



Regular Council Meeting Agenda

Tuesday, July 18, 2023 at 6:30 PM
8301 Westview Drive, Houston, Texas 77055

The City Council of the City of Hilshire Village, Texas will meet on Tuesday, July 18, 2023, at 6:30 PM in the City Hall Council Chambers at 8301 Westview, Houston, Texas 77055.

Any person may participate and address the City Council at the meeting by Zoom, telephone, personal appearance at City Hall, or by writing. Please send comments for the council to Cassie.Stephens@HilshireVillageTexas.com

Join Zoom Meeting

<https://us06web.zoom.us/j/87858038539?pwd=L2dXNHovMjVrNWN4NHliZXBBbm5odz09>

Meeting ID: 878 5803 8539

Passcode: 0718

One Tap Mobile

+1-346-248-7799, 878 5803 8539#, *0718 (Houston)

This meeting agenda is posted online at <http://www.hilshirevillagetexas.com>

1. **CALL TO ORDER**

1.A. Invocation (Council Member Carey)

1.B. Pledge of Allegiance

1.C. Roll Call

2. **CITIZEN'S COMMENTS**

This is an opportunity for citizens to speak to Council about agenda and non-agenda items. Comments are limited to up to three minutes. If the topic the speaker wishes to address is on the agenda, the speaker can either speak at this time or defer comments until such time the item is discussed.

Speakers must address the council at the microphone and give their name and address before voicing their concerns.

Note: To comply with provisions of the Open Meetings Act, the City Council may not deliberate on items discussed under this agenda item. Items that cannot be referred to the City staff for action may be placed on a future City Council agenda. A copy of any

prepared remarks or notes to be used and distributed by the speaker must be presented to the City Secretary prior to the beginning of the meeting.

3. REPORTS TO COUNCIL

3.A. Police Report

3.B. Building Official Report

3.C. Engineer's Report
1306 Glourie Drive
1126 Guinea Drive
1319 Pine Chase Drive
12 Pine Creek Lane
1210 Ridgeley Drive
1310 Ridgeley Drive

Hilshire Green Paving, Drainage & Utility Improvements
Pine Chase Grove Water Meter area
Wirt Road Safety Project/Interlocal Agreements

3.D. Fire Commissioner's Report (Mayor Buesinger)

3.E. Mayor Buesinger's Report

3.F. City Secretary's Report: (City Secretary Stephens)
Complaint Log
Consent Agenda

3.G. City Treasurer's Report (City Secretary Stephens)
6-30-2023 Financials
ARPA Fund Clawback Update
Debt Planning Schedule (Joe Morrow, Hilltop Securities)

4. CONSENT AGENDA

4.A. Disbursements

4.B. Minutes from the Regular Council Meeting

4.C. Check Registers June 2023

4.D. Approve June 2023 Financial Report

5. DISCUSSION AND POSSIBLE ACTION

5.A. Discussion and Possible Authorization for Engineering Services for the Hilshire Green Paving, Drainage & Utility Improvements Project

5.B. Discussion and possible action to approve the Village Fire Department 2022 Audit

5.C. Discussion and Possible Action to select a re-payment plan for overpaid sales and use tax in the amount of \$5,202.72

6. DISCUSSION

7. ADDITIONAL COUNCIL COMMENTS

8. FUTURE AGENDA TOPICS

9. ANNOUNCEMENTS

10. ADJOURNMENT

NOTES:

*Agenda items may be considered in any order.

* In the event a quorum of the city council is not present, the members who are present may meet as a sub-committee of the council to discuss the agenda items above.

*City Council may recess into a closed meeting at any time during the open meeting to discuss any of the matters listed above as authorized by Texas Government Code, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), and 551.086 (Certain Public Power Utilities: Competitive Matters).

I, Cassie Stephens, do hereby certify that the above Notice of Meeting and Agenda for the City Council of the City of Hilshire Village was posted in a place convenient and readily accessible June 14, 2023 at 3:00 p.m.

This facility is wheelchair-accessible and accessible parking spaces are available. Requests for accommodations or interpretative service must be made 48 hours prior to this meeting. Please contact the City Hall at 713-973-1779 or FAX -713-973-7793 for further information.

SPRING VALLEY POLICE DEPARTMENT

Calls - By Type

06\01\2023

thru 06\30\2023

Zone is: HILSHIRE VILLAGE

Type	Description	# Of Calls
22	ALARM	7
23	AMBULANCE CALL	1
43	ASSIST OUTSIDE AGENCY	1
135	BUSINESS CHECK	628
68	HOUSE CHECK	12
70	INFORMATION	4
76	LOUD NOISE	1
81	OPEN DOOR	2
162	PARKING VIOLATION	2
86	PUBLIC RELATIONS	46
96	SOLICITOR	1
103	SUSPICIOUS ACTIVITY	2
104	SUSPICIOUS PERSON	2
108	TRAFFIC CONTROL	1
11	TRAFFIC STOP	20
111	VEHICLE BLOCKING ROADWAY	1
	Total	731

Plan Review Permit Log

Date	Permit Number	Address	Issued To	Amount Received	Description / Scope
Fri 6/2/23	HV-23-035	8210 Mallie Ct	Air Tech of Katy	\$ 160.00	HVAC-Replacement
Tue 6/6/23	HV-22-071M	1315 Friarcreek	Home Energy Consult	\$ 405.00	HVAC-NSFR
Wed 6/7/23	HV-23-039	1318 Glourie Drive	Brinkman Quality Roof	\$ 240.00	Roof
Thu 6/8/23	HV-23-032	8210 Burkhart Rd	Coastal Power	\$ -	Plan Review-Generator
Thu 6/8/23	HV-23-035	8210 Burkhart Rd	Coastal Power Produc	\$ 330.00	Generator -Electrical
Thu 6/8/23	HV-23-036P	1225 Archley	Du West Total Plumbin	\$ 380.00	Plumbing-Bathroom Remodel
Fri 6/9/23	HV-23-029DEM	8002 Burkhart	JTB Services	\$ 330.00	Demolition-NSFR
Fri 6/9/23	HV-23-036	14 Hickory Shadows	Lisa Ferchau	\$ 25.00	Dumpster
Mon 6/12/23	HV-23-042	14 Pine Creek Ln	Chase Dupress (Home	\$ 25.00	Tree Removal
Wed 6/14/23	HV-23-041	1218 Ridgeley	Ruvalcaba Constructio	\$ 280.00	Shed Repair
Fri 6/16/23	HV-23-037	1241 Archley	Classic Tree Service	\$ -	Tree-Removal-Dead
Fri 6/16/23	HV-23-007	1306 Glourie Dr	NewMark	\$ 7,781.50	NSFR-Building
Fri 6/16/23	HV-23-007	1306 Glourie Dr	NewMark	\$ 460.00	NSFR-Drainage
Fri 6/23/23	HV-23-040	1107 Guinea	Grasten Power Techno	\$ 205.00	Generator -Electrical
Fri 6/23/23	HV-23-040GP	1107 Guinea	Tri-Tek Plumbing	\$ 280.00	Generator-Plumbing
Thu 6/29/23	HV-23-036E	1225 Archley Drive	Perez Electrical	\$ 210.00	Bathroom Remodel- Electric
Fri 6/30/23	HV-23-044	1309 Ridgeley	Quality Generators	\$ -	Plan Review -Generator
Fri 6/30/23	HV-23-044	1309 Ridgeley	Quality Generators	\$ 330.00	Generator-Electrical
Fri 6/30/23	HV-23-046	1221 Pine Chase	ARS	\$ 180.00	Sewer Line Repair
Fri 6/30/23	HV-23-044GEF	1309 Ridgeley Drive	Quality Generators	\$ 280.00	Generator-Plumbing
6/30/2023	HV-22-048SP	1210 Ridgeley Dr	Splish Splash	\$ 140.00	Plan Review -Swimming Pool
6/8/2023	HV-23-040	1107 Guinea	Grasten Power Techno	\$ -	Plan Review-Generator
6/14/2023	HV-23-043	1226 Glourie Dr	Paul McHugh	\$ 3,992.23	Plan Review-NSFR
6/14/2023	HV-23-043	1226 Glourie Dr	Paul McHugh	\$ 1,800.00	Plan Review -Drainage
6/30/2023	HV-23-045	1109 Ridgeley Dr	RL Builders	\$ -	Patio Cover- Plan Review

Permits:	
Demo	1
Drainage	1
Dumpster	1
Electric	4
HVAC	2
NSFR	1
Plumbing	4
Roof	1
Shed Repair	1
Tree Removal	2
Total	18

Inspection Log

Log #	Address	Permit #	Inspection Type	Result	Date	Inspector
23-181	1126 Guinea Dr	HV-22-093P	Strutton Plumbing	PASS	6/2	BBG
23-182	8210 Mallie Court	HV-23-035M	AirTech	PASS	6/6	BBG
23-181	1126 Guinea	HV-23-038	Electrical Works of Houston	PASS	6/8	BBG
23-182	1126 Guinea	HV-23-038	Electrical Works of Houston	PASS	6/8	BBG
23-183	1242 Ridgeley Dr	HV-23-022	McCollum Custom Homes	PASS	6/9	BBG
23-184	1242 Ridgeley Dr	HV-23-022	McCollum Custom Homes	PASS	6/9	Cary Moran
23-185	1242 Ridgeley Dr	HV-23-022	McCollum Custom Homes	PASS	6/13	HDR
23-186	12 Pine Creek	HV-22-018M	Air Innovations	PASS	6/12	BBG
23-187	12 Pine Creek	HV-22-018M	Air Innovations	PASS	6/12	BBG
23-188	12 Pine Creek	HV-22-018E	House of Power	PASS	6/12	BBG
23-189	1131 Wirt	HV-22-080P	Kalin Plumbing	FAIL	6/12	BBG
23-190	1131 Wirt Road	HV-22-080P	Kalin Plumbing	PASS	6/12	BBG
23-191	12 Pine Creek	HV-22-018P	Dash Plumb	FAIL	6/14	BBG
23-192	12 Pine Creek	HV-22-018P	Dash Plumb	PASS	6/15	BBG
23-193	1131 Wirt Road	HV-22-080P	Kalin Plumbing	PASS	6/16	BBG
23-194	12 Pine Creek	HV-22-018B	Paul McHugh	PASS	6/20	BBG
23-194	12 Pine Creek	HV-22-018B	Paul McHugh	FAIL	6/20	Cary Moran
23-195	1225 Archley	HV-23-036P	Du West	PASS	6/21	BBG
23-196	1218 Ridgeley Dr	HV-23-041	Ruvalcaba Remodeling	CANCELLED	6/28	
23-197	1126 Guinea	HV-22-093D	Strutton Plumbing	Pending Review	6/27	HDR
23-198	1318 Glourie	HV-23-039	Brinkman Quality Roofing	PASS	6/28	BBG
23-199	1126 Guinea	HV-093B	Enterprise Builders	PASS	6/30	BBG
23-200	8210 Burkhart	Generator-Slab	Coastal Power Products	PASS	6/28	BBG
23-201	1225 Archley	HV-23-036E	Perez Electrical	PASS	6/30	BBG
				Inspections:		
				Cancelled	1	
				Failed	3	
				Pass	20	
				Total	24	



July 14, 2023

Mayor and City Council
City of Hilshire Village
8301 Westview Drive
Houston, Texas 77055

Re: Engineer's Report for July 18, 2023 Council Meeting
HDR Job No. 10361759

Dear Mayor and Council Members:

HDR Engineering, Inc. (HDR) is pleased to submit this report on engineering related issues from June 16, 2023 to July 14, 2023.

1. On-Going Services (10361759):

a. 1306 Glourie Drive –

- On June 20, 2023, HDR attended the pre-construction meeting for 1306 Glourie Drive. The Developer was made aware of the pertinent construction items for drainage as noted in the City Code of Ordinances.
- On July 6, 2023, HDR provided a pre-construction inspection for 1306 Glourie Drive. The inspection passed with exceptions noted.

b. 1126 Guinea Drive –

- On June 27, 2023, HDR provided a culvert inspection for 1126 Guinea Drive. The initial inspection required corrections, with reinspection performed on June 29, 2023, and passed with exceptions noted.

c. 1319 Pine Chase Drive –

- On July 7, 2023, HDR received a Drainage Plan resubmittal for 1319 Pine Chase Drive. The drainage plan is currently being reviewed for comments.

d. 12 Pine Creek Lane –

- On July 12, 2023, HDR received an As Built Drainage Plan submittal for 12 Pine Creek Lane. The drainage plan is currently being coordinated and reviewed for comments, including resolution to issues noted in the June 2023 Engineer's Report.

hdrinc.com 4828 Loop Central Drive, Suite 800
Houston, Texas 77081
T 713-622-9264 F 713-622-9265
Texas Registered Engineering Firm F-754

- e. 1210 Ridgeley Drive –
 - On June 21, 2023, HDR reviewed and returned comments for a right of way permit at 1210 Ridgeley Drive for the installation of gas service to this address. All previous comments/corrections were addressed by the applicant on June 14, 2023. The right-of-way permit was approved with exceptions noted.
- f. 1310 Ridgeley Drive –
 - On July 11, 2023, HDR received an As Built Erosion Control Plan submittal for 1310 Ridgeley Drive. The as built erosion control plan is currently being reviewed for comments.
- g. Hilshire Green Paving, Drainage & Utility Improvements –
 - HDR previously prepared the engineering services proposal, including Survey, Geotechnical and Urban Forester services for the proposed Hilshire Green Paving, Drainage & Utility Improvements Project.
 - As discussed during the June 20, 2023 Regular City Council Meeting, the City will revisit their finances and funding sources available to fund the design and construction of this project.
 - HDR will also revise the proposal to provide part-time inspection (20 hours per week) instead of full-time inspection for this project.
- h. Pine Chase Grove Water Meters –
 - HDR has coordinated with the Surveyor (Landtech, Inc.) to begin survey of the Pine Chase Grove water meter and cul-de-sac area. Once information is provided by the Surveyor for review, an update will be provided to summarize existing conditions and detail recommendations for improving the water meter area and drainage.
- i. Wirt Road Safety Project/ Interlocal Agreements –
 - On June 29, 2023, HDR completed the final edits to the Interlocal Agreement (ILA) between the City of Hilshire Village and the City of Houston, and forwarded to Mr. Scott Bounds (City Counsel – Olson & Olson) for final review.
 - j.
 - On July 3, 2023, Mr. Bounds reviewed and returned the Final ILA to the City of Hilshire Village for final review and execution. On July 10, 2023, the City of Houston Assistant City Attorney, Mr. Arnold Colunga, also reviewed the Final ILA sent by Mr. Bounds and confirmed no further comments/revisions from the City of Houston. Mr. Colunga noted they will await for Hilshire Village’s signature on the ILA so they can finalize and execute accordingly.
 - Mayor Robert Buesinger and City Secretary Cassie Stephens signed and forwarded the ILA to Mr. Colunga (COH) on July 14, 2023.

- HDR has coordinated with the Surveyor (Landtech, Inc.) to obtain additional survey data along the brick walls on Hickory Shadows, Hilshire Oaks and Hilshire Green which will be critical to mitigate the impact the proposed sidewalk may have on the existing drainage in the area.
- HDR has also being coordinating with Mr. Jose Laguna, COH Interagency Group regarding the proposed sidewalk plans and right-of-way/easement issue with The School of the Woods. Mr. Laguna will be scheduling a meeting with the City of Houston Planning & Development Department, Transportation and Drainage Operations Group, and the Multimodal Safety & Design Branch to discuss the right-of-way issue, requirements for potential crosswalk locations and preliminary sidewalk design.

If there are any questions concerning the information contained in this report, we will be glad to discuss them with you.

Sincerely,

HDR Engineering, Inc.



Efrain A. Him, P.E.
City Engineer for City of Hilshire Village

cc: Files (10361759)

City of Hilshire Village
Complaint Log

Date Notified	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
3/2/22	Drainage issues in the right-of-way caused by hydrant flushing.	1324 Pine Chase Grove	Area was reported on 11/13/19 and addressed by DonMar Grading on 10/20/20. 4/12/23 Engineer Vasquez and Cassie had a meeting with the two flanking homeowners. We discussed areas of improvement that are within the city's control for flushing practices, erosion repair and control, and general appearance of the area.	City Council approved survey cost not to exceed \$3,500 on 4/18. Engineer Vasquez is coordinating the survey.	
5/23/23	Bridlespur easement overgrown foilage and debris close to outfall	Bridle Spur easement	Cassie sent photos to City of Houston public works to try to get them to clean it up. This is an outfall for storm water in Spring Branch.	Case Number: 12550307-2300885518 Cas was closed, no resolution. Engineer Vasquez will do research on who owns the easement. 6/22/23 Received 811 dig request for ticket 2367378199 requested by Harris Couty to clean out concrete bayou	
6/20/23	Drainage easement needs maintenance	1209 Pine Chase Drive	Cassie and Mayor Buesinger had a meeting with Mr. Bristow to discuss the specific concerns he had regarding the easement.	The city will discuss costs during the budget cycle for a city-wide culvert assessment to identify maintenance needs such as clearing sediment. Will also coordinate with the city engineers on a ditch grading project, which will include finding a new grading contractor.	
6/27/23	1126 Guinea driveway not in compliance	1126 Guinea	City Engineer inspected culverts and driveway footprint	Cassie spoke with resident about approved plans and made the engineer aware of the observation	6/28/2023
7/3/23	Gravel truck split gravel from Ridgeley to Westview	1242 Ridgeley	Contacted project manager and requested the gravel be cleared	Contractor returned and cleaned gravel from the street	7/3/2023
7/14/23	Water has an odd taste	13 Pine Creek	Lisa asked the Inframark technician to look into it while he was at City Hall doing testing.		

City of Hilshire Village

Combination Tax and Revenue Certificates of Obligation, Series 2024

Projected Schedule of Events

Jan-24							Feb-24							Mar-24							Apr-24						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2		1	2	3	4	5	6
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30	28	29	30				
													31														

City Commission Meeting
 Holiday

By	Day	Event	Responsibility
11-Jan-24	Thursday	Provide first draft of Preliminary Official Statement (POS)	FA
16-Jan-24	Tuesday	City Commission considers Resolution Authorizing Notice of Intent to Issue Certificates of Obligation	City
23-Jan-24	Tuesday	First Publication and Posting on City's website of Notice of Intent to Issue Certificates Commission to a Consider Reimbursement Resolution	City
25-Jan-24	Thursday	Receive comments to first draft of POS	FA
29-Jan-24	Monday	Send second draft of POS to working group for comments Documents sent to Rating Agency	FA
30-Jan-24	Tuesday	Second Publication of Notice of Intent to Issue Certificates	City
6-Feb-24	Tuesday	Receive Comments to POS	FA
19-Feb-24	Week Of	Rating Agency Calls	City, FA
20-Feb-24	Tuesday	POS Completion Review	FA
26-Feb-24	Monday	POS out for Final Review	FA
6-Mar-24	Wednesday	Receive Ratings and Final Comments to POS	FA
7-Mar-24	Thursday	Due Diligence Call / Release POS	FWG
8-Mar-24	Friday	Finalize POS/ Request CUSIPs Distribute electronically through i-Deal Prospectus	FA
19-Mar-24	Tuesday	City Council Approves Ordinance Authorizing the Certificates of Obligation	City, FA
20-Mar-24	Wednesday	Circulate Draft of Final Official Statement (FOS)	FA
22-Mar-24	Friday	Submit transcript of proceedings to Attorney General Comments due on FOS	BC
26-Mar-24	Tuesday	Print and Mail OS	FA
9-Apr-24	Tuesday	Circulate Closing Memo	FA
16-Apr-24	Tuesday	Closing and Delivery of Funds	FWG

Symbol Key	
FWG	Finance Working Group..... Includes the City, BC & FA
City	City of Richmond..... --
BC	Bond Counsel..... Norton Rose Fulbright
FA	Financial Advisor..... HilltopSecurities



Disbursements Presented to Council 7/18/2023

FYE 2023

Professional Service	Gen Fund	Utility	Metro	Ant. Note
Amegy Credit Card	\$ 806.86			
Flores Tree Service	\$ 3,240.00			
HDR Engineering	\$ 4,454.92			
Inframark		\$ 7,504.70		
SVPD CM Security	\$ 200.00			
Northwest Pest Control	\$ 254.40			
Olson & Olson	\$ 1,250.00			
Texas 811		\$ 19.00		
USIC	\$ 1,509.29			
Total	\$ 11,715.47	\$ 7,523.70	\$ -	\$ -

ACCOUNT SUMMARY

Account Number	XXXX XXXX XXXX 6717	Previous Balance	\$1,540.02
Credit Limit	\$2,000.00	Payments	\$1,540.02
Available Credit	\$1,193.00	Credits	\$0.00
Statement Closing Date	June 28, 2023	Purchases	\$806.86
Payment Due Date	July 18, 2023	Other Charges	\$0.00
Amount Past Due	\$0.00	Cash Advances	\$0.00
Min Payment Due	\$30.00	Finance Charges	\$0.00
Days in Billing Cycle	33	New Balance	\$806.86

TRANSACTIONS

Trans Date	Post Date	Reference Number	Transaction Description	Amount
05/27	05/27	24692164K31ARY6TA	MERRY MAIDS HOUSTON 713-364-0094 TX 56520 - City Hall Ops	\$98.00
06/01	06/01	24137464REJBALR3V	TST* EMBER AND GREEN HOUSTON TX 56551 - Mayor/Council/Admin	\$66.83
06/14	06/14	2425138560VZKMGDK	THAI LANNA RESTAURANT HOUSTON TX	\$44.35
06/14	06/14	24692165535A5J7CL	MERRY MAIDS HOUSTON 713-364-0094 TX 56520	\$98.00
06/15	06/15	747680057BKDRMS5S	PAYMENT - THANK YOU	-\$1,540.02
06/16	06/16	249064157546AXW1L	EIG*CONSTANTCONTACT.COM 855-2295506 MA	\$147.00
06/21	06/21	24943015D09FDLZRQ	THE HOME DEPOT #6985 HOUSTON TX	\$7.95
06/23	06/23	24750765GS66G8HVA	TEXAS MUNICIPAL CLERKS AS940-5653488 TX 56515 - Education	\$235.00
06/24	06/24	24692165F33R7YKYJ	DIGITALSPACE 888-740-0502 MN 56520	\$11.73
06/28	06/28	24692165K2X54QS98	MERRY MAIDS HOUSTON 713-364-0094 TX 56520	\$98.00

Finance Charge Summary	Daily Periodic Rate (May Vary)	Total Finance Charge	Balance Subject to Finance Charge	Annual Percentage Rate
Purchase	0.03903%	\$0.00	\$0.00	14.25%
Cash Advances	0.04999%	\$0.00	\$0.00	18.25%

See Reverse Side for Important Information About Your Account.

5543 0001 BAH 3 7 20 230628 0 PAGE 1 of 2 11 5398 0000 ABBS 01AA5543 6759

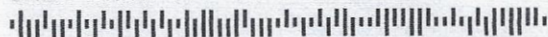


P O BOX 30833
SALT LAKE CITY UT 84130-0833

For prompt credit, mail payment to location shown below.
Payment sent to any other location may delay crediting your account.
Please detach this portion and return it with your payment to ensure proper credit.

Make Checks Payable to :

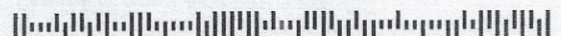
BANKCARD CENTER
PO BOX 30833
SALT LAKE CITY UT 84130-0833



PAYMENT INFORMATION

Account Number	XXXX XXXX XXXX 6717
Payment Due Date	07/18/23
New Balance	\$806.86
Minimum Payment Due	\$30.00
Past Due Amount	\$0.00
Cash Enclosed	
Total Payment Amount	\$

CASSIE STEPHENS
CITY OF HILSHIRE
8301 WESTVIEW DR
HOUSTON TX 77055-6737



⑆5066 0000⑆5398000000 1067 17⑈

CASSIE STEPHENS
Account Number :
XXXX XXXX XXXX 6717

Questions:

Cardholder Services 1-866-749-7459
Lost or Stolen 1-866-749-7459

Visit us on the web at: www.amegybank.com

Change of address? Please call 1-866-749-7459 or visit your local branch.

Remit To:

Bankcard Center
PO Box 30833
Salt Lake City UT 84130

Or Write:

Bankcard Center
PO Box 25787
Salt Lake City UT 84125-0787

1-2

BAH

INVOICE



Date: 06/16/2023
Work Order No: WO-89578182

10611 Harwin Dr. Suite 400
Houston, TX 77036
713-541-4167
office4411@merrymaids.pro

BILL TO:
CASSIE STEPHENS
8301 WESTVIEW DR
HOUSTON, TX 77055-6743

Service Address:
Cassie Stephens
8301 Westview Dr
Houston, TX 77055-6743

Description of Service	Service Date	Fee Amount
Regular Cleaning	05/30/2023	\$98.00
	Sales Tax	\$0.00
	Total Amount	\$98.00

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Ember & Greens
9403B Katy Freeway Suite B
Houston, TX 77024
713-465-3333

Server: Susie F
Check #19 Table 33
Ordered: 5/31/23 12:17 PM

1 Spinach & Cilantro Hummus 1P	\$11.00
1 Margherita 1P	\$14.50
1 1/2 Veggie Samosas 1P	\$8.00
1 Any Style Fries 1P	\$6.00
1 Spinach & Beet 1P	\$13.00
Subtotal \$52.50	
Tax	\$4.33
Total	\$56.83

Suggested Tip:
22%: (Tip \$12.50 Total \$69.33)
20%: (Tip \$11.37 Total \$68.20)
18%: (Tip \$10.23 Total \$67.06)
Tip percentages are based on the check price after taxes.

Thank you!



Ember & Greens
9403B Katy Freeway Suite B
Houston, TX 77024
713-465-3333

Server: Susie F
Check #19 Table 33
Ordered: 5/31/23 12:17 PM

Input Type C (EMV Chip Read)
VISA CREDIT xxxxxxxx6717
Time 1:01 PM

Transaction Type Sale
Authorization Approved
Approval Code 031543
Payment ID dgwzxwksx9m9
Application ID A0000000031010
Application Label VISA CREDIT
Terminal ID
Card Reader BBPOS

Amount \$56.83

+ Tip: 10

= Total: 66.83

X _____
CASSIE STEPHENS

Suggested Tip:
22%: (Tip \$12.50 Total \$69.33)
20%: (Tip \$11.37 Total \$68.20)
18%: (Tip \$10.23 Total \$67.06)
Tip percentages are based on the check price after taxes.

Customer Copy

Thank you!

**THAI LANNA
RESTAURANT**

1714 W LOOP N
HOUSTON, TX 770083006
7138698889

Cashier: Employee

Transaction 200003

Total \$37.35

CREDIT CARD AUTH \$37.35
VISA 6717

Tip _____

Total _____

Retain this copy for statement
validation

14-Jun 2023 6:51:48P
\$37.35 | Method: EMV
VISA CREDIT
XXXXXXXXXXXX6717
CASSIE STEPHENS
Reference ID: 316500694169
Auth ID: 014690
MID: *****5746
AID: A000000031010
SIGNATURE VERIFIED

Payment YWTJSWNWV0XM8

Clover Privacy Policy

clover.com



How doers
get more done.

8400 KATY FREEWAY
HOUSTON, TX 77024 (713)984-2741

6985 00052 82967 06/21/23 04:12 PM
SALE CASHIER AMY

0000-222-331 1/4" CHAIN <A>
PROOF COIL CHAIN HDG 1/4"X1'
2@3.67 7.34

SUBTOTAL 7.34
SALES TAX 0.61
TOTAL \$7.95

XXXXXXXXXXXX6717 VISA USD\$ 7.95
TA

AUTH CODE 021134/0524469
Chip Read
AID A0000000031010 VISA CREDIT

P.O.#/JOB NAME: PINE CREEK GATE

6985 06/21/23 04:12 PM



6985 52 82967 06/21/2023 2170

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 09/19/2023

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: H89 173208 166275
PASSWORD: 23321 166223

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

Texas Municipal Clerks Association
 1155 Union Circle #305067
 Denton , TX 76203

INVOICE 4797



Lisa Ray
 City Clerk
 City of Hilshire Village
 8301 Westview Drive
 Houston, TX 77478

Invoice # 4797
 Invoice Date 06/23/2023
 Invoice Due Due Upon Receipt

Amount Due	\$ 0.00
-------------------	----------------

Transactions

Description	Amount
Enrollment Fee - Course 1 - \$130.00	\$ 130.00
Book Loan Library - I want to start borrowing textbooks from the TMCA Loan Library - \$105.00	\$ 105.00

Payments

Description	Amount
Credit Card Payment - Visa 6717 on 06/23/2023	-\$ 235.00

Total Amount	\$ 235.00
Amount Paid	-\$ 235.00
Amount Due	\$ 0.00

From: support@digitalspace.net
To: [Cassie Stephens](#)
Subject: Digital Space Notice | Payment Received - Thank you!
Date: Saturday, June 24, 2023 1:18:29 AM



Dear City of Hilshire Village,

Thank you for using **DigitalSpace** for your web hosting solutions!

On 2023-06-24, a payment was due for the following shared hosting service(s):
RServerID:91488

1	DIY Website Plan - Basic -- Ftp username: hilsh1	USD
11.00	-- Ongoing fee from Jun 23, 2023 to Jul 23, 2023	
	Subtotal	USD
11.00		
	Tax	USD
0.73		
	Total	USD
11.73		

A payment of \$ 11.73 was successfully charged to your credit card on 2023-06-24.

Please contact us if you have any questions or concerns.

Thank you,

DigitalSpace.net
1-888-740-0502
support@digitalspace.net

Invoice #23-525

Flores Tree Service
P. O. Box 111732
Houston, Tx. 77293

May 25, 2023

City of Helshire Village
Att: Lisa Ray
8301 Westview Dr.
Houston, Tx 77055

CUT DOWN A HUGE DEAD PINE TREE ON DOWN THE BRIDGE
OF 8209 MALLIE COURT AND HAULED ALL DEBRIS

TOTAL \$3,240.00



Invoice
Please send remittance with copy of invoice to
HDR, Inc.
US Engineering Accounts Receivable
P. O. Box 74008202
Chicago, IL 60674-8202

cassie.stephens@hilshirevillagetexas.com

City of Hilshire Village
8301 Westview
Houston, Texas 77055

Invoice No. **1200534752**
Invoice Date 6/30/2023
Month Ending 6/3/2023
HDR Project No. 10361759

\$4,454.92

Attn: Ms. Cassie Stephens

Professional Engineering Services provided to the City of Hilshire Village for on-going services.

Invoice for services from: 05/07/23 to 06/03/23

8001 Bromley		Permit # HV-21-111		56583 as-built drainage review	
Labor	Hours	Rate	Total		
Javier Vasquez	3.50	\$177.22	\$ 620.27		
Total:			\$ 620.27	Total This Invoice:	\$620.27

Miscellaneous Engineering					
Labor	Hours	Rate	Total		
Aaron Butterer	3.50	\$193.42	\$ 676.97		
Efrain Him	1.00	\$275.50	\$ 275.50		
Javier Vasquez	4.25	\$177.22	\$ 753.19		
Clarissa Trevino	6.00	\$76.13	\$ 456.78		
Mileage: 17.00 @		\$ 0.655	\$ 11.14		
Total:			\$ 2,173.58	Total This Invoice:	\$2,173.58 56585

1306 Glourie		Permit # HV-23-007		56583 drainage plan review	
Labor	Hours	Rate	Total		
Javier Vasquez	0.50	\$177.22	\$ 88.61		
Total:			\$ 88.61	Total This Invoice:	\$88.61

1319 Pine Chase		Permit # HV-23-031		56583 drainage plan review	
Labor	Hours	Rate	Total		
Javier Vasquez	1.00	\$177.22	\$ 177.22		
Remya Kumar	2.25	\$101.69	\$ 228.80		
Total:			\$ 406.02	Total This Invoice:	\$406.02

1242 Ridgelev		Permit # HV-23-022		56583 drainage plan review	
Labor	Hours	Rate	Total		
Efrain Him	0.50	\$275.50	\$ 137.75		
Javier Vasquez	2.00	\$177.22	\$ 354.44		
Total:			\$ 492.19	Total This Invoice:	\$492.19

1323 Ridgelev					
Labor	Hours	Rate	Total		
Javier Vasquez	0.50	\$177.22	\$ 88.61		
Total:			\$ 88.61	Total This Invoice:	\$88.61 56585

1117 Guinea Dr.					
Labor	Hours	Rate	Total		
Javier Vasquez	0.25	\$177.22	\$ 44.31		
Total:			\$ 44.31	Total This Invoice:	\$44.31 56585

1311 Friarcreek		Permit # HV-23-ROW-003		56583 ROW permit review	
Labor	Hours	Rate	Total		
Javier Vasquez	1.00	\$177.22	\$ 177.22		
Total:			\$ 177.22	Total This Invoice:	\$177.22

1035 Ridgelev					
Labor	Hours	Rate	Total		
Efrain Him	1.00	\$275.50	\$ 275.50		
Javier Vasquez	0.50	\$177.22	\$ 88.61		
Total:			\$ 364.11	Total This Invoice:	\$364.11 56585

TOTAL DUE THIS INVOICE: \$4,454.92

Engineering Service Codes (ESC):

- 01 - Services Requested by Mayor
- 02 - Services Requested by Member of Council
- 03 - Third Party Requests Referred by City Secretary, City Attorney or Building Official
 - 03.1 - Code/Building Ordinance Clarifications
 - 03.2 - Public/Property Owner Requests for Information
 - 03.3 - Other Governmental Agency Requests for Information

EFRAIN HIM		HOURS
DATE	TASK	
05-12-2023	Coord on Engineer's Report for Monthly City Council Mtg (ESC 01 - Mayor RB).	1.00
05-24-2023	Coord on 1242 Ridgeley Drainage Plan Review and Building Setback Requirements (ESC 03 - CS).	0.50
05-31-2023	Coord on 1035 Ridgeley Drive Drainage & Erosion Issues (ESC 03 - CS).	1.00
Total:		2.50

AARON BUTTERER		HOURS
DATE	TASK	
05-08-2023	Work on ROW Width map (ESC 03 - C. Stephens)	1.00
05-09-2023	Work on ROW Width map (ESC 03 - C. Stephens)	2.50
Total:		3.50

JAVIER VASQUEZ		HOURS
DATE	TASK	
05-08-2023	ESC 03 - C. Stephens - 1306 Glourie Drive drainage plan review coordination	0.50
05-08-2023	ESC 03 - C. Stephens - 1242 Ridgeley Drive drainage plan review coordination	0.50
05-10-2023	ESC 03 - C. Stephens - 8001 Bromley Street - As Built Survey Coordination	0.50
05-11-2023	ESC 03 - C. Stephens - 1311 Friarcreek Lane ROW Permit review and coordination	1.00
05-11-2023	ESC 03 - C. Stephens - 8001 Bromley Street - As Built Survey Coordination	0.50
05-12-2023	ESC 03 - C. Stephens - Prepare monthly engineer's report and agenda	1.75
05-12-2023	ESC 03 - C. Stephens - 1117 Guinea - Resident coordination	0.25
05-16-2023	ESC 01 - Mayor Buesinger - Attend May City Council Meeting	2.50
05-18-2023	ESC 03 - C. Stephens - 1242 Ridgeley Drive drainage plan review coordination	0.50
05-23-2023	ESC 03 - C. Stephens - 8001 Bromley Street as built drainage review	1.00
05-24-2023	ESC 03 - C. Stephens - 8001 Bromley Street as built drainage inspection	1.50
05-25-2023	ESC 03 - C. Stephens - 1242 Ridgeley Drive drainage plan review and coordination	1.00
05-31-2023	ESC 03 - C. Stephens - 1035 Ridgeley Drive - coordination for existing drainage for the lot	0.50
06-02-2023	ESC 03 - C. Stephens - 1319 Pine Chase Drive drainage plan review and coordination	1.00
06-02-2023	ESC 03 - C. Stephens - 1323 Ridgeley Drive - review proposed project and impervious coverage	0.50
Total:		13.50

REMYA KUMAR		HOURS
DATE	TASK	
05-26-2023	ESC-03 - C.Stephens - Drainage Plan Review (Home Remodel) - 1319 Pine Chase Dr.	1.50
05-30-2023	ESC-03 - C.Stephens - 1319 Pine Chase Dr. - Drainage Plan Hilshire Village Drainage Review and coordination	0.50
05-31-2023	ESC-03 - C.Stephens - 1319 Pine Chase Dr. Drainage Plan Hilshire Village Drainage Review and coordination	0.25
Total:		2.25

CLARISSA TREVINO		HOURS
DATE	TASK	
05-09-2023	Create GIS City ROW Map (ESC 03 - C. Stephens)	6.00
Total:		6.00



Employee Name	Expense Rpt#	Supplier#	Project Expenditure Organization	Submit Date	Approver	Purpose	Expense Report Total
Kocmick, Cole James	4414906	59574	10191_ENG-Corpus Christi TX	08-May-23	Nokelby, Ryan P	Mileage	11.14 USD

Cash Expenses

Project	Task	Expense Line#	Date	Expense Type	Receipt Amount	Attendees	Justification	Merchant Name	Location
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Per Diem Expenses

Project	Task	Expense Line#	Start/End Date	Expense Type	Amount	Number of Days	Rate	Justification	Location
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Mileage Expenses

Project	Task	Expense Line#	Start/End Date	Expense Type	Amount	Trip Distance	Rate	Justification	From/To
10361759	001	1	05-May-23 - 05-May-23	Mileage - Personal Auto	11.14 USD	17 (MILES)	0.655	Hilshire Village Inspection	Office-Hilshire Village City Hall



Inframark, LLC
2002 West Grand Parkway North, Suite 100
Katy, Texas 77449
(281) 578-4200

Client ID Number	1-00121
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Invoice Number	1149577
Invoice Date	7/12/2023
Due Date	8/11/2023

To: City of Hilshire Village
Utility Department
Hilshire Utilities
8301 Westview
Houston, Texas 77055

Service Description	Total
Maintenance Services	\$7,504.70

Subtotal	\$7,504.70
Sales Tax	\$0.00
Total	\$7,504.70

Please Pay This Amount

Remit To: Inframark, LLC, P.O. Box 733778, Dallas, Texas 75373-3778

To pay by Credit Card, contact us at 281-578-4299, 9:00am - 5:30pm EST, Mon - Fri. A surcharge fee may apply

To Pay via ACH or Wire, please refer to our banking information below:

Account Name : INFRAMARK, LLC

ACH - Bank Routing Number : 111000614 / Account Number 912593196

Wire - Bank Routing Number : 021000021 / SWIFT Code : CHASUS33 / Account Number: 912593196

Please include the Project ID and the Invoice Number on the check stub of your payment.

INFRAMARK, LLC

12 Jul 2023 12:00:41PM CST

DISTRICT : CITY OF HILSHIRE VILLAGE

Go Green! Think before you print.

INVOICE NO. 1149577 - SUMMARY

INVOICE DATE: 7/12/2023

Work Type / Sub Category	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs
Maintenance, Lift Station					
LS1					
General Maintenance & Repairs	\$56.00	\$356.76	\$0.00	\$0.00	\$412.76
Maintenance	\$87.00	\$687.49	\$0.00	\$0.00	\$774.49
Preventative Maintenance	\$274.63	\$462.23	\$17.16	\$0.00	\$754.02
LS1 Total	\$417.63	\$1,506.48	\$17.16	\$0.00	\$1,941.27
LS Total	\$417.63	\$1,506.48	\$17.16	\$0.00	\$1,941.27
Maintenance, Sewer					
General Maintenance & Repairs	\$24.00	\$85.56	\$1.62	\$0.00	\$111.18
MS Total	\$24.00	\$85.56	\$1.62	\$0.00	\$111.18
Maintenance, Water					
General Maintenance & Repairs	\$68.00	\$269.91	\$163.24	\$0.00	\$501.15
Lab Fees or Laboratory Sampling	\$0.00	\$0.00	\$128.35	\$0.00	\$128.35
MW Total	\$68.00	\$269.91	\$291.59	\$0.00	\$629.50
Water Tap, Commercial					
Taps & Inspections	\$0.00	\$0.00	\$4,822.75	\$0.00	\$4,822.75
TWC Total	\$0.00	\$0.00	\$4,822.75	\$0.00	\$4,822.75
Invoice Total	\$509.63	\$1,861.94	\$5,133.13	\$0.00	\$7,504.70

Work Type / Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
Maintenance, Lift Station										
LS1										
General Maintenance & Repairs										
	6/24/2023	3262066	COHV District Area	Investigate a Problem at a Lift Station; Main Power Failure- Phase Failure- Low Voltage - LOW Wet Well Level	\$40.00	\$295.94	\$0.00	\$0.00	\$335.94	N
	7/5/2023	3272748	COHV District Area	Investigate a Problem at a Lift Station; High level alarm	\$16.00	\$60.82	\$0.00	\$0.00	\$76.82	N
				General Maintenance & Repairs Total	\$56.00	\$356.76	\$0.00	\$0.00	\$412.76	
Maintenance										
	6/24/2023	3263423	COHV District Area	General Repair of a Lift Station Asset; Troubleshoot loss of control power	\$87.00	\$687.49	\$0.00	\$0.00	\$774.49	N
				Maintenance Total	\$87.00	\$687.49	\$0.00	\$0.00	\$774.49	
Preventative Maintenance										
	6/21/2023	3236172	COHV District Area	Six Month Check Valve PM (Mechanical) must verify work type; Sched#: 6390 SchedType: MECH DateSched: 06/01/23	\$274.63	\$462.23	\$17.16	\$0.00	\$754.02	N
				Preventative Maintenance Total	\$274.63	\$462.23	\$17.16	\$0.00	\$754.02	
				LS1 Total	\$417.63	\$1,506.48	\$17.16	\$0.00	\$1,941.27	
				LS Total	\$417.63	\$1,506.48	\$17.16	\$0.00	\$1,941.27	

Work Type / Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
Maintenance, Sewer										
General Maintenance & Repairs										
	6/16/2023	3251480	1315 Friarcreek Ln	Investigate a Sewer System Problem; Investigated and located sanitary tap	\$24.00	\$85.56	\$1.62	\$0.00	\$111.18	N
				General Maintenance & Repairs Total	\$24.00	\$85.56	\$1.62	\$0.00	\$111.18	
				MS Total	\$24.00	\$85.56	\$1.62	\$0.00	\$111.18	
Maintenance, Water										
General Maintenance & Repairs										
	6/6/2023	3238494	COHV District Area	Flushing of a Water System; MONTHLY FLUSHES	\$32.00	\$114.08	\$1.62	\$0.00	\$147.70	N
	6/5/2023	3242580	13 Hickory Shadows Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/7/2023	3245366	1234 Glourie Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/12/2023	3250531	1234 Glourie Dr	Customer Move In - Read Meter, Reconnect or Turn On Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/19/2023	3255732	1117 Guinea Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/19/2023	3255733	1246 Ridgeley Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/19/2023	3256686	1246 Ridgeley Dr	No Water Call, Investigate Problem; No water call	\$20.00	\$106.94	\$1.62	\$0.00	\$128.56	N
	6/29/2023	3261037	COHV District Area	Check for Zero Usage (Stuck or Broken Meter, Separate WO to Replace) Multi-Address WO - See Bulk Accounts tab for list of Addresses	\$16.00	\$48.89	\$0.00	\$0.00	\$64.89	N
	6/26/2023	3263081	13 Hickory Shadows Dr	Customer Move In - Read Meter, Reconnect or Turn On Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N

Work Type / Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
	6/29/2023	3265949	1246 Ridgeley Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
	6/29/2023	3266036	1246 Ridgeley Dr	Customer Move In - Read Meter, Reconnect or Turn On Service	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	N
				General Maintenance & Repairs Total	\$68.00	\$269.91	\$163.24	\$0.00	\$501.15	
Lab Fees or Laboratory Sampling										
	6/13/2023	3250718	COHV District Area	Purchase Laboratory Services for Water System Asset; DSHS - Drinking Water Samples - 6/12/2023	\$0.00	\$0.00	\$128.35	\$0.00	\$128.35	N
				Lab Fees or Laboratory Sampling Total	\$0.00	\$0.00	\$128.35	\$0.00	\$128.35	
				MW Total	\$68.00	\$269.91	\$291.59	\$0.00	\$629.50	
Water Tap, Commercial										
Taps & Inspections										
	6/12/2023	3242950	1242 Ridgeley Dr	Tap Water Commercial (Custom BID); 1 1/2 tap and meter	\$0.00	\$0.00	\$4,822.75	\$0.00	\$4,822.75	N
				Taps & Inspections Total	\$0.00	\$0.00	\$4,822.75	\$0.00	\$4,822.75	
				TWC Total	\$0.00	\$0.00	\$4,822.75	\$0.00	\$4,822.75	
				Invoice Total	\$509.63	\$1,861.94	\$5,133.13	\$0.00	\$7,504.70	

INFRAMARK Work Order

District: COHV **WO#:** 3236172 **Dept:** 5740 **WO Type:** LS **Resp:** MTX **Issued:** 5/30/2023

Asset ID/Description: COHV-LS1/City of Hillshire Village Lift Station # 1
110- West @ Wirt Rd at Ridgely Dr

Activity Code/Description: PM6MMCKLV/Six Month Check Valve PM (Mechanical) must verify work type

Address/Location: COHV District Area **Sched:** 6/1/2023

Additional Address/Location or Task Details: Sched#: 6390 SchedType: MECH DateSched: 06/01/23

Req By: **Assigned To:** Accounts Receivable **GL Code:** 40800

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: **Read:** **MIU:** **Special Class:** Planned Maintenance

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/21/2023 **Attachments:** 4 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
SA0043	Glove - Disposable - Nitrile - L		16.00	\$4.93
MS0011	Paper Towel		0.25	\$1.73
MS0037	Cleaner - Bathroom - Foaming		0.25	\$2.95
HW0097	Knocker Loose		0.25	\$3.10
GL0002	Degreaser - Big Orange - Aerosol		0.25	\$4.46

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700322		6/20/2023	4.00	N	\$208.01
605328		6/20/2023	4.00	N	\$254.22
TX120167 - Crane Truck	CRNTRK	6/20/2023	4.00	N	\$208.00
CONFINGE - Confined Space Kit - General (Daily)	CONFINGE	6/20/2023	1.00	N	\$66.63

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$754.02

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** No

Field Comments: Valve system off, disassemble check valve, clean thoroughly, reassemble check valve. Test and return to service. 4" BG

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3245366 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/6/2023

Asset ID/Description: /

Activity Code/Description: CSTOFMVOUT/Customer Move Out - Read Meter, Disconnect or Turn Off Service

Address/Location: 1234 Glourie Dr **Sched:** 6/6/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 20964737 **Read:** 724.69 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/7/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTOFMVOUT			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/7/2023	0.75	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/7/2023	0.75	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and turned off services; checked for leaks and no leaks were found

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3250531 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/12/2023

Asset ID/Description: /

Activity Code/Description: CSTONMVIN/Customer Move In - Read Meter, Reconnect or Turn On Service

Address/Location: 1234 Glourie Dr **Sched:** 6/12/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 20964737 **Read:** 724.64 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/12/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTONMVIN			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/13/2023	0.75	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/13/2023	0.75	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and turned on services; meter stopped, checked for leaks and no leaks were found. The technician sent video verification to supervisor

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3255732 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/18/2023

Asset ID/Description: /

Activity Code/Description: CSTOFMVOUT/Customer Move Out - Read Meter, Disconnect or Turn Off Service

Address/Location: 1117 Guinea Dr **Sched:** 6/18/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 48836969 **Read:** 394.54 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/19/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTOFMVOUT			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/19/2023	0.50	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/19/2023	0.50	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and turned off services; checked for leaks and no leaks were found

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3255733 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/18/2023

Asset ID/Description: /

Activity Code/Description: CSTOFMVOUT/Customer Move Out - Read Meter, Disconnect or Turn Off Service

Address/Location: 1246 Ridgeley Dr **Sched:** 6/18/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 90379647 **Read:** 889.11 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/19/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTOFMVOUT			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/19/2023	0.75	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/19/2023	0.75	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and turned off services; checked for leaks and no leaks were found

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3261037 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/22/2023

Asset ID/Description: /

Activity Code/Description: I-CKZERO-M/Check for Zero Usage (Stuck or Broken Meter, Separate WO to Replace) Multi-Address
WO - See Bulk Accounts tab for list of Addresses

Address/Location: COHV District Area

Additional Address/Location or Task Details:

<u>Address</u>	<u>Meter No</u>	<u>Reading</u>	<u>MIU</u>	<u>Time</u>	<u>Comments</u>
8005 Anadell St	22142360				R-000
1218 Glourie Dr	17044036				R-160
2 Pine Creek Ln	92065382				R-176
14 Hillshire Grove Box 5 Ln	81038268				I-872

INFRAMARK Work Order

District: COHV **WO#:** 3263081 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/26/2023

Asset ID/Description: /

Activity Code/Description: CSTONMVIN/Customer Move In - Read Meter, Reconnect or Turn On Service

Address/Location: 13 Hickory Shadows Dr **Sched:** 6/26/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 93853144 **Read:** 1748.25 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/26/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTONMVIN			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/26/2023	0.50	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/26/2023	0.50	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and checked for leaks; no leaks were found and services were on upon technicians arrival. The technician notified City Hall

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3265949 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/28/2023

Asset ID/Description: /

Activity Code/Description: CSTOFMVOUT/Customer Move Out - Read Meter, Disconnect or Turn Off Service

Address/Location: 1246 Ridgeley Dr **Sched:** 6/28/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 90379647 **Read:** 890.40 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/29/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTOFMVOUT			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/29/2023	0.25	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/29/2023	0.25	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Drove to area, read meter and turned off services; checked for leaks and no leaks were found.

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3266036 **Dept:** 5755 **WO Type:** MW **Resp:** OPS **Issued:** 6/28/2023

Asset ID/Description: /

Activity Code/Description: CSTONMVIN/Customer Move In - Read Meter, Reconnect or Turn On Service

Address/Location: 1246 Ridgeley Dr **Sched:** 6/28/2023

Additional Address/Location or Task Details:

Req By: Billing **Assigned To:** Accounts Receivable **GL Code:** 40500

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: 90379647 **Read:** 890.40 **MIU:** **Special Class:**

NEW Meter ID: **Read:** **MIU:** **Gallons Flushed:**

Date Complete: 6/29/2023 **Attachments:** 1 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
MS72	MISC. Photos		1.00	\$0.00
CSTONMVIN			1.00	\$20.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
700450		6/29/2023	0.50	N	\$0.00
TX120169 - Utility Truck	UTLTRK	6/29/2023	0.50	N	\$0.00

Milestone: Closed **Invoice#:** 1149577 **Date Invoiced:** 7/12/2023 **Total Price:** \$20.00

Mgr Rev Req: No **Bid Price:** \$0.00 **Manager Name:** **Billing Notification:** Yes

Field Comments: Read meter and turned on services; checked for leaks, meter stopped and no leaks were found. The technician sent video verification to supervisor.

No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:

INFRAMARK Work Order

District: COHV **WO#:** 3242950 **Dept:** 5054 **WO Type:** TWC **Resp:** CD **Issued:** 6/5/2023

Asset ID/Description: /

Activity Code/Description: TAPWTRCOM/Tap Water Commercial (Custom BID)

Address/Location: 1242 Ridgeley Dr **Sched:** 6/5/2023

Additional Address/Location or Task Details: 1 1/2 tap and meter

Req By: **Assigned To:** Accounts Receivable **GL Code:** 41200

Utility Staking #: **UCC Start:** **UCC End:**

OLD Meter ID: **Read:** **MIU:** **Special Class:**

NEW Meter ID: 230838784 **Read:** 0 **MIU:** **Gallons Flushed:** 2,000.00

Date Complete: 6/12/2023 **Attachments:** 9 **Backcharge To:** **L-B-S:**

<u>Material / Inventory ID</u>	<u>Vendor / Description</u>	<u>PO# / P-Card</u>	<u>Qty</u>	<u>Price</u>
BID		Bid Item	1.00	\$4,822.75
SA0110	Glove - Coated - Hex - XL		3.00	\$0.00
MS0011	Paper Towel		0.50	\$0.00
PCard	Accurate Utility Supply, LLC		1.00	\$0.00
MS72	MISC. Photos		4.00	\$0.00
PO	V1583 Accurate Utility Supply	162743	1.00	\$0.00

<u>Labor / Equipment ID</u>	<u>Job Class</u>	<u>Date</u>	<u>Units</u>	<u>OT?</u>	<u>Price</u>
600949		6/12/2023	5.00	N	\$0.00
600485		6/12/2023	5.00	N	\$0.00
601461		6/12/2023	5.00	N	\$0.00
600949		6/12/2023	3.00	N	\$0.00
600485		6/12/2023	3.00	N	\$0.00
601461		6/12/2023	3.00	N	\$0.00
TX513321 - Crew Truck / Haul Truck	CRWTRK	6/12/2023	5.00	N	\$0.00
BHRIG - Backhoe Rig (inc. Trailer)	BHRIG	6/12/2023	5.00	N	\$0.00
TX416097 - *Excavation Equipment (Hourly)	EXCAVEQ	6/12/2023	5.00	N	\$0.00
TX120445 - Maintenance Truck (Chase Truck F250/F350)	CHASETRK	6/12/2023	5.00	N	\$0.00
TX513321 - Crew Truck / Haul Truck	CRWTRK	6/12/2023	3.00	N	\$0.00
BHRIG - Backhoe Rig (inc. Trailer)	BHRIG	6/12/2023	3.00	N	\$0.00
TX416097 - *Excavation Equipment (Hourly)	EXCAVEQ	6/12/2023	3.00	N	\$0.00

TX120445 - Maintenance Truck (Chase Truck F250/F350)	CHASETRK	6/12/2023	3.00	N	\$0.00
Milestone: Closed	Invoice#: 1149577	Date Invoiced: 7/12/2023	Total Price:		\$4,822.75
Mgr Rev Req: No	Bid Price: \$4,822.75	Manager Name:	Billing Notification:		Yes
Field Comments:	We arrived at job site, set up traffic control and we had to use utility locator. We made a new long residential 6"X1-1/2" water tap and set 1-1/2" badger meter. At the end we back filled hole and cleaned the area.				
No Problem Found Customer Responsibility New WO New Asset Void WO/Reason:					
Page 1 of 1					

Olson & Olson LLP
Wortham Tower, Suite 600
2727 Allen Parkway
Houston, Texas 77019-2133
Phone No.: (713) 533-3800
Fax: (713) 533-3888

July 10, 2023

City of Hilshire Village
8301 Westview Drive
Houston, Texas 77055

Invoice No. 13671
Our File No. 1057-00000
Billing Through: 6/30/2023

City of Hilshire Village

Total Legal Services	\$1,250.00
Total Reimbursable Expenses	\$0.00

Net Balance Forward	\$0.00
Total Charge for this Bill	\$1,250.00
Total Balance Now Due	\$1,250.00

Olson & Olson LLP
 Wortham Tower, Suite 600
 2727 Allen Parkway
 Houston, Texas 77019-2133
 (713) 533-3800

July 10, 2023

City of Hilshire Village
 8301 Westview Drive
 Houston, Texas 77055

Invoice No. 13671
 Our File No. 1057-00000
 Billing Through: 6/30/2023

City of Hilshire Village

6/1/2023	LSB Telephone conference R. Rockenbaugh regarding Hilshire interlocal police agreement [.4]; Telephone conference Mayor re same [.3].	0.70 hrs	250.00 /hr	175.00
6/8/2023	LSB Review draft interlocal agreement with Houston for Wirt Road sidewalk; prepare and email comments re same to client [.4].	0.40 hrs	250.00 /hr	100.00
6/15/2023	LSB Review and comment / make suggested changes to agenda for regular meeting [.3].	0.30 hrs	250.00 /hr	75.00
6/19/2023	LSB Received telephone call Mayor re police interlocal [.1].	0.10 hrs	250.00 /hr	25.00
6/20/2023	LSB Telephone conference C. Stephens re agenda [.1] prepare for and attend city council meeting [.3].	3.10 hrs	250.00 /hr	775.00
6/23/2023	LSB Received telephone call Mayor re SVV interlocal; finalize and email Mayor notes re same [.2].	0.20 hrs	250.00 /hr	50.00
6/26/2023	LSB Email C. Stephens, Telephone conference C. Stephens re agenda items [.2].	0.20 hrs	250.00 /hr	50.00

Total Fees for this Matter	\$1,250.00
Total	\$1,250.00



Invoice

#23-11047

Texas Excavation Safety System, Inc.
PO Box 678058
Dallas TX 75267
(972) 280-8630

6/30/2023

AMOUNT DUE

\$19.00

Due Date: 8/14/2023

Bill To

City of Hilshire Village
Attn: Cassie Stephens
8301 Westview Dr
Houston TX 77055
United States

Account Number	Terms	Due Date	PO #	Additional Info	Status
B03364	Net 45	8/14/2023			Open

Quantity	Description	Rate	Amount
20	Message Fees for June 2023 / HLV	\$0.95	\$19.00

Total	\$19.00
Amount Paid	\$0.00
Amount Due	\$19.00

Payment Options

- 1) Check
- 2) Credit card via this link: <https://www.texas811.org/i-want-to-pay-my-invoice>
- 3) ACH: Contact accounting at accountsreceivable@texas811.org for details



23-11047

Item 4.A.

USIC Locating Services, LLC
P.O. Box 715409
Cincinnati, OH 45271-5409
1-317-575-7849 - Office
USICBilling@usiclcl.com - Email



Invoice No: 596204

City of Hilshire Village TX
8301 Westview
Houston, TX 77055
Attn: Cassie Stephens
Additional Info: HLV | TX

Date of Invoice: 6/30/23
Due Date: 7/30/23
Period: 6/1/23 - 6/30/23

Grouping	Description	Quantity	Rate	Total
HLV	Emergency Normal Hour	1	\$ 120.99	\$ 120.99
HLV	Per Ticket	8	\$ 108.89	\$ 871.12
HLV	Project Time	19	\$ 27.22	\$ 517.18
HLV	Quarter Hour	5	\$ 0.00	\$ 0.00
Total				\$ 1,509.29

GEN-Fund Construction Related Permits

request_no	contractor	address	cost	dateofwork	WorkType	workfor
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		0 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST	120.99	06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
2367959805-	ARS RESCUE ROOTER	1221 PINE CHASE DR HOUSTON ANADELL ST		27.22 06/29/2023	Emergency-Sewer LINE REPAIR	YUZO CHINO
			529.29			
2367723682-	GRASTEN POWER TECHNOLOGIES	1107 GUINEA DR HOUSTON RIDGELEY DR	108.89	06/27/2023	Install HOME GENERATOR	MARIA TILOTTA
			108.89			
2367721883-	MASTEC NORTH AMERICA	CREEKSTONE CIR HOUSTON FRIARCREEK LN	108.89	06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
2367721883-	MASTEC NORTH AMERICA	CREEKSTONE CIR HOUSTON FRIARCREEK LN		0 06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
2367721883-	MASTEC NORTH AMERICA	CREEKSTONE CIR HOUSTON FRIARCREEK LN		27.22 06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
2367721883-	MASTEC NORTH AMERICA	CREEKSTONE CIR HOUSTON FRIARCREEK LN		27.22 06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
2367721883-	MASTEC NORTH AMERICA	CREEKSTONE CIR HOUSTON FRIARCREEK LN		27.22 06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
			190.55			
2367721716-	MASTEC NORTH AMERICA	1311 FRIARCREEK LN HOUSTON WESTVIEW DR	108.89	06/28/2023	UNDERGROUND UTILITY INSTALLATION	CENTERPOINT ENERGY
			108.89			
2367714232-	M.J. Sheridan of Texas	1210 RIDGELEY DR HOUSTON ARCHLEY DR	108.89	06/27/2023	Installation of gas service line	CENTERPOINT ENERGY
			108.89			
2367257690-	M.J. Sheridan of Texas	1131 WIRT RD HOUSTON HILLSHIRE GREEN		27.22 06/22/2023	Installation of gas service line	CENTERPOINT ENERGY
2367257690-	M.J. Sheridan of Texas	1131 WIRT RD HOUSTON HILLSHIRE GREEN		0 06/22/2023	Installation of gas service line	CENTERPOINT ENERGY
2367257690-	M.J. Sheridan of Texas	1131 WIRT RD HOUSTON HILLSHIRE GREEN		108.89 06/22/2023	Installation of gas service line	CENTERPOINT ENERGY
			136.11			
2365891027-	Du-West Construction	1225 ARCHLEY DR HOUSTON RIDGELEY DR		0 06/09/2023	Other: See Additional Information	JOE BUNDSCHO
2365891027-	Du-West Construction	1225 ARCHLEY DR HOUSTON RIDGELEY DR		108.89 06/09/2023	Other: See Additional Information	JOE BUNDSCHO
			108.89			
2365655749-	INFRAMARK	1242 Ridgley Dr. HILSHIRE VILLAGE Bromley St.		0 06/07/2023	Install-Water meter	Inframark
2365655749-	INFRAMARK	1242 Ridgley Dr. HILSHIRE VILLAGE Bromley St.		108.89 06/07/2023	Install-Water meter	Inframark
			108.89			
2365642684-	M.J. Sheridan of Texas	1131 WIRT RD HOUSTON HILLSHIRE GREEN		108.89 06/06/2023	Installation of gas service line	CENTERPOINT ENERGY
			108.89			



Regular Council Meeting Minutes

Tuesday, June 20, 2023 at 6:30 PM
8301 Westview Drive, Houston, Texas 77055

1. CALL TO ORDER Mayor Buesinger called to order the Regular Council Meeting at 6:30 P.M.

1.A. Council Member Gordy gave the **invocation**.

1.B. **Pledge of Allegiance**

1.C. **PRESENT**

Mayor Bob Buesinger
Council Member Mike Gordy
Council Member Justin Crawford
Mayor Pro Tem Andy Carey
Council Member Mark Huber
Council Member Kristi Cooper

Also Present Were: Attorney Bounds, Olson & Olson, Engineer Him, Engineer Vasquez*, HDR Engineering, Spring Valley Police Captain Lane, Sergeant Menchaca, Secretary Stephens, and Clerk Ray.

**Present remotely*

2. CITIZEN'S COMMENTS

Paul Maddock, Hilshire Oaks Court, said he had three (3) statements about the traffic on Wirt Road. First, he stated that there are a significant number of drivers who turn off Wirt Road onto Ridgeley Drive to U-turn at the entrance to Hilshire Oaks Court. Second, he said drivers using Ridgeley Drive to cut through the City are speeding. Third, Mr. Maddock said that the stop sign at the intersection of Glourie Drive and Ridgeley Drive has a less than 50% stop rate.

Bill Bristow, Pine Chase Drive, said that the drainage easement at 1209 Pine Chase Drive is not being regularly maintained by the property owner and he wants someone else to take over the maintenance. He also said that the vacant lot at 1226 Glourie Drive is only mowed once a month and the grass is too tall. Mr. Bristow asked how the City will handle the traffic caused by the Wirt Road Sidewalk Project. He said that hurricane season is upon us and wants to see what the City's emergency procedures are. Mr. Bristow asked if the council members are part-time or serve 24 hours a day 7 days a week.

Joan Weltzien, Glourie Drive, said that her desk faces a window overlooking the stop sign at Glourie Drive and Ridgeley Drive and she sees a lot of vehicles driving through the

intersection without stopping. She stated that the cut-through traffic travels above the speed limit, and therefore suggested speed bumps for the safety of pedestrians.

3. REPORTS TO COUNCIL

- 3.A. **Police Report:** Sergeant Menchaca said that in the month of May, there were 183 calls for service, 761 business checks, 3 parking violations, 64 public relations, and 10 traffic stops that resulted in 16 violations.

He said there was a call about a **suspicious person** in the 1000 block of Ridgeley. Officers responded and found the person at the 1000 block of Wirt Road. Further investigation found that the suspect was pulling on car door handles in the parking lot of the Shell gas station. The male suspect was detained.

Sergeant Menchaca gave an update on the construction material theft that occurred on May 9th at **1126 Guinea Drive**. The vehicle information was entered into the flock system and was later found loaded with stolen materials. The suspects involved were charged with felony theft in conjunction with the stolen construction materials at 1126 Guinea.

Paul Maddock, Hilshire Oaks, asked about the **recent break-in of a vehicle** parked off Ridgeley Drive. Sergeant Menchaca confirmed that there was a break-in during the month of June. He said that the suspect arrested was found with a gun that had been reported stolen from Hilshire Oaks. Sergeant Menchaca said the suspect is a homeless person that has been arrested in 2022 for the same offense. Captain Lane said that a majority of the time criminals will be checking for unlocked doors, and they typically will not break windows or make lots of noise. He said the best defense is to lock your doors and remind your neighbors to do the same.

Captain Lane thanked the Mayor and city staff that participated in the **Residents for Responders Event**, he said it meant a lot to the officers and department staff to see Hilshire Village support.

- 3.B. **Building Official Report:** Secretary Stephens said that the building report had an average amount of inspections and permits. Overall, building and development are doing well and haven't slowed down since COVID-19.
- 3.C. **Engineer Report:** Engineer Vasquez said that there are a number of permits that have drainage plan reviews and inspections in progress.

Engineer Him said that he received a response from the City of Houston with an amended draft of the Interlocal Agreement, and sent it to Attorney Bounds for review. Engineer Him said he had some initial concerns but after review and discussion with Attorney Bounds, they recommend City Council approve the amendments so that Engineer Him can move forward with the coordination and requirements, especially the easement agreement with the School of the Woods. Engineer Him said that they are reaching out to Mr. Jose Laguna who will be the primary contact through the design effort associated with the **Wirt Road Safety Project**. He stated that an additional survey is planned to capture the design and current conditions of the base of the brick walls on Wirt Road, making sure to

include the drainage holes.

Council Member Gordy asked if there would be any involvement from the City of Houston, as the **design phase** is complete. Engineer Him said that the City might send inspectors spontaneously. Council Member Gordy reminded everyone that Harris County will be funding the materials and labor and maintaining traffic control. Council Member Huber asked for the timeline for the project. Engineer Him said the project should take two months if all goes according to plan. Council Member Gordy said that the sidewalk will be installed in phases that won't require a full lane shut-down and therefore should minimize traffic issues. Engineer Vasquez said there could be a request to skip peak hours of traffic to help mitigate traffic control. Engineer Him said the next step would be to execute the **easement at the School of the Woods**. He stated that the sidewalk design is 60% complete and will include the additional details from the supplemental survey. The Interlocal Agreement has an expiration of December 2024 by which all projects will need to be completed. Council Member Cooper asked about the original funding sources for the Wirt Road Safety Project. Engineer Him explained that Wirt Road is a City of Houston right of way and Commissioner Ramsey assisted in getting a commitment from the City of Houston, but the City of Hilshire Village is responsible for engineering costs.

Engineer Vasquez stated that a survey has been ordered for the **Pine Chase Meter Vault area** and the Council will be updated once that information is received.

- 3.D. **Fire Commissioner's Report:** Mayor Buesinger said that the two new ambulances have been delivered and both have power lifts. He stated that fire hydrant testing continues and the commission is still exploring cooperation with the Memorial Village Police Department for dispatch backup. There were many requests from the Fire Department during budget talks, one being the exercise equipment which is over 20 years old. The Mayor of Hedwig Village called a private business owner who donated funds for the exercise equipment at the fire department, and that budget item was able to be removed. Mayor Buesinger said that heavy rain storms caused a power outage but the generator at the station kept the department running. He stated that in May, low-hanging branches damaged a ladder truck and that the Fire Department is doing inspections for other dangerous areas. Separately, Mayor Buesinger said that Village Fire responded to a head-on vehicle collision which resulted in three (3) fatalities.

Mayor Buesinger stated that at the most recent fire commission meeting they reviewed a presentation of the **2022 Budget**. They then authorized the auditor to examine seven (7) non-budgeted expenditures which exceeded \$10,000 without commission nor member city approval per the terms of the Interlocal Agreement. Council Member Carey asked if the \$150,000 that has been in question is a part of the additional audit. He stated that when the Bunker Gear invoice came in the funds were not available and that is being studied.

- 3.E. **Mayor Buesinger's Report:** Mayor Buesinger stated that **Villages Independence Day Parade** will happen on Tuesday July 4th. City Secretary Stephens said that there is information posted on the bulletin board and a city-wide email will be sent.

Mayor Buesinger said that a shelter in place order for a chemical fire, which nearly included Piney Point, caused concerns about the **emergency management**

procedures. He stated that the shelter order did not include the Memorial Villages, although it was very close to Piney Point Village. Chief Miller sent an email to the Village City Mayors about the order, but some of those messages weren't seen until the next day. The commission will explore communication solutions.

Council Member Cooper asked if the fire commission had a plan to find a new fire chief. Mayor Buesinger said a search committee was appointed where Hedwig Village, Piney Point Village, and Spring Valley Village have members. In addition, Interim Chief Miller and the City of Humble Fire Chief are on the committee. He said the hope is to have a new fire chief by the end of the year.

- 3.F. **City Secretary's Report:** Secretary Stephens said that the Tree City USA application is not due until September, so she and Clerk Ray are using the time to consult with professionals including at the Texas A&M Forest Service. She said that the areas available to plant trees are limited and the City does not want to take over maintenance of more than it needs to.

Secretary Stephens stated that the Spring Branch ISD Tax Office will have the amended contract for a five-year term in their August meeting agenda for approval by the Board.

- 3.G. **City Treasurer's Report:** Secretary Stephens said that she has prepared the budget workshop calendar with tentative dates and asked that council members advise of their planned vacations.

Secretary Stephens said that David Schwarz would like to remove himself from the treasurer of the HVCEFFC and HVHEFC and asked for anyone interested to contact her.

4. CONSENT AGENDA

Motion made by Mayor Pro Tem Carey, Seconded by Council Member Crawford.

- 4.A. Approve Proclamation for former Mayor Pro Tem Paul Maddock
- 4.B. Approve Proclamation for former Council Member David Schwarz
- 4.C. Approve Disbursements
- 4.D. Approve Minutes from the Regular Council Meeting 5/16/2023
- 4.E. Approve Check Registers

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper

The motion carried 5-0.

5. DISCUSSION AND POSSIBLE ACTION

5.A. **Discussion and Possible Authorization for Engineering Services for the Hilshire Green Paving, Drainage & Utility Improvements Project**

Motion made by Council Member Gordy, Seconded by Mayor Pro Tem Carey.

Engineer Him said that in 2003-2004 a comprehensive underground utility assessment, as well as an overall pavement improvement plan, was reported for the City of Hilshire Village. Those reports had suggestions for improvements to existing infrastructure. The list was used to make a priority Capital Improvements Projects list. Since 2008, 80% of the priority list has been completed. The next project in line is the Hilshire Green Paving Project, and the street is all curb and gutter, with no ditches. Engineer Him stated that when a roadway needs to be repaved, they recommend replacing water and sewer lines, and in Hilshire Green, storm sewers. The scope of work will include upsizing existing water lines and rehabilitating the sewer lines using the pipe-bursting method. Underground storm sewers will be added to address some of the drainage issues on Hilshire Green. Engineer Him said that historically, construction management and full-time inspection are provided in the proposal, but due to the smaller size of the project Council may want to consider part-time inspection. Council Member Huber asked what would the risk be of cutting back an inspector onsite, and Engineer Him said that contractors have to be approved prior but could potentially cut corners when not monitored. Council Member Crawford said that because the project is smaller maybe an inspector every other day would be feasible. Engineer Him said that inspection times can be specified and is an opportunity to cut costs. Engineer Him discussed the design elements of the project including fire hydrant lines.

Council Member Carey asked if there is a preliminary plan for construction. Engineer Him said that there are conceptual plans based on other projects. He stated that water lines will be built parallel to the existing, tested and sanitized before service is transferred. He also said that additional storm sewer drains will be installed.

Council Member Huber asked about how the project is financed. Council Member Carey asked how to roll over the costs into a new finance facility. He stated that debts are maturing and we will need to renegotiate or extend the debt facilities to finance the projects. Council Member Gordy said that we currently pay notes on the debt, and that's a part of the structure of these loans, and that financing will happen as one debt closes another line of financing will be created. Council Member Crawford stated that the idea is to stagger the loans to keep a flat debt service amount to fund the bigger projects. Council Member Gordy said that we have gone through the capital improvement projects in order of priority. Engineer Him said that City Council planned to use ARPA funds to finance the engineering portion.

Council Member Carey said that we might need a workshop before the next council meeting to discuss capital improvement projects specifically. The council agreed to postpone the conversation to a future date to allow time for a re-evaluation of the capital improvement project priorities and a detailed timeline of the funding, both from American Rescue Plan Act and debt financing, to be presented.

5.B. Discussion and Possible Action to Approve an Interlocal Agreement between the City of Houston and the City of Hilshire Village for the Wirt Road Safety Project

Motion made by Council Member Huber, Seconded by Mayor Pro Tem Carey.

Attorney Bounds said that there appears to be a formatting issue with the document after the changes were accepted, and requested that the line spacing be adjusted before sending it to the City of Houston.

Engineer Him said that he will make the adjustment and send it back to the City for execution.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

5.C. Discussion and Possible Action to Approve the Village Fire Department 2022 Budget Amendment 2022-003 for Budget Surplus

Motion made by Council Member Gordy, Seconded by Council Member Crawford.

Mayor Buesinger said that this is a normal every-year process, it takes all budget categories and balances them. There was an overall surplus of \$91,040 to move to the 2023 budget. Council Member Cooper asked if there was a surplus, if was there no carryover, or amendment was not approved, she was asking to better understand the budget process. Mayor Buesinger said that any change to the VFD budget goes back to the interlocal agreement between the six cities and VFD where it's agreed upon that any change of any budget item over \$10,000 dollars requires review by the fire commission and approved by each city. Council Member Gordy said that the money wasn't spent and so that money moves to the 2023 budget.

Council Member Carey asked if there is a \$91,000 dollar surplus then is capital operations still missing \$150,000? Council Member Huber said that multiple budget increases have happened. Council Member Gordy said that to his understanding is that \$150,000 was not allocated to gear and we are unsure where the money was spent. Mayor Buesinger said that the completed audit is concerned as special audit to look into those items closer.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

5.D. Discussion and Possible Action to Approve the Village Fire Department 2023 Budget Amendment 2023-04, the City of Hilshire Village's portion being \$13,538.31.

Motion made by Mayor Pro Tem Carey, Seconded by Council Member Gordy.

Mayor Buesinger said that were a couple of amendments for the bunker gear and radio equipment, and then there was an amendment for the roof of the annex building. The roof is over 20 years old, a coating was discussed, but the consultant suggested a new roof over the existing roof. The fire commission has reached and consulted with other experts and the new roof should be starting soon.

Mayor Buesinger said that when the salaries were initially reviewed the total was 4.8 million but the actuals are closer to 5.1 million. The biggest discrepancy is salaries and all the items that go with salary, like FICA, and workman's comp. The fire department is not fully staffed.

Mayor Buesinger said that this budget has a 3% increase from the amended budget including three new hires. Professional services went up \$47,000 and a large portion being the ISO rating audit, hiring of a consultant, salary survey, and special audit. The fire department is looking into accounting software and cyber security.

Council Member Cooper wanted to know if there was an incident where one of the other cities denied or didn't approve over time. Mayor Buesinger said that there was concern last year that if there was a major event there wouldn't be enough funding.

Council Member Cooper wanted to know if there was a budget forecasting issue as there is a big discrepancy in salaries, and how was that being addressed moving forward. Mayor Buesinger said that the fire commission had multiple budget workshops and they feel that the 2023 budget can be used as a model moving forward. Council Member Crawford wanted to know if a contingency was set for a large or major emergency event. Mayor Buesinger said that a contingency fund was put in the 2024 Budget.

Council Member Crawford said that he would like to see the overtime reduced to a statistically insignificant amount in a status quo budget and address emergencies as needed.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

- 5.E. **Discussion and Possible Action to Approve the Village Fire Department Proposed 2024 Budget of \$9,913,487.85, the City of Hilshire Village's portion being \$297,404.64.**

Motion made by Mayor Pro Tem Carey, Seconded by Council Member Gordy.

Mayor Buesinger said that the fire commission did a great job this year, spending a lot of time breaking line items into more granular views so that they could see more detail in various categories. The commission wanted to hire three (3) new full-time employees to operate, provide better tools for accuracy, efficiency, and security

through the department, have competitive pay for all employees, invest in training and certifications, and maintain equipment.

Mayor Buesinger said that the fire commission will have a special workshop to look into capital outlay for the next 10 years, developing a plan and savings.

Council Member Cooper said that she was surprised that the fire department employees do not have to contribute to their insurance premiums and wanted to know if that was considered in the salary survey.

Council Member Crawford asked what the starting salary for a firefighter. Chief Miller said the typical salary is \$65,000. Council Member Crawford said that because there is a step salary system a 3% increase could be much more for someone on a higher pay scale.

Council Member Carey asked if Spring Branch ISD sent the appraisal roll to run numbers. City Secretary Stephens said that Spring Branch ISD actuals won't be sent for a few months.

Mayor Buesinger said that everything is going up in cost and that we will have to do analysis in the budget workshops to keep costs down. Council Member Gordy said that of all the Memorial Villages, Hilshire Village has the smallest discretionary spending because the city does not have a large retail center to collect sales tax from.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

5.F. Discussion and Possible Approval to Authorize the City Secretary to enter into a one-year contract with Houston Community Newspapers & Media Group for publication advertisements

Motion made by Council Member Huber, Seconded by Council Member Cooper.

Secretary Stephens said that this is the same contract as last year. Council Member Huber asked if there was a possibility of making this contract a longer term than one year. Secretary Stephens said that Houston Community will not extend the contracts longer than one year.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

5.G. Discussion and Possible Action to Move Forward with a Utility Operator

Motion made by Mayor Pro Tem Carey, Seconded by Council Member Gordy.

Council Member Huber asked if there was a way to plug in the other estimated costs based on this year's usage to compare line by line. City Secretary Stephens said that invoicing is cumulative and it would not be possible to create a direct comparison chart.

Council Member Gordy suggested a meeting with Inframark and asked if there is an opportunity to negotiate. Council Member Huber shared his frustrations with the billing side of Inframark. Both agreed to volunteer for a meeting with Inframark.

Council Member Cooper asked if council can respond during citizens' comments. City Secretary Stephens said that the meetings are led by the agenda, so if a comment is made about an issue or item, not on the agenda then council cannot comment. Council Member Cooper asked if the agenda packet could be sent out sooner, and City Secretary Stephens said that she is usually waiting for information to complete the packet.

Council Member Gordy thanked the Mayor for his participation in the fire commission and for helping organize the budget.

Janis Hooker, Pine Creek Lane, said that the stormwater fallout channel directly across from Monarch Oaks was a mess. Council Member Gordy said that the Boy Scouts have it on their schedule and are volunteering to clean that area.

6. ADDITIONAL COUNCIL COMMENTS

7. FUTURE AGENDA TOPICS

8. ANNOUNCEMENTS

9. ADJOURNMENT

Motion made by Council Member Gordy, Seconded by Council Member Crawford.

Voting Yea: Council Member Gordy, Council Member Crawford, Mayor Pro Tem Carey, Council Member Huber, Council Member Cooper.

The motion carried 5-0.

The meeting was adjourned at 9:17 P.M.

ATTEST:

Robert F. Buesinger, Mayor

Cassie Stephens, City Secretary

CITY OF HILSHIRE VILLAGE
Check Register
For the Period From Jun 1, 2023 to Jun 30, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
8984	6/1/23	GFL Environmental	11114	7,004.27
Electronic 06-01-23	6/1/23	A T & T	11114	148.55
Electronic 6-1-23 2	6/1/23	Internal Revenue Service	11114	906.65
ACH 06-02-23	6/2/23	SAFEbuilt, LLC	11114	2,750.00
ACH 06-02-23 1	6/2/23	Sprg.Valley GenFund- Police/Court	11114	50,736.75
ACH 06-02-23 2	6/2/23	Village Fire Department	11114	27,244.62
ACH 06-02-23 3	6/2/23	Villages Mutual Insurance Coop	11114	3,808.25
ACH 06-05-23	6/5/23	Texas Municipal Retirement System	11114	1,122.69
8985	6/14/23	Amegy Bank	11114	1,540.02
ACH 06-15-23	6/15/23	Stephens, Cassandra L.	11114	1,989.70
ACH 06-15-23 1	6/15/23	Ray, Lisa	11114	1,438.10
Electronic 6-15-23	6/15/23	Internal Revenue Service	11114	876.77
8986	6/19/23	ADT	11114	690.03
8987	6/19/23	A T & T	11114	308.24
8988	6/19/23	Centerpoint-Energy	11114	30.21
8989	6/19/23	Cary M. Moran	11114	240.00
8990	6/19/23	Sanchez Landscaping	11114	400.00
8991	6/19/23	Hudson Energy Services LLC	11114	654.30
8992	6/19/23	City of Bunker Hill Village	11114	307.51
8993	6/19/23	Grant Writing USA	11114	495.00
8994	6/20/23	Harris Central Appraisal Dst.	11114	3,006.00
8995	6/20/23	Northwest Pest Patrol	11114	318.00
8996	6/20/23	Olson & Olson, Attys at Law	11114	1,525.00
8997	6/20/23	Justin Lane	11114	200.00
8998	6/20/23	HDR	11114	4,297.19
8999	6/20/23	USIC	11114	1,030.77
9000	6/20/23	RNR Services	11114	2,682.50
ACH 06-30-23	6/30/23	Stephens, Cassandra L.	11114	1,989.70
ACH 06-30-23 1	6/30/23	Ray, Lisa	11114	1,438.10
Electronic 6-29-23	6/30/23	Internal Revenue Service	11114	876.77
ACH 07-03-23	6/30/23	SAFEbuilt, LLC	11114	2,750.00
ACH 07-03-23 3	6/30/23	Villages Mutual Insurance Coop	11114	3,808.25
ACH 07-03-23 2	6/30/23	Village Fire Department	11114	35,262.93
ACH 07-03-23 1	6/30/23	Sprg.Valley GenFund- Police/Court	11114	50,736.75
Total				<u>212,613.62</u>

CITY OF HILSHIRE VILLAGE - UTILITY FUND
Check Register
 For the Period From Jun 1, 2023 to Jun 30, 2023

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
4327	6/1/23	A T & T	11012	445.65
4328	6/1/23	City of Houston, Public Wks	11012	9,820.00
4329	6/1/23	UrMarkeTeam	11012	729.00
4330	6/1/23	Inframark, LLC	11012	2,000.00
4331	6/19/23	Hudson Energy Services LLC	11012	30.13
4332	6/19/23	Certification Plus	11012	320.00
4333	6/19/23	Inframark, LLC	11012	1,645.92
4334	6/20/23	Inframark, LLC	11012	4,012.02
4335	6/20/23	Texas Excavation Safety System, Inc	11012	17.10
Total				<u>19,019.82</u>

CITY OF HILSHIRE VILLAGE
BUDGET FYE 2023 FUNDS
 (Source: Bank Statement 06-30-23)

30-Jun-23

30-Jun-23		General Fund
General Fund		
Amegy Checking	\$	50,544
General Fund Reserve (TexPool)	\$	1,341,353
Amegy Savings	\$	623,992
General Fund Immedialtely Available	\$	2,015,889
From Anticipation Note		
	\$	100,000.00
General Fund	\$	2,115,889

30-Jun-23		Utility Fund
Utility Fund		
Amegy Bank Checking	\$	429,257
Amegy Checking - American Rescue Plan Funds (\$200,408-\$33,510 for generator)	\$	166,899
Utility Fund Available	\$	596,156

30-Jun-23		Metro #1
Metro #1		
Amegy Savings	\$	153,295
Tex Pool	\$	369,263
Metro #1 Fund	\$	522,559
Metro #1 Fund Availabe		
	\$	522,559

30-Jun-23		Child Safety
Child Safety		
Child Safety	\$	8,696
	\$	8,696
Child Safety Fund	\$	8,696

30-Jun-23		Tax Note
Anticipation Note		
Anticipation Note	\$	109,859
owed to General Fund	\$	(100,000)
Anticipation Note Balance	\$	9,859

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
UNRESTRICTED GENERAL FUND						
Recycle & Trash Fees	42500	\$ 43,328	\$ 58,831	\$ (15,502)	\$ 88,246	49.10%
Sales Tax Discount Income	47000	\$ 23	\$ 22	\$ -	\$ 33	71.18%
Total General Revenue - Garbage		\$ 43,352	\$ 58,853	\$ (15,502)	\$ 88,279	
General Expense						
Trash Service	52500	\$ 62,424	\$ 65,497	\$ (3,072)	\$ 87,329	71.48%
Total General Expense - Garbage		\$ 62,424	\$ 65,497	\$ (3,072)	\$ 87,329	
Building Permits/Inspections	47100	\$ 64,818	\$ 48,000	\$ 16,818	\$ 64,000	101.28%
Re-Inspections	47101	\$ 640	\$ -	\$ 640	\$ -	
Plan Check for Construction	47102	\$ 34,454	\$ 18,500	\$ 15,954	\$ 20,000	172.27%
Plan Check for Drainage	47105	\$ 11,260	\$ 7,200	\$ 4,060	\$ 9,000	125.11%
Total General Revenue -Permits		\$ 111,172	\$ 73,700	\$ 37,472	\$ 93,000	
Bldg. Permit Administration	55000	\$ 22,000	\$ 28,500	\$ (6,500)	\$ 38,000	57.89%
Inspection	55501	\$ 640	\$ 1,500	\$ (860)	\$ 2,000	32.00%
Engineering - Drainage/Construction	56583	\$ 14,699	\$ 33,000	\$ (18,301)	\$ 44,000	33.41%
Utility Locate	55300	\$ 4,663	\$ 6,750	\$ (2,087)	\$ 9,000	51.82%
Total General Expense - Permits		\$ 42,002	\$ 69,750	\$ (27,748)	\$ 93,000	
TOTAL UNRESTRICTED GENERAL FUND PASS THROUGH CASH FLOW - NET		\$ 50,097	\$ (2,694)	\$ 52,790	\$ 950	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
General Revenue						
Property Taxes - Current	42100	\$ 1,239,864	\$ 1,228,929	\$ 10,935	\$ 1,263,929	98.10%
Property Taxes - Delinquent	42200	\$ 8	\$ -	\$ 8	\$ -	
Total Property Taxes		\$ 1,239,872	\$ 1,228,929	\$ 10,943	\$ 1,263,929	
Int. Income-Taxes	46700	\$ 5,593	\$ 2,887	\$ 2,705	\$ 3,850	145.27%
Franchise Tax	43000	\$ 40,959	\$ 37,000	\$ 3,959	\$ 55,000	74.47%
City Sales Tax	44000	\$ 51,750	\$ 33,750	\$ 18,000	\$ 45,000	115.00%
Total Other Taxes		\$ 98,302	\$ 73,637	\$ 24,664	\$ 103,850	
Total General Revenue - Taxes		\$ 1,338,173	\$ 1,302,566	\$ 35,607	\$ 1,367,779	
Other Income						
Ambulance Income	48300	\$ 2,847	\$ -	\$ 2,847	\$ -	
Court Fees	48200	\$ 2,622	\$ 3,000	\$ (378)	\$ 8,000	32.77%
Int. Income- General Fund	46000	\$ 40,559	\$ 250	\$ 40,309	\$ 500	8111.90%
Int. Income Gen Funds	46100	\$ -	\$ -	\$ -	\$ -	
Pet Permits	47200	\$ 87	\$ -	\$ 87	\$ -	
Alarm and Pet Permits and Misc. Fees.	47201	\$ 1,576	\$ 1,450	\$ 126	\$ 1,500	105.07%
Other - Board of Adj, Specific Use Permits, Open Records and Municipality Intermodal Permit Funds	48100	\$ 3,722	\$ 3,000	\$ 722	\$ 4,000	93.06%
Total General Revenue - Other Income		\$ 51,413	\$ 7,700	\$ 43,713	\$ 14,000	
		\$ -	\$ -	\$ -	\$ -	
Total of ALL General Revenue Excluding Pass Through-		\$ 1,389,587	\$ 1,310,266	\$ 79,320	\$ 1,381,779	
General Expense						
City Operations Expense						
Police Protection/Court	51500	\$ 456,631	\$ 456,631	\$ -	\$ 608,841	75.00%
Police Cameras		\$ -	\$ 2,400	\$ (2,400)	\$ 9,000	0.00%
Fire Protection	52000	\$ 187,794	\$ 196,479	\$ (8,685)	\$ 261,653	71.77%
Increase in Budget for VFD to cover overage	52100	\$ 15,704	\$ 8,685	\$ 7,019	\$ 8,685	180.82%
CERT Supplies	52400	\$ -	\$ 750	\$ (750)	\$ 1,000	0.00%
Mosquito Spraying	53400	\$ 1,208	\$ 2,220	\$ (1,012)	\$ 3,500	34.53%
Maintenance and Electrical Difference for Decorative Street Lights		\$ -	\$ 2,220	\$ (2,220)	\$ 5,611	0.00%
Street Lights	53500	\$ 3,895	\$ 5,165	\$ (1,270)	\$ 6,887	56.56%
Total General Expense - City Operations Expense		\$ 665,233	\$ 674,550	\$ (9,317)	\$ 905,177	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
PROCEDURAL AND PROFESSIONAL EXPENSES						
Tax Collection Fees	54000	\$ 10,018	\$ 10,700	\$ (682)	\$ 13,800	72.59%
Audit Fees	54520	\$ 19,510	\$ 19,510	\$ -	\$ 19,510	100.00%
GASB Audit Reporting	54520	\$ -	\$ -	\$ -	\$ -	0.00%
Legal Fees	54540	\$ 11,875	\$ 12,750	\$ (876)	\$ 17,000	69.85%
Legal Fees - Zoning	54545	\$ -	\$ -	\$ -	\$ -	0.00%
Board of Adjustment	56000	\$ -	\$ 2,625	\$ (2,625)	\$ 3,500	0.00%
Insurance	56510	\$ 5,557	\$ 6,093	\$ (536)	\$ 6,093	91.20%
Bank Charges	56525	\$ 1,869	\$ 2,500	\$ (631)	\$ 3,000	62.29%
Police -Council Meeting	51600	\$ 1,600	\$ 2,400	\$ (800)	\$ 3,200	50.00%
Dues	56526	\$ 527	\$ 2,500	\$ (1,973)	\$ 2,500	21.08%
Public Notices- Newspaper Notices	56530	\$ 561	\$ 3,750	\$ (3,190)	\$ 5,000	11.21%
Lobbyist Expense (or Legislative Consulting & Professional Serv.)		\$ -	\$ -	\$ -	\$ -	
Muni Code Ordinance Codification	56560	\$ 1,420	\$ 3,100	\$ (1,680)	\$ 4,000	35.50%
Village Ind. Festival	56580	\$ -	\$ -	\$ -	\$ -	
Books for Library	56581	\$ -	\$ -	\$ -	\$ 250	0.00%
Memorial Villages Event - Recycling/Shred/Rx Event		\$ 566	\$ 500	\$ 66	\$ 500	113.16%
Miscellaneous	56550	\$ 4,411	\$ 3,000	\$ 1,411	\$ 4,000	110.27%
Contingency	56570	\$ -	\$ 11,250	\$ (11,250)	\$ 15,000	0.00%
Hazard Mitigation Projects	56587	\$ -	\$ 2,500	\$ (2,500)	\$ 5,000	0.00%
Engineering for new Grant Money	56582	\$ -	\$ 2,250	\$ (2,250)	\$ 3,000	0.00%
Engineering Services for Small Projects	56585	\$ 21,677	\$ 37,500	\$ (15,823)	\$ 50,000	43.35%
Total General Expense - Procedural and Professional Expenses		\$ 79,590	\$ 122,928	\$ (43,338)	\$ 155,353	
CITY HALL OPERATIONS						
City Hall Expenses	56520	\$ 13,944	\$ 13,500	\$ 444	\$ 18,000	77.47%
City Hall Building Maintenance	56521	\$ 583	\$ 6,000	\$ (5,417)	\$ 8,000	7.29%
City Hall Paint - Interior	56517	\$ -	\$ -	\$ -	\$ -	0.00%
City Hall Flooring	56518	\$ -	\$ -	\$ -	\$ -	0.00%
City Hall Upgrades		\$ -	\$ 2,500	\$ (2,500)	\$ 2,500	0.00%
Exterior Building (new doors, gutters, stain)		\$ 500	\$ 2,500	\$ (2,000)	\$ 2,500	20.00%
Office Supplies & Postage	56540	\$ 3,354	\$ 3,000	\$ 354	\$ 3,000	111.79%
City Hall Equipment/Technology/Software	56545	\$ 3,557	\$ 5,250	\$ (1,693)	\$ 7,000	50.82%
Extra Technology	56587	\$ -	\$ -	\$ -	\$ -	0.00%
Website Hosting and Maintenance	56523	\$ -	\$ -	\$ -	\$ 1,500	0.00%
Generator Maintenance of Building	55600	\$ 1,389	\$ 1,245	\$ 144	\$ 1,245	111.56%
Employee Wages and Benefits		\$ 179,388	\$ 189,911	\$ (10,524)	\$ 234,817	76.39%
Mayor/Council/City Administrator Expenses	56551	\$ 3,694	\$ 2,250	\$ 1,444	\$ 3,000	123.14%
Education	56515	\$ 1,308	\$ 2,500	\$ (1,192)	\$ 2,500	52.30%
Election/Voting Machine Rent	56541	\$ 2,204	\$ 2,500	\$ (296)	\$ 2,500	88.17%
Total General Expense -City Hall Operations		\$ 209,921	\$ 231,156	\$ (21,236)	\$ 286,562	
TOTAL GENERAL EXPENSE EXCLUDING PASS THROUGH		\$ 954,743	\$1,028,635	\$ (73,891)	\$1,347,092	
TOTAL UNRESTRICTED GENERAL FUND - NET EXCLUDING PASS THROUGH		\$ 434,844	\$ 281,632	\$ 153,212	\$ 34,687	
TOTAL UNRESTRICTED GENERAL FUND - NET		\$ 484,941	\$ 278,938	\$ 206,002	\$ 35,638	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
RESTRICTED GENERAL FUND						
Child Safety Fees Revenue	48400	\$ 678	\$ 637	\$ (41)	\$ 849	
Transfer from Child Safety Account		\$ -	\$ -	\$ -	\$ 7,000	
Total Child Safety Revenue		\$ 678	\$ 637	\$ (41)	\$ 7,849	
Pine Chase Grove Water Vault Area						
Total Child Safety Expenses	53700	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	
CHILD SAFETY - NET		\$ 678	\$ (6,363)		\$ 849	
Other Metro Revenue						
Income-Metro 1	41000	\$ 103,000	\$ 103,000	\$ -	\$ 103,000	100.00%
Interest-Metro 1	46500	\$ 11,665	\$ -	\$ (11,665)	\$ -	0.00%
Interest Metro EST	46300	\$ -	\$ -	\$ -	\$ -	
Interest-Metro 2	46400	\$ -	\$ -	\$ -	\$ -	
Income- Metro 2	41000	\$ -	\$ -	\$ -	\$ -	
Transfer from Metro EST	41005	\$ -	\$ -	\$ -	\$ -	
Transfer from Metro 1	41006	\$ -	\$ -	\$ -	\$ -	
Transfer from Child Safety Account	41001	\$ -	\$ -	\$ -	\$ -	
Total Other Revenue		\$ 114,665	\$ 103,000		\$ 103,000	
Other Metro Expense						
Street Signs	53600	\$ -	\$ 1,333	\$ (1,333)	\$ 2,000	0.00%
Engineering Services for Sign	53650	\$ -	\$ 667	\$ (667)	\$ 1,000	0.00%
Metro Funded Misc. Expense	53000	\$ 3,533	\$ 15,000	\$ (11,467)	\$ 20,000	17.67%
Metro Funded Ditch/Ravine Cleaning	53002	\$ -	\$ -	\$ -	\$ 30,000	0.00%
Metro - Curb and Gutter Street Repairs	53003	\$ -	\$ 20,000	\$ (20,000)	\$ 30,000	0.00%
Metro - Point Repairs on Asphalt Roads	53004	\$ -	\$ 10,000	\$ (10,000)	\$ 20,000	0.00%
Total Other Expense		\$ 3,533	\$ 47,000	\$ (43,467)	\$ 103,000	
OTHER METRO - NET		\$ 111,132	\$ 56,000	\$ 43,467	\$ -	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
DEBT TAX						
Debt Tax Revenue						
Property Taxes-Debt-Current	42101	\$ 358,940	\$ 362,693	\$ (3,753)	\$ 371,693	96.57%
Property Taxes-Debt-Delinquent	42101	\$ -	\$ -	\$ -	\$ -	0.00%
Int-Income-Debt Taxes-SBISD	46800	\$ 1,577	\$ -	\$ 1,577	\$ -	0.00%
Int. Income Anticipation Note-BANK	46600	\$ -	\$ -	\$ -	\$ -	0.00%
Transfer from General Utilities Acct		\$ -	\$ -	\$ -	\$ -	0.00%
Total Debt Tax Revenue		\$ 360,517	\$ 362,693	\$ (2,176)	\$ 371,693	
Debt Tax Expense						
Principal Due on 2014 and 2918 Tax Note	57000	\$ 340,000	\$ 340,000	\$ -	\$ 340,000	100.00%
Interest Due on 2014 and 2018 Tax Note	57500	\$ 12,069	\$ 12,069	\$ -	\$ 19,696	61.28%
Total Debt Tax Expense		\$ 352,069	\$ 352,069	\$ -	\$ 359,696	
DEBT TAX - NET		\$ 8,448	\$ 10,624		\$ 11,998	
6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET						
Capital Improvement - Decorative Street Lights						
Decorative Street Lights Revenue						
Transfer from Metro		\$ -	\$ -		\$ -	
Transfer from General Fund		\$ -	\$ -		\$ -	
Transfer from Child Safety		\$ -	\$ -		\$ -	
Total Decorative Street Lights Revenue		\$ -	\$ -		\$ -	
Decorative Street Lights Expense						
CenterPoint installation		\$ -	\$ -		\$ -	
CenterPoint removal of existing poles and lighting		\$ -	\$ -		\$ -	
Total Street Lights Expense		\$ -	\$ -		\$ -	
Street Lights - NET		\$ -	\$ -		\$ -	
Capital Improvement - Wirt Road Safety Project						
Wirt Road Safety Project Revenue						
Transfer from Metro		\$ -	\$ -		\$ 49,385	
Transfer from General Fund		\$ -	\$ -		\$ 40,000	
Transfer from Child Safety		\$ -	\$ -		\$ -	
Total Wirt Road Safety Project Revenue		\$ -	\$ -		\$ 89,385	
Wirt Road Safety Project Expense						
Engineering and Surveys for Sidewalks		\$ -	\$ -		\$ 60,415	
COH and TDLAR Permits		\$ -	\$ -		\$ 8,700	
Supplemental		\$ -	\$ -		\$ 20,270	
Total Wirt Road Safety Project Expense		\$ -	\$ -		\$ 89,385	
Wirt Road Safety Project - NET		\$ -	\$ -		\$ -	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
RESTRICTED UTILITY FUND						
Operating Revenues - Water						
Water Revenues	45000	\$ 194,053	\$ 232,290	\$ (38,237)	\$ 352,290	55.08%
New Construction Meter Installation	45009	\$ 24,946	\$ 2,000	\$ 22,946	\$ 2,000	1247.30%
Maintenance Revenues	45002	\$ 28,328	\$ 28,240	\$ 88	\$ 42,360	66.87%
Total Operating Revenues - Water		\$ 247,327	\$ 262,530	\$ (15,203)	\$ 396,650	
Operating Expenses - Water						
City Water Supply (COH)	51001	\$ 149,074	\$ 190,140	\$ (41,066)	\$ 280,140	53.21%
Utilities- Pine Chase Grove	51006	\$ 30	\$ 124	\$ (94)	\$ 166	18.15%
Repairs to Water Lines	55501	\$ 23,786	\$ 37,500	\$ (13,714)	\$ 50,000	47.57%
Repairs to Water Vaults	55503	\$ -	\$ -	\$ -	\$ -	
Meter Reader	56000	\$ 2,325	\$ 2,769	\$ (444)	\$ 4,154	55.97%
Meter Replacement	55505	\$ 4,215	\$ 1,312	\$ 2,902	\$ 1,750	240.85%
New Construction Meter Installation	55507	\$ 13,204	\$ 2,000	\$ 11,204	\$ 2,000	660.18%
Water Quality Testing	56001	\$ 19,201	\$ 22,125	\$ (2,924)	\$ 29,500	65.09%
Total Operating Expenses - Water		\$ 211,834	\$ 255,971	\$ (44,137)	\$ 367,710	
OPERATING - WATER - NET		\$ 35,493	\$ 6,559	\$ 28,935	\$ 28,940	
Operating Revenues - Sewer						
Sewer Revenues	45001	\$ 92,669	\$ 91,576	\$ (1,093)	\$ 138,576	66.87%
Total Operating Revenues - Sewer		\$ 92,669	\$ 91,576	\$ (1,093)	\$ 138,576	
Operating Expenses Sewer						
Wastewater Disposal (COH)	51002	\$ 60,295	\$ 75,710	\$ 15,415	\$ 100,947	59.73%
Utilities -Lift Station	51003	\$ 4,973	\$ 3,944	\$ (1,028)	\$ 5,259	94.55%
Repairs to Sewer Lines	55502	\$ 389	\$ 11,250	\$ 10,861	\$ 15,000	2.59%
Repairs to Lift Station	55504	\$ 3,469	\$ 9,000	\$ 5,531	\$ 12,000	28.91%
Replacement of Lift Station Pumps	55506	\$ -	\$ -	\$ -	\$ -	
Engineering for water vault		\$ 475	\$ -	\$ (475)	\$ -	
Total Operating Expenses - Sewer		\$ 69,601	\$ 99,905	\$ 30,303	\$ 133,206	
OPERATING - SEWER - NET		\$ 23,067	\$ (8,329)	\$ (31,396)	\$ 5,369	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
Operating Revenues - Misc.						
Interest - Bank	45040	\$ -	\$ -	\$ -	\$ -	
Interest Utility Billing	45060	\$ 2,172	\$ 1,641	\$ (531)	\$ 2,491	87.18%
Utility Services Income	45008	\$ 750	\$ 1,618	\$ 868	\$ 2,427	30.90%
Garbage - holding account	45003	\$ 14,646	\$ -	\$ (14,646)	\$ -	
Garbage - Sales Tax - holding account	45004	\$ 16	\$ -	\$ (16)	\$ -	
Transfer/Surpluses	45025	\$ -	\$ -	\$ -	\$ -	
Total Misc. Revenues		\$ 17,584	\$ 3,259	\$ (14,325)	\$ 4,918	
Operating Expenses - Misc.						
On Call Engineering Services	60000	\$ 1,498	\$ 10,297	\$ (8,799)	\$ 13,729	10.91%
Utility Line Locator Services	55508	\$ 3,533	\$ 5,213	\$ (1,680)	\$ 6,950	50.83%
Contingency	58000	\$ 1,702	\$ 3,750	\$ (2,048)	\$ 5,000	34.04%
Bank Charges	52000	\$ 99	\$ -	\$ 99	\$ -	
Utility Billing Costs	56002	\$ 4,596	\$ 4,806	\$ (210)	\$ 7,209	63.75%
Office Supplies & Postage	56003	\$ 353	\$ 450	\$ (97)	\$ 600	58.80%
Mayor & Council Expenses	56004	\$ -	\$ -	\$ -	\$ -	
Bad Debt	52000	\$ -	\$ -	\$ -	\$ 500	0.00%
Total Operating Misc. Expenses		\$ 11,780	\$ 24,515	\$ 12,735	\$ 33,988	
TCEQ Expenses						
Extra TCEQ equipment	55561	\$ -	\$ -	\$ -	\$ -	
Harris County Flood Control (TCEQ)	55560	\$ -	\$ 395	\$ -	\$ 395	0.00%
Legal	55562	\$ 75	\$ 375	\$ (2,625)	\$ 500	15.00%
Legal - City Engineer	55563	\$ 2,085	\$ 3,000	\$ (1,000)	\$ 4,000	52.13%
Total TCEQ Expenses		\$ 2,160	\$ 3,770	\$ (3,625)	\$ 4,895	
OPERATING - MISC./TCEQ - NET		\$ 3,644	\$ (25,026)	\$ (10,700)	\$ (33,965)	
UTILITY FUND REVENUE OVER/UNDER		\$ 62,204	\$ (26,796)	\$ 35,408	\$ 344	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET	% Budget Used
Capital Improvement Projects						
Transfer from General Fund		\$ -	\$ 100,000		\$ -	
Transfer from Utility Fund		\$ -	\$ 69,000		\$ -	
Revenue from the American Rescue Plan		\$ -	\$ 200,000		\$ 119,010	
Total Capital Approval Revenue		\$ -	\$ 369,000	\$ -	\$ 119,010	
Water Vault Hickory Shadows - Expense						
Engineering & Legal Fees to acquire Easements		\$ -	\$ 5,000	\$ -	\$ 5,500	
Engineering		\$ -	\$ 10,000	\$ -	\$ 6,000	
Water Vault - Hickory Shadows		\$ -	\$ 60,000	\$ -	\$ 21,000	
Total Hickory Shadows Water Vault Expenses		\$ -	\$ 75,000	\$ -	\$ 32,500	
Water Vault 1 Pine Chase Grove - Expense						
Engineering		\$ -	\$ 14,000	\$ -	\$ -	
Water Vault -		\$ -	\$ 55,000	\$ -	\$ -	
Total Pine Chase Grove 1 Water Vault Expenses		\$ -	\$ 69,000	\$ -	\$ -	
Water Vault 2 Pine Chase Grove - Expense						
Engineering		\$ -	\$ 20,000	\$ -	\$ -	
Water Vault -		\$ -	\$ 80,000	\$ -	\$ -	
Total Pine Chase Grove 2 Water Vault Expenses		\$ -	\$ 100,000	\$ -	\$ -	
Tie in Hilshire Villas Water Line Expense						
Engineering		\$ -	\$ 10,000	\$ -	\$ 11,000	
Labor		\$ -	\$ 40,000	\$ -	\$ 42,000	
Total Tie in Hilshire Villas Water Line Expenses		\$ -	\$ 50,000	\$ -	\$ 53,000	
Lift Station Generator Expense						
Engineering		\$ -	\$ -	\$ -	\$ -	
Labor		\$ 33,510	\$ 33,510	\$ -	\$ 33,510	
Total Lift Station Generator Expenses		\$ 33,510	\$ 33,510	\$ -	\$ 33,510	
Total Capital Improvement Expenses			\$ 327,510		\$ 119,010	
UTILITY FUND CAPITAL IMPROVEMENT REVENUE OVER/UNDER			\$ 41,490		\$ -	

CITY OF HILSHIRE VILLAGE
6/30/23 FINANCIALS/ADOPTED FYE 2023 BUDGET

6-30-23 FINANCIALS/FYE 2023 (2022 TAX YEAR) ADOPTED BUDGET	ACCT NO.	ACTUALS AS OF 06-30-23	YEAR TO DATE BUDGET	Year to date 'Budget over/under Actuals	FYE '23 BUDGET
Hilshire Green Infrastructure Project					
Hilshire Green Reconstruction Revenue					
Revenue from the American Rescue Plan					\$ 80,990.00
Transfer from Utility					\$ -
Transfer from Metro					\$ -
Transfer from General Fund					\$ -
Anticipation Note					\$ 698,010.00
Total Hilshire Green Revenue			\$ -		\$ 779,000.00
Hilshire Green Reconstruction Expense					
Engineering - Paving & Drainage					\$ 62,000.00
Engineering - Water					\$ 42,000.00
Engineering - Sanitary Sewer					\$ 54,000.00
Construction - Water Improvements					\$ 164,000.00
Construction - Sanitary Sewer					\$ 213,000.00
Construction Paving & Drainage					\$ 244,000.00
Total Hilshire Green Expense			\$ -		\$ 779,000.00
Hilshire Green Net			\$ -		\$ -

ANNUAL FINANCIAL REPORT

of the

VILLAGE FIRE DEPARTMENT

**For the Year Ended
December 31, 2022**

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VILLAGE FIRE DEPARTMENT

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December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of the
Village Fire Department:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Department as of December 31, 2022, and the respective changes in financial position 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department, 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.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Department'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.

Auditors' Responsibility 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department'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, schedule of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on 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 the Department's basic financial statements. The schedules, identified as Supplementary Information on the table of contents, are presented for purposes of additional analysis and are not required parts 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
May 22, 2023

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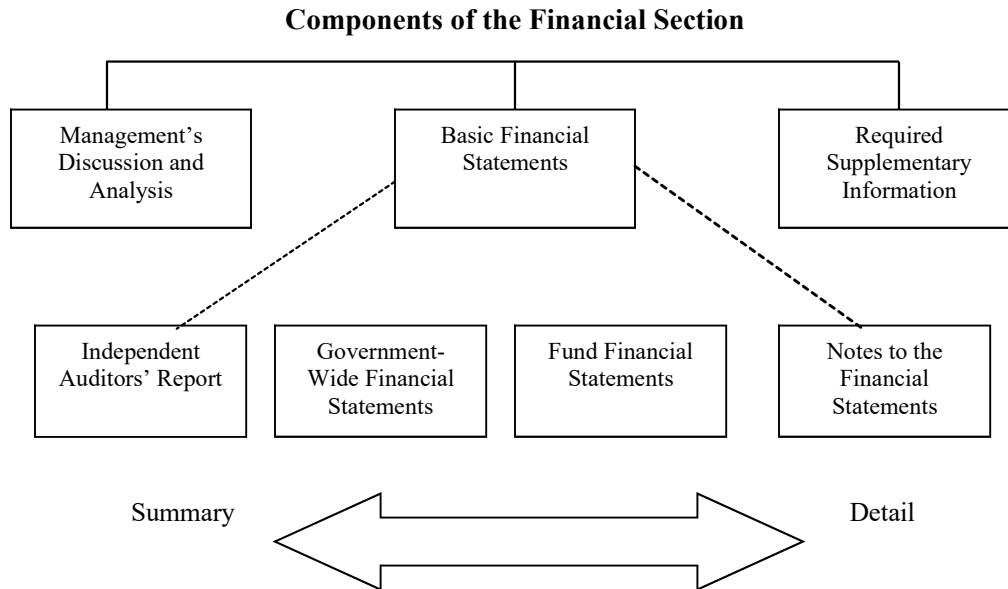
***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the Village Fire Department (the "Department") for the year ending December 31, 2022. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the Department's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the Department's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The Department's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the Department as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the Department as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the Department's financial statements, report information on the Department's activities that enable the reader to understand the financial condition of the Department. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the Department's assets, liabilities, and deferred outflows/inflows of resources, with the difference 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 Department is improving or deteriorating. Other nonfinancial factors, such as the condition of the Department's capital assets, need to be considered in order to assess the overall health of the Department.

VILLAGE FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2022

The Statement of Activities presents information showing how the Department's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities include one class of activity:

1. *Governmental Activities* – The Department's fire protection (public safety) service is reported here. Participating cities and intergovernmental revenues finance this activity.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the Department. They are usually segregated for specific activities or objectives. The Department uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The Department has governmental and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Department'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 Department'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 Department maintains four 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, the capital replacement fund, the facility fund, and the ambulance billing fund, which are considered to be major funds for reporting purposes.

The Department adopts an annual non-appropriated budget for its general fund, and hybrid annual/project length budgets for the facility fund and the capital replacement fund, subject to the terms and conditions of the interlocal agreement and the method approved by the participating cities each year. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Department's own operations. The accrual basis of accounting is used for fiduciary funds. The Department maintains one fiduciary fund, which is reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

Notes to Financial Statements

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

Other Information

In addition to the financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and schedules of changes in net pension and total other postemployment benefits liability and related ratios and a schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Department's financial position. For the Department, assets and deferred outflows of resources exceed liabilities and deferred inflows by \$7,525,415 as of year end.

The largest portion of the Department's net position reflects its net investment in capital assets.

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2022	2021
<u>Assets</u>		
Current and other assets	\$ 2,485,191	\$ 1,039,966
Capital assets, nondepreciable	5,630,467	5,276,652
Capital assets, net of depreciation	1,808,004	1,921,134
Total Assets	9,923,662	8,237,752
Deferred outflows - pensions	434,485	1,112,357
Deferred outflows - OPEB	54,194	56,083
Total Deferred Outflows of Resources	488,679	1,168,440
<u>Liabilities</u>		
Current liabilities	619,448	716,374
Long-term liabilities	782,880	467,758
Total Liabilities	1,402,328	1,184,132
Deferred inflows - pensions	1,471,545	1,450,570
Deferred inflows - OPEB	13,053	15,893
Total Deferred Inflows of Resources	1,484,598	1,466,463
<u>Net Position</u>		
Net investment in capital assets	7,438,471	6,910,103
Unrestricted	86,944	(154,506)
Total Net Position	\$ 7,525,415	\$ 6,755,597

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

Unrestricted net position is the residual amount of net position not included in the net investment in capital assets. The Department's unrestricted net position was \$86,944 as of year end. The Department experienced an overall increase in net position of \$769,818.

Statement of Activities

The following table provides a summary of the Department's changes in net position:

	Governmental Activities	
	2022	2021
<u>Revenues</u>		
Participant assessments	\$ 8,090,383	\$ 6,961,314
Charges for fuel	247,835	-
Interest	7,619	1,941
Emergency medical services	244,899	267,539
Other	4,511	23,891
Gain on sale of capital assets	-	2,300
Total Revenues	8,595,247	7,256,985
<u>Expenses</u>		
Public safety	7,825,429	7,320,554
Total Expenses	7,825,429	7,320,554
Change in Net Position	769,818	(63,569)
Beginning net position	6,755,597	6,819,166
Ending Net Position	\$ 7,525,415	\$ 6,755,597

In comparison to the prior year, revenues for the Department increased by 18% or \$1,338,262. This increase is mainly due to an increase in assessments from the participating cities, as additional assessments were made in the current year for the renovation project that were not made in the prior year. There was also an increase in charges for fuel from the prior year as the Department did not sell any fuel in the prior year to the participating cities due to the construction going on around the fuel pumps.

In comparison to the prior year, expenses for the Department increased by 7% or \$504,875. This increase is mainly due to an increase in personnel expense in the form of salaries and overtime. Due to pay rate increases and overtime activity increases during the year, salaries saw an increase of 8% and overtime expenses saw an increase of 69% compared to the prior year.

FINANCIAL ANALYSIS OF THE DEPARTMENT'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

The Department's governmental funds reflect a combined fund balance of \$344,360. Of this, \$6,599 is nonspendable for prepaids, \$220,314 is assigned for equipment replacement, \$33,006 is assigned for improvements to the facility, and an unassigned fund balance of \$84,441.

The general fund is the Department's primary operating fund. At the end of the year, unassigned fund balance of the general fund was \$84,441. There was also \$6,599 that was nonspendable for prepaids, resulting in total general fund balance of \$91,040. Compared to fiscal year 2021, general fund balance increased by \$211,862, which was primarily due to an increase in assessment revenue. Personnel expenses saw an increase of \$616,685, which is due to increases in salaries and overtime. General fund revenue increased by \$1,111,869, which is a result of increases in assessment revenue and revenue derived from fuel sales.

The capital replacement ended the fiscal year with a fund balance of \$220,314, marking an increase of \$29,374 compared to the previous fiscal year. The increase in fund balance is attributable to assessment revenue exceeding capital outlay expenditures in the current year.

The facility fund had an ending fund balance of \$33,006, which represents a net decrease of \$220,468 from the prior year, which is primarily due to costs for renovations to the facility.

The ambulance billing fund had an ending fund balance of \$0 in the current year as a result of a transfer to the general fund.

CAPITAL ASSETS

At the end of the year, the Department's governmental activities had invested \$7,438,471 (net of accumulated depreciation) in a variety of capital assets. This represents a net decrease of \$113,130.

During the year, the Department purchased various medical and rescue equipment items. More detailed information on the Department's capital assets can be found in note III. B. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The participating cities and the Department approved an \$8,689,848 budget for all operating activities for fiscal year 2023, which includes \$200,000 for the capital replacement fund.

The Department and the participating cities have approved for the City of Bunker Hill Village to rejoin the Department as a voting member. This did not impact the budget as they were still responsible for any obligation or liabilities proportioned to them. As it was before, they are entitled to a return of departmental ambulance revenues received by the Department.

The Department also drained their fuel stations and eased up on selling fuel to the participating cities during fiscal year 2020 and completely stopped in 2021 due to the building renovations happening around it. The fuel stations began operations again during the 2022 fiscal year and increased revenue. They are expected to continue in 2023, as well as further growth in fuel revenue.

CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Department's finances. Questions concerning this report or requests for additional financial information should be directed to the Fire Chief, Village Fire Department, 901 Corbindale, Houston, Texas 77024.

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BASIC FINANCIAL STATEMENTS

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VILLAGE FIRE DEPARTMENT

STATEMENT OF NET POSITION

December 31, 2022

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Cash	\$ 924,986
Prepays	6,599
Inventories	16,376
Other receivables	15,847
Net pension asset	1,521,383
Capital assets, nondepreciable	5,630,467
Capital assets, net	1,808,004
Total Assets	<u>9,923,662</u>
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	434,485
Deferred outflows - OPEB	54,194
Total Deferred Outflows of Resources	<u>488,679</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	619,448
Total Current Liabilities	<u>619,448</u>
Noncurrent liabilities:	
Due within one year	508,732
Due in more than one year	274,148
Total Noncurrent Liabilities	<u>782,880</u>
Total Liabilities	<u>1,402,328</u>
<u>Deferred Inflows of Resources</u>	
Deferred inflows - pensions	1,471,545
Deferred inflows - OPEB	13,053
Total Deferred Inflows of Resources	<u>1,484,598</u>
<u>Net Position</u>	
Net investment in capital assets	7,438,471
Unrestricted	86,944
Total Net Position	<u>\$ 7,525,415</u>

See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues Charges for Services	Net Revenue (Expense) and Changes in Net Position Primary Government Governmental Activities
Primary Government			
Governmental Activities			
Public safety	\$ 7,825,429	\$ 247,835	\$ (7,577,594)
Total Governmental Activities	\$ 7,825,429	\$ 247,835	(7,577,594)
General Revenues:			
Participant assessments			8,090,383
Interest			7,619
Emergency medical services			244,899
Other			4,511
Total General Revenues			8,347,412
			Change in Net Position 769,818
			Beginning net position 6,755,597
			Ending Net Position \$ 7,525,415

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022

	General	Capital Replacement	Facility	Ambulance Billing
Assets				
Cash	\$ 282,340	\$ 274,278	\$ 273,469	\$ 94,899
Prepays	6,599	-	-	-
Inventories	16,376	-	-	-
Other receivables	15,847	-	-	-
Due from other funds	-	36	1	-
Total Assets	\$ 321,162	\$ 274,314	\$ 273,470	\$ 94,899
Liabilities				
Accounts payable and accrued liabilities	\$ 230,085	\$ 54,000	\$ 240,464	\$ 94,899
Due to other funds	37	-	-	-
Total Liabilities	230,122	54,000	240,464	94,899
Fund Balances				
Nonspendable:				
Prepays	6,599	-	-	-
Assigned for:				
Equipment replacement	-	220,314	-	-
Facility improvements	-	-	33,006	-
Unassigned	84,441	-	-	-
Total Fund Balances	91,040	220,314	33,006	-
Total Liabilities and Fund Balances	\$ 321,162	\$ 274,314	\$ 273,470	\$ 94,899

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.
Capital assets, net

Long-term liabilities and deferred outflows and deferred inflows related to the net pension and other postemployment benefits (OPEB) liability are deferred in the governmental funds.

Net pension asset
Total OPEB liability
Deferred outflows - pensions
Deferred outflows - OPEB
Deferred inflows - pensions
Deferred inflows - OPEB

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.
Compensated absences

Net Position of Governmental Activities

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 924,986
6,599
16,376
15,847
37
\$ 963,845

\$ 619,448
37
619,485

6,599

220,314

33,006

84,441

344,360

7,438,471

1,521,383

(217,622)

434,485

54,194

(1,471,545)

(13,053)

(565,258)

\$ 7,525,415

VILLAGE FIRE DEPARTMENT

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

For the Year Ended December 31, 2022

	General	Capital Replacement	Facility	Ambulance Billing
<u>Revenues</u>				
Participant assessments	\$ 7,910,383	\$ 180,000	\$ -	\$ -
Charges for fuel	247,835	-	-	-
Interest	3,254	1,654	2,052	659
Emergency medical services	-	-	-	244,899
Other	4,511	-	-	-
Total Revenues	8,165,983	181,654	2,052	245,558
<u>Expenditures</u>				
Current:				
Personnel	6,742,766	-	-	-
Operational	1,201,735	-	-	-
Intergovernmental	-	-	-	95,558
Capital outlay	159,620	152,280	222,520	-
Total Expenditures	8,104,121	152,280	222,520	95,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,862	29,374	(220,468)	150,000
<u>Other Financing Sources (Uses)</u>				
Transfers in (out)	150,000	-	-	(150,000)
Total Other Financing Sources (Uses)	150,000	-	-	(150,000)
Net Change in Fund Balances	211,862	29,374	(220,468)	-
Beginning fund balances	(120,822)	190,940	253,474	-
Ending Fund Balances	\$ 91,040	\$ 220,314	\$ 33,006	\$ -

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 8,090,383
247,835
7,619
244,899
4,511
8,595,247

6,742,766
1,201,735
95,558
534,420
8,574,479

20,768

-
-

20,768

323,592

\$ 344,360

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

For the Year Ended December 31, 2022

Net changes in fund balances - total governmental funds \$ 20,768

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	430,239
Depreciation expense	(189,554)

Net pension and total other postemployment benefits (OPEB) liabilities and deferred outflows and deferred inflows related to the net pension asset and total OPEB liability are reported in the governmental funds.

Net pension asset	1,322,649
Total OPEB liability	(15,063)
Deferred outflows - pensions	(677,872)
Deferred outflows - OPEB	(1,889)
Deferred inflows - pensions	(20,975)
Deferred inflows - OPEB	2,840

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	(101,325)
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Change in Net Position of Governmental Activities	\$ 769,818
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See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
December 31, 2022

		<u>Custodial Fund</u>
<u>Assets</u>		
Cash		\$ 5,034
	Total Assets	<u>5,034</u>
 <u>Liabilities</u>		
Current liabilities:		
Insurance premiums payable		-
	Total Liabilities	<u>-</u>
 <u>Net Position</u>		
Restricted for other governments		5,034
	Total Net Position	<u>\$ 5,034</u>

See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
For the Year Ended December 31, 2022

	<u>Custodial Fund</u>
<u>Additions</u>	
Insurance premiums collected	\$ 1,749,395
Interest revenue	64
Total Additions	<u>1,749,459</u>
 <u>Deductions</u>	
Insurance premiums distributed	<u>1,784,821</u>
Total Deductions	<u>1,784,821</u>
Changes in Fiduciary Net Position	(35,362)
Net position - beginning of the year	-
Prior period adjustment	40,396
Net position - beginning, as restated	<u>40,396</u>
Ending Net Position	<u><u>\$ 5,034</u></u>

See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

On December 20, 1978, six contracting cities joined into an interlocal cooperation agreement (the “Interlocal Agreement”) to establish a common municipal fire department, chartered as the Village Fire Department (the “Department”), to provide fire and rescue services beginning January 1, 1979. The area of coverage consists of the six cities commonly known as the Memorial Villages (the “Participating Cities”) and is approximately ten square miles. As discussed in Note IV.A., the Department operates and services the Participating Cities based upon the Interlocal Agreement.

The Department operates under a six-member Board of Fire Commissioners (the “Board”). Each of the six Participating Cities appoint one fire commissioner and one alternate. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Department (the primary government) and its component units. In evaluating how to define the Department for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Department is able to exercise oversight responsibilities. As of December 31, 2022, the Department had no component units.

The Department is not considered a component unit of the Participating Cities, but is reported as a joint venture.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The Department has no business-type activities.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and various other functions of the Department. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Department's funds, including its fiduciary fund. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The Department reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is contributions from the Participating Cities. Expenditures include public safety. The general fund is always considered a major fund for reporting purposes.

The *capital replacement fund* calls for a certain amount to be set aside each year to be used for replacement of capital equipment. Any capital expenditure must be approved by four out of the five Participating Cities. The capital replacement fund is considered a major fund for reporting purposes.

The *facility fund* is used to account for monies to be used toward the remodel of the fire station. The facility fund is funded by an annual transfer from the general fund based on unused budgeted assessments from the Participating Cities at the conclusion of the prior year. The facility fund is considered a major fund for reporting purposes.

The *ambulance billing fund* is used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue fund is considered a major fund for reporting purposes.

Fiduciary Fund

The fiduciary fund accounts for assets held by the Department in a trustee capacity or as an agent on behalf of others. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Department's own programs.

The Department reports the following type of fiduciary fund:

Custodial Fund

The custodial funds report resources, not in a trust, that are held by the Department for other parties outside of the Department. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for the Department's insurance cooperative funds.

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

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

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

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

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

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

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

1. Cash and Cash Equivalents

The Department's cash consists of demand deposits. All short-term investments that are highly liquid are considered to be cash and cash equivalents.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

2. Investments

The Department has adopted a written investment policy regarding the investment of its funds, as required by the Public Funds Investment Act (Chapter 2256, Texas Local Government Code), which permits the Department to invest in most of the investments permitted under state statutes.

3. Receivables

All trade receivables are shown net of an allowance for uncollectibles.

4. 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.

5. Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property and equipment of the Department are depreciated using the straight-line method over the following estimated useful years:

Asset Description	Estimated Useful Life
Buildings and improvements	5 to 40 years
Machinery and equipment	5 to 15 years
Vehicles	9 to 18 years
Computer equipment	5 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.

- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the Department's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.

7. Compensated Employee Absences

The Department provides sick and holiday/vacation leave based on length of employment. An amount equal to one year's authorized vacation may be carried over from one anniversary date to another. Sick leave may be carried over from one year to the next, not to exceed 540 hours for 40-hour personnel and not to exceed 648 hours for operational personnel. Upon separation of employment, sick leave balance will not be paid. However, obligated sick leave earned prior to September 1, 1996 shall have a maximum payout of 1,080 hours. In addition, any sick leave earned between September 2, 1996 through March 31, 2011 will pay a maximum of 216 hours if employment is terminated by retirement, disability, death, or general reduction in work force. Holiday/vacation pay up to 180 hours for 40-hour personnel and 216 hours for operational personnel may be carried over to the next year. Also, compensatory time up to 200 hours may be carried over to the next year. Upon separation of employment, 40-hour personnel are allowed to be paid a maximum payout of 180 hours and operational personnel are allowed to be paid a maximum of 216 hours of holiday/vacation pay.

8. Participants' Assessment

The Department collects operating revenues from the Participating Cities based on the approved operating budget, of which each Participating City contributes a pro-rata share.

9. Net Position Flow Assumption

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

10. Fund Balance Flow Assumptions

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

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

11. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Department itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Department's highest level of decision-making authority. The Board is the highest level of decision-making authority for the Department that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Department for specific purposes but do not meet the criteria to be classified as committed. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

12. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, 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.

13. Pensions

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

14. Other Postemployment Benefits

The Department provides postemployment healthcare benefits as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under COBRA and the Department incurs no direct costs.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

In addition, the Department participates in a single-employer, unfunded, defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The Department elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the Department's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

15. Reclassifications

Certain prior year amounts have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Department adopts an annual non-appropriated budget for its general fund, and hybrid annual/project length budgets for the facility fund and the capital replacement fund, subject to the terms and conditions of the Interlocal Agreement and the method approved by Participating Cities each year. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

Custodial credit risk – deposits. In the case of deposits, this is the risk that the Department's deposits may not be returned in the event of a bank failure. The Department's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of December 31, 2022, fair market values of pledged securities and FDIC coverage exceeded bank balances.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

B. Capital Assets

A summary of changes in capital assets at year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets nondepreciable:				
Construction in progress	\$ 5,276,652	\$ 353,815	\$ -	\$ 5,630,467
Capital assets being depreciated:				
Buildings and improvements	1,272,745	-	-	1,272,745
Furniture and equipment	1,110,937	76,424	-	1,187,361
Vehicles	2,167,317	-	-	2,167,317
Total capital assets being depreciated	4,550,999	76,424	-	4,627,423
Less accumulated depreciation for:				
Buildings and improvements	(1,045,680)	(12,623)	-	(1,058,303)
Furniture and equipment	(791,369)	(47,218)	-	(838,587)
Vehicles	(792,816)	(129,713)	-	(922,529)
Total accumulated depreciation	(2,629,865)	(189,554)	-	(2,819,419)
Capital assets being depreciated, net	1,921,134	(113,130)	-	1,808,004
Governmental Activities Capital Assets, Net	\$ 7,197,786	\$ 240,685	\$ -	\$ 7,438,471

Construction in progress at year end are as follows:

<u>Project Description</u>	<u>Authorized Contract</u>	<u>Total In Progress</u>	<u>Remaining Commitment</u>
Fire Station Additions and Renovations	\$ 5,900,312	\$ 5,478,187	\$ 422,124
Ambulances	424,720	152,280	272,440
	<u>\$ 6,325,032</u>	<u>\$ 5,630,467</u>	<u>\$ 694,565</u>

C. Long-Term Liabilities

The following is a summary of changes in the Department's total governmental long-term liabilities for the year.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 463,933	\$ 451,449	\$ 350,124	\$ 565,258	\$ 508,732
Total OPEB liability	202,559	15,063	-	217,622	-
Total Governmental Activities	\$ 666,492	\$ 466,512	\$ 350,124	\$ 782,880	\$ 508,732
Long-term liabilities due in more than one year				\$ 274,148	

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

D. Interfund Receivables and Payables

The composition of interfund balances as of December 31, 2022 is as follows:

Due to	Due from	Amounts
Capital Replacement Fund	General Fund	\$ 36
Facility Fund	General Fund	1
		\$ 37

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

E. Interfund Transfers

Transfers between the primary government funds during the year were as follows:

Transfer Out	Transfer In	Amounts
Ambulance Billing Fund	General Fund	\$ 150,000

The ambulance billing fund made a transfer to the general fund for ambulance revenue being retained by the Department.

IV. OTHER INFORMATION

A. Interlocal Agreement Between the Participating Cities

In July 1985, the six Participating Cities amended the Interlocal Agreement changing the expiration date to December 31, 1990. The amendment also makes the Interlocal Agreement automatically renewable for additional periods of five years each on its anniversary/termination date unless written notice is received from any of the Participating Cities by the first of September prior to the expiration date. The Interlocal Agreement has renewed automatically five times since December 1990 and the current automatic renewal extends to December 31, 2023.

Under the July 1985 amended Interlocal Agreement, each Participating City provides monthly funds to the Department based upon fixed percentages of the annual budget beginning with the 1985 budget and all subsequent years for which the Interlocal Agreement is in effect. The amendments to the Interlocal Agreement also changed the procedures through which the Participating Cities approve each year's budget and intra-budgetary transfers.

The Interlocal Agreement was further amended during 1995 to allow the Department to bill for emergency medical services on behalf of the six Participating Cities. The billing is accounted for as reported in Note IV.D. The Interlocal Agreement also provides that each of the six Participating Cities hold an undivided interest in the leasehold on the land leased by the Department from the Spring Branch Independent School District. In accordance with the terms of the Interlocal Agreement, the six Participating Cities paid for construction of a new fire department building on the leased property, which was completed and occupied during 1980. Each of the six Participating Cities holds an undivided interest in the building. The terms of the Interlocal Agreement require the Department to maintain certain minimum insurance coverage, naming each Participating City as an insured.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

The Interlocal Agreement was further amended in December 2019 for a term of 48 months beginning on January 1, 2020. In March 2022, the Interlocal Agreement was amended to reinstate Bunker Hill as a participating member.

The Participating Cities and the Department have complied with the terms of the Interlocal Agreement.

B. Agreement with the City of Houston

The Department has an automatic assistance agreement with the City of Houston to provide a ladder truck and sufficient personnel to provide fire fighting and emergency medical assistance. In return, the City of Houston will provide two engine companies and sufficient personnel to provide fire fighting in the areas to which the Department provides services.

C. Charges for Fuel

Certain entities served by the Department purchase gasoline and diesel fuel from the Department at the Department's cost plus a three cent per gallon administrative fee. The entities are invoiced by the Department at the end of the month for the fuel that was purchased.

D. Special Revenue Fund – Ambulance Billing

The ambulance billing fund was established to collect amounts billed for ambulance transportation and other emergency medical services provided by the Department. The fees are collected by the Department on behalf of the Participating Cities, and all funds received by the Department are considered to belong to the Participating Cities and, therefore, are recorded as a payable to the Participating Cities.

An eight percent fee is paid to the contractor that issues the billings and collects the payments for the Department. The service fee is considered to be an obligation of the Participating Cities and is paid from the funds collected on their behalf. The net fees are paid pro-rata to each of the Participating Cities based upon each City's percentage of the Department budget. The Department may retain fees if approved by the Participating Cities.

Each Participating City approved a resolution that allowed the Department to retain current year collections to cover expenses incurred in the facility fund as a result of the fire station renovation. Because of this resolution, no remittances to the Participating Cities were made in fiscal year 2022.

E. Risk Management

The Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Department periodically assesses the proper insurance and retention of risk to cover losses to which it may be exposed.

The Department assumes substantially all risks associated with tort and liability claims due to the performance of its duties. Currently, the Department is not involved in any risk pools with other government entities, but does purchase insurance for such events that may occur. The Department has not reduced insurance coverage or had settlements that exceeded coverage amounts in the last three years.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

F. Contingent Liabilities

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

G. Pension Plans

1. Texas Municipal Retirement System

Plan Description

The Department participates as one of 901 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the “TMRS Act”) as an agent multiple-employer retirement system for municipal 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 (the “Board”); however, TMRS does not receive any funding from the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at tmrs.com.

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

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the Department, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee’s contributions, with interest, and the Department-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a partial lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75 percent of the member’s deposits and interest.

The plan provisions are adopted by the governing body of the Department, within the options available in the state statutes governing TMRS. Plan provisions for the Department were as follows:

	2022	2021
Employee deposit rate	7.00%	7.00%
Matching ratio (Department to employee)	2 to 1	1.5 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	0%	0%
Annuity increase (to retirees)	0% of CPI	0% of CPI

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	32
Inactive employees entitled to, but not yet receiving, benefits	34
Active employees	47
Total	113

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member’s total compensation, and the City-matching ratios are either 1:1 (1 to 1), 1.5:1 (1½ to 1), or 2:1 (2 to 1), 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 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 Department were required to contribute 7.00 percent of their annual gross earnings during the fiscal year. The contribution rates for the Department were 7.21 percent and 6.70 percent in calendar years 2021 and 2022, respectively. The Department’s contributions to TMRS for the calendar year ended December 31, 2022 were \$319,214 which were equal to the required contributions.

Net Pension Liability/(Asset)

The Department’s Net Pension Liability (Asset) (NPL/(A)) was measured as of December 31, 2021 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The TPL in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The postretirement mortality assumption for the annuity purchase rates is based on the mortality experience investigation study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation, as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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

The target allocation and best 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
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public and Private Market	12.00%	7.22%
Real Estate	12.00%	6.85%
Hedge Funds	5.00%	5.35%
Private Equity	10.00%	10.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the TPL was 6.75 percent. 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 TMRS 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 TPL.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

Changes in the NPL/(A)

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Changes for the year:			
Service cost	\$ 559,081	\$ -	\$ 559,081
Interest	1,378,256	-	1,378,256
Changes in current period benefits	-	-	-
Difference between expected and actual experience	76,251	-	76,251
Changes in assumptions	-	-	-
Contributions - employer	-	322,412	(322,412)
Contributions - employee	-	319,214	(319,214)
Net investment income	-	2,707,070	(2,707,070)
Benefit payments, including refunds of employee contributions	(922,540)	(922,540)	-
Administrative expense	-	(12,546)	12,546
Other changes	-	87	(87)
Net Changes	1,091,048	2,413,697	(1,322,649)
Balance at December 31, 2020	20,600,339	20,799,073	(198,734)
Balance at December 31, 2021	\$ 21,691,387	\$ 23,212,770	\$ (1,521,383)

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the Department, calculated using the discount rate of 6.75 percent, as well as what the Department's NPL/(A) would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Department's Net Pension Liability/(Asset)	\$ 1,231,730	\$ (1,521,383)	\$ (3,818,686)

Pension Plan Fiduciary Net Position

Detailed information about the TMRS fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2022, the Department recognized pension income of \$288,642.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

At December 31, 2022, the Department 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	\$ 99,297	\$ 35,045
Changes in actuarial assumptions	-	45,604
Net difference between projected and actual investment earnings	-	1,390,896
Contributions subsequent to the measurement date	335,188	-
Total	\$ 434,485	\$ 1,471,545

\$335,188 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as an increase of the NPL/(A) for the fiscal year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ended December 31	Pension Expense
2023	\$ (230,734)
2024	(599,868)
2025	(295,052)
2026	(250,768)
2027	4,174
Thereafter	-
Total	\$ (1,372,248)

2. Deferred Compensation Plan

The Department offers its employees a deferred compensation plan (the “Plan”) created in accordance with Internal Revenue Code Section 457. The Plan, available to all Department employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

3. Village Fire Department Cafeteria Plan

Effective January 1, 1989, the Department began the Village Fire Department Cafeteria Plan (the “Plan”) under which qualified employees may elect to contribute a portion of their compensation to the Plan for payment of employee benefits selected by each participant. The Plan is funded entirely from participants’ contributions. The Department is not required to provide any employer contributions to the Plan.

H. Other Postemployment Benefits

TMRS Supplemental Death Benefits

Plan Description

The Department participates in a defined benefit OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the SDBF. This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

Employers 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.

The member entity contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The TMRS Act requires the PTF to allocate a 5 percent interest credit from investment income to the SDBF on an annual basis each December 31 based on the mean balance in the SDBF during the year.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2021 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	26
Inactive employees entitled to, but not yet receiving, benefits	9
Active employees	47
Total	82

Total OPEB Liability

The Department's total OPEB liability of \$217,622 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	1.84%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - 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 3.0% 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 Scale UMP to account for future mortality improvements subject to the floor.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Changes for the year:	
Service cost	\$ 6,384
Interest	4,088
Difference between expected and actual experience	342
Changes of assumptions	6,985
Benefit payments	(2,736)
Net Changes	15,063
Balance at December 31, 2020	202,559
Balance at December 31, 2021	\$ 217,622

The discount rate decreased from 2.00% as of December 31, 2020 to 1.84% as of December 21, 2021. There were no other changes of assumption or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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

The following presents the total OPEB liability of the Department, as well as what the Department's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (0.84%)	Discount Rate (1.84%)	1% Increase (2.84%)
Department's Total OPEB Liability	\$ 269,319	\$ 217,622	\$ 178,230

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

For the year ended December 31, 2022, the Department recognized OPEB expense of \$17,703.

The Department reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 295	\$ 7,573
Changes in actuarial assumptions	50,318	5,480
Contributions subsequent to the measurement date	3,581	-
Total	\$ 54,194	\$ 13,053

\$3,581 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending December 31, 2023. Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Calendar Year Ended December 31	OPEB Expense
2023	\$ 7,231
2024	7,231
2025	7,231
2026	5,959
2027	6,712
Thereafter	3,196
Total	\$ 37,560

I. Concentrations and Economic Dependency

The Department's principal source of revenue consists of charges to the Participating Cities under the provisions of the Interlocal Agreement. The Department is dependent on these charges for its ongoing operations.

The Department receives all of its funding from the Participating Cities that are participants in the Interlocal Agreement. Except for Hilshire Village, withdrawal of any one of the other five cities would have a significant impact on the operation of the Department.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

The approximate percentages of total City assessments and total revenues provided by each City are as follows:

	Percentage of City Assessment	Percentage of Total Revenues
Bunker Hill Village	19.00%	19.00%
Hedwig Village	18.50%	18.50%
Hilshire Village	3.00%	3.00%
Hunters Creek Village	22.25%	22.25%
Piney Point Village	21.00%	21.00%
Spring Valley Village	16.25%	16.25%
Totals	100.00%	100.00%

J. Prior Period Adjustment

Beginning net position was restated to account for the Department's insurance cooperative custodial fund as follows:

	Custodial Fund
Beginning net position	\$ -
Custodial fund adjustment	40,396
Restated beginning net position	\$ 40,396

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REQUIRED SUPPLEMENTARY INFORMATION

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VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND

For the Year Ended December 31, 2022

	Original Budget Amounts	Final Budget Amounts	Budget Basis Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 7,273,447	\$ 7,910,383	\$ 7,910,383 (1) \$	-
Interest	-	-	3,254	3,254
Other	-	-	4,511	4,511
Total Revenues	7,273,447	7,910,383	7,918,148	7,765
Expenditures				
Personnel	6,217,421	6,693,220	6,742,766	(49,546)
Operational	825,626	865,941	1,201,735	(335,794)
Operational (offset to charges for fuel)	-	-	(247,835)	247,835
Capital outlay	230,400	380,400	159,620	220,780
Total Expenditures	7,273,447	7,939,561	7,856,286	83,275
Revenues Over (Under) Expenditures	-	(29,178)	61,862	91,040
Other Financing Sources (Uses)				
Transfers in	-	150,000	150,000	-
Total Other Financing Sources	-	150,000	150,000	-
Net Change in Fund Balance	\$ -	\$ 120,822	211,862	\$ 91,040
Beginning fund balance			(120,822)	
		Ending Fund Balance	\$ 91,040 (2)	
(1) General operations	\$ 7,910,383			
Capital replacement	180,000			
Total Assessments	\$ 8,090,383			

(2) Amount to be returned to participants or approved for other uses, if objective is to zero out fund balance.

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2022

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 307,435	\$ 330,958	\$ -	\$ 374,669
Interest (on the total pension liability)	1,126,961	1,168,403	1,196,360	1,206,336
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(18,740)	41,040	(329,361)	64,222
Change of assumptions	-	539,440	-	-
Benefit payments, including refunds of employee contributions	(699,381)	(971,398)	(792,574)	(1,020,523)
Net Change in Total Pension Liability	<u>716,275</u>	<u>1,108,443</u>	<u>74,425</u>	<u>624,704</u>
Beginning total pension liability	<u>16,295,422</u>	<u>17,011,697</u>	<u>18,120,140</u>	<u>18,194,565</u>
Ending Total Pension Liability	<u>\$ 17,011,697</u>	<u>\$ 18,120,140</u>	<u>\$ 18,194,565</u>	<u>\$ 18,819,269</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 257,774	\$ 232,199	\$ 228,920	\$ 290,951
Contributions - employee	235,871	231,208	239,170	244,197
Net investment income	908,400	24,454	1,085,626	2,330,006
Benefit payments, including refunds of employee contributions	(699,381)	(971,398)	(792,574)	(1,020,523)
Administrative expense	(9,485)	(14,896)	(12,269)	(12,083)
Other	(780)	(734)	(661)	(612)
Net Change in Plan Fiduciary Net Position	<u>692,399</u>	<u>(499,167)</u>	<u>748,212</u>	<u>1,831,936</u>
Beginning plan fiduciary net position	<u>15,881,143</u>	<u>16,573,542</u>	<u>16,074,375</u>	<u>16,822,587</u>
Ending Plan Fiduciary Net Position	<u>\$ 16,573,542</u>	<u>\$ 16,074,375</u>	<u>\$ 16,822,587</u>	<u>\$ 18,654,523</u>
Net Pension Liability/(Asset)	<u>\$ 438,155</u>	<u>\$ 2,045,765</u>	<u>\$ 1,371,978</u>	<u>\$ 164,746</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.42%	88.71%	92.46%	99.12%
Covered Payroll	\$ 3,369,589	\$ 3,302,977	\$ 3,416,713	\$ 3,488,534
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	13.00%	61.94%	40.15%	4.72%

*Only eight years of information is currently available. The Department will build this schedule over the next two-year period.

					Measurement Year*					
					2018	2019	2020	2021		
\$		386,412	\$	-	\$	529,907	\$	559,081		
		1,251,321		1,285,293		1,327,335		1,378,256		
		-		-		185,238		-		
		(2,721)		50,159		(50,144)		76,251		
		-		(92,617)		-		-		
		(948,762)		(928,285)		(1,212,066)		(922,540)		
		<u>686,250</u>		<u>314,550</u>		<u>780,270</u>		<u>1,091,048</u>		
		18,819,269		19,505,519		19,820,069		20,600,339		
\$		<u>19,505,519</u>	\$	<u>19,820,069</u>	\$	<u>20,600,339</u>	\$	<u>21,691,387</u>		
\$		228,219	\$	252,465	\$	270,985	\$	322,412		
		253,980		290,189		301,573		319,214		
		(558,275)		2,720,557		1,511,362		2,707,070		
		(948,762)		(928,285)		(1,212,066)		(922,540)		
		(10,800)		(153,900)		(9,793)		(12,546)		
		(564)		(462)		(382)		87		
		<u>(1,036,202)</u>		<u>2,319,073</u>		<u>861,679</u>		<u>2,413,697</u>		
		18,654,523		17,618,321		19,937,394		20,799,073		
\$		<u>17,618,321</u>	\$	<u>19,937,394</u>	\$	<u>20,799,073</u>	\$	<u>23,212,770</u>		
\$		<u>1,887,198</u>	\$	<u>(117,325)</u>	\$	<u>(198,734)</u>	\$	<u>(1,521,383)</u>		
		90.32%		100.59%		100.96%		107.01%		
\$		3,628,281	\$	4,145,554	\$	4,308,186	\$	4,560,202		
		52.01%		-2.83%		-4.61%		-33.36%		

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2022

	Fiscal Year*			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 257,926	\$ 232,200	\$ 228,920	\$ 290,944
Contributions in relation to the actuarially determined contribution	257,926	232,200	228,920	290,944
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,369,589	\$ 3,302,982	\$ 3,416,716	\$ 3,488,534
Contributions as a percentage of covered payroll	7.65%	7.03%	6.70%	8.34%

*Only nine years of information is currently available. The Department will build this schedule over the next one-year period.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25 years
Asset valuation method	10 year smoothed market; 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the Department's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 - December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

3. Other Information:

Increased Department matching ratio from 1.5:1 to 2:1.

Fiscal Year*				
2018	2019	2020	2021	2022
\$ 228,109	\$ 252,456	\$ 271,416	\$ 322,442	\$ 335,188
<u>228,109</u>	<u>252,456</u>	<u>271,416</u>	<u>322,442</u>	<u>335,188</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,628,278	\$ 4,145,562	\$ 4,308,190	\$ 4,548,541	\$ 5,117,374
6.29%	6.09%	6.30%	7.09%	6.55%

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2022

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 2,791	\$ 3,628	\$ 3,731	\$ 5,170
Interest (on the total OPEB liability)	4,720	4,777	5,184	4,679
Difference between expected and actual experience	-	(1,302)	(7,843)	(2,780)
Change in assumptions	12,228	(10,762)	29,896	28,573
Benefit payments	(698)	(726)	(1,244)	(1,292)
Net Change in Total OPEB Liability	<u>19,041</u>	<u>(4,385)</u>	<u>29,724</u>	<u>34,350</u>
Beginning total OPEB liability	<u>123,829</u>	<u>142,870</u>	<u>138,485</u>	<u>168,209</u>
Ending Total OPEB Liability	<u>\$ 142,870</u>	<u>\$ 138,485</u>	<u>\$ 168,209</u>	<u>\$ 202,559</u>
Covered Payroll	\$ 3,488,534	\$ 3,628,281	\$ 4,145,554	\$ 4,308,186
Total OPEB Liability as a Percentage of Covered Payroll	4.10%	3.82%	4.06%	4.70%

* Only five years of information is currently available. The Department will build this schedule over the next five-year period.

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1.) Valuation Date:

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

2.) Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50 to 11.50% including inflation
Discount rate	1.84%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - 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 3.0% 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 Scale UMP to account for future mortality improvements subject to the floor.

3.) Other Information:

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Meas. Year*	
2021	
\$	6,384
	4,088
	342
	6,985
	(2,736)
	<u>15,063</u>
	<u>202,559</u>
\$	<u>217,622</u>
\$	4,560,202
	4.77%

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SUPPLEMENTARY INFORMATION

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VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL REPLACEMENT FUND
For the Year Ended December 31, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 180,000	\$ 180,000 (1)	\$ 180,000	\$ -
Interest	-	1,654	1,654	-
Total Revenues	180,000	181,654	181,654	-
Expenditures				
Capital outlay	370,940	370,940 (2)	152,280	218,660
Total Expenditures	370,940	370,940	152,280	218,660
Net Change in Fund Balance	\$ (190,940)	\$ (189,286)	29,374	\$ 218,660
Beginning fund balance			190,940	
		Ending Fund Balance	\$ 220,314	
General operations	\$ 7,910,383			
(1) Capital replacement	180,000			
Total Assessments	\$ 8,090,383			

- (2) The Department uses a capital replacement forecasting schedule to determine future needs. A formal budget is not adopted for expenditures, but the budget for expenditures is considered current assessment plus beginning fund balance.

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VILLAGE FIRE DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FACILITY FUND

For the Year Ended December 31, 2022

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$ -	\$ 2,052	\$ 2,052	\$ -
Total Revenues	-	2,052	2,052	-
Expenditures				
Capital outlay	253,474	255,526	222,520	33,006
Total Expenditures	253,474	255,526	222,520	33,006
Net Change in Fund Balance	\$ (253,474)	\$ (253,474)	(220,468)	\$ 33,006
Beginning fund balance			253,474	
		Ending Fund Balance	\$ 33,006	
General operations	\$ 7,910,383			
Capital replacement	180,000			
Total Assessments	\$ 8,090,383			

- (1) A formal budget is not adopted for expenditures, however budget expenditures are consider the current year assessment plus beginning fund balance.

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**Required Auditor Disclosure Letter
Conclusion of Audit**

May 22, 2023

To the Board of Commissioners
of the Village Fire Department:

We have audited the financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department") for the year ended December 31, 2022. Professional standards require that we provide the Board of Commissioners (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter previously sent at the start of the annual audit. Professional standards also require that we communicate to the governing body the following information related to our audit.

I. Significant Audit Findings

1. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in the notes to the financial statements. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the Department to TMRS.

Estimates are used in the calculation of the health care liability for other postemployment benefits. The Department hires a licensed actuary to perform the calculation. We evaluated the key factors and assumptions used to develop the liability in relation to the financial statements taken as a whole.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term liabilities in the financial statements is significant to financial statement users because it discloses the Department's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures. Management has corrected all misstatements.

4. Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 22, 2023.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

8. *Changes in Risk Assessment*

No changes in risk assessment were noted in the completion of the audit as previously communicated in our planning letter.

II. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

III. Restrictions on Use

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Client: *Village Fire Department*
 Engagement: *4.1 - Village Fire Dept 12/31/22*
 Period Ending: *12/31/2022*
 Trial Balance: *2.2.01 - TB*
 Workpaper: *2.5.05 - Adjusting Journal Entries Report*

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 2			
To adjust the ambulance billing fund			
01-35000	Billing Fee	659.21	
01-35000	Billing Fee	94,898.63	
01-38100	Transfer to General Fund	150,000.00	
01-34000	Emergency Medical Services Revenue		244,898.63
01-34910	Interest Income		659.21
Total		245,557.84	245,557.84
Adjusting Journal Entries JE # 3			
To reclass transfer.			
01-14100	Ambulance Fund Income	150,000.00	
01-18020	Transfer in from Ambulance Fund		150,000.00
Total		150,000.00	150,000.00
Adjusting Journal Entries JE # 4			
To accrue accounts payable			
02-25040	New Ambulance	54,000.00	
02-22010	Accounts Payable		54,000.00
Total		54,000.00	54,000.00
Adjusting Journal Entries JE # 5			
To record GASB 84 implementation			
992020	Insurance Payable Account	5,034.00	
995010	Insurance Premiums Distributed	1,784,821.00	
993010	Fund Balance		40,396.00
994010	Insurance Premiums Collected		1,749,395.00
994020	Interest Revenue		64.00
Total		1,789,855.00	1,789,855.00
Adjusting Journal Entries JE # 6			
To adjust retainage payable			
01-57130	Professional Services	6,425.18	
01-52020	Retainage Payable		6,425.18
Total		6,425.18	6,425.18



Management Letter

May 22, 2023

To the Board of Commissioners
of the Village Fire Department:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, Board of Commissioners, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the Department. Accordingly, the Department's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Village Fire Department (the "Department") as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Department's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identifies certain deficiencies in internal control that we consider to be other matters and there is a new pronouncement we would like to bring to your attention.

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 findings and additional comments are as follows:

CURRENT YEAR MATTER

Future Matters That May Warrant Attention:

2022.001 IMPLEMENTATION OF GASB STANDARD NO. 96 – SBITAs

Background

Governmental Accounting Standards Board (GASB) Statement 96, *Subscription-Based Information Technology Arrangements* (SBITAs), is effective for the year ending December 31, 2023 and, accordingly, the Department has less than one year to implement GASB 96. GASB 96 defines a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 96 essentially requires that all SBITAs should be reported on the balance sheet as a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability, much like GASB 87, *Leases*, accounting for lease transactions. Unlike many new accounting standards, GASB 96 may require preplanning and changes in the way the Department does business. Implementation of GASB 96 will generally require centralized document management; in-depth review of SBITA documents; recording and tracking of multiple data points per agreement, which may necessitate new software based on the volume of arrangements; and development of new controls, reconciliations, and policies and procedures.

Recommendation

The Department needs to begin making initial assessments immediately to determine the lead time and resources needed. The Department needs to identify all SBITAs in which the term initially exceeded 12 months. Based on the aggregate value of SBITAs and materiality, the Department should determine a cutoff for exclusion of insignificant arrangements. If the Department's number of SBITAs approaches 10, it may be beneficial for the Department to procure and implement software to aid in the task. The Department should establish the goal of being fully implemented 60 days prior to year end to provide for a sufficient buffer to safeguard against delay in issuing the Department's December 31, 2023 financial statements.

This communication is intended solely for the information and use of management, the Board of Commissioners, and others within the Department, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the Board and the Department's management for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

June 22, 2023

Treasurer
City of Hilshire Village
8301 Westview Drive
Houston, TX 77055-6737

Dear Treasurer:

This letter is to notify you that the City of Hilshire Village was previously overpaid \$5,202.72 in local sales and use taxes. A taxpayer paid local taxes in error on items later determined by our auditors to be nontaxable. Since this amount was refunded to the taxpayer, it must now be repaid to the State.

The city is currently in a payback arrangement due to a previous overpayment with an outstanding balance of \$18,842.64 as of the June 2023 allocation. This does not include the additional \$5,202.72 mentioned above.

The options to repay the overpaid amount are as follows:

- 1) Full reimbursement by one-time ACH deposit or check* (if deposit, contact me for banking instructions).
- 2) Apply all monthly collections to the overpaid amount until the amount has been repaid, or
- 3) Enter into a 47- month payback agreement where a monthly deduction of \$110.00 will be deducted for 46 months with a final deduction of \$142.72. The deduction would start the month after we receive your response or two months after the date of this letter if we do not receive a response. Additionally, future significant audit payments or one-time payments may be applied toward the repayment amount to reduce the length of the payback and notifications of those applications will be sent as they occur.

No fees of any type will be assessed on the payback amount.

*If you choose option 1, whether full reimbursement by one-time check or deposit, the payback amount should be adjusted by the 2% service fee. Multiply the payback amount by 2% (.02), subtract the 2% amount from the payback amount, then pay the adjusted amount.

Please mark an X in the applicable box above for the option you wish to choose, have a city official sign at the bottom, and return this letter by email to shirley.kaatz@cpa.texas.gov or by mail to the address given below.

If you have any questions or need additional information, you may call me toll free at (800) 531-5441, ext. 50550. My mailing address is PO Box 13528, Austin, TX, 78711 or my email is shirley.kaatz@cpa.texas.gov.

Sincerely,
Shirley Kaatz
Revenue Accounting Division
Tax Allocation Section

Date _____
City Official Name _____
Title _____
Signature _____