



Regular Council Meeting Agenda

Tuesday, June 18, 2024 at 6:30 PM
8301 Westview Drive, Houston, Texas 77055

The City Council of Hilshire Village, Texas will meet on Tuesday, June 18, 2024, at 6:30 PM in the City Hall Council Chambers at 8301 Westview, Houston, Texas 77055. Individuals may personally engage with the City Council during the meeting at City Hall or through written communication. Please ensure your comments are submitted in advance to Cassie.Stephens@HilshireVillageTexas.com. Participants attending the meeting via videoconference will not have audio or video functionalities enabled.

View Zoom Meeting
Meeting ID: 842 4554 0188
Passcode: 0618

Dial by your location
+1 346 248 7799 US (Houston)

1. **CALL TO ORDER**

- 1.A. Invocation (Council Member Gordy)
- 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.](#) Spring Valley Police Report
- [3.B.](#) Fire Commissioner's Report (Commissioner Garofalo)
VFD FY 2023 Audit

3.C. City Engineer's Report (Engineer Him/Vasquez)
Ditch Regrading and Drainage Easement Improvements
Hilshire Green Paving, Drainage & Utility Improvements
Lead Service Line Inventory (LSLI Survey)
Pine Chase Grove Water Meter Area
Street Pavement Point Repairs
Wirt Road Safety Project/Interlocal Agreements

3.D. Building Official's Report (Secretary Stephens)

3.E. City Secretary's Report: (Secretary Stephens)
Call Log
Fire Hydrant Survey & Maintenance Scheduled

3.F. City Treasurer's Report (Secretary Stephens)
2023 - 2024 Budget Workshop Calendar

4. CONSENT AGENDA

4.A. Approve Disbursements

4.B. Approve Minutes from the Regular Council Meeting

4.C. Approve Check Registers

4.D. Approve a Proclamation honoring citizen Vernon Kahanek for his 99th birthday and his valued presence in the City.

5. DISCUSSION AND POSSIBLE ACTION

5.A. Discussion and Possible Approval of City of Hilshire Village Resolution 2024-261 approving the Village Fire Department Proposed 2025 Budget of \$10,325,920, the City of Hilshire Village's portion being \$302,277.60 (3%).

5.B. Discussion and possible approval of City of Hilshire Village Resolution 2024-262 authorizing the Village Fire Department to retain a surplus from the VFD 2023 Budget in the amount of \$238,054 to be placed in the Capital Replacement Fund.

5.C. Discussion and possible approval of City of Hilshire Village Resolution 2024-263 authorizing the Village Fire Department to retain the 2025 EMS Revenue to be placed in the Capital Replacement Fund.

5.D. Discussion and Possible Approval of Amendments to the Interlocal Agreement with the City of Spring Valley Village for Police Services (Secretary Stephens)

5.E. Discussion and Possible Action to Issue Debt (Joe Morrow, Hilltop Securities)

6. DISCUSSION

6.A. Discuss benefits of establishing an Interlocal Agreement with the City of Spring Valley Village for miscellaneous public works services. (Secretary Stephens)

6.B. Discuss amendments to Hilshire Village Tree Ordinance #745. (Secretary Stephens)

7. FUTURE AGENDA TOPICS

8. 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, 2024 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 before 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

05\01\2024
 thru 05\31\2024
 Zone is: HILSHIRE VILLAGE

Type	Description	# Of Calls
22	ALARM	9
23	AMBULANCE CALL	1
24	ANIMAL CALL	1
43	ASSIST OUTSIDE AGENCY	1
135	BUSINESS CHECK	912
53	DEBRIS IN ROADWAY	3
60	FIRE CALL	12
68	HOUSE CHECK	69
70	INFORMATION	11
71	INVESTIGATION	1
159	MOTORIST ASSIST	1
81	OPEN DOOR	1
86	PUBLIC RELATIONS	46
96	SOLICITOR	1
99	STALLED VEHICLE	1
103	SUSPICIOUS ACTIVITY	2
104	SUSPICIOUS PERSON	4
105	SUSPICIOUS VEHICLE	5
108	TRAFFIC CONTROL	3
11	TRAFFIC STOP	14
112	VEHICLE CHECK	2
117	WELFARE CONCERN	2
Total		1,102

SPRING VALLEY VILLAGE POLICE DEPARTMENT

**MONTHLY NEWSLETTER:
JUNE 2024**

**1025 CAMPBELL ROAD
HOUSTON, TX 77055
PHONE: 713-465-8323**



**COMMUNITY MATTERS.
WE ARE A TEAM.**

INTRODUCTION

Hilshire Village Residents,

Summer is officially upon us. Hopefully, everyone is adjusting to school being out and getting ready for the summer weather. It appears we may have an active hurricane season. In this newsletter you will find some tips to help you prepare.

KEEP IN MIND:

- Hurricane season is here. Stock up on your supplies.
- Lock your vehicle when it is unoccupied.
- Be sure to lock all doors and windows in your home, when you are not on the premises.
- Please be cautious while driving through our neighborhoods, as the children will be enjoying more outdoor activities.

As always, we are here if you need us!

Sincerely,
Chief M. Schulze



1025 CAMPBELL ROAD, HOUSTON, TX 77055

PHONE: 713-465-8323 / EMAIL: DISPATCH@SPRINGVALLEYTX.COM

JUNE 2023

DATE	DAY	SPECIAL DAYS FOR THIS MONTH
06-01-2024	SATURDAY	START OF HURRICANE SEASON
06-16-2024	SUNDAY	FATHER'S DAY
06-19-2024	WEDNESDAY	JUNETEENTH
06-20-2024	THURSDAY	FIRST DAY OF SUMMER



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HURRICANE PREPAREDNESS:

The hurricane season runs from **June 1 to Nov. 30**.

Hurricanes are dangerous and can cause major damage from storm surges, wind damage, rip currents, and flooding. They can happen along any U.S. coast or in any territory in the Atlantic or Pacific oceans. Storm surge historically is the leading cause of hurricane-related deaths in the United States.

Please use the following links from the City of Houston for the hurricane checklist and preparedness information.

<https://www.houstontx.gov/council/h/disasterprep/METRO-Hurricane-Preparedness.pdf>

<https://www.houstonoem.org/preparedness-are-you-ready/>

Please use the following link for hurricane tracking information.

<https://www.nhc.noaa.gov/>



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NO SIGNAL LIGHTS

*Lights should be treated as a
four way stop*

FLASHING RED

*Lights should be treated as a
stop sign*

FLASHING YELLOW

*Drivers should proceed with caution
only when traffic permits*



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1025 CAMPBELL ROAD, HOUSTON, TX 77055

PHONE: 713-465-8323 / EMAIL:
DISPATCH@SPRINGVALLEYTX.COM

Play it safe online

Protect your personal information while you're online.

Being online lets you follow the news, connect with friends and family, shop, manage finances, and more.



Consider these tips:

- Lock your devices just like you lock your front door. Use a passcode or fingerprint to lock your phone or tablet. If you have a computer, use a strong password that's at least 12 characters long.
- Know the red flags of scams. If someone contacts you and asks you to pay by wire transfer or gift card, be wary. It's probably a scam.
- Share with care. Limit how much personal information you share online. Set your social media profiles to private. If someone asks to connect with you on social media, only accept their request if you know them.

Report scams to [ftc.gov/complaint](https://www.ftc.gov/complaint) or 1-877-FTC-HELP.

Visit [staysafeonline.org](https://www.staysafeonline.org) for more tips.



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SPRING VALLEY POLICE DEPARTMENT

HILSHIRE VILLAGE

CALLS BY TYPE: 05-01-2024 THRU 05-31-2024

TYPE	DESCRIPTION	#OF
22	ALARM	9
23	AMBULANCE CALL	1
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43	ASSIST OUTSIDE AGENCY	1
135	BUSINESS CHECK	912
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105	SUSPICIOUS VEHICLE	5
108	TRAFFIC CONTROL	3
11	TRAFFIC STOP	14
112	VEHICLE CHECK	2
117	WELFARE CONCERN	2
	TOTAL	1102



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Summer WATER SAFETY

Help to spread the summer water safety message!

Drowning accidents are especially high in the summer months and over the last few years there have been too many tragedies that could have been prevented.

Every year people drown both at home and on holiday because they don't take simple

precautions, so understanding how to enjoy the water safely is vital.

Please help to avoid another tragic summer this year by spreading the following water safety advice:



LOOK OUT FOR LIFEGUARDS

If you're looking for a place to cool off, always find a lifeguarded swimming site



IT'S COLDER THAN IT LOOKS

Water at open and inland sites is often much colder than it looks, cold water can affect your ability to swim and self-rescue



DON'T GO TOO FAR

Always swim parallel to the shore, that way you're never too far away from it



IT'S STRONGER THAN IT LOOKS

Currents in the water can be very strong. If you find yourself caught in a current – don't swim against it. Stay calm, float on your back, call for help and swim out of the side of the current when it is safe



BRING A FRIEND

Always bring a friend when you go swimming so if anything goes wrong, you've got someone there to help



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1025 CAMPBELL ROAD, HOUSTON, TX 77055

PHONE: 713-465-8323 / EMAIL:
DISPATCH@SPRINGVALLEYTX.COM

Summary Information

Site	Total Calls	Answered				Abandoned					% Service Level	
		Call Count	Avg. Duration	Max Duration	After Threshold Call Count	Call Count	Not Serviced	Serviced	Unserviceable	Released		After Threshold Call Count
Total	35	34	00:00:04	00:00:09	0	1	0	1	0	0	0	100.0 %



COMMUNITY MATTERS.
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HAS YOUR PHONE EVER DIALED 911 WITHOUT YOUR KNOWLEDGE?

Did you know there is a feature on your phone to shut that off?
LET US WALK YOU THROUGH HOW TO SHUT OFF THE AUTOMATIC EMERGENCY CALL FEATURE FOR IPHONE AND ANDROID!



iPhone

- 1) Open the **Settings App**
- 2) Scroll down until you see **"Emergency SOS"**
- 3) If you want to disable your phone's ability to automatically call 911 when you press the power button 5 times, turn off **"call with side button"** by swiping the button to the left.
- 4) If you want to disable your phone's ability to automatically call 911 when you hold the Volume and Power buttons, turn off **"Auto Call"** by swiping the button to the left.



Android

- 1) Open **Settings**
- 2) Select **Safety & Emergency** on a device running Android 12 or newer, and **Advanced Settings** on Android 11 or older.
- 3) Tap **Emergency SOS**
- 4) Toggle Off **Use Emergency SOS**

IMPORTANT NUMBERS AT A GLANCE



EMERGENCY

NON - EMERGENCY

911 - FOR ALL EMERGENCY	713-465-8323
988 – NATIONAL SUICIDE & MENTAL HEALTH	

SPRING VALLEY VILLAGE

VILLAGE FIRE DEPARTMENT

SPRING VALLEY - CITY HALL	713-465-8308	VILLAGE FIRE DEPARTMENT	713-465-2323
SPRING VALLEY - PD	713-465-8323	VFD - NON-EMERGENCY	713-468-7941
SPRING VALLEY - PD FAX	713-465-3135		
SPRING VALLEY - COURT	713-465-0333		

HILSHIRE VILLAGE

HILSHIRE VILLAGE – CITY HALL	713-973-1779		
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**COMMUNITY MATTERS.
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ANNUAL FINANCIAL REPORT

of the

VILLAGE FIRE DEPARTMENT

**For the Year Ended
December 31, 2023**

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VILLAGE FIRE DEPARTMENT

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December 31, 2023

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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, 2023, 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, 2023, 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 judgment, 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, schedules 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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
April 19, 2024

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

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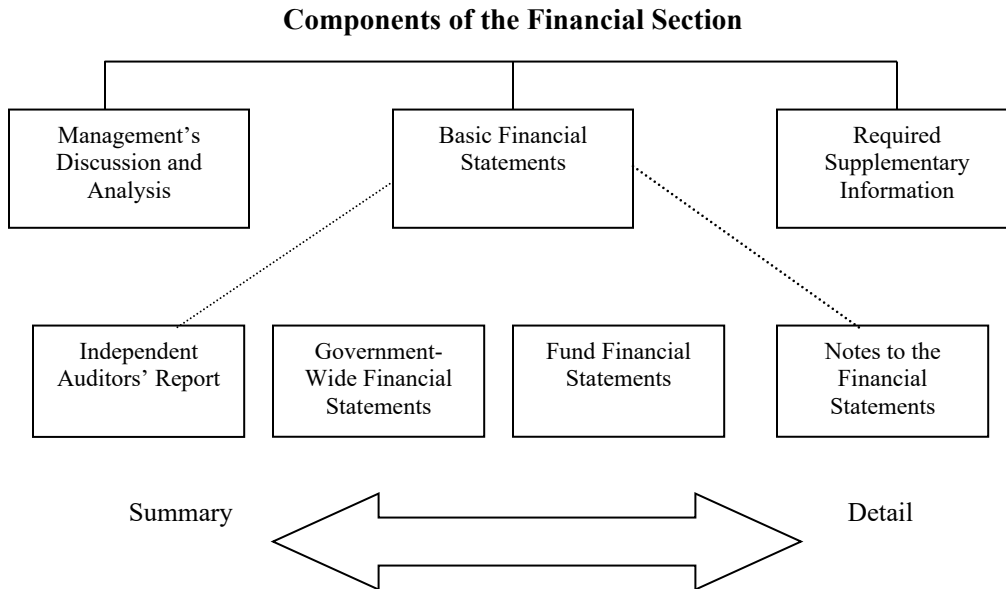
VILLAGE FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2023

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, 2023. 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, 2023

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 funds balance sheet and the governmental funds 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 funds balance sheet and in the governmental funds 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, 2023

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 of resources by \$7,532,703 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	
	2023	2022
<u>Assets</u>		
Current and other assets	\$ 947,071	\$ 2,485,191
Capital assets, nondepreciable	-	5,630,467
Capital assets, net of depreciation	7,471,175	1,808,004
Total Assets	8,418,246	9,923,662
Deferred outflows - pensions	1,880,485	434,485
Deferred outflows - OPEB	46,326	54,194
Total Deferred Outflows of Resources	1,926,811	488,679
<u>Liabilities</u>		
Current liabilities	544,177	619,448
Long-term liabilities	1,958,977	782,880
Total Liabilities	2,503,154	1,402,328
Deferred inflows - pensions	230,474	1,471,545
Deferred inflows - OPEB	78,726	13,053
Total Deferred Inflows of Resources	309,200	1,484,598
<u>Net Position</u>		
Net investment in capital assets	7,471,175	7,438,471
Unrestricted	61,528	86,944
Total Net Position	\$ 7,532,703	\$ 7,525,415

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

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 \$61,528 as of year end. The Department experienced an overall increase in net position of \$7,288.

Statement of Activities

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

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
<u>Revenues</u>		
Participant assessments	\$ 9,375,085	\$ 8,090,383
Charges for fuel	162,155	247,835
Interest	26,065	7,619
Emergency medical services	265,248	244,899
Other	16,885	4,511
Gain (loss) on disposal of capital assets	(24,410)	-
Total Revenues	<u>9,821,028</u>	<u>8,595,247</u>
<u>Expenses</u>		
Public safety	<u>9,813,740</u>	<u>7,825,429</u>
Total Expenses	<u>9,813,740</u>	<u>7,825,429</u>
Change in Net Position	7,288	769,818
Beginning net position	<u>7,525,415</u>	<u>6,755,597</u>
Ending Net Position	<u>\$ 7,532,703</u>	<u>\$ 7,525,415</u>

In comparison to the prior year, revenues for the Department increased by \$1,225,781 or 14%. This increase is mainly due to an increase in assessments from the participating cities, as additional assessments. In comparison to the prior year, expenses for the Department increased by \$1,988,311 or 25%. This increase is mainly due to an increase in personnel expense in the form of salaries and overtime.

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.

The Department's governmental funds reflect a combined fund balance of \$402,894. Of this, \$79,434 is nonspendable for prepaids, \$128,696 is assigned for equipment replacement, \$35,871 is assigned for improvements to the facility, and \$158,620 is unassigned fund balance.

The general fund is the Department's primary operating fund. At the end of the year, total fund balance of the general fund was \$238,054. Compared to fiscal year 2022, general fund fund balance increased by \$147,014, which was primarily due to less expenses than budgeted.

VILLAGE FIRE DEPARTMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2023

The capital replacement fund ended the fiscal year with a fund balance of \$128,969, marking a decrease of \$91,345 compared to the previous fiscal year.

The facility fund had an ending fund balance of \$35,871, which represents a net increase of \$2,865 from the prior year.

CAPITAL ASSETS

At the end of the year, the Department's governmental activities had invested \$7,471,175 (net of accumulated depreciation) in a variety of capital assets. This represents a net increase of \$32,704.

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 a \$9,913,486 budget for all operating activities for fiscal year 2024, which includes \$400,000 for the capital replacement fund.

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, 2023

	Primary Government Governmental Activities
<u>Assets</u>	
Cash	\$ 833,288
Prepays	79,434
Inventories	8,692
Other receivables	25,657
Capital assets, net	7,471,175
Total Assets	8,418,246
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	1,880,485
Deferred outflows - OPEB	46,326
Total Deferred Outflows of Resources	1,926,811
<u>Liabilities</u>	
Current liabilities:	
Accounts payable	544,177
Total Current Liabilities	544,177
Noncurrent liabilities:	
Due within one year	430,146
Due in more than one year	1,528,831
Total Noncurrent Liabilities	1,958,977
Total Liabilities	2,503,154
<u>Deferred Inflows of Resources</u>	
Deferred inflows - pensions	230,474
Deferred inflows - OPEB	78,726
Total Deferred Inflows of Resources	309,200
	91,040
<u>Net Position</u>	
Net investment in capital assets	7,471,175
Unrestricted	61,528
Total Net Position	\$ 7,532,703

See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2023

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	\$ 9,813,740	\$ 427,403	\$ (9,386,337)
Total Governmental Activities	\$ 9,813,740	\$ 427,403	(9,386,337)
General Revenues:			
Participant assessments			9,375,085
Interest			26,065
Other			16,885
(Loss) on disposal of capital assets			(24,410)
Total General Revenues			9,393,625
Change in Net Position			7,288
Beginning net position			7,525,415
Ending Net Position			\$ 7,532,703

See Notes to Financial Statements.

VILLAGE FIRE DEPARTMENT

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2023

	General	Capital Replacement	Facility	Ambulance Billing
<u>Assets</u>				
Cash	\$ 348,752	\$ 128,969	\$ 269,910	\$ 85,657
Prepays	79,434	-	-	-
Inventories	8,692	-	-	-
Other receivables	25,657	-	-	-
Total Assets	\$ 462,535	\$ 128,969	\$ 269,910	\$ 85,657
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 224,481	\$ -	\$ 234,039	\$ 85,657
Total Liabilities	224,481	-	234,039	85,657
<u>Fund Balances</u>				
Nonspendable:				
Prepays	79,434	-	-	-
Assigned for:				
Equipment replacement	-	128,969	-	-
Facility improvements	-	-	35,871	-
Unassigned	158,620	-	-	-
Total Fund Balances	238,054	128,969	35,871	-
Total Liabilities and Fund Balances	\$ 462,535	\$ 128,969	\$ 269,910	\$ 85,657

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 liability
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**

\$ 833,288
79,434
8,692
25,657
\$ 947,071

\$ 544,177
544,177

79,434

128,969
35,871
158,620
402,894

7,471,175

(1,333,756)
(147,281)
1,880,485
46,326
(230,474)
(78,726)

(477,940)
\$ 7,532,703

VILLAGE FIRE DEPARTMENT

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

For the Year Ended December 31, 2023

	<u>General</u>	<u>Capital Replacement</u>	<u>Facility</u>	<u>Ambulance Billing</u>
Revenues				
Participant assessments	\$ 9,175,085	\$ 200,000	\$ -	\$ -
Charges for fuel	162,155	-	-	-
Interest	16,093	3,946	6,026	-
Emergency medical services	-	-	-	265,248
Other	16,885	-	-	-
Total Revenues	<u>9,370,218</u>	<u>203,946</u>	<u>6,026</u>	<u>265,248</u>
Expenditures				
Current:				
Personnel	7,620,690	-	-	-
Operational	1,118,926	-	-	-
Distribution to participants	-	-	-	265,248
Capital outlay	483,588	295,291	3,161	-
Total Expenditures	<u>9,223,204</u>	<u>295,291</u>	<u>3,161</u>	<u>265,248</u>
Net Change in Fund Balances	147,014	(91,345)	2,865	-
Beginning fund balances	91,040	220,314	33,006	-
Ending Fund Balances	<u>\$ 238,054</u>	<u>\$ 128,969</u>	<u>\$ 35,871</u>	<u>\$ -</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$	9,375,085
	162,155
	26,065
	265,248
	16,885
	<u>9,845,438</u>

	7,620,690
	1,118,926
	265,248
	782,040
	<u>9,786,904</u>

58,534

	344,360
	<u>402,894</u>

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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, 2023

Net changes in fund balances - total governmental funds \$ 58,534

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	437,758
Depreciation expense	(380,644)
Net book value of capital asset disposal	(24,410)

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

Net pension liability	(2,855,139)
Total OPEB liability	70,341
Deferred outflows - pensions	1,446,000
Deferred outflows - OPEB	(7,868)
Deferred inflows - pensions	1,241,071
Deferred inflows - OPEB	(65,673)

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	87,318
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Change in Net Position of Governmental Activities	\$ 7,288
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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, 2023

	<u>Custodial Fund</u>
<u>Assets</u>	
Cash	\$ 9,110
Total Assets	<u>9,110</u>
 <u>Net Position</u>	
Restricted for other governments	9,110
Total Net Position	<u>\$ 9,110</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, 2023

		<u>Custodial Fund</u>
<u>Additions</u>		
Insurance premiums collected		\$ 3,308,466
Total Additions		<u>3,308,466</u>
 <u>Deductions</u>		
Insurance premiums distributed		3,304,390
Total Deductions		<u>3,304,390</u>
Changes in Fiduciary Net Position		4,076
Net position - beginning of the year		(5,034)
Ending Net Position		<u><u>\$ 9,110</u></u>

See Notes to Financial Statements.

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VILLAGE FIRE DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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, 2023, the Department had no component units.

The Department is not considered a component unit of the Participating Cities but is 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, 2023

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. 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 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 a custodian 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, 2023

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 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, 2023

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 uncollectible accounts.

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

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, 2023

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, 2023

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, 2023

In addition, the Department participates in a defined benefit group-term life insurance plan administered 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.

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, 2023, 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, 2023

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	\$ 5,630,467	\$ 295,291	\$ (5,925,758)	\$ -
Capital assets being depreciated:				
Buildings and improvements	1,272,745	5,478,187	(112,223)	6,638,709
Furniture and equipment	1,187,361	113,764	(278,156)	1,022,969
Vehicles	2,167,317	476,274	(72,519)	2,571,072
Total capital assets being depreciated	4,627,423	6,068,225	(462,898)	10,232,750
Less accumulated depreciation for:				
Buildings and improvements	(1,058,303)	(149,578)	88,162	(1,119,719)
Furniture and equipment	(838,587)	(69,970)	278,156	(630,401)
Vehicles	(922,529)	(161,096)	72,170	(1,011,455)
Total accumulated depreciation	(2,819,419)	(380,644)	438,488	(2,761,575)
Capital assets being depreciated, net	1,808,004	5,687,581	(24,410)	7,471,175
Governmental Activities Capital Assets, Net	<u>\$ 7,438,471</u>	<u>\$ 5,982,872</u>	<u>\$ (5,950,168)</u>	<u>\$ 7,471,175</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	\$ 565,258	\$ -	\$ 87,318	\$ 477,940	\$ 430,146
Net Pension liability	-	1,333,756	-	1,333,756	-
Total OPEB liability	217,622	-	70,341	147,281	-
Total Governmental Activities	<u>\$ 782,880</u>	<u>\$ 1,333,756</u>	<u>\$ 157,659</u>	<u>\$ 1,958,977</u>	<u>\$ 430,146</u>
Long-term liabilities due in more than one year				<u>\$ 1,528,831</u>	

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, 2025.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended 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 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 party.

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.

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.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

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.

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 909 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 is not fiscally dependent on 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.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

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:

	2023	2022
Employee deposit rate	7.00%	7.00%
Matching ratio (Department to employee)	2 to 1	2 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	50% Repeating, Transfers	50% Repeating, Transfers
Annuity increase (to retirees)	30% of CPI	30% of CPI

Employees Covered by Benefit Terms

At the December 31, 2022 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 Department-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. 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 6.7 percent and 7.0 percent in calendar years 2022 and 2023, respectively. The Department's contributions to TMRS for the calendar year ended December 31, 2023 were \$401,689 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, 2022 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, 2022 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

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

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.

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. The assumptions 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. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, TMRS' actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). 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%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other Public and Private Market	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
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, 2023

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	\$ 627,550	\$ -	\$ 627,550
Interest	1,454,210	-	1,454,210
Difference between expected and actual experience	(220,464)	-	(220,464)
Contributions - employer	-	335,821	(335,821)
Contributions - employee	-	358,893	(358,893)
Net investment income	-	(1,691,390)	1,691,390
Benefit payments, including refunds of employee contributions	(922,607)	(922,607)	-
Administrative expense	-	(14,663)	14,663
Other changes	-	17,496	(17,496)
Net Changes	938,689	(1,916,450)	2,855,139
Balance at December 31, 2021	21,691,387	23,212,770	(1,521,383)
Balance at December 31, 2022	\$ 22,630,076	\$ 21,296,320	\$ 1,333,756

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)	\$ 4,235,108	\$ 1,333,756	\$ (1,086,690)

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 at www.tmrs.com.

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

For the fiscal year ended December 31, 2023, the Department recognized pension expense of \$2,855,139.

VILLAGE FIRE DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2023

At December 31, 2023, 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	\$ 66,104	\$ (200,541)
Changes in actuarial assumptions	-	(29,933)
Net difference between projected and actual investment earnings	1,452,223	-
Contributions subsequent to the measurement date	362,158	-
Total	\$ 1,880,485	\$ (230,474)

\$362,158 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2024. 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
2024	\$ (8,554)
2025	(313,370)
2026	(357,654)
2027	(612,595)
2028	4,319
Thereafter	-
Total	\$ (1,287,854)

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, 2023

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).

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, 2022 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	25
Inactive employees entitled to, but not yet receiving, benefits	11
Active employees	51
Total	87

Total OPEB Liability

The Department's total OPEB liability of \$147,281 was measured as of December 31, 2022 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, 2023

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 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**	4.05%
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 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 setforward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by 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, 2022.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018. Due to the higher mortality rates associated with the global pandemic, the TMRS Board adopted changes to the assumptions and methodology used for calculating 2023 and 2024 rates as determined in the December 31, 2021 and December 31, 2022 actuarial valuations, respectively.

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Changes for the year:	
Service cost	\$ 7,691
Interest	4,042
Difference between expected and actual experience	1,390
Changes of assumptions	(79,875)
Benefit payments	(3,589)
Net Changes	(70,341)
Balance at December 31, 2021	217,622
Balance at December 31, 2022	\$ 147,281

The discount rate decreased from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. 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, 2023

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 in Discount Rate 3.05%	Discount Rate 4.05%	1% Increase in Discount Rate 5.05%
Department's Total OPEB Liability	\$ 177,497	\$ 147,281	\$ 123,924

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

For the year ended December 31, 2023, 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	\$ -	\$ 4,614
Changes in actuarial assumptions	-	32,381
Contributions subsequent to the measurement date	4,591	-
Total	\$ 4,591	\$ 36,995

\$4,591 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
2024	\$ (3,934)
2025	(3,934)
2026	(5,206)
2027	(4,453)
2028	(8,216)
Thereafter	(11,246)
Total	\$ (36,989)

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, 2023

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

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

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, 2023

	Original Budget Amounts	Final Budget Amounts	Budget Basis Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 8,489,848	\$ 9,175,085	\$ 9,175,085 (1)	\$ -
Interest	-	-	16,093	16,093
Other	-	-	16,885	16,885
Total Revenues	8,489,848	9,175,085	9,208,063	32,978
Expenditures				
Personnel	7,417,063	7,747,861	7,620,690	127,171
Operational	921,785	1,020,454	1,118,926	(98,472)
Operational (offset to charges for fuel)	-	-	(162,155)	162,155
Capital outlay	151,000	497,810	483,588	14,222
Total Expenditures	8,489,848	9,266,125	9,061,049	205,076
Net Change in Fund Balance	\$ -	\$ (91,040)	147,014	\$ 238,054
Beginning fund balance			91,040	
			Ending Fund Balance	\$ 238,054 (2)

(1)	General	\$ 9,175,085
	Capital replacement	200,000
	Total Assessments	\$ 9,375,085

(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, 2023

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

Measurement Year*

	2018	2019	2020	2021	2022
\$	386,412	\$ -	\$ 529,907	\$ 559,081	\$ 627,550
	1,251,321	1,285,293	1,327,335	1,378,256	1,454,210
	-	-	185,238	-	-
	(2,721)	50,159	(50,144)	76,251	(220,464)
	-	(92,617)	-	-	-
	(948,762)	(928,285)	(1,212,066)	(922,540)	(922,607)
	<u>686,250</u>	<u>314,550</u>	<u>780,270</u>	<u>1,091,048</u>	<u>938,689</u>
	18,819,269	19,505,519	19,820,069	20,600,339	21,691,387
\$	<u>19,505,519</u>	<u>19,820,069</u>	<u>20,600,339</u>	<u>21,691,387</u>	<u>22,630,076</u>
\$	228,219	\$ 252,465	\$ 270,985	\$ 322,412	\$ 335,821
	253,980	290,189	301,573	319,214	358,893
	(558,275)	2,720,557	1,511,362	2,707,070	(1,691,390)
	(948,762)	(928,285)	(1,212,066)	(922,540)	(922,607)
	(10,800)	(153,900)	(9,793)	(12,546)	(14,663)
	(564)	(462)	(382)	87	17,496
	<u>(1,036,202)</u>	<u>2,319,073</u>	<u>861,679</u>	<u>2,413,697</u>	<u>(1,916,450)</u>
	18,654,523	17,618,321	19,937,394	20,799,073	23,212,770
\$	<u>17,618,321</u>	<u>19,937,394</u>	<u>20,799,073</u>	<u>23,212,770</u>	<u>21,296,320</u>
\$	<u>1,887,198</u>	<u>(117,325)</u>	<u>(198,734)</u>	<u>(1,521,383)</u>	<u>1,333,756</u>
	90.32%	100.59%	100.96%	107.01%	94.11%
\$	3,628,281	\$ 4,145,554	\$ 4,308,186	\$ 4,560,202	\$ 5,127,040
	52.01%	-2.83%	-4.61%	-33.36%	26.01%

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year ended December 31, 2023

	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%

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	2023
\$ 228,109	\$ 252,456	\$ 271,416	\$ 322,412	\$ 335,188	\$ 393,082
<u>228,109</u>	<u>252,456</u>	<u>271,416</u>	<u>322,412</u>	<u>335,188</u>	<u>393,082</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,628,278	\$ 4,145,562	\$ 4,308,186	\$ 4,560,202	\$ 5,127,040	\$ 5,738,424
6.29%	6.09%	6.30%	7.07%	6.54%	6.85%

VILLAGE FIRE DEPARTMENT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended December 31, 2023

	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	19,041	(4,385)	29,724	34,350
Beginning total OPEB liability	123,829	142,870	138,485	168,209
Ending Total OPEB Liability	\$ 142,870	\$ 138,485	\$ 168,209	\$ 202,559
Covered Employee Payroll	\$ 3,488,534	\$ 3,628,281	\$ 4,145,554	\$ 4,308,186
Total OPEB Liability as a Percentage of Covered Employee Payroll	4.10%	3.82%	4.06%	4.70%

* Only six years of information is currently available. The Department will build this schedule over the next six-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	4.05%
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, 2022.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Measurement Year*	
2021	2022
\$ 6,384	\$ 7,691
4,088	4,042
342	1,390
6,985	(79,875)
(2,736)	(3,589)
15,063	(70,341)
202,559	217,622
\$ 217,622	\$ 147,281
\$ 4,560,202	\$ 5,127,040

4.77%

2.87%

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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, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Participant assessments	\$ 200,000	\$ 380,000 (1)	\$ 200,000	\$ (180,000)
Interest	-		3,946	3,946
Total Revenues	200,000	380,000	203,946	(176,054)
Expenditures				
Capital outlay	200,000	380,000	295,291	84,709
Total Expenditures	200,000	380,000	295,291	84,709
Net Change in Fund Balance	\$ -	\$ -	(91,345)	\$ (91,345)
Beginning fund balance			220,314	
Ending Fund Balance			\$ 128,969	
General operations	\$ 9,175,085			
(1) Capital replacement	200,000			
Total Assessments	\$ 9,375,085			

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Required Auditor Disclosure Letter Conclusion of Audit

April 19, 2024

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, 2023. 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 April 19, 2024.

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 12/31/23**
 Period Ending: **12/31/2023**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.05 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To record 2022 audit adjustment for retainage payable to correct beginning fund balance.			
01-53010	Facility Fund Balance	6,425.18	
01-57130	Professional Services		6,425.18
Total		6,425.18	6,425.18
Adjusting Journal Entries JE # 2			
To record 2022 accounts payable related to new ambulance to correct beginning fund balance.			
02-23010	Strategic Plan Fund Balance	54,000.00	
02-25040	New Ambulance		54,000.00
Total		54,000.00	54,000.00
Adjusting Journal Entries JE # 3			
To clear out gross prepaid insurance activity to present net numbers only.			
01-11322	Prepaid Ins-Amortization	139,453.55	
01-11329	Prepaid Insurance-Contra	75,445.42	
01-17119	Miscellaneous	2,610.00	
01-11310	Prepaid Meal Allowances		2,610.00
01-11321	Prepaid Insurance-Payments		214,898.97
Total		217,508.97	217,508.97
Adjusting Journal Entries JE # 4			
To remove gross payable and payment activity. Recommend discontinuing this practice and removing (disactivating payment			
01-12111	FICA Withholding	850,540.84	
01-12119	FICA Payable-Contra	12,203.62	
01-12121	Fed Income Tax Withholding	671,401.42	
01-12131	Employee Med Plan 125 W/H	176,962.76	
01-12141	Deferred Comp Withholding	256,877.71	
01-12149	Deferred Comp Pay-Contra	70,645.16	
01-12161	Firefighters Dues W/H	23,975.00	
01-12171	Prepaid Legal Svcs W/H	1,772.40	
01-12181	Employee Savings Plan W/H	3,669,804.72	
01-12191	Special Employee Withholding	62,760.72	
01-12201	Supp. Life Ins. W/H	16,572.58	
01-12311	Retirement Contrib Accruals	773,538.18	
01-12319	Retirement Contrib-Contra	68,964.09	
01-12321	Advance Pmts-Receipts	364,294.58	
01-12112	FICA Deposits		862,744.46
01-12122	Fed Income Tax Deposits		671,401.42
01-12132	Employee Med Plan 125 Paymnts		176,962.76
01-12142	Deferred Comp Payments		327,522.87
01-12162	Firefighters Dues Payments		23,975.00
01-12172	Prepaid Legal Svcs Payments		1,772.40
01-12182	Employee Savings Plan Paymnts		3,669,804.72
01-12192	Spec Employee W/H Payments		62,760.72
01-12202	Supp Life Ins W/H Payments		16,572.58
01-12312	Retirement Contrib Payments		842,502.27
01-12322	Advance Pmts-Amortization		364,294.58
Total		7,020,313.78	7,020,313.78
Adjusting Journal Entries JE # 5			
To record retainage portion on invoice recorded as accounts payable at year end for roof.			
01-15015	Contingency-Physical Plant	18,098.00	
01-12010	Accounts Payable		18,098.00
Total		18,098.00	18,098.00
Adjusting Journal Entries JE # 6			

Client: **Village Fire Department**
 Engagement: **4.1 - Village Fire Dept 12/31/23**
 Period Ending: **12/31/2023**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.05 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
To record VMIG gross activity for the year.			
992020	Insurance Payable Account	4,076.14	
995010	Insurance Premiums Distributed	3,304,390.23	
994010	Insurance Premiums Collected		3,308,466.37
Total		<u>3,308,466.37</u>	<u>3,308,466.37</u>

Adjusting Journal Entries JE # 7

To record gross ambulance billing activity at year end.

01-35000	Billing Fee	265,247.56	
01-34000	Emergency Medical Services Revenue		265,247.56
Total		<u>265,247.56</u>	<u>265,247.56</u>

Adjusting Journal Entries JE # 8

To record 13/24 months of U.S. Digital invoice as expense per Marlo's email. 9779.54 to be expensed in 2024 for services through

01-17119	Miscellaneous	11,771.66	
01-12010	Accounts Payable		11,771.66
Total		<u>11,771.66</u>	<u>11,771.66</u>



Required Auditor Disclosure Letter Planning

March 15, 2024

To the Board of Commissioners of the
Village Fire Department:

We are engaged to audit the financial statements of the governmental activities and each major fund of the Village Fire Department (the “Department”) for the year ended December 31, 2023. 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.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 10, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body’s oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the Management’s Discussion and Analysis, budgetary comparison schedule, schedules of changes in the net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

II. Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on the behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: risk that payroll liabilities for full accrual statements will be misstated as they relate to the recording of pension and other postemployment benefits liabilities and related activity; management override of controls; and revenue recognition.

We expect to begin our audit as soon as management has closed the fiscal year and provided a clean trial balance and applicable items as noted on the auditor provided needs list. Information for the audit is needed a minimum of 90 days in advance of the desired meeting date.

Should any matters be reported through the related party questionnaires regarding concerns of fraud or other financial reporting concerns that require auditor follow up, this will result in an increase in fees charged for the audit based on actual time expended.

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



June 14, 2024

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

Re: Engineer's Report for June 18, 2024 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 May 20, 2024 to June 14, 2024.

1. On-Going Services (10361759):

a. 8116 Bromley Road –

- On June 13, 2024, HDR received a right of way permit for 8116 Bromley Road. The right of way permit is currently being reviewed for comments.

b. 8002 Burkhart Road –

- On June 12, 2024, HDR provided an as-built inspection for 8002 Burkhart Road. The inspection failed and will require a reinspection of a portion of the property.
- On June 13, 2024, HDR reviewed and returned comments for the As Built Drainage Plan for 8002 Burkhart Road. The as built drainage plan shall be revised and resubmitted to address all comments.

c. 1315 Friarcreek Lane –

- On June 4, 2024, HDR reviewed and returned comments for the As Built Drainage Plan for 1315 Friarcreek Lane. The as built drainage plan shall be revised and resubmitted to address all comments.

d. 1222 Glourie Drive –

- On May 29, 2024, HDR attended the pre-construction meeting for 1222 Glourie Drive. The Contractor was made aware of the pertinent construction items for drainage as noted in the City Code of Ordinances.

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. 1226 Glourie Drive –
 - On June 13, 2024, HDR received a Drainage Plan Amendment resubmittal for 1226 Glourie Drive. The drainage plan amendment resubmittal is currently being reviewed for comments.
- f. 1306 Glourie Drive –
 - On June 14, 2024, HDR received an As Built Drainage Plan submittal for 1306 Glourie Drive. The as built drainage plan is currently being reviewed for comments.
- g. 1117 Guinea Drive –
 - On June 4, 2024, HDR reviewed and returned comments for the Drainage Plan for 1117 Guinea Drive. The drainage plan shall be revised and resubmitted to address all comments.
- h. 1123 Guinea Drive –
 - On May 20, 2024, HDR received a Pool Drainage Plan submittal for 1123 Guinea Drive. The pool drainage plan is currently being reviewed for comments.
- i. 1105 Ridgeley Drive –
 - On June 6, 2024, HDR provided a drainage consultation for 1105 Ridgeley Drive. The Builder was advised of cautionary items and engineering would verify requirements based on the property location relative to Spring Branch Creek.
- j. 1210 Ridgeley Drive –
 - On May 14, 2024, HDR provided an as built drainage reinspection for 1210 Ridgeley Drive. The inspection passed with exceptions noted.
 - On June 5, 2024, HDR reviewed and returned comments for the As Built Drainage Plan Resubmittal for 1210 Ridgeley Drive. All previous comments/corrections were addressed by the engineer on May 30, 2024 and the as built drainage plan was approved with exceptions noted.
- k. 1214 Ridgeley Drive –
 - On June 11, 2024, HDR received a Drainage Plan for 1214 Ridgeley Drive. The drainage plan is currently being reviewed for comments.
- l. 1242 Ridgeley Drive –
 - On May 30, 2024, HDR received a Drainage Plan Amendment submittal for 1242 Ridgeley Drive. All previous comments/corrections were addressed by the engineer on May 17, 2024 and the drainage plan amendment was approved with exceptions noted.

- m. 1310 Ridgeley Drive –
 - On September 13, 2023, HDR received the remaining information for the As Built Erosion Control Plan submittal for 1310 Ridgeley Drive. The plan submittal is currently being coordinated for review completion.
- n. 1131 Wirt Road –
 - On February 20, 2024, HDR received a complete As Built Pool Drainage Plan Resubmittal for 1131 Wirt Road. The as built pool drainage plan is currently being reviewed for comments.
- o. Ditch Regrading and Drainage Easement Improvements –
 - HDR is currently coordinating with potential Contractors and Erosion Control Contractor to review and price the work associated with ditch regrading and improvements to the drainage easements located in Friarcreek Lane and Pine Chase Drive.
- p. Hilshire Green Paving, Drainage & Utility Improvements –
 - Engineering design for the paving, drainage and utilities is currently being performed. This includes development of items such as plan & profiles, drainage area mapping, project layout and survey control, SWPPP, tree protection plan, construction details, and traffic control.
 - Project construction specifications are currently being developed for the project concurrently with the design drawings.
- q. Lead Service Line Inventory (LSLI Survey)
 - HDR has been in coordination with the sub-consultant (RJN Engineering) performing the LSLI survey within the City. RJN has completed the field work for the survey and is currently in the process of finalizing the field data for GIS integration and mapping.
 - There are a few services that are being requested for investigation of their location and is estimated to be completed by the City’s utility operator to allow RJN to confirm the meters for the inventory.
- r. Pine Chase Grove Water Meters –
 - HDR is currently in the process of completing design information and opinion of probable construction cost and coordination with City of Houston for the proposed improvements.
 - HDR will be coordinating with Contractors to perform budgetary quotes of the area by the end of June.

s. Street Pavement Point Repairs –

- HDR has coordinated a schedule of the repairs with the Contractor for the two project areas along Pine Creek and the Guinea and Burkhart intersection. The repair schedule is set to take place mid-July due to backlog of work from the recent rains and storms that have affected the Houston area. Prior to work starting, the Contractor will coordinate with HDR and City Staff to outline pre-construction items for the project.

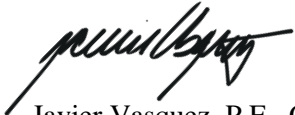
t. Wirt Road Safety Project/ Interlocal Agreements –

- On May 14, 2024, Jordan Fairchild with City of Houston Capital Projects provided information to complete the right of way easement dedication for the portion of the project area located in front of the School of the Woods property. HDR is currently coordinating surveying services to complete the metes and bounds survey requirement for the associated easement paperwork.
- HDR is in the process of completing a milestone plan set (100% submittal) to submit to the City of Houston for permitting and review by the necessary review groups for comment. It is anticipated that these plans will now be submitted by the end of the month.

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.



Javier Vasquez, P.E., CFM
City Engineer for City of Hilshire Village

cc: Files (10361759)

Status	Address	Street	Construction Type	General Contractor
Active	1236	Archley	New Construction	Sugar Creek Living
Active	8005	Anadell	New Construction	Jeff Paul Custom Homes
Active	1222	Glourie Dr	New Construction	Aspire
Active	1226	Glourie Dr	New Construction	McHugh Custom Homes
Active	1319	Pine Chase	Remodel	Ironstone Builders
Active	1226	Glourie Dr	Swimming Pool	Midtown Deisgn
Active	14	Pine Creek	Swimming Pool	Premier Pools & Spas
Active	1241	Ridgeley Dr	Covered Patio Addition	Coerver Custom Homes
Active	1118	Glourie Dr	Interior Remodel	Res Com Builders
Active	8002	Burkhart	New Construction	Modern Bungalow
Active	1315	Friarcreek Ln	New Construction	Built Green Custom Homes
Active	1118	Guinea Drive	New Construction	Enterprise Builders
Active	1201	Archley	New Construction	Shorter Investment Group
Active	1306	Glourie Dr	New Construction	NewMark Builders
Active	7	Pine Creek	Remodel	Daivd Labbe
Active	1011	Ridgeley	Remodel	Home Remedy
Active	1242	Ridgeley Dr	Remodel & Drainage	McCollum Custom Homes
Active	1126	Guinea Drive	Swimming Pool	Athletic Design
Active	1201	Archley	Swimming Pool	Big Diamond
Active	1218	Ridgeley Dr	Swimming Pool	Gartin Pools
Active	1242	Ridgeley Dr	Swimming Pool	Platinum Pools
Active	1131	Wirt	Swimming Pool	Whale Pools
Pending Submittal	1117	Guinea Drive	New Construction	McHugh Custom Homes
Pending Submittal	1214	Ridgeley	New Construction	Aspire
Pending Submittal	8002	Anadell	New Construction	Metro Modern Studio
Pending Submittal	1023	Ridgeley	Remodel	Homeowner
Active	1123	Guinea Drive	Swimming Pool	RL Builders
Active	8209	Mallie Court	Covered Patio Addition	AT Design
Pending Submittal	1105	Ridgeley	New Construction	Aspire

CO 6/5/2024	1210	Ridgeley Dr	New Construction	McCollum Custom Homes
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Plan Review Permit Log

	Date	Permit Number	Address	Issued To	Amount Received	Description / Scope
1	5/1/24	HV-24-038T	1240 Archley	E.F. Arbor	\$ 25.00	Tree Removal
2	5/2/24	HV-23-022SPE	1242 Ridgeley Dr	Arrow Electric	\$ 205.00	Electric -Swimming Pool
	5/2/24	HV-24-037B	1117 Guinea	McHugh Homes	\$ 4,710.76	NSFR -Plan Review
	5/2/24	HV-24-037D	1117 Guinea	McHugh Homes	\$ 1,800.00	Drainage - Plan Review
3	5/7/24	HV-23-007F	1306 Glourie	Tex Style Fence	\$ 175.00	Fence - NSFR
	5/8/24	HV-24-039	1023 Ridgeley	Christopher Sluiter	\$ 331.51	Plan Review - Interior Remodel
4	5/9/24	HV-23-007PVBK	1306 Glourie	Custom Irrigation	\$ 240.00	Irrigation - NSFR
5	5/9/24	HV-24-035SD	1214 Ridgeley Dr	Fonseca Plumbing	\$ 180.00	Sewer Disconnect
6	5/10/24	HV-23-068DEMO	1214 Ridgeley Dr	JTB Service	\$ 330.00	Demolition
7	5/13/24	HV-24-022H	1011 Ridgeley	Cool Care Heating & AC	\$ 330.00	HVAC - Remodel
8	5/15/24	HV-24-040	1127 Glourie Dr	Brinkman Quality Roofing	\$ 240.00	Reroof
9	5/16/24	HV-24-041	1126 Guinea Drive	RF Tree Service	\$ -	Tree Removal - Dead
10	5/17/24	HV-24-022P	1011 Ridgeley	Rebollar Plumbing	\$ 380.00	Plumbing - Remodel
	5/20/24	HV-24-042SP	1123 Guinea Dr	RL Builders	\$ 140.00	Plan Review Pool
	5/20/24	HV-24-042SPD	1123 Guinea Dr	RL Builders	\$ 1,000.00	Plan Review-Pool Drainage
11	5/21/24	HV-24-044	8201 Westview	Sauyre Cotter	TORM RELATE	Electrical Reconnect
12	5/21/24	HV-24-045	1234 Glourie Drive	Lance Ryel	TORM RELATE	Electrical Reconnect
13	5/21/24	HV-24-046	1307 Pine Chase	Hulse Wagner	TORM RELATE	Electrical Reconnect
14	5/22/24	HV-24-020F	1222 Glourie	Rio Grande Fence	\$ 175.00	Fence - NSFR
15	5/23/24	HV-24-047R	7923 Hilshire Green	Redneck Roofing	\$ 240.00	Reroof
16	5/28/24	HV-24-048E	1254 Ridgeley Dr	Teban's Electrical Service	TORM RELATE	Electrical repair post storm
17	5/29/24	HV-24-043E	8001 Anadell St	New Vision Electric	TORM RELATE	Electrical Reconnect
18	5/29/24	HV-24-049E	1130 Glourie Dr	New Vision Electric	TORM RELATE	Electrical Reconnect
19	5/29/24	HV-24-049E	1302 Bridle Spur	Bill Swan	TORM RELATE	Electrical Reconnect
20	5/29/24	HV-24-050R	1302 Bridle Spur	Bill Swan	TORM RELATE	Roof Repair
21	5/29/24	HV-24-052E	1031 Glourie Dr	Divini Electrical	TORM RELATE	Electrical Reconnect
22	5/29/24	HV-23-082E	1201 Archley	Shockwave Electric	\$ 455.00	Electric - NSFR
23	5/29/24	HV-24-020B	1222 Glourie	Aspire Fine Homes	\$ 460.00	Drainage - NSFR
24	5/29/24	HV-24-020B	1222 Glourie	Aspire Fine Homes	\$ 8,866.18	NSFR

Permits	
Demolition	1
Drainage	1
Electric	10
Fence	2
HVAC	1
NSFR	1
Irrigation	1
Plumbing	2
Roof	3
Tree Removal	2
Total	24

Inspection Log

Log #	Address	Permit #	Inspection Type	Result	Date	Inspector
24-181	1213 Archley Drive	HV-24-031F	Fenc Final	PASS	5/1/24	BBG
24-182	1323 Pine Chase	HV-24-032PVBK	Irrigation Final	PASS	5/2/24	BBG
24-183	18 Hickory Shadows	HV-24-027FW	Final Flatwork	PASS	5/3/24	BBG
24-184	1226 Glourie	HV-23-043P	Shower Pan	FAIL	5/3/24	BBG
24-186	1236 Archley	HV-23-080E	Electrical Rough	PASS	5/6/24	BBG
24-189	1218 Ridgeley Dr	HV-23-052SPD	Pool Drainage Final	PASS	5/6/24	BBG
24-185	1226 Glourie	HV-23-043P	Shower Pan	PASS	5/6/24	BBG
24-187	1218 Ridgeley Dr	HV-23-052SP	Pool Plumbing Final	PASS	5/6/24	BBG
24-188	1218 Ridgeley Dr	HV-23-052SP	Pool Final	PASS	5/6/24	BBG
24-190	1118 Glourie Dr	HV-23-100B	Hurrican Strap	PASS	5/7/24	BBG
24-191	1306 Glourie Dr	HV-23-007D	Underground Drainge	PASS	5/7/27	HDR
24-192	1241 Ridgeley Drive	HV-23-071H	Vent Hood	PASS	5/7/24	BBG
24-193	1226 Glourie Dr	HV-23-043P	Temp Gas Test	PASS	5/8/27	BBG
24-194	8005 Anadell St	HV-22-091P	Gas Test	FAIL	5/10/24	BBG
24-195	1118 Glourie Dr	HV-22-100B	Nail Pattern	PASS	5/10/24	BBG
24-196	1306 Glourie Dr	HV-22-007PVBK	Irrigation Cover	PASS	5/10/24	BBG
24-197	1306 Glourie Dr	HV-23-007P	Master BR Shower Pan	FAIL	5/13/24	BBG
24-198	1242 Ridgeley	HV-23-022SPE	pool underground	PASS	5/13/24	BBG
24-199	1242 Ridgeley	HV-23-022SPE	pool ditch cover	PASS	5/13/24	BBG
24-200	1242 Ridgeley	HV-23-022SPE	pool shower pan	PASS	5/13/24	BBG
24-201	1011 Ridgeley	HV-24-022R	partial frame	FAIL	5/15/24	BBG
24-202	1306 Glourie Dr	HV-23-007P	shower pan	PASS	5/15/24	BBG
24-203	1306 Glourie Dr	HV-23-007H	HVAC Final	PASS	5/15/24	BBG
24-204	1306 Glourie Dr	HV-23-007E	electrical final	PASS	5/15/24	BBG
24-205	1011 Ridgeley	HV-24-022R	partial frame	PASS	5/16/24	BBG
24-206	1306 Glourie Dr	HV-23-007F	Fence Final	PASS	5/16/24	BBG
24-207	1118 Guinea	HV-23-094B	Windstrap	PASS	5/17/24	BBG
24-208	1306 GLouire	HV-23-007B	Building Final	CANCELLED	5/17/24	BBG
24-209	1236 Archley	HV-23-080B	Frame	PASS	5/21/24	BBG
24-210	1226 Glourie	HV-23-043E	electrical underground	PASS	5/23/24	BBG
24-211	1127 Glourie Drive	HV-24-040R	roof final	PASS	5/23/24	BBG
24-212	8373 Westview Dr	HV-24-007	final	PASS	5/23/24	BBG
24-213	1214 Ridgeley	HV-23-068DEMO	Demo Final	PASS	5/24/24	BBG
24-214	8002 Burkhart	HV-23-029E	Electrical Final	FAIL	5/24/24	BBG
24-215	1214 Ridgeley	HV-23-68DEMO	demo final	PASS	5/24/24	BBG
24-216	8002 Burkhart	HV-23-029P	plumbing final	PASS	5/24/24	BBG
24-217	1236 Archley	HV-23-080B	Brick Wall tie	PASS	5/24/24	BBG
24-218	1254 Ridgeley	HV-24-049E	Electrical Reconnect	PASS	5/28/24	BBG
24-219	1222 Glourie	HV-24-020F	Fence Final	PASS	5/28/24	BBG
24-220	7923 Hilshire Green	HV-24-047R	Roof Final	PASS	5/30/24	BBG
24-221	1241 Ridgeley	HV-23-071E	Electrical ditch cover	PASS	5/30/24	BBG
24-222	1306 Glourie	HV-23-007P	Plumbing Final	PASS	5/30/24	BBG
24-223	1306 GLourie	HV-23-007B	Building Final	PASS	5/30/24	BBG
24-229	1031 Glourie	N/A	Emergency Reconnect	PASS	5/30/24	BBG
24-224	8002 Burkhart	HV-23-029H	Mechanical Final	PASS	5/31/24	BBG
24-225	1201 Archley Dr	HV-23-082E	T-Pole	PASS	5/31/24	BBG
24-226	8002 Burkhart	HV-23-029E	Electric Final	FAIL	5/31/24	BBG
24-227	1331 Friarcreek Ln	N/A	Gravel @ trash can area	OK - no permit needed	5/31/24	BBG

Inspections	
Cancelled	1
Consultation	0
Failed	5
Pass	42
Total	48

City of Hilshire Village
Call Log

Date Notified	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
3/5/24	Pet waste is often left in the grassy area behind the commercial buildings. She and her pets have stepped in it while walking.	Pine Creek Lane grass area	Exploring grants through the Watershed Protection Plan Program, TCEQ, other entities for pet waste stations, exploring cost of maintenance.		
5/17/24	Tree down blocking the street	Pine Creek Lane	Unknown persons moved the tree to the side of the road.	Tree contractors are making their way through the city. Tree was removed.	5/22/2024
5/17/24	Tree down and fence fell, needed to talk to the rear neighbors. Also wanted to know how to contact tree removal company to clear the street.	1315 Glenhilshire	Gave contact information for both rear neighbors and tree company working in the area	No further action taken.	5/17/2024
5/17/24	Tree limb fell and is hanging on the electrical wire.	1130 Ridgeley Drive	Reported to CenterPoint Work Order # 4983562	CenterPoint repaired.	5/23/2024
5/17/24	Inquired about electrical reconnection, asked to make sure he is on the distribution email list.	1303 Pine Chase	Unknown when service is to be restored. Added to Constant Contact	No further action taken.	5/17/2024
5/17/24	Asked if the neighbor reported the tree limb down, asked if it was safe for her to come home.	1126 Ridgeley	Tree has been reported, CenterPoint has not responded to the area yet and the line may still be live.	Pending assessment by CenterPoint. Hazard is a communications line, street is accessible from Glourie.	5/20/2024
5/17/24	Power pole broken - wires hanging low Pole #297566	Bromley, right side of 8005 Bromley	Street was closed off by Inframark	Reported to CenterPoint, was advised there was already a work order created.	5/17/2024
5/17/24	Power lines down across road, tree on top of wires - Light pole # 297587	Ridgeley curve near 1101 Ridgeley	Street is blocked, lines are on the ground	Reported to CenterPoint, was advised there was already a work order created.	5/17/2024
5/17/24	Power lines down across road, tree on top of wires.	Ridgeley east near 1025 Ridgeley	Reported to CenterPoint		5/17/2024
5/17/24	Pole # 109551 snapped and wires are hanging low	Westview, to the right of 8201 Westview	Reported to CenterPoint		5/17/2024
5/18/24	Neighbors tree damaged during storm, worried that it will fall on their house.	13 Hilshire Grove Ln	Drove to site, took a photo of the fallen and broken tree leaning on the canopy of another tree. Determined hazardous, contacted the owners to remove and included ordinance language.	Tree is not justified to remove, neighbor has permission to cut off damaged section over their property.	5/27/2024
5/20/24	Asked if the City can report all debris at curb to Harris County	1314 Pine Chase	Harris County wants individual property owners to report directly for debris pickup	Advised homeowner to report debris pick-up through Harris County until further notice	5/20/2024
5/22/24	Tried to report his debris ready for pickup, hotline voicemail was full.	8210 Mallie	Sent information to the Harris Co coordinator directly, informed of the hotline issue	No further action taken.	5/22/2024

City of Hilshire Village
Call Log

Date Notified	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
5/23/24	Reported a hole from an electrical truck getting stuck in the rear adjacent vacant lot while attempting to make repairs, wants the hole filled.	7 Hilshire Grove	Contacted contractor. Hole was filled and trash removed	No further action taken.	5/31/2024
5/23/24	Fallen tree limbs are piled at the back of the property, said it can become a fire hazard.	7 Hilshire Grove	Referred to new home builder.	No further action taken.	5/23/2024
5/23/24	Recycling was not collected.	1206 Pine Chase Drive	Informed GFL, was told they were running behind	Recycling collected on Saturday.	5/25/2024
5/24/24	Asked when internet (Xfinity) will be restored.	City-wide	Contractors are working in the area but we do not have an ETA for restoration.	No further action taken.	5/24/2024
5/24/24	Asked how the city is going to require that leaning trees be removed and require trimming on especially the large trees. Expressed concern over the proximity of a neighbor's trees to his house.	8001 Anadell	Explained the scope of control we have with the ordinance and invited to attend council meetings to participate in the tree ordinance amendment discussions.	No further action taken.	5/24/2024
5/26/24	Reported contractors using a chainsaw working until 8 PM, asked about the construction hours.	Pine Creek Lane	Explained that there are temporary allowances for contractors making repairs for storm damage and that it should subside soon. Advised to call SVPD dispatch if it happens again to assess what is being done and if it is necessary at that time of night.	No further action taken.	5/26/2024
5/24/24	Asked when Hickory Shadows will get debris collection	Hickory Shadows	Checking with Harris Co coordinator.	Cul-de-sacs are scheduled at the last part of the first wave of collection. Verified Harris Co knew Hickory Shadows needed attention.	5/24/2024
5/27/24	AT&T lines are down in their yard causing a hazard, as well as their neighbors. They have attempted to contact AT&T, but unable to get any of the contractors that come out to do anything. Asking for help from the City to get some action.	1307 Pine Chase	Reported address to AT&T city contact.	No further action taken.	5/28/2024
5/28/24	Asked if the regular bulk trash will still run.	1238 Glourie	Confirmed with GFL and reported her address.	No further action taken.	5/28/2024
5/28/24	He has additional debris and wanted to see when the collections will stop.	1205 Archley	Informed that it will take weeks, and he is ok to add more debris to the street side.	No further action taken.	5/28/2024

City of Hilshire Village
Call Log

Date Notified	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
5/28/24	Small rain storm brought down two more trees that were damaged by the storm last week. Asked if they can still put it at the curb.	1314 Ridgeley Dr	Confirmed, said when they are ready to call back and I will report to Harris County for them.	No further action taken.	5/28/2024
5/29/24	Asked if bulk trash will run this week	Ridgeley	Confirmed	No further action taken	5/29/2024
5/29/24	Asked if there was anything wrong with the debris at their house because it hasn't been collected yet.	1327 Pine Chase	Drove by and saw no issue, it is a smaller pile though so they may have prioritized larger tree debris.	No further action taken.	5/31/2024
5/29/24	Checking on internet connection status	15 Hickory Shadows	Status unknown	No further action taken	5/29/2024
5/29/24	Asked about a neighbor's house that hasn't been picked up yet, tree limbs scattered in front and rear yards.	1123 Glourie	Advised that we just made contact with the owner whose son is living at the property, said they were aware and would clean it up.	No further action taken.	5/31/2024
5/29/24	Asked about the status of AT&T internet connection.	1119 Glourie	Status unknown	No further action taken	5/29/2024
5/29/24	Asked for contact information for the vacant lot behind him, there are hazardous trees that need to be trimmed / removed.	1215 Wirt	Send contact information for the developer.	No further action taken	5/29/2024
5/29/24	Said she has not been receiving city emails.	8214 Mallie Ct	Checked constant contact, citizen unsubscribed from emails on 4/4. Asked if there was an alternate email they would prefer to use.	Confirmed email is good, re-subscribed.	5/30/2024
5/31/24	Concerned that the debris pile at her neighbors house is going to negatively affect buyers looking at her house.	1302 Bridle Spur	Advised that the area has already been reported and I do not have control over the vehicles.	No further action taken.	5/31/2024
5/31/24	Only part of his bagged lawn debris is being collected.	1205 Archley Drive	Reported to GFL and asked why they cannot take regular bagged lawn debris since Harris County is taking care of the heavy items.	No further action taken.	6/3/2024
5/31/24	Frustrated that Hickory Shadows has not had debris collected yet	Hickory Shadows	Assured that they are making their way through the City and will get to Hickory Shadows.	No further action taken.	5/31/2024
5/31/24	Bagged leaves have not been collected.	1221 Pine Chase Dr	Contacted GFL, debris collected	No further action taken.	6/3/2024
5/31/24	Asking for an update on the internet restoration.	Glourie Drive	Status unknown	No further action taken.	5/31/2024
6/3/24	Very upset that his address has not had debris collection yet.	Hickory Shadows	Contacted Harris Co rep to see when this area is scheduled.	Debris was collected	6/3/2024
6/3/24	Asked when they will get debris collection.	Hickory Shadows	Already sent email to Harris Co asking for eta for collection.	Debris was collected	6/3/2024

City of Hilshire Village
Call Log

Date Notified	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
6/3/24	Checking on the status of debris in Hickory Shadows. Said she called the Harris Co number again and was told that she could do it herself.	Hickory Shadows	Called and spoke with Harris Co rep, contractor assumed the area was gated because of the exit gate, advised to keep going south until they got to the entrance.	Debris was collected	6/3/2024
6/7/24	Their rear fence was taken down to work in the easement area, will the fence be replaced?	1315 Bridle Spur	Contacted CenterPoint for resolution	Instructed owner to file a claim with CenterPoint 713-207-7722	6/7/2024
6/11/24	Has trees down in the drainage easement behind his house, asking for assessment by the city.	8206 Mallie Ct	Contractor and City inspection of ravine area. Trees and debris removed 6/14/24	No further action taken.	6/14/2024
6/11/24	Streelight out, wire hanging	8206 Mallie Ct	Identified pole # 297573 and reported to CenterPoint	CNP Tracking number 1406370021	
6/11/24	Debris pile still hasn't been picked up, it's been several days. Low hanging cable above the pile might be the issue.	Mallie Ct	At&T & Comcast confirmed downed lines are electric. Contacted Centerpoint to take immediate action. Debris piles to be collected by Harris County		
6/11/24	Stop sign was ran over, laying on the ground	Mallie Ct	Contacted Batterson, LLP for stop sign replacment and installation	Waiting for invoicing and scheduling	6/14/2024
6/11/24	Dirt on road	1226 Glourie	Contacted contractor to clean up site	No further action taken.	6/14/2024
6/13/24	Storm debris still not collected at Ridgeley Place	1101 Ridgeley	Called and spoke with Harris Co rep, she confirmed that the debris will be collected	No further action taken.	

Hilshire Village Municipal Utility District

Fire Hydrant Inspection & PM Report

PURE PARTNERSHIP



May 2024



**Hilshire Village
Fire Hydrant Survey Summary
May 2024**

During the Month of May a Fire Hydrant Survey was performed within the Boundaries of Hilshire Village

The following summarizes the total number of hydrants inspected during the survey, deficiencies found and the cost estimated for the needed repairs.

		Estimated Repair Cost	
		Each	Total
Total Hydrants Serviced	39		
Hydrant Found Without Issues	39		
Hydrant needs to painted			
Hydrant needs landscape,caps,bolts	9	\$193.75	\$1,550.00

Total	\$1,550.00
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All cost shown are estimates only. Actual cost will be adjusted accordingly.

Any hydrant blacked bag during survey will need to be investigated by Fire Hydrant specialists to obtain the cost of repair or replacement.

*note: total estimate repairs includes issues found during survey that required immediate attention.

Device Date	Hyd #	Address:	GPS Coordinates :	Manufacture:	Year:	Paint condition good	Hydrant drains properly	Standing pressure on hydrant (psi):	# of hydrant markers needed:	Priority:	Summary:	Repair Cost:
5/1/2024	FH-1	1 Pine Creek Ln.	29.794453,-95.493279	American Darling B84B	2015	GOOD	GOOD	50	0	4 - N/A	Low pressure , quick connection cap leaking.	
5/1/2024	FH-2	16 Pine Creek Ln.	29.794418,-95.495262	American Darling B84B	2015	GOOD	GOOD	52	0	2 - Schedule repair	Ok Hydrant wrench will not turn freely.	\$ 150.00
5/1/2024	FH-3	8315 Creekstone Cir.	29.794292,-95.492050	American Darling B84B	2015	GOOD	GOOD	50	0	2 - Schedule repair	Front quick connection leaking.	
5/1/2024	FH-4	1327 Friarcreek	29.793924,-95.492241	American Darling B62B	1980	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-5	1319 Friarcreek	29.793547,-95.492332	American Darling B84B	2015	GOOD	GOOD	50	0	2 - Schedule repair	Front quick connect cap leaking. Hydrant wrench will not turn freely.	\$ 150.00
5/1/2024	FH-6	8201 Westview Dr. @ Ridgeley Dr.	29.794735,-95.490852	Mueller	2006	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-7	1309 Ridgeley Dr.	29.793701,-95.490921	Mueller	2006	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-8	1257 Archley Dr. @ Ridgeley Dr.	29.792816,-95.490768	Other	2021	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-9	1233 Archley	29.791632,-95.491493	Mueller	2019	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-10	1209 Archley Dr.	29.790707,-95.490410	Mueller	2018	GOOD	GOOD	52	0	2 - Schedule repair	Lower flange bolts rusted.	\$ 350.00
5/1/2024	FH-11	1225 Ridgeley Dr. @ Archley Dr.	29.790884,-95.489517	Mueller	2006	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-12	1232 Ridgeley Dr. @ Bromley Rd.	29.792128,-95.489578	Mueller	2006	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-13	1302 Pine Chase Dr.	29.792524,-95.488144	Mueller	2008	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-14	1320 Pine Chase	29.793901,-95.488029	American Darling B84B	2011	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-15	1318 Glourie Dr.	29.793495,-95.486900	American Darling B84B	2012	GOOD	GOOD	50	0	2 - Schedule repair	Front quick connection cap leaking.	
5/1/2024	FH-16	1238 Glourie Dr.	29.792263,-95.486855	American Darling B84B	2011	GOOD	GOOD	52	0	4 - N/A	Ok	
5/1/2024	FH-17	8002 Anadell St. @ Glourie Dr.	29.791395,-95.487061	American Darling B84B	2011	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-18	8013 Anadell St.	29.791256,-95.488213	American Darling B84B	2011	GOOD	GOOD	50	0	2 - Schedule repair	Front cap quick connect leaking.	
5/1/2024	FH-19	1201 Pine Chase Dr. @ Glourie Dr.	29.790371,-95.487320	American Darling B84B	2011	GOOD	GOOD	52	0	2 - Schedule repair	Front quick connect cap leaking.	

Device Date	Hyd #	Address:	GPS Coordinates :	Manufacture:	Year:	Paint condition good	Hydrant drains properly	Standing pressure on hydrant (psi):	# of hydrant markers needed:	Priority:	Summary:	Repair Cost:
5/1/2024	FH-20	8002 Burkhardt Dr. @ Glourie Dr.	29.789616,-95.487312	American Darling B84B	2012	GOOD	GOOD	48	0	4 - N/A	Front quick connect cap leaking.	
5/1/2024	FH-21	1123 Guinea Dr.@ Burkhardt Dr.	29.789534,-95.488358	Clow	2019	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-22	8205 Burkhardt Dr.	29.789312,-95.489792	Mueller	2008	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-23	1125 Ridgeley Dr.@ Mallie Ct.	29.788610,-95.489403	Other	2014	GOOD	GOOD	52	0	2 - Schedule repair	Lower flange bolts rusted.	\$ 350.00
5/1/2024	FH-24	8214 Mallie Ct.	29.788485,-95.490425	Mueller	2008	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-25	Ridgeley Dr.@ Guinea Dr.	29.787498,-95.488503	Mueller	2006	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-26	Ridgeley Dr.@ Glourie Dr.	29.787046,-95.487038	American Darling B84B	2013	GOOD	GOOD	46	0	4 - N/A	Front quick connect cap leaking.	
5/1/2024	FH-27	8 Hillshire Oaks Ct.	29.787613,-95.485420	Mueller	2008	GOOD	GOOD	44	0	2 - Schedule repair	landscape hydrant	\$ 150.00
5/1/2024	FH-28	1119 Glourie Dr.	29.788403,-95.487106	American Darling B84B	2013	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-29	1117 Guinea Dr.	29.788628,-95.488174	Mueller	2013	GOOD	GOOD	50	0	4 - N/A	Ok	
5/1/2024	FH-30	7 Hickory Shadows Dr.	29.785948,-95.486107	Kennedy K81A	1979	GOOD	GOOD	50	0	2 - Schedule repair	Greas plug bad.	\$ 100.00
5/1/2024	FH-31	20 Hickory Shadows Dr.	29.785362,-95.485268	Kennedy K81A	1979	GOOD	GOOD	50	0	2 - Schedule repair	Hydrant wrench will not turn freely.	\$ 150.00
5/1/2024	FH-32	7923 Hillshire Green Dr.	29.788258,-95.486244	Mueller	1998	GOOD	GOOD	46	0	4 - N/A	Ok	
5/1/2024	FH-33	7911 S.Villa Cir.	29.790627,-95.486053	American Darling B84B	2016	GOOD	GOOD	46	0	4 - N/A	Ok	
5/1/2024	FH-34	On Hillshire Villa Dr.@ (Hillshire Villas Entrance)	29.790945,-95.485672	American Darling B84B	2016	GOOD	GOOD	42	0	4 - N/A	Ok	
5/1/2024	FH-35	N. On Hillshire Villa Dr.(Rear of Parking Lot)	29.791258,-95.485611	Mueller	1998	GOOD	GOOD	42	0	4 - N/A	Ok	
5/1/2024	FH-36	Across From 8 Hillshire Grove Ln.	29.791861,-95.486023	Clow	1988	GOOD	GOOD	46	0	2 - Schedule repair	Hydrant wrench will not turn freely.	\$ 150.00
5/1/2024	FH-37	1319 Glenhilshire Dr.	29.794640,-95.488945	American Darling B84B	1994	GOOD	GOOD	42	0	4 - N/A	Ok	
5/1/2024	FH-38	1306 Bridle Spur St.	29.793842,-95.489662	American Darling B84B	2014	GOOD	GOOD	44	0	4 - N/A	Front quick connect cap leaking.	
ESTIMATE												1,550.00

Fire Hydrant Survey Report

Address:
1 Pine Creek Ln.

Hyd #

1

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2015

Estimated Repair Price:

Summary:

Low pressure , quick connection cap leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
16 Pine Creek Ln.

Hyd #

2

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2015

Estimated Repair Price:

\$ 150.00

Summary:

Ok Hydrant wrench will not turn freely.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8315 Creekstone Cir.

Hyd #

3

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2015

Estimated Repair Price:

Summary:

Front quick connection leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1327 Friarcreek

Hyd #

4

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

1980

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

**Address:
1319 Friarcreek**

Hyd #

5

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2015

Estimated Repair Price:

\$ 150.00

Summary:

**Front quick connect cap leaking.
Hydrant wrench will not turn freely.**

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8201 Westview Dr.@ Ridgeley Dr.

Hyd #

6

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2006

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1309 Ridgeley Dr.

Hyd #

7

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2006

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1257 Archley Dr. @ Ridgeley Dr.

Hyd #

8

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2021

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1233 Archley

Hyd #

9

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2019

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1209 Archley Dr.

Hyd #

10

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2018

Estimated Repair Price:

\$ 350.00

Summary:

Lower flange bolts rusted.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1225 Ridgeley Dr.@ Archley Dr.

Hyd #

11

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2006

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1232 Ridgeley Dr.@ Bromley Rd.

Hyd #

12

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2006

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1302 Pine Chase Dr.

Hyd #

13

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2008

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1320 Pine Chase

Hyd #

14

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2011

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

**Address:
1318 Glourie Dr.**

Hyd #

15

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2012

Estimated Repair Price:

Summary:

Front quick connection cap leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1238 Glourie Dr.

Hyd #

16

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2011

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8002 Anadell St. @ Glourie Dr.

Hyd #

17

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2011

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

**Address:
8013 Anadell St.**

Hyd #

18

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2011

Estimated Repair Price:

Summary:

Front cap quick connect leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1201 Pine Chase Dr.@Glourie Dr.

Hyd #

19

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2011

Estimated Repair Price:

Summary:

Front quick connect cap leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8002 Burkhardt Dr. @ Glourie Dr.

Hyd #

20

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

48

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2012

Estimated Repair Price:

Summary:

Front quick connect cap leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1123 Guinea Dr.@ Burkhart Dr.

Hyd #

21

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2019

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8205 Burkhart Dr.

Hyd #

22

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2008

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1125 Ridgeley Dr. @ Mallie Ct.

Hyd #

23

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

52

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2014

Estimated Repair Price:

\$ 350.00

Summary:

Lower flange bolts rusted.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8214 Mallie Ct.

Hyd #

24

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2008

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
Ridgeley Dr.@ Guinea Dr.

Hyd #

25

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2006

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
Ridgeley Dr. @ Glourie Dr.

Hyd #

26

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

46

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2013

Estimated Repair Price:

Summary:

Front quick connect cap leaking.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
8 Hillshire Oaks Ct.

Hyd #

27

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

44

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

2008

Estimated Repair Price:

\$ 150.00

Summary:

landscape hydrant

Photo #2



Photo #1



Fire Hydrant Survey Report

**Address:
1119 Glourie Dr.**

Hyd #

28

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2013

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1117 Guinea Dr.

Hyd #

29

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2013

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
7 Hickory Shadows Dr.

Hyd #

30

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

1979

Estimated Repair Price:

\$ 100.00

Summary:

Greas plug bad.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
20 Hickory Shadows Dr.

Hyd #

31

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

50

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

1979

Estimated Repair Price:

\$ 150.00

Summary:

Hydrant wrench will not turn freely.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
7923 Hillshire Green Dr.

Hyd #

32

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

46

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

1998

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
7911 S.Villa Cir.

Hyd #

33

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

46

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2016

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:

On Hillshire Villa Dr.@ (Hillshire Villas Entrance)

Hyd #

34

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

42

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2016

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
N. On Hillshire Villa Dr.(Rear of Parking Lot)

Hyd #

35

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

42

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

1998

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
Across From 8 Hillshire Grove Ln.

Hyd #

36

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

46

of hydrant markers needed:

0

Priority:

2 - Schedule repair

Year:

1988

Estimated Repair Price:

\$ 150.00

Summary:

Hydrant wrench will not turn freely.

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1319 Glenhilshire Dr.

Hyd #

37

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

42

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

1994

Estimated Repair Price:

Summary:

Ok

Photo #2



Photo #1



Fire Hydrant Survey Report

Address:
1306 Bridle Spur St.

Hyd #

38

- Landscaping good
- Hydrant opens properly
- Hydrant does not need to be raised or lowered**
- Hydrant is readily accessible
- Hydrant is upright, not bent or deformed**
- All caps are present**
- Caps are only hand tight**
- All discharges are accessible
- Water does not leak from top of hydrant
- Nozzle threads are not damaged**
- Threads lubricated with food grade grease**
- Water does not leak from caps**
- Hydrant drains properly**
- Hydrant closes properly from stem**
- Bolts are in good condition
- Paint condition good**

Standing pressure on hydrant (psi):

44

of hydrant markers needed:

0

Priority:

4 - N/A

Year:

2014

Estimated Repair Price:

Summary:

Front quick connect cap leaking.

Photo #2



Photo #1





Our Partnership Principles

Pure Alignment

We connect with our clients on a foundation of clarity, trust and mutual understanding. We make our clients' goals our goals, and tailor the right mix of skills and resources to every project.

Pure Accessibility

We are open and transparent with our clients and each other, making information and insights easy to see, understand, and share. We are always available and open to share our skills, ideas, and thinking.

Pure Accountability

We hold ourselves accountable to our clients and ourselves. We seek continuous improvement through rigorous compliance, as well as ongoing safety, training, and professional development.



CITY OF HILSHIRE VILLAGE

BUDGET WORKSHOPS

FISCAL YEAR 2024-2025

BUDGET CYCLE IS YEAR-ROUND

July 2024 – September 2024 **Preparation**

- Create and present the budget
- Budget workshops
- Public hearings for budget, proposed tax rate, fee increases

September 2024 **Legislative**

- City Council carefully considers suggestions expressed by local citizens and, as appropriate, amends the proposed budget then votes to approve.

October 2024 – August 2025 **Executive**

- Budget amendments and supplemental appropriations must include offsetting revenue sources

October 2025 – December 2025 **Reporting**

- Budget Audit at FYE: Accounting & financial reporting via an Annual Comprehensive Financial Report (ACFR) that is reviewed by an independent auditor.

Emphasis on Communication

Budget Workshops

- Typically an internal meeting where members of the governing body discuss and deliberate the details of the proposed budget. It's an opportunity for officials to review financial forecasts, proposed expenditures, revenue sources, and strategic priorities in a more informal setting. The primary goal is to gather input, make adjustments, and potentially reach a consensus on the budget proposal before it advances to the next stage.
- Participants typically include elected officials, financial staff, and department heads within the organization. There is potential for the governing body to conduct a closed-door meeting aimed at facilitating internal discussions and decision-making.
- Budget workshops often involve presentations, discussions, and sometimes breakout sessions focused on specific aspects of the budget. It's less formal compared to a public hearing and allows for more in-depth analysis and deliberation.
- The outcome of a budget workshop may include revisions or amendments to the proposed budget based on the discussions and feedback received. It serves as a precursor to the formal adoption process.

Public Hearings

- A formal event where members of the public are invited to provide feedback, comments, and concerns about the proposed budget and tax rate. It's a crucial part of the democratic process, allowing citizens to voice their opinions and influence decisions that affect their communities. Elected officials listen to public input before making final decisions on the budget and tax rates.
- Participants include members of the public, elected officials, government administrators, and sometimes representatives from community organizations. The focus is on gathering input and feedback from the broader community.
- Public hearings typically follow a formal structure mandated by law or organizational procedures. There are usually established rules for speaking time, order of speakers, and guidelines for maintaining decorum. The primary purpose is to give members of the public an opportunity to express their views on the proposed budget and tax rates.
- The outcome of a public hearing is to gather public input, which elected officials consider when making final decisions on the budget and tax rates. It informs their voting and helps ensure that decisions reflect the needs and priorities of the community.

Truth in Taxation Laws

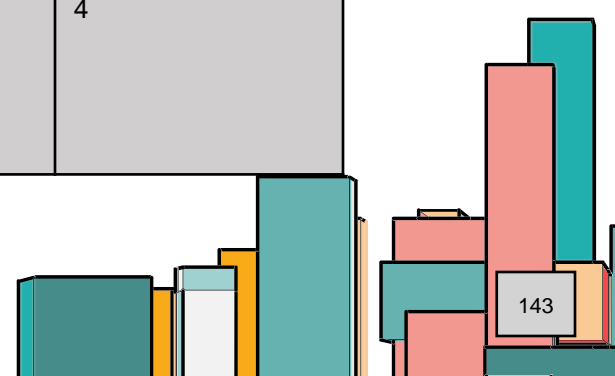
2024-2025 BUDGET CALENDAR

April 1
 April 30
 May 1

Chief appraisers send notices of appraised value on SFRs ¹
 Chief appraisers prepare and certify the estimate of taxable value ²
 Chief appraisers send notices of appraised value on all other property ³

July
 2024

M	T	W	R	F	S	S
1 Financial policy annual review	2 Publish on website dates for workshops, public hearings	3	4 City Hall Closed for Independence Day	5	6	7
8 City Secretary distribute workbooks, estimates of revenues for proposed tax rate	9	10	11	12	13	14
15	16 Workshop #1, Regular Council Meeting, Approve Financial Policy	17	18	19	20 Appraisal review boards approve the appraisal records. ⁴	21
22	23	24	25 Chief appraisers certify the appraisal roll to the taxing units. ⁵	26	27	28
29	30	31	1	2	3	4

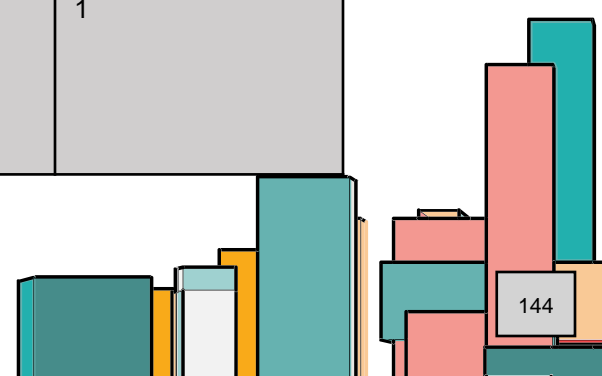


August 2024

August - September Adopt budget according to fiscal year, adopt tax rate after adopting budget. ⁷

M	T	W	R	F	S	S
29	30	31	1	2	3	4
5	6	7 Publish no-new-revenue & voter-approval tax rates on website ⁶	8	9	10	11
12	13	14	15	16 Deadline to file proposed budget if tax rate is to be approved on 9/17 (-30 days) ¹⁰	17	18
19 (8/18 - 9/7) Period for Newspaper Notice of Budget Hearing on 9/17 ¹¹	20 Workshop #2, Regular Council Meeting, Approve proposed tax rate	21	22	23	24	25
26	27	28	29	30	31	1

*The public hearing must be held at least five days after the date notice of public hearing is given.



September 2024

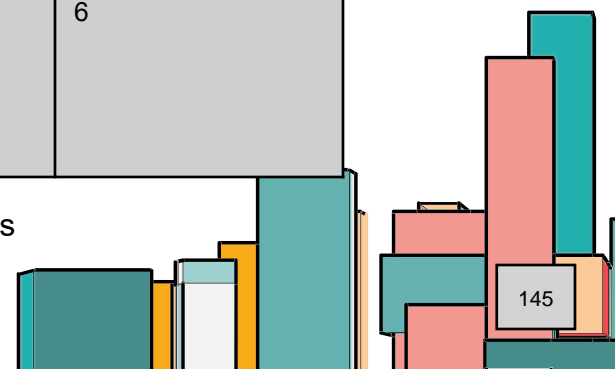
Must adopt tax rate before 9/30 or 60 days after receiving the appraisal roll, whichever is later, tax rate that exceeds the voter-approval tax rate no later than the 71st day before the next uniform election date that occurs in November of that year. ⁸
 If the proposed tax rate exceeds the no-new-revenue rate, internet notice of the tax rate hearing must be posted continuously for 7 days preceding the date of the vote. ¹²
 Public Hearing on proposed budget and capital facility plan must be held 15 days after proposed budget is filed (scheduled for 8/16) ¹³

M	T	W	R	F	S	S
2 City Hall Closed for Labor Day	3	4	5	6	7	8
9	10 Workshop #3	11	12	13	14	15
16	17 Regular Council Meeting, Public Hearing, Approve the Budget & Tax Rate	18	19	20	21	22
23	24	25	26	27	28	29
30 End of Fiscal Year	1 Start FY 2023-2024 Tax assessors prepare and mail tax bills. ⁹	2	3	4	5	6

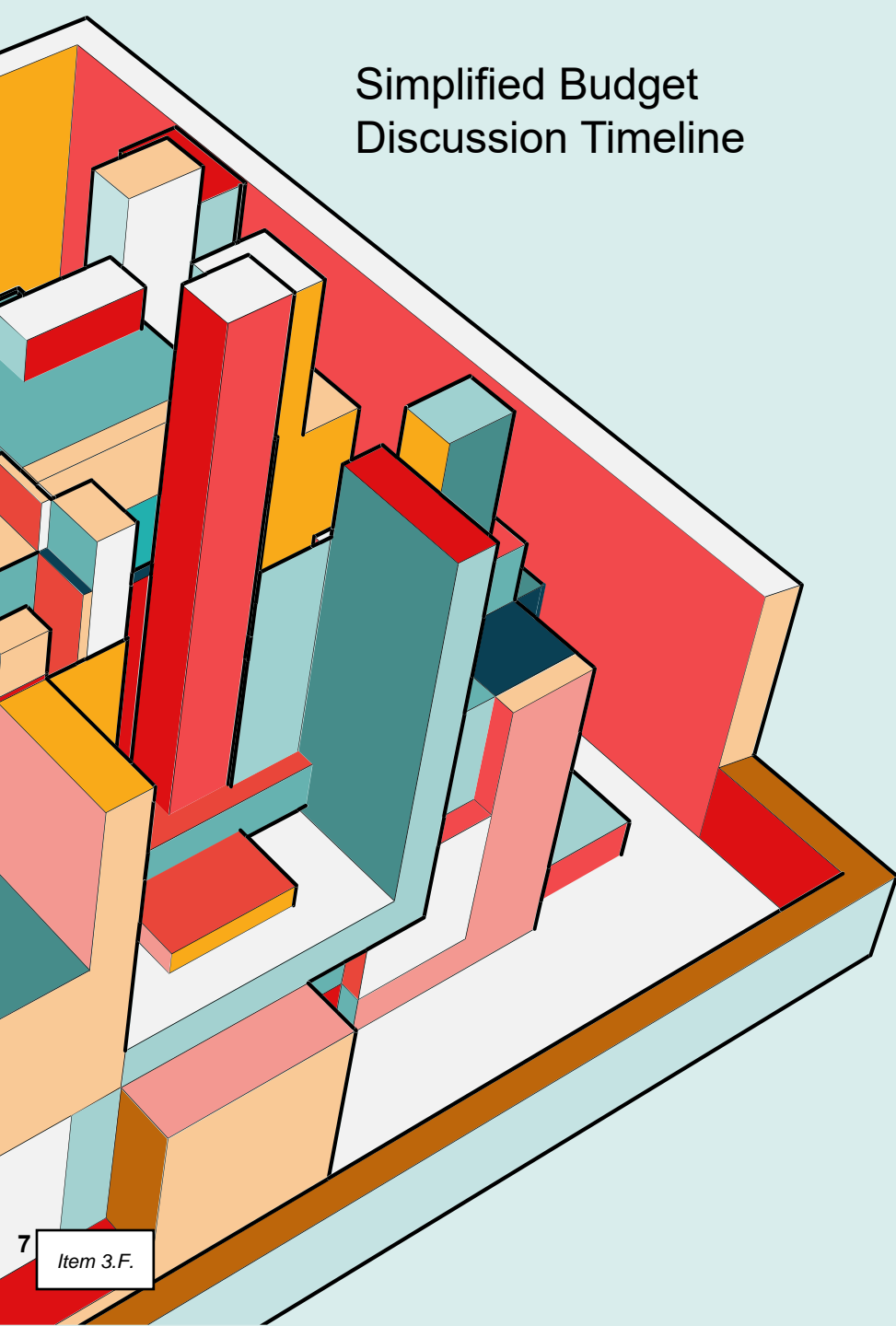
To Be Scheduled: Spring Valley City Council public hearing on proposed SVPD budget. SV Council approves or rejects the SVPD Budget. Assessment to HV based on 16.1% of operations budget.

Item 3.F.

6



Simplified Budget
Discussion Timeline



Date	Meeting & Purpose
July 16	Budget Workshop #1 Discussion on revenue sources, general expenses and expected increases from contracted services, capital expenditure planning
August 20	Budget Workshop #2 Presentation of salary surveys, possible executive session on salary increases Preliminary end-of-year projections Approve proposed tax rate (the highest tax-rate we are willing to adopt, not necessarily the final rate)
September 10	Budget Workshop #3 Finalize end-of-year projections, make adjustments where needed, additional discussion on any budget or tax item if needed
September 17	Public Hearing Adoption of Budget followed by adoption of Tax Rate

REFERENCES

Texas Tax Code; Title 1. Property Tax Code

<https://statutes.capitol.texas.gov/?link=TX>

¹ § 25.19(a)

² § 26.01(e)

³ § 25.19(a)

⁴ § 41.12(a)

⁵ § 26.01(a)

⁶ § 26.04(e)

⁷ § 44.004(b)

⁸ § 26.05(a)

⁹ § 31.01(a)

¹² § 26.065

Texas Local Government Code; Title 4. Finances

<https://statutes.capitol.texas.gov/?link=LG>

¹⁰ § 102.005

¹¹ § 102.0065

¹³ § 102.006(b)



Regular Council Meeting Minutes

Tuesday, May 21, 2024 at 6:30 PM
8301 Westview Drive, Houston, Texas 77055

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

1.A. Invocation was given by Council Member Huber.

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 Bailey, Olson & Olson
Lieutenant Menchaca and Captain Lane, Spring Valley Police
Secretary Stephens

2. CITIZEN'S COMMENTS

Wallace Partridge, Glourie Drive, expressed a desire for improved coordination in future storm responses.

Cheryl Wolfe, Pine Chase Drive, emphasized the need for collection teams to handle tree debris more effectively, expressing frustration over the current lack of organized house-by-house collection.

3. REPORTS TO COUNCIL

3.A. Spring Valley Police Report

Lieutenant Menchaca reported 138 calls for service in April, 685 business checks, 53 public relations interactions, and 32 traffic stops. There's a pending death investigation awaiting ME results.

Captain Lane noted significant activity in the Villages, including road blockages for cleanup, appreciating citizen participation but also addressing complaints about blocked roadways, urging citizens to navigate around temporarily. He praised the quick cleanup response from Spring Valley and Hilshire compared to neighboring cities.

Councilmember Gordy commended the swift debris pickup by Harris County post-storm. Captain Lane highlighted a positive relationship with County Commissioner Ramsey that facilitated a quick response, including the use of a crane. Councilmember Gordy also mentioned encountering several helpful citizens clearing the roadways during this time.

3.B. Fire Commissioner's Report

Deputy Chief Witte mentioned that the department has been busy due to the recent storm, with two members still on light duty. They are hiring for a fire medic position and accepting applications for part-time dispatchers. Engine 2 is undergoing preventative maintenance, and ladder one needs extensive repairs after an impact from a stray vehicle tire.

Deputy Chief Witte's report discussed storm impacts, highlighting Hilshire Village's significant challenges with 135 storm-related calls. Alarm systems may trigger false alarms when power returns, but responses will be canceled upon confirmation of false alarms.

Mayor Buesinger noted the recent presentation of audited financials, showing a surplus for future capital items. The recommendation is to place the surplus and ambulance fund into an investment fund for future capital expenses, potentially reducing immediate capital expenses for the upcoming year and planning for long-term capital needs, including a pumper truck in 2027 and a ladder truck in 2032.

3.C. City Engineer's Report

Engineer Him said that Engineer Vasquez is displaced due to the storm but is attending the meeting virtually. He said that it has been business as usual with new and as-built plans.

Capital Infrastructure Projects:

Pine Chase Grove Water Meters: The focus is on designing underground utilities and erosion control measures for this project.

Hilshire Green Drive Red Line Design: The design work is currently underway and expected to be completed within the next 30 days.

Hickory Shadows Rehabilitation: This project is included in the budget for completion this year and may be combined with Hilshire Green Drive rehabilitation. Debt service numbers are being sought for funding, with plans to present them at the June meeting.

The Wirt Rd Safety Project involves preparing a plan package for submission to the City of Houston. It requires a 584 easement for the School of the Woods, and a metes and bounds proposal has been requested, with a budget not exceeding 5K for approval by Mayor Buesinger under his purchase power. This package will then be sent to the City of Houston for review and approval. The project's plan design is currently at 90% completion in response to comments, and the full design package is expected to be ready and submitted to the City of Houston by the end of this

week. Council Member Huber expressed concerns about potential staff cuts in the City of Houston impacting this project. Engineer Him reassured that this should not be a significant concern as the project is funded by Harris County, which presents a more substantial consideration.

Pavement Point Repairs: A purchase order has been issued, and Engineer Vasquez is collaborating with the contractors to schedule the repair work. Council Member Huber recommended postponing these repairs due to the road's condition and current traffic situation.

Lead Service Line Inventory: Contractor RJN conducted fieldwork last Monday, but encountered difficulties locating meters at 10 addresses. Additionally, 10 addresses had issues and were not inventoried. They are scheduled to return to locate these meters, but the process has been delayed by debris from the recent storm.

3.D. Building Official's Report

Secretary Stephens reported that the building reports from last month are included in the packet, noting that there are no outstanding items for discussion. She highlighted the significant impact of the recent storm, mentioning that its effects will be reflected in future reports as repairs for roofs, fences, tree removal, and related repairs are addressed. Secretary Stephens also mentioned that permit fees will be waived, but emphasized the importance of inspections for any work involving licensed trade professionals.

3.E. Mayor Buesinger's Report

Mayor Buesinger informed the Council about the Mayor's Emergency Guide provided by the Village Fire Department for the Villages. He mentioned completing 6 hours of FEMA training and suggested the Council update their training too. Additionally, he noted that the City issued a disaster declaration following the recommendation of the Village Fire Department Emergency Operations Center, aligning with other Memorial Villages. Mayor Buesinger also mentioned being in contact with Peyton Archie from Congressman Wesley Hunt's office to confirm the disaster declaration's delivery to the US President's desk and subsequent approval. Mayor Buesinger mentioned that during a declared disaster, one of the authorities granted is the ability to enforce a curfew. He noted receiving reports of suspicious individuals shortly after the power outage. He assured that the curfew would be lifted within the next few days as power is gradually restored. Commissioner Ramsey and his offices took part in coordinating debris collection across all Memorial Villages.

Council Member Cooper proposed sharing a basic emergency management plan with citizens to enhance awareness of the City's preparedness process. Captain Lane highlighted the importance of after-action reports for emergency situations, and Secretary Stephens confirmed she would prepare such a report. The Council discussed the need for coordinated citizen efforts, noting the significant response during and after the storm. They expressed concerns about potential city liability and the risks of inexperienced citizens using chainsaws in the city rights-of-way. Additionally, debris placed in drainage ditches was identified as a potential hazard

during significant rainfall. Captain Lane mentioned that chainsaw-certified officers are prepared to assist in life-threatening situations. The Council emphasized the necessity of coordinating available resources. Engineer Him explained that the streets are intentionally designed to facilitate water flow away from yards in case the ditches become overwhelmed.

3.F. City Secretary's Report:

City Secretary Stephens said that the complaint log is starting to show some of the effects of the storm. She said that there were some issues with garbage collection navigating around the debris piles, but those are being resolved.

3.G. City Treasurer's Report:

Secretary Stephens indicated that the second page of the HCAD Certified Estimates report included a comparison with last year's estimate. She mentioned that preliminary calculations for tax rates have been done, but the fiscal year 2025 Budget is not prepared for workshopping at this time.

4. CONSENT AGENDA

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

- 4.A. Approve Disbursements
- 4.B. Approve Minutes from the Regular Council Meeting
- 4.C. Approve Check Registers
- 4.D. Approve Proclamation for Police Week

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. Approve Resolution 2024-259 appointing Mike Garofalo as the Fire Commissioner and appointing Mayor Buesinger as the alternate.

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

Mayor Buesinger acknowledged Mr. Garofalo's one and a quarter year of service as an alternate and praised his contributions to the commission, while Mr. Garofalo expressed his readiness to continue serving. Council Member Gordy thanked the Mayor for their leadership as the commissioner so far.

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

The motion carried 5-0.

5.B. Discussion and possible action to appoint a new member to the Board of Adjustments.

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

Council Member Gordy mentioned speaking with candidate Schwarz, who is enthusiastic about the opportunity. Council Member Cooper praised alternate Brian Wilks' service and supported fulfilling his request to become a full member. The council asked for resumes from all candidates and sought recommendations from current Board Members.

No action taken.

5.C. Discussion and possible action to secure energy rates.

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

The council discussed the minor savings of the 60 month versus lesser terms.

Mayor Gordy amended his motion to approve Hudson Energy for 60 months.

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 approval of Resolution 2024-260 prohibiting the carrying of a handgun into any public city meeting.

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

The Council inquired about the necessity of a resolution, and Attorney Bailey confirmed that it is required. It was clarified that only police officers serving as security during public meetings are permitted to carry a gun.

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 allow an existing circular driveway to remain in the same size and location after new construction at 1201 Archley Drive in addition to a single access driveway to the garage. Hilshire Code of Ordinances Section 4.623 (Permitted Driveway and Pedestrian Access within Public Rights-of-Way).

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

During the discussion, the Council considered the advantages of permitting additional parking to ease congestion on Archley and Ridgeley streets, referencing

previous approvals for corner lots in similar cases. Secretary Stephens noted that the builder, who is also the homeowner, intends to keep the circle driveway in its current shape and location but may make minor adjustments if needed.

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

The motion carried 5-0.

6. DISCUSSION

6.A. Discuss amendments to Hilshire Village Tree Ordinance #745.

Council Member Crawford raised residents' concerns about tree damage after the storm. Council Member Cooper showed interest in a Tree Board's opinions, which Secretary Stephens confirmed as part of the Tree City USA plan. Mayor Pro Tem Carey suggested promoting regular tree trimming and consulting on all city trees. Council Member Gordy pointed out problems with diseased trees falling. The Council agreed to defer this discussion to a future meeting for reviewing proposed language, considering recent storm damage to trees and the canopy.

7. FUTURE AGENDA TOPICS

2023 - 2024 Budget Workshop Calendar, Debt Planning

Council Member Huber proposed presenting a post-event report to citizens at a special meeting.

8. ADJOURNMENT

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

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 8:11 P.M.

Robert F. Buesinger, Mayor

ATTEST:

Cassie Stephens, City Secretary

**A Proclamation Of
The City of Hilshire Village, Texas
Honoring Vernon Kahanek on his 99th Birthday**

* * * * *

Whereas, the City of Hilshire Village is proud to recognize the remarkable contributions of its citizens, whose dedication and service enhance the quality of life for all residents; and

Whereas, Vernon Kahanek has been a beloved and respected member of our community, dedicating himself to the betterment of Hilshire Village through consistent and selfless public service; and

Whereas, Mr. Kahanek began service to the City of Hilshire Village by reading water meters for 13 years, demonstrating an early commitment to the essential operations of our city and educating property owners on how to read their meters; and

Whereas, Mr. Kahanek was elected to the City Council in the years 1997, 1999, 2001, and 2003, during which he contributed to numerous initiatives and policies that have left a lasting positive impact on our community; and

Whereas, Mr. Kahanek's dedication to public service and enduring commitment to the maintenance and development of Hilshire Village drainage systems have earned him the respect and admiration of fellow citizens; and

Whereas, as Mr. Kahanek celebrates his 99th birthday, it is fitting that we acknowledge and honor his many years of devoted service, leadership, and unwavering commitment to our city;

Now, Therefore, I, Andy Carey, Mayor Pro Tem of the City of Hilshire Village, do hereby proclaim June 23rd, 2024, as

VERNON KAHANEK DAY

in the City of Hilshire Village, and extend our warmest wishes for Vernon Kahanek's continued health and happiness, expressing our deepest gratitude for his invaluable contributions to our community.

In Witness Whereof, I have hereunto set my hand and caused the Seal of the City of Hilshire Village to be affixed this 18th of June, 2024.

Attest:

Andy Carey, Mayor Pro Tem

Cassie Stephens, City Secretary

**Village Fire Department
2025 Proposed Budget**

CAPITAL EXPENDITURES:

Capital Expenditures TOTAL

\$146,600.00

PERSONNEL EXPENDITURES:

Payroll 6,880,875

Benefit 1,647,660

Personnel Expenditures TOTAL

\$8,528,535.00

OPERATIONAL EXPENDITURES

Red Trucks & Saving Lives 344,630

Dispatch 11,200

Fire Prevention - Fire Marshal's Office 5,600

Fire Station 215,010

Office 57,550

Professional Services 164,115

Training 91,300

Maintenance 270,800

Events & Other 40,580

Operating Expenditures TOTAL

\$1,200,785.00

Subtotal

\$9,875,920

CAPITAL REPLACEMENT ASSESSMENT

200,000

\$200,000

TOTAL BUDGET TO BE ASSESSED

\$10,075,920.00

EMS Revenue Contribution

250,000

Total Assessments and Contributions to Village Fire Department

\$10,325,920.00

Village Fire Department 2025 Proposed Budget

<u>CAPITAL EXPENDITURES:</u>	% change from 2024 to 2025	% change from 2023 to 2024
Capital Expenditures TOTAL	-24%	-60%
<u>PERSONNEL EXPENDITURES:</u>		
Payroll	6.41%	
Benefit	-8.55%	
Personnel Expenditures TOTAL	3%	8%
<u>OPERATIONAL EXPENDITURES</u>		
Red Trucks & Saving Lives	16.78%	
Dispatch	5.45%	
Fire Prevention - Fire Marshal's Office	-37.78%	
Fire Station	24.97%	
Office	9.28%	
Professional Services	43.33%	
Training	-2.93%	
Maintenance	10.76%	
Events & Other	-31.89%	
Operating Expenditures TOTAL	14.13%	9.96%
Subtotal	3.81%	4.99%
<u>CAPITAL REPLACEMENT ASSESSMENT</u>	-100%	100%
<u>TOTAL BUDGET TO BE ASSESSED</u>	1.64%	7.04%
Total % change from the 2024 budget assessed to the 2025 total assessment and contributions	4.16%	

Village Fire Department 2025 Proposed Budget Comparison 2025, 2024 & 2023

	2025 Proposed Budget	# Delta from 2024 Budget to Proposed 2025	# Delta from 2023 Budget to 2024 Budget
<u>CAPITAL EXPENDITURES:</u>			
Capital Expenditures TOTAL	\$146,600.00	\$193,033.25	\$483,588.07
<u>PERSONNEL EXPENDITURES:</u>			
Personnel Expenditures TOTAL	\$8,528,535.00	\$8,268,375.07	\$7,620,690.00
<u>OPERATIONAL EXPENDITURES</u>			
Operating Expenditures TOTAL	\$1,200,785.00	\$1,052,079.53	\$956,771.00
SUBTOTAL	\$9,875,920	\$9,513,487.85	\$9,061,049.07
<u>CAPITAL REPLACEMENT ASSESSMENT</u>	\$200,000	-\$200,000	\$200,000
<u>TOTAL BUDGET TO BE ASSESSED</u>	\$10,075,920.00	\$9,913,487.85	\$9,261,049.07
<u>EMS Revenue Contribution</u>	\$250,000		
<u>Total Assessments and Contributions to Village Fire Department</u>	\$10,325,920.00		

Village Fire Department



Serving the Villages of Bunker Hill, Piney Point, Spring Valley,
Hunters Creek, Hilshire, and Hedwig

2025 Proposed Budget



VFD 2025 Proposed Budget Highlights

In accordance with the terms of the Interlocal Agreement, the Village Fire Department's 2025 Budget is hereby submitted for consideration and approval by the Contracting Cities. Pursuant to Section 5.02 of the Interlocal Agreement, by a unanimous vote of Commissioners, the Board has approved and recommended this budget. Please place this item on your council's agenda for consideration, and within the time and manner specified in the Interlocal, then advise the department of your City Council's action.

COMMISSIONERS 2025

City of Bunker Hill Village	Keith Brown, Chair
City of Piney Point Village	Henry Kollenberg, Vice Chair
City of Spring Valley Village	Allen Carpenter, Treasurer
City of Hunters Creek Village	Rob Adams, Secretary
City of Hilshire Village	Mike Garofalo, Member
City of Hedwig Village	Matt Woodruff, Member

ALTERNATES 2025

City of Bunker Hill Village	Clara Towsley
City of Piney Point Village	Aliza Dutt
City of Spring Valley Village	John Lisenby
City of Hunters Creek Village	Fidel Sapien
City of Hilshire Village	Mayor Robert (Bob) Buesinger, Member
City of Hedwig Village	Patrick Breckon

This budget includes a 3.5% salary increase, allowances for step increases anticipated in 2025, continues a 2% base salary contribution to the employees' 457(b) Plan, and a \$200,000.00 contribution to the Capital Replacement Fund. The budget also includes additional funds for training to catch up on training that was not done during the COVID-19 pandemic and to ensure the department has an adequate depth of personnel trained in certain specialized areas. All of this will be discussed in greater detail in the following pages.

The VFD is requesting an overall budget of **\$10,075,920** which is \$162,433, or 1.64%, over the FY 2024 budget.

The budget is broken down in overarching categories as follows:

- GENERAL FUND – CAPITAL – \$146,600 (Page 3)**
- GENERAL FUND – PERSONNEL – \$8,528,535 (Page 3 - Page 4)**
- GENERAL FUND – OPERATING – \$1,200,785 (Page 4 - Page 5)**
- CAPITAL REPLACEMENT FUND – \$200,000 (Page 5)**
- TOTAL – \$10,075,920**

The following is a comparison between these categories from 2023 amended through the proposed 2025 budget:

	FY 2023 amended Budget	FY 2023 Actual (audited)	FY 2024 Original Budget	FY 2025 Proposed
Capital	507,810	483,588	193,033	146,600
Personnel	7,737,862	8,268,375	8,268,375	8,528,535
Operating	1,036,453	956,771	1,052,080	1,200,785
Total Expenditures	9,272,125	9,061,049	9,513,488	9,875,920
Equipment Contribution	10,000			
\$ for Cap. Replacement Plan	200,000	200,000	400,000	200,000
		200,000	400,000	200,000
Total Assessed		9,261,049	9,913,488	10,075,920
EMS Contribution				250,000
Total assessments & contributions				10,325,920

Below is a breakdown of the cost to each city for this budget. The total cost for city assessments is **\$10,075,920**.

City	Pro-Rata Share	\$ Funded by End of 2025	January 2025 Payment	February – November 2025 monthly Payment	December 2025 Payment
Bunker Hill Village	19%	\$1,914,424.80	\$239,303.10	\$159,535.40	\$79,767.70
Hedwig Village	18.5%	\$1,864,045.20	\$233,005.65	\$155,337.10	\$77,668.55
Hilshire Village	3%	\$302,277.60	\$37,784.70	\$25,189.80	\$12,594.90
Hunters Creek Village	22.25%	\$2,241,892.20	\$280,236.53	\$186,824.35	\$93,412.18
Piney Point Village	21%	\$2,115,943.20	\$264,492.90	\$176,328.60	\$88,164.30
Spring Valley Village	16.25%	\$1,637,337.00	\$204,667.13	\$136,444.75	\$68,222.38
Total	100%	\$10,075,920			

2025 Budget Highlights

GENERAL FUND – CAPITAL – \$146,600

The general fund - capital has a 24% reduction from 2024. This decrease is due to no major facility project or repairs being anticipated. This category includes:

- *Physical Plant/Facility - \$10,000* – unanticipated building repairs
- *Misc. Tools & Equipment FIRE - \$86,000* – various tools needed for apparatus
- *Misc. Tools & Equipment EMS - \$12,800* – scheduled EMS replacement
- *Protective Gear - \$22,400* – Bunker Gear for new hires and various other protective gear
- *Office Computers - \$10,000* – scheduled replacement
- *Radios - \$5,400*– scheduled replacement & radios for reserve apparatus

GENERAL FUND – PERSONNEL – \$8,528,535.00

The Village Fire Department currently has fifty-three full-time employees. The breakdown will be forty-five Fire and EMS personnel, one Fire Chief, one Fire Marshal, one administrator, one administrative specialist, and four communication specialists (dispatchers). By 2025 the department plans to also employ part-time dispatcher(s)

This category includes salary, overtime (regular, CPR, events, & EMS/Fire training), professional certification, TMRS contributions at 2:1, 2% employer contribution to 457b, health benefits cost, and meal allowance.

Payroll:

SALARIES - \$5,789,000

This category includes the base annual pay for 53 full-time employees. It also reflects the 3.5% base salary adjustment for all employees and anticipated step increases. By 2025 the department plans to also employ part-time dispatcher(s)

EMPLOYER 457B CONTRIBUTION - \$115,780

This category includes a 2% employer contribution of full-time employees after 12 months of continued employment of base salary and thereafter.

LONGEVITY & HIGHER CLASS - \$48,335

This category includes employees with 1 year or more of service who will be paid \$4.00 per month per year of service. The maximum annual earning is reached after 25 years of service and equates to \$1,200 annually. Higher class is paid to an employee working a “grade” higher than their regular current job position. This rate of pay is the difference between the higher-grade hourly rate and the employee’s regular hourly rate.

OVERTIME (regular, CPR, & training) - \$369,140.

The requested overtime cost takes into consideration the historical costs of operating the department. The category is broken down into sub-categories to include all areas of overtime for the department. There has been concern in the past as to whether the overtime budget allowed sufficient authority for the department to call in additional staff for extraordinary events, such as major fires, floods, hurricanes, and the like. It should be noted that the cost of doubling department manpower by calling in an extra shift costs approximately \$25,000 *each day*. This budget allows approximately \$50,000.00 in overtime for unknown but anticipatable events during the year. If there is a major hurricane (or more than one) or similar events

that deplete this allowance, a budget amendment will be necessary to ensure the department has sufficient funds to complete the year.

FICA TAX EMPLOYER - \$488,980

The 7.65% tax on the combination of base salary, employer 457B contribution, longevity, higher class, overtime, & professional certification.

Benefit:

RETIREMENT (TMRS) CONTRIBUTION - \$428,260

The Village Fire Department provides a 2:1 ratio with the **2024** employee contribution rate of 7% and the employer contribution rate of 6.7%. The department will know the 2025 rate in June.

HEALTH INSURANCE & LIFE/LTD - \$1,079,800

Medical/Dental/Vision/BAC Insurance estimate: \$1,054,600 2025 employer contribution. A 15% increase from 2024 projected for all eligible full-time employees. The department provides employee term life, AD&D, and long-term disability coverage to its employees; \$25,200 is a 15% increase from the 2024 projected.

WORKER'S COMPENSATION - \$93,600

The employer's contribution rates for workers' compensation (WC) are based on the rates with Deep East Texas Self Insurance Fund (DETSIF)- Higginbotham. (DETSIF) - Higginbotham provides the department with a proposal after a worker compensation audit is performed annually. The department receives bids for WC annually. Increased 18% from 2024 (cost difference between 2023 and 2024)

GENERAL FUND – OPERATING – \$1,052,079.53

This category includes “red trucks and saving lives,” dispatch, fire prevention - fire marshal's office, fire station, office, professional services, training, maintenance, and events/other (The budget categories have been reorganized for 2024, which can make year-to-year comparisons difficult but should result in greater visibility in the future as to where costs are being incurred.)

RED TRUCKS & SAVING LIVES - \$344,630.00

This category provides operating tools for “red trucks and saving lives.” In this category, there is a 16.78% increase due to uniform replacement, fuel, EMS equipment, and technology.

DISPATCH - \$11,2000

This category covers the needs of the dispatch. In this category, there is a 5.45% increase from the 2024 budget due to the increased annual maintenance cost for the dispatch alerting system.

FIRE PREVENTION - FIRE MARSHAL OFFICE - \$5,600

This category covers the needs of the fire Marshal's office. In this category, there is a 37.78% reduction from the 2024 budget.

FIRE STATION - \$215,010

This category covers the needs of the fire station. In this category, there is a 24.97% increase from the 2024 budget. (Fixed Rate \$10.00 - Rent) due to increased costs in the maintenance of the station and supplies.

OFFICE - \$57,550

This category covers expenses for items pertaining to administration. In this category there is 9.28% increase from the 2024 budget due to the price increase of office supplies and software.

PROFESSIONAL SERVICES - \$164,115

This category covers expenses for all outsourced services. In this category, there is a 43.33% from the 2024 budget. The addition of accounting services and salary survey were both not budgeted in 2024. Increase in IT, health insurance consultant, and annual audit.

TRAINING – 91,300

This category exhibits an increase of 2.93% reduction from 2024 budget.

MAINTENANCE - \$270,800

This category provides funding for expected maintenance. In this category, there is a 10.76% increase from the 2024 budget. The increase is due to expected vehicles, bunker gear, and fuel system maintenance.

EVENTS/OTHER - \$40,580

This category covers various event expenses and provides a small contingency for unknown costs. In this category, there is a 31.89% reduction from the 2024 budget. The reduction is due to the removal of employee team-building dollars and reduced CPR supplies.

Capital Replacement Fund – \$200,000

The Capital Replacement strategic plan was developed to provide an instrument to aid the recommended replacement timeline for apparatus and equipment. Our vehicle maintenance officer reviews the cost of the vehicle, its age, and the miles and time it has on the engine. Industry standards and practices are used to determine the replacement of apparatus and equipment. Additionally, there is a section for SCBA (Self-Contained Breathing Apparatus) equipment for 2025. The current equipment is soon outdated and no longer covered under warranty. The department will meet the new standards with the purchase of the equipment. The Strategic Plan has been estimated to be a multiyear plan. There is a vehicle replacement for the deputy chief in 2025.

The commission has evaluated the current needs of the long-term plan. The vehicle costs were updated with a 10% inflation rate due to recommendations from VFD's insurance carrier and vehicle manufacturers. The Commission believes that while the \$200,000 allocation, the 2025 EMS contribution, and the surplus allocation for 2025 are appropriate, there will be continued review to ensure the fund will be adequate. Upon the conclusion of this analysis, the Commission will make appropriate recommendations for future-year contributions to ensure the long-term health of this fund.

The following additional documents are attached:

- 2025 Proposed Budget Highlights
- 2025 Proposed Budget Chair Letter
- 2025 Proposed Budget
- Capital Replacement Fund Schedule Spreadsheet

Village Fire Department



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:
Bunker Hill Village
Hedwig Village
Hilshire Village
Hunters Creek Village
Piney Point Village
Spring Valley Village

June 3, 2024

The Honorable Robert Lord

Mayor, City of Bunker Hill Village

The Honorable Marcus Vajdos

Mayor, City of Spring Valley Village

The Honorable Aliza Dutt

Mayor, City of Piney Point Village

The Honorable Jimmy Pappas

Mayor, City of Hunters Creek Village

The Honorable Robert (Bob) Buesinger

Mayor, City of Hilshire Village

The Honorable Tom Jinks

Mayor, City of Hedwig Village

Dear Mayors:

In accordance with the terms of the Interlocal Agreement, the Village Fire Commission has unanimously approved and is forwarding for the consideration and approval of each city the following documents (along with additional supporting schedules and documents):

- **2023 Audit Surplus in the amount of \$238,054.** This Fire Commission is requesting the 2023 audit surplus in the amount of \$238,054 be placed in FUND 2, Capital Replacement Fund.
- **EMS Revenue to the end of 2025.** The Fire Commission is requesting the 2025 EMS revenue to be placed in FUND 2, Capital replacement fund. This matter will be reevaluated each year to determine the allocation of EMS funds.

- **Proposed 2025 Budget.** The budget is explained in some detail in the attached documents. Please note the budget has been presented in terms of major categories and subcategories to simplify ease of presentation. The itemized budget “worksheet” containing line-by-line estimates for different costs such as TMRS, health insurance, etc. under benefits is still available to the cities to review upon request. To briefly summarize, the budget represents an assessment increase of 1.64% from the 2024 budget. The overall 4.15% increase over the 2024 budget contains the EMS revenue contribution being allocated to FUND 2. It provides a 3.5% across-the-board salary increase for personnel and anticipated step increases. A reduction in the contribution toward the Capital Replacement Fund from \$400,000 to \$200,000 due to the allocation of funds; the 2023 surplus and the 2025 EMS revenue contribution. The Fire Commission will continue to assess the unprecedented increase in the cost of fire apparatus, properly evaluating the expected life of current apparatus and recommending the proper investment vehicles for the sums in the fund. Future-year contributions to this fund may need to be adjusted to ensure the long-term solvency of this fund.

Throughout this process, it has been our goal to provide the cities with a realistic and achievable budget. Though some items were moved from the budget in 2025. The fire commission is continuing to evaluate and reassess the year to ensure the budget is meeting the needs of the fire department and providing the best service to the residents of Memorial Villages. While we all must recognize unforeseeable events could result in the need for additional funds, we must also recognize that some unknown events over the course of a year are foreseeable and should be accounted for in a realistic budget. Your Commissioners and VFD personnel are prepared to answer your questions regarding this proposed budget.

We ask that you place the three items above on your council’s agenda for consideration within the time and manner specified in the Interlocal, then advise the department of your City Council’s action.

Respectfully submitted,


Keith Brown, Chair

Village Fire Department Board of Commissioners

Attachments

cc: Village Fire Department Commissioners and Alternates

City Administrators/Secretaries

Village Fire Department 2025 Proposed Budget

CAPITAL EXPENDITURES:

Capital Expenditures TOTAL

\$146,600.00

PERSONNEL EXPENDITURES:

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Benefit 1,647,660

Personnel Expenditures TOTAL

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Operating Expenditures TOTAL

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Subtotal

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CAPITAL REPLACEMENT ASSESSMENT

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\$200,000

TOTAL BUDGET TO BE ASSESSED

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EMS Revenue Contribution

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Total Assessments and Contributions to Village Fire Department

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Village Fire Department 2025 Proposed Budget

<u>CAPITAL EXPENDITURES:</u>	% change from 2024 to 2025	% change from 2023 to 2024
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Operating Expenditures TOTAL	14.13%	9.96%
Subtotal	3.81%	4.99%
 <u>CAPITAL REPLACEMENT ASSESSMENT</u>	 -100%	 100%
 <u>TOTAL BUDGET TO BE ASSESSED</u>	 1.64%	 7.04%
 Total % change from the 2024 budget assessed to the 2025 total assessment and contributions	 4.16%	

Village Fire Department 2025 Proposed Budget

	2025 Proposed Budget	# Delta from 2024 Budget to Proposed 2025	# Delta from 2023 Budget to 2024 Budget
<u>CAPITAL EXPENDITURES:</u>			
Capital Expenditures TOTAL	\$146,600.00	\$193,033.25	\$483,588.07
<u>PERSONNEL EXPENDITURES:</u>			
Personnel Expenditures TOTAL	\$8,528,535.00	\$8,268,375.07	\$7,620,690.00
<u>OPERATIONAL EXPENDITURES</u>			
Operating Expenditures TOTAL	\$1,200,785.00	\$1,052,079.53	\$956,771.00
SUBTOTAL	\$9,875,920	\$9,513,487.85	\$9,061,049.07
<u>CAPITAL REPLACEMENT ASSESSMENT</u>	\$200,000	-\$200,000	\$200,000
<u>TOTAL BUDGET TO BE ASSESSED</u>	\$10,075,920.00	\$9,913,487.85	\$9,261,049.07
<u>EMS Revenue Contribution</u>	\$250,000		
<u>Total Assessments and Contributions to Village Fire Department</u>	\$10,325,920.00		

Village Fire Department Budget History

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Budget Proposed
General Fund Expenditures:									
Capital	12,925.00	0.00	169,366.00	49,123.00	100,364.00	159,620.00	483,588.07	193,033.25	146,600.00
Personnel	4,624,866.00	4,771,328.00	5,412,322.00	5,549,532.00	6,126,081.00	6,742,766.00	7,620,690.00	8,268,375.07	8,528,535.00
Operating	590,598.00	707,724.00	610,682.00	783,740.00	700,656.00	953,900.00	956,771.00	1,052,079.53	1,200,785.00
Total Expenditures	5,228,389.00	5,479,052.00	6,192,370.00	6,382,395.00	6,927,101.00	7,856,286.00	9,061,049.07	9,513,487.85	9,875,920.00
Annual % change year-to-year		4.79%	13.02%	3.07%	8.53%	0.00%	-2.28%	4.99%	3.81%
Capital Replacement Fund:									
\$ for Cap. Replacement Plan	160,000.00	130,000.00	160,000.00	160,000.00	180,000.00	180,000.00	200,000.00	400,000.00	200,000.00
Total to Fund	160,000.00	130,000.00	160,000.00	160,000.00	180,000.00	180,000.00	200,000.00	400,000.00	200,000.00
Cost to Cities	5,388,389.00	5,609,052.00	6,352,370.00	6,542,395.00	7,107,101.00	8,036,286.00	9,261,049.07	9,913,487.85	10,075,920.00
Annual % change year-to-year including the CRF		4.10%	13.25%	2.90%	8.63%	13.07%	15.24%	7.04%	1.64%

Capital Replacement Fund Schedule

Option to show \$200,000 contribution for 2025, then increasing 85,000 each year beginning 2026

Vehicles	Life (years)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
2017 Ladder	15										4,400,000.00
2020 Pumper 1	20										
2008 Pumper 2	20					1,950,635.07					
2014 Deputy Chief's Vehicle	10		150,000.00								
2019 Fire Chief's Vehicle	10						90,000.00				
2020 Utility Vehicle	10							75,000.00			
2023 Medic 1	10	186,710.00									
2023 Medic 2	10	186,710.00									
2014 Medic 3	10					300,000.00					
2012 Reserve Medic			sell (see below)								
2017 Fire Marshal's Vehicle	10					90,000.00					
Total to be spent for Vehicles		373,420.00	0.00	150,000.00	0.00	2,040,635.07	300,000.00	90,000.00	75,000.00	0.00	4,400,000.00

SCBA Equipment		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
SCBA Equipment	10			225,000.00							
Total to be spent for SCBA Equipment		0.00	0.00	225,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Balance		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Beginning Cash -AP		220,314.00	128,969.00	841,982.79	953,181.97	1,513,039.72	194,678.53	643,256.07	1,368,574.23	2,209,557.26	3,224,097.60
Planned Budgeted Annual Contribution		200,000.00	400,000.00	200,000.00	285,000.00	370,000.00	455,000.00	540,000.00	625,000.00	710,000.00	795,000.00
Additional Contributions		0.00	238,054.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMS Revenue				250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Interest Income		3,946.00	21,959.79	36,199.18	24,857.76	17,273.88	8,577.54	20,318.16	35,983.03	54,540.34	32,462.68
Revenue from sale or trade-in		0.00	57,000.00	0.00	0.00	85,000.00	35,000.00	5,000.00	5,000.00	0.00	100,000.00
Disbursements		(295,291.00)	(4,000.00)	(375,000.00)	0.00	(2,040,635.07)	(300,000.00)	(90,000.00)	(75,000.00)	0.00	(4,400,000.00)
Ending Cash		128,969.00	841,982.79	953,181.97	1,513,039.72	194,678.53	643,256.07	1,368,574.23	2,209,557.26	3,224,097.60	1,560.28

\$85,000 annual increase beginning in 2026

Village Fire Department
2025 Budget Worksheet

GENERAL FUND								
Budget Category	Detail Category	2023 Original	2023 Amended	2023 Actual	2024 Adopted	2025 Proposed	\$ Increase/ 2024-2025	% Increase
CAPITAL								
Capital								
	Physical Plant/Facility	10,000	200,000	190,315	10,000	10,000	0	0%
	Misc. Tools & Equipment - FIRE	50,000	50,000	66,898	32,375	86,000	53,625	166%
	Misc. Tools & Equipment - EMS				26,356	12,800	(13,556)	-51%
	Protective Gear	55,000	140,810	126,727	41,680	22,400	(19,280)	-46%
	Boat					0	0	0%
	Gym Equipment				0	0	0	0%
	Office Computers			6,882	3,924	10,000	6,076	155%
	Apparatus Computers			22,117	13,734	0	(13,734)	-100%
	Radios	29,000	100,000	70,649	64,964	5,400	(59,564)	-92%
	TOTAL CAPITAL	144,000	490,810	483,588	193,033	146,600	(46,433)	-24%
PERSONNEL								
Payroll								
	Base Pay	4,786,388	5,051,944	5,054,985	5,542,285	5,789,000	246,715	4%
	457 Plan Compensation	95,728	101,091	98,401	110,846	115,780	4,934	4%
	Longevity	22,000	22,000		22,000	26,600	4,600	21%
	Higher Class	28,000	28,000		18,540	21,735	3,195	17%
	Overtime	418,098	560,817	483,164	261,406	369,140	107,734	41%
	Professional Certification	46,000	57,000	57,269	57,000	69,640	12,640	22%
	FICA	412,810	412,810	425,470	454,513	488,980	34,467	8%
	TOTAL PAYROLL	5,809,025	6,233,662	6,119,290	6,466,589	6,880,875	414,286	6%
Benefits								
	Retirement - TMRS	361,546	373,951	371,849	402,809	428,260	25,451	6%
	Health Insurance	1,120,284	1,040,284	1,034,529	1,246,876	1,054,600	(192,276)	-15%
	Basic Life, ADD, & LTD Insurance	26,432	33,000	29,649	34,449	25,200	(9,249)	-27%
	Worker's Comp. Insurance	59,776	66,964	65,372	71,651	93,600	21,949	31%
	Meal Allowance	40,000	40,000	40,000	46,000	46,000	0	0%
	TOTAL BENEFITS	1,608,038	1,554,199	1,541,399	1,801,786	1,647,660	(154,126)	-9%
	TOTAL PERSONNEL	7,417,063	7,787,862	7,660,690	8,268,375	8,528,535	260,160	3%

Village Fire Department
2025 Budget Worksheet

Budget Category	Detail Category	2023 Original	2023 Amended	2023 Actual	2024 Adopted	2025 Proposed	\$ Increase/ 2024-2025	% Increase
OPERATING								
Red Trucks & Saving Lives								
	Ambulance Medical Supplies	62,000	62,000	47,303	70,000	60,000	(10,000)	-14%
	IP Address VPN - PS Lightwave				8,820	8,820	0	0%
	Internet, Phones, & TV - Comcast				19,800	19,800	0	0%
	Mobile Device Services				4,067	6,100	2,033	50%
	City of Houston Radio System				19,680	19,680	0	0%
	Communications - Motorola 47 & NICE				43,000	45,580	2,580	6%
	Incident Records & CAD - Propheonix				24,000	28,810	4,810	20%
	EMS Protocol App - Handtevy				2,300	4,620	2,320	101%
	Training Software & Vehicle Checks - Vector Solutions				7,000	8,600	1,600	23%
	EMS Equipment Maintence - ProCare/Stryker				21,000	22,470	1,470	7%
	Uniforms	15,000	15,000	6,638	20,000	55,200	35,200	176%
	Fuel	55,000	84,514	47,491	48,000	55,000	7,000	15%
	Vehicle Licenses & Permits				5,000	5,000	0	0%
	Dues & Subscriptions	6,500	6,500	4,895	2,439	4,950	2,511	103%
	TOTAL RED TRUCKS & SAVING LIVES	138,500	168,014	106,329	295,106	344,630	49,524	17%
Dispatch								
	Dispatch Alerting System - US Designs (Samantha)			17,637	7,921	11,000	3,079	39%
	Electronic Protocol Cards - Pro QA				2,500	0	(2,500)	-100%
	Translation Service - Language Line				200	200	0	0%
	TOTAL DISPATCH	0	0	17,637	10,621	11,200	579	5%
Fire Prevention - Fire Marshal's Office								
	Public Education & Relations & Promotional	10,000	10,000	5,210	5,000	5,000	0	0%
	Inspections				200	0	(200)	-100%
	Fire Investigations				950	500	(450)	-47%
	Law Enforcement Equipment				2,850	100	(2,750)	-96%
	TOTAL FIREPREVENTION - FIRE MARSHAL'S OFFICE	10,000	10,000	5,210	9,000	5,600	(3,400)	-38%
Fire Station								
	Building Maintenance	45,000	45,000	41,279	26,892	30,000		
	Station Supplies				18,600	18,000	(600)	-3%
	Public Utilities	75,000	60,349	62,179	54,240	67,000	12,760	24%
	Rent	10	10	10	10	10	0	0%
	Property & Casualty Insurance	52,253	94,558	85,418	72,306	100,000	27,694	38%
	TOTAL FIRE STATION	172,263	199,917	188,886	172,049	215,010	42,961	25%
Office								
	Office Supplies				10,933	14,400	3,468	32%
	Office Software				34,732	41,150	6,418	18%
	Bank Service Charges				7,000	2,000	(5,000)	-71%
	TOTAL OFFICE	120,400	130,400	51,158	52,664	57,550	4,886	9%

**Village Fire Department
2025 Budget Worksheet**

Budget Category	Detail Category	2023 Original	2023 Amended	2023 Actual	2024 Adopted	2025 Proposed	\$ Increase/ 2024-2025	% Increase
Professional Services								
	Accounting Services				0	16,000	16,000	#DIV/0!
	Legal Services				36,000	36,000	0	0%
	IT Services				28,000	31,890	3,890	14%
	Health Insurance Consulting Services				11,500	13,225	1,725	15%
	Medical Director Services				20,000	25,000	5,000	25%
	Salary/Benefit Survey Services*			0	0	5,000	5,000	#DIV/0!
	Legal Notices & Advertising				3,000	10,000	7,000	233%
	Other Professional Services				16,000	27,000	11,000	69%
	TOTAL PROFESSIONAL SERVICES	132,350	179,850	163,601	114,500	164,115	49,615	43%
Training								
	Fire Training	30,000	30,000	41,723	37,740	32,000	(5,740)	-15%
	Fire Certification Fees	6,000	6,000	2,817	7,320	7,300	(20)	0%
	EMS Training	17,000	17,000		18,000	18,000	0	0%
	EMS Certification Fees				6,000	6,000	0	0%
	Emergency Management Training - (TDEM)				7,000	6,000	(1,000)	-14%
	Fire Marshal Training				8,000	8,000	0	0%
	Fire Marshal Certification Fees				0	0	0	#DIV/0!
	Dispatch Training & Certification Fees				0	9,000	9,000	#DIV/0!
	Admin Training & Certification Fees				5,000	5,000	0	0%
	General Supplies for Training				5,000		(5,000)	-100%
	TOTAL TRAINING	53,000	53,000	44,540	94,060	91,300	2,240	-3%
Maintenance								
	Vehicle Maintenance	285,272	285,272	271,853	165,000	185,000	20,000	12%
	Equipment & Supplies Maintenance				36,400	36,400	0	0%
	Bunker Gear Maintenance				26,000	28,600	2,600	10%
	SCBA Maintenance				15,000	15,000	0	0%
	Knox Contracts				1,200	800	(400)	-33%
	Fuel System			0	900	5,000	4,100	456%
	TOTAL MAINTENANCE	285,272	285,272	271,853	244,500	270,800	26,300	11%
Events & Other								
	VFD Fire Commission & Meeting Expenses			6,790	7,580	7,580	0	0%
	VFD Employee Appreciation & Events			21,084	25,000	10,000	(15,000)	-60%
	CPR Supplies, Cards, & Equipment			39,685	7,000	3,000	(4,000)	-57%
	Emergency Contingency	10,000	10,000	0	20,000	20,000	0	0%
	TOTAL EVENTS & OTHER	10,000	10,000	67,559	59,580	40,580	(19,000)	-32%
	TOTAL OPERATIONS	921,785	1,036,453	916,772	1,052,080	1,200,785	148,705	14%
	TOTAL GENERAL FUND	8,482,848	9,315,125	9,061,050	9,513,488	9,875,920	362,432	4%

Village Fire Department
2025 Budget Worksheet

OTHER FUNDS	Category	2023 Original	2023 Amended	2023 Actual	2024 Adopted	2025 Proposed	\$ Increase/ 2024-2025	% Increase
	Capital Replacement Fund	200,000	380,000	200,000	400,000	200,000	(200,000)	-50%
	Surplus Contribution					238,054	238,054	#DIV/0!
	EMS Revenue Contribution					250,000	250,000	#DIV/0!
	TOTAL CAPITAL REPLACEMENT FUNDS	200,000	380,000	200,000	400,000	688,054	288,054	72%

	Category	2023 Original	2023 Amended	2023 Actual	2024 Adopted	2025 Proposed	\$ Increase/ 2024-2025	% Increase
	GENERAL FUND	8,482,848	9,315,125	9,061,050	9,513,488	9,875,920	362,432	4%
	CAPITAL REPLACEMENT FUND	200,000	380,000	200,000	400,000	200,000	(200,000)	-50%
	TOTAL BUDGET TO BE ASSESSED	8,682,848	9,695,125	9,261,050	9,913,488	10,075,920	162,432	2%
	EMS REVENUE CONTRIBUTION					250,000		
	COMBINED ASSESSMENTS & CONTRIBUTIONS	8,682,848	9,695,125	9,261,050	9,913,488	10,325,920	412,432	4%

RESOLUTION NO. 2024-261

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE, TEXAS, REGARDING A REQUEST FROM THE VILLAGE FIRE DEPARTMENT BOARD OF COMMISSIONERS TO APPROVE THE 2025 FIRE DEPARTMENT BUDGET IN THE AMOUNT OF \$10,075,920 WITH HILSHIRE VILLAGE'S PORTION BEING \$302,277.60 (3%)

WHEREAS, the City of Hilshire Village recognizes the importance of providing adequate funding for the Village Fire Department to ensure the safety and well-being of its residents; and

WHEREAS, the Village Fire Department Board of Commissioners has submitted a request for approval of the 2025 Fire Department Budget in the total amount of \$10,075,920; and

WHEREAS, Hilshire Village's portion of the 2025 Fire Department Budget is calculated to be \$302,277.60, representing 3% of the total budget; and

WHEREAS, the City Council acknowledges the necessity of contributing to the Village Fire Department's budget to maintain and enhance fire protection services within the community;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

1. **Approval of Budget:** The City Council hereby approves the 2025 Fire Department Budget in the total amount of \$10,075,920.
2. **Hilshire Village's Contribution:** The City Council authorizes the allocation of \$302,277.60, representing 3% of the total budget, as Hilshire Village's portion of the 2025 Fire Department Budget.
3. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

PASSED AND APPROVED this 18th day of June, 2024.

Andy Carey, Mayor Pro Tem

ATTEST:

Cassie Stephens, City Secretary



RESOLUTION NO. 2024-262

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS, AUTHORIZING THE RETENTION OF THE 2023 SURPLUS IN THE AMOUNT OF \$238,054 TO BE PLACED IN THE CAPITAL REPLACEMENT FUND FOR THE VILLAGE FIRE DEPARTMENT

WHEREAS, the City of Hilshire Village recognizes the importance of maintaining and improving the facilities and equipment of the Village Fire Department to ensure the safety and well-being of its residents; and

WHEREAS, the Village Fire Department has diligently managed its budget, resulting in a surplus of funds for the fiscal year 2023; and

WHEREAS, the City Council acknowledges that reinvesting surplus funds into the Capital Replacement Fund will support future capital improvements and equipment purchases necessary for the continued effective operation of the Village Fire Department;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

1. **Retention of Surplus:** The City Council hereby authorizes the retention of the 2023 surplus in the amount of \$238,054 by the Village Fire Department.
2. **Capital Replacement Fund:** The retained surplus of \$238,054 shall be placed in the Capital Replacement Fund of the Village Fire Department.
3. **Use of Funds:** The funds placed in the Capital Replacement Fund shall be used exclusively for capital improvements and the purchase of equipment necessary for the continued operation and effectiveness of the Village Fire Department.
4. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

PASSED AND APPROVED this 18th day of June, 2024.

Andy Carey, Mayor Pro Tem

ATTEST:

Cassie Stephens, City Secretary



RESOLUTION NO. 2024-263

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE, TEXAS, REGARDING A REQUEST FROM THE VILLAGE FIRE DEPARTMENT BOARD OF COMMISSIONERS TO APPROVE THE RETENTION OF 2025 EMERGENCY MEDICAL SERVICES (EMS) REVENUE TO BE PLACED IN THE CAPITAL REPLACEMENT FUND

WHEREAS, the City of Hilshire Village recognizes the critical role that the Village Fire Department plays in providing essential emergency medical services (EMS) to the community; and

WHEREAS, the Village Fire Department Board of Commissioners has requested approval for the retention of 2025 EMS revenue to ensure adequate funding for future capital improvements and necessary equipment purchases; and

WHEREAS, the City Council acknowledges that reinvesting EMS revenue into the Capital Replacement Fund will support the long-term sustainability and operational effectiveness of the Village Fire Department;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

1. **Retention of EMS Revenue:** The City Council hereby approves the retention of the 2025 EMS revenue by the Village Fire Department.
2. **Capital Replacement Fund:** The retained EMS revenue shall be placed in the Capital Replacement Fund of the Village Fire Department.
3. **Use of Funds:** The funds placed in the Capital Replacement Fund shall be used exclusively for capital improvements and the purchase of equipment necessary for the continued operation and effectiveness of the Village Fire Department's emergency medical services.
4. **Effective Date:** This Resolution shall be effective immediately upon its adoption.

PASSED AND APPROVED this 18th day of June 2024.

Andy Carey, Mayor Pro Tem

ATTEST:

Cassie Stephens, City Secretary



THE STATE OF TEXAS §
 § KNOW ALL MEN BY THESE PRESENTS
COUNTY OF HARRIS §

Whereas, the City of Spring Valley Village, Texas ("SVV"), and the City of Hilshire Village, Texas ("Hilshire") entered into an Interlocal Cooperation Agreement for the provision by SVV of police and municipal court services to Hilshire on December 31, 1987; and

Whereas, the parties have periodically amended that agreement and are desirous of amending the agreement as set forth below; and

Whereas, the parties enter into this Agreement for the purpose of the providing law enforcement and municipal court services for the benefit of their communities;

Now, therefore, the City Councils of SVV and Hilshire mutually agree as follows:

I.

SVV and Hilshire enter into this Agreement by and through their duly elected officials, and it is the intention of both parties to conform this Agreement in all respects with Chapter 791 of the Texas Government Code, more commonly known as "The Interlocal Cooperation Act."

II.

SVV shall:

(a) Provide police services, as those services are provided within SVV, including, but not limited to, general police patrol, neighborhood patrol, crime investigations, House Watch and National Night Out Programs, home security evaluations, animal control, emergency and SRT (Special Response Team) support, alarm response, and general enforcement of the laws of the State of Texas and the ordinances of Hilshire;

(b) Provide, maintain, and service, at no additional expense to Hilshire, all police cars necessary for and used in providing the services described in (a) above;

(c) Publish and permit to be published, to all interested parties and the residents of Hilshire, the telephone number of SVV's police dispatcher;

(d) Maintain and keep in force a policy, or policies, of automobile insurance on all vehicles used in fulfilling this agreement, such policies complying in all respects with the Texas Tort Claims Act, as amended;

(e) Provide municipal court services, including clerical, judicial and warrant officer support. Such services shall include the adjudication of Class C misdemeanor crimes, issuing arrest warrants, collecting and receipting fines and court costs, filing Office of Court Administration Reports, filing State Comptroller's Office reports, remitting payments to the State Comptroller, preparing reports of moving traffic convictions to the Department of Public Safety and all other reasonable and necessary functions of a municipal court;

(f) Pay all wages, salaries, and other compensation of police officers, municipal court judge, prosecuting attorney, and court clerk including payroll taxes, retirement, social security taxes, if any, and any other payroll expenses for the services provided by SVV;

(g) Provide upon request an officer to attend Hilshire City Council meetings and report on police activities for the previous month; and

(h) Periodically pay to Hilshire fines collected by SVV for the municipal court (less court costs and fees).

III.

Hilshire shall:

(a) Pay to SVV for the police and municipal court services described above an amount equal to 16.1% (the area of Hilshire as a percentage of the combined area of SVV and Hilshire) of SVV's total Police Department annual fiscal year Budget not including budgeted expenses for warrant officer and capital improvements. Such amount shall be prorated on a monthly basis, with payments being due on or before the first day of the month to which such payment applies. For the purposes hereof, "fiscal year" shall mean the period that begins October 1st and ends immediately the following September 30th;

(b) Provide whatever Ordinances may be necessary to give SVV the full authority, power, rights, and privileges to act for Hilshire in accordance with this agreement; and

(c) Appoint the Municipal Court Judge, Associate or Alternate Court Judge, Prosecuting Attorney, Assistant Prosecuting Attorneys and Clerk of the Court, all of whom shall be the same as appointed by the SVV for its Municipal Court.

IV.

This Agreement shall be for a term of one year, commencing on October 1, 2023, and extending through September 30, 2024; provided, however, that this Agreement shall automatically extend for successive one year terms unless notice of termination is given no less than one (1) year prior to termination. Provided further, that either party may terminate this Agreement by giving notice to the other party at least one year prior to the date of termination. All written notice shall be sent to the address of the parties shown herein.

V.

In order to have a more effective relationship between the parties, and to provide the best possible police protection and municipal court, it is mutually agreed that all questions arising under this Agreement shall be handled and resolved between the governing bodies of the parties, and by no other means or person.

VI.

- (a) At all times this agreement is in force, all police officers of SVV shall be under the supervision of the Chief of Police of SVV, or the Chief's duly authorized representative, and no other person.
- (b) Each party shall pay for services provided under this Agreement out of current revenue funds.
- (c) Each party agrees that this Agreement fairly compensates each party for the services and functions performed under this Agreement.

VII.

Independent Contractor. Both parties mutually agree that SVV is an independent contractor, and shall have exclusive control of performance hereunder, and is in no way to be considered an employee of the Hilshire. Nothing herein shall be deemed or construed by the parties hereto, or by any third party, as creating the relationship of principal and agent, partners, joint-venturers, or any similar relationship.

VIII.

Risks. Each party agrees to carry such policies of insurance as each deems appropriate to cover any risks arising out of this Agreement; provided further that SVV agrees to carry, as a minimum, insurance with liability limits of One Million Dollars "aggregate." Policies are available for inspection by Hilshire upon request.

IX.

No third party beneficiaries. This Agreement inures to the benefit of and obligates only the parties executing it. No term or provision of this Agreement shall benefit or obligate any person or entity not a party to it.

X.

No waiver of immunity. Nothing in this Agreement shall be construed to waive any immunities from suit or liability enjoyed by the parties, their past or present officers, employees, or agents.

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Venue. Venue for any dispute arising under this Agreement shall lie exclusively in the state and federal courts of Harris County, Texas.

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IN WITNESS WHEREOF, we have hereunto set our hands effective the ____ day of October, 2024, in duplicate originals in Harris County, Texas.

CITY OF SPRING VALLEY VILLAGE
("SVV")

CITY OF HILSHIRE VILLAGE
("Hilshire")

By: _____
Marcus Vajdos, Mayor

By: _____
Robert Buesinger, Mayor

ATTEST:

ATTEST:

Jasmin Torres, City Secretary
City of Spring Valley Village

Cassie Stephens, City Secretary
City of Hilshire Village

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("SVV")

CITY OF HILSHIRE VILLAGE
("Hilshire")

By: _____
Marcus Vajdos, Mayor

By: _____
Robert Buesinger, Mayor

ATTEST:

ATTEST:

Jasmin Torres, City Secretary
City of Spring Valley Village

Cassie Stephens, City Secretary
City of Hilshire Village

City of Hilshire Village

Combination Tax and Revenue Certificates of Obligation, Series 2024

Projected Schedule of Events

Jul-24							Aug-24							Sep-24							Oct-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	3	4	5	6	7			1	2	3	4	5
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
28	29	30	31				25	26	27	28	29	30	31	29	30						27	28	29	30	31		

City Council Meeting
 Holiday

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

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



10/5/05

INTERLOCAL COOPERATION AGREEMENT

BY AND BETWEEN

THE CITY OF HILSHIRE VILLAGE AND THE CITY OF SPRING VALLEY

FOR PUBLIC WORKS AND MAINTENANCE SERVICES

THE STATE OF TEXAS §

COUNTY OF HARRIS §

This Agreement ("Agreement") is made and entered into pursuant to the Interlocal Cooperation Act (Chapter 791, Texas Government Code) by and between and the City of Hilshire Village ("Hilshire") and the City of Spring Valley ("Spring Valley"), each a general law municipal corporation located in Harris County, Texas.

WITNESSETH:

WHEREAS, Hilshire, being a relatively small municipality in terms of geographic area and population, has historically found it not economically feasible to maintain a staff of personnel to provide the intermittent requirements of public works related construction and maintenance within the City; and

WHEREAS, as a result thereof, Hilshire has historically contracted with private commercial third parties to provide such services; and

WHEREAS, Spring Valley, which is located immediately adjacent to Hilshire on its western corporate limit line, has a regular full-time staff of public works employees; and

WHEREAS, Hilshire desires that Spring Valley provide such public works related services to the extent Spring Valley has manpower available at the time such services are needed; and

WHEREAS, Spring Valley is willing to perform public works related construction and maintenance services subject to the terms and conditions of this Agreement; now therefore

For and in consideration of the mutual obligations and benefits to be derived hereunder, Hilshire and Spring Valley do hereby agree as follows:

1. When requested by Hilshire, Spring Valley shall furnish equipment, labor, and superintendence reasonably necessary to maintain, repair, and/or improve the public streets, easements, drainage ways, and publicly owned and operated water and sewer systems of Hilshire, and to perform such other public works related services as may be requested within the corporate limits of Hilshire, according to the plans, specifications, or directives agreed upon for such work between Hilshire and Spring Valley. Notwithstanding the foregoing, nothing contained herein shall be construed as requiring Spring Valley to provide any services hereunder

when, in the sole and absolute discretion of Spring Valley, it is determined that (i) its employees or equipment are required elsewhere for any Spring Valley project or work, whether of an emergency nature or not; (ii) its employees are not qualified to perform the work requested; (iii) conditions surrounding the work will expose its employees to undue dangers or hazards; or (iv) the plans, specifications or directives do not sufficiently describe work to be performed. Methods of requesting and authorizing work shall be as agreed upon from time to time between Hilshire and Spring Valley. Nothing in this Agreement is intended to restrict Hilshire from having these services performed by outside contractors or other entities when deemed advantageous by Hilshire.

2. Hilshire, in consideration of the performance of services hereunder by Spring Valley, agrees and binds itself to pay Spring Valley for all such work done, based upon the schedule of costs for such services as set forth in Exhibit "A" attached hereto and for all things made a part hereof. Spring Valley shall be authorized to revise such schedule of costs at any time, and from time to time, but no work shall be billed pursuant to such amended schedule except that work which is initiated following its receipt by Hilshire. Such schedule of costs shall reflect all actual costs of Spring Valley in providing such services including, but not limited to, hourly wages, benefits, material, equipment, insurance, overhead, and administration. Spring Valley shall invoice Hilshire for all such work done, which shall be due and payable within thirty (30) days following receipt of such invoice.

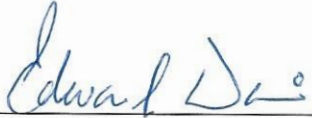
3. Neither party assumes liability hereunder for the negligent or wrongful acts or omissions of the other, or by any officer, agent, or employee of the other. Hilshire and Spring Valley do hereby specifically understand and agree that Spring Valley will perform services hereunder on an as available basis, and subject to the other conditions contained in Paragraph 1 hereof, and Spring Valley assumes no liability for any failure to appear or render services, and Hilshire does hereby hold Spring Valley harmless from and against any claim for any such failure to appear or render services.

4. This Agreement shall be effective for one (1) year after date hereof and shall be automatically renewed for successive renewal terms of one (1) year each unless either party gives notice to the other of non-renewal prior to the ninetieth (90th) day preceding the anniversary date of the original or any renewal term hereof. Provided further, either party may terminate this Agreement, at any time, upon thirty (30) days advance written notice thereof to the other.


5. Work done by Spring Valley pursuant to this Agreement shall be executed in a good, substantial and workmanlike manner, and upon completion of any such work, Spring Valley agrees to remove all tools, machinery, debris and materials remaining at a worksite. When requested, Spring Valley agrees to notify Hilshire of the date it intends to begin any requested work, and its estimated time of completion.

EXECUTED IN DUPLICATE ORIGINALS this the 5th day of October
2005.

CITY OF HILSHIRE VILLAGE

By: 
Edward Davis
Mayor

CITY OF SPRING VALLEY

By: 
Michael Andrews
Mayor

**CITY OF SPRING VALLEY
 CONTRACT LABOR COSTS
 EFFECTIVE 10/01/2005**

	Hilshire Village Hourly Rate	Hilshire Village O/T Rate
LABORER 2	32.91	49.36
LABORER 1	28.45	42.68
EQUIPMENT OPERATOR 2	45.23	67.84
EQUIPMENT OPERATOR 1	38.66	57.99
LABORER 3	36.43	54.64
UTILITY SUPERVISOR	52.26	78.39
BACKHOE	30.00	30.00
DUMPTRUCK	50.00	50.00

****Note:** Rental of equipment or purchase of supplies a 10% administrative charge will be added

**AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT
BY AND BETWEEN**

THE CITY OF HILSHIRE VILLAGE AND THE CITY OF SPRING VALLEY

FOR PUBLIC WORKS AND MAINTENANCE SERVICES

THE STATE OF TEXAS §

COUNTY OF HARRIS §

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W I T N E S S E T H:

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WHEREAS, as a result thereof, Hilshire has historically contracted with private commercial third parties to provide such services; and

WHEREAS, Spring Valley, which is located immediately adjacent to Hilshire on its western corporate limit line, has a regular full-time staff of public works employees; and

WHEREAS, Hilshire desires that Spring Valley provide such public works related services to the extent Spring Valley has manpower available at the time such services are needed; and

WHEREAS, Spring Valley is willing to perform public works related construction and maintenance services subject to the terms and conditions of this Agreement; now therefore

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1. When requested by Hilshire, Spring Valley shall furnish equipment, labor, and superintendence reasonably necessary to maintain, repair, and/or improve the public streets, easements, drainage ways, and publicly owned and operated water and sewer systems of Hilshire, and to perform such other public works related services as may be requested within the corporate limits of Hilshire, according to the plans, specifications, or directives agreed upon for such work between Hilshire and Spring Valley. Notwithstanding the foregoing, nothing contained herein shall be construed as requiring Spring Valley to provide any services hereunder when, in the sole and absolute discretion of Spring Valley, it is determined that (i) its employees or equipment are required elsewhere for any Spring Valley project or work, whether of an emergency nature or not; (ii) its employees are not qualified to perform the work requested; (iii) conditions surrounding the work will expose its employees to undue dangers or hazards; or (iv) the plans, specifications or directives do not sufficiently describe work to be performed. Methods of requesting and authorizing work shall be as agreed upon from time to time between Hilshire and Spring Valley. Nothing in this Agreement is intended to restrict Hilshire from having these services performed by outside contractors or other entities when deemed advantageous by Hilshire.

2. Hilshire, in consideration of the performance of services hereunder by Spring Valley, agrees and binds itself to pay Spring Valley for all such work done, based upon the schedule of costs for such services as set forth in Exhibit "A" attached hereto and for all things made a part hereof. Spring Valley shall be authorized to revise such schedule of costs at any time, and from time to time, but no work shall be billed pursuant to such amended schedule except that work which is initiated following its receipt by Hilshire. Such schedule of costs shall reflect all actual costs of Spring Valley in providing such services including, but not limited to, hourly wages, benefits, material, equipment, insurance, overhead, and administration. Spring Valley shall invoice Hilshire for all such work done, which shall be due and payable within thirty (30) days following receipt of such invoice.

3. Neither party assumes liability hereunder for the negligent or wrongful acts or omissions of the other or by any officer, agent or employee of the other. Hilshire and Spring Valley do hereby specifically understand and agree that Spring Valley will perform services hereunder on an as available basis, and subject to the other conditions contained in Paragraph 1 hereof, and Spring Valley assumes no liability for any failure to appear or render services, and Hilshire does hereby hold Spring Valley harmless from and against any claim for any such failure to appear or render services.


4. This Agreement shall be effective for one (1) year after date hereof and shall be automatically renewed for successive renewal terms of one (1) year each unless either party gives notice to the other of non-renewal prior to the ninetieth (90th) day preceding the anniversary date of the original or any renewal term hereof. Provided further, either party may terminate this Agreement, at any time, upon thirty (30) days advance written notice thereof to the other.

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EXECUTED IN DUPLICATE ORIGINALS this the 27th day of September 2006.

CITY OF HILSHIRE VILLAGE

CITY OF SPRING VALLEY

By: 
Robin Border
Mayor


By: 
Michael Andrews
Mayor

EXHIBIT "A"

CITY OF SPRING VALLEY
CONTRACT LABOR COSTS
EFFECTIVE 10/01/2006

	Hilshire Village Hourly Rate	Hilshire Village O/T Rate
LABORER 2	35.05	52.57
LABORER 1	30.82	46.23
EQUIPMENT OPERATOR 2	47.83	71.74
EQUIPMENT OPERATOR 1	37.30	55.96
LABORER 3	38.89	58.34
UTILITY SUPERVISOR	55.55	83.33
BACKHOE	30.00	30.00
DUMPTRUCK	50.00	50.00

** Note: Rental of equipment or purchase of supplies a charge will be added.

ARTICLE 7.700. TREE PRESERVATION

Sec. 7.701. Purpose and Definitions.

1. ~~The purpose of this article is to preserve the tree canopy and continue the wooded character that has been the hallmark of the city since its founding while protecting owners' rights to utilize and enjoy their property by:~~
 - a. ~~Establishing minimum tree requirements;~~
 - b. ~~Requiring careful site planning and the protection of trees;~~
 - c. ~~Controlling unnecessary tree removal;~~
 - d. ~~Requiring tree replacement;~~
 - e. ~~Prohibiting indiscriminate cutting or clearing of trees.~~

The purpose of this article is to safeguard the city's tree canopy and uphold its wooded identity, which has been a defining feature since its inception. This includes ensuring property owners' rights to utilize and enjoy their land while implementing measures to:

- a. protect, maintain and manage the city's existing forest resources by providing regulations relating to the cutting, removal or destruction of trees;
- b. minimize tree loss and provide for replacement of trees removed and destroyed resulting from development;
- c. encourage a resourceful and prudent approach to urban development of wooded areas;
- d. provide for the enforcement and administration of tree protection, thereby promoting and protecting the public health, safety and welfare and enhancing the quality of life;
- e. encourage the planting of native species by establishing an approved list of trees which will contribute to the canopy.

- ~~2. Properties used for commercial purposes are exempt from section 7.701 1(1a) and 1(1b) of this article.~~

Commented [C1]: Relocated section to 7.703(4)

Sec. 7.702. Definitions.

As used in this article, the following words, terms, and phrases shall have the meanings ascribed to them in this section:

Approved tree list shall mean a list approved and maintained by the city that lists species of trees that are approved for meeting the minimum tree requirement described in this article.

Building shall mean any structure with a roof and enclosing walls that is used or intended for supporting or sheltering any use or occupancy.

Circumference or *diameter* shall mean circumference or diameter measured at a point on a tree four and one-half feet (4½') above the surrounding ground level. The equivalent circumference or diameter may be used for measurement purposes. Tree diameter in inches x 3.14 = tree circumference in inches. (For example, 6" diameter X 3.14 = 18.84" circumference). To measure a tree that forks or has two (2) boles or stems at or below four and one-half feet (4½'), only the circumference or diameter of the larger bole or stem shall be measured.

Critical root zone shall mean the area of a tree that is within a circle centered on the trunk location, with the circle's diameter being one-half of the sum of the longest and shortest drip line diameters.

Subject site shall mean any particular lot, tract, or parcel of land that is subject to the building permit process or otherwise invokes the regulations established in this article.

Tree shall mean a woody, perennial plant typically having a single stem or trunk, growing to a considerable height and bearing lateral branches at some distance from the ground.

Tree removal permit shall mean a permit issued by the city for the removal of a tree.

Sec. 7.703. Minimum Tree Requirement.

- (1) Each residential-zoned lot, regardless of use, shall have one (1) tree that is eight (8) inches or greater in diameter for every two thousand (2,000) square feet of lot area (excluding any land in the Harris County Flood Control District or utility easement), rounded to the nearest whole number (see Table 1). Trees in the Harris County Flood Control District or in a utility easement will not be counted.
- (2) If a lot has less than the number of trees described in the preceding subsection, the owner shall keep the number of trees larger than three (3) inches in diameter, counting from the largest diameter to the smallest diameter, that are on the lot (excluding any land in the Harris County Flood Control District or a utility easement) at the time a tree removal permit is sought or the provisions of this article are otherwise invoked. These trees shall only be counted if the species is on the Approved Tree List.
- (3) A lot owner who is applying for a permit issued under the building permit process of the city's Code of Ordinances for the demolition of, construction of, or addition to any building, or installation of a swimming pool shall, regardless of the number or size of the trees existing on a lot prior to issuance of a permit, plant such additional trees as may be necessary to meet the minimum tree requirement described in subsection (1) above if the owner is:
 - (a) Constructing a new or replacement building;
 - (b) Constructing an addition[s] or extension[s] to an existing building that increases the square footage of the building by forty (40) percent or more; or
 - (c) Installing a swimming pool.

Commented [C2]: Clarifying that any Specific Use Permits (churches in residential zoned areas) are required to comply with the minimum tree count. This has been confused before as SUP holders do not always understand the zoning regulations they are subject to.

Commented [C3]: For council consideration: allowing utility easement trees to count if the lot size is smaller than 10,000 sq ft, suggest defining specific understory trees and only 1 tree in an easement counts per address.

(4) Commercial-zoned lots are exempt from a minimum tree requirement.

Table 1—Number of Trees for Representative Lot Sizes

Lot Size (sq ft)	# of Trees
24,000	12
22,000	11
20,000	10
18,000	9
16,000	8
14,000	7
12,000	6
10,000	5
8,000	4

Lot Size (sq ft)	# of Trees
8,000 – 9,999	4
10,000 – 11,999	5
12,000 – 13,999	6
14,000 – 15,999	7
16,000 – 17,999	8
18,000 – 19,999	9
20,000 – 21,999	10
22,000 – 23,999	11
24,000 – 25,999	12

Sec. 7.704. Preservation and Protection of Trees.

- (1) It is unlawful to remove any tree that is eight (8) inches in diameter or greater without first obtaining a tree removal permit from the city for each tree to be removed.
- (2) It is unlawful to remove a tree that is less than eight (8) inches in diameter without first obtaining a tree removal permit from the city if:
 - (a) Such tree is required to meet the minimum tree requirement for the lot as described in section 7.703(2); or
 - (b) Such tree was planted as a replacement for a previously removed tree.
- (3) It is unlawful to intentionally cause serious damage or death to any tree that is eight (8) inches in diameter or greater. Intentionally severing the main trunk or large branches or large roots, girding, poisoning, carving, mutilating, touching with live wires, piercing with nails or spikes, crushing or exposing the roots, or digging or

Commented [C4]: This means if a tree is < 8" & you have minimum count satisfied, no permit required.

drilling any hole or trench larger than three (3) cubic feet within the critical root zone, unless no other suitable location is possible, may be considered acts intended to cause serious damage or death to the tree.

- (4) Before beginning demolition or construction, appropriate protection for all trees shall be in place. Appropriate protection shall mean, at a minimum, a fence four (4) feet in height and composed of a material which is strong enough to prevent vehicles, materials, debris, dirt and other demolition or construction refuse from piling up within the critical root zone. Where possible, the fence shall be a minimum of six (6) feet away from the base of the tree at all points to prevent damage to the tree. If the location of a tree is less than six (6) feet from the foundation of the building or the property line, the protective fencing shall be located as far as possible from the base of the tree.

Sec. 7.705. Removal of Trees.

- (1) The city will permit the removal of a tree only if an owner demonstrates to the city that at least one (1) of the following criteria exists:
 - (a) The applicant's lot will, after removal of the tree, satisfy the minimum tree requirement as described in section 7.703(1);
 - (b) The tree is diseased, dying or dead;
 - (c) Construction is planned in the area where the tree stands;
 - (d) The tree creates a hazard that is or is likely to cause damage to property or danger to the public health, safety, or welfare; or
 - (e) Good arbor management practices indicate removal will be beneficial to surrounding trees.
- (2) If the previous subsection is satisfied, the city will issue a tree removal permit if a lot owner completes the following steps:
 - (a) Executes the city's tree removal permit application, which includes a certification that, upon removal of such tree, either the lot will continue to satisfy the minimum tree requirement as described in section 7.703(1) or the lot owner will comply with section 7.706 below regarding tree replacement. If concurrent tree removal permits are sought, the minimum tree requirement must be satisfied after all trees are removed.
 - (b) Pays the ~~application permit~~ fee as adopted by city council. The ~~application permit~~ fee shall be waived by the city if the applicant shows that the tree to be removed is diseased, dying or dead, ~~or poses an imminent or immediate threat to persons or property~~ ~~or if, after removal of a tree, the lot has more than the minimum tree requirement in section 7.703(1).~~ or poses an imminent or immediate threat to persons or property
- (3) The city shall have a reasonable amount of time, but not less than three (3) business days, to review the application. The city may require an owner to provide certification by an arborist that the criteria in subsection (1)(b), (d) or (e) exist.

Commented [C5]: Per HB7 2017

- (4) Removal of a tree without a tree removal permit shall not constitute a violation of this article if immediate removal is necessary to protect against a serious and imminent risk to health, safety, or property as a result of an emergency and, because of such emergency, the lot owner could not obtain the tree removal permit, provided that, as soon as reasonably possible after such tree removal, the lot owner submits a tree removal permit application without the fee and demonstrates that such emergency existed.
- (5) The city may require a lot owner to remove any tree that is damaged, dead or dying, and that the city deems a danger to person or property. The owner shall have ~~fourteen (14)~~ **seven (7)** days after receipt of the notice to remove the tree.
- (6) Removal of a tree shall be performed by the lot owner or by a reputable tree removal company, and the owner shall ensure that the tree removal work is adequately covered by bond or insurance.

Commented [C6]: Failure to remove the tree within 7 days consequence?

Sec. 7.706. Replacement of Trees.

- (1) If, after loss of or removal of a tree, a lot does not or will not satisfy the minimum tree requirement as described in section 7.703(1) or (2), as applicable, then the lot owner shall, within one hundred twenty (120) days after loss of or removal of such tree, properly plant a replacement tree from the approved tree list. The replacement tree shall be at least three (3) inches in diameter measured at six (6) inches above the grade for each lost or removed tree. A tree intended as a replacement tree shall not be planted in the Harris County Flood Control District or in a utility easement, but nothing in this article is otherwise intended to prohibit the planting of trees in the Harris County Flood Control District or a utility easement.
- (2) With the approval of the city's arborist, a lot owner may plant additional species that are not on, but are similar in size to those that are on, the approved tree list. If the city's arborist does not approve, the owner may appeal by submitting a written request to city council. Property owners are encouraged (but not required) to plant trees native to the Texas Gulf Coast.
- (3) In situations of financial hardship, the city will have flexibility in obtaining outside help with re-forestation.

Sec. 7.707. Tree Survey.

- (1) Every permit issued under the building permit process of the city's Code of Ordinances for the demolition of, construction of, or addition to any building, or the installation of a swimming pool shall include a tree survey. Permit applicants must obtain and complete the proper forms, available in the city office, to show compliance with this article.
- (2) The permit holder will make every effort to maintain the distribution of existing trees. However, if the design, layout, plans, or construction of the proposed building cannot avoid the removal of any tree that is eight (8) inches in diameter (25.12 inches in circumference) or larger, then the permit holder shall be required to replace each removed tree with a tree from the approved tree list. Each

replacement tree shall have a minimum caliper of three (3) inches in diameter (9.42 inches in circumference).

- (3) The tree survey shall be prepared by a person with expertise to prepare such a document, such as an architect, engineer, arborist, or surveyor.
- (4) The tree survey shall accurately reflect, at a minimum, the following information:
 - (a) The actual location (i.e., trunk location), diameter, and type of each tree on the subject site which is eight (8) inches in diameter (25.12 inches in circumference) or larger;
 - (b) Building or structure outlines, parking areas and other paved surfaces, fences, utilities, and other improvements existing or to be constructed;
 - (c) The location of tree protection fences;
 - (d) A scale, north arrow, name, address, phone number and profession or occupation of the person who prepared it, and the name of the permit applicant; and
 - (e) Identification of the real estate development and a description of the subject site and its location.
 - (f) The location and square footage of utility and flood control easements, and the square footage of the lot excluding utility and flood control easement square footage.

Sec. 7.708. Final Inspection and Issuance of Certificate of Occupancy.

At final inspection under every building permit that includes a tree survey, the city's inspector shall inspect and confirm compliance with the tree survey and planting of required trees, if any. No certificate of occupancy shall be issued until the minimum tree requirement has been met but, if the certificate of occupancy is to be issued between May and September and the owner has agreed to meet the minimum tree requirement, a provisional certificate of occupancy may be issued until such time as the owner has complied.

Sec. 7.709. Destruction of or Damage to Trees on Public Property.

In addition to the violation of any criminal law dealing with destruction of public property, it shall be unlawful to remove, destroy, kill, or damage any tree located on any public property in the city except when necessary in furtherance of the public health, safety or welfare. This section shall not prevent the city or any public utility from performing necessary maintenance or repair activities that may affect trees located within easements or on public property.

Sec. 7.710. Exemptions from Requirements of this Article.

- (1) The provisions of this article shall not apply to trees removed or trimmed within an easement for public or private utilities by the easement's owner, or the owner's employee or authorized contractor, or by the utility provider or its authorized

contractor, if the trimming or removal of such trees is required to properly use or maintain the easement. This article shall also not apply to trees removed or trimmed by the city or its authorized representative or by the utility provider or its authorized contractor on any public property or within any public right-of-way, including, but not limited to, drainage easements and roadway easements.

- (2) If this article would require a tree to be planted from May through September in any year, the planting may be delayed until October of that same year.

Sec. 7.711. Enforcement.

- (1) The city has the authority and right to inspect any property to ensure compliance with this article.
- (2) The city may require any lot owner to prove that the owner is in compliance with this article.
- (3) The city may withhold, revoke, or suspend any tree removal permit or building permit if any condition or requirement of this article or such permit is not fulfilled.
- (4) The city may order an immediate stop to the removal of any tree, any activity that is likely to cause serious damage or death to any tree, or any demolition or construction of a building, if such activity is being done in violation of this article.
- (5) The city has the authority to hire a tree inspector for advice in conjunction with enforcing this article.
- (6) Anyone that intentionally, knowingly, recklessly, or with criminal negligence violates any of the provisions of this article shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount as provided for in the general penalty provision in Chapter 1, Section 1.106, of the city's Code of Ordinances. Each day during which such violation shall exist or occur shall constitute a separate offense. The owner of any property where any violation of this article occurs and any agent, contractor, builder, architect, individual or entity that assists in the commission of such offense shall be guilty of a separate offense and, upon conviction thereof, shall be punished as above provided.

Sec. 7.712. Appeal.

Anyone whose request for a building permit, tree removal permit, or certificate of occupancy has been denied due to the interpretation or application of this article may appeal that decision to the city council by filing a written notice of appeal with the city. The city council shall provide the applicant an opportunity to present evidence and arguments demonstrating that the applicant has complied with this article and is entitled to a permit or certificate of occupancy, and that the city erred in refusing to issue the requested permit or certificate of occupancy. If, at the conclusion of the hearing, a majority of the city council determines that the applicant is entitled to a permit or certificate of occupancy, the city shall issue one. Otherwise, the city's denial shall be affirmed.

Sec. 7.713. Approved Tree List.

	Common Name	Scientific Name	Growth	Characteristics
1	American Elm (White Elm)	<i>Ulmus americana</i>	Rapid	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Deep green leaves turn bright yellow in fall. Fast-growing, vase-shaped shade tree that tolerates a wide range of conditions. Dutch elm disease not too bad in Texas; extensive, shallow root system.
2	Bald Cypress	<i>Taxodium distichum</i>	Moderate	Deciduous conifer with feather-like leaves, round seed balls, and fibrous bark. Adapted to many soil and moisture conditions. Grows well in wet areas. Woody 'knees' develop on wet sites. (Has very aggressive roots—do not plant near house or sewer lines).
3	Black Walnut	<i>Juglans nigra</i>	Moderate	Texas native, seeds or fruit eaten by wildlife. Distinctive shade tree for open spaces. Fruits can be extremely messy. Webworm can be a problem. Leaves drop early in the fall.
4	Blackgum (Black Tupelo)	<i>Nyssa sylvatica</i>	Moderate	Texas native, reliable fall color, attractive seeds or fruit, seeds or fruit eaten by wildlife. Prefers acid soils. Bright, shiny foliage turns red and purple early in the fall. Shallow- rooted.
5	Bur Oak (Mossycup Oak)	<i>Quercus macrocarpa</i>	Slow	Texas native, reliable fall color, attractive seeds or fruit, seeds or fruit eaten by wildlife. Unique leaf shape; large acorn is enclosed in a fuzzy cap. Excellent, drought-tolerant native tree, with

				rough texture and large acorn.
6	Bitternut hickory (swamp hickory)	<i>Carya cordiformis</i>	Moderate	Large pecan hickory with commercial stands located mostly north of the other pecan hickories.
7	Carolina Basswood (Linden)	<i>Tilia caroliniana</i>	Rapid	Texas native, showy or fragrant flower, attractive seeds or fruit. Large, oval shade tree with interesting winged fruits. Flowers are a favorite of honeybees. Needs plenty of room.
8	Cedar Elm	<i>Ulmus crassifolia</i>	Moderate	Texas native, reliable fall color. Fine textured leaves turn yellow in fall. Tough, drought-tolerant shade tree, well-adapted to a variety of conditions.
9	Cherrybark Oak	<i>Quercus falcata var. pagodifolia</i>	Moderate	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Excellent native shade tree for a variety of planting situations.
10	Chinkapin Oak	<i>Quercus muehlenbergii</i>	Moderate	It is also planted widely as a shade tree suitable for limestone soils. Occurs from northeast Texas to Central Texas and south to the Guadalupe River, and also in the mountains of West Texas, growing on mostly limestone soils, especially at the base of bluffs and along stream courses.
11	Green Ash	<i>Fraxinus pennsylvanica</i>	Rapid	Texas native, reliable fall color. Tolerates a wide range of soil conditions. Needs pruning to develop strong branch structure.
12	Laurel Oak (swamp laurel oak, diamond-leaf oak, water	<i>Quercus laurifolia</i>	Moderate	Native to the southeastern and south-central the United States, from coastal Virginia to central Florida and west to southeast Texas.

	oak, obtusa oak)			
13	Live Oak (Encino)	<i>Quercus virginiana</i>	Rapid	Texas native, seeds or fruit eaten by wildlife. Glossy, deep green leaves remain all winter; long-lived shade tree. Allow plenty of room; can develop surface roots.
14	Loblolly Pine	<i>Pinus taeda</i>	Rapid	Texas native. Medium-length green needles and large, brown cones in the fall. Tolerates a wide range of site conditions, but prefers good drainage.
15	Montezuma Cypress (Bald Cypress)	<i>Taxodium mucronatum</i>	Rapid	Texas native, attractive seeds or fruit. Delicate, feathery foliage casts a light shade. Bark is reddish and shredding.
16	Nuttall Oak	<i>Quercus nuttallii</i>	Moderate	Grows well on heavy, poorly drained, clay soils deposited by rivers.
17	Overcup Oak	<i>Quercus lyrata</i>	Moderate	Texas native, seeds or fruit eaten by wildlife. Small acorns are an important wildlife food source. Tolerates poor drainage and heavy clay soils. (slow to leaf out in the spring).
18	Pecan	<i>Carya illinoensis</i>	Moderate	Texas native, seeds or fruit eaten by wildlife. Nuts are an important wildlife food. Mature crown is open and airy. State tree of Texas. Plant with plenty of room. (Slow to leaf out in the spring. Fruit will stain sidewalk).
19	Red Maple	<i>Acer rubrum</i>	Rapid	Texas native, reliable fall color, attractive seeds or fruit. Flowers and winged fruits in spring are red. Brilliant fall color, yellow to red. (Bark is easily injured by weed eater).
20	River Birch	<i>Betula nigra</i>	Rapid	Texas native. Attractive pinkish peeling bark. Works well as multiple trunk

				specimen. Prefers moist sites like stream banks. Susceptible to ice damage. (Needs high nitrogen to stay healthy).
21	Shumard Oak	<i>Quercus shumardii</i>	Rapid	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Young trees have "candelabra" shape; fall color is orange to deep red. Widely available; prefers well-drained soils. Seed source of trees may determine success.
22	Hybrid Magnolia	<i>Little Gem or D.D. Blanchard</i>	Moderate	Grows better than the Southern Magnolia.
23	Southern Magnolia	<i>Magnolia grandiflora</i>	Moderate	Texas native, showy or fragrant flower, attractive seeds or fruit, seeds or fruit eaten by wildlife. Large, white flowers and glossy, deep green leaves. Plant in well-drained soil and let limbs grow to the ground. Some cultivars tolerate alkalinity.
24	Swamp Chestnut Oak (Cow Oak)	<i>Quercus michauxii</i>	Moderate	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Large leaves turn deep red in fall; large acorns are popular with wildlife. Tolerates seasonal poor drainage, but prefers loamy soils.
25	Sweetgum	<i>Liquidambar styraciflua</i>	Rapid	Texas native, reliable fall color, attractive seeds or fruit. Distinctive star-shaped leaves and round, spiky seed balls. Rapid, upright growth. Fall color ranges from yellow to purple.
26	Sycamore (American Planetree)	<i>Platanus occidentalis</i>	Rapid	Texas native, attractive seeds or fruit. Old bark flakes off to reveal pale new bark. Round fruit is a mass of small seeds. Provide plenty of

				room and a moist site. (Mexican Sycamore better leaves)
27	Thornless Honeylocust	<i>Gleditsia triacanthos var. inermis</i>	Rapid	Texas native, reliable fall color, attractive seeds or fruit, seeds or fruit eaten by wildlife. Wildlife eat seed pods.
28	Water Oak (Pin Oak)	<i>Quercus nigra</i>	Rapid	Texas native, seeds or fruit eaten by wildlife. Dark green bell-shaped leaves form a dense canopy. This common native does best on well drained, moist sites. (after 60 years prone to insects and disease).
29	White Ash	<i>Fraxinus americana</i>	Rapid	Texas native, reliable fall color .Fall color is yellow, orange, and purple. Male trees are seedless. A relatively clean shade tree. Prefers loamy, well-drained soils.
30	White Oak	<i>Quercus alba</i>	Slow	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Excellent long-lived shade tree. Wildlife eat acorns. Fall color is red. Works best on well-drained, loamy soils.
31	Willow Oak	<i>Quercus phellos</i>	Rapid	Texas native, reliable fall color, seeds or fruit eaten by wildlife. Narrow, light green leaves turn yellow-brown in the fall. Fine twigs and strong branch structure. Prefers moist conditions.