



Public Hearing and Special Council Meeting Minutes

Monday, September 19, 2022, at 6:00 PM
8301 Westview Drive, Houston, Texas 77055

This meeting was held in person at City Hall with remote attendees present.

1. CALL TO ORDER

Mayor Buesinger called to order the Public Hearing and Special Council Meeting at 6:05 P.M.

1.A. PRESENT

Mayor Bob Buesinger
Council Member Mike Gordy
Council Member Andy Carey
Council Member Crawford
Mayor Pro Tem Paul Maddock
Council Member David Schwarz

Also present were: City Administrator Blevins, Assistant City Secretary Stephens, HDR Engineer Efrain Him*, Olson & Olson Attorney Tommy Ramsey, and Spring Valley Police Chief Schulze.

*Present remotely.

2. PUBLIC HEARING

2.A. Public Hearing on the proposed Annual Budget for the Fiscal Year Ending 2023

There were no public comments.

2.B. Public Hearing on the proposed Tax Rate for Fiscal Year 2022

A tax rate of \$0.577588 per \$100 valuation has been proposed by the governing body of the City of Hilshire Village.

PROPOSED TAX RATE \$0.577588 PER \$100

NO NEW REVENUE TAX RATE \$0.559686 PER \$100

VOTER-APPROVAL TAX RATE \$0.5775 PER \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for the City of Hilshire Village from the same properties in both the 2021 tax year and 2022 tax year.

The voter-approval rate is the highest tax rate that the City of Hilshire Village may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Hilshire Village is proposing to increase property taxes for the 2022 tax year.

There were no public comments.

3. BUDGET AND TAX RATE WORKSHOP

3.A. Capital Improvements

City Administrator Blevins said that Engineer Him updated the Capital Improvements Project list which was provided to the Council. She said that the **Ridgeley Lift Station Generator** is expected to arrive in approximately one more month, and a purchase order has been issued.

City Administrator Blevins stated that the **Hilshire Green Drive** infrastructure project, the **Hickory Shadows Water Vault** replacement, and the water line tie-in at **Hilshire Villas** were also included in the Capital Improvement Project List. Engineer Him said that he increased the budgets for Capital Improvement Projects by five (5) percent as a contingency due to the supply and demand issues in the market right now. He said these numbers may need to be adjusted in the coming years based on the market.

Council Member Carey asked about the funding for these projects. City Administrator Blevins said that the City could obtain a Certificate of Obligation or an Anticipation Note and only pay on the interest for the first year, then pay on the note when the Series 2014 Note is paid off. Council Member Carey said that the engineering costs are a given, and the construction portion will be paid with debt. Administrator Blevins said that if the engineering is initiated by the end of the 2023 fiscal year, then the loan can be obtained after that.

Engineer Him said the American Rescue Plan Act (ARPA) funds need to be committed before December 2024. Administrator Blevins said that ARPA money can also be used for the **Lift Station Generator** and **Hickory Shadows Meter Vault** updates.

Engineer Him said that the City is still waiting on a response from TxDOT for the easement for the Hickory Shadows meter vault to the City of Houston so they can update and maintain that facility. Administrator Blevins said that this issue likely needs to be escalated to the City Attorney, funds for which are included in the proposed budget.

Council Member Carey asked if other Capital Improvement Projects fall outside of the infrastructure category. Administrator Blevins said that METRO money can be used for **ditch grading** and there may be areas that need **curb repairs**. Council Member Schwarz asked if the streetlights would be considered a miscellaneous Capital Improvement Project. Administrator Blevins said that streetlights are not

currently in the budget, and that is a discussion that Council needs to have.

Mayor Buesinger referenced low-priority but older streets in the Capital Improvement Project list. Administrator Blevins explained that the water and sewer lines have been replaced in those areas, and the paving is the only repair needed so they are less of a priority.

3.B. Budget and Tax Rate Discussion

Administrator Blevins said the proposed budget includes \$7,000 of Child Safety money for aesthetic improvements at the **Pine Chase Grove meter vault area**. Council Member Schwarz asked if there was an update from the City of Houston on relocating the magmeter equipment. Engineer Him stated that they have been trying to contact the City of Houston through multiple contacts and have not received a response.

Administrator Blevins said that \$50,000 previously allocated to Hilshire Green Drive curb repairs could be moved to another street improvement project. Council Member Gordy said repairs are needed on **Guinea Drive** at the Burkhart Road intersection. Engineer Him suggested allocating \$20,000 for asphalt point repairs at Guinea Drive and Burkhart Road and that other damaged areas be included to get a better price from the contractor.

Administrator Blevins said the proposed budget includes \$89,385 for the **Wirt Rd Safety Project**. Engineer Him said a proposal would be presented at tomorrow's Regular Council Meeting, representing the worst-case scenario. He stated that he does not anticipate the final cost to be that expensive, but it depends on whether the City of Houston will require pedestrian crossings across Wirt Road and ramps on the east side of Wirt Road.

Administrator Blevins said that the **Hilshire Green Drive** Infrastructure Project would be funded by several sources including the balance of the ARPA funds being \$80,990, a \$38,010 transfer from the Utility Fund, \$100,000 from METRO Fund, and an Anticipation Note for \$560,000. Council Member Crawford suggested obtaining an Anticipation Note for the entire project cost. Administrator Blevins said that the ARPA funds need to be used, but that she could eliminate the transfer from the Utility Fund and apply for a larger Anticipation Note.

Administrator Blevins said the line item for **decorative light poles** is being zeroed out and street illumination needs will be reassessed after the LED upgrades are installed. Additionally, light fixtures can be added to existing poles where a power source is present at no cost to the City. Administrator Blevins said that the electrical allocation for the decorative street lights could be applied to the LED upgrade cost, which is yet to be determined.

The Council agreed to include funds for three (3) additional Flock License Plate Reader cameras as well as the annual maintenance fee.

Administrator Blevins said the budget is based on using the voter approval **M&O**

Tax Rate of 0.447917 and Debt Tax Rate of 0.129671 for a total tax rate of 0.577588.

Administrator Blevins said that the City will receive \$103,000 annually from METRO until 2025. She stated that when the agreement allocation is re-negotiated, it benefits the City to be paid at a set rate instead of based on sales tax.

3.C. Utility Rates - Water, Sewer, and Trash

Administrator Blevins said it makes fiscal sense to increase the water rate to \$7.50 per 1,000 gallons. She stated that a lower rate would cause a deficit, and this is a fifty-cent increase from the current rate. Administrator Blevins said that the sewer rate is not based on water usage, but is a flat rate.

Administrator Blevins stated that the City's cost for garbage collection will increase at the beginning of the calendar year.

4. DISCUSSION AND POSSIBLE ACTION

- 4.A. Discussion and Possible approval of Ordinance Number 824-2022 amending Appendix "A" Fee Schedule of the Code of Ordinances of the City of Hilshire Village, Texas by deleting section 7.200 and replacing with a new section 7.200 establishing new water and trash rates: AN ORDINANCE AMENDING APPENDIX "A" FEE SCHEDULE OF THE CODE OF ORDINANCES OF THE CITY OF HILSHIRE VILLAGE, TEXAS, BY DELETING SECTION 7.200 OF APPENDIX "A" THEREOF AND SUBSTITUTING THEREFOR A NEW SECTION 7.200 OF APPENDIX "A", ESTABLISHING NEW WATER, WATER DEPOSITS, BILLING CHARGES, SANITARY SEWER AND SOLID WASTE COLLECTION RATES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.**

Motion made by Mayor Pro Tem Maddock, Seconded by Council Member Schwarz.

Voting Yea: Council Member Gordy, Council Member Carey, Council Member Crawford, Mayor Pro Tem Maddock, Council Member Schwarz

The motion carried 5-0.

- 4.B. Discussion and Possible approval of Ordinance Number 825-2022 adopting the City of Hilshire Village, Texas General Budget for the FYE 2023: In accordance with Section 102.007(c) of the Local Government Code, adoption of this year's budget will require raising more revenue from property taxes than in the previous year;**

Motion made by Mayor Pro Tem Maddock, Seconded by Council Member Schwarz.

Administrator Blevins conducted a Roll Call Vote:

**Council Member Gordy - Yea
Council Member Carey - Yea
Council Member Crawford - Yea
Mayor Pro Tem Maddock - Yea
Council Member Schwarz - Yea**

The motion carried 5-0.

- 4.C. **Discussion and Possible action to ratify the proposed property tax increase reflected in the FY 2022-2023 Budget in accordance with Section 102.007 (c) of the Local Government Code. THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$72,481 OR 4.58%, AND OF THAT AMOUNT, \$25,784 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

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

City Administrator Blevins said that this vote is to ratify the budget, and the budget adoption as well as tax rate approval will take place at tomorrow's Regular Council Meeting.

Administrator Blevins conducted a Roll Call Vote:

**Council Member Gordy - Yea
Council Member Carey - Yea
Council Member Crawford - Yea
Mayor Pro Tem Maddock - Yea
Council Member Schwarz - Yea**

The motion carried 5-0.

5. ANNOUNCEMENTS

Mayor Buesinger announced that the tax Rate will be adopted at the Regular Council Meeting on September 20, 2022, at 6:30 P.M.

6. ADJOURNMENT

Motion made by Mayor Pro Tem Maddock, Seconded by Council Member Schwarz.

Voting Yea: Council Member Gordy, Council Member Carey, Council Member Crawford, Mayor Pro Tem Maddock, Council Member Schwarz

The motion carried 5-0.

The meeting was adjourned at 7:28 P.M.

ATTEST:

Robert F. Buesinger, Mayor

Susan Blevins, City Secretary

CITY OF HILSHIRE VILLAGE BUDGET WORKSHOP

Presented by Susan Blevins
City Administrator & Treasurer





BUDGET CYCLE OVERVIEW

- Preparation
 - Create and present the Executive budget.
 - Budget Workshops
 - Public Hearings
- Legislative
 - After the public hearings on the budget and proposed tax rate or fee increases, the city council carefully considers suggestions expressed by local citizens and, as appropriate, amends the proposed budget.
- Executive Implementation
 - Budget amendments and supplemental appropriations must include offsetting revenue sources
- Accounting & Financial Reporting
 - Budget Audit at FYE: Accounting & financial reporting via an Annual Comprehensive Financial Report (ACFR) that is reviewed by an independent auditor.

2022-2023 TIMELINE

August 2	August 9	August 16	September 6	September 13	September 20	September 30
Budget Workshop	Budget Workshop & Special Council Meeting	Regular Council Meeting & Budget Workshop	Budget Workshop (if needed)	Budget Workshop & Public Hearing	Regular Council Meeting & adoption of Budget and Tax Rate	Fiscal Year End

ACCOUNTING METHODS

Modified Accrual - records supplies and consumables as used during the fiscal year when they are purchased. (Governmental Activities)

- Revenues – measurable & available
- Expenditures – goods and services received
- Change in fund balance
- Balance sheet
- Statement of Revenues, Expenditures and Changes in Fund Balance

Accrual - records income when it is earned rather than when received and expenses the item when ordered rather than when payment is made. (Enterprise Funds)

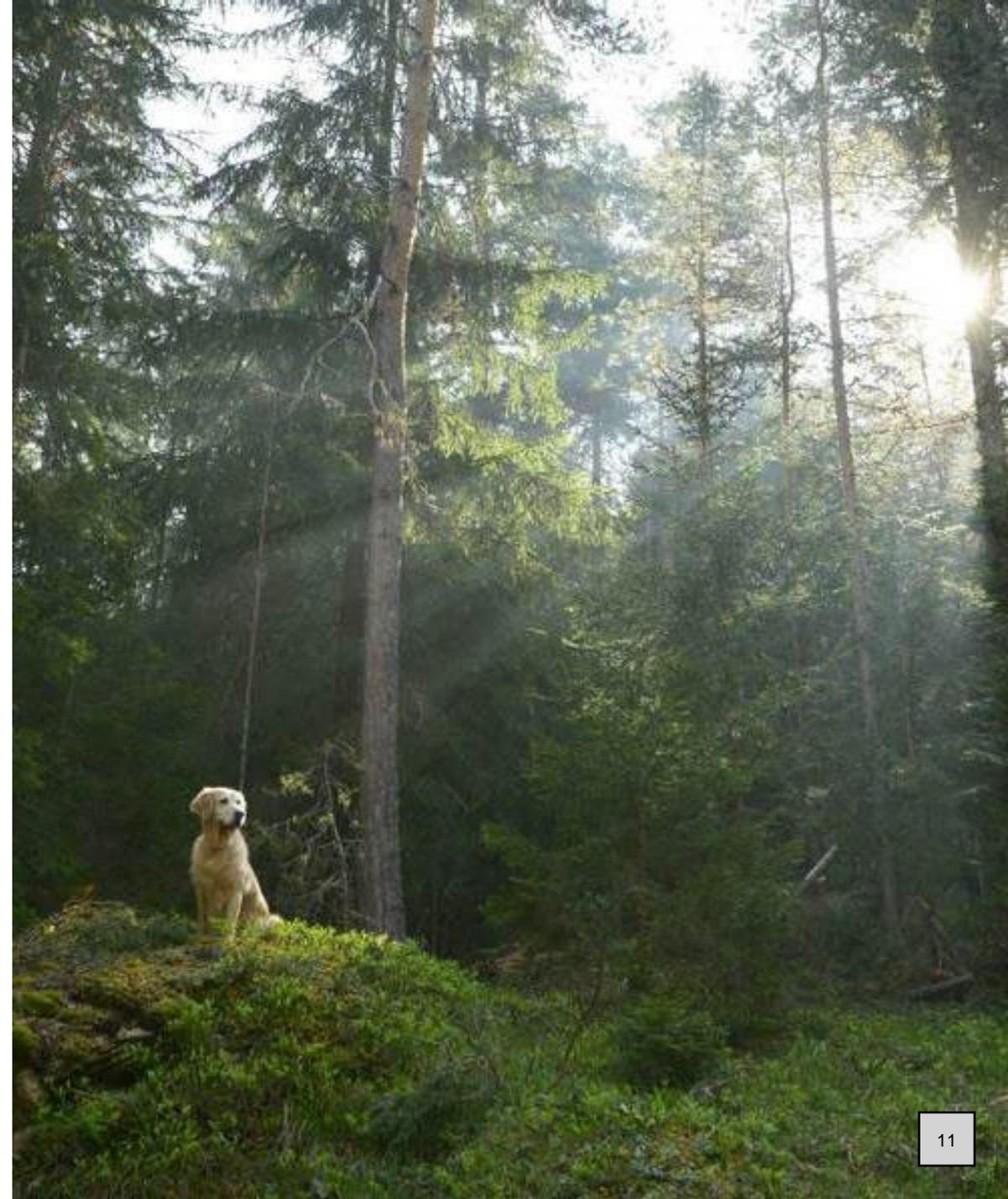
- Revenues – Earned & measurable
- Expenses – Goods and services used
- Depreciation
- Statement of Revenue, Expenses and Changes in Net Assets

$$A=L+FB-R+E$$

Assets = Liabilities + Fund Balance (net assets) – Revenue + Expenditures (expenses)

PARTS OF THE BUDGET

- Operating Budget
 - Reports the spending plan for a government's ongoing services such as police, fire, water, and sewer service. Typically organized by the department and provides line item detail.
 - Money comes from current revenues such as property, sales, and franchise taxes, service charges, fees and fines; and grants.
- Capital Budget
 - Represents a spending plan for the acquisition of fixed assets, such as roadways, drainage, water & sewer lines.
 - Usually part of a Capital Improvement Plan (CIP) that projects major construction and acquisition needs for a multi year period.
 - Funding usually comes from long-term obligations.



BUDGET FUNDS

Municipal Accounts are called funds.

- **General Funds** – Operating funds
- **Utility Funds** – Operating funds for water and sewer
 - Not commingled with General Funds
- **Special Revenue (Metro) Funds** – Ear-marked for a special purpose or project
 - Special assessment funds – Streets, sidewalks, etc.
- **Capital Project Funds**
 - Carry over from year to year
 - Not commingled with General Funds
 - Usually incorporated into a Capital Improvement Program (CIP).
- **Debt Service Funds** – Used to pay off Principle & Interest on debt issues
- **Fiduciary Funds** – Collected as an agent for another fund
 - Employee pension funds

Revenue

Listed in the budget by source:

- Property taxes
- Sales Taxes
- Franchise Fees
- Fines & Fees
- Licenses and permits
- Interest
- User fees

Expenditures

Typically grouped by type:

- Personnel services
- Operating expenses
- Contractual expenses
- Capital outlays
- Debt service

TAX RATES

Property tax rates must be adopted after the budget is approved. It may be done in the same meeting but after the budget is adopted. The tax levy should provide only the revenues needed to accomplish the budget's requirements.

The city council must adopt and notify the tax assessor of the rate adopted by Sept. 30 or the 60th day after the date the certified appraisal roll is received by the city, whichever is later. If the tax levy is not adopted by these dates, the tax rate is set by law at the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the city for the preceding tax year.

A city's property tax rate consists of a maintenance and operations (M&O) tax rate and, if applicable, an interest and sinking (I&S) tax rate.

- The **M&O** tax rate provides funds for maintenance and operations. M&O includes such things as salaries, utilities, and day-to-day operations.
- The **I&S** tax rate provides funds for payments on the debt that finances a district's facilities, including interest and principal on bonds and other debt.

TAX RATES

\$

No New Revenue

Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

If property values rise, the no-new-revenue tax rate goes down.

\$\$

Voter Approval 3.5%

Calculated maximum rate allowed by law without voter approval. Provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra three-and-a-half percent increase for those operations, and sufficient funds to pay debts in the coming year.

If the proposed tax rate is more than the No New Revenue rate or the Voter Approval Rate, the city must have two public hearings on the proposed tax increase.

\$\$\$

De Minimis

Designed to give smaller taxing units, including cities with a population of less than 30,000, some flexibility to budget for extraordinary costs that may not be possible under the three and a half percent voter-approval tax rate

A tax rate that exceeds the voter approval rate but is less than the de minimis rate can be petitioned by the voters calling for an election to limit the size of the tax increase.

An automatic election must be held if a taxing unit exceeds the Voter Approval rate and the De Minimis rate.

CALCULATING TAX RATES

No New Revenue Rate

calculated using form 50-589 or 50-884 from the comptroller's website

$$\frac{(\text{Last Year's Levy}) - (\text{Lost Property Levy})}{(\text{Current Total Value}) - (\text{New Property Value})}$$

Voter Approval Rate

$$\begin{aligned} &\text{No-new-revenue M\&O rate X 1.035} \\ &+ \\ &\text{Current Debt} \\ &+ \\ &\text{Unused Increment Rate} \end{aligned}$$

If the entity adopts an amount that exceeds the voter approval rate, voters may petition for an election to limit the rate to 3.5%.

De Minimis Rate

$$\begin{aligned} &\text{No-new-revenue M\&O rate} \\ &+ \\ &\text{The rate that, when applied to a taxing unit's current total value, will impose} \\ &\text{an amount of taxes equal to \$500,000} \\ &+ \\ &\text{Taxing unit's current debt rate} \end{aligned}$$

ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but BELOW de minimis rate	Voters may petition for an election*
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required**
ABOVE voter-approval tax rate and ABOVE the de minimis rate	Election required

* See Tax Code Sec. 26.075 for details on when voters may petition for an election.

** See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

**CITY OF HILSHIRE VILLAGE
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS (2023-2024)**

9/16/2022

Project Area	Water		Sanitary Sewer		Paving &
	Engineering	Construction	Engineering	Construction	Engineering
Friar Creek Lane & Creekstone Circle	\$0	\$0	\$0	\$0	\$126,000
Guinea Drive	\$0	\$0	\$0	\$0	\$123,000
Burkhart Road (Ridgeley to Glourie)	\$0	\$0	\$0	\$0	\$103,000
Hilshire Grove Lane	\$65,000	\$251,000	\$65,000	\$251,000	\$86,000
Hilshire Green Lane	\$42,000	\$164,000	\$54,000	\$213,000	\$62,000
Hickory Shadows Drive	\$114,000	\$450,000	\$0	\$0	\$160,000
Hilshire Oaks Drive	\$37,000	\$144,000	\$13,000	\$49,000	\$52,000
Glenhilshire Drive	\$20,000	\$80,000	\$46,000	\$178,000	\$59,000
Bromley (Ridgeley to Pine Chase)	\$0	\$0	\$0	\$0	\$77,000
Pine Creek Lane	\$0	\$0	\$0	\$0	\$0
Bridle Spur Lane	\$0	\$0	\$0	\$0	\$0
Archley Drive	\$0	\$0	\$0	\$0	\$0
Ridgeley Drive including Mallie Ct, Glourie Circle and Burkhart West End	\$0	\$0	\$0	\$0	\$0
Pine Chase & Glourie Drive, including Bromley, Anadell and Pine Chase Grove	\$0	\$0	\$0	\$0	\$0
Channel Crossings on Ridgeley	\$0	\$0	\$0	\$0	\$0
Glourie Drive (Burkhart to Ridgeley)	\$0	\$0	\$0	\$0	\$0
Hilshire Villas S/D	\$0	\$0	\$0	\$0	\$0
Lift Station Generator	N/A	N/A	\$0	\$33,510	N/A
Tie-In Hilshire Villas Water System to Hilshire Village	\$11,000	\$42,000	N/A	N/A	N/A
Water Meter Vault at Hickory Shadows	\$6,000	\$21,000	N/A	N/A	N/A
Water Meter Vault at Pine Chase Grove	\$0	\$0	N/A	N/A	N/A
Water Meter Vault at Pine Chase Grove	\$0	\$0	N/A	N/A	N/A
Sub-total for Completed Projects or WIP	\$0	\$0	\$0	\$0	\$0
Sub-total for Priority 1	\$17,000	\$63,000	\$0	\$33,510	\$0
Sub-total for Priority 2	\$258,000	\$1,009,000	\$132,000	\$513,000	\$0

Sub-total for Priority 3	\$20,000	\$80,000	\$46,000	\$178,000	\$848,000
Total	\$295,000	\$1,152,000	\$178,000	\$724,510	\$848,000

Legend

Completed/In-progress
Priority 1/Under Design
Priority 2
Priority 3



Notes

(1) Revised 2023 CIP Costs using a 5.0% escalation factor per year from 2022 CIP Costs.

Drainage Construction	Total Project Cost	Number of Residents	Year of Original Infrastructure
\$501,000	\$627,000	21	1969
\$487,000	\$610,000	13	
\$410,000	\$513,000	4	1957
\$335,000	\$1,053,000	16	1989
\$244,000	\$779,000	13	1972
\$638,000	\$1,362,000	24	1980
\$204,000	\$499,000	10	1988
\$229,000	\$612,000	4	1998
\$305,000	\$382,000	3	
\$0	\$0	10	2017
\$0	\$0		2017
\$0	\$0	21	2019
\$0	\$0	47	
\$0	\$0		
\$0	\$0		
\$0	\$0		
\$0	\$0		
N/A	\$33,510		
N/A	\$53,000		
N/A	\$27,000		
N/A	\$0		
N/A	\$0		
\$0	\$0		
\$0	\$113,510		
\$0	\$1,912,000		

\$3,353,000	\$4,525,000
\$3,353,000	\$6,550,510

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$72,481 OR 4.58%, AND OF THAT AMOUNT, \$25,784 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES
1	UNRESTRICTED GENERAL FUND					UNRESTRICTED GENERAL FUND
2	Pass Through Cash Flow					Pass Through Cash Flow
3	Recycle & Trash Fees	42500	\$ 74,013	\$ 87,535	\$ 88,246	Recycle & Trash Fees 312 users (Will need to increase if rates to 47.14/bi monthly to cover increase)
4	Sales Tax Discount Income	47000	\$ 23	\$ 33	\$ 33	Sales Tax Discount (same as last year's budget)
5	Total General Revenue - Garbage		\$ 74,037	\$ 87,568	\$ 88,279	Total General Revenue - Garbage
6	General Expense					General Expense
7	Trash Service	52500	\$ 81,595	\$ 87,610	\$ 87,329	Trash Service (305 customers & 7 commercials) Last year we did not receive the anticipated increase because service was bad and I negotiated for no increase (\$22.59 per user will increase on 1-1-23 will receive 4.35 % increase new rate \$23.57)
8	Total General Expense - Garbage		\$ 81,595	\$ 87,610	\$ 87,329	Total General Expense - Garbage
9	Building Permits/Inspections	47100	\$ 76,170	\$ 55,000	\$ 64,000	Building Permits-inspections - 5 new construction
10	Re-Inspections	47101	\$ -	\$ -		Re-Inspections
11	Plan Check for Construction	47102	\$ 21,274	\$ 20,000	\$ 20,000	Plan Check for Construction approximately 5 new construction
12	Plan Check for Drainage	47105	\$ 10,000	\$ 9,000	\$ 9,000	Plan Check for Drainage (4houses @1500 and 2 swimming pools @1000 and 1000 extra services)
13	Total General Revenue -Permits		\$ 107,444	\$ 84,000	\$ 93,000	Total General Revenue -Permits
14	Bldg. Permit Administration	55000	\$ 30,250	\$ 38,000	\$ 38,000	Bldg. Permit Administration (2750*12)+extra \$5,000 just in case
15	Inspection	55501	\$ 1,087	\$ 2,000	\$ 2,000	Inspections - Arborist
16	Engineering - Drainage/Construction	56583	\$ 37,348	\$ 44,000	\$ 44,000	Engineering - Drainage Plan Check and Inspections
17	Utility Locater fees from Utility Account				\$ 9,000	Utility Locater fees from Utility Account
18	Total General Expense - Permits		\$ 68,685	\$ 84,000	\$ 93,000	Total General Expense - Permits
	TOTAL UNRESTRICTED GENERAL FUND PASS THROUGH CASH FLOW - NET		\$ 31,200	\$ (42)	\$ 950	TOTAL UNRESTRICTED GENERAL FUND PASS THROUGH CASH FLOW - NET

CITY OF HILSHIRE VILLAGE
FYE 2023
PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
	General Revenue					General Revenue				
19	Property Taxes - Current	42100	\$ 1,200,042	\$ 1,209,729	\$ 1,263,929	Using 2022 Voter Approval Rate and adjusted certified estimate for tax year 2022				
20	Property Taxes - Delinquent	42200	\$ 13,912	\$ -	\$ -	Property Taxes - Delinquent				
21	Total Property Taxes		\$ 1,213,954	\$ 1,209,729	\$ 1,263,929	Total Property Taxes				
22	Int. Income-Taxes	46700	\$ 17,469	\$ 3,850	\$ 3,850	Int. Income-Taxes - (same as last year budget)				
23	Franchise Tax	43000	\$ 54,037	\$ 55,000	\$ 55,000	Franchise Tax - (same as last year budge)				
24	City Sales Tax	44000	\$ 54,271	\$ 54,000	\$ 45,000	City Sales Tax (Reduced because of payback of funds due to Hilshire receiving funds from a resident that should have been paid to City of Houston)				
25	Total Other Taxes		\$ 125,778	\$ 112,850	\$ 103,850	Total Other Taxes				
26	Total General Revenue - Taxes		\$ 1,339,731	\$ 1,322,579	\$ 1,367,779	Total General Revenue - Taxes				
27	Other Income					Other Income				
28	Ambulance Income	48300	\$ -	\$ -		Ambulance Income (Would like to see the funds returned to the city- but unlikely)				
29	Court Fees	48200	\$ 11,327	\$ 1,804	\$ 8,000	Income (Court Fees)				
30	Int. Income- General Fund	46000	\$ 476	\$ 476	\$ 500	Int. Income CDARS - General Fund(interest rates are minimal)				
31	Int. Income Gen Funds	46100	\$ -	\$ -		Int. Income Gen Funds (interest rates are minimal)				
32	Pet Permits	47200	\$ -	\$ -		Animal Permits and License (combined with Alarm Permits)				
33	Alarm and Pet Permits and Misc. Fees.	47201	\$ 1,492	\$ 1,800	\$ 1,500	Alarm Permits and Misc. Fees. (Same as last year's budget)				
34	Other - Board of Adj, Specific Use Permits, Open Records and Municipality Intermodal Permit Funds	48100	\$ 2,721	\$ 4,000	\$ 4,000	Other - Board of Adj, Specific Use Permits, Open Records and Municipality Intermodal Permit Funds				
35	Total General Revenue - Other Income		\$ 16,016	\$ 8,080	\$ 14,000	Total General Revenue - Other Income				
36			\$ -							
37	Total of ALL General Revenue Excluding Pass Through-		\$ 1,355,748	\$ 1,330,659	\$ 1,381,779	Total of ALL General Revenue Excluding Pass Through-				

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
38	General Expense					General Expense				
39	City Operations Expense					City Operations Expense				
40	Police Protection/Court	51500	\$ 558,142	\$558,142	\$608,841	Police Protection/Court 9.08% estimated increase (increase over last year's budget)				
41	Police Cameras		\$ -	\$8,250	\$9,000	budgeted for 3 additional cameras to be installed and annual fees for 6 cameras				
42	Fire Protection	52000	\$ 230,950	\$ 220,528	\$261,653	Fire Protection (per the actual VFD Approved Budget Oct-Nov-Dec 2022 Budget (\$22107.81+22107.81+11053.91) & Jan-September 2022 Budget(\$206383.87))				
45	Increase in Budget for VFD to cover overage	52100	\$ -	\$ -	\$8,685	Increase in Budget for VFD to cover overage approved by Council				
46	CERT Supplies	52400	\$ -	\$ 1,000	\$ 1,000	CERT Supplies				
47	Mosquito Spraying	53400	\$ 2,848	\$ 3,500	\$ 3,500	Mosquito Spraying (same as last year)				
48	Maintenance and Electrical Difference for Decorative Street Lights		\$ -	\$ 5,611	\$ 5,611	Maintenance and Electrical Difference for Decorative Street Lights (not sure at this time what will be installed used last years numbers)				
49	Street Lights	53500	\$ 4,862	\$ 6,887	\$ 6,887	Street Lights (Additional line item if new lights are installed -not sure at this time what will be installed used last years numbers)				
50	Total General Expense - City Operations Expense		\$ 796,802	\$803,918	\$905,178	Total General Expense - City Operations Expense				
51	PROCEDURAL AND PROFESSIONAL EXPENSES					PROCEDURAL AND PROFESSIONAL EXPENSES				
52	Tax Collection Fees	54000	\$ 12,582	\$ 12,141	\$ 13,800	Tax Collection Fees (SBISD \$ 1,200+ estimate for hcad)				
53	Audit Fees	54520	\$ 18,950	\$ 18,950	\$ 19,510	Audit Fees per the contract				
54	GASB Audit Reporting	54520	\$ -	\$ -	\$ -					
55	Legal Fees	54540	\$ 13,718	\$ 17,000	\$ 17,000	Legal Fees (same as last year's budget)				
56	Legal Fees - Zoning	54545	\$ -	\$ 3,000	\$ -	Legal Fees - Zoning (same as last year's budget)				
57	Board of Adjustment	56000	\$ 1,096	\$ 3,500	\$ 3,500	Board of Adjustment (same as last year's budget)				
58	Insurance	56510	\$ 5,199	\$ 5,000	\$ 6,093	Insurance -				
59	Bank Charges	56525	\$ 2,691	\$ 3,000	\$ 3,000	Bank Charges				
60	Police -Council Meeting	51600	\$ -	\$ 2,400	\$ 3,200	Police Protection @ Council Meeting 16 Meetings @ \$50.00/hr				
61	Dues	56526	\$ 2,290	\$ 2,000	\$ 2,500	Dues (increase in fees)				
62	Public Notices- Newspaper Notices	56530	\$ 2,639	\$ 5,000	\$ 5,000	Public Notices (same as last year's budget)				
63	Lobbyist Expense (or Legislative Consulting & Professional Serv.)		\$ -	\$ -	\$ -	Lobbyist Expense (or Legislative Consulting & Professional Serv.) (Nothing budgeted)				
64	Muni Code Ordinance Codification	56560	\$ 2,636	\$ 4,000	\$ 4,000	Muni Code Ordinance Codification (same as last year's budget)				
65	Village Ind. Festival	56580	\$ -	\$ 3,000	\$ -	Village Ind. Festival (do you want to put anything here)				
66	Books for Library	56581	\$ 250	\$ 250	\$ 250	Books for Library (Same as last year's budget)				

CITY OF HILSHIRE VILLAGE
FYE 2023
PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
67	Memorial Villages Event - Recycling/Shred/Rx Event		\$ -	\$ 500	\$ 500	Memorial Villages Event - Recycling/Shred/Rx Event				
68	Miscellaneous	56550	\$ 3,086	\$ 4,000	\$ 4,000	Miscellaneous (same as last year's budget)				
69	Contingency	56570	\$ -	\$ 15,000	\$ 15,000	Contingency (Same as last year's budget))				
70	Hazard Mitigation Projects	56587	\$ -	\$ 5,000	\$ 5,000	Hazard Mitigation Projects (Need to plan on doing one of the projects so that FEMA will fund us if necessary)				
71	Engineering for new Grant Money	56582	\$ 3,000	\$ 3,000	\$ 3,000	Engineering for new Grant Money				
72	Engineering Services for Small Projects	56585	\$ 50,875	\$ 50,000	\$ 50,000	Engineering Services (same as last years budget)				
73	Total General Expense - Procedural and Professional Expenses		\$ 119,012	\$ 156,741	\$ 155,353	Total General Expense - Procedural and Professional Expenses				
74	CITY HALL OPERATIONS					CITY HALL OPERATIONS				
75	City Hall Expenses	56520	\$ 17,931	\$ 16,000	\$ 18,000	City Hall Operations				
76	City Hall Building Maintenance	56521	\$ 2,955	\$ 3,000	\$ 8,000	City Hall Building Maintenance (would like to purchase tankless water heater				
77	City Hall Paint - Interior	56517	\$ 10,000	\$ 10,000	\$ -	City Hall Paint - Interior -				
78	City Hall Flooring	56518	\$ 15,000	\$ 15,000	\$ -	City Hall Flooring -				
79	City Hall Upgrades		\$ -	\$ 20,000	\$ 2,500	City Hall Scanner and offsite binding and scanning				
80	Exterior Building (new doors, gutters, stain)		\$ -	\$ 10,000	\$ 2,500	Exterior Building (irrigaation, drainage issues, patio foundation, power washing)				
81	Office Supplies & Postage	56540	\$ 2,939	\$ 4,000	\$ 4,000	Office Supplies & Postage (same as last year's budget)				
82	City Hall Equipment/Technology/Software	56545	\$ 5,819	\$ 6,000	\$ 7,000	City Hall Equipment/Technology/Software (increase in last year's budget)				
83	Extra Technology	56587	\$ -	\$ 1,500	\$ -	Upgrade on website				
84	Website Hosting and Maintenance	56523	\$ 1,500	\$ 1,500	\$ 1,500	Website Hosting and Maintenance (same as last year's budget)				
85	Generator Maintenance of Building	55600	\$ 145	\$ 1,245	\$ 1,245	Generator Maintenance (every other year reduces pay for a 2 year contract)				
86	Employee Wages and Benefits		\$ 247,005	\$ 276,833	\$ 234,817	Includes 5% increase for Administrator and city clerk, 10% for City Secretary (city administrator salary for 4 months and 1 month salary to be used if needed spread out the rest of year)				
87	Mayor/Council/City Administrator Expenses	56551	\$ 2,391	\$ 3,000	\$ 3,000	Mayor/Council/City Administrator (same as last year's budget)				
88	Education	56515	\$ 3,475	\$ 5,000	\$ 2,500	Education (same as last year's budget training for 2 employees and new councilmember)				
89	Election/Voting Machine Rent	56541	\$ 7,246	\$ 5,000	\$ 2,500	Election/Voting Machine Rent				
90	Total General Expense -City Hall Operations		\$ 316,405	\$ 378,078	\$ 287,562	Total General Expense -City Hall Operations				
91	TOTAL GENERAL EXPENSE EXCLUDING PASS THROUGH		\$ 1,232,220	\$1,338,737	\$1,348,093	Total General Expense Excluding Pass Through				
92	TOTAL UNRESTRICTED GENERAL FUND - NET EXCLUDING PASS THROUGH		\$ 123,528	\$ (8,078)	\$ 33,687	TOTAL UNRESTRICTED GENERAL FUND - NET EXCLUDING PASS THROUGH				
	TOTAL UNRESTRICTED GENERAL					TOTAL UNRESTRICTED GENERAL				
93	FUND - NET		\$ 154,728	\$ (8,120)	\$ 34,637	FUND - NET (Includes Pass through				

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
94	RESTRICTED GENERAL FUND					RESTRICTED GENERAL FUND				
95	Child Safety Fees Revenue	48400	\$ 673	\$ 849	\$ 849	Child Safety Fees Revenue (Same as last year's budget)				
96	Transfer from Child Safety Account		\$ -	\$ -	\$ 7,000	Transfer from Child Safety account to use on Pine Chase Grove				
97			\$ 673	\$ 849	\$ 7,849	Total Child Safety Revenues				
98	Total Child Safety Expenses	53700	\$ -	\$ 849	\$ 7,000	CHILD SAFETY - Pine Chase Grove				
99	CHILD SAFETY - NET		\$ 673	\$ -	\$ 849	CHILD SAFETY - NET				
100	Other Metro Revenue					Other Metro Revenue				
101	Income-Metro 1	41000	\$ 103,000	\$ 103,000	\$ 103,000	Income-Metro 1 (per contract will receive until 2025)				
102	Interest-Metro 1	46500	\$ 109	\$ -	\$ -	Interest-Metro 1				
103	Interest Metro EST	46300	\$ -	\$ -	\$ -	Interest Metro EST				
104	Interest-Metro 2	46400	\$ -	\$ -	\$ -	Interest-Metro 2				
105	Income- Metro 2	41000	\$ -	\$ -	\$ -	Income- Metro 2				
106	Transfer from Metro EST	41005	\$ -	\$ -	\$ -	Transfer from Metro EST				
107	Transfer from Metro 1	41006	\$ -	\$ -	\$ -	Transfer from Metro 1				
108	Transfer from Child Safety Account	41001	\$ -	\$ -	\$ -	Transfer from Child Safety to pay for street sign engineering				
109	Total Other Revenue		\$ 103,109	\$ 103,000	\$ 103,000	Total Other Revenue				
110	Other Metro Expense					Other Metro Expense				
111	Street Signs	53600	\$ -	\$ 2,000	\$ 2,000	Maintenance or damage				
112	Engineering Services for Sign	53650	\$ -	\$ 1,000	\$ 1,000	Engineering -maintenance or damage or additional street signs				
113	Metro Funded Misc. Expense	53000	\$ 7,000	\$ 20,000	\$ 20,000	Metro Funded Misc. Expense (same as last year's budget includes tree trimming)				
114	Metro Funded Ditch/Ravine Cleaning	53002	\$ -	\$ 30,000	\$ 30,000	Metro Funded Ditch/Ravine Cleaning (yearly cleaning)				
115	Metro - Curb and Gutter Street Repairs	53003	\$ -	\$ 50,000	\$ -	Curb and gutter (increased number - used noise mitigation funds)				
116										
117	Total Other Expense		\$ 7,000	\$ 103,000	\$ 53,000	Total Other Expense				
118										
119	OTHER METRO - NET		\$ 96,109	\$ -	\$ 50,000	OTHER METRO - NET				

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
120	DEBT TAX					DEBT TAX				
121	Debt Tax Revenue					Debt Tax Revenue				
122	Property Taxes-Debt-Current	42101	\$ 349,079	\$ 358,458	\$ 371,693	Property Taxes-Debt-Current - Amount needed to pay for loan				
123	Property Taxes-Debt-Delinquent	42101	\$ 3,559	\$ -	\$ -	Property Taxes-Debt-Delinquent				
124	Int-Income-Debt Taxes-SBISD	46800	\$ 3,928	\$ -	\$ -	Int-Income-Debt Taxes-SBISD(Same as actuals)				
125	Int. Income Anticipation Note-BANK	46600	\$ -	\$ -	\$ -	Int. Income Anticipation Note-BANK				
126	Transfer from General Utilities Acct		\$ -	\$ -	\$ -	Transfer from General Utilities Acct				
127	Total Debt Tax Revenue		\$ 356,565	\$ 358,458	\$ 371,693	Total Debt Tax Revenue				
128										
129	Debt Tax Expense					Debt Tax Expense				
130	Principal Due on 2014 Tax Note	57000	\$ 135,000	\$ 135,000	\$ 140,000	Principal Due on 2014 Tax Note (10 year tax Note)				
131	Interest Due on 2014 Tax Note	57500	\$ 10,676.0	\$ 7,720	\$ 4,709	Interest Due on 2014 Tax Note				
132	Principal Due on 2018 Tax Note		\$ 185,000.0	\$ 195,000	\$ 200,000	Principal Due on 2018 Tax Note (7 year tax Note)				
133	Interest Due on 2018 Tax Note		\$ 26,263.0	\$ 20,734	\$ 14,987	Interest Due on 2018 Tax Note				
135	Total Debt Tax Expense		\$ 356,939	\$ 358,454	\$ 359,695	Total Debt Tax Expense				
136	DEBT TAX - NET		\$ (374)	\$ 5	\$ 11,998	DEBT TAX - NET				

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
137	Capital Improvement - Decorative Street Lights					Capital Improvement - Decorative Street Lights				
138	Decorative Street Lights Revenue					Decorative Street Lights Revenue				
139	Transfer from Metro		\$ -	\$ 40,000		Transfer from Metro				
140	Transfer from General Fund		\$ -	\$ 37,000		Transfer from General Fund				
141	Transfer from Child Safety		\$ -	\$ 3,000		Transfer from Child Safety				
142	Total Decorative Street Lights Revenue		\$ -	\$ 80,000		Total Decorative Street Lights Revenue				
143	Decorative Street Lights Expense					Decorative Street Lights Expense				
144	CenterPoint installation		\$ -	\$ 75,000		CenterPoint installation (50@\$1,500/each				
145	CenterPoint removal of existing poles and lighting		\$ -	\$ 5,000		CenterPoint removal of existing poles and lighting (10@500)				
146	Total Street Lights Expense		\$ -	\$ 80,000		Total Street Lights Expense				
147	Street Lights - NET		\$ -	\$ -		Street Lights - NET				
148	Capital Improvement - Wirt Road Safety Project					Capital Improvement - Decorative Street Lights				
149	Wirt Road Safety Project Revenue					Wirt Road Safety Project Revenue				
150	Transfer from Metro		\$ -	\$ 35,000	\$ 49,385	Transfer from Metro				
151	Transfer from General Fund		\$ -	\$ 35,000	\$ 40,000	Transfer from General Fund				
152	Transfer from Child Safety		\$ -	\$ 3,000	\$ -	Transfer from Child Safety				
153	Total Wirt Road Safety Project Revenue		\$ -	\$ 73,000	\$ 89,385	Total Wirt Road Safety Project Revenue				
154	Wirt Road Safety Project Expense					Wirt Road Safety Project Expense				
155	Engineering and Surveys for Sidewalks		\$ -	\$ 65,000	\$ 60,415	Engineering and Surveys for Sidewalks				
156	COH and TDLAR Permits		\$ -	\$ 8,000	\$ 8,700	COH and TDLAR Permits				
157	Supplemental				\$ 20,270	Supplement if needed				
158	Total Wirt Road Safety Project Expense		\$ -	\$ 73,000	\$ 89,385	Total Wirt Road Safety Project Expense				
159	Wirt Road Safety Project - NET		\$ -	\$ -	\$ -	Wirt Road Safety Project - NET				

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES
	RESTRICTED UTILITY FUND					UNRESTRICTED UTILITY FUND
163	Operating Revenues - Water					Operating Revenues - Water
164	Water Revenues	45000	\$ 315,538	\$ 289,804	\$ 352,290	Water Revenues . - (Using \$7.50/1000/gal which is the suggested rate)
165	New Construction Meter Installation	45009	\$ 9,400	\$ 3,000	\$ 2,000	New Construction Meter Installation
166	Maintenance Revenues	45002	\$ 42,184	\$ 41,880	\$ 42,360	Maintenance Revenues (353 connections @ \$20 bi monthly)
167	Total Operating Revenues - Water		\$ 367,122	\$ 334,684	\$ 396,650	Total Operating Revenues - Water
168	Operating Expenses - Water					Operating Expenses - Water
169	City Water Supply (COH)	51001	\$ 236,947	\$ 220,157	\$ 280,140	City Water Supply (COH) using this years usage and rates
170	Utilities- Pine Chase Grove	51006	\$ 66	\$ 166	\$ 166	Utilities- Pine Chase Grove (Same as last year's budget)
171	Repairs to Water Lines	55501	\$ 43,866	\$ 50,000	\$ 50,000	Repairs to Water Lines increase by \$5,000
172	Repairs to Water Vaults	55503	\$ -	\$ -	\$ -	Repairs to Water Vaults
173	Meter Reader	56000	\$ 4,154	\$ 3,458	\$ 4,154	Meter Reader bi-monthly (Same as last year's actual)
174	Meter Replacement	55505	\$ 11,931	\$ 1,750	\$ 1,750	Replace approximately 5 replacement meters
175	New Construction Meter Installation	55507	\$ 9,400	\$ 3,000	\$ 2,000	Same as Revenue
176	Water Quality Testing	56001	\$ 26,701	\$ 26,701	\$ 29,500	Water Quality Testing
177	Total Operating Expenses - Water		\$ 333,064	\$ 305,232	\$ 367,710	Total Operating Expenses - Water
178	OPERATING - WATER - NET		\$ 34,058	\$ 29,452	\$ 28,940	OPERATING -WATER - NET
179	Operating Revenues - Sewer					Operating Revenues - Sewer
180	Sewer Revenues	45001	\$ 137,601	\$ 139,020	\$ 138,576	Sewer Revenues (305 @ \$74.00 +1 @ 525.94 bi monthly)
181	Total Operating Revenues - Sewer		\$ 137,601	\$ 139,020	\$ 138,576	Total Operating Revenues - Sewer
182	Operating Expenses Sewer					Operating Expenses Sewer
183	Wastewater Disposal (COH)	51002	\$ 86,423	\$ 93,891	\$ 100,947	The City pays \$26.72 per connection per month (305 connections) and \$262.97 for Holy Cross
184	Utilities -Lift Station	51003	\$ 5,259	\$ 3,295	\$ 5,259	Utilities -Lift Station (Same as last year's actual)
185	Repairs to Sewer Lines	55502	\$ 2,517	\$ 15,000.00	\$ 15,000	Repairs to Sewer Lines
186	Repairs to Lift Station	55504	\$ 11,532	\$ 12,000.00	\$ 12,000	Repairs to Lift Station
187	Replacement of Lift Station Pumps	55506	\$ -	\$ -	\$ -	Replacement of Lift Station Pumps
188	Engineering for Hickory Shadows Sewer Rehab		\$ -	\$ -	\$ -	Engineering for Hickory Shadows Sewer Rehab
189	Total Operating Expenses - Sewer		\$ 105,731	\$ 124,186	\$ 133,206	Total Operating Expenses - Sewer
190	OPERATING - SEWER - NET		\$ 31,870	\$ 14,834	\$ 5,369	OPERATING - SEWER - NET

CITY OF HILSHIRE VILLAGE
 FYE 2023
 PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22	BUDGET	FYE '23 BUDGET	NOTES				
191	Operating Revenues - Misc.						Operating Revenues - Misc.				
192	Interest - Bank	45040	\$ 491	\$ -	\$ -	\$ -	Interest - Bank				
193	Interest Utility Billing	45060	\$ 2,491	\$ 2,452	\$ 2,491	\$ 2,491	Interest Utility Billing (Same as last year's actuals)				
194	Utility Services Income	45008	\$ 2,427	\$ 3,712	\$ 2,427	\$ 2,427	Utility Services Income (Same as last year's actual)				
195	Garbage - holding account	45003	\$ -	\$ -	\$ -	\$ -	Garbage - holding account				
196	Garbage - Sales Tax - holding account	45004	\$ -	\$ -	\$ -	\$ -	Garbage - Sales Tax - holding account				
197	Transfer/Surpluses	45025	\$ -	\$ -	\$ -	\$ -	Transfer/Surpluses				
198	Total Misc. Revenues		\$ 5,409	\$ 6,164	\$ 4,919	\$ 4,919	Total Misc. Revenues				
199	Operating Expenses - Misc.						Operating Expenses - Misc.				
200	On Call Engineering Services	60000	\$ 6,457	\$ 13,729	\$ 13,729	\$ 13,729	On Call Engineering Services (Same as last year's budget)				
201	Utility Line Locator Services	55508	\$ 9,120	\$ 6,000	\$ 6,950	\$ 6,950	Utility Line Location Service (Using last year's budget plus increase of \$950.00 for KorTerra's services plus the other half of actuals will be added to General Fund under Permits)				
202	Contingency	58000	\$ 63	\$ 5,000	\$ 5,000	\$ 5,000	Contingency				
203	Bank Charges	52000	\$ -	\$ -	\$ -	\$ -	Bank Charges				
204	Utility Billing Costs	56002	\$ 7,433	\$ 7,209	\$ 7,209	\$ 7,209	Utility Billing Costs bi-monthly billing (Same as last year's budget)				
205	Office Supplies & Postage	56003	\$ 600	\$ 600	\$ 600	\$ 600	Office Supplies & Postage (Same as last year's budget)				
206	Mayor & Council Expenses	56004	\$ -	\$ -	\$ -	\$ -	Mayor & Council Expenses (Same as last year's budget)				
207	Bad Debt	52000	\$ -	\$ 500	\$ 500	\$ 500	Bad Debt - Estimate				
208	Total Operating Misc. Expenses		\$ 23,674	\$ 33,038	\$ 33,988	\$ 33,988	Total Operating Misc. Expenses				
209	TCEQ Expenses										
210	Extra TCEQ equipment	55561	\$ -	\$ -	\$ -	\$ -	Extra TCEQ equipment (carry over from last year)				
211	Harris County Flood Control (TCEQ)	55560	\$ 395	\$ 395	\$ 395	\$ 395	Harris County Flood Control (TCEQ) (Same as last year's actuals)				
212	Legal	55562	\$ 500	\$ 500	\$ 500	\$ 500	Legal - TCEQ (same as last years budget)				
213	Legal - City Engineer	55563	\$ 2,052	\$ 4,000	\$ 4,000	\$ 4,000	Engineer - TCEQ (half of last years budget)				
214	Total TCEQ Expenses		\$ 2,947	\$ 4,895	\$ 4,895	\$ 4,895	Total TCEQ Expenses				
215	OPERATING - MISC./TCEQ - NET		\$ (21,212)	\$ (31,769)	\$ (33,964)	\$ (33,964)	OPERATING - MISC./TCEQ - NET				
			\$ -								
216	UTILITY FUND REVENUE OVER/UNDER		\$ 44,717	\$ 12,517	\$ (35,001)	\$ (35,001)	UTILITY FUND REVENUE OVER/UNDER				

CITY OF HILSHIRE VILLAGE
FYE 2023
PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
217	Capital Improvement Projects					Water Vault - Revenue				
218	Transfer from General Fund		\$ -	\$ 100,000		Transfer from General Fund (Retained Earnings-Savings)				
219	Transfer from Utility Fund		\$ -	\$ 69,000		Transfer from Utility Fund				
220	Revenue from the American Rescue Plan		\$ -	\$ 200,000	\$ 119,010	Revenue from the American Rescue Plan				
221	Total Capital Improvement Revenue		\$ -	\$ 369,000	\$ 119,010	Total Water Vault Revenue				
222	Water Vault Hickory Shadows - Expense					Water Vault Hickory Shadows - Expense				
223	Engineering & Legal Fees to acquire Easements		\$ -	\$ 5,000	\$ 5,500	Engineering & Legal Fees to acquire Easements				
224	Engineering		\$ -	\$ 10,000	\$ 6,000	Engineering				
225	Water Vault - Hickory Shadows		\$ -	\$ 60,000	\$ 21,000	Construction (priced dropped because COH replaced meter)				
226	Total Hickory Shadows Water Vault Expenses		\$ -	\$ 75,000	\$ 32,500	Total Water Vault Hickory Shadows - Expense				
227	Water Vault 1 Pine Chase Grove - Expense					Water Vault 1 Pine Chase Grove - Expense				
228	Engineering		\$ -	\$ 14,000	\$ -	Engineering				
229	Water Vault -		\$ -	\$ 55,000	\$ -	Construction				
230	Total Pine Chase Grove 1 Water Vault Expenses		\$ -	\$ 69,000	\$ -	Total Water Vault 1 Pine Chase Grove - Expense				
231	Water Vault 2 Pine Chase Grove - Expense					Water Vault 2 Pine Chase Grove - Expense				
232	Engineering		\$ -	\$ 20,000	\$ -	Engineering				
233	Water Vault -		\$ -	\$ 80,000	\$ -	Construction				
234	Total Pine Chase Grove 2 Water Vault Expenses		\$ -	\$ 100,000	\$ -	Total Water Vault 2 Pine Chase Grove - Expense				
235	Tie in Hilshire Villas Water Line Expense					Tie in Hilshire Villas Water Line Expense				
236	Engineering		\$ -	\$ 10,000	\$ 11,000	Engineering				
237	Labor		\$ -	\$ 40,000	\$ 42,000	Construction				
238	Total Tie in Hilshire Villas Water Line Expenses		\$ -	\$ 50,000	\$ 53,000	Total Tie in Hilshire Villas Water Line Expenses				
239	Lift Station Generator Expense					Lift Station Generator Expense				
240	Engineering		\$ -	\$ 15,000	\$ -	Engineering				
241	Labor		\$ -	\$ 60,000	\$ 33,510	Construction				
242	Total Lift Station Generator Expenses		\$ -	\$ 75,000	\$ 33,510	Total Lift Station Generator				
243	Total Capital Improvement Expenses			\$ 369,000	\$ 119,010	Total Capital Improvement Expenses				
244	UTILITY FUND CAPITAL IMPROVEMENT REVENUE OVER/UNDER			\$ -	\$ -	UTILITY FUND CAPITAL IMPROVEMENT REVENUE OVER/UNDER				

CITY OF HILSHIRE VILLAGE
FYE 2023
PRELIMINARY BUDGET

	FYE 2023 (2022 TAX YEAR) PRELIMINARY BUDGET	ACCT NO.	2022 (YTD "ESTIMATES" (using actuals & estimates)	FYE '22 BUDGET	FYE '23 BUDGET	NOTES				
245	Hilshire Green Infrastructure Project					Hilshire Green Infrastructure Project				
246	Hilshire Green Reconstruction Revenue					Hilshire Green Reconstruction Revenue				
247	Revenue from the American Rescue Plan				\$ 80,990.00	Revenue from the American Rescue Plan				
248	Transfer from Utility				\$ 38,010.00	Transfer from Utility				
249	Transfer from Metro				\$ 100,000.00	Transfer from Metro				
250	Transfer from General Fund					Transfer from General Fund				
251	Anticipation Note				\$ 560,000.00	Anticipation Note (set up note to pay interest only until one of the notes has been paid off)				
252	Total Hilshire Green Revenue				\$ 779,000.00	Total Hilshire Green Revenue				
252	Hilshire Green Reconstruction Expense					Hilshire Green Reconstruction Expense				
253	Engineering - Paving & Drainage				\$ 62,000.00	Engineering - Paving & Drainage				
254	Engineering - Water				\$ 42,000.00	Engineering - Water				
255	Engineering - Sanitary Sewer				\$ 54,000.00	Engineering - Sanitary Sewer				
256	Construction - Water Improvements				\$ 164,000.00	Construction - Water Improvements				
257	Construction - Sanitary Sewer				\$ 213,000.00	Construction - Sanitary Sewer				
258	Construction Paving & Drainage				\$ 244,000.00	Construction Paving & Drainage				
259	Total Hilshire Green Expense				\$ 779,000.00	Total Hilshire Green Expense				
260	Hilshire Green Net				\$ -	Hilshire Green Net				

FYE 2023 Budget

The actual taxable value for tax year 2022
 2022 Certified Estimates \$286,643,435.00
 estimated 2022 value is \$285,696,090.00

	TAX YEAR 2019 FYE 2020	TAX YEAR 2020 FYE 2021	TAX YEAR 2021 FYE 2022	TAX YEAR 2022 FYE 2023		FYE 2022 Prop. Tax Revenue	FYE 2022 Other Revenue	FYE 2022 Total Expense	Surplus/ (Deficit)
1									
2	Certified Roll LINE 25	\$ 246,487,564	\$ 246,382,453	\$ 265,845,890	\$ 282,179,303				
3	M&O USING NO NEW REVENUE RATE	0.399145	0.434122	0.441513	0.432771	\$ 1,221,190	\$ 299,129	\$ 1,528,421	\$ (8,102)
4	M&O USING VOTER APPROVED RATE	0.419265	0.449316	0.455049	0.447917	\$ 1,263,929	\$ 299,129	\$ 1,528,421	\$ 34,637

5	Prop Valuation including new personal property LINE 37		\$ 255,630,171	\$ 265,845,890	\$286,643,435.00			FYE 2022 Prop. Debt Tax Revenue
6	DEBT TAX FOR NO NEW REVENUE	0.139804	0.143577	0.13484	0.126915			\$ 363,794
7	DEBT TAX IF USING VOTER APPROVED		0.140804	0.134835	0.129671			\$ 371,693
8	Amount needed to pay loan			\$ 356,939	\$ 371,696			
9	DE minimis rate		0.770521	0.762574	0.736874			
10	VOTER APPROVAL TAX RATE LINE 47	0.559069	0.590120	0.589884	0.577588			
11	NO NEW REVENUE RATE LINE 26	0.538949	0.577699	0.576348	0.559686			
12	ACTUAL ADOPTED TAX RATE	0.559069	0.577699	0.589884				

FY 2021-2022 Budget

CITY OF HOUSTON Proposed Billings for FYE 2023(Expense)										
10/1/2021		3,138,000	4,254,000	\$ 4.440	\$ 18,888	1,116,000	\$ 0.950	\$ 1,060	\$ 19,948	
11/1/2021		3,242,600	3,995,000	\$ 4.440	\$ 17,738	752,400	\$ 0.950	\$ 715	\$ 18,453	
12/1/2022		3,138,000	3,272,000	\$ 4.440	\$ 14,528	134,000	\$ 0.950	\$ 127	\$ 14,655	
1/1/2022		3,242,600	3,644,000	\$ 4.440	\$ 16,179	401,400	\$ 0.950	\$ 381	\$ 16,561	
2/1/2022		3,242,600	3,347,000	\$ 4.440	\$ 14,861	104,400	\$ 0.950	\$ 99	\$ 14,960	
3/1/2022		2,928,800	3,016,000	\$ 4.440	\$ 13,391	87,200	\$ 0.950	\$ 83	\$ 13,474	
4/1/2022		3,242,600	4,144,000	\$ 4.440	\$ 18,399	901,400	\$ 0.950	\$ 856	\$ 19,256	
5/1/2022		3,138,000	5,118,000	\$ 4.689	\$ 23,996	1,980,000	\$ 0.950	\$ 1,881	\$ 25,877	
6/1/2022		3,242,600	6,075,000	\$ 4.689	\$ 28,486	2,832,400	\$ 0.950	\$ 2,691	\$ 31,176	
7/1/2022		3,138,000	7,633,000	\$ 4.689	\$ 35,791	4,495,000	\$ 0.950	\$ 4,270	\$ 40,061	
8/1/2022	estimate	3,242,600	7,547,000	\$ 4.689	\$ 35,388	4,304,400	\$ 0.950	\$ 4,089	\$ 39,477	
9/1/2022	estimate	3,242,600	5,200,000	\$ 4.689	\$ 24,383	1,957,400	\$ 0.950	\$ 1,860	\$ 26,242	
		57,245,000						\$ 280,140		

CITY OF HOUSTON Actual Billings for FYE 2022(Expense) using estimated increase										
	MGD	Gals	Gals	Rate/1000	Cost	Plus	Rate/1000	Cost	Total	
10/1/2021		3,138,000	4,254,000	\$ 4.050	\$ 17,229	1,116,000	\$ 0.850	\$ 949	\$ 18,177	
11/1/2021		3,242,600	3,995,000	\$ 4.050	\$ 16,180	752,400	\$ 0.850	\$ 640	\$ 16,819	
12/1/2022		3,138,000	3,272,000	\$ 4.050	\$ 13,252	134,000	\$ 0.850	\$ 114	\$ 13,366	
1/1/2022		3,242,600	3,644,000	\$ 4.050	\$ 14,758	401,400	\$ 0.850	\$ 341	\$ 15,099	
2/1/2022		3,242,600	3,347,000	\$ 4.050	\$ 13,555	104,400	\$ 0.850	\$ 89	\$ 13,644	
3/1/2022		2,928,800	3,016,000	\$ 4.050	\$ 12,215	87,200	\$ 0.850	\$ 74	\$ 12,289	
4/1/2022		3,242,600	4,144,000	\$ 4.050	\$ 16,783	901,400	\$ 0.850	\$ 766	\$ 17,549	
5/1/2022		3,138,000	5,118,000	\$ 4.440	\$ 22,724	1,980,000	\$ 0.950	\$ 1,881	\$ 24,605	
6/1/2022		3,242,600	6,075,000	\$ 4.440	\$ 26,973	2,832,400	\$ 0.950	\$ 2,691	\$ 29,664	
7/1/2022		3,138,000	7,633,000	\$ 4.440	\$ 33,891	4,495,000	\$ 0.950	\$ 4,270	\$ 38,161	
8/1/2022	estimate	3,242,600	7,547,000	\$ 4.440	\$ 33,509	4,304,400	\$ 0.950	\$ 4,089	\$ 37,598	
9/1/2022	estimate	3,242,600	5,200,000	\$ 4.440	\$ 23,088	1,957,400	\$ 0.950	\$ 1,860	\$ 24,948	
		57,245,000						\$ 261,919		

BASE RATE			
CITY OF HOUSTON		CITY OF HILSHIRE'S	
DATE	RATES PER 1000 GAL	DATE	BILLING RATE PER 1000 GAL
Apr-09	\$1.8840	Dec-09	\$4.65
Jan-10	\$2.1840		
Apr-10	\$2.1900		
Jan-11	\$3.0110		
Apr-11	\$3.0680	Oct-11	\$4.95
Apr-12	\$3.1690		
Apr-13	\$3.2836		
Apr-14	\$3.3382	Sep-14	\$5.50
Apr-15	\$3.4690		
Apr-16	\$3.5170	Sep-16	\$5.75
Apr-17	\$3.6370		
Apr-18	\$3.7390	Oct-17	\$6.00
Apr-19	\$3.8400	Oct-18	\$6.25
Apr-20	\$3.9800	Oct-19	\$6.50
Apr-21	\$4.0400	Oct-20	\$6.75
Sep-21	\$4.40500	Oct-21	\$7.00
May-22	\$4.44000		

"Sec. 7.200 Water Rates Established

- (a) Residential and Non-Residential, Bi-Monthly Charges:
 (1) The charge for water is \$7.00/1000 gallons – no minimum
 (2) The flat rate bi-monthly sewer charge is \$74.00 and the maintenance charge is \$20.00.
 (b) Commercial "C", Bi-Monthly Charges

BILLING FROM	DATE TO	RATE OF \$7.00/1000		RATE OF \$7.25/1000		RATE OF \$7.50/1000	
		ACTUAL BILLED GALLONS	ACTUAL BILLED REVENUE	ACTUAL BILLED GALLONS	ACTUAL BILLED REVENUE	ACTUAL BILLED GALLONS	ACTUAL BILLED REVENUE
9/26/2021	11/25/2021	6,907,000	\$ 48,349.00	6,907,000	\$ 50,075.75	6,907,000	\$ 51,802.50
11/24/2021	1/24/2022	6,270,000	\$ 43,890.00	6,270,000	\$ 45,457.50	6,270,000	\$ 47,025.00
1/25/2022	3/25/2022	5,351,000	\$ 37,457.00	5,351,000	\$ 38,794.75	5,351,000	\$ 40,132.50
3/26/2022	5/24/2022	8,944,000	\$ 62,608.00	8,944,000	\$ 64,844.00	8,944,000	\$ 67,080.00
5/25/2022	7/23/2022	12,500,000	\$ 84,375.00	12,500,000	\$ 90,625.00	12,500,000	\$ 93,750.00
7/24/2022	9/25/2022	7,000,000	\$ 47,250.00	7,000,000	\$ 50,750.00	7,000,000	\$ 52,500.00
		46,972,000	\$ 323,929.00	46,972,000	\$ 340,547.00	46,972,000	\$ 352,290.00

ORDINANCE NO. 824-2022

AN ORDINANCE AMENDING APPENDIX “A” FEE SCHEDULE OF THE CODE OF ORDINANCES OF THE CITY OF HILSHIRE VILLAGE, TEXAS, BY DELETING SECTION 7.200 OF APPENDIX “A” THEREOF AND SUBSTITUTING THEREFOR A NEW SECTION 7.200 OF APPENDIX “A”, ESTABLISHING NEW WATER, WATER DEPOSITS, BILLING CHARGES, SANITARY SEWER AND SOLID WASTE COLLECTION RATES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

Section 1. The Code of Ordinances of the City of Hilshire Village, Texas (the “Code”), is hereby amended by deleting Section 7.200 of Appendix A and substituting therefore a new Section 7.200 of Appendix A to provide as follows with an effective date for all invoices rendered after date of Ordinance.

Sec. 7.200 Water Rates Established

(a) Residential and Non-Residential, Bi-Monthly Charges:

- (1) The charge for water is \$7.50/1000 gallons – no minimum
- (2) The flat rate bi-monthly sewer charge is \$74.00, and the maintenance charge is \$20.00.

(b) Commercial “C”, Bi-Monthly Charges

- (1) The charge for water is \$7.50/1000 gallons – no minimum
- (2) The flat rate bi-monthly sewer charge is \$74.00 and the maintenance charge of \$20.00.

(c) Commercial-Holy Cross Church, Bi-Monthly Charges:

- (1) The charge for water is \$7.50/1000 gallons – no minimum.
- (2) The flat rate bi-monthly sewer charge is \$525.94, and the maintenance charge is \$20.00.

Meter Deposit

- (1) A deposit for water meter hookup for any new residential, non-residential, or commercial customer shall be required in the amount of \$500.00 per meter. The refund will be returned on the last water bill after a call for disconnection.
- (2) If in the event an existing resident’s water is turned off due to non-payment, a deposit will be required, in an amount necessary to cause a total deposit balance of \$500.00, prior to reconnection of water service. Such deposit shall

be mandatory if there is no deposit, or there is a deposit in an amount less than \$500.00 remaining on the account.

Billing Charges Established for Residential, Non-Residential, and Commercial

***All Payments, as described below, shall be made in person or online (if applicable) at such place that payments are received, unless otherwise approved by the City or an authorized contractor for the City, with an authorized payment method (not to include personal checks).**

- (1) Returned Check Fee is \$25.00
- (2) Meter Verification/Re-Read will be no charge if the meter was read incorrectly, one free re-read per year, and \$20.00 thereafter if the meter was read correctly by Inframark Water & Infrastructure Services.
- (3) A Service Account Transfer fee of \$15.00 will be charged for new accounts or when a resident moves from one address to another within the city, so that the records follow the resident.
- (4) Billing statements shall be mailed bi-monthly by the tenth (10th) day of each billing month.
- (5) The payment due date shall be thirty (30) calendar days from the statement mailed date.
- (6) If payment has not been received by the tenth (10th) day after the statement due date, a delinquent letter shall be mailed to the billing address and a delinquent letter fee of \$10.00 shall be applied to the account. The account holder shall have ten (10) business days (excluding holidays), from the date that such delinquent letter is issued, to pay all delinquent bills before a red tag is issued.
- (7) Red tag fee is \$20.00. Once a red tag is issued, the account holder shall have five (5) business days (excluding holidays), from the date that such red tag is issued, to pay all delinquent bills before the water is turned off.
- (8) Turn off fee is \$50.00.
- (9) Reconnect fee is \$50.00.
- (10) Removal of Meter due to unauthorized usage after turn off is \$100.00.
- (11) Insufficient Funds Fee is \$25.00.

Solid waste collection charges:

Per residential unit, school, church, public building, or similar use is \$47.14 bi-monthly, excluding sales tax. Additionally, a fuel surcharge and disposal environmental fee will be charged by the City if and when the Vendor's bill includes these fees.

Section 2. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

| Section 3. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional and the City Council of the City of Hilshire Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 20th day of September, 2022.

Robert Buesinger, Mayor

ATTEST:

Susan Blevins, City Secretary

ORDINANCE NO. 825-2022

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF HILSHIRE VILLAGE, TEXAS, BUDGET FOR THE FISCAL YEAR ENDING 2023; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS, AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT

* * * * *

WHEREAS, within the time and in the manner required by law, the Mayor of the City of Hilshire Village, Texas (the “City”), has prepared and submitted to the City Council a general budget of proposed expenditures and revenues of the City of Hilshire Village for the fiscal year ending 2023, beginning October 1, 2022, and ending on September 30, 2023; and

WHEREAS, such budget was timely filed with the City Secretary, has been available for inspection, was submitted to City Council, and pursuant to a motion of the City Council; and

WHEREAS, the City Council has considered the proposed general budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, this budget will raise more revenue from property taxes than last year’s budget by an amount of \$72,481.00, which is a 4.58 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$25,784; and

WHEREAS, a copy of such general budget and cover page has been filed with the City Secretary and will be posted on the entity’s website until the date of the first anniversary the budget is adopted; and

WHEREAS, the City Council now desires to approve and adopt the same; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The City Council hereby approves and adopts the general budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which reads as follows: “The Official Budget of the City of Hilshire Village, Texas, for the Fiscal Year Beginning October 1, 2022, and ending September 30, 2023.” Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

Section 3. In support of said budget and by virtue of its adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

Section 4. The City Council takes cognizance of the fact, that in order to facilitate operations of the City and its various departments and activities and to make adjustments occasioned by events transpiring during the year, some transfers may be necessary to and from some accounts contained within the budget as originally adopted. Accordingly, should the Mayor from time to time determine that transfers are necessary from unexpected funds in one or more budget accounts to another budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, he/she shall recommend such transfers to the City Council by attaching such recommended transfers to an ordinance amending the official budget. Upon approval of such ordinance by the City Council, an amendment sheet reflecting such transfer or transfers shall be attached to the budget as specifically adopted, whereupon the City Council shall treat such funds as if they had been thus budgeted in the first instance.

PASSED, APPROVED, AND ADOPTED on this 20th day of September 2022 by a roll call vote.

Pos. 1, Mike Gordy

Pos. 2, Justin Crawford

Pos. 3, Andy Carey

Pos. 4, Paul Maddock

Pos. 5, David Schwarz

CITY OF HILSHIRE VILLAGE

APPROVED:

Robert F. Buesinger, Mayor

ATTEST:

Susan Blevins, **City Secretary**