insertion valves are engineered specifically to be used with the Hydra-Stop System and are an integral component of the Hydra-Stop System.

If you require any additional information or documentation, please do not hesitate to contact me.

Sincerely,



John Lyons
CFO
Hydra-Stop

City of Rockport Sole Source 10152025

Final Audit Report

2025-10-15

Created:	2025-10-15
By:	Dan Spratt (dspratt@hydra-stop.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsQ5rXLJD8LxtlCchh2fQmLTj5b_bXo8g

"City of Rockport Sole Source 10152025" History

-  Document created by Dan Spratt (dspratt@hydra-stop.com)
2025-10-15 - 8:55:57 PM GMT
-  Document emailed to John Lyons (jlyons@hydra-stop.com) for signature
2025-10-15 - 8:56:14 PM GMT
-  Email viewed by John Lyons (jlyons@hydra-stop.com)
2025-10-15 - 9:01:21 PM GMT
-  Document e-signed by John Lyons (jlyons@hydra-stop.com)
Signature Date: 2025-10-15 - 9:01:39 PM GMT - Time Source: server
-  Agreement completed.
2025-10-15 - 9:01:39 PM GMT



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Resolution 2025-42R designating the Corpus Christi Caller Times as the official newspaper of the City of Rockport, pursuant to the Texas Local Government Code, Section 52.004 and providing an effective date as January 1, 2026

SUMMARY:

Due to conflicts with posting, newspaper, and agenda deadlines, the City staff is requesting the City Council to designate Corpus Christi as the City's official newspaper.

BACKGROUND:

Section 52.004 of the Texas Local Government Code requires the governing body of a municipality to designate an official newspaper. The designated newspaper must be one of general circulation within the municipality and used for the publication of ordinances, notices, and other matters required by law to be published. Since there is not a newspaper published in the City and with the strict deadlines of the Texas Open Meeting Act and the different posting requirements, the City is looking for a paper with multiple publications during the week.

The Corpus Christi Caller-Times meets all the statutory requirements as a newspaper of general circulation within the City of Rockport. It provides adequate coverage for the Rockport area and is regularly published and accessible to the public.

The City will still use the South Texas News - Rockport Pilot, which is published in Beeville, for other postings.

FUNDING SOURCE:

Funds for required legal publications are budgeted annually in several different budgets.

FUNDING IMPACT:

STAFF RECOMMENDATION:

It is recommended that the City Council approve a Resolution designating the *Corpus Christi Caller-Times* as the official newspaper for the City of Rockport, Texas, for the publication of all legal notices, ordinances, and other required municipal matters beginning January 1, 2026..

STRATEGIC INITIATIVES:

Action Item

ATTACHMENTS:

1. Paper RESOLUTION NO

APPROVAL/REVIEW:

A handwritten signature in blue ink, appearing to read "Shelley Goodwin", is positioned above a horizontal line.

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO. 2025- R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKPORT, TEXAS, DESIGNATING THE *CORPUS CHRISTI CALLER-TIMES* AS THE OFFICIAL NEWSPAPER FOR THE CITY OF ROCKPORT, TEXAS, PURSUANT TO THE TEXAS LOCAL GOVERNMENT CODE, SECTION 52.004; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 52.004 of the Texas Local Government Code provides that the governing body of a municipality shall designate an official newspaper for the publication of ordinances, notices, and other matters required by law to be published in a newspaper of general circulation; and

WHEREAS, the *Corpus Christi Caller-Times* is a newspaper of general circulation within the City of Rockport, Texas, and meets all statutory requirements under state law for designation as the City's official newspaper; and

WHEREAS, the City Council of the City of Rockport, Texas, finds it to be in the best interest of the City to designate the *Corpus Christi Caller-Times* as the official newspaper for all required legal notices, ordinances, and other municipal publications;

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

SECTION 1. That the *Corpus Christi Caller-Times* is hereby designated as the **official newspaper** for the City of Rockport, Texas, in accordance with Section 52.004 of the Texas Local Government Code.

SECTION 2. That all ordinances, notices, and other matters required by law or ordinance to be published by the City of Rockport shall be published in said newspaper.

SECTION 3. This Resolution shall take effect January 14, 2026, and upon its passage and approval.

PASSED AND APPROVED this ____ day of _____, 2025.

CITY OF ROCKPORT, TEXAS

Tim Jayroe, Mayor

ATTEST:

Shelley Goodwin, TRMC, MMC
City Secretary



AGENDA MEMO

DEPARTMENT: Finance/Utility Billing

TO: Mayor and City Council

FROM: Robbie Sorrell, Finance Director

MEETING DATE: November 12, 2025

CATEGORY: Action Item

CAPTION:

Consider the approval of Resolution 2025-43R authorizing the City Manager to negotiate and execute a contract between the City of Rockport and Willdan for a follow-up Water and Wastewater Rate Study in consideration of going into Stage 3 Water Restrictions and incurring such restrictive costs from San Patricio Municipal Water District subsequent to the first Willdan Water and Wastewater Rate Study presented to Council August 13, 2024

SUMMARY:

BACKGROUND:

In August, 2024 Willdan presented a comprehensive five-year Water and Sewer Rate Study and Cost of Service Fee Study (attached). The increase for water costs assumed an annual increase (per attached snippet) of 5.2%. Given entering Stage 3 water restrictions, San Patricio MUD increase water costs almost 8% on 1.1.25 and will increase them again (per attached letter) 7% on 1.1.26. Rockport did not pass through the 1.1.25 date 8% increase to customers, absorbing the 3% hit to gross margins.

FUNDING SOURCE:

Utility Budget

FUNDING IMPACT:

To be negotiated

STAFF RECOMMENDATION:

Staff recommends follow-up study in light of Stage 3 water restrictions with the combination of decreased usage and increased costs. This unique scenario requires expertise beyond City resources and may be able to provide other alternatives for water the City has not yet considered.

STRATEGIC INITIATIVES:

Values: Accountability Action Item

ATTACHMENTS:

1. Second Rate Study
2. Willdan San Pat Water

3. 2024 08 19 Rockport W-WW Rate and COS Fee Study FINAL
4. 2026 Budget letter Rockport
5. Surcharges

APPROVAL/REVIEW:

Robbie Sorrell, Finance Director

Date: November 03, 2025



Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKPORT, TEXAS, TO CONSIDER AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE A CONTRACT BETWEEN THE CITY OF ROCKPORT AND WILLDAN FOR A FOLLOWUP WATER AND WASTEWATER RATE STUDY IN CONSIDERATION OF GOING INTO STAGE 3 WATER RESTRICTIONS AND INCURRING SUCH RESTRICTIVE COSTS FROM SAN PATRICIO MUNICIPAL WATER DISTRICT SUBSEQUENT TO THE FIRST WILLDAN WATER AND WASTEWATER RATE STUDY PRESENTED AUGUST 13, 2024.

WHEREAS, the City of Rockport, Texas (“City”) recognizes the need to enter into a contract with Willdan for the purpose of Water and Wastewater Rate Study Update in light of Stage 3 water/wastewater rationing and related costs; and

WHEREAS, the City Council of the City of Rockport finds it in the best interest of the City and its citizens to authorize such a contract; and

WHEREAS, sufficient funds have been appropriated in the current fiscal year budget to cover the cost of said contract; and

WHEREAS, the City Manager, acting on behalf of the City, is authorized to negotiate and execute documents necessary to carry out the intent of this Resolution.

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

SECTION 1. That the City Council hereby authorizes the City Manager to execute a contract with Willdan.

SECTION 2. That the City Manager and staff are authorized to take all actions necessary to implement the terms of this contract.

SECTION 3. This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED this 12 day of November, 2025.

CITY OF ROCKPORT, TEXAS

Tim Jayroe

Mayor

ATTEST:

Shelley Goodwin, TRMC, MMC
City Secretary

Operating Expenses, Transfers, and Capital Outlays – Ten Year Forecast

Table III-3 on the next page presents the project team's ten-year forecast of the City's operating expenses, transfers, and capital outlays. The table reveals that water-related operating expenses, transfers, and capital outlays are forecast to increase from the test year total of \$7,742,612 to \$14,309,691 by FY2033. Wastewater-related operating costs, transfers, and capital outlays are forecast to increase from the test year total of \$4,018,317 to \$7,545,166 by FY2033. This represents an average annual increase of 7.1% for the combined water and wastewater utility. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 3.0%, which is approximately equivalent to the rate of inflation.
- In addition to anticipated inflationary increases, there are other factors that are considered when forecasting various expense items. One such factor is that certain expense categories are expected to increase at rates greater than the average inflation rate. Account growth and volume growth will also affect certain expense categories, and some of the expense items are vulnerable to a combination of these greater than average increases. Items that are affected by general inflation, premium escalation, and account growth are primarily energy related items such as gas and electric expenses, fuels, and lubricants.
- Certain expenses are forecast to increase at above-inflation rates, to reflect the rapid rate of increase of these costs (4-5% per year). These expenses include chemicals, workers' compensation, Medicare and insurance.
- **San Patricio** Municipal Water District ("SPMWD") water rate is expected to increase by 5.2% annually.
- Total SPMWD costs are anticipated to rise by 8.4% per year due to a combination of increasing water purchases and annual SPMWD rate adjustments.

Details behind these calculations can be found in the rate model summaries contained in **Appendix A**.

CITY OF ROCKPORT, TX

► 2024

Water And Wastewater Rate
Study And Utility Cost Of
Service Fee Study



**CITY OF ROCKPORT, TEXAS
2024 WATER AND WASTEWATER RATE STUDY
AND UTILITY COST OF SERVICE FEE STUDY
TABLE OF CONTENTS**

Executive Summary	4
Background	4
Water and Wastewater Rate Design	10
Non-Rate Fees and Services Cost Analysis	14
Introduction and Demographic Profile	15
Background	15
Report Organization	15
Community Overview	16
Rockport Leadership	17
Water and Wastewater Current Rates	17
Outside City Limits ("OCL") Rates	19
Water and Wastewater Rate Comparison	20
Water & Wastewater Test Year and Forecast Volumes	23
Water and Wastewater Customers and Accounts – Test Year and Forecast	23
Historical and Forecast Water Consumption	27
Historical and Forecast Wastewater Flows	29
Peaking Factors	30
Water and Wastewater Forecast Revenue Requirement	31
Operating Expenses and Capital Outlays – Test Year	32
Operating Expenses, Transfers, and Capital Outlays – Ten Year Forecast	34
Capital Improvement Plan	35
Existing and Forecast Debt Service	37
Non-Rate Revenues	38
Net Revenue Requirement – Cash Basis	39
Water Utility Cost Functionalization – Cash Basis	40
Water Utility Cost Classification – Cash Basis	41
Water Utility Cost Allocation – Cash Basis	42
Wastewater Utility Cost Functionalization and Classification – Cash Basis	43
Wastewater Utility Cost Allocation – Cash Basis	44
Net Revenue Requirement – Utility/Hybrid Basis	45
Water and Wastewater Rate Design	48
Rate Design	48
Forecast Rate Revenues	53
Notes on Rate Recommendations	54
Utility Non-Rate Fees and Services Cost Analysis	55
Cost Calculation Methodology	55

Current Utility Non-Rate Fees and Services.....	56
Summary Steps of the Study.....	56
Allowable Costs	57
Quality Control/Quality Assurance	57
Reasons for cost increases/decreases over current fees.....	58
City Staff Contributions	58
Cost Recovery	59
Subsidization	59
Impact on Demand (Elasticity).....	60
Summary	60

Appendix A – Water and Wastewater Rate Model

Appendix B – Utility Non Rate Fee Study

Acknowledgements

During the course of this rate study, several City of Rockport ("City") employees expended considerable time and effort in assisting the project team. These employees included the Council, the Mayor, Vanessa Shrauner, Reagan Lauterbach, Robbie Sorrell, Mike Donoho, Ryan Picarazzi, and Jamie Gonzales. The project team owes a debt of gratitude to the hard work, dedication, and professionalism of these individuals, without whom this project would not have been successfully completed.

The project team has relied upon the extensive data supplied by the City. Thus, the integrity of the study is largely dependent upon the accuracy of this financial and customer data. Every effort has been made by the project team to validate and confirm the information contained herein prior to the preparation of the final study documents. **This report presents no assurance or guarantee that the forecast contained herein will be consistent with actual results or performances.** These represent forecasts based on a series of assumptions about future behavior and are not guarantees. Any changes in assumptions or actual events may result in significant revisions to the forecast and its conclusions. The cash flow projections and debt service coverage calculations are not intended to present overall financial positions, results of operations, and/or cash flows for the periods indicated, which is in conformity with guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants.

Executive Summary

Background



In February 2024, the City of Rockport, Texas (“Rockport” or the “City”) engaged **Willdan Financial Services** to conduct a water and wastewater rate study and a long-term financial plan. The City was interested in developing a comprehensive water and wastewater rate plan for FY 2024 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service, and coverage requirements, while minimizing the impact of adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

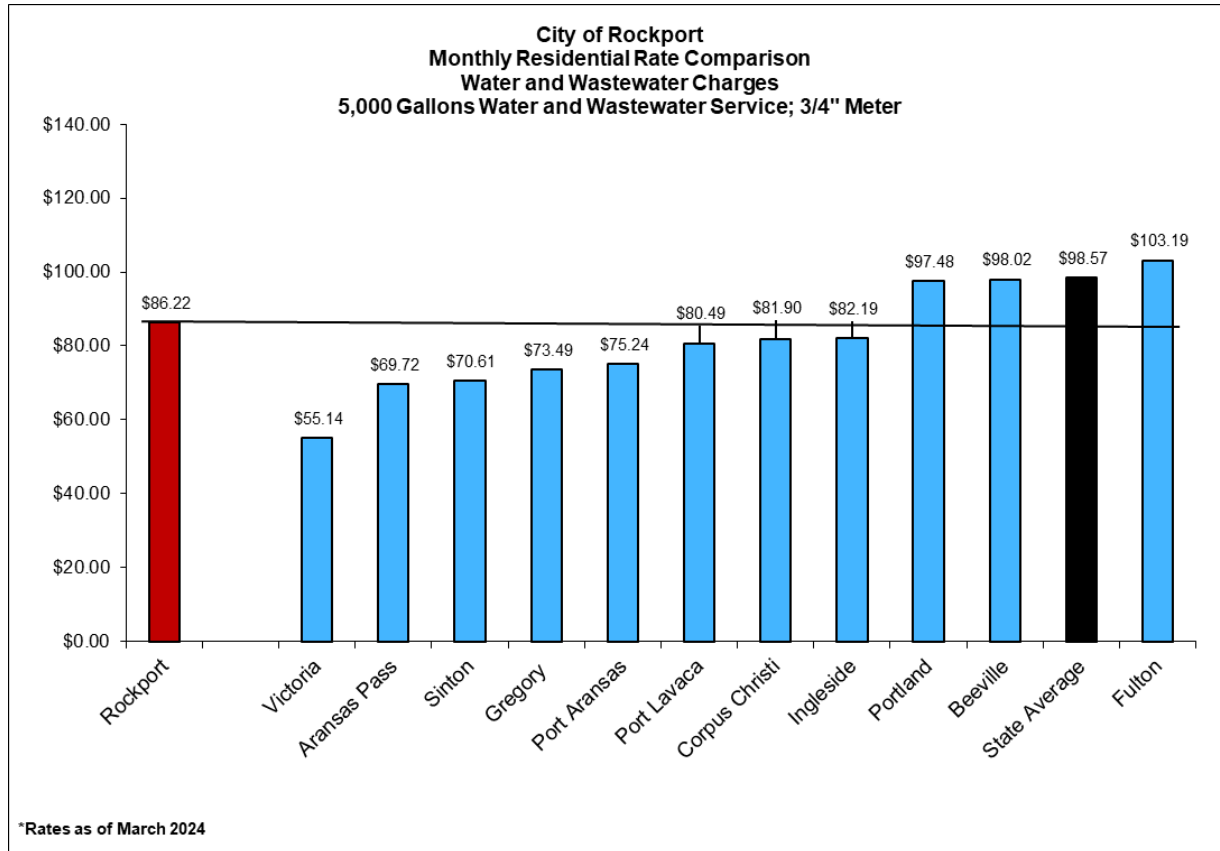
- A comprehensive analysis and evaluation of the water and wastewater systems’ current cost of service and revenue requirements.
- A forecast of operating expenses over the next ten years, taking into consideration such factors as inflation, system growth, salary adjustments, and increases in staffing levels.
- A thorough review of the water and wastewater systems’ known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes, and billing units for the ten-year forecast period.
- A detailed analysis and comparison of the City’s current and proposed rates to rates charged by surrounding municipalities.
- A rate plan designed to recover the cost of service over a five-year forecast period with forecasts of future rates required for the remaining five years.
- A thorough analysis of outside city limits (“OCL”) rates and their overall cost of service according to national ratemaking standards.
- A review of wholesale rates and cost of service, both current and forecast.

Water and Wastewater Rate Comparison

Chart ES-1 compares Rockport’s monthly residential water and wastewater charges to those of nearby cities in the region. Volumes of 5,000 gallons for water and wastewater were used for the residential comparison as they represent typical usage levels for an average household. The rate data is based on published rates and ordinances

posted by each municipality on their websites as of March 2024. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges. Since the majority of the current residential meters served by the City are 3/4", the comparisons reflect 3/4" meters for the cities that charge by meter size.

CHART ES-1



Water and Wastewater Customers and Meters – Test Year & Forecast

Two major customer classes served by the City are Residential and Commercial. In addition to these customer classes, the City has one wholesale water customer – the Copano Cove Water Company; and one wholesale wastewater customer – the Town of Fulton. Finally, Rockport provides service to 40 “sewer-only” accounts that only use the City’s wastewater system and are not connected to the City’s water system.

The majority of water customers are located inside the city limits: 5,914 accounts or 57% of the total customer base. Outside city water customers represent 43% of the total system with 4,488 accounts. Similarly, the majority of wastewater customers are ICL accounts – 4,917 accounts or 85% of the total system; followed by 864 OCL wastewater accounts or 15% of the total system.

Table ES-2 and **Table ES-3** on the next page present total water and wastewater accounts for the City in the historical years and forecast period.

TABLE ES-2

CITY OF ROCKPORT						
FORECAST TOTAL CUSTOMERS						
WATER Customer Classes						
Fiscal Year	Residential Inside	Commercial Inside	Residential Outside	Commercial Outside	Copano Cove Water Co.	Total
WATER Total Customers						
2021	4,563	822	3,531	431	1	9,348
2022	4,673	848	3,643	445	1	9,610
2023	4,802	851	3,772	466	1	9,891
2024	5,040	874	4,014	474	1	10,403
2025	5,216	900	4,154	488	1	10,760
2026	5,399	927	4,300	503	1	11,130
2027	5,588	955	4,450	518	1	11,512
2028	5,774	982	4,598	533	1	11,888
2029	5,960	1,009	4,746	547	1	12,264
2030	6,143	1,036	4,893	562	1	12,635
2031	6,326	1,062	5,038	576	1	13,004
2032	6,508	1,089	5,183	590	1	13,370
2033	6,690	1,115	5,328	605	1	13,738

TABLE ES-3

CITY OF ROCKPORT								
FORECAST TOTAL CUSTOMERS								
WASTEWATER Customer Classes								
	Residential Inside	Non-Residential Inside	Contracted Rate (Town of Fulton)	Sewer Only (ICL)	Residential Outside	Non- Residential Outside	Sewer Only (OCL)	Total
WASTEWATER Total Customers								
2021	3,911	577	787	8	536	63	32	5,914
2022	3,977	578	797	8	567	66	32	6,025
2023	4,064	592	807	8	612	73	32	6,188
2024	4,295	622	817	8	772	92	32	6,638
2025	4,471	648	827	8	912	106	32	7,005
2026	4,654	675	837	8	1,058	121	32	7,385
2027	4,843	703	847	8	1,208	136	32	7,777
2028	5,029	730	857	8	1,356	151	32	8,163
2029	5,215	757	867	8	1,504	165	32	8,549
2030	5,398	784	877	8	1,651	180	32	8,930
2031	5,581	810	887	8	1,796	194	32	9,309
2032	5,763	837	897	8	1,941	208	32	9,685
2033	5,945	863	907	8	2,086	223	32	10,063

Net Revenue Requirement

The American Water Works Association (“AWWA”) *Manual M-1* is generally considered to be the definitive source of ratemaking guidelines in the USA. According to *Manual M-1*, there are two generally accepted approaches to determining revenue requirements. The approaches are defined within the manual as follows:

Cash Needs Approach – this approach seeks to ensure that utility revenues are sufficient to recover total cash needs for a given period. The revenue requirement component of this approach includes O&M expenses, debt-service principal and interest payments, and capital outlays that are not funded by long-term debt. Depreciation expense is not considered to be a cash expense and is therefore not included. The cash-needs approach is generally used by government-owned utilities for *customers who reside inside the city limits* and is generally preferred by most government utilities.

Utility/Hybrid Basis Approach – When a government-owned utility provides service to customers outside its geographical limits, the situation is similar to that of an investor-owned utility to its customers because the owner provides service to non-owner customers (customers outside the geographical limits of the city). To assess the risk and other factors associated with providing service outside city limits, *Manual M-1* recommends use of the Utility/Hybrid Approach, which calculates costs based on operating expenses, depreciation and return on investment.

The manual devotes an entire section to the discussion of and philosophy behind the calculation of rates for outside city customers. While circumstances can vary between cities, the manual lists many reasons why the cost to serve outside city customers is typically higher than for inside city customers. These reasons include but are not limited to customer location, risk elements, and what the manual characterizes as the “nature of the relationship” between inside and outside customers. Essentially, this means that inside and outside city customers have fundamentally different financial relationships to the utility. This results in a different degree of overall risk to serve. The Utility/Hybrid Basis methodology assesses the financial impact of these collective risks and cost differentials, and calculates the cost of service for outside city customers. The project team has applied this approach.

Table ES-4 presents the test year and ten-year forecast for the City’s net revenue requirement to be raised from rates under the Cash Basis. The City currently has six outstanding debt obligations for which payments are made annually throughout the forecast period. In addition, the forecast assumes that the City will issue **\$67.9 million** in new debt over the next 5 years to finance the expansion of its water distribution and wastewater collection infrastructure needed to meet customer growth projections. Non-rate revenues include income from connection fees, penalties, and other sources of income other than rate revenues. **Table ES-4** reveals that the net revenue requirement for the combined water and wastewater utility is forecast to increase from the test year total of **\$11,835,310** to **\$25,518,725** by FY 2033. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

A summary of the Utility Basis cost of service is included in **Table ES-5**. This table reveals that over the ten-year rate plan forecast period, a Utility basis calculation, which would be used for outside city customers, would result in a cost of service that is approximately 21.8% greater for water and 34.0% greater for wastewater than the cash basis cost of service calculations over the same time period. Detailed calculations supporting this table are contained in the rate model prepared for the City.

TABLE ES-4

CITY OF ROCKPORT						
CURRENT AND FORECAST NET REVENUE REQUIREMENT						
SCENARIO: 2024 08 19 Scenario I -- Status Quo						
Fiscal Year	Operating/ Cap Outlays	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
WATER Revenue Requirement						
2024	\$ 6,815,415	\$ 925,941	\$ 927,197	\$ 8,668,553	\$ 1,300,641	\$ 7,367,911
2025	7,772,056	926,687	955,012	9,653,755	682,321	8,971,434
2026	8,444,180	1,294,620	983,663	10,722,462	688,605	10,033,857
2027	8,999,248	1,504,077	1,013,173	11,516,498	695,008	10,821,490
2028	9,586,144	1,601,346	1,043,568	12,231,058	701,531	11,529,527
2029	10,209,701	1,783,557	1,074,875	13,068,133	708,176	12,359,957
2030	10,869,654	1,540,071	1,107,121	13,516,846	714,947	12,801,899
2031	11,569,640	1,540,445	1,140,335	14,250,420	721,845	13,528,574
2032	12,311,543	1,541,059	1,174,545	15,027,147	728,873	14,298,273
2033	13,099,910	1,541,576	1,209,781	15,851,267	736,034	15,115,233
WASTEWATER Revenue Requirement						
2024	\$ 3,091,121	\$ 925,941	\$ 927,197	\$ 4,944,258	\$ 476,859	\$ 4,467,399
2025	3,581,762	926,687	955,012	5,463,461	439,329	5,024,132
2026	3,979,781	1,730,798	983,663	6,694,241	440,266	6,253,975
2027	4,243,989	2,323,750	1,013,173	7,580,912	441,216	7,139,696
2028	4,528,585	2,981,252	1,043,568	8,553,405	442,181	8,111,224
2029	4,836,320	3,355,499	1,074,875	9,266,694	443,161	8,823,533
2030	5,168,326	3,304,048	1,107,121	9,579,495	444,155	9,135,340
2031	5,527,217	3,304,422	1,140,335	9,971,974	445,164	9,526,810
2032	5,915,133	3,305,037	1,174,545	10,394,714	446,188	9,948,526
2033	6,335,385	3,305,553	1,209,781	10,850,720	447,228	10,403,492
TOTAL Revenue Requirement						
2024	9,906,536	1,851,882	1,854,393	13,612,810	1,777,500	11,835,310
2025	11,353,818	1,853,374	1,910,025	15,117,217	1,121,650	13,995,567
2026	12,423,960	3,025,418	1,967,326	17,416,703	1,128,871	16,287,832
2027	13,243,237	3,827,828	2,026,345	19,097,410	1,136,224	17,961,186
2028	14,114,729	4,582,598	2,087,136	20,784,463	1,143,712	19,640,751
2029	15,046,021	5,139,056	2,149,750	22,334,827	1,151,337	21,183,489
2030	16,037,980	4,844,119	2,214,242	23,096,341	1,159,102	21,937,239
2031	17,096,857	4,844,867	2,280,669	24,222,394	1,167,010	23,055,384
2032	18,226,676	4,846,095	2,349,090	25,421,861	1,175,062	24,246,799
2033	19,435,295	4,847,129	2,419,562	26,701,987	1,183,262	25,518,725

TABLE ES-5

CITY OF ROCKPORT

NET REVENUE REQUIREMENTS CASH BASIS vs UTILITY BASIS

SCENARIO:

2024 08 19 Scenario I -- Status Quo

TOTAL COST OF SERVICE -- WATER

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
CASH Basis										
Operating Expenses	\$ 6,804,065	\$ 7,613,540	\$ 8,285,664	\$ 8,840,732	\$ 9,427,628	\$ 10,051,185	\$ 10,711,138	\$ 11,411,124	\$ 12,153,027	\$ 12,941,394
Capital Outlays	11,350	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
Future Debt Service	-	-	365,892	724,935	1,035,265	1,163,289	1,291,313	1,291,313	1,291,313	1,291,313
Depreciation	-	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	8,668,553	9,653,755	10,722,462	11,516,498	12,231,058	13,068,133	13,516,846	14,250,420	15,027,147	15,851,267
Less Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
Net Revenue Requirement	7,367,911	8,971,434	10,033,857	10,821,490	11,529,527	12,359,957	12,801,899	13,528,574	14,298,273	15,115,233
UTILITY Basis										
Operating Expenses	\$ 6,804,065	\$ 7,613,540	\$ 8,285,664	\$ 8,840,732	\$ 9,427,628	\$ 10,051,185	\$ 10,711,138	\$ 11,411,124	\$ 12,153,027	\$ 12,941,394
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	-	-	-	-	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation	860,403	1,048,501	1,213,636	1,345,633	1,390,970	1,441,960	1,437,054	1,436,925	1,435,662	1,435,662
Return	1,840,119	2,309,922	2,751,238	3,103,130	3,170,279	3,232,848	3,099,249	2,966,148	2,833,682	2,701,780
Total Cost of Service	10,431,783	11,926,976	13,234,200	14,302,668	15,032,444	15,800,868	16,354,562	16,954,532	17,596,916	18,288,617
Less Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
Net Revenue Requirement	9,131,142	11,244,655	12,545,595	13,607,660	14,330,914	15,092,691	15,639,615	16,232,687	16,868,043	17,552,584
Percent Greater than Cash Basis	23.9%	25.3%	25.0%	25.7%	24.3%	22.1%	22.2%	20.0%	18.0%	16.1%
5 Year Average	24.9%									
10 Year Average	21.8%									

TOTAL COST OF SERVICE

	2024	2024	2025	2026	2027	2028	2029	2030	2031	2032
CASH Basis										
Operating Expenses	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
Capital Outlays	20,000	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
Future Debt Service	-	-	802,070	1,544,609	2,415,171	2,735,231	3,055,291	3,055,291	3,055,291	3,055,291
Depreciation	-	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	4,944,258	5,463,461	6,694,241	7,580,912	8,553,405	9,266,694	9,579,495	9,971,974	10,394,714	10,850,720
Less Non-Rate Revenues	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228
Net Revenue Requirement	4,467,399	5,024,132	6,253,975	7,139,696	8,111,224	8,823,533	9,135,340	9,526,810	9,948,526	10,403,492
UTILITY Basis										
Operating Expenses	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	-	-	-	-	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation	668,702	985,947	1,207,522	1,452,625	1,482,544	1,510,477	1,485,313	1,485,183	1,483,921	1,483,921
Return	1,283,769	2,352,630	3,316,438	4,438,443	4,768,050	5,095,615	4,966,676	4,838,357	4,710,812	4,584,000
Total Cost of Service	5,950,788	7,729,819	9,341,872	11,002,697	11,677,216	12,371,756	12,581,904	12,845,560	13,138,879	13,467,555
Net Revenue Requirement	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228
Net Revenue Requirement	5,473,929	7,290,490	8,901,606	10,561,481	11,235,034	11,928,595	12,137,748	12,400,396	12,692,691	13,020,327
Percent Greater than Cash Basis	22.5%	45.1%	42.3%	47.9%	38.5%	35.2%	32.9%	30.2%	27.6%	25.2%
5 Year Average	40.2%									
10 Year Average	34.0%									

Water and Wastewater Rate Design

Rate design involves determining charges for each class of customers that will generate a desired level of revenue in accordance with AWWA and other industry cost of service rate-making principles. The water and wastewater rates developed in this section are designed to recover the test year and forecast revenue requirements while providing funding for the identified capital improvements and existing debt service.

- The plan is a **five-year plan** with rate adjustments applied for each rate class starting in October 2024 and continuing in October of each year afterwards.
- The planning horizon for this rate plan is 5 years. **The revenue requirements for the years FY 2025 – FY 2029 are used as the basis for the rate design.** This is because the rates are intended to recover forecast costs, not historical costs as shown in the test year FY 2024.
- The proposed rate plan will ensure that all operating expenses and capital outlays are fully funded.
- The proposed rate plan will ensure that the City's \$67.9 million capital improvement plan is fully funded. The plan is to be implemented over the FY 2025 – FY 2029 time period. No CIP expenses are assumed for or recovered in the FY 2024 revenue requirement.
- No changes are recommended to the existing rate structure and/or tiers.
- The rate plan assumes uniform percentage adjustments for base and volume charges.
- The plan recommends lesser increases for water and higher increases for wastewater.
- Outside city rate premium is set to be 20% on water and wastewater rates. To achieve this, **no adjustment is recommended for outside city water rates for October 2024, October 2025 or October 2026. No adjustment for outside city wastewater rates is recommended for October 2024.**
- Future growths projections, forecast of water purchases from San Patricio MWD, and the amount of new debt required to fund CIP projects are three major factors impacting the rates. Should growth assumptions be slower than expected, future demand for Sand Patricio MWD water be lower than projected, or should the City choose to issue more or less debt than assumed in this study, then the rate plans contained in this study may require re-evaluation.

Table ES-6 on the next page presents a summary of the proposed water rate plan. **Table ES-7** presents a summary of the proposed wastewater rate plan.

TABLE ES-6

CITY OF ROCKPORT		PROPOSED WATER RATE PLAN					
Scenario: 2024 08 13 Scenario I -- Status Quo		Effective					
		Current	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28
WATER							
Residential Inside							
<u>Base Charge</u>							
3/4"	\$	22.52	\$ 23.42	\$ 24.12	\$ 24.85	\$ 25.34	\$ 25.85
1"		27.21	28.30	29.15	30.02	30.62	31.23
1 1/2"		50.39	52.41	53.98	55.60	56.71	57.84
2"		78.24	81.37	83.81	86.33	88.05	89.81
3"		152.51	158.61	163.37	168.27	171.64	175.07
4"		236.07	245.51	252.88	260.46	265.67	270.99
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		6.04	6.28	6.47	6.66	6.80	6.93
10,001 15,000		7.08	7.36	7.58	7.81	7.97	8.13
15,001 Above		8.04	8.36	8.61	8.87	9.05	9.23
Commercial Inside							
<u>Base Charge</u>							
3/4"		23.91	24.87	25.61	26.38	26.91	27.45
1"		28.89	30.05	30.95	31.88	32.51	33.16
1 1/2"		53.50	55.64	57.31	59.03	60.21	61.41
2"		83.07	86.39	88.98	91.65	93.49	95.36
3"		161.93	168.41	173.46	178.66	182.24	185.88
4"		250.66	260.69	268.51	276.56	282.09	287.74
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		6.41	6.67	6.87	7.07	7.21	7.36
10,001 15,000		7.51	7.81	8.04	8.29	8.45	8.62
15,001 Above		8.54	8.88	9.15	9.42	9.61	9.80
Copano Cove Water Co.							
<u>Volume Rate Per 1,000 Gal</u>							
- Above		6.93	7.21	7.42	7.65	7.80	7.96
Residential Outside							
<u>Base Charge</u>							
3/4"	\$	29.95	\$ 29.95	\$ 29.95	\$ 29.95	\$ 30.41	\$ 31.02
1"		36.21	36.21	36.21	36.21	36.75	37.48
1 1/2"		67.62	67.62	67.62	67.62	68.05	69.41
2"		104.68	104.68	104.68	104.68	105.66	107.78
3"		204.36	204.36	204.36	204.36	205.96	210.08
4"		316.45	316.45	316.45	316.45	318.81	325.18
6"		316.45	316.45	316.45	316.45	318.81	325.18
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		8.16	8.16	8.16	8.16	8.16	8.32
10,001 15,000		9.59	9.59	9.59	9.59	9.56	9.75
15,001 Above		10.90	10.90	10.90	10.90	10.86	11.08
Commercial Outside							
<u>Base Charge</u>							
3/4"		29.95	29.95	29.95	29.95	32.29	32.94
1"		36.21	36.21	36.21	36.21	39.02	39.80
1 1/2"		67.62	67.62	67.62	67.62	72.25	73.70
2"		104.68	104.68	104.68	104.68	112.18	114.43
3"		204.36	204.36	204.36	204.36	218.68	223.06
4"		316.45	316.45	316.45	316.45	338.51	345.28
6"		316.45	316.45	316.45	316.45	338.51	345.28
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		8.16	8.16	8.16	8.16	8.66	8.83
10,001 15,000		9.59	9.59	9.59	9.59	10.14	10.34
15,001 Above		10.90	10.90	10.90	10.90	11.53	11.76

TABLE ES-7

CITY OF ROCKPORT		PROPOSED WASTEWATER RATE PLAN					
Scenario:		2024 08 13 Scenario I -- Status Quo					
		Effective					
		Current	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28
WASTEWATER							
Residential Inside							
<u>Base Charge</u>							
3/4"		\$ 25.79	\$ 28.11	\$ 30.64	\$ 33.09	\$ 35.74	\$ 38.60
1" or Larger		29.42	32.07	34.95	37.75	40.77	44.03
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	4.79	5.22	5.69	6.15	6.64	7.17
5,001	15,000	5.62	6.13	6.68	7.21	7.79	8.41
Non-Residential Inside							
<u>Base Charge</u>							
3/4"		29.64	32.31	35.22	38.03	41.08	44.36
1"		37.03	40.36	44.00	47.51	51.32	55.42
1 1/2"		44.46	48.46	52.82	57.05	61.61	66.54
2"		59.28	64.62	70.43	76.07	82.15	88.72
3"		118.57	129.24	140.87	152.14	164.31	177.46
4" or Larger		185.25	201.92	220.10	237.70	256.72	277.26
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.44	5.93	6.46	6.98	7.54	8.14
5,001	Above	6.38	6.95	7.58	8.19	8.84	9.55
Sewer Only (ICL)							
<u>Base Charge</u>							
Res. Inside		46.38	50.55	55.10	59.51	64.27	69.42
Non-Res. Inside		52.79	57.54	62.72	67.74	73.16	79.01
Comm. Opps. Inside		229.86	250.55	273.10	294.94	318.54	344.02
Residential Outside							
<u>Base Charge</u>							
3/4"		32.70	32.70	36.77	39.71	42.89	46.32
1" or Larger		40.84	40.84	41.94	45.30	48.92	52.84
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.97	5.97	6.83	7.38	7.97	8.60
5,001	15,000	7.05	7.05	8.01	8.65	9.35	10.09
Non-Residential Outside							
<u>Base Charge</u>							
3/4"		32.69	32.69	42.26	45.64	49.29	53.23
1"		40.84	40.84	52.79	57.02	61.58	66.51
1 1/2"		49.03	49.03	63.39	68.46	73.94	79.85
2"		65.35	65.35	84.52	91.28	98.58	106.47
3"		130.70	130.70	169.05	182.57	197.18	212.95
4" or Larger		204.22	204.22	264.11	285.24	308.06	332.71
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.95	5.95	7.76	8.38	9.05	9.77
5,001	Above	7.05	7.05	9.10	9.82	10.61	11.46
Sewer Only (OCL)							
<u>Base Charge</u>							
Res. - Outside		55.89	55.89	66.12	71.41	77.13	83.30
Non-Res. Outside		63.58	63.58	75.26	81.28	87.79	94.81
Comm. Opps. Outside		272.96	272.96	327.72	353.93	382.25	412.83

Table ES-8 presents the impact that the proposed rate plan will have on ratepayers at various levels of consumption.

TABLE ES-8

CITY OF ROCKPORT													
IMPACT ON MONTHLY CHARGES													
Scenario:		2024 08 13 Scenario I -- Status Quo											
				Effective									
				Oct-24	Oct-25	Oct-26	Oct-27	Oct-28					
Residential Monthly Charges Inside -- 3/4"													
5,000 Water	Total	\$	86.22	\$	91.79	\$	97.33	\$	102.78	\$	108.11	\$	113.81
5,000 WW	Increase -- \$				5.58		5.54		5.45		5.33		5.70
	Increase -- %				6.5%		6.0%		5.6%		5.2%		5.3%
10,000 Water	Total	\$	144.52	\$	153.83	\$	163.06	\$	172.15	\$	181.04	\$	190.53
10,000 WW	Increase -- \$				9.31		9.24		9.09		8.88		9.50
	Increase -- %				6.4%		6.0%		5.6%		5.2%		5.2%
20,000 Water	Total	\$	220.12	\$	232.45	\$	244.05	\$	255.57	\$	266.12	\$	277.31
10,000 WW	Increase -- \$				12.34		11.59		11.52		10.55		11.20
	Increase -- %				5.6%		5.0%		4.7%		4.1%		4.2%
Commercial Monthly Charges Inside -- 2"													
25,000 Water	Total	\$	466.43	\$	495.38	\$	523.71	\$	551.65	\$	578.54	\$	607.23
25,000 WW	Increase -- \$				28.95		28.33		27.94		26.89		28.69
	Increase -- %				6.2%		5.7%		5.3%		4.9%		5.0%
50,000 Water	Total	\$	839.43	\$	891.27	\$	941.91	\$	991.87	\$	1,039.85	\$	1,091.03
50,000 WW	Increase -- \$				51.85		50.64		49.97		47.97		51.18
	Increase -- %				6.2%		5.7%		5.3%		4.8%		4.9%
Residential Monthly Charges Outside -- 3/4"													
5,000 Water	Total	\$	112.11	\$	112.11	\$	119.18	\$	124.04	\$	129.73	\$	136.57
5,000 WW	Increase -- \$				-		7.08		4.85		5.69		6.84
	Increase -- %				0.0%		6.3%		4.1%		4.6%		5.3%
10,000 Water	Total	\$	188.16	\$	188.16	\$	200.04	\$	208.10	\$	217.24	\$	228.64
10,000 WW	Increase -- \$				-		11.89		8.06		9.14		11.39
	Increase -- %				0.0%		6.3%		4.0%		4.4%		5.2%
Commercial Monthly Charges Outside -- 2"													
25,000 Water	Total	\$	558.17	\$	558.17	\$	624.57	\$	648.06	\$	694.24	\$	728.68
25,000 WW	Increase -- \$				-		66.41		23.49		46.18		34.43
	Increase -- %				0.0%		11.9%		3.8%		7.1%		5.0%
50,000 Water	Total	\$	1,006.92	\$	1,006.92	\$	1,124.48	\$	1,166.16	\$	1,247.81	\$	1,309.23
50,000 WW	Increase -- \$				-		117.56		41.68		81.66		61.42
	Increase -- %				0.0%		11.7%		3.7%		7.0%		4.9%

Non-Rate Fees and Services Cost Analysis

The project team also has been engaged by the City of Rockport to update its schedule of Non-Rate Fees and Services related to its water and wastewater utilities. As is common for all utilities, the City maintains a schedule of fees and charges for services that are offered in addition to basic monthly water and wastewater service. Unlike utility rates, which are charged to all active ratepayers, these fees are only charged to those customers who specifically request the associated service or who are violating the utility's codes. These fees are generally known as Non-Rate Fees and Services.

If the City's principal goal of this study was to maximize revenues from user fees, and participation from the public in City services was guaranteed to remain constant, the project team would recommend setting user fees at 100% of the full cost identified in this study. However, revenue enhancement is not the only goal of a cost of service study, and sometimes full-cost recovery is not needed, desired, or appropriate. Other City and departmental goals, City Council priorities, policy initiatives, past experience, implementation issues, and other internal and external factors may influence staff recommendations and City Council decisions.

Table ES-9 presents full cost of service, new suggested fees, and recovery levels for the fees reviewed in this study. For the full detail of each fee's analysis, refer to **Appendix B** of this report.

TABLE ES-9

Utility User Fees						
#	Description	Current Fee/Charge	Full Cost	Suggested Fee	Fee Δ	Cost Recovery
1	Meter Connects	25.00	\$62.11	\$60.00	\$35	97%
2	Meter Reconnects	25.00	\$62.11	\$60.00	\$35	97%
3	Meter Reconnects - After Hours	37.50	\$87.96	\$85.00	\$48	97%
New	Meter Disconnects	0.00	\$62.11	\$60.00	\$60	97%
4	Deposits - Residential	150.00	\$172.44	\$170.00	\$20	99%
5	Deposits - Commercial	700.00	\$783.66	\$780.00	\$80	100%
6	NSF Fees	25.00	\$53.76	\$30.00	\$5	56%
7	Meter Tempering Fees	50.00	\$96.82	\$100.00	\$50	103%
8	Trip Charges	25.00	\$62.11	\$50.00	\$25	81%
9	Theft of Services	at cost	NA	At Cost	NA	NA
10	Damage Indemnification	at cost	NA	At cost	NA	NA
11	Meter Lock Fee	25.00	\$62.11	\$60.00	\$35	97%

SECTION I

Introduction and Demographic Profile

Background



In February 2024, the City of Rockport, Texas (“Rockport” or the “City”) engaged **Willdan Financial Services** to conduct a water and wastewater rate study and a long-term financial plan. The City was interested in developing a comprehensive water and wastewater rate plan for FY 2024 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service, and coverage requirements, while minimizing the impact of adjustments on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems’ current cost of service and revenue requirements.
- A forecast of operating expenses over the next ten years, taking into consideration such factors as inflation, system growth, salary adjustments, and increases in staffing levels.
- A thorough review of the water and wastewater systems’ known capital improvement needs, as well as a determination of the need for funding capital requirements through the issuance of long-term debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes, and billing units for the ten-year forecast period.
- A rate plan designed to recover the cost of service over a five-year forecast period with forecasts of future rates required for the subsequent five years.
- A detailed analysis and comparison of the City’s current and proposed rates to rates charged by surrounding municipalities.
- A thorough analysis of outside city limits (“OCL”) rates and their overall cost of service according to national ratemaking standards.
- A review of wholesale rates and cost of service, both current and forecast.

Report Organization

This report is organized into the following sections:

Section I – Introduction and Demographic Profile - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents the City’s current rate structure and a community profile of Rockport. This includes a comparison of the City’s water and wastewater charges with other several neighboring cities.

Section II – Water and Wastewater Test Year and Forecast Volumes – analyzes the City’s customer base, total accounts and current volumes of treated water and wastewater. This section presents totals for the current year and a forecast ten years into the future.

Section III – Water and Wastewater Test Year and Forecast Revenue Requirement – outlines the process of analyzing the City’s current water and wastewater utility cost structure. The total current or “test year” revenue requirements are developed, and costs are functionalized between treatment, distribution/collection, administration, and customer billing. Using the test year as a basis, costs are forecast for a ten-year period.

Section IV – Water and Wastewater Rate Design – summarizes rate recommendations presented to the Rockport City Council which would enable the City to meet its revenue requirements over the next five to ten years for all customer classes. This section also presents an analysis of the impact of this rate plan.

Section V – Non-Rate Fees and Services Cost Analysis – presents and analysis of, and recommendations for, the City’s various non-rate user fees and charges.

Appendix A – presents a hard copy printout of the relevant pages from the interactive Microsoft Excel spreadsheet model summaries developed for Rockport to calculate water and wastewater current and future revenue requirements. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time “what-if” scenarios.

Appendix B – presents a hard copy printout of the relevant pages from the non-rate and user fee model prepared for the City.

Community Overview



Rockport, Texas is a charming coastal city situated on the Live Oak Peninsula in Aransas County along the Gulf of Mexico. Known for its picturesque landscapes, rich cultural heritage, and vibrant community, Rockport offers an exceptional quality of life for its residents and a captivating destination for visitors.

Established in 1867, Rockport’s origins are deeply rooted in the cattle industry, serving in its yearly years as a cattle processing, packing, and shipping port for local ranching families. Named for the rock ledge that lines its shores, Rockport has a rich history marked by resilience and adaptation. Over the years, it transitioned from an industrial hub to a thriving tourist destination.

Today, Rockport is home to approximately 10,000 residents, forming a diverse and welcoming community. The city offers a blend of historical charm, natural beauty, and modern amenities. Its rich cultural heritage, diverse

population, and robust economy make it an attractive place to live, work, and visit.

Rockport Leadership

The City of Rockport has a Council-Manager form of government in which the elected Mayor and City Council Members establish policy. Those policies are then implemented by the City Manager who is appointed by, and reports to, the City Council. The Rockport City Council consists of four Council Members and a Mayor.

The City Manager operates in much the same way as a Chief Executive Officer of a corporation. The City Manager's Office is responsible for the day-to-day administration of Rockport's City government, including managing the City's budget, the City's departments and operations, and programs for communicating with residents and employees.

Table I-1 lists currently serving Rockport's officials.

TABLE I-1

CITY OF ROCKPORT			
CITY OFFICIALS -- JULY 2024			
Mayor and Council		Senior City Staff	
Mayor	Lowell Timothy Jayroe	Vanessa Shrauner	City Manager
Ward 1 Council Member	Stephanie Rangel	Reagan Lauterbach	Executive Assistant
Ward 2 Council Member	Matt Anderson	Robbie Sorrell	Finance Director
Ward 3 Council Member	Brad Brundrett	Mike Donoho	Director of Public Works & Building Services
Ward 4 Council Member,	Andrea Hattman	Ryan Picarazzi	Assistant Director of Public Works
Mayor Pro Tem		Jamie Gonzales	Utility Billing Supervisor
		Shelley Goodwin	City Secretary

Water and Wastewater Current Rates

The water rate structure assesses a base charge for residential and commercial customers based on their meter size. The base charge includes 1,500 gallons of water. Additionally, the City assesses a volume charge based on actual water consumption for all additional gallons that exceed the first 1,500 gallons. Rockport uses an inverted block rate structure that includes increasing base charges for larger meters and higher volume rates for increased consumption to promote conservation. For all customers, volume is billed based on three tiered rates per 1,000 gallons.

Rockport's wastewater rate structure is similar to its water rate structure. Customers are assessed a base charge depending on their water meter size and are billed for wastewater flows based on their metered water consumption. Similar to water, the base charge includes 1,500 gallons of wastewater. Also, an inverted block rate structure is used for wastewater when users with larger water meters and higher wastewater volumes are assessed higher rates. Residential wastewater volumes are capped at 15,000 gallons. Non-Residential customers are billed based on actual water consumption.

Additionally, the City of Rockport provides wholesale water service to the Copano Cove Water Co. and wastewater service to the Town of Fulton.

Table I-2 on the next page presents a detailed summary of the City's current water and wastewater rate structure.

TABLE I-2

CITY OF ROCKPORT					CURRENT WATER AND WASTEWATER RATES				
Water Rates -- Inside					Water Rates -- Outside				
<u>Residential Inside</u>					<u>Residential Outside</u>				
Monthly Charge	3/4"	\$	22.52		Monthly Charge	3/4"	\$	29.95	
	1"		27.21			1"		36.21	
	1 1/2"		50.39			1 1/2"		67.62	
	2"		78.24			2"		104.68	
	3"		152.51			3"		204.36	
	4"		236.07			4"		316.45	
	6"		236.07			6"		316.45	
Volume Rate/1,000 Gal					Volume Rate/1,000 Gal				
1,501	10,000		6.04		1,501	10,000		8.16	
10,001	15,000		7.08		10,001	15,000		9.59	
15,001	Above		8.04		15,001	Above		10.90	
<u>Commercial Inside</u>					<u>Commercial Outside</u>				
Monthly Charge	3/4"	\$	23.91		Monthly Charge	3/4"	\$	29.95	
	1"		28.89			1"		36.21	
	1 1/2"		53.50			1 1/2"		67.62	
	2"		83.07			2"		104.68	
	3"		161.93			3"		204.36	
	4"		250.66			4"		316.45	
	6"		250.66			6"		316.45	
Volume Rate/1,000 Gal					Volume Rate/1,000 Gal				
1,501	10,000		6.41		1,501	10,000		8.16	
10,001	15,000		7.51		10,001	15,000		9.59	
15,001	Above		8.54		15,001	Above		10.90	
<u>Wholesale</u>									
Volume Rate/1,000 Gal			6.93						
Wastewater Rates -- Inside					Wastewater Rates -- Outside				
<u>Residential Inside</u>					<u>Residential Outside</u>				
Monthly Charge	3/4"	\$	25.79		Monthly Charge	3/4"	\$	32.70	
	1" or Larger		29.42			1" or Larger		40.84	
Volume Rate/1,000 Gal					Volume Rate/1,000 Gal				
1,501	5,000		4.79		1,501	5,000		5.97	
5,001	15,000		5.62		5,001	15,000		7.05	
<u>Non-Residential Inside</u>					<u>Non-Residential Outside</u>				
Monthly Charge	3/4"	\$	29.64		Monthly Charge	3/4"	\$	32.69	
	1"		37.03			1"		40.84	
	1 1/2"		44.46			1 1/2"		49.03	
	2"		59.28			2"		65.35	
	3"		118.57			3"		130.70	
	4" or Larger		185.25			4" or Larger		204.22	
Volume Rate/1,000 Gal					Volume Rate/1,000 Gal				
1,501	5,000		5.44		1,501	5,000		5.95	
5,001	Above		6.38		5,001	Above		7.05	
<u>Sewer Only Inside</u>					<u>Sewer Only Outside</u>				
Residential / Single Family			46.38		Residential / Single Family			55.89	
Nonresidential / Non Single Fam			52.79		Nonresidential / Non Single Family			63.58	
Commercial Operations			229.86		Commercial Operations			272.96	
<u>Contracted Rate -- Town of Fulton Sewer</u>									
Volume Rate/1,000 Gal			3.31						
Monthly Billing Charge (per Acc)			3.18						

Outside City Limits (“OCL”) Rates

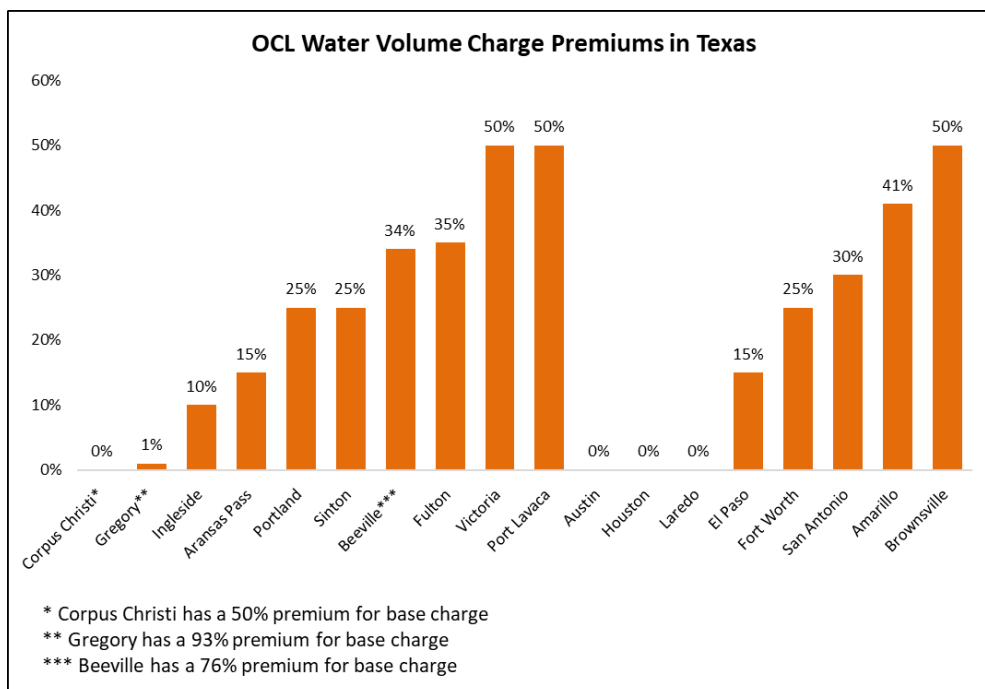
The City provides water and wastewater services to a number of customers located outside of the city limits. The City charges higher rates to outside city limits (“OCL”) than for customers inside the city (“ICL”). The practice of charging higher rates for OCL customers is common in Texas and across the nation. According to a national survey, the average premium for outside city rates is 47%. Outside city rate premiums can be applied by municipalities to base charges only, volume charges only, or a combination of both.

Table I-3 presents current OCL premiums charged by the City of Rockport. **Chart I-4** presents OCL water rate premiums charged by neighboring cities and other major cities in Texas.

TABLE I-3

ROCKPORT OCL CUSTOMERS RATE PREMIUM			
RESIDENTIAL		COMMERCIAL	
WATER		WATER	
Residential Minimum Charge	134%	Commercial Minimum Charge	126%
Residential Volume Rate	135%	Commercial Volume Rate	128%
Residential Average	<u>134%</u>	Commercial Average	<u>126%</u>
SEWER		SEWER	
Residential Minimum Charge	133%	Commercial Minimum Charge	110%
Residential Volume Rate	125%	Commercial Volume Rate	110%
Residential Average	<u>129%</u>	Commercial Average	<u>110%</u>
WATER AND SEWER COMBINED*	130%	WATER AND SEWER COMBINED**	120%
*based on a 5,000 gallons sample		**based on a 25,000 gallons sample	

CHART I-4



The American Water Works Association (“AWWA”) *Manual M-1* is generally considered to be the definitive source of ratemaking guidelines in the USA. The manual devotes an entire section to the discussion of and philosophy behind the calculation of rates for outside city customers. While circumstances can vary between cities, the manual lists many reasons why the cost to serve outside city customers is typically higher than for inside city customers. These reasons include but are not limited to customer location, risk elements, and what the manual characterizes as the “nature of the relationship” between inside and outside customers. As stated on page 276 of *Manual M-1*:

“A publicly owned utility may be considered to be the property of the respective government’s residents who, as owner-customers, bear both the risks and the responsibilities of utility ownership. As the utility’s owners, customers located inside the public utility’s jurisdictional boundaries cannot simply “walk away” from the utility. Furthermore, the utility has a responsibility to develop and maintain the system to serve all of its customers, both inside and, if such agreements exist, outside its boundaries. In contrast, outside customers are nonowner customers, and as such enjoy many of the benefits of the utility system with lower risk than that of the owners.”

Essentially, this means that inside and outside city customers have fundamentally different financial relationships to the utility. This results in a different degree of overall risk to serve. The AWWA recommends use of the Utility/Hybrid Basis methodology to assess the financial impact of these collective risks and cost differentials, and to calculate the cost of service for outside city customers. This methodology and the reasonableness of separate rates for outside city customers has recently been reaffirmed by the Public Utility Commission of Texas, through their final decision in *Docket 53063, Petition of Outside City Ratepayers Appealing the Rates Established by the City of Leander*.

The project team has applied this approach in this analysis and will discuss Utility Basis calculations in more detail in Section III of this report.

Water and Wastewater Rate Comparison

Table I-5 compares Rockport’s monthly ICL residential water and wastewater charges to those of nearby cities in the region. Volumes of 5,000 gallons for water and wastewater were used for the residential comparison as they represent typical usage levels for an average household. **Chart I-6** on the next page presents the data graphically.

The rate data is based on published rates and ordinances posted by each municipality on their website. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges. Comparisons such as these are for usage charges only. This type of comparison may have the unintended effect of discriminating against communities who choose to finance system expansions through current rates or revenue bonds, which are included in rates, as opposed to those who utilize general obligation bonds, which are funded through taxes. All else being equal, a city that primarily or exclusively uses general obligation bonds will have a lower water rate per 1,000 gallons but a higher tax rate.

The following points are also notable:

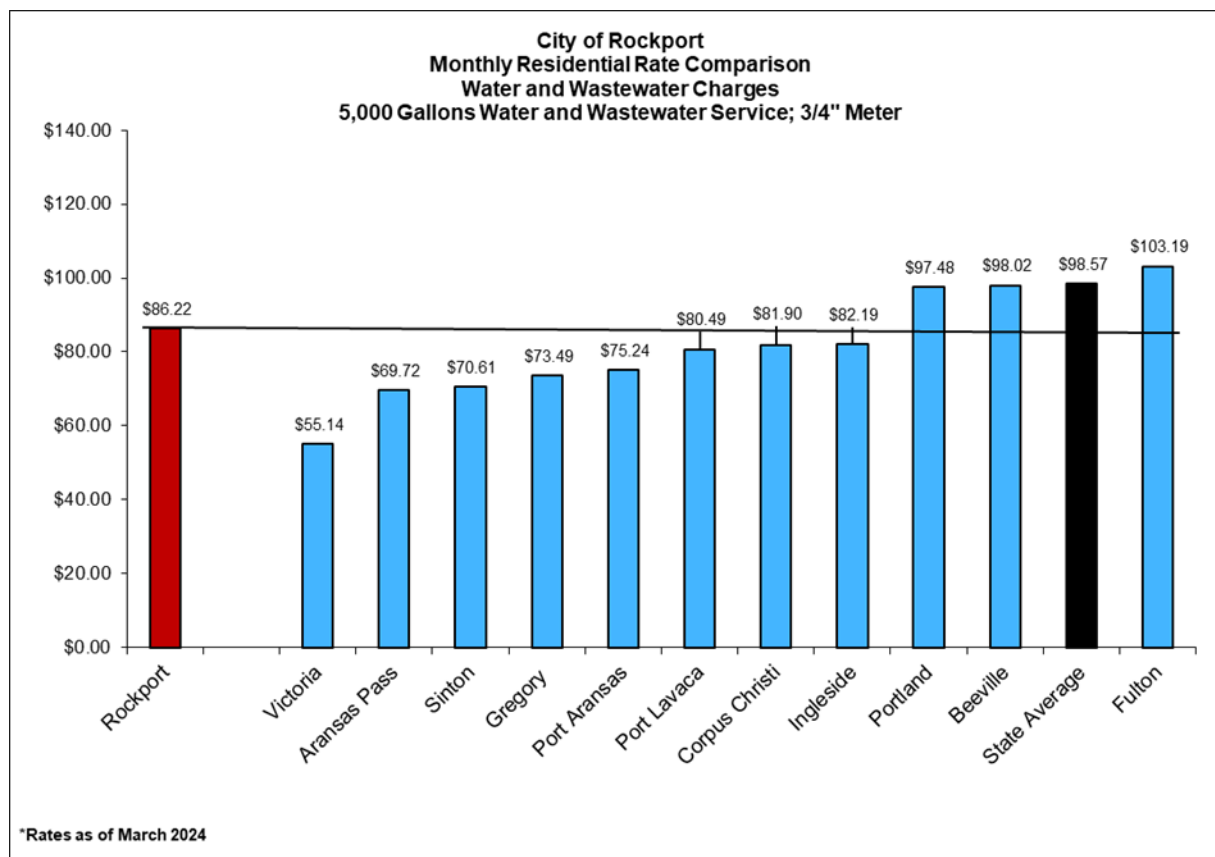
- Many cities do not assess rates that recover the full cost of service, choosing instead to subsidize their water and wastewater utilities with other revenues or to defer needed repairs and maintenance at the expense of system reliability and integrity.
- Some cities use tax bonds to fund water/wastewater system construction. This results in lower rates but higher ad valorem taxes.
- Since the majority of the current residential meters served by the City are 3/4", the comparison reflects 3/4" meters for the cities that charge by meter size.

With these caveats in mind, the table reveals that the City's rates are very close to the State average and are moderately higher than in other cities in the region.

TABLE I-5

CITY OF ROCKPORT			
MONTHLY RESIDENTIAL CHARGES 5,000 GALLONS WATER AND WASTEWATER			
	Water	Wastewater	Total
Rockport	\$ 43.66	\$ 42.56	\$ 86.22
Fulton*	58.51	44.68	103.19
Aransas Pass	42.26	27.46	69.72
Ingleside	46.66	35.53	82.19
Portland	43.25	54.23	97.48
Corpus Christi	27.26	54.64	81.90
Sinton	42.00	28.61	70.61
Gregory	46.12	27.37	73.49
Beeville	61.32	36.70	98.02
Victoria	24.96	30.18	55.14
Port Lavaca	39.02	41.47	80.49
Port Aransas	41.69	33.55	75.24
State Average	\$ 52.91	\$ 45.66	\$ 98.57
Source: Cities' Websites and Municode.com			
* Town of Fulton assumes Rockport's OCL water rates and Fulton sewer rates			

CHART I-6



Section II

SECTION II

Water & Wastewater Test Year and Forecast Volumes



In order to accurately forecast future revenues and expenses, it is necessary to examine current water and wastewater utility conditions. The first step in developing cost of service rates is to analyze patterns of usage, both for the system as a whole, and for specified customer classes.

For the City of Rockport, monthly water and wastewater records were reviewed for the period of 2020 through 2024. These records provided summary information on the monthly water volumes distributed system wide as well as the number of accounts for each period by defined customer class and the associated revenues. Additionally, these records provided the number of accounts and revenues monthly for all classifications of wastewater customers.

According to standard utility ratemaking methodology, in order to allocate revenue requirements equitably among system users, customers must be classified into relatively

homogeneous groups with similar usage characteristics or service demands. Costs are then allocated to the customer classes in proportion to the usage characteristics of each class. For the water system, costs are typically allocated to customers based on their average and peak water demands. For the wastewater system, costs are allocated to customers based on their estimated wastewater flows, and in some cases, based on wastewater strengths.

The project team finds these customer class distinctions to be reasonable and appropriate, meeting the criteria of homogenous groups with similar usage patterns.

In this section, the City's functional customer classes and test year usage patterns will be thoroughly analyzed. A ten-year projection of customers and usage will also be presented. These forecasts, along with the revenue requirements, will form the basis of the proposed rate design.

Water and Wastewater Customers and Accounts – Test Year and Forecast

Two major customer classes served by the City are Residential and Commercial. In addition to these customer classes, the City has one wholesale water customer – the Copano Cove Water Company; and one wholesale wastewater customer – the Town of Fulton. Finally, the City of Rockport provides service to 40 “sewer-only” accounts that use only the City's wastewater system and are not connected to the City's water system.

The majority of water customers are located inside the city limits: 5,914 accounts or 57% of the total customer base. Outside city water customers represent 43% of the total system with 4,488 accounts. Similarly, the majority of wastewater customers are inside city limit accounts – 4,917 or 85% of the total system; followed by 864 outside city wastewater accounts or 15% of the total system.

Table II-1 presents the total number of the City's water and wastewater accounts in the test year.

TABLE II-1

CITY OF ROCKPORT			
RATE MODEL CUSTOMER CLASSES			
WATER Customer Accounts		WASTEWATER Customer Accounts	
<u>Inside City</u>		<u>Inside City</u>	
Residential Inside	5,040	Residential Inside	4,295
Commercial Inside	874	Non-Residential Inside	622
<u>Outside City</u>		<u>Outside City</u>	
Residential Outside	4,014	Residential Outside	772
Commercial Outside	474	Non- Residential Outside	92
<u>Copano Cove Water Co.</u>	1	<u>Sewer Only</u>	40
		<u>Contracted Rate --Town of Fulton*</u>	817
Total	10,403	Total	6,638

* City of Rockport provides wastewater treatment services to the Town of Fulton.

The contract rate is based on sewer volumes treated and the number of sewer accounts.

In FY2024 there were 817 active Fulton's sewer customer accounts

Table II-2 and **Chart II-3** present total water accounts for the City in the historical years and forecast period.

For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year to the next. Overall water accounts are expected to increase by adding approximately **385** new accounts per year, from **10,403** in the test year TY2024 to **13,738** in FY2033, an average annual increase of 3.1%.

TABLE II-2

CITY OF ROCKPORT						
FORECAST TOTAL CUSTOMERS						
WATER Customer Classes						
Fiscal Year	Residential Inside	Commercial Inside	Residential Outside	Commercial Outside	Copano Cove Water Co.	Total
WATER Total Customers						
2021	4,563	822	3,531	431	1	9,348
2022	4,673	848	3,643	445	1	9,610
2023	4,802	851	3,772	466	1	9,891
2024	5,040	874	4,014	474	1	10,403
2025	5,216	900	4,154	488	1	10,760
2026	5,399	927	4,300	503	1	11,130
2027	5,588	955	4,450	518	1	11,512
2028	5,774	982	4,598	533	1	11,888
2029	5,960	1,009	4,746	547	1	12,264
2030	6,143	1,036	4,893	562	1	12,635
2031	6,326	1,062	5,038	576	1	13,004
2032	6,508	1,089	5,183	590	1	13,370
2033	6,690	1,115	5,328	605	1	13,738
WATER Annual New Customers						
2022	110	26	112	15	-	263
2023	129	3	129	20	-	281
2024	238	24	242	8	-	512
2025	176	26	140	14	-	357
2026	183	27	145	15	-	370
2027	189	28	150	15	-	382
2028	186	27	148	15	-	376
2029	186	27	148	15	-	376
2030	184	27	146	14	-	371
2031	183	26	146	14	-	369
2032	182	26	145	14	-	366
2033	182	26	145	14	-	368

CHART II-3

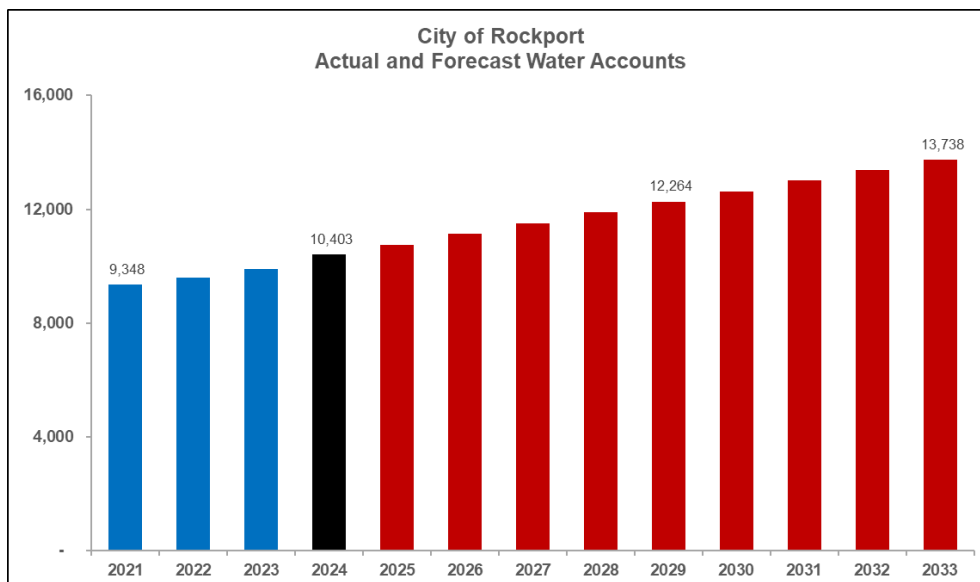
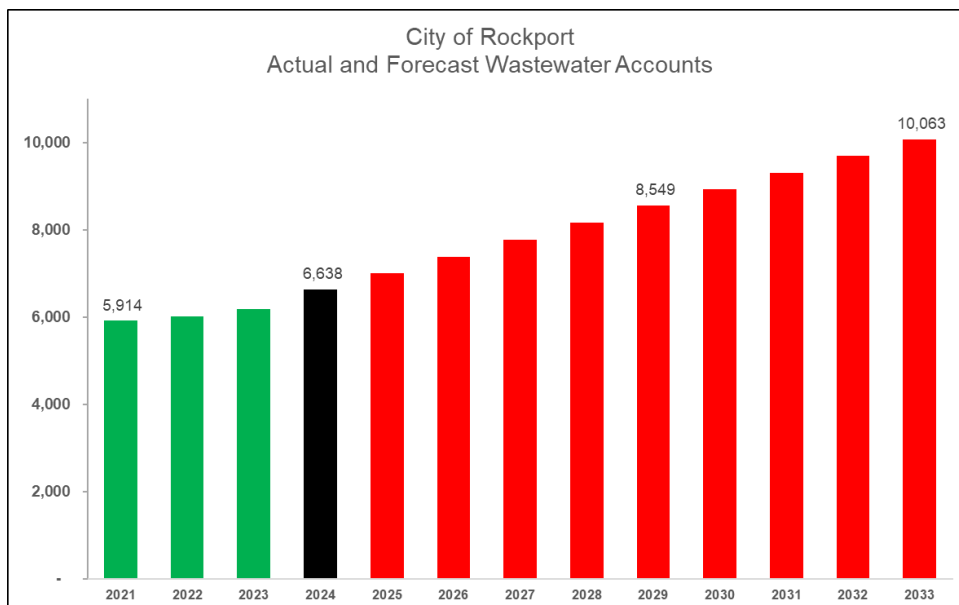


Table II-4 presents the project team's ten-year forecast of wastewater account growth. Wastewater accounts are forecast to increase by approximately **381** accounts per year, from **6,638** in the test year TY2024 to **10,063** in FY2033. **Chart II-5** presents the data graphically.

TABLE II-4

CITY OF ROCKPORT								
FORECAST TOTAL CUSTOMERS								
WASTEWATER Customer Classes								
	Residential Inside	Non-Residential Inside	Contracted Rate (Town of Fulton)	Sewer Only (ICL)	Residential Outside	Non- Residential Outside	Sewer Only (OCL)	Total
WASTEWATER Total Customers								
2021	3,911	577	787	8	536	63	32	5,914
2022	3,977	578	797	8	567	66	32	6,025
2023	4,064	592	807	8	612	73	32	6,188
2024	4,295	622	817	8	772	92	32	6,638
2025	4,471	648	827	8	912	106	32	7,005
2026	4,654	675	837	8	1,058	121	32	7,385
2027	4,843	703	847	8	1,208	136	32	7,777
2028	5,029	730	857	8	1,356	151	32	8,163
2029	5,215	757	867	8	1,504	165	32	8,549
2030	5,398	784	877	8	1,651	180	32	8,930
2031	5,581	810	887	8	1,796	194	32	9,309
2032	5,763	837	897	8	1,941	208	32	9,685
2033	5,945	863	907	8	2,086	223	32	10,063
WASTEWATER Annual New Customers								
2022	66	1	10	-	31	3	-	110
2023	87	14	10	-	45	7	-	163
2024	231	30	10	-	160	19	-	450
2025	176	26	10	-	140	14	-	367
2026	183	27	10	-	145	15	-	380
2027	189	28	10	-	150	15	-	392
2028	186	27	10	-	148	15	-	386
2029	186	27	10	-	148	15	-	386
2030	184	27	10	-	146	14	-	381
2031	183	26	10	-	146	14	-	379
2032	182	26	10	-	145	14	-	376
2033	182	26	10	-	145	14	-	378

CHART II-5

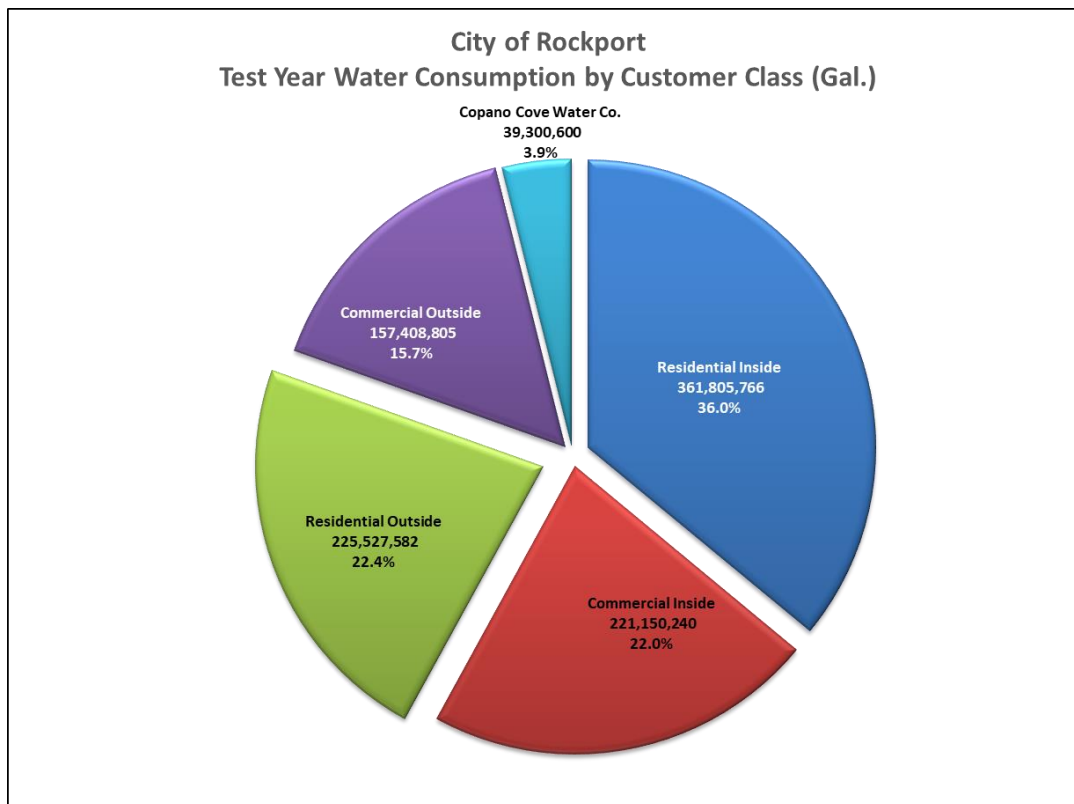


Historical and Forecast Water Consumption

Total water system consumption data was analyzed over the same time period as customer data. A combination of consumption over the past 12 months and historical trends were used as the basis for the development of the forecast water and wastewater volumes within the rate model.

Chart II-6 presents total water usage in volumes and percentages by customer class in the test year. The chart shows that the total consumption in the test year 2024 is **1,005,192,993** gallons. ICL customers were responsible for 58.0%, OCL customers for 38.1%, and the Copano Cove Water Company for 3.9% of the total water consumption.

CHART II-6

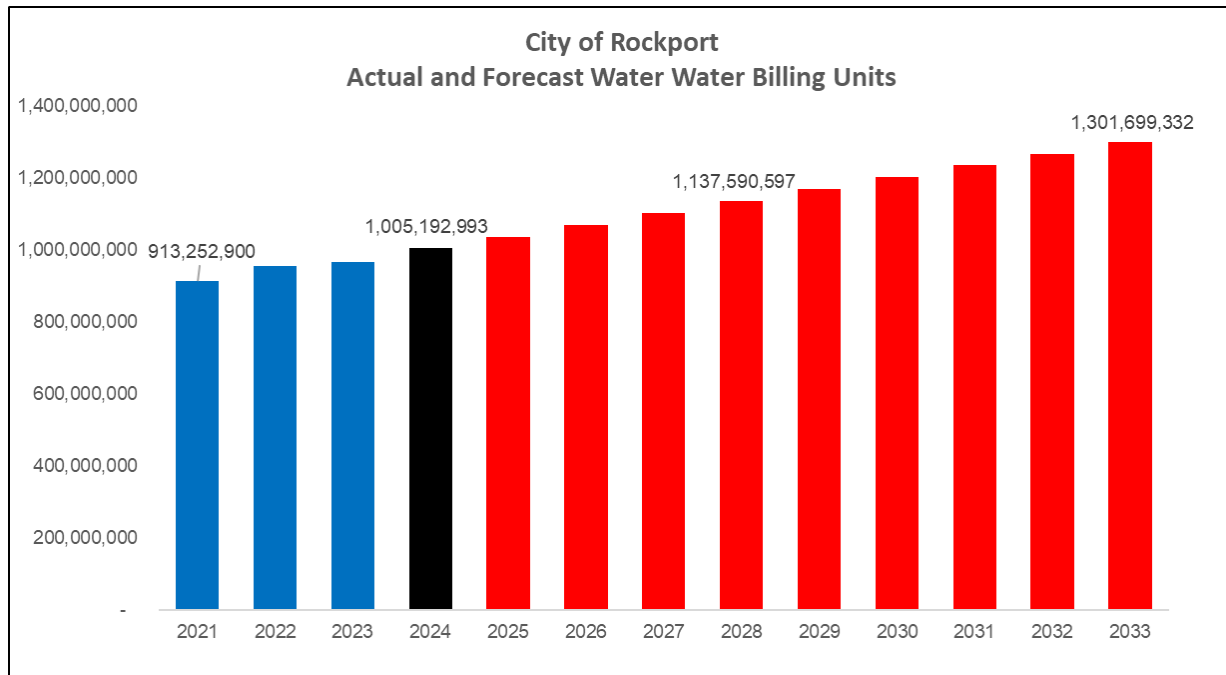


The project team prepared a ten-year forecast of water usage based on the historical data and forecast account growth. The table below reveals that water usage is expected to increase by an average of 2.9% per year during the forecast period. By FY2033 water usage is expected to reach **1,301,699,332** gallons. The results of this forecast for water usage are presented on the next page in **Table II-7** and **Chart II-8**.

TABLE II-7

CITY OF ROCKPORT						
FORECAST BILLED CONSUMPTION						
WATER Customer Classes						
	Residential Inside	Commercial Inside	Residential Outside	Commercial Outside	Copano Cove Water Co.	Total
WATER Historical Volume						
2021	306,878,700	211,923,700	200,667,800	149,494,100	44,288,600	913,252,900
2022	339,624,400	214,924,500	217,162,200	144,233,800	39,555,900	955,500,800
2023	340,764,800	218,704,900	216,848,100	150,574,300	39,271,200	966,163,300
WATER Forecast Volume						
2024	361,805,766	221,150,240	225,527,582	157,408,805	39,300,600	1,005,192,993
2025	374,468,968	227,784,747	233,421,048	162,131,069	39,300,600	1,037,106,432
2026	387,575,382	234,618,290	241,590,784	166,995,001	39,300,600	1,070,080,057
2027	401,140,520	241,656,838	250,046,462	172,004,851	39,300,600	1,104,149,271
2028	414,478,442	248,544,058	258,360,506	176,906,990	39,300,600	1,137,590,597
2029	427,824,648	255,403,874	266,679,715	181,789,623	39,300,600	1,170,998,460
2030	441,001,647	262,146,537	274,893,450	186,588,869	39,300,600	1,203,931,103
2031	454,121,446	268,831,273	283,071,530	191,346,885	39,300,600	1,236,671,735
2032	467,154,732	275,444,523	291,195,683	196,054,018	39,300,600	1,269,149,556
2033	480,235,064	282,055,191	299,349,162	200,759,315	39,300,600	1,301,699,332

CHART II-8



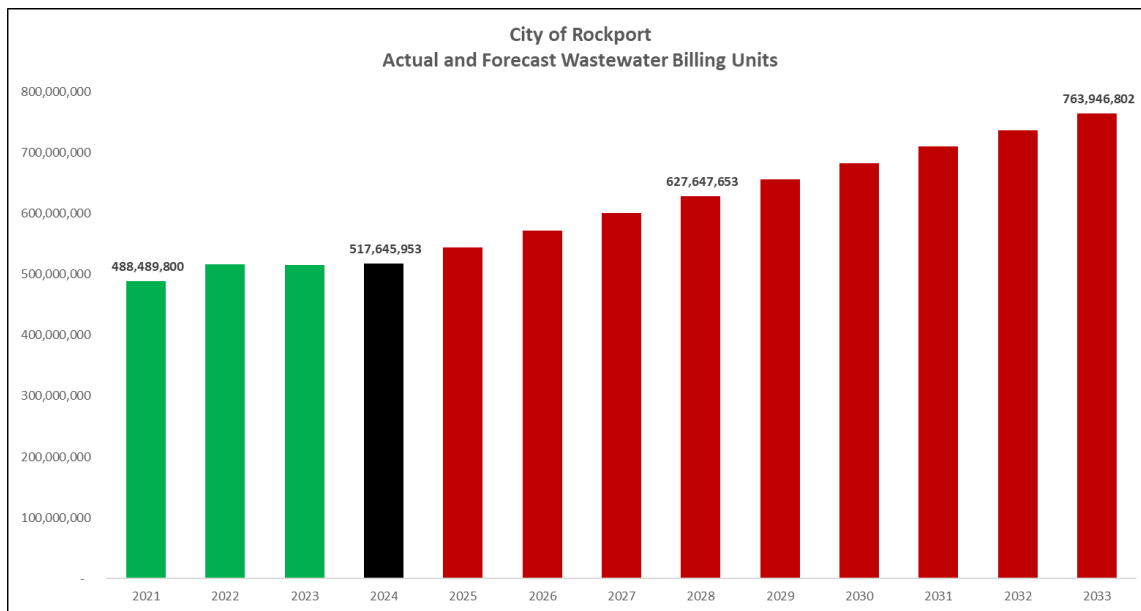
Historical and Forecast Wastewater Flows

As with water-billed consumption, the project team prepared a ten-year forecast of wastewater billing units. The results of the forecast are presented in **Table II-9** and **Chart II-10**. The table reveals that wastewater billing units are forecast to increase by an annual average rate of 4.4% during the forecast period.

TABLE II-9

CITY OF ROCKPORT						
FORECAST WASTEWATER BILLING UNITS						
WASTEWATER Customer Classes						
	Residential Inside	Non- Residential	Contracted Rate (Town of	Residential Outside	Non- Residential	Total
WASTEWATER Historical Billing Units						
2021	271,171,400	142,682,500	34,813,000	23,664,600	16,158,300	488,489,800
2022	289,341,000	149,036,300	34,813,000	25,409,500	17,502,400	516,102,200
2023	286,528,800	151,222,600	34,813,000	26,243,000	16,353,300	515,160,700
WASTEWATER Forecast Billing Units						
2024	278,571,160	153,618,949	37,216,527	25,813,020	22,426,297	517,645,953
2025	290,012,360	160,094,654	37,672,053	30,510,522	25,892,623	544,182,212
2026	301,854,001	166,764,631	38,127,580	35,372,436	29,462,938	571,581,586
2027	314,110,100	173,634,707	38,583,107	40,404,517	33,140,363	599,872,794
2028	326,160,910	180,357,076	39,038,633	45,352,310	36,738,723	627,647,653
2029	338,219,204	187,052,698	39,494,160	50,303,177	40,322,766	655,392,004
2030	350,124,619	193,633,970	39,949,686	55,191,275	43,845,599	682,745,149
2031	361,978,354	200,158,702	40,405,213	60,058,155	47,338,168	709,938,592
2032	373,753,924	206,613,659	40,860,740	64,892,941	50,793,387	736,914,651
2033	385,572,002	213,066,096	41,316,266	69,745,180	54,247,257	763,946,802

CHART II-10



Peaking Factors

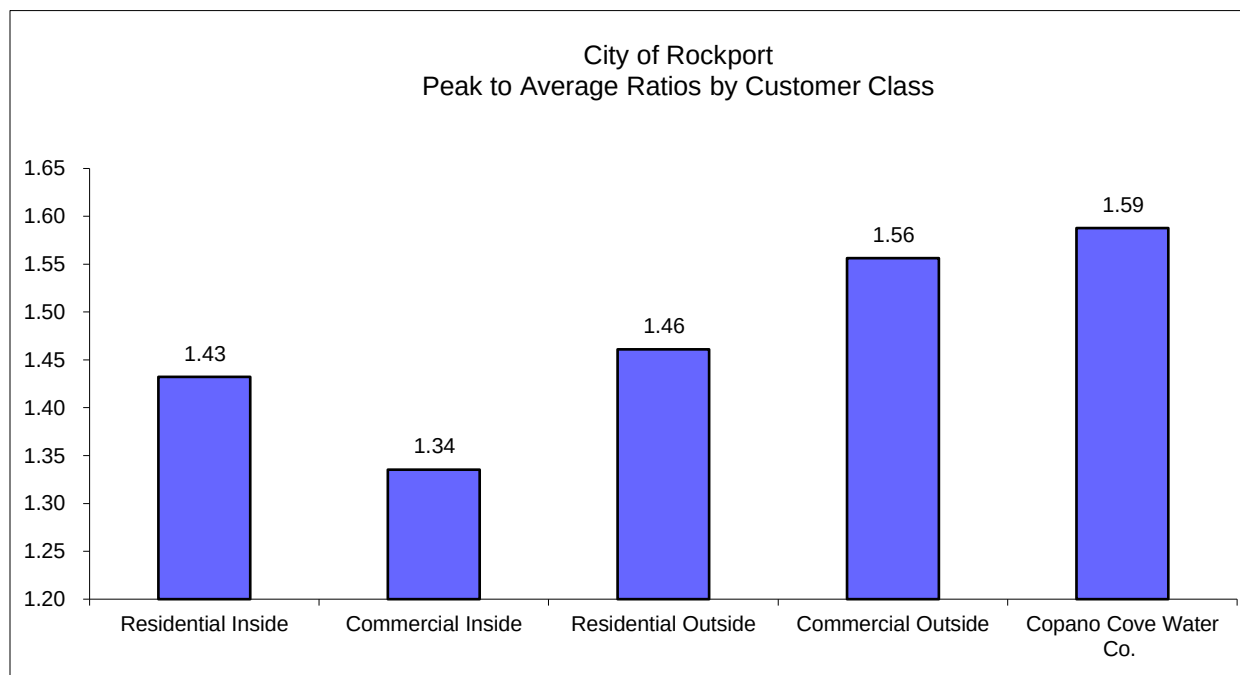
The cost of providing water to customers depends not only on the amount of water each class uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of water utility's customers have an important influence on the utility's costs. Because water utilities attempt to meet all of the demands of their customers, water systems are sized to meet customers' peak requirements. Therefore, during off-peak periods, there are usually significant costs associated with the unused capacity of the system. These costs must be allocated to customers in proportion to the contribution of each customer class to the system peak, in order to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a **Peaking Factor**.

The calculation of peaking factors for individual classes relies on available pumping and consumption information as well as professional judgment. It is accepted practice in the water industry to develop peaking factor estimates based on standard formulas using system peak day information and monthly customer class usage records. This is a conservative methodology, since customer class peaking factors based on peak months will inevitably be lower than the system-wide peaking factor, which is based on the peak day.

Based on AWWA guidelines, the customer class peaking factors calculated in this study are for non-coincidental peaks. The peaking factors developed for this analysis are based on the annualized water consumption by customer class from February 2023 to January 2024. The calculations of the peaking factors by class are presented graphically in **Chart II-11**.

A general ratemaking rule is that **the higher the peak to average ratio, the higher the unit cost of service for a given customer class**. While this is **not an absolute rule**, it is a good general indicator as to which customer classes are incurring the greatest costs to provide service. This principle will be examined more thoroughly in Section III of this report.

CHART II-11



Section III

SECTION III

Water and Wastewater Forecast Revenue Requirement



In this section of the water and wastewater rate study and long-term financial plan, the City of Rockport's test year and forecast water and wastewater utility revenue requirements are developed. The test year consists of the City's fiscal year, October 1, 2023 through September 30, 2024. The estimates presented in this section are based on the City's budget for FY2024.

It must be noted at the onset that **the test year 2024 is NOT used to determine the appropriate rate structure for the City.** The test year is used as a "base year" of expenses on which a ten-year forecast of costs is then calculated. It is the forecast cost of service for FY 2025 and beyond which is used as the actual basis for the rate plan. This is because any new rate plan is not designed to be effective prior to October 2024, the beginning of FY

2025. Therefore by definition, expenses from FY 2024 would be out of date and not relevant for the development of rates. Rate plans are intended to cover expenses in the forecast years FY 2025 – FY 2033, not the past year FY 2024. For the City of Rockport, this is particularly important given that the rate plan is designed to fund \$67.9 million in capital improvements intended to be incurred during the period FY 2025 – FY 2029, expenses which are not reflected in the base year FY 2024 because they have not yet been incurred. In summary, basing any rate plan on FY 2024 costs would result in rates that are too low and are insufficient to cover operating and capital costs in the 5 year planning period 2025 – 2029.

The calculation of a revenue requirement for the forecast period differs from a utility's budget in that it represents only the amount that must be raised through the City's user rates. This means that non-rate revenue (such as reconnection fees, late payment charges and interest) must be subtracted from the budgeted operating and capital expenditures to determine the net revenue requirement to be raised from rates.

According to the American Water Works Association *Manual M-1*, there are two primary generally accepted approaches to determining revenue requirements with additional hybrid variations. *Manual M-1* specifically pertains to water ratemaking, although these principles are equally applicable to wastewater ratemaking. The approaches are defined within the manual as follows:

Cash Needs Approach – this approach seeks to ensure that utility revenues are sufficient to recover total cash needs for a given period. The revenue requirement component of this approach includes O&M expenses, debt-service principal and interest payments, and capital outlays that are not funded by long-term debt. Depreciation expense is not considered to be a cash expense and is therefore not included.

The cash-needs approach is generally used by government-owned utilities for *customers who reside inside the city limits* and is generally preferred by most government utilities.

Utility/Hybrid Basis Approach – When a government-owned utility provides service to customers outside its geographical limits, the situation is similar to that of an investor-owned utility to its customers because the owner provides service to non-owner customers (customers outside the geographical limits of the city). To assess the risk associated with providing service outside city limits, *Manual M-1* recommends use of the Utility/Hybrid Approach. The main differences between using the Cash Basis and the Utility/Hybrid Basis in the development of the cost of service is that the cost basis under the Utility/Hybrid Basis includes depreciation and a return on investment but does not include capital outlays or debt principal in the calculation of the revenue requirement.

There are additional burdens for a City employing the Utility/Hybrid Basis methodology as well, such as a greater complexity of accounting and record keeping issues due to the application of a rate of return on various components of the utility's rate base and a requirement for the City to track grants, system development charges, and other contributions in aid of construction associated with specific assets because they reduce the total value of the rate base.

To maintain consistency with national ratemaking standards, and to achieve a just and reasonable rate structure for all customers of the City's system, the revenue requirement logic built into the rate model is based on the Cash Needs Approach inside City customers and Utility/Hybrid Basis for outside City customers.

All data used in the development of the revenue requirements was obtained from the financial statements, budgets and other information provided by the City. Calculation summaries are presented in the rate model provided in **Appendix A** in conjunction with this report. For rate design purposes, revenue requirements are developed separately for the water and wastewater systems.

Further, for the purposes of this report, the cost of service will be presented under the Cash Basis. This is because the predominant number of customers of the City's system are subject to the Cash Basis. The Utility/Hybrid basis will be summarized later in this section.

In this section, current and forecast Operating Costs, Capital Outlays, Transfers, and Debt Service will be examined first. Non-rate revenues will be subtracted from the total to yield the Net Revenue Requirement.

Operating Expenses and Capital Outlays – Test Year

Table III-1 presents a summary of the City's test year 2024 budget for the water system. **Table III-2** does the same for the City's wastewater system.

Operating expenditures capture the primary operating expenses associated with the day-to-day management of the water and wastewater utility departments. The tables examine operating expenses, transfers, and capital outlays only; allocations for debt service are presented in the next section.

TABLE III-1

CITY OF ROCKPORT						
WATER Operating Expenses, Capital Outlays and Transfers						
SCENARIO:	2024 08 19 Scenario I -- Status Quo					Customer
	Net Budget	Treatment	Distribution	Admin	Billing	
<u>Operating & Maintenance</u>						
Water Distribution & Storage	\$ 5,932,188	\$ 3,853,858	\$ 1,946,730	\$ 130,100	\$ 1,500	
Wastewater/Sewer	-	-	-	-	-	
Utilities Customer Service	432,752	-	-	-	432,752	
Non-Departmental	439,126	-	-	439,126	-	
Total Operating & Maintenance	6,804,065 -	3,853,858	1,946,730	569,226	434,252	
Transfers	927,197	-	-	927,197	-	
Capital Outlays	11,350	-	11,350	-	-	
Total WATER Operating Expenses, Capital Outlays and Transfers	\$ 7,742,612	\$ 3,853,858	\$ 1,958,080	\$ 1,496,422	\$ 434,252	

TABLE III-2

CITY OF ROCKPORT

WASTEWATER Operating Expenses, Capital Outlays and Transfers

SCENARIO: 2024 08 19 Scenario I -- Status Quo

	Net Budget	Treatment	Collection	Admin	Customer Billing
<u>Operating & Maintenance</u>					
Water Distribution & Storage	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater/Sewer	2,199,243	1,069,954	1,052,390	75,350	1,550
Utilities Customer Service	432,752	-	-	-	432,752
Non-Departmental	439,126	-	-	439,126	-
Total Operating & Maintenance	3,071,121	1,069,954	1,052,390	514,476	434,302
Transfers	927,197	-	-	927,197	-
Capital Outlays	20,000	10,000	10,000	-	-
Total WW Operating Expenses, Capital Outlays and Transfers	\$ 4,018,317	\$ 1,079,954	\$ 1,062,390	\$ 1,441,672	\$ 434,302

As the tables show, the total operating expenses, transfers, and capital outlays in the test year are **\$11,760,929** of which \$7,742,612 is for the Water Utility, and \$4,018,317 is for the Wastewater Utility. Debt service is examined separately and in detail later in this section.

Operating Expenses, Transfers, and Capital Outlays – Ten Year Forecast

Table III-3 on the next page presents the project team's ten-year forecast of the City's operating expenses, transfers, and capital outlays. The table reveals that water-related operating expenses, transfers, and capital outlays are forecast to increase from the test year total of \$7,742,612 to \$14,309,691 by FY2033. Wastewater-related operating costs, transfers, and capital outlays are forecast to increase from the test year total of \$4,018,317 to \$7,545,166 by FY2033. This represents an average annual increase of 7.1% for the combined water and wastewater utility. This forecast is based on the following set of assumptions:

- Most operating costs are expected to increase at an annual rate of 3.0%, which is approximately equivalent to the rate of inflation.
- In addition to anticipated inflationary increases, there are other factors that are considered when forecasting various expense items. One such factor is that certain expense categories are expected to increase at rates greater than the average inflation rate. Account growth and volume growth will also affect certain expense categories, and some of the expense items are vulnerable to a combination of these greater than average increases. Items that are affected by general inflation, premium escalation, and account growth are primarily energy related items such as gas and electric expenses, fuels, and lubricants.
- Certain expenses are forecast to increase at above-inflation rates, to reflect the rapid rate of increase of these costs (4-5% per year). These expenses include chemicals, workers' compensation, Medicare and insurance.
- San Patricio Municipal Water District ("SPMWD") water rate is expected to increase by 5.2% annually.
- Total SPMWD costs are anticipated to rise by 8.4% per year due to a combination of increasing water purchases and annual SPMWD rate adjustments.

Details behind these calculations can be found in the rate model summaries contained in **Appendix A**.



TABLE III-3

CITY OF ROCKPORT							
FORECAST OPERATING EXPENSES AND CAPITAL OUTLAYS							
SCENARIO:							
2024 08 19 Scenario I -- Status Quo							
	Operating Expenses		Capital Outlays		Transfers Contingencies		Total Cost of Service
WATER Revenue Requirement							
2024	\$	6,804,065	\$	11,350	\$	927,197	\$ 7,742,612
2025		7,613,540		158,516		955,012	8,727,069
2026		8,285,664		158,516		983,663	9,427,842
2027		8,840,732		158,516		1,013,173	10,012,421
2028		9,427,628		158,516		1,043,568	10,629,712
2029		10,051,185		158,516		1,074,875	11,284,576
2030		10,711,138		158,516		1,107,121	11,976,775
2031		11,411,124		158,516		1,140,335	12,709,975
2032		12,153,027		158,516		1,174,545	13,486,088
2033		12,941,394		158,516		1,209,781	14,309,691
WASTEWATER Revenue Requirement							
2024	\$	3,071,121	\$	20,000	\$	927,197	\$ 4,018,317
2025		3,436,230		145,532		955,012	4,536,774
2026		3,834,249		145,532		983,663	4,963,444
2027		4,098,457		145,532		1,013,173	5,257,162
2028		4,383,053		145,532		1,043,568	5,572,153
2029		4,690,788		145,532		1,074,875	5,911,195
2030		5,022,794		145,532		1,107,121	6,275,447
2031		5,381,685		145,532		1,140,335	6,667,552
2032		5,769,601		145,532		1,174,545	7,089,678
2033		6,189,853		145,532		1,209,781	7,545,166
TOTAL Revenue Requirement							
2024	\$	9,875,186	\$	31,350	\$	1,854,393	\$ 11,760,929
2025		11,049,770		304,048		1,910,025	13,263,843
2026		12,119,912		304,048		1,967,326	14,391,286
2027		12,939,189		304,048		2,026,345	15,269,583
2028		13,810,681		304,048		2,087,136	16,201,865
2029		14,741,973		304,048		2,149,750	17,195,771
2030		15,733,932		304,048		2,214,242	18,252,222
2031		16,792,809		304,048		2,280,669	19,377,527
2032		17,922,628		304,048		2,349,090	20,575,766
2033		19,131,247		304,048		2,419,562	21,854,858

Capital Improvement Plan

The purpose of a Capital Improvement Plan ("CIP") is to rehabilitate and maintain the existing system, expand the system and to service new growth. The capital improvement plan is an integral part of any long-term rate and financing plan.

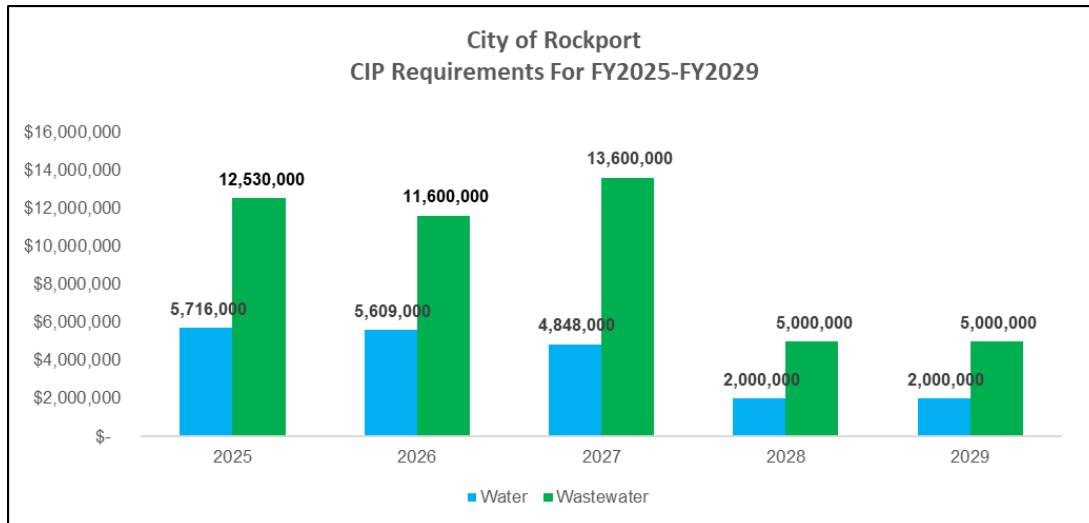
The City has developed a comprehensive long-term capital improvement plan for the water and wastewater system that is intended to cover its needs over the next five years. The City estimates that water and wastewater CIP projects for FY2025-FY2029 will require an investment of **\$67.9 million**. It is expected that virtually all capital improvements will be funded through long-term debt. None of this CIP is reflected in the Text Year 2024, which is a critical reason why the rate plan is not based on FY 2024 cost of service.

Table III-4 summarizes the City's CIP. The table reveals that the City's CIP requirements over the next five years are expected to reach \$20.2 million for the water system and \$47.7 million for the wastewater system, for a combined total of **\$67.9 million**. The water CIP includes repairs and upgrades to pumps and distribution system, water tank and water lines replacement, and meter upgrades. The wastewater CIP includes upgrades of collection system, lift stations construction, and sewer lines replacement.

TABLE III-4

CITY OF ROCKPORT	
CAPITAL IMPROVEMENT PLAN	
FY 2025 - FY 2029	
2024 08 19 Scenario I -- Status Quo	
WATER PROJECTS	COST
Loop 16th St. to Bypass	\$ 522,000
Bolted Water Tank Replacement	2,000,000
Preplace Pump Station PLCs Boxes & SCADA	500,000
Tie in 10" on 35E on Tenth St.	62,000
Loop in Weeping Willow to 24	500,000
Replace P3 at 188 Pump Station	35,000
Drone	10,000
Loop @ Corpus Christi Street	350,000
188 Water Line -- West Side	5,544,000
Lead Pipe Replacement -- Annually	250,000
Copano Loop Study	200,000
Water Master Plan Update	200,000
Meter Upgrade	10,000,000
Total Water Projects	20,173,000
WASTEWATER PROJECTS	COST
3rd Clarifier	\$ 1,500,000
Check Valve RCC 1	60,000
Force Main 1st St to Gagon	3,200,000
SCADA -- Lift Stations	500,000
Master Lift Station	15,000,000
Equipment Purchase -- Front End Loader	120,000
Purple Pipe Project to Memorial Park	5,000,000
Master Lift Station @ Pearl	5,000,000
Master Lift at Bypass & Extend Sewer	15,000,000
Force Main -- South	2,000,000
Wastewater Master Plan Pupdate	350,000
Total Wastewater Projects	47,730,000
Total Water and Wastewater Projects	67,903,000

Chart III-5 reveals the City's CIP expenditure schedule over the next five years. The City intends to fund virtually all CIP projects with long-term debt.

CHART III-5

Existing and Forecast Debt Service

At present, the City of Rockport maintains debt service on six obligations. In addition, the forecast assumes that the City will issue **\$67.9 million** in new debt over the next 5 years. The new bond debt is forecast to have a 25-year term and 4.0% interest rate.

Forecast new bond issues are presented in **Table III-6**.

TABLE III-6

CITY OF ROCKPORT			
Forecast Debt Issues			
Year	Water	Wastewater	Total
2025	5,716,000	12,530,000	18,246,000
2026	5,609,000	11,600,000	17,209,000
2027	4,848,000	13,600,000	18,448,000
2028	2,000,000	5,000,000	7,000,000
2029	2,000,000	5,000,000	7,000,000
2025--2029	20,173,000	47,730,000	67,903,000

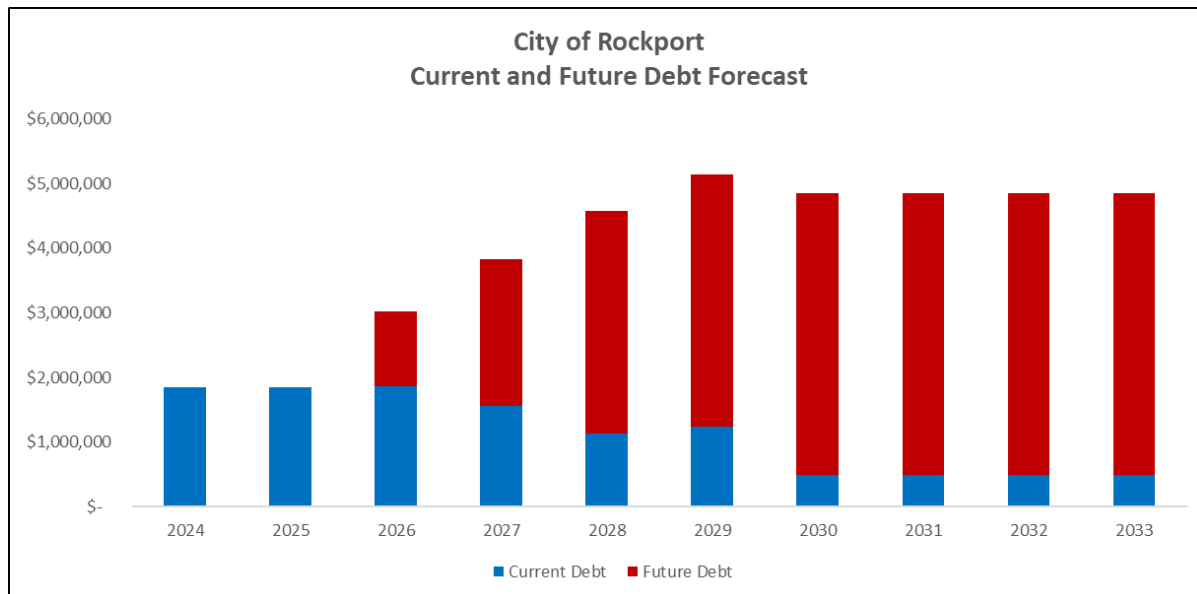
These assumptions are preliminary in nature and subject to change. Should the City Council choose to issue more or less debt than assumed in this study, or should different financing terms be available at the time the debt is issued, then the rate plans contained in this study may require revision.

Table III-7 and Chart III-8 present current and forecast annual debt service under the current scenario.

TABLE III-7

CITY OF ROCKPORT						
CURRENT AND FORECAST DEBT SERVICE						
SCENARIO: 2024 08 19 Scenario I -- Status Quo						
Year	Water		Wastewater		Total	
	Current	Forecast	Current	Forecast	Total	
2024	\$ 925,941	\$ -	\$ 925,941	\$ -	\$ 1,851,882	
2025	926,687	-	926,687	-	1,853,374	
2026	928,728	365,892	928,728	802,070	3,025,418	
2027	779,142	724,935	779,142	1,544,609	3,827,828	
2028	566,081	1,035,265	566,081	2,415,171	4,582,598	
2029	620,268	1,163,289	620,268	2,735,231	5,139,056	
2030	248,757	1,291,313	248,757	3,055,291	4,844,119	
2031	249,131	1,291,313	249,131	3,055,291	4,844,867	
2032	249,746	1,291,313	249,746	3,055,291	4,846,095	
2033	250,262	1,291,313	250,262	3,055,291	4,847,129	

CHART III-8



Non-Rate Revenues

Although sales revenues constitute the majority of the revenue received by the City for water and wastewater service, a certain amount of revenue is accrued from non-rate sources. These revenues include other general revenues, late fees, penalties, miscellaneous charges, and contractual receipts. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. Annual non-rate

revenue totals are presented in **Table III-9**. Non-rate revenues are examined more thoroughly in Section V of this report.

TABLE III-9

CITY OF ROCKPORT				
FORECAST NON-RATE REVENUES				
SCENARIO:				
2024 08 19 Scenario I -- Status Quo				
	Water	Wastewater	Total Water & WW	
2024	\$ 1,300,641	\$ 476,859	\$ 1,777,500	
2025	682,321	439,329	1,121,650	
2026	688,605	440,266	1,128,871	
2027	695,008	441,216	1,136,224	
2028	701,531	442,181	1,143,712	
2029	708,176	443,161	1,151,337	
2030	714,947	444,155	1,159,102	
2031	721,845	445,164	1,167,010	
2032	728,873	446,188	1,175,062	
2033	736,034	447,228	1,183,262	

Net Revenue Requirement – Cash Basis

The net revenue requirement differs from the City's budget in that it represents only that amount that must be raised through the City's water and wastewater rates. **Table III-10** presents City's net revenue requirements for the water and wastewater utility for the test year TY2024 and forecast period.

Under the current scenario, water net revenue requirement is expected to increase from \$7,367,911 in TY2024 to \$15,115,233 in FY2033. The wastewater net revenue requirement is expected to increase from \$4,467,399 in TY2024 to \$10,403,492 in FY2033. The combined water and wastewater net revenue requirement is expected to increase from **\$11,835,310** in TY2024 to **\$25,518,725** in FY2033. This represents an average annual increase of **8.9%**. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

TABLE III-10

CITY OF ROCKPORT						
CURRENT AND FORECAST NET REVENUE REQUIREMENT						
SCENARIO: 2024 08 19 Scenario I -- Status Quo						
Fiscal Year	Operating/ Cap Outlays	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
WATER Revenue Requirement						
2024	\$ 6,815,415	\$ 925,941	\$ 927,197	\$ 8,668,553	\$ 1,300,641	\$ 7,367,911
2025	7,772,056	926,687	955,012	9,653,755	682,321	8,971,434
2026	8,444,180	1,294,620	983,663	10,722,462	688,605	10,033,857
2027	8,999,248	1,504,077	1,013,173	11,516,498	695,008	10,821,490
2028	9,586,144	1,601,346	1,043,568	12,231,058	701,531	11,529,527
2029	10,209,701	1,783,557	1,074,875	13,068,133	708,176	12,359,957
2030	10,869,654	1,540,071	1,107,121	13,516,846	714,947	12,801,899
2031	11,569,640	1,540,445	1,140,335	14,250,420	721,845	13,528,574
2032	12,311,543	1,541,059	1,174,545	15,027,147	728,873	14,298,273
2033	13,099,910	1,541,576	1,209,781	15,851,267	736,034	15,115,233
WASTEWATER Revenue Requirement						
2024	\$ 3,091,121	\$ 925,941	\$ 927,197	\$ 4,944,258	\$ 476,859	\$ 4,467,399
2025	3,581,762	926,687	955,012	5,463,461	439,329	5,024,132
2026	3,979,781	1,730,798	983,663	6,694,241	440,266	6,253,975
2027	4,243,989	2,323,750	1,013,173	7,580,912	441,216	7,139,696
2028	4,528,585	2,981,252	1,043,568	8,553,405	442,181	8,111,224
2029	4,836,320	3,355,499	1,074,875	9,266,694	443,161	8,823,533
2030	5,168,326	3,304,048	1,107,121	9,579,495	444,155	9,135,340
2031	5,527,217	3,304,422	1,140,335	9,971,974	445,164	9,526,810
2032	5,915,133	3,305,037	1,174,545	10,394,714	446,188	9,948,526
2033	6,335,385	3,305,553	1,209,781	10,850,720	447,228	10,403,492
TOTAL Revenue Requirement						
2024	9,906,536	1,851,882	1,854,393	13,612,810	1,777,500	11,835,310
2025	11,353,818	1,853,374	1,910,025	15,117,217	1,121,650	13,995,567
2026	12,423,960	3,025,418	1,967,326	17,416,703	1,128,871	16,287,832
2027	13,243,237	3,827,828	2,026,345	19,097,410	1,136,224	17,961,186
2028	14,114,729	4,582,598	2,087,136	20,784,463	1,143,712	19,640,751
2029	15,046,021	5,139,056	2,149,750	22,334,827	1,151,337	21,183,489
2030	16,037,980	4,844,119	2,214,242	23,096,341	1,159,102	21,937,239
2031	17,096,857	4,844,867	2,280,669	24,222,394	1,167,010	23,055,384
2032	18,226,676	4,846,095	2,349,090	25,421,861	1,175,062	24,246,799
2033	19,435,295	4,847,129	2,419,562	26,701,987	1,183,262	25,518,725

Water Utility Cost Functionalization – Cash Basis

Once the total water and wastewater system costs have been identified, the next step in the rate development process is to isolate the costs associated with each system function. Some of these expenditures are a function of base water demand; others are based on the peak demands placed on the system. Certain costs are associated with serving customers regardless of the volume of water use or wastewater discharge. The basic steps used to allocate the City's water revenue requirements include the following:

1. Each system's costs (revenue requirements) are categorized by utility function (i.e. treatment, distribution, administrative, customer). This process is known as *functionalization*.

2. Functionalized costs are classified based on the service characteristics or the types of demand served by the utility (base and maximum day). This process is known as *classification*.
3. Costs by service characteristic are allocated to customer classes in proportion to the service demands demonstrated by each class.

This three-step process allows for the allocation of system costs in the same terms as customer classes. The approaches described in this section follow standard industry practices. Water system costs are allocated to the following functions:

Treatment – the process by which raw water is converted to potable water

Distribution – the lines that carry water to individual customers' properties

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and providing other services to customers

The project team allocated operating budget line-item expenses individually to system functions based on general guidelines, specific research and input from City staff. The results of the allocation process for the test year are summarized in **Table III-11**.

TABLE III-11

CITY OF ROCKPORT		
TEST YEAR WATER COST FUNCTIONALIZATION		
SCENARIO:		
2024 08 19 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Treatment	\$ 3,275,620	44.5%
Distribution	2,451,298	33.3%
Administration	1,271,897	17.3%
Customer	<u>369,096</u>	<u>5.0%</u>
Total	7,367,911	100.0%

Water Utility Cost Classification – Cash Basis

The allocation of functionalized water system costs to service characteristics follows the base-extra capacity cost allocation method recommended by the AWWA. Using this method, costs are segregated into the following categories:

Base costs – capital costs and O&M expenses associated with service to customers under average demand conditions. This category does not include any costs attributable to variations in water use resulting from peaks in demand. Base costs tend to vary directly with the total quantity of water used.

Maximum Day/Extra Capacity costs – costs attributable to facilities that are designed to meet peaking requirements. These costs include capital and operating charges for additional plant and system capacity beyond that required for average usage.

Customer Billing costs – costs associated with any aspect of customer service, including billing, accounting, and meter services. These costs are independent of the amount of water used and the size of the customer's meter, and are not subject to peaking factors.

According to the AWWA Manual M-1, in the base-extra capacity method, care must be taken in separating costs between those devoted to base capacity and those devoted to extra capacity. The peak to average factor is calculated by dividing the volume on the peak day of the year by the average daily volume. Facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 50% (1/2.0) to base, and 50% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 50% to base, and 50% to extra capacity.

All customer service-related costs are allocated 100% to customer billing. Administration costs are generally not directly assignable to individual classifications. Therefore, it is standard rate-making practice to allocate these costs on an indirect basis to service characteristics.

The system-wide costs by service characteristic are shown in **Table III-12**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

TABLE III-12

CITY OF ROCKPORT			
TEST YEAR WATER COST CLASSIFICATION			
SCENARIO:			
2024 08 19 Scenario I -- Status Quo			
Function	2024 Revenue Requirement	Percent	
Base	\$ 4,806,809	65.24%	
Maximum Day	2,114,996	28.71%	
Customer	<u>446,106</u>	<u>6.05%</u>	
Total	7,367,911	100.0%	

Water Utility Cost Allocation – Cash Basis

Allocation of costs by service characteristic to customer classes is based on the proportionate use levels of each characteristic by each class. The total water utility costs by customer class for the test year are summarized in **Table III-13** and for the ten-year forecast period in **Table III-14**.

TABLE III-13

CITY OF ROCKPORT		
TEST YEAR WATER COST ALLOCATION		
SCENARIO:		
2024 08 19 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Residential Inside	\$ 2,147,732	29.1%
Commercial Inside	1,218,721	16.5%
Residential Outside	2,229,394	30.3%
Commercial Outside	1,421,318	19.3%
Copano Cove Water Co.	350,747	4.8%
Total	7,367,911	100.0%

TABLE III-14

CITY OF ROCKPORT						
FORECAST WATER COST ALLOCATION						
SCENARIO 2024 08 19 Scenario I -- Status Quo						
Year	Residential Inside	Commercial Inside	Residential Outside	Commercial Outside	Cove Water Co.	Total
2024	\$ 2,147,732	\$ 1,218,721	\$ 2,229,394	\$ 1,421,318	\$ 350,747	\$ 7,367,911
2025	2,588,385	1,463,775	2,753,160	1,747,417	418,697	8,971,434
2026	2,914,712	1,639,829	3,080,231	1,946,283	452,802	10,033,857
2027	3,132,681	1,755,229	3,350,160	2,107,379	476,041	10,821,490
2028	3,397,749	1,892,183	3,537,310	2,215,624	486,662	11,529,527
2029	3,732,891	2,065,106	3,734,521	2,329,476	497,963	12,359,957
2030	3,875,941	2,135,218	3,878,874	2,409,921	501,944	12,801,899
2031	4,193,325	2,295,826	4,034,934	2,497,254	507,234	13,528,574
2032	4,527,533	2,464,447	4,201,784	2,590,864	513,645	14,298,273
2033	4,879,544	2,641,490	4,381,285	2,691,744	521,169	15,115,233

Wastewater Utility Cost Functionalization and Classification – Cash Basis

Wastewater system costs are allocated to the following functions:

Treatment -- Volume – the costs associated with treating wastewater volume discharges

Collection – the lines that transport wastewater from customers' properties to the wastewater treatment plant

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and other services to customers

As was the case for the water system, wastewater utility operating budget line-item expenses are allocated individually to functions. The results of the allocation process are presented on **Table III-15**. As with the water utility, these percentages are not forecast to change significantly during the next five years.

TABLE III-15

CITY OF ROCKPORT		
TEST YEAR WASTEWATER COST FUNCTIONALIZATION		
SCENARIO:		
2024 08 19 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Treatment		
Volume	\$ 1,268,577	28.4%
Collection	1,503,780	33.7%
Administration	1,302,627	29.2%
Customer	<u>392,415</u>	<u>8.8%</u>
Total	4,467,399	100.0%

Wastewater Utility Cost Allocation – Cash Basis

Allocation of wastewater utility costs by service characteristic to customer classes is performed in the same manner as described for the water utility. The total wastewater utility costs by customer class for the test year are summarized in **Table III-16** and for the ten-year forecast period in **Table III-17**.

TABLE III-16

CITY OF ROCKPORT		
TEST YEAR WASTEWATER COST ALLOCATION		
SCENARIO:		
2024 08 19 Scenario I -- Status Quo		
Function	2024 Revenue Requirement	Percent
Residential Inside	\$ 2,417,640	54.1%
Non-Residential Inside	1,193,310	26.7%
Contracted Rate (Town of Fulton)	342,350	7.7%
Sewer Only (ICL)	640	0.0%
Residential Outside	291,460	6.5%
Non- Residential Outside	203,269	4.6%
Sewer Only (OCL)	18,731	0.4%
Total	4,467,399	100.0%

TABLE III-17

CITY OF ROCKPORT							
FORECAST WASTEWATER COST ALLOCATION							
SCENARIO:							
2024 08 19 Scenario I -- Status Quo							
Year	Residential Inside	Non-Residential Inside	Contracted Rate (Town of Fulton)	Sewer Only (ICL)	Residential Outside	Non- Residential Outside	Total
2024	\$ 2,417,640	\$ 1,193,310	\$ 342,350	\$ 640	\$ 291,460	\$ 203,269	\$ 4,467,399
2025	2,587,673	1,274,591	356,791	675	460,001	326,021	5,024,132
2026	3,174,291	1,590,504	422,214	687	614,269	434,710	6,253,975
2027	3,528,822	1,781,924	454,808	682	794,345	563,036	7,139,696
2028	4,018,406	2,046,795	502,552	682	899,313	628,321	8,111,224
2029	4,344,402	2,218,857	529,364	689	1,015,313	700,309	8,823,533
2030	4,471,040	2,277,757	532,997	706	1,096,343	742,161	9,135,340
2031	4,643,814	2,361,236	542,033	724	1,179,932	784,887	9,526,810
2032	4,834,002	2,453,140	553,062	743	1,265,605	827,833	9,948,526
2033	5,041,998	2,553,607	565,847	765	1,355,092	872,004	10,403,492

Net Revenue Requirement – Utility/Hybrid Basis

As stated in Section I of this report, calculating the cost of service for outside city customers under the Utility/Hybrid basis is a common and accepted practice in the Utility industry. The AWWA *Manual M-1*, generally considered to be the definitive source of ratemaking policy in the United States, recommends the use of the Utility/Hybrid Basis to calculate the cost of service for outside customers. The Utility/Hybrid Basis differs from the Cash Basis in that it charges depreciation expense and a return on investment, to compensate cities for the risk and investment made in the provision of service to outside city customers. **Table III-18** outlines the difference between the Cash Basis and the Utility/Hybrid Basis.

TABLE III-18

CASH AND UTILITY BASIS REVENUE REQUIREMENTS COMPARISON		
	CASH Basis	UTILITY Basis
Operating Expenses	X	X
Transfers	X	X
Capital Outlays	X	
Current Debt Service	X *	
Depreciation		X
Return		X
* Includes Principal and Interest		

The City's comprehensive rate model includes a calculation of the cost of service, both in total and for the outside city customer classes. However, **this report has only outlined the cost of service via the cash basis.** The project team concluded that including the numerous detailed utility basis charts in this summary report would result in a document that was excessively lengthy and difficult to follow.

However, a summary of the Utility Basis cost of service is included in **Table III-19** presented on the next page. This table reveals that over the ten-year rate plan forecast period, a Utility basis calculation, which would be used for outside city customers, would result in a cost of service that is approximately 21.8% greater for water and 34.0% greater for wastewater than the cash basis cost of service calculations over the same time period. Detailed calculations supporting this table are contained in the rate model prepared for the City.

It should be noted that for the purposes of this study, the Utility/Hybrid Basis calculation is based on a series of broad assumptions about the timing of debt funding, asset values, and rates of return. The assumptions in this study should not be considered to be definitive, and the project team reserves the right to revisit and adjust these assumptions should circumstances so warrant.



TABLE III-19

CITY OF ROCKPORT

NET REVENUE REQUIREMENTS CASH BASIS vs UTILITY BASIS

SCENARIO:

2024 08 19 Scenario I -- Status Quo

TOTAL COST OF SERVICE -- WATER

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
CASH Basis										
Operating Expenses	\$ 6,804,065	\$ 7,613,540	\$ 8,285,664	\$ 8,840,732	\$ 9,427,628	\$ 10,051,185	\$ 10,711,138	\$ 11,411,124	\$ 12,153,027	\$ 12,941,394
Capital Outlays	11,350	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
Future Debt Service	-	-	365,892	724,935	1,035,265	1,163,289	1,291,313	1,291,313	1,291,313	1,291,313
Depreciation	-	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	8,668,553	9,653,755	10,722,462	11,516,498	12,231,058	13,068,133	13,516,846	14,250,420	15,027,147	15,851,267
Less Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
Net Revenue Requirement	7,367,911	8,971,434	10,033,857	10,821,490	11,529,527	12,359,957	12,801,899	13,528,574	14,298,273	15,115,233

UTILITY Basis

Operating Expenses	\$ 6,804,065	\$ 7,613,540	\$ 8,285,664	\$ 8,840,732	\$ 9,427,628	\$ 10,051,185	\$ 10,711,138	\$ 11,411,124	\$ 12,153,027	\$ 12,941,394
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	-	-	-	-	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation	860,403	1,048,501	1,213,636	1,345,633	1,390,970	1,441,960	1,437,054	1,436,925	1,435,662	1,435,662
Return	1,840,119	2,309,922	2,751,238	3,103,130	3,170,279	3,232,848	3,099,249	2,966,148	2,833,682	2,701,780
Total Cost of Service	10,431,783	11,926,976	13,234,200	14,302,668	15,032,444	15,800,868	16,354,562	16,954,532	17,596,916	18,288,617
Less Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
Net Revenue Requirement	9,131,142	11,244,655	12,545,595	13,607,660	14,330,914	15,092,691	15,639,615	16,232,687	16,868,043	17,552,584

Percent Greater than Cash Basis	23.9%	25.3%	25.0%	25.7%	24.3%	22.1%	22.2%	20.0%	18.0%	16.1%
--	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

5 Year Average	24.9%
-----------------------	--------------

10 Year Average	21.8%
------------------------	--------------

TOTAL COST OF SERVICE

	2024	2024	2025	2026	2027	2028	2029	2030	2031	2032
CASH Basis										
Operating Expenses	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
Capital Outlays	20,000	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
Future Debt Service	-	-	802,070	1,544,609	2,415,171	2,735,231	3,055,291	3,055,291	3,055,291	3,055,291
Depreciation	-	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	4,944,258	5,463,461	6,694,241	7,580,912	8,553,405	9,266,694	9,579,495	9,971,974	10,394,714	10,850,720
Less Non-Rate Revenues	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228
Net Revenue Requirement	4,467,399	5,024,132	6,253,975	7,139,696	8,111,224	8,823,533	9,135,340	9,526,810	9,948,526	10,403,492

UTILITY Basis

Operating Expenses	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Current Debt Service	-	-	-	-	-	-	-	-	-	-
Future Debt Service	-	-	-	-	-	-	-	-	-	-
Depreciation	668,702	995,947	1,207,522	1,452,625	1,482,544	1,510,477	1,485,313	1,485,183	1,483,921	1,483,921
Return	1,283,769	2,352,630	3,316,438	4,438,443	4,768,050	5,095,615	4,966,676	4,838,357	4,710,812	4,584,000
Total Cost of Service	5,950,788	7,729,819	9,341,872	11,002,697	11,677,216	12,371,756	12,581,904	12,845,560	13,138,879	13,467,555
Net Revenue Requirement	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228
Net Revenue Requirement	5,473,929	7,290,490	8,901,606	10,561,481	11,235,034	11,928,595	12,137,748	12,400,396	12,692,691	13,020,327

Percent Greater than Cash Basis	22.5%	45.1%	42.3%	47.9%	38.5%	35.2%	32.9%	30.2%	27.6%	25.2%
--	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

5 Year Average	40.2%
-----------------------	--------------

10 Year Average	34.0%
------------------------	--------------

Section IV

SECTION IV

Water and Wastewater Rate Design

Rate Design



Rate design involves determining charges for each class of customers that will generate a desired level of revenue in accordance with AWWA and other industry cost of service rate-making principles. The water and wastewater rates developed in this section are designed to recover the forecast revenue requirements while providing funding for the identified capital improvements and existing debt service.

In this section the project team presents the final recommended rate plan for the City.

The following is notable about the proposed rate plan:

- The plan is a **five-year plan** with rate adjustments applied for each rate class starting in October 2024 and continuing in October of each year afterwards.
- The planning horizon for this rate plan is 5 years. **The revenue requirements for the years FY 2025 – FY 2029 are used as the basis for the rate design.** This is because the rates are intended to recover forecast costs, not historical costs as shown in the test year FY 2024.
- The proposed rate plan will ensure that all operating expenses and capital outlays are fully funded.
- The proposed rate plan will ensure that the City's \$67.9 million capital improvement plan is fully funded. The plan is to be implemented over the FY 2025 – FY 2029 time period. No CIP expenses are assumed for or recovered in the FY 2024 revenue requirement.
- No changes are recommended to the existing rate structure and/or tiers.
- The rate plan assumes uniform percentage adjustments for base and volume charges.
- The plan recommends lesser increases for water and higher increases for wastewater.

- Outside city rate premium is set to be 20% on water and wastewater rates. To achieve this, **no adjustment is recommended for outside city water rates for October 2024, October 2025 or October 2026. No adjustment for outside city wastewater rates is recommended for October 2024.**
- Future growths projections, forecast of water purchases from San Patricio MWD, and the amount of new debt required to fund CIP projects are three major factors impacting the rates. Should growth assumptions be slower than expected, future demand for Sand Patricio MWD water be lower than projected, or should the City choose to issue more or less debt than assumed in this study, then the rate plans contained in this study may require re-evaluation.

Table IV-2 presents a summary of the proposed water rate plan. **Table IV-3** presents a summary of the proposed wastewater rate plan.

Details behind these calculations can be found in the rate model summaries contained in **Appendix A**.



TABLE IV-2

CITY OF ROCKPORT		PROPOSED WATER RATE PLAN					
Scenario: 2024 08 13 Scenario I -- Status Quo		Effective					
		Current	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28
WATER							
Residential Inside							
<u>Base Charge</u>							
3/4"	\$	22.52	\$ 23.42	\$ 24.12	\$ 24.85	\$ 25.34	\$ 25.85
1"		27.21	28.30	29.15	30.02	30.62	31.23
1 1/2"		50.39	52.41	53.98	55.60	56.71	57.84
2"		78.24	81.37	83.81	86.33	88.05	89.81
3"		152.51	158.61	163.37	168.27	171.64	175.07
4"		236.07	245.51	252.88	260.46	265.67	270.99
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		6.04	6.28	6.47	6.66	6.80	6.93
10,001 15,000		7.08	7.36	7.58	7.81	7.97	8.13
15,001 Above		8.04	8.36	8.61	8.87	9.05	9.23
Commercial Inside							
<u>Base Charge</u>							
3/4"		23.91	24.87	25.61	26.38	26.91	27.45
1"		28.89	30.05	30.95	31.88	32.51	33.16
1 1/2"		53.50	55.64	57.31	59.03	60.21	61.41
2"		83.07	86.39	88.98	91.65	93.49	95.36
3"		161.93	168.41	173.46	178.66	182.24	185.88
4"		250.66	260.69	268.51	276.56	282.09	287.74
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		6.41	6.67	6.87	7.07	7.21	7.36
10,001 15,000		7.51	7.81	8.04	8.29	8.45	8.62
15,001 Above		8.54	8.88	9.15	9.42	9.61	9.80
Copano Cove Water Co.							
<u>Volume Rate Per 1,000 Gal</u>							
- Above		6.93	7.21	7.42	7.65	7.80	7.96
Residential Outside							
<u>Base Charge</u>							
3/4"	\$	29.95	\$ 29.95	\$ 29.95	\$ 29.95	\$ 30.41	\$ 31.02
1"		36.21	36.21	36.21	36.21	36.75	37.48
1 1/2"		67.62	67.62	67.62	67.62	68.05	69.41
2"		104.68	104.68	104.68	104.68	105.66	107.78
3"		204.36	204.36	204.36	204.36	205.96	210.08
4"		316.45	316.45	316.45	316.45	318.81	325.18
6"		316.45	316.45	316.45	316.45	318.81	325.18
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		8.16	8.16	8.16	8.16	8.16	8.32
10,001 15,000		9.59	9.59	9.59	9.59	9.56	9.75
15,001 Above		10.90	10.90	10.90	10.90	10.86	11.08
Commercial Outside							
<u>Base Charge</u>							
3/4"		29.95	29.95	29.95	29.95	32.29	32.94
1"		36.21	36.21	36.21	36.21	39.02	39.80
1 1/2"		67.62	67.62	67.62	67.62	72.25	73.70
2"		104.68	104.68	104.68	104.68	112.18	114.43
3"		204.36	204.36	204.36	204.36	218.68	223.06
4"		316.45	316.45	316.45	316.45	338.51	345.28
6"		316.45	316.45	316.45	316.45	338.51	345.28
<u>Volume Rate Per 1,000 Gal</u>							
1,501 10,000		8.16	8.16	8.16	8.16	8.66	8.83
10,001 15,000		9.59	9.59	9.59	9.59	10.14	10.34
15,001 Above		10.90	10.90	10.90	10.90	11.53	11.76

TABLE IV-3

CITY OF ROCKPORT		PROPOSED WASTEWATER RATE PLAN					
Scenario:		2024 08 13 Scenario I -- Status Quo					
		Effective					
		Current	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28
WASTEWATER							
Residential Inside							
<u>Base Charge</u>							
3/4"		\$ 25.79	\$ 28.11	\$ 30.64	\$ 33.09	\$ 35.74	\$ 38.60
1" or Larger		29.42	32.07	34.95	37.75	40.77	44.03
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	4.79	5.22	5.69	6.15	6.64	7.17
5,001	15,000	5.62	6.13	6.68	7.21	7.79	8.41
Non-Residential Inside							
<u>Base Charge</u>							
3/4"		29.64	32.31	35.22	38.03	41.08	44.36
1"		37.03	40.36	44.00	47.51	51.32	55.42
1 1/2"		44.46	48.46	52.82	57.05	61.61	66.54
2"		59.28	64.62	70.43	76.07	82.15	88.72
3"		118.57	129.24	140.87	152.14	164.31	177.46
4" or Larger		185.25	201.92	220.10	237.70	256.72	277.26
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.44	5.93	6.46	6.98	7.54	8.14
5,001	Above	6.38	6.95	7.58	8.19	8.84	9.55
Sewer Only (ICL)							
<u>Base Charge</u>							
Res. Inside		46.38	50.55	55.10	59.51	64.27	69.42
Non -Res. Inside		52.79	57.54	62.72	67.74	73.16	79.01
Comm. Opps. Inside		229.86	250.55	273.10	294.94	318.54	344.02
Residential Outside							
<u>Base Charge</u>							
3/4"		32.70	32.70	36.77	39.71	42.89	46.32
1" or Larger		40.84	40.84	41.94	45.30	48.92	52.84
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.97	5.97	6.83	7.38	7.97	8.60
5,001	15,000	7.05	7.05	8.01	8.65	9.35	10.09
Non- Residential Outside							
<u>Base Charge</u>							
3/4"		32.69	32.69	42.26	45.64	49.29	53.23
1"		40.84	40.84	52.79	57.02	61.58	66.51
1 1/2"		49.03	49.03	63.39	68.46	73.94	79.85
2"		65.35	65.35	84.52	91.28	98.58	106.47
3"		130.70	130.70	169.05	182.57	197.18	212.95
4" or Larger		204.22	204.22	264.11	285.24	308.06	332.71
<u>Volume Rate Per 1,000 Gal</u>							
1,501	5,000	5.95	5.95	7.76	8.38	9.05	9.77
5,001	Above	7.05	7.05	9.10	9.82	10.61	11.46
Sewer Only (OCL)							
<u>Base Charge</u>							
Res. - Outside		55.89	55.89	66.12	71.41	77.13	83.30
Non -Res. Outside		63.58	63.58	75.26	81.28	87.79	94.81
Comm. Opps. Outside		272.96	272.96	327.72	353.93	382.25	412.83

Table IV-4 presents the impact that the proposed rate plan will have on ratepayers at various levels of consumption.

TABLE IV-4

CITY OF ROCKPORT													
IMPACT ON MONTHLY CHARGES													
Scenario:		2024 08 13 Scenario I -- Status Quo											
				Effective									
				Oct-24	Oct-25	Oct-26	Oct-27	Oct-28					
Residential Monthly Charges Inside -- 3/4"													
5,000 Water	Total	\$	86.22	\$	91.79	\$	97.33	\$	102.78	\$	108.11	\$	113.81
5,000 WW	Increase -- \$				5.58		5.54		5.45		5.33		5.70
	Increase -- %				6.5%		6.0%		5.6%		5.2%		5.3%
10,000 Water	Total	\$	144.52	\$	153.83	\$	163.06	\$	172.15	\$	181.04	\$	190.53
10,000 WW	Increase -- \$				9.31		9.24		9.09		8.88		9.50
	Increase -- %				6.4%		6.0%		5.6%		5.2%		5.2%
20,000 Water	Total	\$	220.12	\$	232.45	\$	244.05	\$	255.57	\$	266.12	\$	277.31
10,000 WW	Increase -- \$				12.34		11.59		11.52		10.55		11.20
	Increase -- %				5.6%		5.0%		4.7%		4.1%		4.2%
Commercial Monthly Charges Inside -- 2"													
25,000 Water	Total	\$	466.43	\$	495.38	\$	523.71	\$	551.65	\$	578.54	\$	607.23
25,000 WW	Increase -- \$				28.95		28.33		27.94		26.89		28.69
	Increase -- %				6.2%		5.7%		5.3%		4.9%		5.0%
50,000 Water	Total	\$	839.43	\$	891.27	\$	941.91	\$	991.87	\$	1,039.85	\$	1,091.03
50,000 WW	Increase -- \$				51.85		50.64		49.97		47.97		51.18
	Increase -- %				6.2%		5.7%		5.3%		4.8%		4.9%
Residential Monthly Charges Outside -- 3/4"													
5,000 Water	Total	\$	112.11	\$	112.11	\$	119.18	\$	124.04	\$	129.73	\$	136.57
5,000 WW	Increase -- \$				-		7.08		4.85		5.69		6.84
	Increase -- %				0.0%		6.3%		4.1%		4.6%		5.3%
10,000 Water	Total	\$	188.16	\$	188.16	\$	200.04	\$	208.10	\$	217.24	\$	228.64
10,000 WW	Increase -- \$				-		11.89		8.06		9.14		11.39
	Increase -- %				0.0%		6.3%		4.0%		4.4%		5.2%
Commercial Monthly Charges Outside -- 2"													
25,000 Water	Total	\$	558.17	\$	558.17	\$	624.57	\$	648.06	\$	694.24	\$	728.68
25,000 WW	Increase -- \$				-		66.41		23.49		46.18		34.43
	Increase -- %				0.0%		11.9%		3.8%		7.1%		5.0%
50,000 Water	Total	\$	1,006.92	\$	1,006.92	\$	1,124.48	\$	1,166.16	\$	1,247.81	\$	1,309.23
50,000 WW	Increase -- \$				-		117.56		41.68		81.66		61.42
	Increase -- %				0.0%		11.7%		3.7%		7.0%		4.9%

Forecast Rate Revenues

Table IV-5 presents forecast revenues under the proposed rate plan. Details behind this calculation can be found in Appendix A.

TABLE IV-5

		2024	2025	2026	2027	2028	2029
CITY OF ROCKPORT FORECAST WATER/WASTEWATER REVENUES							
Revenue Summary							
Scenario: 2024 08 13 Scenario I -- Status Quo							
WATER Revenues -- Total							
W1	Residential Inside	\$ 3,334,063	\$ 3,587,690	\$ 3,827,642	\$ 4,080,458	\$ 4,303,875	\$ 4,531,309
W2	Commercial Inside	1,959,435	2,108,232	2,238,369	2,374,686	2,493,192	2,613,244
W5	Residential Outside	2,986,040	3,090,551	3,198,720	3,310,675	3,442,278	3,620,316
W6	Commercial Outside	1,747,107	1,799,520	1,853,506	1,909,111	2,072,049	2,178,598
W7	Copano Cove Water Co.	270,290	282,339	291,037	299,768	306,006	312,126
	Total Rate Revenue	10,296,934	10,868,332	11,409,273	11,974,697	12,617,400	13,255,593
	Non-Rate Revenue	1,300,641	682,321	688,605	695,008	701,531	708,176
	Total Revenue	11,597,576	11,550,653	12,097,878	12,669,705	13,318,930	13,963,770
Water Revenues -- Additional							
W1	Residential Inside		253,627	239,952	252,816	223,417	227,434
W2	Commercial Inside		148,797	130,137	136,317	118,507	120,052
W5	Residential Outside		104,511	108,169	111,955	131,602	178,038
W6	Commercial Outside		52,413	53,986	55,605	162,938	106,549
W7	Copano Cove Water Co.		12,050	8,697	8,731	6,238	6,120
	Total Rate Revenue		571,398	540,941	565,424	642,703	638,194
	Non-Rate Revenue		(618,320)	6,284	6,402	6,523	6,646
	Total Revenue		(46,922)	547,225	571,826	649,226	644,839
WASTEWATER Revenues -- Total							
WW1	Residential Inside	\$ 2,356,383	\$ 2,679,287	\$ 3,039,669	\$ 3,418,570	\$ 3,833,701	\$ 4,293,469
WW2	Non-Residential Inside	1,116,800	1,282,669	1,456,358	1,638,830	1,838,461	2,059,249
WW3	Contracted Rate (Town of Fulton)	154,363	169,144	186,596	204,077	223,005	243,656
WW4	Sewer Only (ICL)	8,929	9,753	10,631	11,490	12,409	13,401
WW5	Residential Outside	392,564	464,004	591,198	730,759	885,865	1,061,175
WW6	Non- Residential Outside	180,117	207,957	299,895	369,007	441,800	523,691
WW7	Sewer Only (OCL)	26,671	26,671	31,254	33,993	36,712	39,649
	Total Rate Revenue	4,235,829	4,839,486	5,615,600	6,406,725	7,271,952	8,234,291
	Non-Rate Revenue	476,859	439,329	440,266	441,216	442,181	443,161
	Total Revenue	4,712,688	5,278,815	6,055,866	6,847,941	7,714,133	8,677,452
WASTEWATER Revenues -- Additional							
WW1	Residential Inside		322,904	360,381	378,901	415,131	459,768
WW2	Non-Residential Inside		165,869	173,689	182,472	199,631	220,788
WW3	Contracted Rate (Town of Fulton)		14,780	17,452	17,481	18,928	20,651
WW4	Sewer Only (ICL)		824	878	859	919	993
WW5	Residential Outside		71,440	127,194	139,561	155,106	175,311
WW6	Non- Residential Outside		27,840	91,938	69,112	72,792	81,892
WW7	Sewer Only (OCL)		-	4,582	2,739	2,719	2,937
	Total Rate Revenue		603,657	776,114	791,125	865,227	962,339
	Non-Rate Revenue		(37,530)	937	951	965	979
	Total Revenue		566,127	777,051	792,076	866,192	963,319

Notes on Rate Recommendations

The forecast and recommendations presented in this study represent a combination of the best information available from the City of Rockport and the project team's expertise. However, this forecast relies in part on assumptions about future events and events beyond the control of the project team (such as account growth rates within the City). The forecast and recommendations contained in this study may be subject to revision if any of the following events occurs:

- Actual growth in accounts and consumed volumes is less than (or significantly greater than) forecast.
- San Patricio MWD water rates increase at a much higher pace than forecast
- Capital improvement plan funding costs increase significantly due to the rising cost of materials or other factors.
- An unforeseen event impacts the City, such as an extended recession, natural catastrophe or terrorist attack.
- Significant and long-lasting changes in weather patterns.
- Increases or decreases in interest rates, coverage requirements, or reserve requirements for long-term debt.
- The City of Rockport budget levels or priorities change significantly from those forecast in this study.

It should be noted that none of these events is foreseen by the project team or the City of Rockport at this time.

If any of these events occur, the City may be compelled to consider further adjustments to its water and wastewater rates.

Section V

SECTION V

Utility Non-Rate Fees and Services Cost Analysis



The project team also has been engaged by the City of Rockport to update its schedule of Non-Rate Fees and Services related to its water and wastewater utilities. As is common for all utilities, the City maintains a schedule of fees and charges for services that are offered in addition to basic monthly water and wastewater service. Unlike utility rates, which are charged to all active ratepayers, these fees are only charged to those customers who specifically request the associated service or who are violating the utility's codes. These fees are generally known as Non-Rate Fees and Services.

The City seeks an analysis of the cost it incurs in providing each of these services to the associated ratepayer.

In this analysis, each category of Non-Rate Fees and Services has its costs calculated according to a basic, generally accepted methodology. This methodology has been closely followed during the course of this study. The non-rate revenue calculation model contained in **Appendix B** of this report presents the cost calculation methodology in detail.

Cost Calculation Methodology

In order to develop a cost estimate for each of the categories of Non-Rate Fees and Services, the Project Team utilized the following approach:

1. City staff expended considerable time and effort fulfilling the data requests submitted by the Project Team. All requests were complied with in an efficient, professional manner. The Project Team owes a debt of gratitude to the professionalism and diligence of City staff for their assistance in this endeavor.
2. The Project Team divided the data and analysis for each service into three categories: Labor, Materials and Other. Labor includes the time devoted by clerical, field and administrative personnel in completing the associated service. Materials include the specific items required by each service. Other costs include specific items not assigned to any of the other categories.
3. The total cost of each service included in this analysis is primarily based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include not only personnel salary and benefits, but also any costs that are reasonably ascribable to personnel. The cost elements that are included in the calculation of fully burdened rates are:
 - Salaries & benefits of personnel involved

- Operating costs applicable to fee operations
- Departmental support, supervision, and administration overhead
- Internal Service Costs charged to each department
- Indirect City-wide overhead costs

The FBHRs are then used in conjunction with labor time estimates, when appropriate, to calculate a fee's cost based on the personnel and the amount of their time that is involved in providing each service.

4. Each cost was reviewed, calculated and incorporated into the non-rate fees and services cost calculation model presented in **Appendix B**.

Current Utility Non-Rate Fees and Services

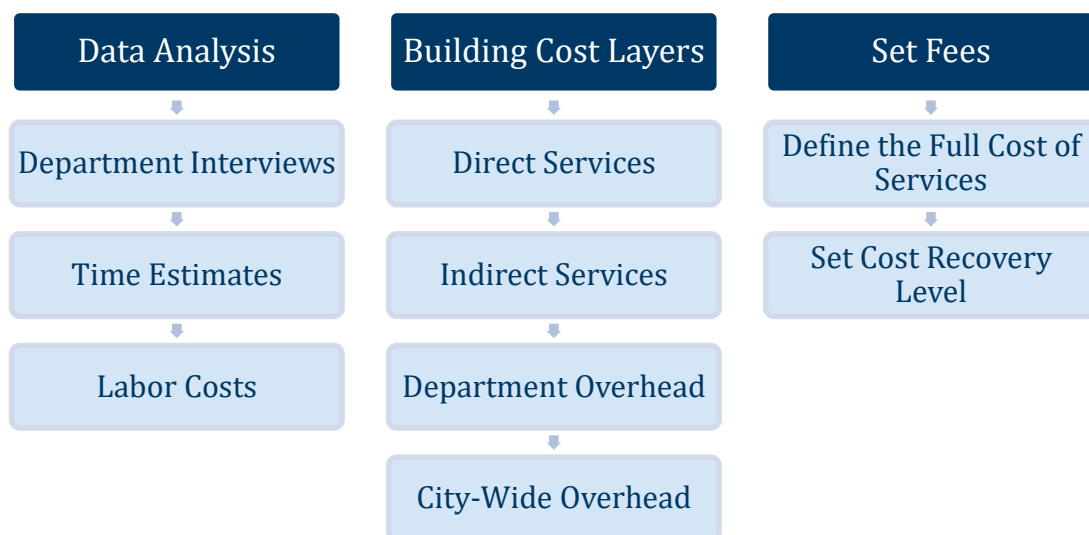
Table V-1 presents the City's current schedule for Utility Non-Rate Fees and Services that were reviewed in this study.

TABLE V-1

Utility User Fees		
#	Description	Current Fee/Charge
1	Meter Connects	25.00
2	Meter Reconnects	25.00
3	Meter Reconnects - After Hours	37.50
New	Meter Disconnects	0.00
4	Deposits - Residential	150.00
5	Deposits - Commercial	700.00
6	NSF Fees	25.00
7	Meter Tempering Fees	50.00
8	Trip Charges	25.00
9	Theft of Services	at cost
10	Damage Indemnification	at cost
11	Meter Lock Fee	25.00

Summary Steps of the Study

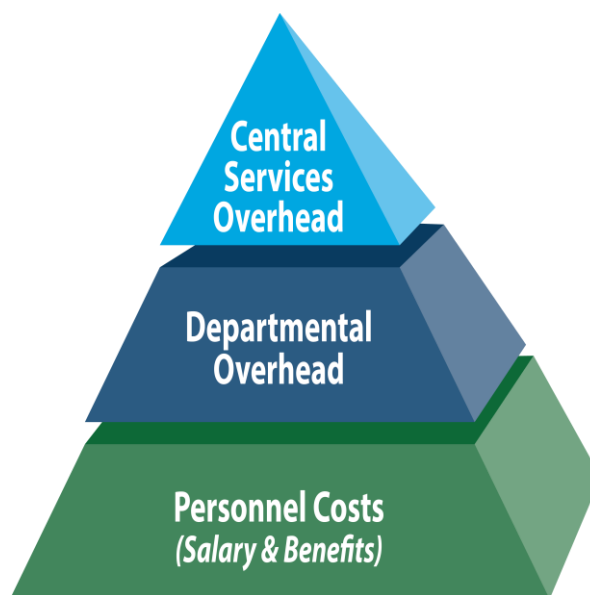
The methodology to evaluate most User Fee levels is straightforward and simple in concept. The following list provides a summary of the study process steps:



Allowable Costs

This report identifies three types of costs that, when combined, constitute the fully burdened cost of a service. Costs are defined as direct labor, including salary and benefits, departmental overhead costs, and the City's central services overhead, where departmental and central service overhead costs constitute support costs. These cost types are defined as follows:

- **Direct Labor (Personnel Costs):** The costs related to staff salaries for time spent directly on fee-related services.
- **Departmental Overhead:** A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials that are necessary for the department to function.
- **Central Services Overhead:** These costs represent services provided by those Central Services Departments whose primary function is to support other City departments.



Quality Control/Quality Assurance

All study components are interrelated, thus flawed data at any step in the process will cause the ultimate results to be inconsistent and unsound. The elements of the project team's Quality Control process for User Fee calculations include:

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonableness tests and validation
- Normalcy/expectation ranges
- FTE balancing
- Internal and external reviews
- Cross-checking

Reasons for cost increases/decreases over current fees

Within the fee tables in **Appendix B**, the differences are identified between the full costs calculated through the study and the fee levels currently in effect. The reasons for differences between the two can arise from several possible factors including but not limited to:

- Previous fee levels may have been set at levels less than full cost intentionally, based on policy decisions
- Staffing levels and the positions that complete fee and service activity have changed
- Personnel and materials costs could have increased at levels that differed from any inflationary factors used to increase fees
- Costs that this study has identified as part of the full cost of services may not have been accounted for previously
 - Departmental overhead and administration costs
 - Indirect overhead
- Changes in processes and procedures within a department, or the city as a whole

City Staff Contributions

As part of the study process, the project team received tremendous support and cooperation from City staff, which contributed and reviewed a variety of components to the study, including:

- Budget and other cost data,
- Staffing structures,
- Fee and service structures, organization, and descriptions,
- Direct and indirect work hours (billable/non-billable),
- Time estimates to complete work tasks,
- Current fee levels,

- Incorporation of the City's Cost Recovery goals in fee suggestions,
- Review of draft results and other documentation.

A User Fee Study requires significant involvement of the managers and line staff from the departments—on top of their existing workloads and competing priorities. The contributions from City staff were critical to this study. We would like to express our appreciation to the City and its staff for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.

Cost Recovery

The cost recovery models are presented in detail in **Appendix B**. In General, full cost recovery is determined by summing the estimated amount of time that each position (in increments of minutes or hours) spends to render a service. Time estimates for each service rendered were predominantly determined by the project team and City Staff through a time and materials survey conducted. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section for reference.

It is important to note that the time and materials survey used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in identifying the total cost of providing each service. Specifically, in providing services, several employees and departments are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

The principal goal of this study was to identify the cost of City services, to provide information to help the City make informed decisions regarding the actual fee levels and charges. The responsibility of determining the final fee levels is a complicated task. City staff must consider many issues in formulating recommendations, and the City Council must consider those same issues and more in making the final decisions.

There are occasions where the suggested fees deviate from the full cost calculation. For those cases, there are reasonable explanations, typically to account for individual service need considerations in providing the service to the public. Unfortunately, there are no hard and fast rules to guide the City, since many of the considerations are based on the unique characteristics of the City of Rockport, and administrative and political discretion.

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) who receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, many services fall into the range between these two extremes.

Of course, subsidization can be an effective public policy tool, since it can be used to reduce fees to encourage certain activities (such as compliance inspections to ensure public safety) or allow some people to be able to afford to receive services they otherwise could not at the full cost. In addition, subsidies can be an appropriate and justifiable action, such as to allow citizens to rightfully access services, without burdensome costs.

Despite the intent, it is important for the City and public to understand that subsidies will be covered typically by the General Fund. Therefore, the general taxpayer will potentially help to fund private benefits, and/or other City services will not receive funds that are otherwise directed to cover subsidies.

Impact on Demand (Elasticity)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually curtail the demand for the services; whereas lower fees may spark an incentive to utilize the services and encourage certain actions. Either of these conditions may have a desirable effect to the City. However, the level of the fees that would cause demand changes is largely unknown. This study did not attempt to evaluate the economic or behavioral impacts of higher or lower fees; nevertheless, the City should consider the potential impacts of these issues when deciding on fee levels.

Summary

If the City's principal goal of this study was to maximize revenues from user fees, and participation from the public in City services was guaranteed to remain constant, the project team would recommend setting user fees at 100% of the full cost identified in this study. However, revenue enhancement is not the only goal of a cost of service study, and sometimes full-cost recovery is not needed, desired, or appropriate. Other City and departmental goals, City Council priorities, policy initiatives, past experience, implementation issues, and other internal and external factors may influence staff recommendations and City Council decisions.

Table V-2 presents full cost of service, new suggested fees, and recovery levels for the fees reviewed in this study. For the full detail of each fee's analysis, refer to **Appendix B** of this report.

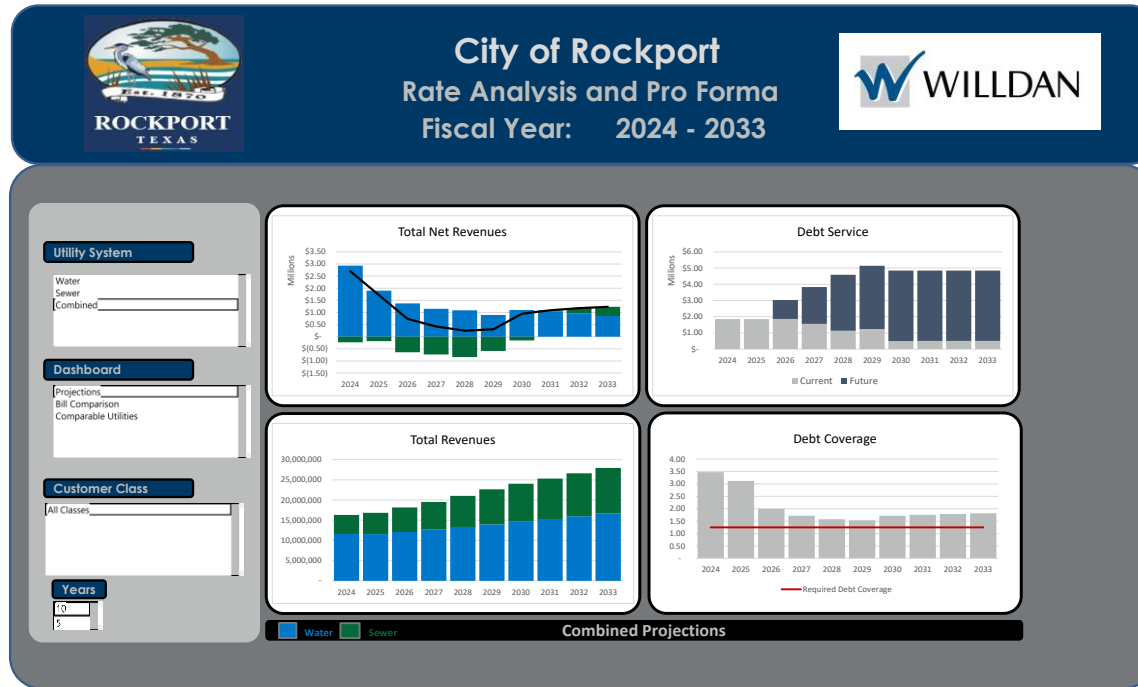
TABLE V-2

Utility User Fees		
#	Description	Current Fee/Charge
1	Meter Connects	25.00
2	Meter Reconnects	25.00
3	Meter Reconnects - After Hours	37.50
New	Meter Disconnects	0.00
4	Deposits - Residential	150.00
5	Deposits - Commercial	700.00
6	NSF Fees	25.00
7	Meter Tempering Fees	50.00
8	Trip Charges	25.00
9	Theft of Services	at cost
10	Damage Indemnification	at cost
11	Meter Lock Fee	25.00

Full Cost	Suggested Fee	Fee Δ	Cost Recovery
\$62.11	\$60.00	\$35	97%
\$62.11	\$60.00	\$35	97%
\$87.96	\$85.00	\$48	97%
\$62.11	\$60.00	\$60	97%
\$172.44	\$170.00	\$20	99%
\$783.66	\$780.00	\$80	100%
\$53.76	\$30.00	\$5	56%
\$96.82	\$100.00	\$50	103%
\$62.11	\$50.00	\$25	81%
NA	At Cost	NA	NA
NA	At cost	NA	NA
\$62.11	\$60.00	\$35	97%



Appendix A



Future Debt Term: 25

Water Future Bond Issues		
	Alternative	Proposed
2024		-
2025		\$ 5,716,000
2026		\$ 5,609,000
2027		\$ 4,848,000
2028		\$ 2,000,000
2029		\$ 2,000,000
2030		-
2031		-
2032		-
2033		-
		\$ 20,173,000

Sewer Future Bond Issues		
	Alternative	Proposed
2024		-
2025		\$ 12,530,000
2026		\$ 11,600,000
2027		\$ 13,600,000
2028		\$ 5,000,000
2029		\$ 5,000,000
2030		-
2031		-
2032		-
2033		-
		\$ 47,730,000
		\$ 67,903,000

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Current	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28	Oct-29	Oct-30	Oct-31	Oct-32
Water Rate Adjustments										
Meter Charge										
RES INSIDE	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
NON-RES INSIDE	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
WHOLESALE (Copano Cove)	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Volume Charge										
RES INSIDE	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
NON-RES INSIDE	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
WHOLESALE (Copano Cove)	0.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Outside City Premium		20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Sewer Rate Adjustments										
Meter Charge										
RES INSIDE	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
NON-RES INSIDE	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
CONTRACTED RATE (Town of Fulton)	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
Volume Charge										
RES INSIDE	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
NON-RES INSIDE	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
CONTRACTED RATE (Town of Fulton)	0.0%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
Outside City Premium		20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
<i>City Rate Plan -- Five Year Summary</i>							
<i>Scen: 2024 08 19 Scenario I -- Status Quo</i>							
1	Water Monthly Rates and Charges						
W1	Residential Inside						
	<u>Customer Service Charge</u>						
	3/4"	\$ 22.52	\$ 23.42	\$ 24.12	\$ 24.85	\$ 25.34	25.85
	1"	27.21	28.30	29.15	30.02	30.62	31.23
	1 1/2"	50.39	52.41	53.98	55.60	56.71	57.84
	2"	78.24	81.37	83.81	86.33	88.05	89.81
	3"	152.51	158.61	163.37	168.27	171.64	175.07
	4"	236.07	245.51	252.88	260.46	265.67	270.99
	6"	236.07	245.51	252.88	260.46	265.67	270.99
	<u>Volume Rate/1,000 Gal</u>						
	1,501 10,000	6.04	6.28	6.47	6.66	6.80	6.93
	10,001 15,000	7.08	7.36	7.58	7.81	7.97	8.13
	15,001 Above	8.04	8.36	8.61	8.87	9.05	9.23
W2	Commercial Inside						
	<u>Customer Service Charge</u>						
	3/4"	\$ 23.91	\$ 24.87	\$ 25.61	\$ 26.38	\$ 26.91	27.45
	1"	28.89	30.05	30.95	31.88	32.51	33.16
	1 1/2"	53.50	55.64	57.31	59.03	60.21	61.41
	2"	83.07	86.39	88.98	91.65	93.49	95.36
	3"	161.93	168.41	173.46	178.66	182.24	185.88
	4"	250.66	260.69	268.51	276.56	282.09	287.74
	6"	250.66	260.69	268.51	276.56	282.09	287.74
	<u>Volume Rate/1,000 Gal</u>						
	1,501 10,000	6.41	6.67	6.87	7.07	7.21	7.36
	10,001 15,000	7.51	7.81	8.04	8.29	8.45	8.62
	15,001 Above	8.54	8.88	9.15	9.42	9.61	9.80

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
City Rate Plan -- Five Year Summary							
Scen: 2024 08 19 Scenario I -- Status Quo							
W5	Residential Outside						
	<u>Customer Service Charge</u>						
	3/4"	\$ 29.95	\$ 29.95	\$ 29.95	\$ 29.95	\$ 30.41	\$ 31.02
	1"	36.21	36.21	36.21	36.21	36.75	37.48
	1 1/2"	67.62	67.62	67.62	67.62	68.05	69.41
	2"	104.68	104.68	104.68	104.68	105.66	107.78
	3"	204.36	204.36	204.36	204.36	205.96	210.08
	4"	316.45	316.45	316.45	316.45	318.81	325.18
	6"	316.45	316.45	316.45	316.45	318.81	325.18
	<u>Volume Rate/1,000 Gal</u>						
	1,501 10,000	8.16	8.16	8.16	8.16	8.16	8.32
	10,001 15,000	9.59	9.59	9.59	9.59	9.56	9.75
	15,001 Above	10.90	10.90	10.90	10.90	10.86	11.08
W6	Commercial Outside						
	<u>Customer Service Charge</u>						
	3/4"	\$ 29.95	\$ 29.95	\$ 29.95	\$ 29.95	\$ 32.29	\$ 32.94
	1"	36.21	36.21	36.21	36.21	39.02	39.80
	1 1/2"	67.62	67.62	67.62	67.62	72.25	73.70
	2"	104.68	104.68	104.68	104.68	112.18	114.43
	3"	204.36	204.36	204.36	204.36	218.68	223.06
	4"	316.45	316.45	316.45	316.45	338.51	345.28
	6"	316.45	316.45	316.45	316.45	338.51	345.28
	<u>Volume Rate/1,000 Gal</u>						
	1,501 10,000	8.16	8.16	8.16	8.16	8.66	8.83
	10,001 15,000	9.59	9.59	9.59	9.59	10.14	10.34
	15,001 Above	10.90	10.90	10.90	10.90	11.53	11.76
W7	Copano Cove Water Co.						
	<u>Volume Rate/1,000 Gal</u>						
	- Above	6.93	7.21	7.42	7.65	7.80	7.96

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
<i>City Rate Plan -- Five Year Summary</i>							
<i>Scen: 2024 08 19 Scenario I -- Status Quo</i>							
2	Wastewater Monthly Rates and Charges						
WW1	Residential Inside						
<u>Customer Service Charge</u>							
	3/4"	\$ 25.79	\$ 28.11	\$ 30.64	\$ 33.09	\$ 35.74	\$ 38.60
	1:" and Above	29.42	32.07	34.95	37.75	40.77	44.03
<u>Volume Rate/1,000 Gal</u>							
	1,501 5,000	4.79	5.22	5.69	6.15	6.64	7.17
	5,001 15,000	5.62	6.13	6.68	7.21	7.79	8.41
WW2	Non-Residential Inside						
<u>Customer Service Charge</u>							
	1:" and Above	29.64	32.31	35.22	38.03	41.08	44.36
	1 1/2"	37.03	40.36	44.00	47.51	51.32	55.42
	2"	44.46	48.46	52.82	57.05	61.61	66.54
	3"	59.28	64.62	70.43	76.07	82.15	88.72
	4" and Above	118.57	129.24	140.87	152.14	164.31	177.46
		185.25	201.92	220.10	237.70	256.72	277.26
<u>Volume Rate/1,000 Gal</u>							
	1,501 5,000	5.44	5.93	6.46	6.98	7.54	8.14
	5,001 Above	6.38	6.95	7.58	8.19	8.84	9.55
WW3	Contracted Rate (Town of Fulton)						
<u>Customer Service Charge</u>							
		3.18	3.47	3.78	4.08	4.41	4.76
<u>Volume Rate/1,000 Gal</u>							
	- Above	3.31	3.61	3.93	4.25	4.59	4.95
WW4	Sewer Only (ICL)						
<u>Customer Service Charge</u>							
	Res. Inside	46.38	50.55	55.10	59.51	64.27	69.42
	Non -Res. Inside	52.79	57.54	62.72	67.74	73.16	79.01
	Comm. Opps. Inside	229.86	250.55	273.10	294.94	318.54	344.02

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
City Rate Plan -- Five Year Summary							
Scen: 2024 08 19 Scenario I -- Status Quo							
WW5	Residential Outside						
	<u>Customer Service Charge</u>						
	1:" and Above	32.70 40.84	32.70 40.84	36.77 41.94	39.71 45.30	42.89 48.92	46.32 52.84
	<u>Volume Rate/1,000 Gal</u>						
	1,501 5,000	5.97	5.97	6.83	7.38	7.97	8.60
	5,001 15,000	7.05	7.05	8.01	8.65	9.35	10.09
WW6	Non- Residential Outside						
	<u>Customer Service Charge</u>						
	1:" and Above	32.69 40.84	32.69 40.84	42.26 52.79	45.64 57.02	49.29 61.58	53.23 66.51
	1 1/2"	49.03	49.03	63.39	68.46	73.94	79.85
	2"	65.35	65.35	84.52	91.28	98.58	106.47
	3"	130.70	130.70	169.05	182.57	197.18	212.95
	4" and Above	204.22	204.22	264.11	285.24	308.06	332.71
	<u>Volume Rate/1,000 Gal</u>						
	1,501 5,000	5.95	5.95	7.76	8.38	9.05	9.77
	5,001 Above	7.05	7.05	9.10	9.82	10.61	11.46
	Sewer Only (OCL)						
	<u>Customer Service Charge</u>						
	Res. - Outside	55.89	55.89	66.12	71.41	77.13	83.30
	Non -Res. Outside	63.58	63.58	75.26	81.28	87.79	94.81
	Comm. Opps. Outside	272.96	272.96	327.72	353.93	382.25	412.83

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
<i>City Rate Plan -- Five Year Summary</i>							
<i>Scen: 2024 08 19 Scenario I -- Status Quo</i>							
3	Residential Monthly Charges Inside -- WATER						
5,000 Gallons -- 3/4" Meter							
Total		\$ 43.66	\$ 45.41	\$ 46.77	\$ 48.17	\$ 49.14	50.12
Dollar Inc		1.52	1.75	1.36	1.40	0.96	0.98
Percent Inc		3.6%	4.0%	3.0%	3.0%	2.0%	2.0%
10,000 Gallons -- 3/4" Meter							
Total		73.86	76.81	79.12	81.49	83.12	84.78
Dollar Inc		2.57	2.95	2.30	2.37	1.63	1.66
Percent Inc		3.6%	4.0%	3.0%	3.0%	2.0%	2.0%
20,000 Gallons -- 3/4" Meter							
Total		149.46	155.44	160.10	164.90	168.20	171.57
Dollar Inc		5.21	5.98	4.66	4.80	3.30	3.36
Percent Inc		3.6%	4.0%	3.0%	3.0%	2.0%	2.0%
30,000 Gallons -- 3/4" Meter							
Total		229.86	239.05	246.23	253.61	258.69	263.86
Dollar Inc		8.01	9.19	7.17	7.39	5.07	5.17
Percent Inc		3.6%	4.0%	3.0%	3.0%	2.0%	2.0%
4	Commercial Monthly Charges Inside -- WATER						
25,000 Gallons -- 2" Meter							
Total		260.51	270.93	279.05	287.42	293.17	299.04
Dollar Inc		23.68	10.42	8.13	8.37	5.75	5.86
Percent Inc		10.0%	4.0%	3.0%	3.0%	2.0%	2.0%
50,000 Gallons -- 2" Meter							
Total		474.01	492.97	507.75	522.99	533.45	544.12
Dollar Inc		43.18	18.96	14.79	15.23	10.46	10.67
Percent Inc		10.0%	4.0%	3.0%	3.0%	2.0%	2.0%

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
City Rate Plan -- Five Year Summary							
Scen: 2024 08 19 Scenario I -- Status Quo							
5	Residential Monthly Charges Inside -- WASTEWATER						
5,000 Gallons -- 3/4" Meter							
Total	\$	42.56	\$ 46.38	\$ 50.56	\$ 54.60	\$ 58.97	63.69
Dollar Inc		4.52	3.83	4.17	4.04	4.37	4.72
Percent Inc		11.9%	9.0%	9.0%	8.0%	8.0%	8.0%
10,000 Gallons -- 3/4" Meter							
Total		70.66	77.01	83.95	90.66	97.91	105.75
Dollar Inc		7.52	6.36	6.93	6.72	7.25	7.83
Percent Inc		11.9%	9.0%	9.0%	8.0%	8.0%	8.0%
6	Commercial Monthly Charges Inside -- WASTEWATER						
25,000 Gallons -- 2" Meter							
Total	2" \$	205.92	\$ 224.45	\$ 244.65	\$ 264.23	\$ 285.36	308.19
Dollar Inc		43.86	18.53	20.20	19.57	21.14	22.83
Percent Inc		27.1%	9.0%	9.0%	8.0%	8.0%	8.0%
50,000 Gallons -- 2" Meter							
Total	2" \$	365.42	398.31	434.16	468.89	506.40	546.91
Dollar Inc		77.86	32.89	35.85	34.73	37.51	40.51
Percent Inc		27.1%	9.0%	9.0%	8.0%	8.0%	8.0%

CITY OF ROCKPORT
PROPOSED WATER/WASTEWATER RATE SCHEDULE

		Current	Effective Oct-24	Effective Oct-25	Effective Oct-26	Effective Oct-27	Effective Oct-28
City Rate Plan -- Five Year Summary							
Scen: 2024 08 19 Scenario I -- Status Quo							
5	Residential Monthly Charges Inside -- WATER AND WASTEWATER						
5,000 Gallons Water and WW -- 3/4" Meter							
Total	\$	86.22	\$ 91.79	\$ 97.33	\$ 102.78	\$ 108.11	113.81
Dollar Inc		6.03	5.58	5.54	5.45	5.33	5.70
Percent Inc		7.5%	6.5%	6.0%	5.6%	5.2%	5.3%
10,000 Gallons Water and 10,000 WW -- 3/4" Meter							
Total		144.52	153.83	163.06	172.15	181.04	190.53
Dollar Inc		10.08	9.31	9.24	9.09	8.88	9.50
Percent Inc		7.5%	6.4%	6.0%	5.6%	5.2%	5.2%
20,000 Gallons Water and 10,000 WW -- 3/4" Meter							
Total		220.12	232.45	244.05	255.57	266.12	277.31
Dollar Inc		12.73	12.34	11.59	11.52	10.55	11.20
Percent Inc		6.1%	5.6%	5.0%	4.7%	4.1%	4.2%
30,000 Gallons Water and 10,000 WW -- 3/4" Meter							
Total		300.52	316.07	330.17	344.27	356.60	369.61
Dollar Inc		15.53	15.55	14.10	14.10	12.33	13.01
Percent Inc		5.4%	5.2%	4.5%	4.3%	3.6%	3.6%
6	Commercial Monthly Charges Inside -- WATER AND WASTEWATER						
25,000 Gallons Water and WW -- 2" Meter							
Total	Above \$	466.43	\$ 495.38	\$ 523.71	\$ 551.65	\$ 578.54	607.23
Dollar Inc		67.54	28.95	28.33	27.94	26.89	28.69
Percent Inc		16.9%	6.2%	5.7%	5.3%	4.9%	5.0%
50,000 Gallons Water and WW 95% -- 2" Meter							
Total	Above	839.43	891.27	941.91	991.87	1,039.85	1,091.03
Dollar Inc		121.04	51.85	50.64	49.97	47.97	51.18
Percent Inc		16.8%	6.2%	5.7%	5.3%	4.8%	4.9%

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL												
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	

Model Summary**Scenario: 2024 08 19 Scenario I -- Status Quo****1 Water and Wastewater Rates****Water Rates -- Residential**

Customer Service Charge--5/8"	\$	21.74	\$	22.52	\$	23.42	\$	24.12	\$	24.85	\$	25.34	\$	25.85	\$	26.37	\$	26.90	\$	27.43	\$	27.98
Volume Rate Per 1,000 Gal																						
1,501 10,000		5.83		6.04		6.28		6.47		6.66		6.80		6.93		7.07		7.21		7.36		7.50

Wastewater Rates - Residential

Customer Service Charge--5/8"	\$	23.06	\$	25.79	\$	28.11	\$	30.64	\$	33.09	\$	35.74	\$	38.60	\$	40.14	\$	40.95	\$	41.76	\$	42.60
Volume Rate Per 1,000 Gal																						
1,501 5,000		4.28		4.79		5.22		5.69		6.15		6.64		7.17		7.46		7.60		7.76		7.91

2 Residential Standard Monthly Bill -- 3/4"

5,000 Gal W	Total	\$	80.19	\$	86.22	\$	91.79	\$	97.33	\$	102.78	\$	108.11	\$	113.81	\$	117.36	\$	119.71	\$	122.10	\$	124.54
5,000 Gal WW	Increase -- \$				6.03		5.58		5.54		5.45		5.33		5.70		3.55		2.35		2.39		2.44
	Increase -- %				7.5%		6.5%		6.0%		5.6%		5.2%		5.3%		3.1%		2.0%		2.0%		2.0%
10,000 Gal W	Total		134.44		144.52		153.83		163.06		172.15		181.04		190.53		196.46		200.39		204.39		208.48
10,000 Gal WW	Increase -- \$				10.08		9.31		9.24		9.09		8.88		9.50		5.93		3.93		4.01		4.09
	Increase -- %				7.5%		6.4%		6.0%		5.6%		5.2%		5.2%		3.1%		2.0%		2.0%		2.0%
20,000 Gal W	Total		207.39		220.12		232.45		244.05		255.57		266.12		277.31		284.97		290.67		296.49		302.42
10,000 Gal WW	Increase -- \$				12.73		12.34		11.59		11.52		10.55		11.20		7.66		5.70		5.81		5.93
	Increase -- %				6.1%		5.6%		5.0%		4.7%		4.1%		4.2%		2.8%		2.0%		2.0%		2.0%
30,000 Gal W	Total		284.99		300.52		316.07		330.17		344.27		356.60		369.61		379.11		386.69		394.43		402.32
10,000 Gal WW	Increase -- \$				15.53		15.55		14.10		14.10		12.33		13.01		9.51		7.58		7.73		7.89
	Increase -- %				5.4%		5.2%		4.5%		4.3%		3.6%		3.6%		2.6%		2.0%		2.0%		2.0%

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL																					
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033										
Model Summary																					
Scenario:		2024 08 19 Scenario I -- Status Quo																			
3	Fund Balance, Revenues and Expenses																				
	Beginning Fund Balance	\$	8,045,341	\$	10,742,794	\$	12,455,045	\$	13,192,086	\$	13,612,322	\$	13,860,922	\$	14,167,317	\$	15,116,585	\$	16,208,080	\$	17,388,717
	Revenues and Expenses																				
	Water Rate Revenues	\$	10,296,934	\$	10,868,332	\$	11,409,273	\$	11,974,697	\$	12,617,400	\$	13,255,593	\$	13,905,831	\$	14,574,512	\$	15,261,205	\$	15,970,454
	WW Rate Revenues		4,235,829		4,839,486		5,615,600		6,406,725		7,271,952		8,234,291		8,980,675		9,572,368		10,166,231		10,780,977
	Non-Rate Revenues		1,777,500		1,121,650		1,128,871		1,136,224		1,143,712		1,151,337		1,159,102		1,167,010		1,175,062		1,183,262
	Total Revenues		16,310,263		16,829,468		18,153,744		19,517,646		21,033,063		22,641,222		24,045,609		25,313,889		26,602,498		27,934,693
	Operating Expenses		9,875,186		11,049,770		12,119,912		12,939,189		13,810,681		14,741,973		15,733,932		16,792,809		17,922,628		19,131,247
	Net Revenues for Transfers,Capital Outlays and Debt		6,435,077		5,779,698		6,033,832		6,578,457		7,222,382		7,899,248		8,311,677		8,521,080		8,679,870		8,803,446
	Capital Outlays		31,350		304,048		304,048		304,048		304,048		304,048		304,048		304,048		304,048		304,048
	Current Debt Service		1,851,882		1,853,374		1,857,455		1,558,284		1,132,162		1,240,535		497,515		498,262		499,491		500,525
	Future Debt Service		-		-		1,167,962		2,269,544		3,450,437		3,898,521		4,346,604		4,346,604		4,346,604		4,346,604
	Total Debt Service		1,851,882		1,853,374		3,025,418		3,827,828		4,582,598		5,139,056		4,844,119		4,844,867		4,846,095		4,847,129
	Total Contingencies & Transfers		1,854,393		1,910,025		1,967,326		2,026,345		2,087,136		2,149,750		2,214,242		2,280,669		2,349,090		2,419,562
	Total Cost of Service		13,612,810		15,117,217		17,416,703		19,097,410		20,784,463		22,334,827		23,096,341		24,222,394		25,421,861		26,701,987
	Net Revenues		2,697,453		1,712,252		737,041		420,236		248,600		306,395		949,268		1,091,496		1,180,637		1,232,706
	Percent of COS		19.8%		11.3%		4.2%		2.2%		1.2%		1.4%		4.1%		4.5%		4.6%		4.6%
	Debt Coverage																				
	Excluding Transfers, CO, Debt		3.47		3.12		1.99		1.72		1.58		1.54		1.72		1.76		1.79		1.82
	All Inclusive		2.46		1.92		1.24		1.11		1.05		1.06		1.20		1.23		1.24		1.25
	Ending Water & Sewer Combined Fund Balance		10,742,794		12,455,045		13,192,086		13,612,322		13,860,922		14,167,317		15,116,585		16,208,080		17,388,717		18,621,424
	Unrestricted/Capital Fund Balance from CIP Funding		-		-		-		-		-		-		-		-		-		-
	One Day Expenditures		37,295		41,417		47,717		52,322		56,944		61,191		63,278		66,363		69,649		73,156
	Days of Total Expenditures		288		301		276		260		243		232		239		244		250		255
	Fund Balance Goal Days	75	2,797,153		3,106,277		3,578,775		3,924,125		4,270,780		4,589,348		4,745,824		4,977,204		5,223,670		5,486,710
	Over (Short) of Requirement		7,945,641		9,348,768		9,613,311		9,688,196		9,590,142		9,577,969		10,370,761		11,230,876		12,165,047		13,134,714

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL										
Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033

Model Summary**Scenario: 2024 08 19 Scenario I -- Status Quo****5 Total Accounts****Water Accounts**

Total Accounts	10,403	10,760	11,130	11,512	11,888	12,264	12,635	13,004	13,370	13,738
New Accounts	-	357	370	382	376	376	371	369	366	368
Avg. Annual Growth Rate		3.43%	3.44%	3.44%	3.26%	3.16%	3.02%	2.92%	2.82%	2.75%

Wastewater Accounts

Total Accounts	6,638	7,005	7,385	7,777	8,163	8,549	8,930	9,309	9,685	10,063
New Accounts	-	367	380	392	386	386	381	379	376	378
Avg. Annual Growth Rate		5.53%	5.42%	5.31%	4.96%	4.73%	4.45%	4.24%	4.04%	3.90%

6 Annual Volume**Water Volume**

Residential Inside	361,805,766	374,468,968	387,575,382	401,140,520	414,478,442	427,824,648	441,001,647	454,121,446	467,154,732	480,235,064
Commercial Inside	221,150,240	227,784,747	234,618,290	241,656,838	248,544,058	255,403,874	262,146,537	268,831,273	275,444,523	282,055,191
Other 3	-	-	-	-	-	-	-	-	-	-
Other 4	-	-	-	-	-	-	-	-	-	-
Residential Outside	225,527,582	233,421,048	241,590,784	250,046,462	258,360,506	266,679,715	274,893,450	283,071,530	291,195,683	299,349,162
Commercial Outside	157,408,805	162,131,069	166,995,001	172,004,851	176,906,990	181,789,623	186,588,869	191,346,885	196,054,018	200,759,315
Copano Cove Water Co.	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600	39,300,600
Wholesale 8	-	-	-	-	-	-	-	-	-	-
Wholesale 9	-	-	-	-	-	-	-	-	-	-
Other 10	-	-	-	-	-	-	-	-	-	-
Total System	1,005,192,993	1,037,106,432	1,070,080,057	1,104,149,271	1,137,590,597	1,170,998,460	1,203,931,103	1,236,671,735	1,269,149,556	1,301,699,332

Wastewater Billing Units

Residential Inside	278,571,160	290,012,360	301,854,001	314,110,100	326,160,910	338,219,204	350,124,619	361,978,354	373,753,924	385,572,002
Non-Residential Inside	153,618,949	160,094,654	166,764,631	173,634,707	180,357,076	187,052,698	193,633,970	200,158,702	206,613,659	213,066,096
Contracted Rate (Town of Fulton)	37,216,527	37,672,053	38,127,580	38,583,107	39,038,633	39,494,160	39,949,686	40,405,213	40,860,740	41,316,266
Sewer Only (ICL)	-	-	-	-	-	-	-	-	-	-
Residential Outside	25,813,020	30,510,522	35,372,436	40,404,517	45,352,310	50,303,177	55,191,275	60,058,155	64,892,941	69,745,180
Non- Residential Outside	22,426,297	25,892,623	29,462,938	33,140,363	36,738,723	40,322,766	43,845,599	47,338,168	50,793,387	54,247,257
Sewer Only (OCL)	-	-	-	-	-	-	-	-	-	-
Wholesale 8	-	-	-	-	-	-	-	-	-	-
Wholesale 9	-	-	-	-	-	-	-	-	-	-
Wholesale 10	-	-	-	-	-	-	-	-	-	-
Total System	517,645,953	544,182,212	571,581,586	599,872,794	627,647,653	655,392,004	682,745,149	709,938,592	736,914,651	763,946,802

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Revenue Summary											
Scenario: 2024 08 19 Scenario I -- Status Quo											
WATER Revenues -- Total											
W1 Residential Inside	\$ 3,334,063	\$ 3,587,690	\$ 3,827,642	\$ 4,080,458	\$ 4,303,875	\$ 4,531,309	\$ 4,764,291	\$ 5,004,149	\$ 5,250,723	\$ 5,505,698	
W2 Commercial Inside	1,959,435	2,108,232	2,238,369	2,374,686	2,493,192	2,613,244	2,735,879	2,861,757	2,990,799	3,123,830	
W5 Residential Outside	2,986,040	3,090,551	3,198,720	3,310,675	3,442,278	3,620,316	3,806,458	3,998,094	4,195,096	4,398,810	
W6 Commercial Outside	1,747,107	1,799,520	1,853,506	1,909,111	2,072,049	2,178,598	2,280,835	2,385,776	2,493,356	2,604,260	
W7 Copano Cove Water Co.	270,290	282,339	291,037	299,768	306,006	312,126	318,369	324,736	331,231	337,856	
Total Rate Revenue	10,296,934	10,868,332	11,409,273	11,974,697	12,617,400	13,255,593	13,905,831	14,574,512	15,261,205	15,970,454	
Non-Rate Revenue	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034	
Total Revenue	11,597,576	11,550,653	12,097,878	12,669,705	13,318,930	13,963,770	14,620,778	15,296,357	15,990,078	16,706,488	
Water Revenues -- Additional											
W1 Residential Inside		253,627	239,952	252,816	223,417	227,434	232,982	239,858	246,574	254,975	
W2 Commercial Inside		148,797	130,137	136,317	118,507	120,052	122,634	125,878	129,042	133,031	
W5 Residential Outside		104,511	108,169	111,955	131,602	178,038	186,142	191,636	197,002	203,714	
W6 Commercial Outside		52,413	53,986	55,605	162,938	106,549	102,237	104,941	107,579	110,904	
W7 Copano Cove Water Co.		12,050	8,697	8,731	6,238	6,120	6,243	6,367	6,495	6,625	
Total Rate Revenue		571,398	540,941	565,424	642,703	638,194	650,238	668,681	686,693	709,249	
Non-Rate Revenue		(618,320)	6,284	6,402	6,523	6,646	6,771	6,898	7,028	7,160	
Total Revenue		(46,922)	547,225	571,826	649,226	644,839	657,009	675,579	693,721	716,409	
WASTEWATER Revenues -- Total											
WW1 Residential Inside	\$ 2,356,383	\$ 2,679,287	\$ 3,039,669	\$ 3,418,570	\$ 3,833,701	\$ 4,293,469	\$ 4,636,187	\$ 4,896,718	\$ 5,157,134	\$ 5,426,606	
WW2 Non-Residential Inside	1,116,800	1,282,669	1,456,358	1,638,830	1,838,461	2,059,249	2,223,590	2,348,183	2,472,388	2,600,591	
WW3 Contracted Rate (Town of Fulton)	154,363	169,144	186,596	204,077	223,005	243,656	257,090	265,640	274,008	282,604	
WW4 Sewer Only (ICL)	8,929	9,753	10,631	11,490	12,409	13,401	13,979	14,281	14,567	14,858	
WW5 Residential Outside	392,564	464,004	591,198	730,759	885,865	1,061,175	1,214,480	1,350,132	1,487,996	1,631,243	
WW6 Non- Residential Outside	180,117	207,957	299,895	369,007	441,800	523,691	593,990	655,162	717,042	781,116	
WW7 Sewer Only (OCL)	26,671	26,671	31,254	33,993	36,712	39,649	41,358	42,252	43,097	43,959	
Total Rate Revenue	4,235,829	4,839,486	5,615,600	6,406,725	7,271,952	8,234,291	8,980,675	9,572,368	10,166,231	10,780,977	
Non-Rate Revenue	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228	
Total Revenue	4,712,688	5,278,815	6,055,866	6,847,941	7,714,133	8,677,452	9,424,830	10,017,532	10,612,420	11,228,205	
WASTEWATER Revenues -- Additional											
WW1 Residential Inside		322,904	360,381	378,901	415,131	459,768	342,718	260,531	260,416	269,472	
WW2 Non-Residential Inside		165,869	173,689	182,472	199,631	220,788	164,341	124,592	124,205	128,203	
WW3 Contracted Rate (Town of Fulton)		14,780	17,452	17,481	18,928	20,651	13,434	8,550	8,368	8,596	
WW4 Sewer Only (ICL)		824	878	859	919	993	578	302	286	291	
WW5 Residential Outside		71,440	127,194	139,561	155,106	175,311	153,305	135,652	137,864	143,247	
WW6 Non- Residential Outside		27,840	91,938	69,112	72,792	81,892	70,299	61,172	61,880	64,074	
WW7 Sewer Only (OCL)		-	4,582	2,739	2,719	2,937	1,709	894	845	862	
Total Rate Revenue		603,657	776,114	791,125	865,227	962,339	746,384	591,692	593,864	614,746	
Non-Rate Revenue		(37,530)	937	951	965	979	994	1,009	1,024	1,040	
Total Revenue		566,127	777,051	792,076	866,192	963,319	747,379	592,701	594,888	615,785	

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL																					
		2024	2025		2026		2027		2028		2029		2030		2031		2032		2033		
Revenue and Expense Summary																					
Scen:		2024 08 19 Scenario I -- Status Quo																			
1	TOTAL Revenues and Expenses -- CASH BASIS																				
Beginning Fund Balance		\$	8,045,341	\$	10,742,794	\$	12,455,045	\$	13,192,086	\$	13,612,322	\$	13,860,922	\$	14,167,317	\$	15,116,585	\$	16,208,080	\$	17,388,717
Rate Revenues																					
<u>Water Rate Revenue</u>																					
W1	Residential Inside	\$	3,334,063	\$	3,587,690	\$	3,827,642	\$	4,080,458	\$	4,303,875	\$	4,531,309	\$	4,764,291	\$	5,004,149	\$	5,250,723	\$	5,505,698
W2	Commercial Inside		1,959,435		2,108,232		2,238,369		2,374,686		2,493,192		2,613,244		2,735,879		2,861,757		2,990,799		3,123,830
W5	Residential Outside		2,986,040		3,090,551		3,198,720		3,310,675		3,442,278		3,620,316		3,806,458		3,998,094		4,195,096		4,398,810
W6	Commercial Outside		1,747,107		1,799,520		1,853,506		1,909,111		2,072,049		2,178,598		2,280,835		2,385,776		2,493,356		2,604,260
W7	Copano Cove Water Co.		270,290		282,339		291,037		299,768		306,006		312,126		318,369		324,736		331,231		337,856
Total			10,296,934		10,868,332		11,409,273		11,974,697		12,617,400		13,255,593		13,905,831		14,574,512		15,261,205		15,970,454
<u>Wastewater Rate Revenue</u>																					
WW1	Residential Inside		2,356,383		2,679,287		3,039,669		3,418,570		3,833,701		4,293,469		4,636,187		4,896,718		5,157,134		5,426,606
WW2	Non-Residential Inside		1,116,800		1,282,669		1,456,358		1,638,830		1,838,461		2,059,249		2,223,590		2,348,183		2,472,388		2,600,591
WW3	Contracted Rate (Town of Fulton)		154,363		169,144		186,596		204,077		223,005		243,656		257,090		265,640		274,008		282,604
WW4	Sewer Only (ICL)		8,929		9,753		10,631		11,490		12,409		13,401		13,979		14,281		14,567		14,858
WW5	Residential Outside		392,564		464,004		591,198		730,759		885,865		1,061,175		1,214,480		1,350,132		1,487,996		1,631,243
WW6	Non- Residential Outside		180,117		207,957		299,895		369,007		441,800		523,691		593,990		655,162		717,042		781,116
WW7	Sewer Only (OCL)		26,671		26,671		31,254		33,993		36,712		39,649		41,358		42,252		43,097		43,959
Total			4,235,829		4,839,486		5,615,600		6,406,725		7,271,952		8,234,291		8,980,675		9,572,368		10,166,231		10,780,977
Non-Rate Revenues			1,777,500		1,121,650		1,128,871		1,136,224		1,143,712		1,151,337		1,159,102		1,167,010		1,175,062		1,183,262
Total Revenues			16,310,263		16,829,468		18,153,744		19,517,646		21,033,063		22,641,222		24,045,609		25,313,889		26,602,498		27,934,693

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenue and Expense Summary										
Scen: 2024 08 19 Scenario I -- Status Quo										
Cost of Service										
Department Code										
WDS	Water Distribution & Storage	5,932,188	6,704,306	7,337,276	7,851,297	8,395,147	8,973,554	9,586,134	10,236,403	11,659,677
WW	Wastewater/Sewer	2,199,243	2,526,996	2,885,861	3,109,022	3,350,573	3,613,157	3,897,790	4,206,964	4,908,136
CS	Utilities Customer Service	865,504	898,898	933,888	970,569	1,009,044	1,049,422	1,091,819	1,136,362	1,232,430
ND	Non-Departmental	878,251	919,570	962,888	1,008,302	1,055,917	1,105,841	1,158,189	1,213,080	1,331,004
	Total	9,875,186	11,049,770	12,119,912	12,939,189	13,810,681	14,741,973	15,733,932	16,792,809	19,131,247
O&M Code										
P	Personnel	2,450,528	2,961,395	3,432,924	3,602,731	3,781,245	3,968,930	4,166,273	4,373,794	4,821,575
S	Supplies	805,100	889,735	984,072	1,089,237	1,204,349	1,331,071	1,469,919	1,622,420	1,973,890
U	Utilities	-	-	-	-	-	-	-	-	-
IT	Information Technology	-	-	-	-	-	-	-	-	-
SC	Services & Charges	5,639,172	6,151,141	6,582,064	7,046,106	7,537,500	8,060,675	8,615,249	9,204,514	10,496,155
RM	Repair/Maintenance & Operation	939,786	1,005,681	1,077,780	1,156,750	1,241,892	1,334,231	1,434,013	1,542,148	1,786,654
A	Administration	40,600	41,818	43,073	44,365	45,696	47,067	48,479	49,933	52,974
	Total	9,875,186	11,049,770	12,119,912	12,939,189	13,810,681	14,741,973	15,733,932	16,792,809	19,131,247
	Total Operating Expenses	9,875,186	11,049,770	12,119,912	12,939,189	13,810,681	14,741,973	15,733,932	16,792,809	19,131,247
	Net Revenues for Transfers,Capital Outlays and Debt Service	6,435,077	5,779,698	6,033,832	6,578,457	7,222,382	7,899,248	8,311,677	8,521,080	8,803,446
	Capital Outlays	31,350	304,048	304,048	304,048	304,048	304,048	304,048	304,048	304,048
Debt Service										
	Debt Service -- Current	1,851,882	1,853,374	1,857,455	1,558,284	1,132,162	1,240,535	497,515	498,262	500,525
	Debt Service -- Future	-	-	1,167,962	2,269,544	3,450,437	3,898,521	4,346,604	4,346,604	4,346,604
	Total Debt Service	1,851,882	1,853,374	3,025,418	3,827,828	4,582,598	5,139,056	4,844,119	4,844,867	4,847,129
	Net Revenues for Contingencies & Transfers	4,551,846	3,622,277	2,704,366	2,446,581	2,335,736	2,456,144	3,163,510	3,372,165	3,652,268
	Total Contingencies & Transfers	1,854,393	1,910,025	1,967,326	2,026,345	2,087,136	2,149,750	2,214,242	2,280,669	2,419,562
	Total Cost of Service	13,612,810	15,117,217	17,416,703	19,097,410	20,784,463	22,334,827	23,096,341	24,222,394	26,701,987
	Net Revenues	2,697,453	1,712,252	737,041	420,236	248,600	306,395	949,268	1,091,496	1,232,706
	Percent of COS	19.8%	11.3%	4.2%	2.2%	1.2%	1.4%	4.1%	4.5%	4.6%
	Ending Fund Balance	10,742,794	12,455,045	13,192,086	13,612,322	13,860,922	14,167,317	15,116,585	16,208,080	17,388,717
	Revenue Adequacy Tests									
	Total Expenses	13,612,810	15,117,217	17,416,703	19,097,410	20,784,463	22,334,827	23,096,341	24,222,394	26,701,987
	Expenses Per Day	37,295	41,417	47,717	52,322	56,944	61,191	63,278	66,363	73,156
	Days of Expenses	288	301	276	260	243	232	239	244	255
	Debt Coverage									
	Excluding Cap Outlays, G/F Transfers	3.47	3.12	1.99	1.72	1.58	1.54	1.72	1.76	1.82
	All Inclusive	2.46	1.92	1.24	1.11	1.05	1.06	1.20	1.23	1.25

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Revenue and Expense Summary											
Scen:	2024 08 19 Scenario I -- Status Quo										
2	WATER Revenues and Expenses -- CASH BASIS										
Water Revenues											
Water Rate Revenue											
W1	Residential Inside	\$ 3,334,063	\$ 3,587,690	\$ 3,827,642	\$ 4,080,458	\$ 4,303,875	\$ 4,531,309	\$ 4,764,291	\$ 5,004,149	\$ 5,250,723	\$ 5,505,698
W2	Commercial Inside	1,959,435	2,108,232	2,238,369	2,374,686	2,493,192	2,613,244	2,735,879	2,861,757	2,990,799	3,123,830
W5	Residential Outside	2,986,040	3,090,551	3,198,720	3,310,675	3,442,278	3,620,316	3,806,458	3,998,094	4,195,096	4,398,810
W6	Commercial Outside	1,747,107	1,799,520	1,853,506	1,909,111	2,072,049	2,178,598	2,280,835	2,385,776	2,493,356	2,604,260
W7	Copano Cove Water Co.	270,290	282,339	291,037	299,768	306,006	312,126	318,369	324,736	331,231	337,856
		10,296,934	10,868,332	11,409,273	11,974,697	12,617,400	13,255,593	13,905,831	14,574,512	15,261,205	15,970,454
	Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
	Total Revenues	11,597,576	11,550,653	12,097,878	12,669,705	13,318,930	13,963,770	14,620,778	15,296,357	15,990,078	16,706,488
Water Cost of Service											
Department Code											
WDS	Water Distribution & Storage	5,932,188	6,704,306	7,337,276	7,851,297	8,395,147	8,973,554	9,586,134	10,236,403	10,926,115	11,659,677
WW	Wastewater/Sewer	-	-	-	-	-	-	-	-	-	-
CS	Utilities Customer Service	432,752	449,449	466,944	485,284	504,522	524,711	545,910	568,181	591,592	616,215
ND	Non-Departmental	439,126	459,785	481,444	504,151	527,958	552,920	579,094	606,540	635,320	665,502
	Total	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394
O&M Code											
P	Personnel	1,419,954	1,724,060	1,971,891	2,069,566	2,172,234	2,280,156	2,393,613	2,512,897	2,638,318	2,770,202
S	Supplies	161,350	168,953	176,958	185,389	194,105	203,171	212,556	222,299	232,405	242,922
U	Utilities	-	-	-	-	-	-	-	-	-	-
IT	Information Technology	-	-	-	-	-	-	-	-	-	-
SC	Services & Charges	4,811,215	5,290,825	5,688,043	6,116,974	6,571,788	7,056,851	7,571,713	8,119,594	8,702,052	9,323,154
RM	Repair/Maintenance & Operation	383,697	401,018	419,225	438,370	458,155	478,721	500,002	522,082	544,973	568,778
A	Administration	27,850	28,686	29,546	30,432	31,345	32,286	33,254	34,252	35,280	36,338
	Total	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394
	Total Operating Expenses	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394
	Net Revenues for Transfers,Capital Outlays and Debt	4,793,510	3,937,113	3,812,215	3,828,973	3,891,303	3,912,585	3,909,640	3,885,233	3,837,051	3,765,094
	Capital Outlays	11,350	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516
	Debt Service										
	Debt Service -- Current	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
	Debt Service -- Future	-	-	365,892	724,935	1,035,265	1,163,289	1,291,313	1,291,313	1,291,313	1,291,313
	Total Debt Service	925,941	926,687	1,294,620	1,504,077	1,601,346	1,783,557	1,540,071	1,540,445	1,541,059	1,541,576
	Net Revenues for Contingencies & Transfers	3,856,219	2,851,910	2,359,079	2,166,379	2,131,440	1,970,512	2,211,054	2,186,272	2,137,476	2,065,002
	Total Contingencies & Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
	Total Cost of Service	8,668,553	9,653,755	10,722,462	11,516,498	12,231,058	13,068,133	13,516,846	14,250,420	15,027,147	15,851,267
	Net Revenues	2,929,023	1,896,898	1,375,416	1,153,207	1,087,872	895,637	1,103,933	1,045,938	962,932	855,221
	Percent of COS	25.3%	16.4%	11.4%	9.1%	8.2%	6.4%	7.6%	6.8%	6.0%	5.1%
	Debt Coverage	5.18	4.25	2.94	2.55	2.43	2.19	2.54	2.52	2.49	2.44

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Revenue and Expense Summary											
Scen: 2024 08 19 Scenario I -- Status Quo											
3	WASTEWATER Revenues and Expenses -- CASH BASIS										
Wastewater Revenues											
Wastewater Rate Revenue											
WW1	Residential Inside	\$ 2,356,383	\$ 2,679,287	\$ 3,039,669	\$ 3,418,570	\$ 3,833,701	\$ 4,293,469	\$ 4,636,187	\$ 4,896,718	\$ 5,157,134	\$ 5,426,606
WW2	Non-Residential Inside	1,116,800	1,282,669	1,456,358	1,638,830	1,838,461	2,059,249	2,223,590	2,348,183	2,472,388	2,600,591
WW3	Contracted Rate (Town of Fulton)	154,363	169,144	186,596	204,077	223,005	243,656	257,090	265,640	274,008	282,604
WW4	Sewer Only (ICL)	8,929	9,753	10,631	11,490	12,409	13,401	13,979	14,281	14,567	14,858
WW5	Residential Outside	392,564	464,004	591,198	730,759	885,865	1,061,175	1,214,480	1,350,132	1,487,996	1,631,243
WW6	Non- Residential Outside	180,117	207,957	299,895	369,007	441,800	523,691	593,990	655,162	717,042	781,116
WW7	Sewer Only (OCL)	26,671	26,671	31,254	33,993	36,712	39,649	41,358	42,252	43,097	43,959
		4,235,829	4,839,486	5,615,600	6,406,725	7,271,952	8,234,291	8,980,675	9,572,368	10,166,231	10,780,977
	Non-Rate Revenues	476,859	439,329	440,266	441,216	442,181	443,161	444,155	445,164	446,188	447,228
	Total Revenues	4,712,688	5,278,815	6,055,866	6,847,941	7,714,133	8,677,452	9,424,830	10,017,532	10,612,420	11,228,205
Wastewater Cost of Service											
Department Code											
WDS	Water Distribution & Storage	-	-	-	-	-	-	-	-	-	-
WW	Wastewater/Sewer	2,199,243	2,526,996	2,885,861	3,109,022	3,350,573	3,613,157	3,897,790	4,206,964	4,542,688	4,908,136
CS	Utilities Customer Service	432,752	449,449	466,944	485,284	504,522	524,711	545,910	568,181	591,592	616,215
ND	Non-Departmental	439,126	459,785	481,444	504,151	527,958	552,920	579,094	606,540	635,320	665,502
	Total	3,071,121	3,436,230	3,834,249	4,098,457	4,383,053	4,690,788	5,022,794	5,381,685	5,769,601	6,189,853
O&M Code											
P	Personnel	1,030,575	1,237,336	1,461,032	1,533,165	1,609,012	1,688,773	1,772,661	1,860,897	1,953,718	2,051,373
S	Supplies	643,750	720,783	807,114	903,847	1,010,243	1,127,900	1,257,362	1,400,121	1,557,350	1,730,968
U	Utilities	-	-	-	-	-	-	-	-	-	-
IT	Information Technology	-	-	-	-	-	-	-	-	-	-
SC	Services & Charges	827,957	860,316	894,021	929,133	965,712	1,003,824	1,043,536	1,084,920	1,128,049	1,173,001
RM	Repair/Maintenance & Operation	556,089	604,663	658,555	718,381	783,736	855,510	934,011	1,020,066	1,114,333	1,217,876
A	Administration	12,750	13,133	13,526	13,932	14,350	14,781	15,224	15,681	16,151	16,636
	Total	3,071,121	3,436,230	3,834,249	4,098,457	4,383,053	4,690,788	5,022,794	5,381,685	5,769,601	6,189,853
	Total Operating Expenses	3,071,121	3,436,230	3,834,249	4,098,457	4,383,053	4,690,788	5,022,794	5,381,685	5,769,601	6,189,853
	Net Revenues for Transfers,Capital Outlays and Debt	1,641,567	1,842,585	2,221,617	2,749,484	3,331,080	3,986,664	4,402,037	4,635,847	4,842,819	5,038,352
	Capital Outlays	20,000	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532
Debt Service											
	Debt Service -- Current	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
	Debt Service -- Future	-	-	802,070	1,544,609	2,415,171	2,735,231	3,055,291	3,055,291	3,055,291	3,055,291
	Total Debt Service	925,941	926,687	1,730,798	2,323,750	2,981,252	3,355,499	3,304,048	3,304,422	3,305,037	3,305,553
	Net Revenues for Contingencies & Transfers	695,626	770,366	345,287	280,202	204,296	485,633	952,456	1,185,893	1,392,250	1,587,267
	Total Contingencies & Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
	Total Cost of Service	4,944,258	5,463,461	6,694,241	7,580,912	8,553,405	9,266,694	9,579,495	9,971,974	10,394,714	10,850,720
	Net Revenues	(231,570)	(184,646)	(638,375)	(732,971)	(839,272)	(589,242)	(154,665)	45,558	217,706	377,485
	Percent of COS	-4.9%	-3.5%	-10.5%	-10.7%	-10.9%	-6.8%	-1.6%	0.5%	2.1%	3.4%
	Debt Coverage	1.77	1.99	1.28	1.18	1.12	1.19	1.33	1.40	1.47	1.52
	(excludes Debt, Cap Outlays, G/F Transfers)										

CITY OF ROCKPORT
WATER/WASTEWATER COST OF SERVICE MODEL

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Water Summary**Scen: 2024 08 19 Scenario I -- Status Quo**

1

Water Monthly Rates and Charges**Residential****Monthly Minimum Charge**

3/4"	\$	21.74	\$	22.52	\$	23.42	\$	24.12	\$	24.85	\$	25.34	\$	25.85	\$	26.37	\$	26.90	\$	27.43	\$	27.98
1"		26.26		27.21		28.30		29.15		30.02		30.62		31.23		31.86		32.50		33.15		33.81
1 1/2"		48.64		50.39		52.41		53.98		55.60		56.71		57.84		59.00		60.18		61.38		62.61
2"		75.52		78.24		81.37		83.81		86.33		88.05		89.81		91.61		93.44		95.31		97.22
3"		147.21		152.51		158.61		163.37		168.27		171.64		175.07		178.57		182.14		185.78		189.50
4"		227.87		236.07		245.51		252.88		260.46		265.67		270.99		276.41		281.94		287.57		293.33
6"		227.87		236.07		245.51		252.88		260.46		265.67		270.99		276.41		281.94		287.57		293.33
8"		-		-		-		-		-		-		-		-		-		-		
10"		-		-		-		-		-		-		-		-		-		-		

Volume Rate/1,000 Gal**Residential**

1,501	10,000	5.83	6.04	6.28	6.47	6.66	6.80	6.93	7.07	7.21	7.36	7.50
-------	--------	------	------	------	------	------	------	------	------	------	------	------

Commercial**Monthly Minimum Charge**

3/4"	\$	21.74	\$	23.91	\$	24.87	\$	25.61	\$	26.38	\$	26.91	\$	27.45	\$	28.00	\$	28.56	\$	29.13	\$	29.71
1"		26.26		28.89		30.05		30.95		31.88		32.51		33.16		33.83		34.50		35.19		35.90
1 1/2"		48.64		53.50		55.64		57.31		59.03		60.21		61.41		62.64		63.89		65.17		66.48
2"		75.52		83.07		86.39		88.98		91.65		93.49		95.36		97.26		99.21		101.19		103.22
3"		147.21		161.93		168.41		173.46		178.66		182.24		185.88		189.60		193.39		197.26		201.20
4"		227.87		250.66		260.69		268.51		276.56		282.09		287.74		293.49		299.36		305.35		311.45
6"		227.87		250.66		260.69		268.51		276.56		282.09		287.74		293.49		299.36		305.35		311.45
8"		-		-		-		-		-		-		-		-		-		-		
10"		-		-		-		-		-		-		-		-		-		-		

Volume Rate Per 1,000 Gal - Commercial**Commercial**

1,501	10,000	5.83	6.41	6.67	6.87	7.07	7.21	7.36	7.51	7.66	7.81	7.96
-------	--------	------	------	------	------	------	------	------	------	------	------	------

2.1

Residential Monthly Charge -- 3/4" Meter (Inside City)

5,000 Gallons	Total	\$	42.15	\$	43.66	\$	45.41	\$	46.77	\$	48.17	\$	49.14	\$	50.12	\$	51.12	\$	52.14	\$	53.19	\$	54.25
	Dollar Inc		1.52		1.75		1.36		1.40		0.96		0.98		1.00		1.02		1.04		1.06		
	Percent Inc		3.6%		4.0%		3.0%		3.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%		
10,000 Gallons	Total		71.30		73.86		76.81		79.12		81.49		83.12		84.78		86.48		88.21		89.97		91.77
	Dollar Inc		2.57		2.95		2.30		2.37		1.63		1.66		1.70		1.73		1.76		1.80		
	Percent Inc		3.6%		4.0%		3.0%		3.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%		
20,000 Gallons	Total		144.25		149.46		155.44		160.10		164.90		168.20		171.57		175.00		178.50		182.07		185.71
	Dollar Inc		5.21		5.98		4.66		4.80		3.30		3.36		3.43		3.50		3.57		3.64		
	Percent Inc		3.6%		4.0%		3.0%		3.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%		
30,000 Gallons	Total		221.85		229.86		239.05		246.23		253.61		258.69		263.86		269.14		274.52		280.01		285.61
	Dollar Inc		8.01		7.19		7.17		7.39		5.07		5.17		5.28		5.38		5.49		5.60		
	Percent Inc		3.6%		4.0%		3.0%		3.0%		2.0%		2.0%		2.0%		2.0%		2.0%		2.0%		

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL													
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
Water Summary													
Scen:		2024 08 19 Scenario I -- Status Quo											
2.3	Commercial Monthly Charge -- 2" Meter (Inside City)												
	25,000 Gallons	Total	236.83	260.51	270.93	279.05	287.42	293.17	299.04	305.02	311.12	317.34	323.69
		Dollar Inc		23.68	10.42	8.13	8.37	5.75	5.86	5.98	6.10	6.22	6.35
		Percent Inc		10.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
	50,000 Gallons	Total	430.83	474.01	492.97	507.75	522.99	533.45	544.12	555.00	566.10	577.42	588.97
		Dollar Inc		43.18	18.96	14.79	15.23	10.46	10.67	10.88	11.10	11.32	11.55
		Percent Inc		10.0%	4.0%	3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
3	Total Accounts												
	Total Accounts		10,403	10,760	11,130	11,512	11,888	12,264	12,635	13,004	13,370	13,738	
	New Accounts			357	370	382	376	376	371	369	366	368	
	Avg. Annual Growth Rate			3.43%	3.44%	3.44%	3.26%	3.16%	3.02%	2.92%	2.82%	2.75%	
4	Annual Water Consumption												
	Inside City												
W1	Residential Inside		361,805,766	374,468,968	387,575,382	401,140,520	414,478,442	427,824,648	441,001,647	454,121,446	467,154,732	480,235,064	
W2	Commercial Inside		221,150,240	227,784,747	234,618,290	241,656,838	248,544,058	255,403,874	262,146,537	268,831,273	275,444,523	282,055,191	
W3	Other 3		-	-	-	-	-	-	-	-	-	-	
W4	Other 4		-	-	-	-	-	-	-	-	-	-	
W5	Residential Outside		225,527,582	233,421,048	241,590,784	250,046,462	258,360,506	266,679,715	274,893,450	283,071,530	291,195,683	299,349,162	
W6	Commercial Outside		157,408,805	162,131,069	166,995,001	172,004,851	176,906,990	181,789,623	186,588,869	191,346,885	196,054,018	200,759,315	
	Total System		1,005,192,993	1,037,106,432	1,070,080,057	1,104,149,271	1,137,590,597	1,170,998,460	1,203,931,103	1,236,671,735	1,269,149,556	1,301,699,332	

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Summary											
Scen: 2024 08 19 Scenario I -- Status Quo											
5	Revenues and Expenses -- CASH BASIS										
	Water Revenues										
	<u>Water Rate Revenue</u>										
W1	Residential Inside	\$ 3,334,063	\$ 3,587,690	\$ 3,827,642	\$ 4,080,458	\$ 4,303,875	\$ 4,531,309	\$ 4,764,291	\$ 5,004,149	\$ 5,250,723	\$ 5,505,698
W2	Commercial Inside	1,959,435	2,108,232	2,238,369	2,374,686	2,493,192	2,613,244	2,735,879	2,861,757	2,990,799	3,123,830
W3	Other 3	-	-	-	-	-	-	-	-	-	-
W4	Other 4	-	-	-	-	-	-	-	-	-	-
W5	Residential Outside	2,986,040	3,090,551	3,198,720	3,310,675	3,442,278	3,620,316	3,806,458	3,998,094	4,195,096	4,398,810
W6	Commercial Outside	1,747,107	1,799,520	1,853,506	1,909,111	2,072,049	2,178,598	2,280,835	2,385,776	2,493,356	2,604,260
		10,296,934	10,868,332	11,409,273	11,974,697	12,617,400	13,255,593	13,905,831	14,574,512	15,261,205	15,970,454
	Non-Rate Revenues	1,300,641	682,321	688,605	695,008	701,531	708,176	714,947	721,845	728,873	736,034
	Total Revenues	11,597,576	11,550,653	12,097,878	12,669,705	13,318,930	13,963,770	14,620,778	15,296,357	15,990,078	16,706,488
	Water Cost of Service										
	<u>Department Code</u>										
WDS	Water Distribution & Storage	\$ 5,932,188	\$ 6,704,306	\$ 7,337,276	\$ 7,851,297	\$ 8,395,147	\$ 8,973,554	\$ 9,586,134	\$ 10,236,403	\$ 10,926,115	\$ 11,659,677
WW	Wastewater/Sewer	-	-	-	-	-	-	-	-	-	-
CS	Utilities Customer Service	432,752	449,449	466,944	485,284	504,522	524,711	545,910	568,181	591,592	616,215
ND	Non-Departmental	439,126	459,785	481,444	504,151	527,958	552,920	579,094	606,540	635,320	665,502
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
	Total	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394
	<u>O&M Code</u>										
P	Personnel	\$ 1,419,954	\$ 1,724,060	\$ 1,971,891	\$ 2,069,566	\$ 2,172,234	\$ 2,280,156	\$ 2,393,613	\$ 2,512,897	\$ 2,638,318	\$ 2,770,202
S	Supplies	161,350	168,953	176,958	185,389	194,105	203,171	212,556	222,299	232,405	242,922
U	Utilities	-	-	-	-	-	-	-	-	-	-
IT	Information Technology	-	-	-	-	-	-	-	-	-	-
SC	Services & Charges	4,811,215	5,290,825	5,688,043	6,116,974	6,571,788	7,056,851	7,571,713	8,119,594	8,702,052	9,323,154
RM	Repair/Maintenance & Operation	383,697	401,018	419,225	438,370	458,155	478,721	500,002	522,082	544,973	568,778
A	Administration	27,850	28,686	29,546	30,432	31,345	32,286	33,254	34,252	35,280	36,338
CO	Capital Outlays	-	-	-	-	-	-	-	-	-	-
DS	Debt Service	-	-	-	-	-	-	-	-	-	-
	Total	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394
	Total Operating Expenses	6,804,065	7,613,540	8,285,664	8,840,732	9,427,628	10,051,185	10,711,138	11,411,124	12,153,027	12,941,394

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Summary											
Scen: 2024 08 19 Scenario I -- Status Quo											
Net Revenues for Transfers,Capital Outlays and Debt Service	4,793,510	3,937,113	3,812,215	3,828,973	3,891,303	3,912,585	3,909,640	3,885,233	3,837,051	3,765,094	
Capital Outlays	11,350	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516	158,516	
Debt Service											
Debt Service -- Current	925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262	
Debt Service -- Future	-	-	365,892	724,935	1,035,265	1,163,289	1,291,313	1,291,313	1,291,313	1,291,313	
Total Debt Service	925,941	926,687	1,294,620	1,504,077	1,601,346	1,783,557	1,540,071	1,540,445	1,541,059	1,541,576	
Net Revenues for Contingencies & Transfers	3,856,219	2,851,910	2,359,079	2,166,379	2,131,440	1,970,512	2,211,054	2,186,272	2,137,476	2,065,002	
Total Contingencies & Transfers	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781	
Total Cost of Service	8,668,553	9,653,755	10,722,462	11,516,498	12,231,058	13,068,133	13,516,846	14,250,420	15,027,147	15,851,267	
Net Revenues	2,929,023	1,896,898	1,375,416	1,153,207	1,087,872	895,637	1,103,933	1,045,938	962,932	855,221	
Percent of COS	25.3%	16.4%	11.4%	9.1%	8.2%	6.4%	7.6%	6.8%	6.0%	5.1%	
Debt Coverage											
Excludes Capital Outlays, G/F Transfers	5.18	4.25	2.94	2.55	2.43	2.19	2.54	2.52	2.49	2.44	
All Inclusive	4.16	3.05	2.06	1.77	1.68	1.50	1.72	1.68	1.62	1.55	

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL																								
			Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033											
Wastewater Summary																								
Scen: 2024 08 19 Scenario I -- Status Quo																								
1	Wastewater Monthly Rates and Charges																							
	Residential																							
	Monthly Minimum Charge																							
	Base Charge	\$	23.06	\$	25.79	\$	28.11	\$	30.64	\$	33.09	\$	35.74	\$	38.60	\$	40.14	\$	40.95	\$	41.76	\$	42.60	
	Volume Rate/1,000 Gal																							
	Residential																							
		1,501	5,000	4.28	4.79	5.22	5.69	6.15	6.64	7.17	7.46	7.60	7.76	7.91										
	Commercial																							
	Monthly Minimum Charge																							
	Usage Charge			23.34	29.64	32.31	35.22	38.03	41.08	44.36	46.14	47.06	48.00	48.96										
Volume Rate/1,000 Gal																								
	-	Above	4.28	5.44	5.93	6.46	6.98	7.54	8.14	8.47	8.64	8.81	8.99											
2.1	Residential Monthly Charge -- (Inside City)																							
	5,000 W Gallons	Total	\$	38.04	\$	42.56	\$	46.38	\$	50.56	\$	54.60	\$	58.97	\$	63.69	\$	66.24	\$	67.56	\$	68.91	\$	70.29
		Dollar Inc				4.52		3.83		4.17		4.04		4.37		4.72		2.55		1.32		1.35		1.38
		Percent Inc				11.9%		9.0%		9.0%		8.0%		8.0%		8.0%		4.0%		2.0%		2.0%		2.0%
	10,000 W Gallons	Total		63.14		70.66		77.01		83.95		90.66		97.91		105.75		109.98		112.18		114.42		116.71
		Dollar Inc				7.52		6.36		6.93		6.72		7.25		7.83		4.23		2.20		2.24		2.29
		Percent Inc				11.9%		9.0%		9.0%		8.0%		8.0%		8.0%		4.0%		2.0%		2.0%		2.0%

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL													
		Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Wastewater Summary													
Scen: 2024 08 19 Scenario I -- Status Quo													
2.3	Commercial Monthly Bill												
	25,000 W Gallons	Total	162.06	205.92	224.45	244.65	264.23	285.36	308.19	320.52	326.93	333.47	340.14
		Dollar Inc		43.86	18.53	20.20	19.57	21.14	22.83	12.33	6.41	6.54	6.67
		Percent Inc		27.1%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
	50,000 W Gallons	Total	287.56	365.42	398.31	434.16	468.89	506.40	546.91	568.79	580.16	591.77	603.60
		Dollar Inc		77.86	32.89	35.85	34.73	37.51	40.51	21.88	11.38	11.60	11.84
		Percent Inc		27.1%	9.0%	9.0%	8.0%	8.0%	8.0%	4.0%	2.0%	2.0%	2.0%
3	Total Accounts												
	Total Accounts		6,638	7,005	7,385	7,777	8,163	8,549	8,930	9,309	9,685	10,063	
	New Accounts			367	380	392	386	386	381	379	376	378	
	Avg. Annual Growth Rate			5.53%	5.42%	5.31%	4.96%	4.73%	4.45%	4.24%	4.04%	3.90%	
4	Annual Wastewater Billing Units												
WW1	Residential Inside		278,571,160	290,012,360	301,854,001	314,110,100	326,160,910	338,219,204	350,124,619	361,978,354	373,753,924	385,572,002	
WW2	Non-Residential Inside		153,618,949	160,094,654	166,764,631	173,634,707	180,357,076	187,052,698	193,633,970	200,158,702	206,613,659	213,066,096	
WW3	Contracted Rate (Town of Fulton)		37,216,527	37,672,053	38,127,580	38,583,107	39,038,633	39,494,160	39,949,686	40,405,213	40,860,740	41,316,266	
WW4	Sewer Only (ICL)		-	-	-	-	-	-	-	-	-	-	
WW5	Residential Outside		25,813,020	30,510,522	35,372,436	40,404,517	45,352,310	50,303,177	55,191,275	60,058,155	64,892,941	69,745,180	
WW6	Non- Residential Outside		22,426,297	25,892,623	29,462,938	33,140,363	36,738,723	40,322,766	43,845,599	47,338,168	50,793,387	54,247,257	
WW7	Sewer Only (OCL)		-	-	-	-	-	-	-	-	-	-	
WW8	Wholesale 8		-	-	-	-	-	-	-	-	-	-	
WW9	Wholesale 9		-	-	-	-	-	-	-	-	-	-	
WW10	Wholesale 10		-	-	-	-	-	-	-	-	-	-	
	Total System		517,645,953	544,182,212	571,581,586	599,872,794	627,647,653	655,392,004	682,745,149	709,938,592	736,914,651	763,946,802	

CITY OF ROCKPORT
WATER/WASTEWATER COST OF SERVICE MODEL

Current 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Wastewater Summary**Scen: 2024 08 19 Scenario I -- Status Quo**

5

Revenues and Expenses -- CASH BASIS**Wastewater Revenues**Wastewater Rate Revenue

WW1	Residential Inside	\$	2,356,383	\$	2,679,287	\$	3,039,669	\$	3,418,570	\$	3,833,701	\$	4,293,469	\$	4,636,187	\$	4,896,718	\$	5,157,134	\$	5,426,606
WW2	Non-Residential Inside		1,116,800		1,282,669		1,456,358		1,638,830		1,838,461		2,059,249		2,223,590		2,348,183		2,472,388		2,600,591
WW3	Contracted Rate (Town of Fulton)		154,363		169,144		186,596		204,077		223,005		243,656		257,090		265,640		274,008		282,604
WW4	Sewer Only (ICL)		8,929		9,753		10,631		11,490		12,409		13,401		13,979		14,281		14,567		14,858
WW5	Residential Outside		392,564		464,004		591,198		730,759		885,865		1,061,175		1,214,480		1,350,132		1,487,996		1,631,243
WW6	Non- Residential Outside		180,117		207,957		299,895		369,007		441,800		523,691		593,990		655,162		717,042		781,116
WW7	Sewer Only (OCL)		26,671		26,671		31,254		33,993		36,712		39,649		41,358		42,252		43,097		43,959
WW8	Wholesale 8		-		-		-		-		-		-		-		-		-		-
WW9	Wholesale 9		-		-		-		-		-		-		-		-		-		-
WW10	Wholesale 10		-		-		-		-		-		-		-		-		-		-
	Total Rate Revenue		4,235,829		4,839,486		5,615,600		6,406,725		7,271,952		8,234,291		8,980,675		9,572,368		10,166,231		10,780,977
	Non-Rate Revenues		476,859		439,329		440,266		441,216		442,181		443,161		444,155		445,164		446,188		447,228
	Total Revenues		4,712,688		5,278,815		6,055,866		6,847,941		7,714,133		8,677,452		9,424,830		10,017,532		10,612,420		11,228,205

Wastewater Cost of ServiceDepartment Code

WDS	Water Distribution & Storage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
WW	Wastewater/Sewer		2,199,243		2,526,996		2,885,861		3,109,022		3,350,573		3,613,157		3,897,790		4,206,964		4,542,688		4,908,136
CS	Utilities Customer Service		432,752		449,449		466,944		485,284		504,522		524,711		545,910		568,181		591,592		616,215
ND	Non-Departmental		439,126		459,785		481,444		504,151		527,958		552,920		579,094		606,540		635,320		665,502
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
	Total		3,071,121		3,436,230		3,834,249		4,098,457		4,383,053		4,690,788		5,022,794		5,381,685		5,769,601		6,189,853

O&M Code

P	Personnel	\$	1,030,575	\$	1,237,336	\$	1,461,032	\$	1,533,165	\$	1,609,012	\$	1,688,773	\$	1,772,661	\$	1,860,897	\$	1,953,718	\$	2,051,373
S	Supplies		643,750		720,783		807,114		903,847		1,010,243		1,127,900		1,257,362		1,400,121		1,557,350		1,730,968
U	Utilities		-		-		-		-		-		-		-		-		-		-
IT	Information Technology		-		-		-		-		-		-		-		-		-		-
SC	Services & Charges		827,957		860,316		894,021		929,133		965,712		1,003,824		1,043,536		1,084,920		1,128,049		1,173,001
RM	Repair/Maintenance & Operation		556,089		604,663		658,555		718,381		783,736		855,510		934,011		1,020,066		1,114,333		1,217,876
A	Administration		12,750		13,133		13,526		13,932		14,350		14,781		15,224		15,681		16,151		16,636
CO	Capital Outlays		-		-		-		-		-		-		-		-		-		-
0	#N/A		-		-		-		-		-		-		-		-		-		-
	Total		3,071,121		3,436,230		3,834,249		4,098,457		4,383,053		4,690,788		5,022,794		5,381,685		5,769,601		6,189,853
	Total Operating Expenses		3,071,121		3,436,230		3,834,249		4,098,457		4,383,053		4,690,788		5,022,794		5,381,685		5,769,601		6,189,853

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Wastewater Summary											
Scen: 2024 08 19 Scenario I -- Status Quo											
Net Revenues for Transfers,Capital Outlays and Debt Service		1,641,567	1,842,585	2,221,617	2,749,484	3,331,080	3,986,664	4,402,037	4,635,847	4,842,819	5,038,352
Capital Outlays		20,000	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532	145,532
Debt Service											
Debt Service -- Current		925,941	926,687	928,728	779,142	566,081	620,268	248,757	249,131	249,746	250,262
Debt Service -- Future		-	-	802,070	1,544,609	2,415,171	2,735,231	3,055,291	3,055,291	3,055,291	3,055,291
Total Debt Service		925,941	926,687	1,730,798	2,323,750	2,981,252	3,355,499	3,304,048	3,304,422	3,305,037	3,305,553
Net Revenues for Contingencies & Transfers		695,626	770,366	345,287	280,202	204,296	485,633	952,456	1,185,893	1,392,250	1,587,267
Total Contingencies & Transfers		927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
Total Cost of Service		4,944,258	5,463,461	6,694,241	7,580,912	8,553,405	9,266,694	9,579,495	9,971,974	10,394,714	10,850,720
Net Revenues		(231,570)	(184,646)	(638,375)	(732,971)	(839,272)	(589,242)	(154,665)	45,558	217,706	377,485
Percent of COS		-4.9%	-3.5%	-10.5%	-10.7%	-10.9%	-6.8%	-1.6%	0.5%	2.1%	3.4%
Debt Coverage											
Excludes Debt, Cap Outlays, G/F Transfers		1.77	1.99	1.28	1.18	1.12	1.19	1.33	1.40	1.47	1.52
All Inclusive		0.75	0.80	0.63	0.68	0.72	0.82	0.95	1.01	1.07	1.11

Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates Scenario: 2024 08 19 Scenario I -- Status Quo

Intellectual Property of Willdan Group Inc. -
Not to be used without express written permission

10 Year Forecast
2024 - 2033

CITY OF ROCKPORT
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year Forecast
2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates
Scenario: 2024 08 19 Scenario I -- Status Quo

OPERATING EXPENSES

Department	1	O&M Code	2	Expense	20222	20232	2020	2021	2022	2023	2024	2025	2026	2027
WDS	0	0	0	641 -- WATER DISTRIBUTION & STOR/	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Personnel	-	-	-	-	-	-	-	-	-	-
WDS	0	P	1001	Base Pay	664,298	830,373	964,155	1,012,362	1,062,981	1,116,130	1,171,936	1,230,533	1,292,060	1,356,663
WDS	0	P	1002	Stability Pay	5,600	7,000	8,128	8,534	8,961	9,409	9,879	10,373	10,892	11,437
WDS	0	P	1104	Certification Pay	17,220	21,525	24,993	26,243	27,555	28,932	30,379	31,898	33,493	35,168
WDS	0	P	1005	Part-Time	8,642	10,803	12,543	13,170	13,829	14,520	15,246	16,008	16,809	17,649
WDS	0	P	1006	Overtime	60,000	75,000	87,083	91,438	96,009	100,810	105,850	111,143	116,700	122,535
WDS	0	P	1010	TMRS	141,600	177,000	205,517	215,793	226,582	237,911	249,807	262,297	275,412	289,183
WDS	0	P	1011	FICA	57,991	72,489	84,167	88,376	92,795	97,434	102,306	107,421	112,792	118,432
WDS	0	P	1012	Group Medical Insurance	167,832	209,790	243,590	255,769	268,557	281,985	296,085	310,889	326,433	342,755
WDS	0	P	1013	Worker's Compensation	19,000	23,750	27,576	28,955	30,403	31,923	33,519	35,195	36,955	38,803
WDS	0	P	1016	Uniforms	8,500	10,625	12,337	12,954	13,601	14,281	14,995	15,745	16,532	17,359
WDS	0	P	1020	Car Allowance	2,288	2,860	3,321	3,487	3,661	3,844	4,036	4,238	4,450	4,673
WDS	0	P	1050	Halo Flight Expense	450	563	653	686	720	756	794	834	875	919
WDS	0	P	1051	Stipend Pay	17,612	22,015	25,562	26,840	28,182	29,591	31,071	32,624	34,255	35,968
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-	-
WDS	0	SC	2004	Audits	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700
WDS	0	SC	2011	Insurance	70,000	73,500	77,175	81,034	85,085	89,340	93,807	98,497	103,422	108,593
WDS	0	SC	2016	Legal Services	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
WDS	0	SC	2036	Communications Services	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657
WDS	0	SC	2037	Equipment Rental	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
WDS	0	SC	2040	Engineering/Surveying	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
WDS	0	SC	2044	Easement Expense	200	206	212	219	225	232	239	246	253	261
WDS	0	SC	2047	Telephone	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176
WDS	0	SC	2054	System Inspect/Tests	65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84,810
WDS	0	SC	2056	Security System Monitoring	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
WDS	0	SC	2057	SCADA System	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
WDS	0	SC	2058	Itron System Maintenance	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Supplies	-	-	-	-	-	-	-	-	-	-
WDS	0	S	3001	Office	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
WDS	0	S	3002	Postage	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
WDS	0	S	3007	Boots	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349
WDS	0	S	3011	Chemicals	2,000	2,123	2,255	2,394	2,538	2,689	2,845	3,008	3,177	3,354
WDS	0	S	3018	Computer Supplies	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
WDS	0	S	3019	GIS & Mapping	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
WDS	0	S	3020	Small Tools/Safety Equip	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
WDS	0	S	3024	Electricity	85,000	90,249	95,825	101,751	107,885	114,290	120,933	127,850	135,043	142,558
WDS	0	SC	3038	Water	3,853,858	4,296,027	4,654,245	5,042,548	5,455,036	5,895,996	6,364,903	6,864,895	7,397,442	7,966,522
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Travel & Training	-	-	-	-	-	-	-	-	-	-
WDS	0	A	4001	Schools/Seminars-Registration	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
WDS	0	A	4002	Dues & Subscriptions	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
WDS	0	A	4003	Schools/Seminars-Travel & Exp.	1,100	1,133	1,167	1,202	1,238	1,275	1,313	1,353	1,393	1,435
WDS	0	A	4004	Public Awareness	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Intergovernmental Transfers	-	-	-	-	-	-	-	-	-	-
WDS	0	CO	5080	Trf to Veh & Equip Fd	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Maintenance	-	-	-	-	-	-	-	-	-	-
WDS	0	RM	7012	Water System Maintenance	12,794	13,584	14,423	15,315	16,239	17,203	18,203	19,244	20,326	21,457
WDS	0	RM	7016	Pump Station Maintenance	34,394	36,518	38,774	41,172	43,654	46,246	48,934	51,733	54,643	57,684
WDS	0	RM	7018	Meter/AMI Program	11,467	11,467	12,175	12,928	13,708	14,522	15,366	16,244	17,158	18,113
WDS	0	RM	7031	Water Tank Maint/Insp	25,000	26,544	28,184	29,927	31,731	33,615	35,569	37,603	39,719	41,929
WDS	0	CO	7040	Meters & Boxes	-	-	-	-	-	-	-	-	-	-
WDS	0	RM	7041	Line Materials & Repairs	100,000	106,175	112,736	119,707	126,924	134,459	142,274	150,412	158,874	167,715
WDS	0	RM	7044	Trf to Fleet/ Fuel	62,000	63,860	65,776	67,749	69,782	71,875	74,031	76,252	78,540	80,896
WDS	0	RM	7045	Trf to Fleet/ Vehicle Maint	138,709	142,870	147,156	151,571	156,118	160,802	165,626	170,595	175,712	180,984
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-

10 Year Forecast 2024 - 2033					CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
					Test Year	Forecast								
					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates														
Scenario: 2024 08 19 Scenario I -- Status Quo														
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-	-
WDS	0	CO	8001	Computer Hardware	-	-	-	-	-	-	-	-	-	-
WDS	0	CO	8019	Utility Mapping/GIS	-	-	-	-	-	-	-	-	-	-
WDS	0	CO	8040	Boat Buy Back Program	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	646 -- WASTEWATER/SEWER	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Personnel	-	-	-	-	-	-	-	-	-	-
WW	0	P	1001	Base Pay	-	-	-	-	-	-	-	-	-	-
WW	0	P	1104	Certification Pay	-	-	-	-	-	-	-	-	-	-
WW	0	P	1005	Part-Time	-	-	-	-	-	-	-	-	-	-
WW	0	P	1006	Overtime	-	-	-	-	-	-	-	-	-	-
WW	0	P	1010	TMRS	-	-	-	-	-	-	-	-	-	-
WW	0	P	1011	FICA	-	-	-	-	-	-	-	-	-	-
WW	0	P	1012	Group Medical Insurance	-	-	-	-	-	-	-	-	-	-
WW	0	P	1013	Worker's Compensation	-	-	-	-	-	-	-	-	-	-
WW	0	P	1016	Uniforms	-	-	-	-	-	-	-	-	-	-
WW	0	P	1020	Car Allowance	-	-	-	-	-	-	-	-	-	-
WW	0	P	1050	Halo Flight Expense	-	-	-	-	-	-	-	-	-	-
WW	0	P	1051	Stipend Pay	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2004	Audits	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2011	Insurance	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2016	Legal Services	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2036	Communications Services	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2037	Equipment Rental	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2040	Engineering/Surveying	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2046	Contracted Services	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2047	Telephone	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2054	System Inspect/Tests	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2056	Security System Monitoring	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2057	SCADA System	-	-	-	-	-	-	-	-	-	-
WW	0	SC	2058	Itron System Maintenance	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Supplies	-	-	-	-	-	-	-	-	-	-
WW	0	S	3001	Office	-	-	-	-	-	-	-	-	-	-
WW	0	S	3002	Postage	-	-	-	-	-	-	-	-	-	-
WW	0	S	3007	Boots	-	-	-	-	-	-	-	-	-	-
WW	0	S	3011	Chemicals	-	-	-	-	-	-	-	-	-	-
WW	0	S	3018	Computer Supplies	-	-	-	-	-	-	-	-	-	-
WW	0	S	3019	GIS & Mapping	-	-	-	-	-	-	-	-	-	-
WW	0	S	3020	Small Tools/Safety Equip	-	-	-	-	-	-	-	-	-	-
WW	0	S	3023	Utilities	-	-	-	-	-	-	-	-	-	-
WW	0	S	3024	Electricity	-	-	-	-	-	-	-	-	-	-
WW	0	S	3049	H2S Control	-	-	-	-	-	-	-	-	-	-
WW	0	S	3050	Emergency Mngmt Supplies	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Travel & Training	-	-	-	-	-	-	-	-	-	-
WW	0	A	4001	Schools/Seminars-Registration	-	-	-	-	-	-	-	-	-	-
WW	0	A	4002	Dues & Subscriptions	-	-	-	-	-	-	-	-	-	-
WW	0	A	4003	Schools/Seminars-Travel & Exp.	-	-	-	-	-	-	-	-	-	-
WW	0	A	4004	Public Awareness	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Intergovernmental Transfers	-	-	-	-	-	-	-	-	-	-
WW	0	CO	5080	Trf to Veh & Equip Fd	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Maintenance	-	-	-	-	-	-	-	-	-	-
WW	0	RM	7012	Wastewater System Main	-	-	-	-	-	-	-	-	-	-

10 Year Forecast 2024 - 2033				CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
				Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates Scenario: 2024 08 19 Scenario I -- Status Quo													
WW	0	RM	7016	WWTP Equipment	-	-	-	-	-	-	-	-	-
WW	0	RM	7017	Lift Station Maintenance	-	-	-	-	-	-	-	-	-
WW	0	RM	7041	Lift Station Equipment M & R	-	-	-	-	-	-	-	-	-
WW	0	RM	7043	Manholes/Lines & Supplies	-	-	-	-	-	-	-	-	-
WW	0	RM	7044	Trf to Fleet/ Fuel	-	-	-	-	-	-	-	-	-
WW	0	RM	7045	Trf to Fleet/ Vehicle Maint	-	-	-	-	-	-	-	-	-
WW	0	RM	7047	SSO Initiative	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-
WW	0	CO	8015	Main Line Ext & Taps	-	-	-	-	-	-	-	-	-
WW	0	CO	8017	Lift Station Maintenance	-	-	-	-	-	-	-	-	-
WW	0	CO	8019	Utility Mapping/GIS	-	-	-	-	-	-	-	-	-
WW	0	CO	8040	Boat Buy Back Program	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	651 -- UTILITY CUSTOMER SERVICE	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
CS	0	P	1001	Base Pay	151,466	156,009	160,690	165,510	170,476	175,590	180,858	186,283	191,872
CS	0	P	1002	Stability Pay	713	734	756	779	802	827	851	877	903
CS	0	P	1104	Certification Pay	2,100	2,163	2,228	2,295	2,364	2,434	2,508	2,583	2,660
CS	0	P	1005	Part-Time	-	-	-	-	-	-	-	-	-
CS	0	P	1006	Overtime	750	773	796	820	844	869	896	922	950
CS	0	P	1010	TMRS	29,293	31,636	34,167	36,900	39,852	43,040	46,484	50,202	54,218
CS	0	P	1011	FICA	11,860	12,808	13,833	14,940	16,135	17,425	18,820	20,325	21,951
CS	0	P	1012	Group Medical Insurance	32,634	35,245	38,064	41,109	44,398	47,950	51,786	55,929	60,403
CS	0	P	1013	Worker's Compensation	500	540	583	630	680	735	793	857	925
CS	0	P	1016	Uniforms	-	-	-	-	-	-	-	-	-
CS	0	P	1021	Mileage Reimbursement	100	103	106	109	113	116	119	123	127
CS	0	P	1050	Halo Flight Expense	88	90	93	96	98	101	104	108	111
CS	0	P	1051	Stipend Pay	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560
CS	0	0	0	0	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-
CS	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-
CS	0	SC	2000	Overages/Shortages	-	-	-	-	-	-	-	-	-
CS	0	SC	2002	Merchant Processing Fees	76,400	78,692	81,053	83,484	85,989	88,569	91,226	93,962	96,781
CS	0	SC	2004	Audits	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
CS	0	SC	2016	Legal Services	-	-	-	-	-	-	-	-	-
CS	0	SC	2037	Equipment Rental	-	-	-	-	-	-	-	-	-
CS	0	SC	2040	Engineering/Surveying	-	-	-	-	-	-	-	-	-
0	0	0	0	Last	-	-	-	-	-	-	-	-	-
Total					7,731,262	8,568,553	9,269,326	9,853,905	10,471,196	11,126,060	11,818,259	12,551,459	13,327,572
													14,151,175

Intellectual Property of Willdan Group Inc. -
Not to be used without express written permission

10 Year Forecast 2024 - 2033	CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033

Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates
Scenario: 2024 08 19 Scenario I -- Status Quo

CURRENT DEBT SERVICE - WATER

Water Debt Service																					
Principal & Interest	\$	720,496	\$	749,505	\$	781,196	\$	660,212	\$	470,590	\$	544,825	\$	188,337	\$	196,791	\$	205,853	\$	215,206	
Commercial Paper Interest Expense		205,445		177,182		147,532		118,930		95,491		75,443		60,420		52,341		43,892		35,057	
Reserve		-		-		-		-		-		-		-		-		-		-	
TOTAL CURRENT DEBT SERVICE -- CASH BASIS		\$	925,941	\$	926,687	\$	928,728	\$	779,142	\$	566,081	\$	620,268	\$	248,757	\$	249,131	\$	249,746	\$	250,262
TOTAL CURRENT DEBT SERVICE -- UTILITY BASIS		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

FUTURE DEBT SERVICE - WATER

Water Debt Service										
Principal	\$ -	\$ -	\$ 137,252	\$ 277,426	\$ 404,933	\$ 469,154	\$ 535,944	\$ 557,382	\$ 579,677	\$ 602,864
Interest	-	-	228,640	447,510	630,333	694,136	755,369	733,932	711,636	688,449
Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL FUTURE DEBT SERVICE -- CASH BASIS	\$ -	\$ -	\$ 365,892	\$ 724,935	\$ 1,035,265	\$ 1,163,289	\$ 1,291,313	\$ 1,291,313	\$ 1,291,313	\$ 1,291,313
TOTAL FUTURE DEBT SERVICE -- UTILITY BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEPRECIATION - WATER

Existing Assets	\$ 860,403	\$ 841,381	\$ 834,336	\$ 809,373	\$ 754,710	\$ 705,700	\$ 700,794	\$ 700,665	\$ 699,402	\$ 699,402
CIP	-	207,120	379,300	536,260	636,260	736,260	736,260	736,260	736,260	736,260
TOTAL DEPRECIATION -- CASH BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPRECIATION -- UTILITY BASIS	\$ 860,403	\$ 1,048,501	\$ 1,213,636	\$ 1,345,633	\$ 1,390,970	\$ 1,441,960	\$ 1,437,054	\$ 1,436,925	\$ 1,435,662	\$ 1,435,662

RETURN - WATER

Net Rate Base										
Existing Assets	\$ 18,672,484	\$ 17,930,901	\$ 17,179,430	\$ 16,438,489	\$ 15,756,136	\$ 15,127,313	\$ 14,507,883	\$ 13,893,518	\$ 13,285,584	\$ 12,683,378
CIP	-	5,508,880	10,738,580	15,050,320	16,414,060	17,677,800	16,941,540	16,205,280	15,469,020	14,732,760
Total	18,672,484	23,439,781	27,918,010	31,488,809	32,170,196	32,805,113	31,449,423	30,098,798	28,754,604	27,416,138
Rate of Return	9.85%	9.85%	9.85%	9.85%	9.85%	9.85%	9.85%	9.85%	9.85%	9.85%
TOTAL RETURN -- CASH BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RETURN -- UTILITY BASIS	\$ 1,840,119	\$ 2,309,922	\$ 2,751,238	\$ 3,103,130	\$ 3,170,279	\$ 3,232,848	\$ 3,099,249	\$ 2,966,148	\$ 2,833,682	\$ 2,701,780

<u>10 Year Forecast</u> 2024 - 2033			CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL							
	Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033

Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates
Scenario: 2024 08 19 Scenario I -- Status Quo

TOTAL COST OF SERVICE

TOTAL COST OF SERVICE - CASH BASIS	\$	8,668,553	\$	9,653,755	\$	10,722,462	\$	11,516,498	\$	12,231,058	\$	13,068,133	\$	13,516,846	\$	14,250,420	\$	15,027,147	\$	15,851,267
------------------------------------	----	-----------	----	-----------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------

TOTAL COST OF SERVICE - UTILITY BASIS	\$	10,431,783	\$	11,926,976	\$	13,234,200	\$	14,302,668	\$	15,032,444	\$	15,800,868	\$	16,354,562	\$	16,954,532	\$	17,596,916	\$	18,288,617
---------------------------------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------

NON RATE REVENUES

TOTAL NON-RATE REVENUES -- CASH BASIS	\$	1,300,641	\$	682,321	\$	688,605	\$	695,008	\$	701,531	\$	708,176	\$	714,947	\$	721,845	\$	728,873	\$	736,034
---------------------------------------	----	-----------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------

TOTAL NON-RATE REVENUES -- UTILITY BASIS	\$	1,300,641	\$	682,321	\$	688,605	\$	695,008	\$	701,531	\$	708,176	\$	714,947	\$	721,845	\$	728,873	\$	736,034
--	----	-----------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------	----	---------

NET REVENUE REQUIREMENT

NET REVENUE REQUIREMENT -- CASH BASIS	\$	7,367,911	\$	8,971,434	\$	10,033,857	\$	10,821,490	\$	11,529,527	\$	12,359,957	\$	12,801,899	\$	13,528,574	\$	14,298,273	\$	15,115,233
---------------------------------------	----	-----------	----	-----------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------

NET REVENUE REQUIREMENT -- UTILITY BASIS	\$	9,131,142	\$	11,244,655	\$	12,545,595	\$	13,607,660	\$	14,330,914	\$	15,092,691	\$	15,639,615	\$	16,232,687	\$	16,868,043	\$	17,552,584
--	----	-----------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------	----	------------

10 Year Forecast 2024 - 2033					CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
					Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates Scenario: 2024 08 19 Scenario I -- Status Quo														
NON-RATE REVENUES														
0	0	0	0	Interest Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R	0	R	40601	Interest on Investments	76,905	38,453	38,453	38,453	38,453	38,453	38,453	38,453	38,453	38,453
R	0	R	0	0	-	-	-	-	-	-	-	-	-	-
R	0	R	0	Charges for Services	-	-	-	-	-	-	-	-	-	-
R	0	R	40701	Water Revenue	-	-	-	-	-	-	-	-	-	-
R	0	R	40702	Wastewater Revenue	-	-	-	-	-	-	-	-	-	-
R	0	R	40703	Water Connection Fees	-	-	-	-	-	-	-	-	-	-
R	0	R	40704	Wastewater Connection Fees	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
R	0	R	40705	Water Line Inst Revenue	-	-	-	-	-	-	-	-	-	-
R	0	R	40706	Wastewater Line Inst Revenue	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
R	0	R	40707	Service Charges & Fees	32,685	32,685	32,685	32,685	32,685	32,685	32,685	32,685	32,685	32,685
R	0	R	40708	Late Fee	42,298	42,298	42,298	42,298	42,298	42,298	42,298	42,298	42,298	42,298
R	0	R	40711	Septic Tank Disposal Fee	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
R	0	R	40712	Fulton Wastewater Revenue	-	-	-	-	-	-	-	-	-	-
R	0	R	43065	Credit Card Fees	61,524	62,447	63,384	64,334	65,299	66,279	67,273	68,282	69,307	70,346
R	0	R	0	0	-	-	-	-	-	-	-	-	-	-
R	0	R	0	Operating Transfers	-	-	-	-	-	-	-	-	-	-
R	0	R	40921	TRF From Gas Department	34,607	34,607	34,607	34,607	34,607	34,607	34,607	34,607	34,607	34,607
R	0	R	0	0	-	-	-	-	-	-	-	-	-	-
R	0	R	0	Other Revenues	-	-	-	-	-	-	-	-	-	-
R	0	R	43004	Misc. Revenue	28,839	28,839	28,839	28,839	28,839	28,839	28,839	28,839	28,839	28,839
0	0	0	0	Last	-	-	-	-	-	-	-	-	-	-
Total Non-Rate Revenues					\$ 476,859	\$ 439,329	\$ 440,266	\$ 441,216	\$ 442,181	\$ 443,161	\$ 444,155	\$ 445,164	\$ 446,188	\$ 447,228

10 Year Forecast
2024 - 2033

CITY OF ROCKPORT
WATER/WASTEWATER COST OF SERVICE MODEL

Test Year	Forecast												
2024	2025	2026	2027	2028	2029	2030	2031	2032	2033				

Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates
Scenario: 2024 08 19 Scenario I -- Status Quo

OPERATING EXPENSES

Department # 1	O&M Code	2	Expense	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
WDS	0	0	0	641 -- WATER DISTRIBUTION & STORAGE	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Personnel	-	-	-	-	-	-	-	-	-
WDS	0	P	1001	Base Pay	-	-	-	-	-	-	-	-	-
WDS	0	P	1002	Stability Pay	-	-	-	-	-	-	-	-	-
WDS	0	P	1104	Certification Pay	-	-	-	-	-	-	-	-	-
WDS	0	P	1005	Part-Time	-	-	-	-	-	-	-	-	-
WDS	0	P	1006	Overtime	-	-	-	-	-	-	-	-	-
WDS	0	P	1010	TMRs	-	-	-	-	-	-	-	-	-
WDS	0	P	1011	FICA	-	-	-	-	-	-	-	-	-
WDS	0	P	1012	Group Medical Insurance	-	-	-	-	-	-	-	-	-
WDS	0	P	1013	Worker's Compensation	-	-	-	-	-	-	-	-	-
WDS	0	P	1016	Uniforms	-	-	-	-	-	-	-	-	-
WDS	0	P	1020	Car Allowance	-	-	-	-	-	-	-	-	-
WDS	0	P	1050	Halo Flight Expense	-	-	-	-	-	-	-	-	-
WDS	0	P	1051	Stipend Pay	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-
WDS	0	SC	2004	Audits	-	-	-	-	-	-	-	-	-
WDS	0	SC	2011	Insurance	-	-	-	-	-	-	-	-	-
WDS	0	SC	2016	Legal Services	-	-	-	-	-	-	-	-	-
WDS	0	SC	2036	Communications Services	-	-	-	-	-	-	-	-	-
WDS	0	SC	2037	Equipment Rental	-	-	-	-	-	-	-	-	-
WDS	0	SC	2040	Engineering/Surveying	-	-	-	-	-	-	-	-	-
WDS	0	SC	2044	Easement Expense	-	-	-	-	-	-	-	-	-
WDS	0	SC	2046	Contracted Services	-	-	-	-	-	-	-	-	-
WDS	0	SC	2047	Telephone	-	-	-	-	-	-	-	-	-
WDS	0	SC	2054	System Inspect/Tests	-	-	-	-	-	-	-	-	-
WDS	0	SC	2056	Security System Monitoring	-	-	-	-	-	-	-	-	-
WDS	0	SC	2057	SCADA System	-	-	-	-	-	-	-	-	-
WDS	0	SC	2058	Iron System Maintenance	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Supplies	-	-	-	-	-	-	-	-	-
WDS	0	S	3001	Office	-	-	-	-	-	-	-	-	-
WDS	0	S	3002	Postage	-	-	-	-	-	-	-	-	-
WDS	0	S	3007	Boots	-	-	-	-	-	-	-	-	-
WDS	0	S	3011	Chemicals	-	-	-	-	-	-	-	-	-
WDS	0	S	3018	Computer Supplies	-	-	-	-	-	-	-	-	-
WDS	0	S	3019	GIS & Mapping	-	-	-	-	-	-	-	-	-
WDS	0	S	3020	Small Tools/Safety Equip	-	-	-	-	-	-	-	-	-
WDS	0	S	3024	Electricity	-	-	-	-	-	-	-	-	-
WDS	0	SC	3038	Water	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Travel & Training	-	-	-	-	-	-	-	-	-
WDS	0	A	4001	Schools/Seminars-Registration	-	-	-	-	-	-	-	-	-
WDS	0	A	4002	Dues & Subscriptions	-	-	-	-	-	-	-	-	-
WDS	0	A	4003	Schools/Seminars-Travel & Exp.	-	-	-	-	-	-	-	-	-
WDS	0	A	4004	Public Awareness	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Intergovernmental Transfers	-	-	-	-	-	-	-	-	-
WDS	0	CO	5080	Trf to Veh & Equip Fd	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Maintenance	-	-	-	-	-	-	-	-	-
WDS	0	RM	7012	Water System Maintenance	-	-	-	-	-	-	-	-	-
WDS	0	RM	7016	Pump Station Maintenance	-	-	-	-	-	-	-	-	-
WDS	0	RM	7018	Meter/AMI Program	-	-	-	-	-	-	-	-	-
WDS	0	RM	7031	Water Tank Maint/Insp	-	-	-	-	-	-	-	-	-
WDS	0	CO	7040	Meters & Boxes	-	-	-	-	-	-	-	-	-
WDS	0	RM	7041	Line Materials & Repairs	-	-	-	-	-	-	-	-	-
WDS	0	RM	7044	Trf to Fleet/ Fuel	-	-	-	-	-	-	-	-	-

10 Year Forecast 2024 - 2033				CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
				Test Year	Forecast								
				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates													
Scenario: 2024 08 19 Scenario I -- Status Quo													
WDS	0	RM	7045	Trf to Fleet/ Vehicle Maint	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	0	-	-	-	-	-	-	-	-	-
WDS	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-
WDS	0	CO	8001	Computer Hardware	-	-	-	-	-	-	-	-	-
WDS	0	CO	8019	Utility Mapping/GIS	-	-	-	-	-	-	-	-	-
WDS	0	CO	8040	Boot Buy Back Program	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
0	0	0	0	646 -- WASTEWATER/SEWER	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Personnel	-	-	-	-	-	-	-	-	-
WW	0	P	1001	Base Pay	474,769	593,461	722,045	758,147	796,054	835,857	877,650	921,532	967,609
WW	0	P	1002	Stability Pay	2,960	3,700	4,502	4,727	4,963	5,211	5,472	5,745	6,033
WW	0	P	1104	Certification Pay	22,560	28,200	34,310	36,026	37,827	39,718	41,704	43,789	45,979
WW	0	P	1005	Part-Time	-	-	-	-	-	-	-	-	-
WW	0	P	1006	Overtime	30,000	37,500	45,625	47,906	50,302	52,817	55,457	58,230	61,142
WW	0	P	1010	TMRS	100,630	125,788	153,041	160,694	168,728	177,165	186,023	195,324	205,090
WW	0	P	1011	FICA	40,742	50,928	61,962	65,060	68,313	71,729	75,315	79,061	83,035
WW	0	P	1012	Group Medical Insurance	83,916	104,895	127,622	134,003	140,704	147,739	155,126	162,882	171,026
WW	0	P	1013	Worker's Compensation	6,500	8,125	9,885	10,380	10,899	11,444	12,016	12,617	13,247
WW	0	P	1016	Uniforms	7,000	8,750	10,646	11,178	11,737	12,324	12,940	13,587	14,266
WW	0	P	1020	Car Allowance	2,288	2,860	3,480	3,654	3,836	4,028	4,230	4,441	4,663
WW	0	P	1050	Halo Flight Expense	225	281	342	359	377	396	416	437	459
WW	0	P	1051	Stipend Pay	10,064	12,580	15,306	16,071	16,874	17,718	18,604	19,534	20,511
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-
WW	0	SC	2004	Audits	5,200	5,356	5,517	5,682	5,853	6,028	6,209	6,395	6,587
WW	0	SC	2011	Insurance	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775
WW	0	SC	2016	Legal Services	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167
WW	0	SC	2036	Communications Services	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067
WW	0	SC	2037	Equipment Rental	7,000	7,210	7,426	7,649	7,879	8,115	8,359	8,609	8,867
WW	0	SC	2040	Engineering/Surveying	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335
WW	0	SC	2044	Easement Expense	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006
WW	0	SC	2046	Contracted Services	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461
WW	0	SC	2047	Telephone	45,500	46,865	48,271	49,719	51,211	52,747	54,329	55,959	57,638
WW	0	SC	2054	System Inspect/Tests	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677
WW	0	SC	2056	Security System Monitoring	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167
WW	0	SC	2057	SCADA System	-	-	-	-	-	-	-	-	-
WW	0	SC	2058	Itron System Maintenance	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Supplies	-	-	-	-	-	-	-	-	-
WW	0	S	3001	Office	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040
WW	0	S	3002	Postage	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
WW	0	S	3007	Boots	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280
WW	0	S	3011	Chemicals	80,000	90,501	102,298	115,545	130,139	146,302	164,112	183,778	205,463
WW	0	S	3018	Computer Supplies	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267
WW	0	S	3019	GIS & Mapping	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334
WW	0	S	3020	Small Tools/Safety Equip	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529	13,934
WW	0	S	3023	Utilities	25,000	26,282	27,625	29,028	30,491	32,014	33,600	35,251	36,969
WW	0	S	3024	Electricity	215,000	243,222	274,925	310,527	349,747	393,187	441,052	493,903	552,183
WW	0	S	3049	H2S Control	250,000	282,816	319,681	361,078	406,683	457,194	512,851	574,306	642,073
WW	0	S	3050	Emergency Mngmt Supplies	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Travel & Training	-	-	-	-	-	-	-	-	-
WW	0	A	4001	Schools/Seminars-Registration	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334
WW	0	A	4002	Dues & Subscriptions	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534
WW	0	A	4003	Schools/Seminars-Travel & Exp.	500	515	530	546	563	580	597	615	633
WW	0	A	4004	Public Awareness	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-
WW	0	0	0	Intergovernmental Transfers	-	-	-	-	-	-	-	-	-

10 Year Forecast 2024 - 2033					CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
					Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates														
Scenario: 2024 08 19 Scenario I -- Status Quo														
WW	0	CO	5080	Trf to Veh & Equip Fd	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Maintenance	-	-	-	-	-	-	-	-	-	-
WW	0	RM	7012	Wastewater System Main	20,000	22,625	25,574	28,886	32,535	36,576	41,028	45,944	51,366	57,359
WW	0	RM	7016	WWTP Equipment	75,000	84,845	95,904	108,323	122,005	137,158	153,855	172,292	192,622	215,098
WW	0	RM	7017	Lift Station Maintenance	109,936	124,367	140,578	158,782	178,836	201,049	225,523	252,548	282,348	315,293
WW	0	RM	7041	Lift Station Equipment M & R	75,000	84,845	95,904	108,323	122,005	137,158	153,855	172,292	192,622	215,098
WW	0	RM	7043	Manholes/Lines & Supplies	35,000	39,594	44,755	50,551	56,936	64,007	71,799	80,403	89,890	100,379
WW	0	RM	7044	Trf to Fleet/ Fuel	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
WW	0	RM	7045	Trf to Fleet/ Vehicle Maint	66,153	68,138	70,182	72,287	74,456	76,689	78,990	81,360	83,801	86,315
WW	0	RM	7047	SSO Initiative	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WW	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-	-
WW	0	CO	8015	Main Line Ext & Taps	-	-	-	-	-	-	-	-	-	-
WW	0	CO	8017	Lift Station Maintenance	-	-	-	-	-	-	-	-	-	-
WW	0	CO	8019	Utility Mapping/GIS	-	-	-	-	-	-	-	-	-	-
WW	0	CO	8040	Boot Buy Back Program	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	651 -- UTILITY CUSTOMER SERVICE	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	Personnel	-	-	-	-	-	-	-	-	-	-
CS	0	P	1001	Base Pay	151,466	156,009	160,690	165,510	170,476	175,590	180,858	186,283	191,872	197,628
CS	0	P	1002	Stability Pay	713	734	756	779	802	827	851	877	903	930
CS	0	P	1104	Certification Pay	2,100	2,163	2,228	2,295	2,364	2,434	2,508	2,583	2,660	2,740
CS	0	P	1005	Part-Time	-	-	-	-	-	-	-	-	-	-
CS	0	P	1006	Overtime	750	773	796	820	844	869	896	922	950	979
CS	0	P	1010	TMRS	29,293	31,636	34,167	36,900	39,852	43,040	46,484	50,202	54,218	58,556
CS	0	P	1011	FICA	11,860	12,808	13,833	14,940	16,135	17,425	18,820	20,325	21,951	23,707
CS	0	P	1012	Group Medical Insurance	32,634	35,245	38,064	41,109	44,398	47,950	51,786	55,929	60,403	65,236
CS	0	P	1013	Worker's Compensation	500	540	583	630	680	735	793	857	925	1,000
CS	0	P	1016	Uniforms	-	-	-	-	-	-	-	-	-	-
CS	0	P	1021	Mileage Reimbursement	100	103	106	109	113	116	119	123	127	130
CS	0	P	1050	Halo Flight Expense	88	90	93	96	98	101	104	108	111	114
CS	0	P	1051	Stipend Pay	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	4,697
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2000	Overages/Shortages	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2002	Merchant Processing Fees	76,400	78,692	81,053	83,484	85,989	88,569	91,226	93,962	96,781	99,685
CS	0	SC	2004	Audits	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
CS	0	SC	2016	Legal Services	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2037	Equipment Rental	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2040	Engineering/Surveying	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2044	Easement Expense	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2045	Contracted Services	75,000	77,250	79,568	81,955	84,413	86,946	89,554	92,241	95,008	97,858
CS	0	SC	2047	Telephone	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
CS	0	SC	2054	System Inspect/Tests	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2056	Security System Monitoring	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2057	SCADA System	-	-	-	-	-	-	-	-	-	-
CS	0	SC	2058	Itron System Maintenance	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	Supplies	-	-	-	-	-	-	-	-	-	-
CS	0	S	3001	Office	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
CS	0	S	3002	Postage	36,500	37,595	38,723	39,885	41,081	42,314	43,583	44,890	46,237	47,624
CS	0	S	3007	Boots	-	-	-	-	-	-	-	-	-	-
CS	0	S	3011	Chemicals	-	-	-	-	-	-	-	-	-	-
CS	0	S	3018	Computer Supplies	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
CS	0	S	3019	GIS & Mapping	-	-	-	-	-	-	-	-	-	-
CS	0	S	3020	Small Tools/Safety Equip	-	-	-	-	-	-	-	-	-	-
CS	0	S	3023	Utilities	-	-	-	-	-	-	-	-	-	-
CS	0	S	3024	Electricity	-	-	-	-	-	-	-	-	-	-

10 Year Forecast 2024 - 2033					CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
					Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates														
Scenario: 2024 08 19 Scenario I -- Status Quo														
CS	0	S	3049	H2S Control	-	-	-	-	-	-	-	-	-	-
CS	0	S	3050	Emergency Mngmt Supplies	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	Travel & Training	-	-	-	-	-	-	-	-	-	-
CS	0	A	4001	Schools/Seminars-Registration	3,250	3,348	3,448	3,551	3,658	3,768	3,881	3,997	4,117	4,241
CS	0	A	4002	Dues & Subscriptions	500	515	530	546	563	580	597	615	633	652
CS	0	A	4003	Schools/Seminars-Travel & Exp.	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
CS	0	A	4004	Public Awareness	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	0	-	-	-	-	-	-	-	-	-	-
CS	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-	-
CS	0	CO	8001	Computer Equip	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	699 -- NON-DEPARTMENTAL	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	Personnel	-	-	-	-	-	-	-	-	-	-
ND	0	P	1000	Vacation Pay	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
ND	0	P	1001	Cost of Living Adjustment	-	-	-	-	-	-	-	-	-	-
ND	0	P	1002	Sick Pay -- Retirement	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
ND	0	P	1010	TMRS	2,362	2,551	2,755	2,975	3,213	3,471	3,748	4,048	4,372	4,722
ND	0	P	1011	FICA	957	1,033	1,116	1,205	1,301	1,405	1,518	1,639	1,770	1,912
ND	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	Contracts & Services	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2000	Overages/Shortages	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2011	Insurance	366,000	384,300	403,515	423,691	444,875	467,119	490,475	514,999	540,749	567,786
ND	0	SC	2012	Retiree Insurance	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058
ND	0	SC	2016	Legal Services	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2023	Insurance Claim - Lightning	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2040	Engineering/Surveying	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2044	Easement Expense	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2046	Contracted Services	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
ND	0	SC	2047	Telephone	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2054	System Inspect/Tests	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2056	Security System Monitoring	-	-	-	-	-	-	-	-	-	-
ND	0	SC	2098	Insurance Reserve Contingency	5,757	5,930	6,108	6,291	6,480	6,674	6,874	7,080	7,293	7,512
ND	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	Supplies	-	-	-	-	-	-	-	-	-	-
ND	0	S	3001	Office	-	-	-	-	-	-	-	-	-	-
ND	0	S	3002	Postage	-	-	-	-	-	-	-	-	-	-
ND	0	S	3007	Boots	-	-	-	-	-	-	-	-	-	-
ND	0	S	3011	Chemicals	-	-	-	-	-	-	-	-	-	-
ND	0	S	3018	Computer Supplies	11,050	11,382	11,723	12,075	12,437	12,810	13,194	13,590	13,998	14,418
ND	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	Capital Outlay/Projects	-	-	-	-	-	-	-	-	-	-
ND	0	CO	8030	Pictometry	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ND	0	0	0	Operating Transfers	-	-	-	-	-	-	-	-	-	-
T	0	T	8501	Trf to Gen Fund-Bldg & Dev	329,691	339,581	349,769	360,262	371,070	382,202	393,668	405,478	417,642	430,171
T	0	T	8502	Trf to Gen Fund-Franchise Fees	391,500	403,245	415,342	427,803	440,637	453,856	467,471	481,496	495,940	510,819
T	0	T	8503	Trf to Gen Fund Site Maint.	11,737	12,089	12,452	12,825	13,210	13,606	14,015	14,435	14,868	15,314
T	0	T	8505	Trf to Gen Fund - Admin Salaries	193,219	199,016	204,986	211,136	217,470	223,994	230,714	237,635	244,764	252,107
ND	0	DS	8532	Trf to Util Debt Serv Fund	-	-	-	-	-	-	-	-	-	-
T	0	T	8550	Trf to Compensation Study Fund	1,050	1,082	1,114	1,147	1,182	1,217	1,254	1,291	1,330	1,370
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
0	0	0	0	Last	-	-	-	-	-	-	-	-	-	-
Total					\$ 3,998,317	\$ 4,391,242	\$ 4,817,912	\$ 5,111,630	\$ 5,426,621	\$ 5,765,663	\$ 6,129,915	\$ 6,522,020	\$ 6,944,146	\$ 7,399,634

10 Year Forecast 2024 - 2033		CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL									
		Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates											
Scenario: 2024 08 19 Scenario I -- Status Quo											
Department Code											
WDS	Water Distribution & Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WW	Wastewater/Sewer	2,199,243	2,526,996	2,885,861	3,109,022	3,350,573	3,613,157	3,897,790	4,206,964	4,542,688	4,908,136
CS	Utilities Customer Service	432,752	449,449	466,944	485,284	504,522	524,711	545,910	568,181	591,592	616,215
ND	Non-Departmental	439,126	459,785	481,444	504,151	527,958	552,920	579,094	606,540	635,320	665,502
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
	Total	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
O&M Code											
P	Personnel	1,030,575	1,237,336	1,461,032	1,533,165	1,609,012	1,688,773	1,772,661	1,860,897	1,953,718	2,051,373
S	Supplies	643,750	720,783	807,114	903,847	1,010,243	1,127,900	1,257,362	1,400,121	1,557,350	1,730,968
U	Utilities	-	-	-	-	-	-	-	-	-	-
IT	Information Technology	-	-	-	-	-	-	-	-	-	-
SC	Services & Charges	827,957	860,316	894,021	929,133	965,712	1,003,824	1,043,536	1,084,920	1,128,049	1,173,001
RM	Repair/Maintenance & Operation	556,089	604,663	658,555	718,381	783,736	855,510	934,011	1,020,066	1,114,333	1,217,876
A	Administration	12,750	13,133	13,526	13,932	14,350	14,781	15,224	15,681	16,151	16,636
CO	Capital Outlays	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENSE -- CASH BASIS	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
	TOTAL OPERATING EXPENSE -- UTILITY BASIS	\$ 3,071,121	\$ 3,436,230	\$ 3,834,249	\$ 4,098,457	\$ 4,383,053	\$ 4,690,788	\$ 5,022,794	\$ 5,381,685	\$ 5,769,601	\$ 6,189,853
CAPITAL OUTLAYS - WASTEWATER											
	Treatment - Volume	\$ 10,000	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766	\$ 72,766
	Treatment - BOD	-	-	-	-	-	-	-	-	-	-
	Treatment - TSS	-	-	-	-	-	-	-	-	-	-
	Distribution	10,000	72,766	72,766	72,766	72,766	72,766	72,766	72,766	72,766	72,766
	Administration	-	-	-	-	-	-	-	-	-	-
	Customer	-	-	-	-	-	-	-	-	-	-
	Reclaimed Water	-	-	-	-	-	-	-	-	-	-
	TOTAL WW CAPITAL OUTLAYS -- CASH BASIS	\$ 20,000	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532	\$ 145,532
	TOTAL WW CAPITAL OUTLAYS -- UTILITY BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS											
T	TOTAL TRANSFERS -- CASH BASIS	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781
T	TOTAL TRANSFERS -- UTILITY BASIS	927,197	955,012	983,663	1,013,173	1,043,568	1,074,875	1,107,121	1,140,335	1,174,545	1,209,781

10 Year Forecast 2024 - 2033 CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates Scenario: 2024 08 19 Scenario I -- Status Quo										
Sub-Total -- Operating, Capital Outlays, Transfers	\$ 4,018,317	\$ 4,536,774	\$ 4,963,444	\$ 5,257,162	\$ 5,572,153	\$ 5,911,195	\$ 6,275,447	\$ 6,667,552	\$ 7,089,678	\$ 7,545,166
CURRENT DEBT SERVICE										
Wastewater Debt Service										
Principal & Interest	\$ 720,496	\$ 749,505	\$ 781,196	\$ 660,212	\$ 470,590	\$ 544,825	\$ 188,337	\$ 196,791	\$ 205,853	\$ 215,206
Commercial Paper Interest Expense	205,445	177,182	147,532	118,930	95,491	75,443	60,420	52,341	43,892	35,057
Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT DEBT SERVICE -- CASH BASIS	\$ 925,941	\$ 926,687	\$ 928,728	\$ 779,142	\$ 566,081	\$ 620,268	\$ 248,757	\$ 249,131	\$ 249,746	\$ 250,262
TOTAL CURRENT DEBT SERVICE -- UTILITY BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUTURE DEBT SERVICE										
Wastewater Debt Service										
Principal	\$ -	\$ -	\$ 300,870	\$ 591,443	\$ 941,664	\$ 1,099,390	\$ 1,263,426	\$ 1,313,963	\$ 1,366,521	\$ 1,421,182
Interest	-	-	501,200	953,165	1,473,507	1,635,841	1,791,865	1,741,328	1,688,770	1,634,109
Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL FUTURE DEBT SERVICE -- CASH BASIS	\$ -	\$ -	\$ 802,070	\$ 1,544,609	\$ 2,415,171	\$ 2,735,231	\$ 3,055,291	\$ 3,055,291	\$ 3,055,291	\$ 3,055,291
TOTAL FUTURE DEBT SERVICE -- UTILITY BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION										
Existing Assets	\$ 668,702	\$ 667,347	\$ 656,922	\$ 630,025	\$ 559,944	\$ 487,877	\$ 462,713	\$ 462,583	\$ 461,321	\$ 461,321
Capital Improvement Plan	-	318,600	550,600	822,600	922,600	1,022,600	1,022,600	1,022,600	1,022,600	1,022,600
TOTAL DEPRECIATION -- CASH BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPRECIATION -- UTILITY BASIS	\$ 668,702	\$ 985,947	\$ 1,207,522	\$ 1,452,625	\$ 1,482,544	\$ 1,510,477	\$ 1,485,313	\$ 1,485,183	\$ 1,483,921	\$ 1,483,921
RETURN										
Net Rate Base										
Existing Assets	\$ 13,973,253	\$ 13,395,934	\$ 12,837,153	\$ 12,272,276	\$ 11,782,506	\$ 11,370,508	\$ 10,989,660	\$ 10,615,570	\$ 10,249,900	\$ 9,892,203
Capital Improvement Plan	-	12,211,400	23,260,800	36,038,200	40,115,600	44,093,000	43,070,400	42,047,800	41,025,200	40,002,600
Total	13,973,253	25,607,334	36,097,953	48,310,476	51,898,106	55,463,508	54,060,060	52,663,370	51,275,100	49,894,803
Rate of Return	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%	9.19%
TOTAL RETURN -- CASH BASIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RETURN -- UTILITY BASIS	\$ 1,283,769	\$ 2,352,630	\$ 3,316,438	\$ 4,438,443	\$ 4,768,050	\$ 5,095,615	\$ 4,966,676	\$ 4,838,357	\$ 4,710,812	\$ 4,584,000

CITY OF ROCKPORT WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2024 - 2033										
	Test Year 2024	Forecast 2025	2026	2027	2028	2029	2030	2031	2032	2033
<i>Forecast WW 3.0 -- WASTEWATER Service Revenue Requirement Raised from Rates</i>										
<i>Scenario: 2024 08 19 Scenario I -- Status Quo</i>										
TOTAL COST OF SERVICE										
TOTAL COST OF SERVICE -- CASH BASIS	\$ 4,944,258	\$ 5,463,461	\$ 6,694,241	\$ 7,580,912	\$ 8,553,405	\$ 9,266,694	\$ 9,579,495	\$ 9,971,974	\$ 10,394,714	\$ 10,850,720
TOTAL COST OF SERVICE -- UTILITY BASIS	\$ 5,950,788	\$ 7,729,819	\$ 9,341,872	\$ 11,002,697	\$ 11,677,216	\$ 12,371,756	\$ 12,581,904	\$ 12,845,560	\$ 13,138,879	\$ 13,467,555
NON RATE REVENUES										
TOTAL NON-RATE REVENUES -- CASH BASIS	\$ 476,859	\$ 439,329	\$ 440,266	\$ 441,216	\$ 442,181	\$ 443,161	\$ 444,155	\$ 445,164	\$ 446,188	\$ 447,228
TOTAL NON-RATE REVENUES -- UTILITY BASIS	\$ 476,859	\$ 439,329	\$ 440,266	\$ 441,216	\$ 442,181	\$ 443,161	\$ 444,155	\$ 445,164	\$ 446,188	\$ 447,228
TOTAL REVENUE REQUIREMENT										
TOTAL WASTEWATER REVENUE REQUIREMENT -- CASH BASIS	\$ 4,467,399	\$ 5,024,132	\$ 6,253,975	\$ 7,139,696	\$ 8,111,224	\$ 8,823,533	\$ 9,135,340	\$ 9,526,810	\$ 9,948,526	\$ 10,403,492
TOTAL WASTEWATER REVENUE REQUIREMENT -- UTILITY BASIS	\$ 5,473,929	\$ 7,290,490	\$ 8,901,606	\$ 10,561,481	\$ 11,235,034	\$ 11,928,595	\$ 12,137,748	\$ 12,400,396	\$ 12,692,691	\$ 13,020,327

Appendix B

City of Rockport, TX Overhead Rate Calculations

Adjust rows and Departments as needed for updates

Department	Salary and Benefits	Department Operations & Administration	Direct Overhead	Indirect Overhead
Finance	436,553	23,094	5.3%	0.0%
City Secretary	114,638	63,580	55.5%	0.0%
City Manager	455,587	54,800	12.0%	0.0%
INFORMATION TECHNOLOGY	241,967	26,000	10.7%	0.0%
BUILDING & DEVELOPMENT	241,563	62,300	25.8%	10.0%
INSPECTIONS	305,851	13,000	4.3%	10.0%
CODE ENFORCEMENT	230,864	194,826	84.4%	10.0%
STREETS	558,354	619,752	111.0%	10.0%
BUILDING MAINTENANCE	56,378	251,242	445.6%	0.0%
UTILITIES	2,600,529	3,853,938	148.2%	10.0%
NATURAL GAS	663,143	455,534	68.7%	10.0%
FLEET SERVICES	356,112	565,026	158.7%	0.0%
COMMUNICATIONS	1,101,339	7,380	0.7%	0.0%
POLICE	3,317,990	324,602	9.8%	10.0%

City of Rockport, TX
Fully Burdened Hourly Rate Calculation

O&M

Department	Position	FTE's	Total Salary & Benefits	S&B Hourly Rate	Direct %	Indirect %	Fully Burdened Hourly Rate
Department Rates							
Finance		3.75	311,335.20	48.85	5%	0%	51.44
City Secretary		0.75	85,950.36	69.45	55%	0%	107.98
City Manager		2.00	275,819.20	83.58	12%	0%	93.64
INFORMATION TECHNOLOGY		2.00	144,913.60	43.91	11%	0%	48.63
BUILDING & DEVELOPMENT		3.09	202,623.98	46.57	26%	10%	64.44
INSPECTIONS		4.00	209,507.20	29.98	4%	10%	34.38
CODE ENFORCEMENT		3.00	141,688.80	28.62	84%	10%	58.06
STREETS		7.25	320,728.82	34.51	111%	10%	80.09
BUILDING MAINTENANCE		1.00	35,984.00	21.81	446%	0%	119.00
UTILITIES		30.87	1,503,170.26	33.46	148%	10%	91.35
NATURAL GAS		8.67	390,785.90	36.05	69%	10%	66.90
FLEET SERVICES		3.38	247,830.51	54.27	159%	0%	140.38
COMMUNICATIONS		11.50	617,400.80	35.86	1%	0%	36.10
POLICE		31.00	2,014,649.44	41.57	10%	10%	50.20

Position Rates*

City Manager	City Manager - ASST TO THE CITY MGR	1.00	86,072.00	52.16	12%	0%	58.44
City Manager	City Manager - CITY MANAGER	1.00	189,747.20	115.00	12%	0%	128.83
City Secretary	City Secretary - CITY SECRETARY	0.75	85,950.36	69.45	55%	0%	107.98
CODE ENFORCEMENT	Code - CODE ENFORCEMENT OFFICER	3.00	141,688.80	28.62	84%	10%	58.06
COMMUNICATIONS	Communications - CODE ENFORCEMENT OFFICER	0.50	23,909.60	28.98	1%	0%	29.18
COMMUNICATIONS	Communications - COMM CTR DIRECTOR	1.00	76,358.40	46.28	1%	0%	46.59
COMMUNICATIONS	Communications - COMMUNICATIONS SHIFT SPVR	1.00	56,235.20	34.08	1%	0%	34.31
COMMUNICATIONS	Communications - COMMUNICATIONS ASSISTANT	1.00	66,040.00	40.02	1%	0%	40.29
COMMUNICATIONS	Communications - COMMUNICATIONS OFFICER	8.00	394,857.60	29.91	1%	0%	30.11
BUILDING & DEVELOPMENT	Development - ADMIN COORDINATOR	0.50	22,464.00	27.23	26%	10%	37.68
BUILDING & DEVELOPMENT	Development - ASST DIR/COMMUNITY PLANNER	1.00	99,540.00	60.33	26%	10%	83.47
BUILDING & DEVELOPMENT	Development - BLDG & DEV PLANNING TECH	1.00	41,724.80	25.29	26%	10%	34.99
BUILDING & DEVELOPMENT	Development - EXECUTIVE ASSISTANT	0.50	25,702.40	31.15	26%	10%	43.11
BUILDING & DEVELOPMENT	Development - PUBLIC WORKS DIR	0.09	13,192.78	88.84	26%	10%	122.93
Finance	Finance - ACCOUNTING TECHNICIAN	0.75	33,290.40	26.90	5%	0%	28.32
Finance	Finance - CONTROLLER	1.00	87,524.80	53.05	5%	0%	55.85
Finance	Finance - DIRECTOR OF FINANCE	1.00	120,806.40	73.22	5%	0%	77.09
Finance	Finance - FINANCIAL MANAMEMENT ANALYST	1.00	69,713.60	42.25	5%	0%	44.49
FLEET SERVICES	Fleet - ASSISTANT DIRECTOR OF PUBLIC WORKS	0.25	23,878.40	57.89	159%	0%	149.73
FLEET SERVICES	Fleet - FLEET MANAGER	1.00	88,795.20	53.82	159%	0%	139.20
FLEET SERVICES	Fleet - MECHANIC	1.00	50,856.00	30.82	159%	0%	79.73
FLEET SERVICES	Fleet - PW DIRECTOR	0.13	18,323.31	88.84	159%	0%	229.80
FLEET SERVICES	Fleet - SENIOR MECHANIC	1.00	65,977.60	39.99	159%	0%	103.43
NATURAL GAS	Gas - ADMIN SUPERVISOR	0.25	14,929.20	36.19	69%	10%	67.16
NATURAL GAS	Gas - COMPLIANCE ASSISTANT	1.00	41,724.80	25.29	69%	10%	46.92
NATURAL GAS	Gas - CREW LEADER-FIELD OP	1.00	43,804.80	26.55	69%	10%	49.26
NATURAL GAS	Gas - NATURAL GAS CREW LEAD	1.00	52,145.60	31.60	69%	10%	58.64
NATURAL GAS	Gas - NATURAL GAS MAINT TECH	4.00	146,660.80	22.22	69%	10%	41.23
NATURAL GAS	Gas - NATURAL GAS MAINT TECH-PT	0.20	8,998.08	27.27	69%	10%	50.60
NATURAL GAS	Gas - PW DIRECTOR	0.22	32,249.02	88.84	69%	10%	164.85
NATURAL GAS	Gas - SYSTEMS OPERATOR	1.00	50,273.60	30.47	69%	10%	56.54
INSPECTIONS	Inspections - ADMIN COORDINATOR	0.50	22,464.00	27.23	4%	10%	31.23
INSPECTIONS	Inspections - BLDG INSPECTOR/PLAN REVIEW	2.00	119,616.00	36.25	4%	10%	41.57
INSPECTIONS	Inspections - EXECUTIVE ASSISTANT	0.50	25,702.40	31.15	4%	10%	35.73
INSPECTIONS	Inspections - PERMIT TECH	1.00	41,724.80	25.29	4%	10%	29.00
INFORMATION TECHNOLOGY	IT - DESKTOP SUPPORT TECHNICIAN	1.00	54,080.00	32.78	11%	0%	36.30
INFORMATION TECHNOLOGY	IT - IT DIRECTOR	1.00	90,833.60	55.05	11%	0%	60.97
BUILDING MAINTENANCE	Maintenance - CUSTODIAL SERVICES TECH	1.00	35,984.00	21.81	446%	0%	119.00
POLICE	Police - ADMIN COORDINATOR	1.00	67,016.00	40.62	10%	10%	49.05
POLICE	Police - CAPTAIN - CID	1.00	87,928.00	53.29	10%	10%	64.35
POLICE	Police - CAPTAIN - PATROL	1.00	96,128.00	58.26	10%	10%	70.35

Add/remove rows as needed to
include all positions from pivot table

POLICE	Police - CHIEF OF POLICE	1.00	105,023.04	63.65	10%	10%	76.87
POLICE	Police - DETECTIVE	4.00	252,299.20	38.23	10%	10%	46.16
POLICE	Police - INVESTIGATIVE ASST	1.00	45,046.40	27.30	10%	10%	32.97
POLICE	Police - LIEUTENANT - ADMIN	1.00	65,860.80	39.92	10%	10%	48.20
POLICE	Police - LIEUTENANT - PATROL	4.00	287,640.00	43.58	10%	10%	52.63
POLICE	Police - POLICE OFFICER	15.00	916,224.00	37.02	10%	10%	44.70
POLICE	Police - PROPERTY & EVIDENCE TECH	1.00	51,472.00	31.20	10%	10%	37.67
POLICE	Police - RECORDS TECHNICIAN	1.00	40,012.00	24.25	10%	10%	29.28
STREETS	Streets - ASSISTANT DIRECTOR PUBLIC WORKS	0.25	24,958.40	60.51	111%	10%	140.43
STREETS	Streets - CREW LEADER	1.00	48,941.60	29.66	111%	10%	68.84
STREETS	Streets - HEAVY EQUIPMENT OPERATOR	1.00	42,264.80	25.62	111%	10%	59.45
STREETS	Streets - MAINT TECH	4.00	147,905.62	22.41	111%	10%	52.01
STREETS	Streets - PRODUCTION Supervisor	1.00	56,658.40	34.34	111%	10%	79.70
UTILITIES	Utilities - ACCOUNTANT	1.00	61,732.80	37.41	148%	10%	102.15
UTILITIES	Utilities - ADMIN COORDINATOR	1.00	45,489.60	27.57	148%	10%	75.27
UTILITIES	Utilities - ADMIN SUPERVISOR	0.75	41,230.80	33.32	148%	10%	90.96
UTILITIES	Utilities - ADMIN TECHNICIAN	1.00	40,227.20	24.38	148%	10%	66.56
UTILITIES	Utilities - AMI SPECIALIST	1.00	44,864.80	27.19	148%	10%	74.24
UTILITIES	Utilities - ASSISTANT DIRECTOR OF PUBLIC WORKS	0.25	23,878.40	57.89	148%	10%	158.04
UTILITIES	Utilities - CHIEF PLANT OPERATOR	1.00	64,000.00	38.79	148%	10%	105.90
UTILITIES	Utilities - DIRECTOR OF PW & BLD DEV	0.57	82,821.34	88.84	148%	10%	242.55
UTILITIES	Utilities - LEAD FACILITY MAINT TECH	1.00	58,861.60	35.67	148%	10%	97.40
UTILITIES	Utilities - LEAD UTIL BILLING TECH	1.00	40,705.60	24.67	148%	10%	67.35
UTILITIES	Utilities - LIFT STATION MAINT TECH	1.00	41,245.60	25.00	148%	10%	68.25
UTILITIES	Utilities - PART TIME-UTIL MAINT TECH	0.30	8,933.60	18.05	148%	10%	49.27
UTILITIES	Utilities - QUALITY CONTROL SUPERVISOR	1.00	52,748.80	31.97	148%	10%	87.28
UTILITIES	Utilities - UTIL MAINT TECH	3.00	117,352.00	23.71	148%	10%	64.73
UTILITIES	Utilities - UTIL PLANT OPERATOR	1.00	60,028.00	36.38	148%	10%	99.33
UTILITIES	Utilities - UTIL SYS OPR	1.00	42,805.60	25.94	148%	10%	70.83
UTILITIES	Utilities - UTIL SYS PROD MGR	2.00	160,652.52	48.68	148%	10%	132.91
UTILITIES	Utilities - UTILITIES EQUIPMENT OPERATOR	1.00	40,705.60	24.67	148%	10%	67.35
UTILITIES	Utilities - UTILITIES MAINT TECH	6.00	222,834.40	22.51	148%	10%	61.45
UTILITIES	Utilities - UTILITY BILLING SPVR	1.00	54,745.60	33.18	148%	10%	90.59
UTILITIES	Utilities - UTILITY BILLING TECH I	4.00	152,380.80	23.09	148%	10%	63.03
UTILITIES	Utilities - WATER QUALITY TECH	1.00	44,925.60	27.23	148%	10%	74.34

Contract Personnel

Select Position or input Contract Employee

			0.00
			0.00
			0.00

Manually update contract personnel (Columns B, C, and F)

Rockport, TX

Utility User Fees		
#	Description	Current Fee/Charge
1	Meter Connects	25.00
2	Meter Reconnects	25.00
3	Meter Reconnects - After Hours	37.50
New	Meter Disconnects	0.00
4	Deposits - Residential	150.00
5	Deposits - Commercial	700.00
6	NSF Fees	25.00
7	Meter Tempering Fees	50.00
8	Trip Charges	25.00
9	Theft of Services	at cost
10	Damage Indemnification	at cost
11	Meter Lock Fee	25.00

Add new fees or fee replacements below

Fees removed, replaced, or consolidated

Utilities - UTILITY BILLING TECH I	Utilities - UTILITIES MAINT TECH	Communications - COMMUNICATIONS OFFICER	Utilities - ASSISTANT DIRECTOR OF PUBLIC WORKS	Material/3rd Party Cost
\$63.03	\$61.45	\$30.11	\$158.04	
0.42	0.58			
0.42	0.58			
	0.75	0.42		
0.42	0.58			
0.25				\$38.00
0.13	0.88		0.08	\$22.00
0.42	0.58			
0.42	0.58			

Full Cost	Subsidy %	Suggested Fee	Fee Δ
\$62.11	3%	\$60.00	\$35
\$62.11	3%	\$60.00	\$35
\$87.96	3%	\$85.00	\$48
\$62.11	3%	\$60.00	\$60
\$172.44	1%	\$170.00	\$20
\$783.66	0%	\$780.00	\$80
\$53.76	44%	\$30.00	\$5
\$96.82	-3%	\$100.00	\$50
\$62.11	19%	\$50.00	\$25
NA	NA	At Cost	NA
NA	NA	At cost	NA
\$62.11	3%	\$60.00	\$35

\$0.00	#DIV/0!		0
\$0.00	#DIV/0!		0
\$0.00	#DIV/0!		0
\$0.00	#DIV/0!		0
\$0.00	#DIV/0!		0

\$0.00	NA		0
\$0.00	NA		0
\$0.00	NA		0
\$0.00	NA		0



5500 Democracy Drive, Suite 130
Plano, TX 75024
Phone: 972.378.6588

www.willdan.com

Troy Mircovich, President
Tom Bridges, Vice President
Danny C. Cox, Director
Brian Williams, Manager/District Engineer
Rebecca Klavemann, Secretary/Treasurer



A. Larry Kalich, Director
Mark Evans, Director
Alan Miller, Director
Doil Kellar, Director
Yolanda Carr, Director

October 31, 2025

Ms. Vanessa Shrauner, City Manager
2751 State Hwy. 35 Bypass
Rockport, TX 78382
vshrauner@cityofrockport.com

Dear Ms. Shrauner:

I am enclosing a copy of the summary of the District's proposed FY 2026 budget. Discussion of the budget will be an agenda item for the Board Meeting scheduled for November 11, 2025 and adoption on December 9, 2025.

The proposed 2026 rate for Municipal customers will be \$4.05 per thousand gallons (the current rate is \$3.80). This rate will take effect on January 1, 2026 on the bill that is mailed at the end of January and due in February. There are several reasons for the \$0.25 (7%) increase:

- We are passing on a \$0.19 per thousand gallons (5%) increase in raw water cost from the City of Corpus Christi. Primary drivers of this increase are:
 - additional pumping costs on Mary Rhodes Pipeline
 - water contract for additional Texana water.
- Last year we reduced our consumption estimates based on the Stage 3 prohibition of lawn irrigation. The water storage in the Lake Corpus Christi/Choke Canyon reservoir system is currently at 11.5% combined capacity. Based on fiscal year 2025 to date consumption, we further decreased the 2026 sales by an additional 4 percent resulting in \$0.01 per thousand gallons increase.
- There were numerous capital items added, completed or removed from the fiscal year 2026 netting the remaining \$0.05 per thousand gallons increase. We have included \$732,500 in the 2026 budget to start work on a new raw water project that will be funded by approximately \$30 million in bonds sold in 2027 resulting at another increase next year. Much of the District's pipelines were built in the 1960's and are reaching the end of their life expectancy. This infrastructure is critical to our successfully continuing to provide our customer cities with potable water.

We have not included any increase for potential pro-rata surcharges related to the drought from the City of Corpus Christi next year. Currently the City of Corpus Christi is projecting pro-rata allocations, if necessary, to be initiated in November or December of 2026. The District's current plan is to have any realized effects of surcharges to be in the fiscal year 2027 rates.

As always, we appreciate your water conservation efforts and encourage everyone to conserve as much as possible. Please don't hesitate to call me or Brian Williams if you have any questions.

Sincerely,



Rebecca Klaevemann

Enclosure

Cc: Robbie Sorrell (rsorrell@cityofrockport.com)
Danny Cox, Rockport Director

Slide 1: Stage 2 Surcharges

Account Type	Surcharge
Irrigation	\$1.00 per 1,000 gal
Residential	\$1.00 per 1,000 gal over 7,000 gal
Commercial	\$1.00 per 1,000 gal over 55,000 gal
Non-exempt Large Volume	\$3.00 per 1,000 gal over 12,842,000 gal
Wholesale	\$1.00 per 1,000 gal exceeding 12-month avg by 25%

Slide 2: Stage 3 Surcharges

Account Type	Surcharge
Irrigation	\$2.00 per 1,000 gal
Residential	\$2.00 per 1,000 gal over 7,000 gal
Commercial	\$2.00 per 1,000 gal over 55,000 gal
Non-exempt Large Volume	\$6.00 per 1,000 gal over 12,842,000 gal
Wholesale	\$2.00 per 1,000 gal exceeding 12-month avg by 25%

Slide 3: Water Emergency Surcharges

Account Type	Surcharge
Irrigation	\$4.00 per 1,000 gal
Residential	\$4.00 per 1,000 gal over 7,000 gal
Commercial	\$4.00 per 1,000 gal over 55,000 gal
Non-exempt Large Volume	\$12.00 per 1,000 gal over 12,842,000 gal
Wholesale	\$4.00 per 1,000 gal exceeding 12-month avg by 25%



AGENDA MEMO

DEPARTMENT: City Manager

TO: Mayor and City Council

FROM: Vanessa Shrauner, City Manager

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Consider the approval of a request for a 10' abandoned alleyway adjacent to Lots 13-16 Doughty and Manning Subdivision

SUMMARY:

After a long discussion and research the City staff supports this request.

BACKGROUND:

Mr. Brown met several times with City staff regarding this alleyway. He represents the owners who own lots 13-16 and who have a well in the alleyway. The Aransas County Appraisal District can not find where this alleyway would have any value, since it is landlocked with no access for ingress or egress.

This request is a special circumstances and the map identifying the property and legal description are attached.

FUNDING SOURCE:

FUNDING IMPACT:

STAFF RECOMMENDATION:

STRATEGIC INITIATIVES:

Presentation

ATTACHMENTS:

1. Lots 13-16
2. Map showing lots
3. Legal descri

APPROVAL/REVIEW:

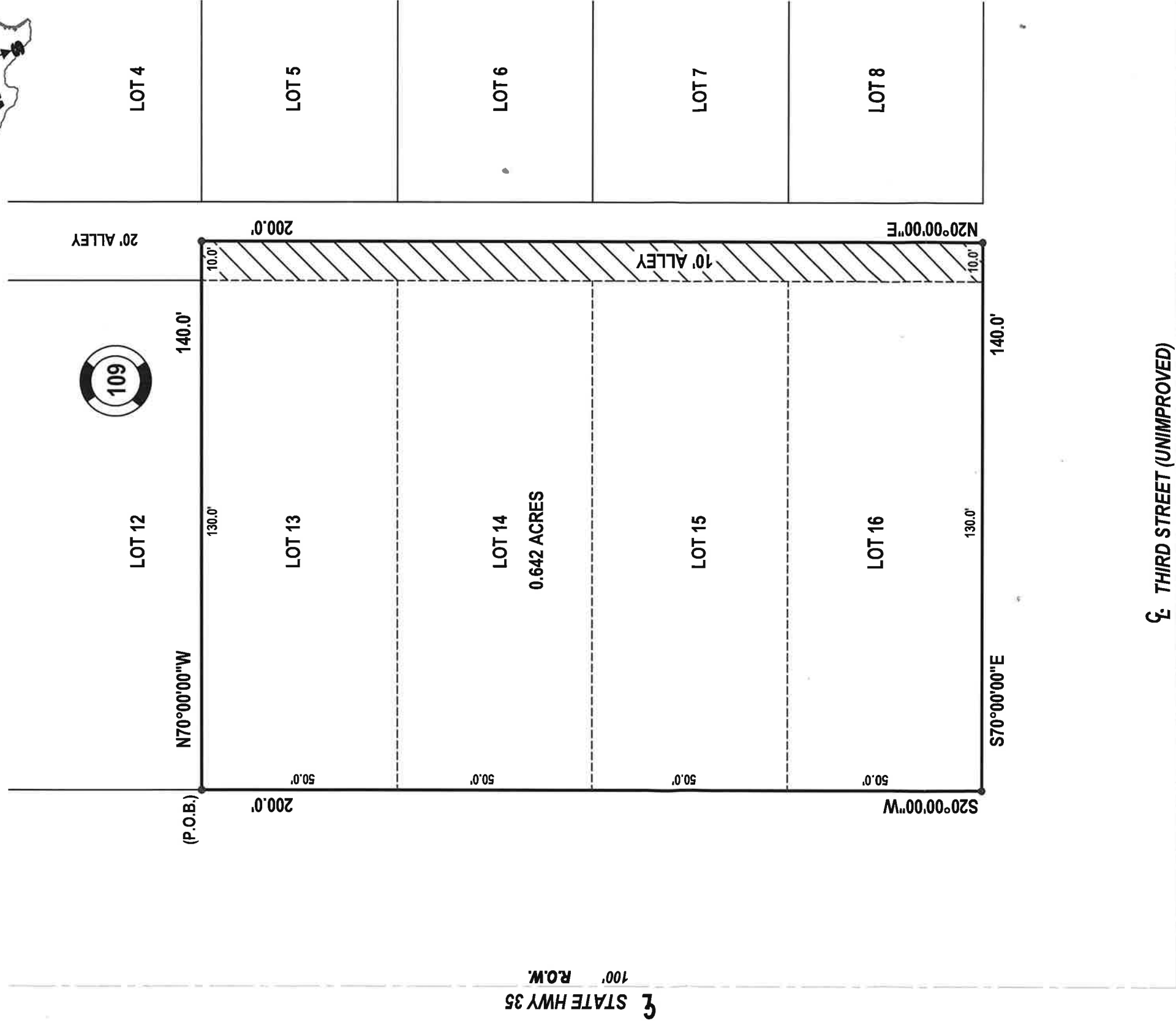
A handwritten signature in blue ink, appearing to read "Shelley Goodwin".

Shelley Goodwin, City Secretary

Date: November 03, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



**Griffith & Brundrett**
Surveying & Engineering, Inc.
411 S. Pearl St., P.O. Box 2322
Rockport, Texas 78381
☎ 361-729-6479
📠 361-729-7933
✉ jerryb@surveyor.com
🌐 www.surveyor.com

Prepared For:
Paxton Brown

Filename: 250910d2

FIELD NOTE EXHIBIT OF LOT NOS. 13, 14, 15 AND 16, BLOCK NO. 109
AND 10.0 FEET OF ADJACENT ALLEY
MANNING ADDITION, CITY OF ROCKPORT
RECORDED IN VOLUME 1, PAGE 7
PLAT RECORDS OF ARANSAS COUNTY, TEXAS.
SCALE 1" = 30' SEPTEMBER 10, 2025
REVISED ON OCTOBER 7, 2025

1620 35 5.



Page 491 of 527

1:17



Regarding 10' Abandoned
Alleyway adjacent to lots 13-16
Doughty and Manning
Subdivision



Inbox



Dayne Luce Oct 7

to me ▾



Dear Mr. Paxton: I have reviewed the survey of the above mentioned property and also the available information from the Aransas County Appraisal District's website regarding same. I cannot find where this 10' would have any value whatsoever on the open real estate market, as it appears to be landlocked having no apparent access for ingress or egress. Respectively,
Dayne C. Luce

Texas Law requires all license holders to provide the information About
Brokerage Services form to all prospective clients.

Dayne C. Luce

Key Allegro Coastal Luce Properties LLC

1809 Bay Shore Drive

Rockport, TX 78382

361-779-5829 cell

dayneluce@yahoo.com

Thank you for the

Thank you for letting

← Reply

→ Forward



FIELD NOTES
SEPTEMBER 10, 2025
Revised October 6, 2025

BEING THE DESCRIPTION OF 0.723 ACRES OF LAND EMBRACING LOT NOS. 13, 14, 15, AND 16, BLOCK NO. 109, MANNING ADDITION, CITY OF ROCKPORT, ARANSAS COUNTY, TEXAS, ALONG WITH 10.0 FEET OF THE 20-FOOT WIDE ALLEY ADJACENT TO LOTS 12-16, ACCORDING TO THE PLAT RECORDED IN VOLUME 1, PAGE 7, PLAT RECORDS OF ARANSAS COUNTY, TEXAS, WITH SAID 0.642 ACRE BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGIN at a point in the East R.O.W. line of State Hwy. 35 and being the common corner of Lot Nos. 12 and 13, of said Block No. 109, Manning Addition, and being the **NORTHWEST** corner and **PLACE OF BEGINNING** of this description;

THENCE, South 20°00'00" West, along the East R.O.W. line of State Hwy. 35, with the West boundary line of Lot Nos. 13, 14, 15, 16 and the Northwest 25.0 feet of Third Street, an unimproved city right-of-way, a distance of 200.0 feet to a point in the East R.O.W. line of State Hwy. 35 and the North R.O.W. line of Third Street and being the **SOUTHWEST** corner of this description;

THENCE, South 70°00'00" East, along the North R.O.W. line of Third Street a distance of 140.0 feet to a point in the projected centerline of said 20-foot wide alley, and being the **SOUTHEAST** corner of this description;

THENCE, North 20°00'00" East, along and with the projected centerline of said 20-foot wide alley, a distance of 200.0 feet to a point for the **NORTHEAST** corner of this description;

THENCE, North 70°00'00" West, at 10.0 feet, pass the common corner of Lots 12 and 13, of said Block 109, a total distance of 140.0 feet to the **PLACE OF BEGINNING** of this description and containing 0.642 acres or 28,009 square feet of land, more or less.

SEE ACCOMPANYING FIELD NOTE EXHIBIT
FILENAME: 250910d2 / 250910d1fn



AGENDA MEMO

DEPARTMENT: City Secretary

TO: Mayor and City Council

FROM: Shelley Goodwin, City Secretary

MEETING DATE: November 12, 2025

CATEGORY: Presentation

CAPTION:

Discussion to deliberate the appointees' annual performance evaluation process and duties (City Manager, Municipal Judge, and City Secretary)³.

SUMMARY:

BACKGROUND:

FUNDING SOURCE:

FUNDING IMPACT:

STAFF RECOMMENDATION:

STRATEGIC INITIATIVES:

Presentation

ATTACHMENTS:

None

APPROVAL/REVIEW:

Shelley Goodwin, City Secretary

Date: October 06, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025



AGENDA MEMO

DEPARTMENT: Police

TO: Mayor and City Council

FROM: Nathan Anderson, Police Chief

MEETING DATE: November 12, 2025

CATEGORY: Resolution

CAPTION:

Consideration and possible approval of Resolution 2025- R for the acceptance of the Office of Community Policing Service Grant, administered by the U.S. Department of Justice, COPS Hiring Program and authorizing the mayor to act as the executive officer and authorized representative in all matters pertaining to the participation in this grant program.

SUMMARY:

Deliberate and act on a Resolution 2025- authorizing the Rockport Police Department to accept an Office of Community Oriented Policing Services grant (COPS) administered by the U. S. Department of Justice, COPS Hiring Program (CHP), for FY 2025, and authorizing the Mayor to act as the Executive Officer and authorized representative in all matters pertaining to the participation in this grant program.

BACKGROUND:

The objective of the Office of Community Oriented Policing Services grant (COPS) is to advance public safety through community policing by providing funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase the community policing capacity and crime prevention efforts. As detailed in the accompanying application, this is a cost-sharing or matching funds program that will increase the number of full-time law enforcement officers to allow our agency to engage in additional community policing activities. Resolution 2025-21R was previously approved by council in May of 2025 to apply for this grant.

FUNDING SOURCE:

This COPS hiring grant covers the period from 10/1/2025 through 9/30/3030, being a five-year open grant, but is a three-year funding program from the time of hire. It has a 49.99% cost match, equaling \$499,852 over the grant period. Four officers at \$83,321 per officer, including benefits, with a commitment to retain for a minimum of one year after the three-year hiring program.

FUNDING IMPACT:

The funding impact is detailed in the attached grant and supporting documentation. Grant funds \$500,000 while we "match" \$499,852 of the three-year hiring period.

STAFF RECOMMENDATION:

Staff recommends City Council approve the Resolution authorizing the Rockport Police Department to apply for and operate a FY 2025 Office of Community Oriented Policing Services grant (COPS) administered by the U. S. Department of Justice, COPS Hiring Program, (CHP).

STRATEGIC INITIATIVES:

The City of Rockport finds it is in the best interest of our citizens that the City of Rockport participate in the Office of Community Oriented Policing Services grant (COPS), joining together with federal partners, to support and protect our community by increasing the levels of full-time law enforcement officers Resolution

ATTACHMENTS:

1. FY2025 COPS acceptance resolution
2. Pre-Acceptance Award Package_15JCOPS-25-GG-00939-UHPX_190306_AW-164141
3. Award_Details_FAW-189054
4. Cost breakdown per year

APPROVAL/REVIEW:

Nathan Anderson, Police Chief

Date: November 04, 2025



Shelley Goodwin, City Secretary

Date: November 05, 2025

Vanessa Shrauner, City Manager

Date: November 05, 2025

RESOLUTION NO.

A RESOLUTION OF THE CITY OF ROCKPORT, TEXAS, AUTHORIZING THE ROCKPORT POLICE DEPARTMENT TO ACCEPT AND OPERATE AN AWARDED OFFICE OF COMMUNITY POLICING SERVICES GRANT (COPS), ADMINISTERED BY THE U. S. DEPARTMENT OF JUSTICE, COPS HIRING PROGRAM (CHP), FOR FISCAL YEAR 2025; AND AUTHORIZING THE MAYOR TO ACT AS THE EXECUTIVE OFFICER AND AUTHORIZED REPRESENTATIVE IN ALL MATTERS PERTAINING TO THE PARTICIPATION IN THIS GRANT PROGRAM.

WHEREAS, the objective of the Office of Community Oriented Policing Services grant (COPS) is to advance public safety through community policing by providing funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase the community policing capacity and crime prevention efforts: and

WHEREAS, the City of Rockport finds it is the best interest of our citizens that the City of Rockport participate in the Office of Community Oriented Policing Services grant (COPS) joining together with federal partners, to support and protect our community by increasing the levels of full-time law enforcement officers; and

WHEREAS, the City of Rockport agrees that in the event of loss or misuse of the U. S. Department of Justice funds, the City of Rockport assures that the funds will be returned to the U. S. Department of Justice in full.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ROCKPORT, TEXAS:

Section 1. That an Office of Community Oriented Policing Services (COPS) grant award acceptance is hereby authorized;

Section 2. That the Mayor is designated as the Chief Executive Officer and Authorized Representative in connection with this application and participation in the Office of Community Oriented Policing Services (COPS) grant. The authorized official is given the power to apply for, accept, reject, alter, or terminate the grant on behalf of the agency.

PASSED and APPROVED this the ____ day of _____.

CITY OF ROCKPORT, TEXAS

Mayor Lowell T. Jayroe

ATTEST:

Shelley Goodwin, City Secretary



Department of Justice (DOJ)

Office of Community Oriented Policing Services (COPS Office)

Washington, D.C. 20531

Name and Address of Recipient:	CITY OF ROCKPORT 2751 SH 35 BYP
City, State and Zip:	ROCKPORT, TX 78382
Recipient UEI:	D33QE53A2V54
Project Title: FY25 COPS Hiring Program	Award Number: 15JCOPS-25-GG-00939-UHPX
Solicitation Title: FY25 COPS Hiring Program	
Federal Award Amount: \$500,000.00	Federal Award Date: 10/10/25
Awarding Agency:	Office of Community Oriented Policing Services
Award Type:	Initial
Funding Instrument Type:	Grant
Opportunity Category: D	
Assistance Listing: 16.068 - COPS Hiring Program	
Project Period Start Date: 10/1/25	Project Period End Date: 9/30/30
Budget Period Start Date: 10/1/25	Budget Period End Date: 9/30/30
Project Description: The FY25 COPS Hiring Program (CHP) provides funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase their community policing capacity and crime prevention efforts. Anticipated outcomes of CHP awards include engagement in planned community partnerships, implementation of projects to analyze and assess problems, implementation of changes to personnel and agency management in support of community policing, and increased capacity of agency to engage in community policing activities	

Award Letter

October 10, 2025

Dear Nathan Anderson,

On behalf of Attorney General Pamela Bondi, it is my pleasure to inform you the Office of Community Oriented Policing Services (the COPS Office) has approved the application submitted by CITY OF ROCKPORT for an award under the funding opportunity entitled 2025 FY25 COPS Hiring Program. The approved award amount is \$500,000. Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVW funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by the COPS Office, so that they understand the award

requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

Cory D. Randolph
COPS Acting Director

Office for Civil Rights Notice for All Recipients

The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) enforces federal civil rights laws and other provisions that prohibit discrimination by recipients of federal financial assistance from OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW).

Several civil rights laws, including Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, require recipients of federal financial assistance (recipients) to give assurances that they will comply with those laws. Taken together, these and other civil rights laws prohibit recipients from discriminating in the provision of services and employment because of race, color, national origin, religion, disability, and sex or from discriminating in the provision of services on the bases of age.

Some recipients of DOJ financial assistance have additional obligations to comply with other applicable nondiscrimination provisions like the Omnibus Crime Control and Safe Streets Act of 1968, which prohibits discrimination on the basis of religion in addition to race, color, national origin, and sex. Recipients may also have related requirements regarding the development and implementation of equal employment opportunity programs.

OCR provides technical assistance, training, and other resources to help recipients comply with civil rights obligations. Further, OCR administratively enforces civil rights laws and nondiscrimination provisions by investigating DOJ recipients that are the subject of discrimination complaints. In addition, OCR conducts compliance reviews of DOJ recipients based on regulatory criteria. These investigations and compliance reviews permit OCR to evaluate whether DOJ recipients are providing services to the public and engaging in employment practices in a nondiscriminatory manner.

For more information about OCR, your civil rights and nondiscrimination responsibilities, how to notify your employees or beneficiaries of their civil rights protections and responsibilities and how to file a complaint, as well as technical assistance, training, and other resources, please visit www.ojp.gov/program/civil-rights-office/outreach. If you would like OCR to assist you in fulfilling your civil rights or nondiscrimination responsibilities, please contact us at askOCR@ojp.usdoj.gov or www.ojp.gov/program/civil-rights-office/about#ocr-contacts.

Award Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Recipient Information

Recipient Name	
UEI D33QE53A2V54	ORI Number
Street 1 2751 SH 35 BYP	Street 2
City ROCKPORT	State/U.S. Territory Texas
Zip/Postal Code 78382	Country United States
County/Parish	Province
Award Details	
Federal Award Date 10/10/25	Award Type Initial
Award Number 15JCOPS-25-GG-00939-UHPX	Supplement Number 00
Federal Award Amount \$500,000.00	Funding Instrument Type Grant
Assistance Listing Number	Assistance Listings Program Title
16.068	COPS Hiring Program
Statutory Authority	
The Public Safety Partnership and Community Policing Act of 1994, 34 U.S.C. § 10381 et seq	
[] I have read and understand the information presented in this section of the Federal Award Instrument.	
Project Information	
This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.	
Solicitation Title 2025 FY25 COPS Hiring Program	Awarding Agency COPS
Application Number GRANT14415824	

Grant Manager Name

Tyler Turnbull

Phone Number

202-445-6351

E-mail Address

tyler.turnbull@usdoj.gov

Project Title

FY25 COPS Hiring Program

Performance Period Start**Date**

10/01/2025

Performance Period End Date

09/30/2030

Budget Period Start Date

10/01/2025

Budget Period End Date

09/30/2030

Project Description

The FY25 COPS Hiring Program (CHP) provides funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase their community policing capacity and crime prevention efforts. Anticipated outcomes of CHP awards include engagement in planned community partnerships, implementation of projects to analyze and assess problems, implementation of changes to personnel and agency management in support of community policing, and increased capacity of agency to engage in community policing activities

[] I have read and understand the information presented in this section of the Federal Award Instrument.

Financial Information

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

A financial analysis of budgeted costs has been completed. All costs listed in the approved budget below were programmatically approved based on the final proposed detailed budget and budget narratives submitted by your agency to the COPS Office. Any adjustments or edits to the proposed budget are explained below.

Budget Clearance Date: 9/16/25 10:46 AM

Comments

No items

Budget Summary

Budget Category	Proposed Budget	Change	Approved Budget	Percentage
Sworn Officer Positions:	\$999,853	-\$1	\$999,852	
Civilian or Non-Sworn Personnel:	\$0	\$0	\$0	
Travel:	\$0	\$0	\$0	
Equipment:	\$0	\$0	\$0	
Supplies:	\$0	\$0	\$0	

SubAwards:	\$0	\$0	\$0	
Procurement Contracts:	\$0	\$0	\$0	
Other Costs:	\$0	\$0	\$0	
Total Direct Costs:	\$999,853	-\$1	\$999,852	
Indirect Costs:	\$0	\$0	\$0	
Total Project Costs:	\$999,853	-\$1	\$999,852	
Federal Funds:	\$500,000	\$0	\$500,000	50.01%
Match Amount:	\$499,852	\$0	\$499,852	49.99%
Program Income:	\$0	\$0	\$0	0.00%

[] I have read and understand the information presented in this section of the Federal Award Instrument.

Award Conditions

This award is offered subject to the conditions or limitations set forth in the Award Information, Project Information, Financial Information, and Award Conditions.

Condition 1

Restrictions on Internal Confidentiality Agreements: No recipient or subrecipient under this award, or entity that receives a contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts the lawful reporting of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information. Full-Year Continuing Appropriations and Extensions Act, 2025, Public Law 119-4; Further Consolidated Appropriations Act, 2024, Public Law 118-47, Division B, Title VII, Section 742.

Condition 2

Compliance with 8 U.S.C. § 1373: Authority to obligate or expend contingent on compliance with this condition. State or local government entity recipients of this award, and any subrecipient of this award at any tier that is an entity of a State or of a unit of local government, must comply with 8 U.S.C. §1373, which provides that such entities may not prohibit, or in any way restrict, any government entity or official from sending to, receiving from, maintaining, or exchanging information regarding citizenship or immigration status, lawful or unlawful, of any individual with components of the U.S. Department of Homeland Security or any other federal, state or local government entity. This includes any prohibitions or restrictions imposed or established by a State or local government entity or official.

Any obligations or expenditures of a recipient or subrecipient that are impermissible under this condition shall be unallowable costs for purposes of this award.

References to the Immigration and Naturalization Service in 8 U.S.C. 1373 are to be read, as a legal matter, as references to components of the U.S. Department of Homeland Security.

Condition 3

Federal Civil Rights and Nondiscrimination Laws (certification): The recipient agrees that its compliance with all applicable Federal civil rights and nondiscrimination laws is material to the government's decision to make this award and any payment thereunder, including for purposes of the False Claims Act (31 U.S.C. 3729-3730 and 3801-3812), and, by accepting this award, certifies that it does not operate any programs (including any such programs having components relating to diversity, equity, and inclusion) that violate any applicable Federal civil rights or

nondiscrimination laws.

Condition 4

Federal Laws, Presidential Memoranda, and Executive Orders: Recipients of grant funding must comply with all applicable federal laws and Presidential Memoranda and all Executive Orders by the President.

Condition 5

Award Monitoring Activities: Federal law requires that recipients receiving federal funding from the COPS Office must be monitored to ensure compliance with their award conditions and other applicable statutes and regulations. The COPS Office is also interested in tracking the progress of our programs and the advancement of community policing. Both aspects of award implementation—compliance and programmatic benefits—are part of the monitoring process coordinated by the U.S. Department of Justice. Award monitoring activities conducted by the COPS Office include site visits, enhanced office-based grant reviews, alleged noncompliance reviews, financial and programmatic reporting, and audit resolution. As a COPS Office award recipient, you agree to cooperate with and respond to any requests for information pertaining to your award. This includes all financial records, such as general accounting ledgers and all supporting documents. All information pertinent to the implementation of the award is subject to agency review throughout the life of the award, during the close-out process and for three-years after the submission of the final expenditure report. 2 C.F.R. §§ 200.334 and 200.337, and, as applicable, 34 U.S.C. § 10385(a).

Condition 6

Authorized Representative Responsibility: The recipient understands that, in accepting this award, the Authorized Representatives declare and certify, among other things, that they possess the requisite legal authority to accept the award on behalf of the recipient entity and, in so doing, accept (or adopt) all material requirements throughout the period of performance under this award. The recipient further understands, and agrees, that it will not assign anyone to the role of Authorized Representative during the period of performance under the award without first ensuring that the individual has the requisite legal authority.

Condition 7

Contract Provision: All contracts made by the award recipients under the federal award must contain the provisions required under 2 C.F.R. Part 200, Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. Please see appendices in the Award Owner's Manual for a full text of the contract provisions.

Condition 8

Award Owner's Manual: The recipient agrees to comply with the terms and conditions in the applicable award year COPS Office Program Award Owner's Manual; DOJ Grants Financial Guide; COPS Office statute (34 U.S.C. § 10381, et seq.) as applicable; Students, Teachers, and Officers Preventing (STOP) School Violence Act of 2018 (34 U.S.C. § 10551, et seq.) as applicable; the requirements of 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), including subsequent changes, as adopted by the U.S. Department of Justice in 2 C.F.R. § 2800.101; 48 C.F.R. Part 31 (FAR Part 31) as applicable (Contract Cost Principles and Procedures); the Cooperative Agreement as applicable; representations made in the application; and all other applicable program requirements, laws, orders, regulations, or circulars.

Failure to comply with one or more award requirements may result in remedial action including, but not limited to, withholding award funds, disallowing costs, suspending, or terminating the award, or other legal action as appropriate.

Should any provision of a condition of this award be held to be invalid or unenforceable by its terms, then that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law (to any person or circumstance) under this award. Should it be held, instead, that a condition (or a provision thereof) is of utter invalidity or unenforceability, such condition (or such provision) shall be deemed severable from this award.

Condition 9

Federal Civil Rights: The recipient and any subrecipient must comply with applicable federal civil rights and nondiscrimination statutes and regulations including: Section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d), as implemented in Subparts C and D of 28 C.F.R. Part 42; section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), as implemented in Subpart G of 28 C.F.R. Part 42; section 901 of the Education Amendments of 1972 (20 U.S.C.

§ 1681), as implemented in Subpart D of 28 C.F.R. Parts 42 and 54; section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102), as implemented in Subpart I of 28 C.F.R. Part 42; and section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)), as implemented in Subpart D of 28 C.F.R. Part 42. In addition to applicable federal statutes and regulations that pertain to civil rights and nondiscrimination, the recipient and any subrecipient must comply with the requirements in 28 C.F.R. Parts 22 (Confidentiality of Identifiable Research and Statistical Information); 28 C.F.R. Part 23 (Criminal Intelligence Systems Operating Policies); 28 C.F.R. Part 38 (Partnerships with Faith-Based and Other Neighborhood Organizations); and 28 C.F.R. Part 46 (Protection of Human Subjects). For an overview of the civil rights laws and nondiscrimination requirements in connection with your award, please see <https://www.ojp.gov/program/civil-rights/overview>.

Condition 10

Duplicative Funding: The recipient understands and agrees to notify the COPS Office if it receives, from any other source, funding for the same item or service also funded under this award.

Condition 11

Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and COPS Office authority to terminate award): The recipient and subrecipient agree to comply with the following requirements of 2 C.F.R. Part 175, Appendix A to Part 175 – Award Term:

I. Trafficking in Persons

(a) Provisions applicable to a recipient that is a private entity. (1) Under this award, the recipient, its employees, subrecipients under this award, and subrecipient's employees must not engage in:

(i) Severe forms of trafficking in persons;

(ii) The procurement of a commercial sex act during the period of time that this award or any subaward is in effect;

(iii) The use of forced labor in the performance of this award or any subaward; or

(iv) Acts that directly support or advance trafficking in persons, including the following acts:

(A) Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents;

(B) Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless:

(1) Exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant or cooperative agreement; or

(2) The employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action;

(C) Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment;

(D) Charging recruited employees a placement or recruitment fee; or

(E) Providing or arranging housing that fails to meet the host country's housing and safety standards.

(2) The Federal agency may unilaterally terminate this award or take any remedial actions authorized by 22 U.S.C. 7104b(c), without penalty, if any private entity under this award:

(i) Is determined to have violated a prohibition in paragraph (a)(1) of this appendix; or

(ii) Has an employee that is determined to have violated a prohibition in paragraph

(a)(1) of this this appendix through conduct that is either:

(A) Associated with the performance under this award; or

(B) Imputed to the recipient or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB

Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by DOJ at 2 C.F.R. Part 2867.

(b) Provision applicable to a recipient other than a private entity. (1) The Federal agency may unilaterally terminate this award or take any remedial actions authorized by 22 U.S.C.

7104b(c), without penalty, if a subrecipient that is a private entity under this award:

(i) Is determined to have violated a prohibition in paragraph (a)(1) of this appendix; or

(ii) Has an employee that is determined to have violated a prohibition in paragraph

(a)(1) of this appendix through conduct that is either:

(A) Associated with the performance under this award; or

(B) Imputed to the subrecipient using the standards and due process for imputing the

conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by 2 C.F.R. Part 2867.

(c) Provisions applicable to any recipient.

(1) The recipient must inform the Federal agency and the Inspector General of the Federal agency immediately of any information you receive from any source alleging a violation of a prohibition in paragraph (a)(1) of this appendix.

(2) The Federal agency's right to unilaterally terminate this award as described in paragraphs (a)(2) or (b)(1) of this appendix:

(i) Implements the requirements of 22 U.S.C. 78, and

(ii) Is in addition to all other remedies for noncompliance that are available to the Federal agency under this award.

(3) The recipient must include the requirements of paragraph (a)(1) of this award term in any subaward it makes to a private entity.

(4) If applicable, the recipient must also comply with the compliance plan and certification requirements in 2 CFR 175.105(b).

(d) Definitions. For purposes of this award term:

Employee means either:

(1) An individual employed by the recipient or a subrecipient who is engaged in the performance of the project or program under this award; or

(2) Another person engaged in the performance of the project or program under this award and not compensated by the recipient including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing requirements.

Private Entity means any entity, including for-profit organizations, nonprofit organizations, institutions of higher education, and hospitals. The term does not include foreign public entities, Indian Tribes, local governments, or states as defined in 2 CFR 200.1.

The terms "severe forms of trafficking in persons," "commercial sex act," "sex trafficking," "Abuse or threatened abuse of law or legal process," "coercion," "debt bondage," and "involuntary servitude" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

Condition 12

Termination: Recipient understands and agrees that the COPS Office may terminate funding, in whole or in part, for the following reasons:

(1) When the recipient fails to comply with the terms and conditions of a Federal award.

(2) When the recipient agrees to the termination and termination conditions.

(3) When the recipient provides the COPS Office written notification requesting termination including the reasons, effective date, and the portion of the award to be terminated. The COPS Office may terminate the entire award if the remaining portion will not accomplish the purposes of the award.

(4) Pursuant to any other award terms and conditions, including, when an award no longer effectuates the program goals or agency priorities to the extent such termination is authorized by law.

2. C.F.R. § 200.340.

Condition 13

Recipient Integrity and Performance Matters: For awards over \$500,000, the recipient agrees to comply with the following requirements of 2 C.F.R. Part 200, Appendix XII to Part 200 – Award Term and Condition for Recipient Integrity and Performance Matters:

I. Reporting of Matters Related to Recipient Integrity and Performance

(a) General Reporting Requirement.

(1) If the total value of your active grants, cooperative agreements, and procurement contracts from all Federal agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient must ensure the information available in the responsibility/qualification records through the System for Award Management (SAM.gov), about civil, criminal, or administrative proceedings described in paragraph (b) of this award term is current and complete. This is a statutory requirement under section 872 of Public Law 110–417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111– 212, all information posted in responsibility/qualification records in SAM.gov on or after April 15, 2011 (except past performance reviews required for Federal procurement contracts) will be publicly available.

(b) Proceedings About Which You Must Report.

(1) You must submit the required information about each proceeding that—

(i) Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the

Federal Government;

(ii) Reached its final disposition during the most recent five-year period; and

(iii) Is one of the following—

(A) A criminal proceeding that resulted in a conviction;

(B) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;

(C) An administrative proceeding that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or

(D) Any other criminal, civil, or administrative proceeding if—

(1) It could have led to an outcome described in paragraph (b)(1)(iii)(A) through (C);

(2) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and

(3) The requirement in this award term to disclose information about the proceeding does not conflict with applicable laws and regulations.

(c) Reporting Procedures. Enter the required information in SAM.gov for each proceeding described in paragraph (b) of this award term. You do not need to submit the information a second time under grants and cooperative agreements that you received if you already provided the information in SAM.gov because you were required to do so under Federal procurement contracts that you were awarded.

(d) Reporting Frequency. During any period of time when you are subject to the requirement in paragraph (a) of this award term, you must report proceedings information in SAM.gov for the most recent five-year period, either to report new information about a proceeding that you have not reported previously or affirm that there is no new information to report. If you have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000, you must disclose semiannually any information about the criminal, civil, and administrative proceedings.

(e) Definitions. For purposes of this award term—

Administrative proceeding means a nonjudicial process that is adjudicatory in nature to make a determination of fault or liability (for example, Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with the performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

Conviction means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere. Total value of currently active grants, cooperative agreements, and procurement contracts includes the value of the Federal share already received plus any anticipated Federal share under those awards (such as continuation funding).

Condition 14

Reporting Subawards and Executive Compensation: The recipient agrees to comply with the following requirements of 2 C.F.R. Part 170, Appendix A to Part 170 – Award Term:

I. Reporting Subawards and Executive Compensation

(a) Reporting of first-tier subawards—(1) Applicability. Unless the recipient is exempt as provided in paragraph (d) of this award term, the recipient must report each subaward that equals or exceeds \$30,000 in Federal funds for a subaward to an entity or Federal agency. The recipient must also report a subaward if a modification increases the Federal funding to an amount that equals or exceeds \$30,000. All reported subawards should reflect the total amount of the subaward.

(2) Reporting Requirements. (i) The entity or Federal agency must report each subaward described in paragraph (a)(1) of this award term to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsr.gov>.

(ii) For subaward information, report no later than the end of the month following the month in which the subaward was issued. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(b) Reporting total compensation of recipient executives for entities—(1) Applicability. The recipient must report the total compensation for each of the recipient's five most highly compensated executives for the preceding completed fiscal year if:

(i) The total Federal funding authorized to date under this Federal award equals or exceeds \$30,000;

(ii) in the preceding fiscal year, the recipient received:

(A) 80 percent or more of the recipient's annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and

Federal awards (and subawards) subject to the Transparency Act; and,

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

(2) Reporting Requirements. The recipient must report executive total compensation described in paragraph (b)(1) of this appendix:

(i) As part of the recipient's registration profile at <https://www.sam.gov>.

(ii) No later than the month following the month in which this Federal award is made, and annually after that. (For example, if this Federal award was made on November 7, 2025, the executive total compensation must be reported by no later than December 31, 2025.)

(c) Reporting of total compensation of subrecipient executives—(1) Applicability. Unless a first-tier subrecipient is exempt as provided in paragraph (d) of this appendix, the recipient must report the executive total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if:

(i) The total Federal funding authorized to date under the subaward equals or exceeds \$30,000;

(ii) In the subrecipient's preceding fiscal year, the subrecipient received:

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal awards (and subawards) subject to the Transparency Act; and,

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal awards (and subawards) subject to the Transparency Act; and

(iii) The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986 after receiving this subaward. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

(2) Reporting Requirements. Subrecipients must report to the recipient their executive total compensation described in paragraph (c)(1) of this appendix. The recipient is required to submit this information to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at <http://www.fsr.gov> no later than the end of the month following the month in which the subaward was made. (For example, if the subaward was made on November 7, 2025, the subaward must be reported by no later than December 31, 2025).

(d) Exemptions. (1) A recipient with gross income under \$300,000 in the previous tax year is exempt from the requirements to report:

(i) Subawards, and

(ii) The total compensation of the five most highly compensated executives of any subrecipient.

(e) Definitions. For purposes of this award term:

Entity includes:

(1) Whether for profit or nonprofit:

(i) A corporation;

(ii) An association;

(iii) A partnership;

(iv) A limited liability company;

(v) A limited liability partnership;

(vi) A sole proprietorship;

(vii) Any other legal business entity;

(viii) Another grantee or contractor that is not excluded by subparagraph (2); and

(ix) Any State or locality;

(2) Does not include:

(i) An individual recipient of Federal financial assistance; or

(ii) A Federal employee.

Executive means an officer, managing partner, or any other employee holding a management position.

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2CFR 200.1.

Total Compensation means the cash and noncash dollar value an executive earns during an entity's preceding fiscal year. This includes all items of compensation as prescribed in 17 CFR 229.402(c)(2).

Condition 15

Assurances and Certifications: The recipient acknowledges its agreement to comply with the Assurances and Certifications forms that were signed as part of its application.

Condition 16

Conflict of Interest: Recipients and subrecipients must disclose in writing to the COPS Office or pass-through entity, as applicable, any potential conflict of interest affecting the awarded federal funding in 2 C.F.R. § 200.112.

Condition 17

Debarment and Suspension: The recipient agrees not to award federal funds under this program to any party which is debarred or suspended from participation in federal assistance programs. 2 C.F.R. Part 180 (Government-wide Nonprocurement Debarment and Suspension) and 2 C.F.R. Part 2867 (DOJ Nonprocurement Debarment and Suspension).

Condition 18

Equal Employment Opportunity Plan (EEOP): Please see the Office for Civil Rights website <https://www.ojp.gov/eeop> notice for current information on the recipient's responsibilities related to the federal regulations pertaining to the development and implementation of an Equal Employment Opportunity Plan.

Condition 19

Employment Eligibility: The recipient agrees to complete and keep on file, as appropriate, the Department of Homeland Security, U.S. Citizenship and Immigration Services (USCIS) Employment Eligibility Verification Form (I-9). This form is to be used by recipients of federal funds to verify that persons are eligible to work in the United States. Immigration Reform and Control Act of 1986 (IRCA), Public Law 99-603.

Condition 20

Enhancement of Contractor Protection from Reprisal for Disclosure of Certain Information: Recipients and subrecipients agree not to discharge, demote, or otherwise discriminate against an employee as reprisal for the employee disclosing information that he or she reasonably believes is evidence of gross mismanagement of a federal contract or award, a gross waste of federal funds, an abuse of authority relating to a federal contract or award, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or award. Recipients and subrecipients also agree to provide to their employees in writing (in the predominant native language of the workforce) of the rights and remedies provided in 41 U.S.C. § 4712. Please see appendices in the Award Owner's Manual for a full text of the statute.

Condition 21

False Statements: False statements or claims made in connection with COPS Office awards may result in fines, imprisonment, debarment from participating in federal awards or contracts, and/or any other remedy available by law. 31 U.S.C. § 3729-3733.

Condition 22

Mandatory Disclosure: Recipients and subrecipients must timely disclose in writing to the Federal awarding agency or pass-through entity, as applicable, all federal criminal law violations involving fraud, bribery, or gratuity that may potentially affect the awarded federal funding. Recipients that receive an award over \$500,000 must also report certain civil, criminal, or administrative proceedings in SAM and are required to comply with the Term and Condition for Recipient Integrity and Performance Matters as set out in 2 C.F.R. Part 200, Appendix XII to Part 200. Failure to make required disclosures can result in any of the remedies, including suspension and debarment, described in 2 C.F.R. § 200.339. 2 C.F.R. § 200.113.

Condition 23

Reports/Performance Goals: To assist the COPS Office in monitoring and tracking the performance of your award, your agency will be responsible for submitting semi-annual programmatic performance reports that describe project activities during the reporting period and quarterly Federal Financial Reports using Standard Form 425 (SF-425). 2 C.F.R. §§ 200.328 - 200.329. The performance report is used to track your agency's progress in implementing the

award, and, as applicable, community policing strategies including gauging the effectiveness of your agency's community policing capacity. The Federal Financial Report is used to track the expenditures of the recipient's award funds on a cumulative basis throughout the life of the award.

Condition 24

System for Award Management (SAM.gov) and Universal Identifier Requirements: The recipient agrees to comply with the following requirements of 2 C.F.R. Part 25, Appendix A to Part 25 – Award Term:

I. System for Award Management (SAM.gov) and Universal Identifier Requirements

(a) Requirement for System for Award Management. (1) Unless exempt from this requirement under 2 CFR 25.110, the recipient must maintain a current and active registration in SAM.gov. The recipient's registration must always be current and active until the recipient submits all final reports required under this Federal award or receives the final payment, whichever is later. The recipient must review and update its information in SAM.gov at least annually from the date of its initial registration or any subsequent updates to ensure it is current, accurate, and complete. If applicable, this includes identifying the recipient's immediate and highest-level owner and subsidiaries and providing information about the recipient's predecessors that have received a Federal award or contract within the last three years.

(b) Requirement for Unique Entity Identifier (UEI). (1) If the recipient is authorized to make subawards under this Federal award, the recipient:

(i) Must notify potential subrecipients that no entity may receive a subaward until the entity has provided its UEI to the recipient.

(ii) Must not make a subaward to an entity unless the entity has provided its UEI to the recipient. Subrecipients are not required to complete full registration in SAM.gov to obtain a UEI.

(c) Definitions. For the purposes of this award term:

System for Award Management (SAM.gov) means the Federal repository into which a recipient must provide the information required for the conduct of business as a recipient. Additional information about registration procedures may be found in SAM.gov (currently at <https://www.sam.gov>).

Unique entity identifier means the universal identifier assigned by SAM.gov to uniquely identify an entity.

Entity is defined at 2 CFR 25.400 and includes all of the following types as defined in 2 CFR 200.1:

- (1) Non-Federal entity;
- (2) Foreign organization;
- (3) Foreign public entity;
- (4) Domestic for-profit organization; and
- (5) Federal agency.

Subaward has the meaning given in 2 CFR 200.1.

Subrecipient has the meaning given in 2 CFR 200.1.

Condition 25

Additional High-Risk Recipient Requirements: The recipient agrees to comply with any additional requirements that may be imposed during the award performance period if the awarding agency determines that the recipient is a high-risk recipient. 2 C.F.R. § 200.208.

Condition 26

Evaluations: The COPS Office may conduct monitoring or sponsor national evaluations of its award programs. The recipient agrees to cooperate with the monitors and evaluators. 34 U.S.C. § 10385(b).

Condition 27

Background Investigations: Recipients agree to ensure that each officer(s) hired with CHP funding will be subject to a background investigation, notify the COPS Office upon completion of the background investigation for each officer hired under the CHP award, and cooperate with the COPS Office and provide updates on the status of background investigations upon request. 2 C.F.R. § 200.208

If the COPS Office determines that CHP funds are being used to pay the salary and fringe benefits of an officer who has not undergone a background investigation, the COPS Office may temporarily suspend grant funds in accordance with 2 C.F.R. § 200.339 until the agency can demonstrate the background investigation has been completed.

Condition 28

Retention: At the time of award application, your agency committed to retaining all sworn officer positions awarded

under the CHP award with state and/or local funds for a minimum of 12 months following the conclusion of 36 months of federal funding for each position, over and above the number of locally-funded sworn officer positions that would have existed in the absence of the award. Your agency cannot satisfy the retention requirement by using CHP-funded positions to fill locally-funded vacancies resulting from attrition. 34 U.S.C. § 10382 (c)(8).

Condition 29

Allowable Costs Condition: The funding under this project is for the payment of three years (36 months) of approved full-time entry-level salaries and fringe benefits during the five-year (60 months) period of performance. The maximum federal share is \$125,000 per officer position (unless a local match waiver is approved) for career law enforcement officer positions hired and/or rehired on or after the official award start date. Any salary and fringe benefit costs higher than entry-level that your agency pays a CHP-funded officer must be paid with local funds. Your agency is required to use CHP award funds for the specific hiring categories awarded. In accordance with 2 C.F.R. § 200.400(g), the recipient or subrecipient must not earn or keep any profit resulting from the award. Funding under this program may be used for the following categories:

- Hiring new officers, which includes filling existing officer vacancies that are no longer funded in your agency's budget;
- Rehiring officers laid off by any jurisdiction as a result of state, local, or Bureau of Indian Affairs (BIA) budget reductions; and/or
- Rehiring officers who were, at the time of award application, scheduled to be laid off (by your jurisdiction) on a specific future date as a result of state, local, or BIA budget reductions.

If your agency's local fiscal conditions have changed and your agency needs to change one or more of the funded hiring categories, your agency should request an award modification and receive prior approval before spending CHP funding under the new category. The approved budget in the award package specifies the amount of CHP funds awarded to your agency. Please note that the salary and fringe benefit costs requested in your CHP application may have been adjusted or removed. Your agency may only be reimbursed for the approved cost categories up to the amounts specified in the approved budget. Only actual allowable costs incurred during the award period will be eligible for reimbursement and drawdown. If your agency experiences any cost savings over the course of the award (for example, your award application overestimated the total entry-level officer salary and fringe benefits package), your agency may not use that excess funding to continue salary payments to the officers beyond 36 months. Any funds remaining after your agency has drawn down for the costs of approved salaries and fringe benefits incurred for each awarded position during the 36-month funding period will be deobligated during the closeout process and should not be spent by your agency.

Condition 30

Advancing Department of Justice Priority Problem Focus Areas: This condition applies to agencies that selected one of the following priority crime problem/focus areas to address in their COPS Hiring Program (CHP) application:

- Violent Crime
- Squatting and Encampment Enforcement
- Homeland and Border Security
- Nuisance and Abatement and Quality of Life
- School Based Policing

Your agency understands and agrees to the following: Your agency will implement the one specific community policing plan identified in your CHP award application?

Your agency will address its specific priority crime problem throughout the entire CHP award period?

Your agency will implement any organizational changes identified in its CHP award application;

Your agency will cooperate with any award monitoring by the COPS Office to ensure that it is initiating or enhancing its community policing efforts to address its priority crime problem, which may include your agency having to respond to additional or modified reporting requirements.

Condition 31

Supplementing, not Supplanting: State, local, and tribal government recipients must use award funds to supplement, and not supplant, state, local, or Bureau of Indian Affairs (BIA) funds that are already committed or otherwise would have been committed for award purposes (hiring, training, purchases, and/or activities) during the award period. In other words, state, local, and tribal government recipients may not use COPS Office funds to supplant (replace) state, local, or BIA funds that would have been dedicated to the COPS Office-funded item(s) in the absence of the COPS Office award. 34 U.S.C. § 10384(a).

Condition 32

Career Law Enforcement Officer: Officer hiring funds may only be used to pay entry-level salaries and fringe benefits for full-time "career law enforcement officers" for 36 months. The COPS Office's statute defines a "career law enforcement officer" as "a person hired on a permanent basis who is authorized by law or by a State or local public agency to engage in or supervise the prevention, detection, or investigation of violations of criminal laws." 34 U.S.C. §10389(1). A recipient agency may use officer hiring funds to pay the salary and benefits of recruits while in academy training to become "career law enforcement officers" if it is the standard practice of the agency to do so with locally-funded recruits. The State of Alaska, and any Indian tribe or tribal organization in that State, may also use officer hiring funds for a "village public safety officer" defined as "an individual employed as a village public safety officer under the program established by the State pursuant to Alaska Statute 18.65.670." Tribal Law and Order Act of 2010, Pub. L. 111-211, title II, § 247 (a)(2).

Condition 33

Local Match: COPS Hiring Program award recipients are required to contribute a local match of at least 25 percent towards the total cost of the approved award project, unless waived in writing by the COPS Office. The local match must be a cash match from funds not previously budgeted for law enforcement purposes and must be paid during the award period. The local match contribution must be made on an increasing basis during each year of the three-year award period, with the federal share decreasing accordingly. 34 U.S.C. § 10381(g).

Condition 34

Modifications: Occasionally, a change in an agency's fiscal or law enforcement situation necessitates a change in its COPS Office CHP award. Award modifications under CHP are evaluated on a case-by-case basis in accordance with 2 C.F.R. § 200.308(i). For federal awards in excess of the simplified acquisition threshold (currently \$250,000), any modification request involving the reallocation of funding between budget categories that exceed or are expected to exceed 10 percent (10%) of the total approved budget requires prior written approval by the COPS Office. Regardless of the federal award amount or budget modification percentage, any reallocation of funding is limited to approved budget categories. In addition, any budget modification that changes the scope of the project requires prior written approval by the COPS Office. In addition, please be aware that the COPS Office will not approve any modification request that results in an increase of federal funds.

In addition, modification requests should be submitted to the COPS Office when an agency determines that it will need to shift officer positions awarded in one hiring category into a different hiring category and/or reduce the total number of positions awarded. For example, if an agency was awarded CHP funding for two new, additional sworn officer positions, but due to fiscal distress/constraints the agency needs to change the hiring category from the new hire category to the rehire category for officers laid off or scheduled for layoff on a specific future date post-application, the agency would have to request a modification. The COPS Office will only consider a modification request after an agency makes final, approved budget and/or personnel decisions. An agency may implement the modified award following written approval from the COPS Office. Please be aware that the COPS Office will not approve any modification request that results in an increase of federal funds.

During the CHP award period, it may become necessary for an agency to modify its CHP award due to changes in an agency's fiscal or law enforcement situation. Modification requests should be submitted to the COPS Office when an agency determines that it will need to shift officer positions awarded in one hiring category into a different hiring category, reduce the total number of positions awarded, shift funds among benefit categories, and/or reduce the entry-level salary and fringe benefit amounts. For example, an agency may have been awarded CHP funding for 10 new, additional full-time sworn officer positions, but due to severe fiscal distress/constraints, the agency determines it is unable to sustain all 10 positions and must reduce its request to five full-time positions; or an agency may have been awarded CHP funding for two new, additional sworn officer positions, but due to fiscal distress/constraints the agency needs to change the hiring category from the new hire category to the rehire category for officers laid off or scheduled for layoff on a specific future date post-application. Award modifications under CHP are evaluated on a case-by-case basis. The COPS Office will only consider a modification request after an agency makes final, approved budget and/or personnel decisions. An agency may implement the modified award following written approval from the COPS Office. Please be aware that the COPS Office will not approve any modification request that results in an increase of federal funds.

Condition 35

School Resource Officer (SRO) Training Requirement: COPS Office-funded SROs are required to complete a 40-hour basic SRO training course from a list of COPS Office-approved providers. Training must be completed no later than nine months after the date shown on the award congratulatory letter or six months from the date of the SRO's hire,

whichever comes first. If a COPS Office-funded SRO leaves the recipient agency after completing the training, the recipient agrees to pay for the new SRO, who is assigned to backfill this position, to attend a 40-hour basic training course. The new SRO must complete the training no later than nine months after being placed in the school. If the officer has completed 40-hour basic training within the last 12 months prior to the award date, the condition has been fulfilled. Any longer than 12 months will require the officer to retake the course. The agency must coordinate with the training provider to secure funding to cover registration and travel expenses.

If your agency fails to comply with the SRO basic training within the specified timeframe, the COPS Office may temporarily suspend grant funds or take other remedial actions in accordance with 2 C.F.R. §200.339 until your agency complies with this requirement.

Condition 36

Extensions: Your agency may request an extension of the 60-month award performance period to receive additional time to implement your award program. Such extensions do not provide additional funding. Any request for an extension will be evaluated on a case-by-case basis. Only those recipients that can provide a reasonable justification for delays will be granted no-cost extensions. Reasonable justifications may include difficulties in filling COPS Office-funded positions, officer turnover, or other circumstances that interrupt the 36-month funding period. An extension allows your agency to compensate for such delays by providing additional time to complete the full 36 months of funding for each position awarded. 2 C.F.R. §§ 200.308(f)(10) and 200.309. Extension requests must be received prior to the end date of the award.

Condition 37

Contracts and/or MOUs with other Jurisdictions: Sworn law enforcement officer positions awarded must be used for law enforcement activities or services that benefit your agency and the population that it serves. The items funded under the CHP award cannot be utilized by other agencies unless the items benefit the population that your agency serves. Your agency may use items funded under the CHP award to assist other law enforcement agencies under a resource sharing, mutual aid, or other agreement to address multi-jurisdictional issues as described in the agreement.

Condition 38

Community Policing: Community policing activities to be initiated or enhanced by your agency and the officers funded by this award program were identified and described in your CHP award application. Your agency developed a community policing plan for the CHP award with specific reference to a crime or disorder problem and the following elements of community policing: (a) problem solving—your agency's plan to assess and respond to the problem identified; (b) community partnerships and support, including related governmental and community initiatives that complement your agency's proposed use of CHP funding; and (c) organizational transformation—how your agency will use the funds to reorient its mission to community policing or enhance its involvement in and commitment to community policing. Throughout the CHP award period, your agency is required to implement the community policing plan it set forth in the CHP award application.

The COPS Office defines community policing as a philosophy that promotes organizational strategies that support the systematic use of partnerships and problem-solving techniques to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime. CHP awards through the specific officers funded (or an equal number of redeployed veteran officers) must be used to initiate or enhance community policing activities. All newly hired additional or rehired officers (or an equal number of redeployed veteran officers) funded under CHP must implement your agency's approved community policing plan, which you described in your award application.

Condition 39

Memorandum of Understanding Requirement (for School Resource Officers only)

Recipients using award funding to hire and/or deploy School Resource Officers into schools understand and agree to the following:

- Your agency must submit a signed Memorandum of Understanding (MOU) between the law enforcement agency and the school partner(s) to the COPS Office before obligating or drawing down funds under this award. The MOU must be submitted to the COPS Office within 90 days of the date shown on the award letter. If your agency fails to submit the MOU within the 90 days, the COPS Office may temporarily suspend grant funds in accordance with 2 C.F.R. §200.339 until your agency submits the MOU.

- Your agency's MOU must contain the following information?

- o The purpose of the MOU

- o Clearly defined roles and responsibilities of the school district and the law enforcement agency, focusing officers' roles on safety
- o Information sharing
- o Supervision responsibility and chain of command for the SRO
- o Signatures

Note: Please refer to the MOU Fact Sheet for a detailed explanation of the requirements under each of the bullets.

[] *I have read and understand the information presented in this section of the Federal Award Instrument.*

Award Acceptance

Declaration and Certification to the U.S. Department of Justice as to Acceptance

By checking the declaration and certification box below, I--

- A. Declare to the U.S. Department of Justice (DOJ), under penalty of perjury, that I have authority to make this declaration and certification on behalf of the applicant.
- B. Certify to DOJ, under penalty of perjury, on behalf of myself and the applicant, to the best of my knowledge and belief, that the following are true as of the date of this award acceptance: (1) I have conducted or there was conducted (including by applicant's legal counsel as appropriate and made available to me) a diligent review of all terms and conditions of, and all supporting materials submitted in connection with, this award, including any assurances and certifications (including anything submitted in connection therewith by a person on behalf of the applicant before, after, or at the time of the application submission and any materials that accompany this acceptance and certification); and (2) I have the legal authority to accept this award on behalf of the applicant.
- C. Accept this award on behalf of the applicant.
- D. Declare the following to DOJ, under penalty of perjury, on behalf of myself and the applicant: (1) I understand that, in taking (or not taking) any action pursuant to this declaration and certification, DOJ will rely upon this declaration and certification as a material representation; and (2) I understand that any materially false, fictitious, or fraudulent information or statement in this declaration and certification (or concealment or omission of a material fact as to either) may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the applicant to civil penalties and administrative remedies under the federal False Claims Act (including under 31 U.S.C. §§ 3729-3730 and/or §§ 3801-3812) or otherwise.

Agency Approval

Title of Approving Official	Name of Approving Official	Signed Date And Time
COPS Acting Director	Cory D. Randolph	9/29/25 5:04 AM

Authorized Representative

☐ Declaration and Certification (Law Enforcement Executive/Program Official)

Entity Acceptance

Title of Authorized Entity Official
no value

Name of Authorized Entity Official
no value

Signed Date And Time

no value

☐ Declaration and Certification (Government Executive/Financial Official)

Entity Acceptance

Title of Authorized Entity Official

Finance Director

Name of Authorized Entity Official

no value

Signed Date And Time

no value



Department of Justice (DOJ)

Office of Community Oriented Policing Services (COPS Office)

Washington, D.C. 20531

Name and Address of Recipient:	CITY OF ROCKPORT 2751 SH 35 BYP
City, State and Zip:	ROCKPORT, TX 78382
Recipient UEI:	D33QE53A2V54
Project Title: FY25 COPS Hiring Program	Award Number: 15JCOPS-25-GG-00939-UHPX
Solicitation Title: FY25 COPS Hiring Program	
Federal Award Amount: \$500,000.00	Federal Award Date: 10/10/25
Awarding Agency:	Office of Community Oriented Policing Services
Funding Instrument Type:	Grant
Opportunity Category: D Assistance Listing: 16.068 - COPS Hiring Program	
Project Period Start Date: 10/1/25	Project Period End Date: 9/30/30
Budget Period Start Date: 10/1/25	Budget Period End Date: 9/30/30
Project Description: The FY25 COPS Hiring Program (CHP) provides funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase their community policing capacity and crime prevention efforts. Anticipated outcomes of CHP awards include engagement in planned community partnerships, implementation of projects to analyze and assess problems, implementation of changes to personnel and agency management in support of community policing, and increased capacity of agency to engage in community policing activities	

Award Information

Application Number
GRANT14415824

Funding Instrument Type:
Grant

Award Number
15JCOPS-25-GG-00939-UHPX

Supplement Number
00

Award Acceptance Date
no value

Assistance Listings Number	Assistance Listings Program Title
16.068	COPS Hiring Program

Statutory Authority
The Public Safety Partnership and Community Policing Act of 1994, 34 U.S.C. § 10381 et seq

Current Authorized Representative

Solicitation Information

Solicitation Title

2025 FY25 COPS Hiring Program

Project Title

FY25 COPS Hiring Program

Project Description

The FY25 COPS Hiring Program (CHP) provides funding to law enforcement agencies to hire and/or rehire additional career law enforcement officers in an effort to increase their community policing capacity and crime prevention efforts. Anticipated outcomes of CHP awards include engagement in planned community partnerships, implementation of projects to analyze and assess problems, implementation of changes to personnel and agency management in support of community policing, and increased capacity of agency to engage in community policing activities

Project Budget Summary

Final Budget Clearance

Budget Category	Total Cost	
Sworn Officer Positions	\$999,852	
Civilian or Non-Sworn Personnel	\$0	
Travel	\$0	
Equipment	\$0	
Supplies	\$0	
SubAwards	\$0	
Procurement Contracts	\$0	
Other Costs	\$0	
Indirect Costs	\$0	
Total Project Costs	\$999,852	
Federal Funds:	\$500,000	50.01%
Match Amount:	\$499,852	49.99%
Program Income:	\$0	0.00%

Budget Detail Summary View

Sworn Officer

Position Title	Number of Positions
Sworn Officer	4

Position Description

Year:	Year 1	Year 2	Year 3
Salary			
Salary	\$77,400.00	\$77,400.00	\$77,400.00
Fringe Benefits			
Social Security			
6.2%6.20%	\$4,798.80	\$4,798.80	\$4,798.80
Medicare			
1.45%1.45%	\$1,122.30	\$1,122.30	\$1,122.30
Health Insurance			
Exempt	\$0.00	\$0.00	\$0.00
Life Insurance			
Exempt	\$0.00	\$0.00	\$0.00

Vacation

Included In
Salary?
no value

Hours

\$0.00

\$0.00

\$0.00

Sick Leave

Included In
Salary?
no value

Hours

\$0.00

\$0.00

\$0.00

Retirement

Exempt

\$0.00

\$0.00

\$0.00

Workers Compensation

Exempt

\$0.00

\$0.00

\$0.00

Unemployment Insurance

Exempt

\$0.00

\$0.00

\$0.00

Other Benefit

no value

no value

no value

no value

no value

Other Benefit

no value

no value

no value

no value

no value

Other Benefit

no value

no value

no value

no value

no value

Summary Totals

Year:	Year 1	Year 2	Year 3
Benefits per Officer	\$5,921.10	\$5,921.10	\$5,921.10
Salary per Officer	\$77,400.00	\$77,400.00	\$77,400.00
Total per Officer	\$83,321.10	\$83,321.10	\$83,321.10
Number of Positions			
4			
Total Salary and Benefits			
\$999,852			
Total per Officer All Years			
\$249,963			

Civilian Personnel

Travel

Purpose of Travel	Location	Type of Expense	Basis	Cost	Quantity	# Of Staff	# Of Trips	Total Cost
No items								
Travel Total Cost								
\$0								

Equipment

Equipment Item	# of Items	Cost	Total Cost
No items			
Equipment Total Cost			
\$0			

Supplies

Purpose of Supply Items	# of Items	Unit Cost	Total Cost
No items			
Supplies Total Cost			
\$0			

SubAwards

Item	Description	Country	State/U.S. Territory City	Total Cost
No items				

Subawards Total Cost

\$0

Procurement Contracts

Item	Description	Consultant	Country	State/U.S. Territory	City	Total Cost
No items						

Procurement Cost

\$0

Consultant Travel Required

No

Other Costs

Description	Quantity	Basis	Costs	Length of Time	Total Costs
No items					

Other Costs Total Cost

\$0

Indirect Costs

Description	Base	Indirect Cost Rate	Total Cost
No items			

Indirect Costs Total Cost

\$0

✓ **Local Match Details**

Local Match Progression Table

As part of the local match requirement for the COPS Hiring Program, grantees must assume a progressively larger share of the cost of the grant with local funds over the three-year grant period. This means that your local match must increase each year, while the federal share must decrease.

Please project in the chart below how your agency plans to assume a progressively larger share of the grant cost during each year of the program. The chart is only a projection of your plans. While your agency may deviate from these specific projects during the grant period, it must still ensure that the federal share decreases and the local share increases.

	Year 1	Year 2	Year 3	Total	Total from Budget
Local Match	\$140,000	\$170,000	\$189,852	\$499,852	\$499,852
Federal Share	\$210,000	\$160,000	\$130,000	\$500,000	\$500,000
Total	\$350,000.00	\$330,000.00	\$319,852.00	\$999,852	\$999,852

Waiver of Local Match