



# Regular Council Meeting Agenda

Tuesday, May 18, 2021 at 6:30 PM  
8301 Westview Drive, Houston, Texas 77055

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In accordance with the order of the Office of the Governor issued on March 16, 2020, as amended, this meeting will be conducted via telephonic conference (Zoom). Any person may participate and address the City Council at the meeting or public hearing by Zoom, telephone, personal appearance at City Hall, or by writing.

**Topic: City of Hilshire Village Regular Council Meeting**

**Time: May 18, 2021 06:30 PM Central Time (US and Canada)**

**Join Zoom Meeting**

**<https://zoom.us/j/92550242788?pwd=QW1wc2VTcjJmVldGVXFjZHhWcTNUQT09>**

**Meeting ID: 925 5024 2788**

**Passcode: 660693**

**One tap mobile**

**+1 346 248 7799 US (Houston)**

This written notice, the meeting agenda, and the agenda packet, are posted online at <http://www.hilshirevillagetexas.com>.

The public will be permitted to offer public comments in person or electronically as provided by the agenda and as permitted by the presiding officer during the meeting.

**IF YOU WOULD LIKE TO SEND YOUR COMMENTS PRIOR TO THE MEETING PLEASE SEND TO [susan.blevins@hilshirevillagetexas.com](mailto:susan.blevins@hilshirevillagetexas.com).**

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request. The matters to be discussed and acted on at the meeting are shown on the agenda below: If you need extra instructions for the use of Zoom please call prior to one (1) hour before meeting (713-973-1779).

**1. CALL TO ORDER**

- 1.A. Invocation
- 1.B. Pledge of Allegiance
- 1.C. Roll Call

**2. CITIZEN'S COMMENTS**

*This is an opportunity for citizens to speak to Council relating to agenda and non- agenda items. Comments are limited 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 are required to address council at the microphone and give their name and address prior to 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/or distributed by the speaker must be presented to the City Secretary prior to the beginning of the meeting.*

- 2.A.** Email from Resident

**3. REPORTS TO COUNCIL**

- 3.A.** Police Report
- 3.B.** Police Department - Discussion of the installation of License Plate Reader Cameras in Hilshire Village
- 3.C.** Building Official Report
- 3.D.** Engineer Report:
  - 8006 Anadell Road
  - 1220 Archley Drive
  - 1257 Archley Drive Fire Hydrant
  - 1306 Bridle Spur Lane
  - 1317 Bridle Spur Lane
  - 1334 Glourie Drive (Lot 2)
  - 12 Pine Creek Lane
  - 1202 Ridgeley Drive
  - 1210 Ridgeley Drive
  - 7902 North Villa Court
  - 8373 Westview Drive
  - COH Water Delivery/Measurement Points GIS Map Request
  - American Rescue Plan Act of 2021

**4. DISCUSSION AND POSSIBLE ACTION**

- 4.A.** Administer Oaths of Office for three (3) Council Members
- 4.B.** Discussion and Possible Approval of the City of Hilshire Village Resolution # 2021-215 appointing Mayor Pro Tem to be Paul Maddock
- 4.C.** Discussion and Possible Approval of the City of Hilshire Village Resolution # 2021-216 appointing Bank Signatories to be the Mayor, Mayor Pro Tem Maddock and Council Member Gordy
- 4.D.** Discussion and Possible Approval of the City of Hilshire Village Resolution # 2021-214 appointing the Alternate Fire Commissioner to be Ron Presswood
- 4.E.** Discussion and Possible Approval of the City of Hilshire Village Resolution # 2021-217 approving the Proposed 2022 Village Fire Department Budget in the amount of \$7,453,447.31 with Hilshire Village's 2022 Annual Assessment being \$223,603.42 (3%)
- 4.F.** Discussion and Possible Approval of the City of Hilshire Village Resolution # 2021-218 approving the Village Fire Department's 2020 Intra-Budgetary Transfers to balance the deficit and to approve the 2020 Audit
- 4.G.** Discussion of Wirt Road and the possibility of a sidewalk
- 4.H.** Discussion of updating the City of Hilshire Village lighting through-out the Village

**5. CLOSED EXECUTIVE SESSION: City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters on this agenda as authorized by Texas Government Code, Sections 551.071 (Consultation with Attorney) Sections 551.074 (Personnel Matters) and Sections (Security Devices or Security Audits).**

- 5.A.** None at the time of the Agenda Posting
- 5.B.** Discussion and Possible Action to deliberate and consider any actions necessary on any items discussed in the Executive Session. **(NONE AT THE TIME AGENDA POSTED)**

**6. DISCUSSION AND POSSIBLE ACTION**

**7. REPORTS TO COUNCIL**

- 7.A.** Fire Commissioner's Report ( Commissioner Byrne)
- 7.B.** Mayor Herron's Report
- 7.C.** City Administrator's Report: (City Administrator Blevins)  
Complaint Log  
Consent Agenda  
Purchase of WCA by GLF Environmental Inc.

7.D. City Treasurer's Report (City Administrator Blevins)

8. **CONSENT AGENDA**

8.A. Disbursements

8.B. Minutes from the Regular Council Meeting

8.C. Check Registers

8.D. Approving the Proclamation for Police Week

8.E. Approving the Proclamation recognizing the Spring Event to be a Kona ice truck held May 23, 2021 on Pine Chase Grove

9. **ADDITIONAL COUNCIL COMMENTS**

10. **FUTURE AGENDA TOPICS**

11. **ANNOUNCEMENTS**

12. **ADJOURNMENT**

NOTE: Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

NOTE: IN THE EVENT A QUORUM OF THE CITY COUNCIL IS NOT PRESENT, THE REPORTING MEMBERS WHO ARE PRESENT WILL MEET AS A SUB-COMMITTEE, FOR DISCUSSION PURPOSE ONLY, REGARDING THE ABOVE AGENDA ITEM(S).

City Council reserves the right to adjourn into executive session at any time during the course of this 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). Following the executive session, if any, City Council may act in open session on any item discussed in the executive session.

**I, Susan Blevins, 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 May 14, 2021 at 3:00 p.m.**

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

Larry Wilkerson requested that the attached be sent to Council

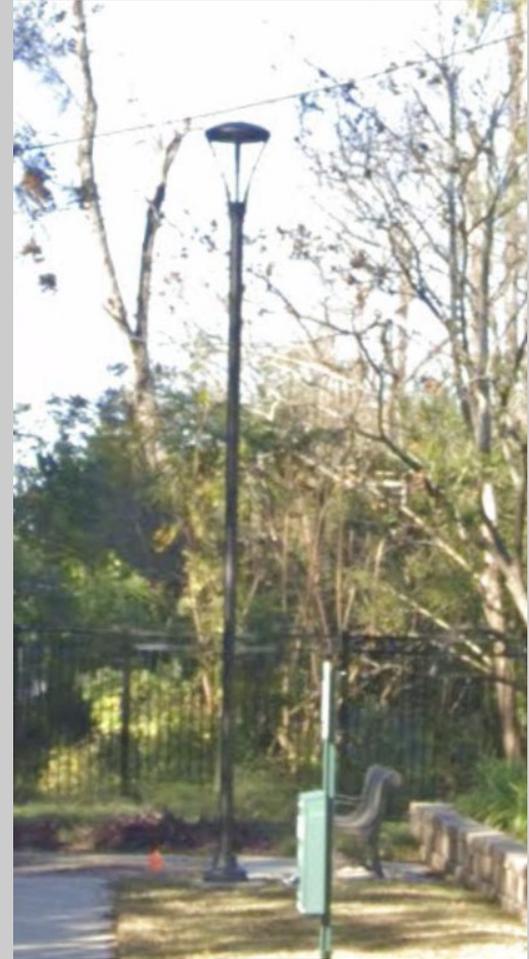
LED



Houston - Stablewood



Houston - Norhill/Woodland Heights



Spring Valley - Pech Rd



Existing HV Sign

Southside Place Entrance

Spring Valley Bingle-Westview Thru Streets



Hunters Creek Entrance

Other

Jersey Village Entrance



Hunters Creek Vehicle ID Decal Without Wording



Houston - Memorial Park Area  
Patrol Yard Sign

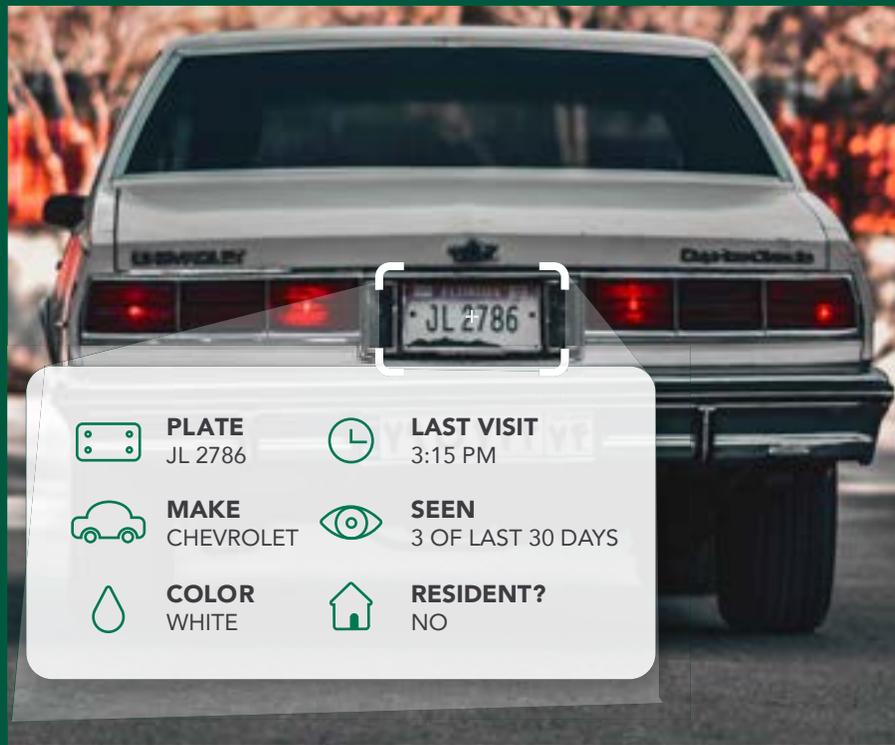
# SPRING VALLEY POLICE DEPARTMENT

## Calls - By Type

04\01\2021  
thru 04\30\2021  
Zone is: HILSHIRE VILLAGE

Type	Description	# Of Calls
22	ALARM	5
23	AMBULANCE CALL	3
135	BUSINESS CHECK	16
60	FIRE CALL	3
65	GAS LEAK	1
68	HOUSE CHECK	3
70	INFORMATION	7
81	OPEN DOOR	4
86	PUBLIC RELATIONS	40
96	SOLICITOR	1
104	SUSPICIOUS PERSON	1
105	SUSPICIOUS VEHICLE	1
11	TRAFFIC STOP	10
112	VEHICLE CHECK	1
116	WATER LEAK	1
117	WELFARE CONCERN	2
	<b>Total</b>	<b>99</b>

# Your partner in eliminating crime



Protecting your jurisdiction is of the utmost importance. Thank you for considering Flock Safety as part of your comprehensive strategy to protect your city, citizens, and officers. We are more than just a camera company - we are a public safety operating system that empowers private communities and law enforcement to work together to eliminate crime. We build devices that detect and capture objective evidence, machine learning that uncovers investigative leads, and real-time alerts that prepare officers to be effective in the field.

## What makes Flock Safety's technology different



### **PUBLIC & PRIVATE PARTNERSHIPS**

Thousands of communities use privately funded Flock Safety cameras throughout the country, which provides a huge benefit to local law enforcement as they can have access to those cameras without having to pay for them.



### **VEHICLE FINGERPRINT™ TECHNOLOGY**

Capture far more than just license plates. Allow your investigators to search footage by vehicle type, make, and color; identify the state of a license plate; capture temporary plates, paper plates, and vehicles without plates. Our cameras also capture two (2) lanes of traffic traveling up to 100 MPH with a single camera.



### **INFRASTRUCTURE FREE**

Use cameras that are solar powered and include LTE internet connectivity (unlimited use included in cost), so they can be rapidly deployed virtually anywhere.



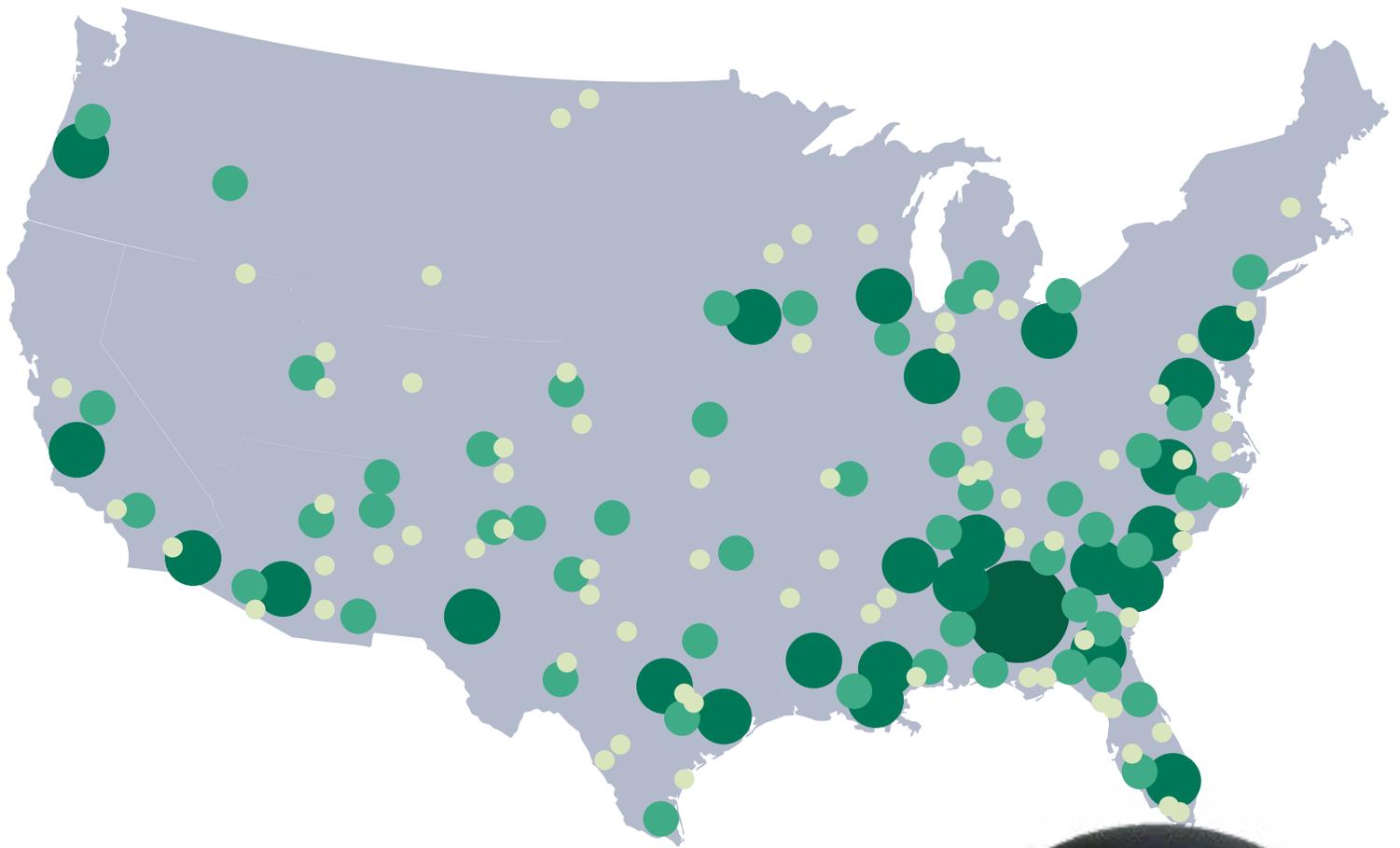
### **SIMPLE & AFFORDABLE**

Our cameras cost \$2,500 per camera per year which includes hardware, software, solar power, LTE connectivity, unlimited users, and unlimited data storage.

We look forward to hearing from you and hope you will join the "flock"!

Thank you,

# flock safety



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**600+**

Police  
departments

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**1000+**

US cities

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**120**

Stolen vehicle  
reads/hr

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Flock Safety's technology includes fixed license plate reading cameras and software for unlimited users to access footage and receive hotlist notifications.

# Proposal Summary

Police departments need a scalable solution to increase clearance rates and deter crime. The Flock Safety camera sees like a detective to make actionable evidence available when needed that is easily searchable by vehicle type, make, model, color, timeframe, or plate details. We deliver this detail through Machine Learning technology that scans each image for distinguishing features, instead of traditional metal plates. This means we can also detect vehicles with no plates, temporary plates, dirty/covered plates, and even get accurate state detection.

## 30% ▲

Our solution **captures 30% more plates** than our leading competitor, according to a side-by-side study done by LASD in 2019, largely due to using AI and Machine Learning to analyze the entire vehicle profile, instead of legacy Infrared based technology.

## 34% ▼

In April 2019, Marietta Police Department released a study that shows they experienced a **34% reduction in calls for service** by targeting crime hot spots throughout the city with Flock Safety cameras.

## 60% ▼

In October 2019, Cobb County Police Department released a study based on their installation of 13 Flock Safety cameras in March. Over the six month period, Cobb police reported a **60% reduction in overall crime** by focusing on the beat with the highest



## Company Overview

Flock Safety's mission is to eliminate crime. This is possible with city-wide coverage of automatic license plate readers (ALPRs) for both public safety organizations and private citizens. When a crime occurs, Flock Safety devices deliver the actionable evidence you need to make an arrest.

Our company is headquartered in Atlanta, Georgia. Flock

Safety camera systems live in over 1000 cities in 38 states and over 600 police departments. With an average of 120 Hot List notifications sent an hour with jurisdictions throughout the U.S., our team is helping agencies solve and prevent crime every minute.

## Customer Results

Flock Safety unites law enforcement and the communities they serve in the pursuit of a safer, more equitable society, with the use of force-multiplying technology. Our devices, which are owned by both public and private customers, see like a detective. They capture objective evidence, decode investigative leads using machine learning technology, and deliver real-time, actionable alerts to officers so they can clear cases more efficiently. Over 1000 U.S. cities enlist the help of Flock Safety's public safety operating system to reduce crime by up to 70%. These are some of their stories.



### JERSEY VILLAGE, TEXAS

#### A camera on every street to create a virtual gate

Within one week, Flock Safety cameras notified officers of two vehicles on the NCIC Hot List. During the seizure of one of the vehicles, a wanted murderer in the state of Louisiana was arrested. Both vehicles were returned to their owners.

- Location: Houston suburb
- Flock Cameras: 50+
- Residents: 8,000
- Installation: Two months from purchase

### MARIETTA, GEORGIA

#### 34% reduction in calls for service in targeted hotspots

Cameras within the city led to the arrest of a suspect who allegedly brutally attacked a woman. Officers were able to locate and arrest the suspect using Flock cameras after weeks of the suspect being on-the-run.

- Location: Atlanta suburb, in Cobb County, Georgia
- Flock Cameras: 70 and growing within the county (30 police and 40 private cameras)
- Residents: 65,000 in Marietta



Item 3.B. Installation: Two months from purchase for first hotspot created



## COBB COUNTY, GEORGIA

### Containment strategy in highest crime beat of the county

Cobb County Police Department utilized 35 Flock cameras in 2 containment zones in their highest crime beats to reduce crime by over 60%.

- Location: Cobb County, GA is just outside of Atlanta
- Flock Cameras: 35 for PD, over 100 including private sector cameras
- Residents: 750,000 in Cobb County
- Installation: Phased approach
- Contact: Deputy Chief Stuart Vanhoozer at [stuart.vanhoozer@](mailto:stuart.vanhoozer@)

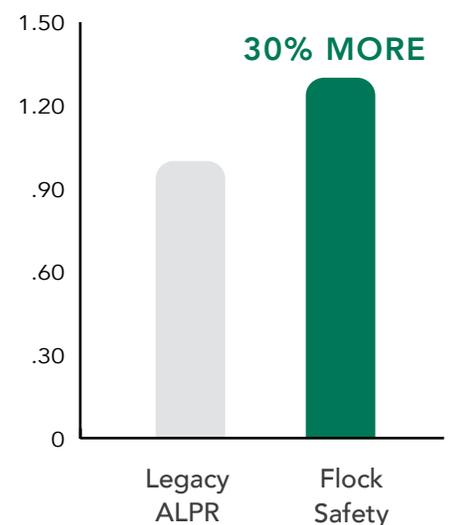
## LOS ANGELES, CALIFORNIA

### Sheriff's Department performs detection accuracy test

Los Angeles Sheriff's Department performed a head-to-head test of the Flock Safety camera versus a legacy ALPR solution.

- The results showed that the Flock Safety camera captures 30% more vehicle images and provides more accurate reads than traditional cameras triggered by infrared technology.
- Conducted in limited lighting from 2:00 AM to 8:00 AM, and from 11:00 PM to 6:00 AM.
- Causes for missed vehicles and/or misread plates were associated with the amount of reflectivity of the plate (older/dirtier tags, and dealer provided paper plates).

ACCURATE READS





## Product

Flock Safety Automatic License Plate Reading (ALPR) cameras do not just identify the plate seen, but all the objects within the frame. Even if the vehicle does not have a tag, the image can be captured for review. The user interface is a simple search with unlimited user licenses. Within the software component, law enforcement can receive hotlist alerts and create custom alerts for plates under your investigation.

## SOFTWARE USER INTERFACE

Included at no additional cost with unlimited user licenses. Receive alerts to help detect crime and search footage to access evidence — with any internet-connected device (based on user credentials that are easily managed/approved by admin).



Item 3.B.

## Detect Crime

- Connected to the NCIC Hot List & CJIS compliant
- State detection to ensure quality alerts
- Hotlist alerts (includes privately owned cameras in your jurisdiction)
- Create custom alerts for tags under investigation with your organization
- Filter notifications by reason codes (exclude sex offenders, include stolen plates, etc.)
- Email and SMS alerts to users
- Audible and visual alerts

## Access Evidence

- Filter search by specific camera location
- Capture vehicles regardless of plate type (paper, no plate, etc.)
- Search results with vehicle summary in multiple formats
- Filter by Vehicle Fingerprint™
  - Date and time
  - Vehicle Characteristics
    - Plate (partial/full)
    - Plate Type (in state, out of state, temporary tag)
    - Build & Color
    - Resident status
    - Location/Date/Time



## Insights

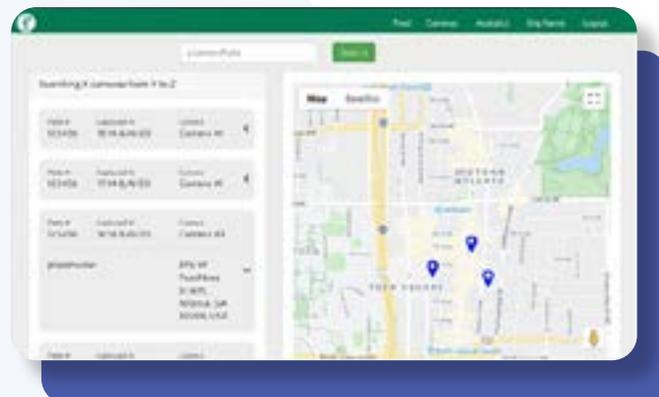
Give city council an ROI report

- Discover crime and traffic patterns
- Prioritize changes by greatest impact
- Change your community for the better

## Lookup

Search plates across your jurisdiction

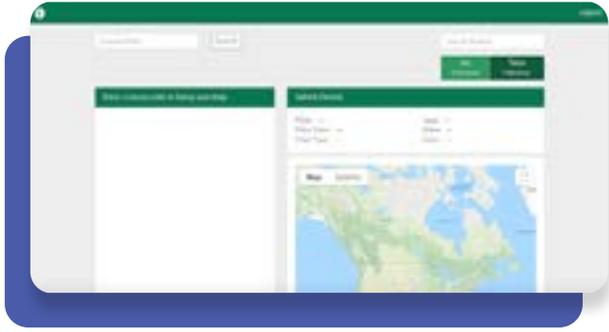
- "I have the plate where is the car?"
- Designed to search all cameras, all time
- Get a full view of all activity tied to one vehicle in your network



## Shared Footage Search Network for Law Enforcement

A new way to solve cross-jurisdiction crimes

- New privacy setting (National + State search)
- 1B + monthly reads
- Attached to "Lookup" experience



## Performance

DAY TIME FOOTAGE



NIGHT TIME FOOTAGE



TEMPORARY PLATE



NO PLATE



COVERED PLATE



TWO LANES OF TRAFFIC



## CAMERA SPECIFICATIONS

### Design

Dimensions: 8.75" x 3"

Weight: 3 lbs

IP65 Waterproof

### Power

14Ah Battery

30W Solar Panel (14" x 21")

AC Power (5 ft. range)

### Data

16GB local storage, ~2 weeks

### Image

5MP Image Sensor

### Motion

Passive Infrared Motion Detection

### Connectivity

Embedded Cellular LTE Connection

Cellular service provider depends on area

### Production

Designed & manufactured in the U.S.

### Night Vision

850nm Custom IR Array

### Cloud Storage

30 days storage (Amazon Web Services)

Accessible via secure website

Images can be downloaded and stored by department

## CAMERA PERFORMANCE

### Traffic

NCIC and Custom Alert Notifications

- Average of 10-15 seconds

Includes time, location, plate, and vehicle image

Includes state specific alerts based on image

### Power Source

100-240 VAC <1 amp

60 W Solar

11-14 Volt

### Processing Power

1.4GHz

64-bit quad-core CPU

### Image Capture

20-90 ft from vehicles

Up to 2 lanes of traffic per camera

Date and time with camera location

Plate (state, partial, paper, and none)

Vehicle details (Make, type, and color)





# Training, Ongoing Support & Timeline

New customers will first get connected with their dedicated Onboarding Specialist who will spearhead the installation project to completion. Once cameras are successfully capturing footage, customers get introduced to their dedicated Market Manager. This person serves as the main point of reference for all things Flock Safety (training, setup questions, etc). In addition, the Flock Safety Support team monitors the [support@flocksafety.com](mailto:support@flocksafety.com) inbox Monday through Friday, 8:00 AM to 5:00 PM EST.

## SAFETY-AS-A-SERVICE

- Regular software updates at no additional cost
- Camera maintenance is included in the subscription
- Unlimited users for hotlist integration and alerts, and camera

## INSTALLATION & CAMERA LOCATIONS

The average installation is to 6-8 weeks. Camera locations and installation timing is coordinated by the Flock Safety Customer Support team.

**City intersection**  
Solar & existing pole



**Entrance to Hotel**  
Solar & Flock 14 foot pole



**City Foot Traffic Street**  
Electric & existing pole



# wing

The Wing™  
integration



## Transform your cameras into cameras that see like a detective.

The Flock Safety Wing integration is for law enforcement agencies who want to transform existing cameras into cameras that see like a detective. Unlike buying new hardware, you can upgrade your existing cameras with the power of Flock Safety's Vehicle Fingerprint™ technology.

### Detectives are key to solving crime

They see things differently, pick up on clues, and identify leads. They might notice that a suspect vehicle had a roof rack, tinted windows, a trailer hitch, bumper stickers, step boards, aftermarket wheels, etc. Those details can unlock an investigation and solve crime.

### Cities already have 100s or 1000s of cameras

For years, cameras have promised a safer future. But who has the resources to scroll through hours and hours of footage? Even if you do have time, how can you be sure that you'll catch all the unique features of a suspect vehicle? When every second matters, you need to find the single frame that gives an investigator a lead.



Learn how your agency can take advantage of the Wing integration.

[flocksafety.com/police](https://flocksafety.com/police)

flock safety

# Solve more crime by putting Flock Safety software on your IP cameras.



Day Footage

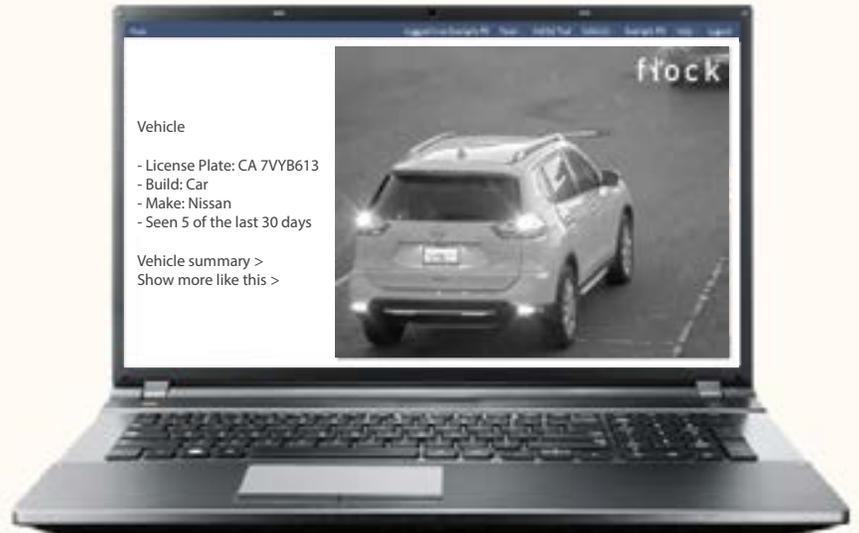


Night Footage

## Filter hours of footage to find actionable evidence

Leverage Flock Safety's patented Vehicle Fingerprint technology on your 3rd party camera and use machine vision to find your suspect vehicle. Think:

- Vehicle make, type, color
- License plate (full, partial, missing)
- Temporary tags and state of plate



Let's get started today. Transform your cameras into cameras that see like a detective.

flock safety

[flocksafety.com/police](https://flocksafety.com/police)

## Is the Wing integration right for my cameras?

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The Wing integration is compatible with all Axis ® cameras and a variety of other IP cameras. If your cameras meet the requirements listed here, the Wing integration is right for you.

### Axis ® Camera Requirements

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- √ Camera can talk outbound to the cloud (over 80/443)
- √ Camera contains an SD card (>1GB)
- √ Camera produces clear footage

### Other IP Camera Requirements

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- √ Real-Time Streaming Protocol (RTSP) is secure and publicly available
- √ Camera has stable bandwidth, either wired wireless, excluding 4G

**Still not sure? Speak with a Wing integration specialist to learn more.**

### Pricing

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\$79/camera per month  
+  
base implementation fee\*

\* $\leq 15$  licenses = \$1500 +  
\$75 implementation fee per  
each additional license

📞 Call Us  
**866-522-8863**

✉ Email Us  
**police@flocksafety.com**

🖥 Learn More  
**flocksafety.com/police**

Subscription Details	Price	QTY	Subtotal
<b>2 Year Warranty</b>			
Annual Subscription Price per year	\$2,500.00	5	\$12,500.00
Automatic License Plate Reader (ALPR) Solar or DC Power 2 Year Maintenance Warranty	\$0.00	5	\$0.00
Hosting & Analytics Cloud Hosting Unlimited User Licenses Hotlist Integration & Alerts Neighborhood Camera Integration Ongoing Software Enhancements	\$0.00	5	\$0.00
Implementation Camera Setup Shipping & Handling	\$250.00	5	\$1,250.00
Other Cellular Mounting Equipment	\$0.00	5	\$0.00

**Total \$13,750.00**

**April 2021**  
**MONTHLY BUILDING REPORT SUMMARY**

**Plan Review:** Three (3): 1330 Glourie Drive – Swimming Pool  
 10 Pine Creek Lane – Bathroom Remodel  
 1111 Glourie Drive – Generator

**Permits:** Sixteen (16):

Demolition:	
Remodel / Add-On:	2
New Construction:	1
Accessory Building:	
Electrical:	2
HVAC:	1
Plumbing:	4
Fire Sprinklers:	
30-Day Dumpster:	

Sign:	
Roof:	1
Fence:	
Tree Removal:	2
Irrigation:	
Drainage:	1
Swimming Pool:	2
Swimming Pool Demo:	
Other: Storage Container	

**Inspections:** Ten (10)

**Red Tag Stop Work Orders Issued:** None

**Building Finals / Certificates of Occupancy:** None

**Change of Occupancy Use:** None

**Extended Permit Request:** None

**CITY OF HILSHIRE VILLAGE PLAN REVIEW AND PERMIT LOG - April 2021**

<b>Date</b>	<b>Permit Number</b>	<b>Address</b>	<b>Issued To</b>	<b>Amount Received</b>	<b>Description / Scope</b>	<b>No of insp</b>
Thu 4/1/21	HV-21-023SP	1330 Glourie Dr	Sunset Pools	\$ 350.00	Plan Review -Swimming Pool	0
Thu 4/1/21	HV-21-024P	1102 Glourie Dr	S&B Plumbing	\$ 180.00	Water Heater Replacement	1
Wed 4/7/21	HV-21-025M	1228 Ridgeley	AirTech of Houston	\$ 160.00	HVAC Replacement	1
Mon 4/5/21	HV-21-026B	10 Pine Creek Ln	TJS Ventures	N/A	Plan Review - Bathroom Remodel	0
Wed 4/7/21	HV-21-027T	1238 Glourie Drive	Homeowner	\$ -	Dead Tree Removal	0
Wed 4/14/21	HV-21-014B	1334 Glourie Dr	Modern Concept Construction	\$ 8,356.58	New Construction Building Permit	9
Wed 4/14/21	HV-21-030T	1107 Glourie Dr	Flores Tree Service	\$ -	Dead Tree Removal	0
Wed 4/21/21	HV-21-016B	8373 Westview Dr	Radco Renovation & Development	\$ 320.00	Interior Renovation	3
Thu 4/22/21	HV-21-023SP	1330 Glourie Dr	Sunset Pools	\$ 780.00	Swimming Pool	4
Wed 4/21/21	HV-21-032R	1119 Glourie Dr	Houston Roofing & Construction	\$ 240.00	Roofing Permit	1
Fri 4/23/21	HV-21-033GE	1327 Friarcreek	Power Now LLC	\$ 330.00	Generator Electrical with slab	4
Fri 4/23/21	HV-21-014P	1334 Glourie Dr	JLA Plumbing	\$ 530.00	Plumbing New Construction	5
Tue 4/27/21	HV-21-034P	1233 Ridgeley Dr	Epic Services	\$ 180.00	Gas Line to Swimming Pool	1
Tue 4/27/21	HV-21-015SP	8006 Anadell	Quest Pools	\$ 780.00	Swimming Pool	4
Tue 4/27/21	HV-21-015SP	8006 Anadell	Quest Pools	\$ 780.00	Drainage	2
Wed 4/28/21	HV-21-035G	1111 Glourie Dr	Divin Electrical Services	\$ -	Generator Plan Review	0
Thu 4/29/21	HV-21-026B	10 Pine Creek Ln	TJS Ventures	\$ 270.00	Bathroom Remodel	2
Fri 4/30/21	HV-21-014E	1334 Glourie Dr	Cobra Cable	\$ 405.00	Electrical - New Construction	4
Fri 4/30/21	HV-21-023SPP	1330 Glourie Dr	Glenn Plumbing	\$ 280.00	Swimming Pool Plumbing	3

### INSPECTION LOG - April 2021

LOG NO.	ADDRESS	PERMIT NO.	TYPE OF REQUEST	P OR F	DATE	INSPECTOR
21-066	1220 Archley	HV-19-080GP	Cover for Generator Gas Line	Pass	4/5/2021	BBG
21-067	1220 Archley	HV-19-080I	Irrigation Cover	Pass	4/15/2021	BBG
21-068	1334 Glourie Dr	HV-21-014B	Pre-Construction Inspection	Pass	4/15/2021	BBG
21-069	1334 Glourie Dr	HV-21-014D	Pre-Construction Inspection	Pass	4/15/2021	Javier Vasquez
21-070	1334 Glourie Dr	HV-21-014B	Pre-Construction Inspection	Pass	4/15/2021	Cary Moran
21-071	1334 Glourie Dr	HV-21-014B	Piers	Pass	4/22/2021	BBG
21-072	1330 Glourie Dr	HV-20-059P	Shower Pan	Pass	4/22/2021	BBG
21-073	1330 Glourie Dr	HV-21-023SP	Swimming Pool Stake Out	Pass	4/23/2021	BBG
21-074	1334 Glourie Dr	HV-21-014P	Plumbing Ground & Sewer	Pass	4/27/2021	BBG
21-075	1318 Ridgeley Dr	HV-21-020R	Roofing Final	Pass	4/27/2021	BBG



May 14, 2021

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

Re: Engineer's Report for May 18, 2021 Council Meeting  
HDR Job No. 10281855

Dear Mayor and Council Members:

HDR Engineering, Inc. (HDR) is pleased to submit this report on engineering related issues from April 17, 2021 to May 14, 2021.

1. On-Going Services (10281855):

a. 8006 Anadell Street –

- On April 22<sup>nd</sup> and 30<sup>th</sup>, 2021, HDR coordinated with the City and Mr. Ryan Pieszchala (Contractor – Quest Pools) regarding the location and requirements of the temporary culvert and driveway to access 8006 Anadell Street during the construction of the proposed pool.

b. 1220 Archley Drive –

- On May 3, 2021, HDR coordinated with Mr. Lonnie Sikes, P.E. (Drainage Engineer of Record – Andrew Lonnie Sikes, Inc.) regarding the as-built drainage plan requirements for 1220 Archley Drive.
- On May 7, 2021, HDR received the As-Built Drainage Plan for 1220 Archley Drive. The as-built drainage plan is currently under review.

c. 1257 Archley Drive Fire Hydrant –

- On April 27<sup>th</sup> and 28<sup>th</sup>, 2021, HDR coordinated with the City and Mr. Robert Ring (InfraMark – City's Operation & Maintenance Company) regarding the leaking fire hydrant located at the intersection of Ridgeley and Archley Drives (1257 Archley Drive).
- This fire hydrant was installed back in 2008 as part of the Ridgeley Drive Paving, Drainage & Utility Improvements Project.

**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

- InfraMark reported that the fire hydrant first leak was addressed in September 30, 2020 when they hard flushed and closed it to clear the seat. It was re-checked on October 5, 2020 and was still leaking.
  - On October 27, 2020 the fire hydrant was serviced by InfraMark. They reported that the fire hydrant was difficult to operate, upper and lower stem were lubricated and placed back in service. The leak was corrected.
  - On March 8, 2021 the fire hydrant started to leak again and was black bagged out of service.
  - Options are to replace the seat in the fire hydrant or replace the fire hydrant. Based on the age and reported issues with the seat and operating stem, HDR recommends that the fire hydrant be replaced instead of repaired.
  - The City is currently securing quotes from InfraMark and other Contractors to remove and replace the fire hydrant.
- d. 1306 Bridle Spur Lane –
- On April 16, 2021, HDR reviewed and returned to the City the As-Built Drainage Plan Resubmittal for 1306 Bridle Spur Lane. The as-built drainage plan resubmittal was approved with exceptions noted.
- e. 1317 Bridle Spur Lane –
- HDR has been coordinating with the City and Mr. Jeffrey Klam (Property Owner) on the final inspection of the proposed patio improvements (i.e. wood decking replacement, flagstone relocation, crushed granite installation and artificial turf installation) at 1317 Bridle Spur Lane, including the project closeout. The final inspection has been scheduled for May 14, 2021.
- f. 1334 Glourie Drive (Lot 2) –
- On April 15, 2021, HDR performed the Pre-Construction Site Inspection at 1334 Glourie Drive (Lot 2). The site inspection passed with one (1) correction/comment; Contractor was required to provide fencing along the front property line, as well.
- g. 12 Pine Creek Lane –
- On May 7, 2021, HDR received a request from Mr. Brian Gaudet (Potential Buyer) for information on City development requirements and restrictions, including floodplain, for 12 Pine Creek Lane (empty lot).

- On May 12, 2021, HDR coordinated with the City and Mr. Gaudet on the City and Harris County Flood Control District (HCFCD) development requirements and restrictions. HDR also provided contact information for HCFCD to Mr. Gaudet.

h. 1202 Ridgeley Drive –

- On April 27, 2021, HDR coordinated with the City on the proposed emergency generator location at 1202 Ridgeley Drive. The property owner is proposing to locate the generator between the back of the dwelling and the rear property line. However, this location will not be acceptable since there are existing utility and overhead electrical easements along the rear property line, and access to these easements will be hindered/limited if the generator is placed within the easements area.
- HDR recommended that the proposed emergency generator be placed outside these easements.

i. 1210 Ridgeley Drive –

- On April 29, 2021, HDR received the Drainage Plan for 1210 Ridgeley Drive. The drainage plan is currently under review.

j. 7902 North Villa Court –

- On April 26<sup>th</sup> and 27<sup>th</sup>, 2021, HDR coordinated with the City, Mr. Mike Laga (Contractor – Aspire Fine Homes), and Mr. Taylor Johnson (Contractor – Aspire Fine Homes) regarding outstanding items not addressed on the As-Built Survey Resubmittal for 7902 North Villa Court (i.e. drainage pipe flowline and slope information, as-built impervious coverage calculations, as-built certification letter from Engineer of Record, etc.).

k. 8373 Westview Drive –

- HDR has been coordinating with the City and Mr. Joe Alday (8373 Group Contractor – Houston Plumbing Specialist) regarding the proposed fire line for 8373 Westview Drive and the connection to the existing water line under Pine Creek Lane.
- This work will require the road (Pine Creek Lane) to be open cut, therefore, the Contractor will be required to perform an asphalt pavement repair for the whole width of the road. The length of the repair is to be determined based on the size of the pit required to complete the fire line work but will be at least 10-ft (L) x 20-ft (W).

1. COH Water Delivery/Measurement Points GIS Map Request –

- On April 15, 2021, the City received a request from the City of Houston for City Contact Information Update, GIS Map and associated file geodatabase showing all the Water Meter locations, specifically the Delivery and Measurement Points, including latitude and longitude coordinates for each meter vault.
- HDR prepared and transmitted the GIS Map and file geodatabase to the City of Hilshire Village on April 30, 2021, and the City transmitted the requested information to the City of Houston on the same date.

m. American Rescue Plan Act of 2021 (ARPA) –

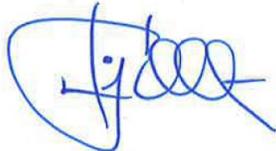
- Congress passed the American Rescue Plan Act of 2021 on March 11, 2021. This rescue plan is also known as the COVID-19 Stimulus Package. As part of this plan, the City of Hilshire Village will be receiving \$176,175.45 in available funds to be expended in eligible activities.
- For non-entitlement cities (less than 50,000 people) the funding will be managed by the State. There is no application process to receive these funds. Preliminary information suggests that funds will be deposited into a City account.
- The funds must be spent in ways defined by the Act and subject to audit. If funds are not spent correctly, the City may have to repay the government. If a City decides to not use the funds, they may be returned to the federal government.
- Initial allocation of funding from states to local municipalities is scheduled to be sent by June 10, 2021.
- Currently, there is very limited guidance from the U.S. Department of Treasury on the use of these funds. HDR has coordinated with several Grant Administrators, and their interpretation of the bill is that the funds are only to be used for the following:
  - Water, sanitary sewer, and broadband infrastructure.
  - Assistance to households, small businesses, non-profit organizations, or aid to impacted industries such as tourism, travel, hospitality.
  - Replacement of revenue lost because of financial hardships (i.e. loss of tax revenue from commercial/industrial properties due to COVID-19, etc.). In general, the Grant Administrators do not think this is advisable since it is difficult to prove.

- Additional pay for essential workers. In general, the Grant Administrators' opinion was that this is not an ideal way to use funds from the ARPA, as funds from the Federal Emergency Management Agency (FEMA) and other bills passed by Congress have already covered this item, and local governments cannot use funds from the ARPA for this same purpose if funding has already been secured from these other sources.
- A question has been posed to the Treasury on if the bill allows for available funds to be used for storm sewer infrastructure. There is no set timetable for the Treasury to provide clarification on this question.
- Examples given for water and sewer infrastructure: funds can be used towards new construction of water or sewer facilities, rehabilitation, elevated/ground storage tanks, plant expansions, SCADA, generators, or other. Based on these examples, the City may be able to use these funds for the Lift Station Emergency Generator, Hickory Shadows Water Meter Vault Replacement, and possibly emergency repairs performed after the February 2021 Winter Weather Freeze.
- Although funds are not to be used specifically for roadway reconstruction or repair, pavement repair can be considered incidental as part of a water or sewer project if existing facilities are located below roadways.
- There is a very short timeframe for this program, as funds must be used by December 31, 2024.
- In order to receive funds, municipalities must have a SAM account number and Employer ID Number (EID).
- HDR will keep the City informed as additional information becomes available.

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

Sincerely,

HDR Engineering, Inc.



Efrain A. Him, P.E.  
Project Manager

cc: Files (10281855)



**STATEMENT OF ELECTED  
OFFICER**

I, ANDY CAREY do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure any appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: City Council Member Position 3

**EXECUTION**

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

\_\_\_\_\_  
Affiant's Signature 5-18-21  
Date

City of Hilshire Village, Texas

=====

*SWORN TO AND SUBSCRIBED BEFORE ME by affiant on this 18th day of May 2021.*

\_\_\_\_\_  
Signature of Person Authorized to Administer Affidavits

Susan Blevins

City Secretary and Notary Public



**STATEMENT OF ELECTED  
OFFICER**

I, PAUL MADDOCK do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure any appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: City Council Member Position 4

**EXECUTION**

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

\_\_\_\_\_  
Affiant's Signature 5-18-21  
Date

City of Hilshire Village, Texas

=====

*SWORN TO AND SUBSCRIBED BEFORE ME by affiant on this 18th day of May 2021.*

\_\_\_\_\_  
Signature of Person Authorized to Administer Affidavits

Susan Blevins

City Secretary and Notary Public

**IN THE NAME AND BY THE AUTHORITY OF**

**CITY OF HILSHIRE VILLAGE**

**OATH OF OFFICE**

**I, PAUL MADDOCK, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of**

**\*\*\*\*\*CITY COUNCIL MEMBER POSITION FOUR\*\*\*\*\***

**of the City of Hilshire Village, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.**

---

**Affiant – PAUL MADDOCK**

**SWORN TO AND SUBSCRIBED BEFORE ME BY AFFIANT ON THIS  
18<sup>th</sup> DAY OF MAY 2021.**

---

**Signature of Person  
Administering Oath**

**RUSSELL HERRON, MAYOR  
Printed or typed Name & Title**

**IN THE NAME AND BY THE AUTHORITY OF**

**CITY OF HILSHIRE VILLAGE**

**OATH OF OFFICE**

**I, DAVID SCHWARZ, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of**

**\*\*\*\*\*CITY COUNCIL MEMBER POSITION FIVE\*\*\*\*\***

**of the City of Hilshire Village, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.**

---

**Affiant – DAVID SCHWARZ**

**SWORN TO AND SUBSCRIBED BEFORE ME BY AFFIANT ON THIS  
18<sup>th</sup> DAY OF MAY 2021.**

---

**Signature of Person  
Administering Oath**

**RUSSELL HERRON, MAYOR  
Printed or typed Name & Title**



**STATEMENT OF ELECTED  
OFFICER**

I, DAVID SCHWARZ do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure any appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: City Council Member Position 5

**EXECUTION**

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

\_\_\_\_\_  
Affiant's Signature 5-18-21  
Date

City of Hilshire Village, Texas

=====

*SWORN TO AND SUBSCRIBED BEFORE ME by affiant on this 18th day of May 2021.*

\_\_\_\_\_  
Signature of Person Authorized to Administer Affidavits

Susan Blevins

City Secretary and Notary Public

**IN THE NAME AND BY THE AUTHORITY OF**

**CITY OF HILSHIRE VILLAGE**

**OATH OF OFFICE**

**I, ANDY CAREY, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of**

**\*\*\*\*\*CITY COUNCIL MEMBER POSITION THREE\*\*\*\*\***

**of the City of Hilshire Village, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.**

---

**Affiant – ANDY CAREY**

**SWORN TO AND SUBSCRIBED BEFORE ME BY AFFIANT ON THIS  
18<sup>th</sup> DAY OF MAY 2021.**

---

**Signature of Person  
Administering Oath**

**RUSSELL HERRON, MAYOR  
Printed or typed Name & Title**

**RESOLUTION # 2021-215**

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE, TEXAS  
DESIGNATING THE CITY OF HILSHIRE VILLAGE'S  
MAYOR PRO TEM

**BE IT RESOLVED**, by the Mayor and City Council of the City of Hilshire Village, Texas, that Council Member Paul Maddock is hereby designated as the City's Mayor Pro Tem.

**PASSED AND ADOPTED** by the City Council of the City of Hilshire Village, the 18<sup>th</sup> of May, 2021.

\_\_\_\_\_  
Russell Herron, Mayor

ATTEST:

\_\_\_\_\_  
Susan Blevins, City Secretary



Government Code Section 141.001 and 141.002). Only one limitation exists: an elected officer cannot receive a pay increase that was approved during the term for which he or she is elected. Such increase will become effective only after the next general municipal election at which the office is filled (Local Government Code Section 141.001).

## Expense Reimbursement

It is commonplace for the city to reimburse the mayor for travel and other expenses incurred on official city business trips, such as meetings of the Texas Municipal League and similar organizations. Most travel policies are established by ordinance or resolution.

## Office of Mayor Pro Tem

The mayor pro tempore is a member of the council who performs the mayor's duties during the mayor's incapacity or absence. The mayor pro tem is selected by majority vote of the council from among its own membership. The mayor pro tem's term is one year. The mayor pro tem retains the right to vote on all matters before the council (and not just to break a tie) while performing the duties of the mayor (Local Government Code Section 22.037 and 23.027).

## Office of Councilmember

Councilmembers are the city's legislators. Their primary duty is policymaking, which includes identifying the needs of local residents, formulating programs to meet the changing requirements of the community, and measuring the effectiveness of ongoing municipal services.

Unless restricted by state law, each councilmember is entitled to vote or abstain on every question decided at a council meeting, and has full parliamentary privileges in council meetings—including the right to speak and make motions when recognized by the chair and the right to introduce new ordinances and amendments to existing ones.

Though foremost in importance, lawmaking is just one of many functions councilmembers perform. They also wear several other hats, which one writer describes as follows:

- **Regulator**—The council exercises regulatory powers over the conduct and property of its citizens. It has the power to declare certain conduct to be criminal, to require that certain businesses and activities be licensed, and to tell property owners how and for what purposes they may use their property.
- **Financier**—The council may levy taxes, assess fees and charges, and sell bonds in order to finance the many functions of the city government. The council also

has to budget the expenditure of the city's funds, and then explain to the people why municipal government is a bargain compared to the price of rampant crime, fires, disease, and all of the other problems that would flourish without proper city services.

- **Employer**—The council is responsible for all of the city's employees, and must see that they are adequately paid and provided with decent working conditions and fringe benefits.
- **Buyer**—The council is one of the biggest purchasers in the community, and must see to it that the city gets the best value possible for dollars spent.

Even this is not a complete description of all the challenges that confront councilmembers.

The real task is in providing leadership and direction for the city, in deciding what needs to be done, and in helping plan what the city will be for future generations.

## Qualifications

In general law cities, the qualifications for the office of councilmember are:

- (1) Be a United States citizen;
- (2) Have been a resident of Texas for at least 12 months as of the deadline for filing for the office;
- (3) Have resided in the city for at least 6 months preceding election day;
- (4) Have a current voter registration certificate;
- (5) Be 18 years of age or older upon the commencement of the term to be filled at the election;
- (6) Not have been convicted of a felony for which he or she has not been pardoned or otherwise released from the resulting disabilities; and
- (7) Not have been deemed mentally incompetent by a final judgment of a court.

(Election Code Section 141.001; Local Government Code Section 22.032 and 23.024).

One additional requirement: if a Type A general law city has been divided into wards, every council candidate must, at the time of his or her election, be a resident of the ward he or she proposes to represent if elected (Local Government Code Section 22.032).

**RESOLUTION # 2021-216**

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE,  
TEXAS DESIGNATING THE CITY OF HILSHIRE  
VILLAGE'S SIGNATORIES FOR THE FINANCIAL  
INSTITUTIONS TO BE THE MAYOR, MAYOR PRO-TEM  
AND ONE (1) COUNCIL MEMBER

**BE IT RESOLVED**, by the Mayor and City Council of the City of Hilshire Village, Texas, that the Bank Signatories would be Mayor Russell Herron, Mayor Pro Tem Paul Maddock and Council Member Mike Gordy.

**PASSED AND ADOPTED** by the City Council of the City of Hilshire Village, the 18<sup>th</sup> of May, 2021.

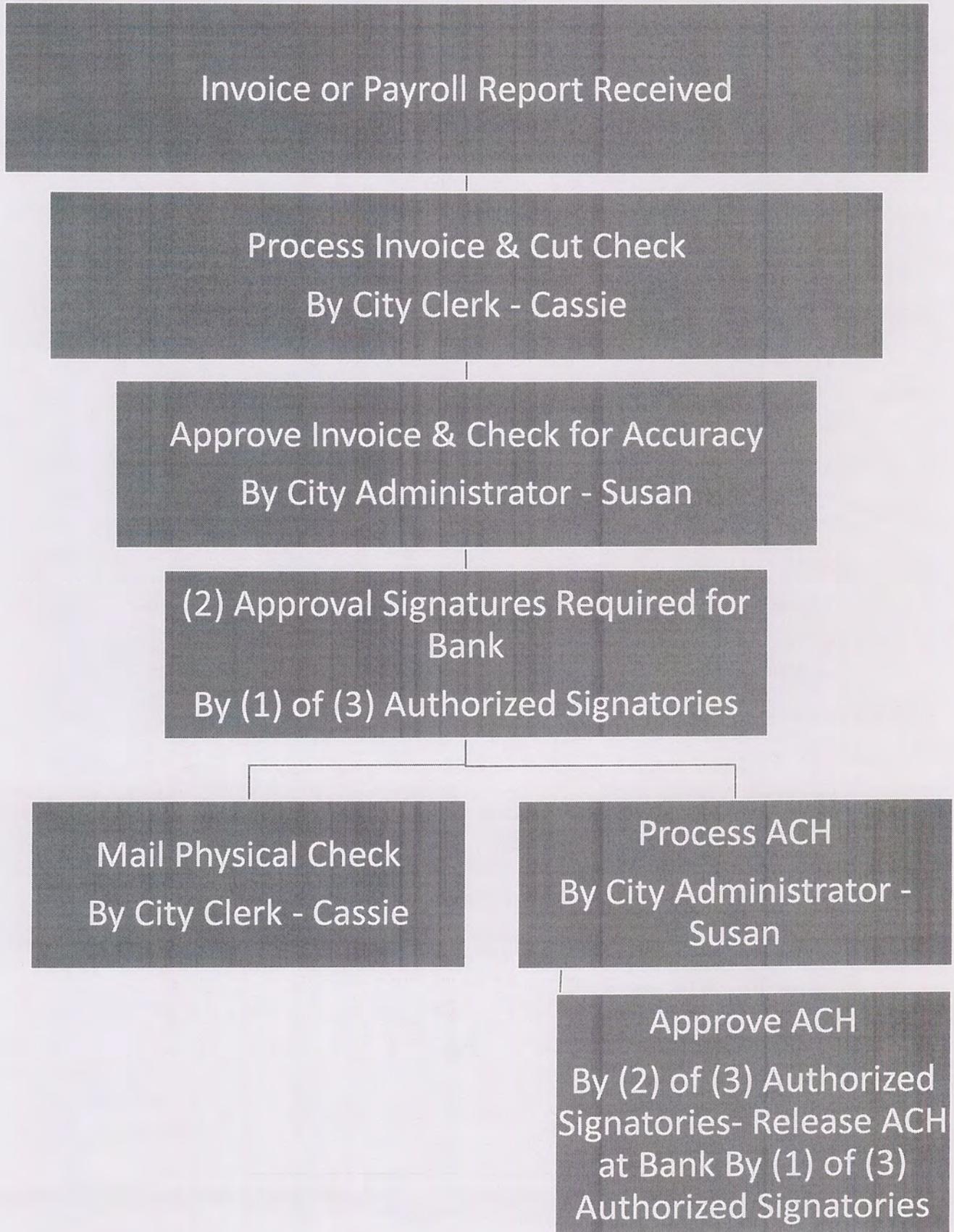
\_\_\_\_\_  
Russell Herron, Mayor

ATTEST:

\_\_\_\_\_  
Susan Blevins, City Secretary



City of Hilshire Village  
Accounts Payable & Payroll Flow Chart



**RESOLUTION # 2021-214**

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE, TEXAS  
DESIGNATING THE CITY OF HILSHIRE VILLAGE'S ALTERNATE  
COMMISSIONER TO THE VILLAGE FIRE DEPARTMENT BOARD  
OF COMMISSIONERS

**BE IT RESOLVED**, by the Mayor and City Council of the City of Hilshire Village,  
Texas, that Ron Presswood is hereby designated as the City's Alternate Commissioner to  
the Village Fire Department Board of Commissioners.

**PASSED AND ADOPTED** by the City Council of the City of Hilshire Village, the 18th  
of May 2021.

\_\_\_\_\_  
Russell Herron, Mayor

ATTEST:

\_\_\_\_\_  
Susan Blevins, City Secretary



Fire Commissioners and Alternates  
serving on the Commission of the  
Village Fire Department

May 10, 2021

The Village Fire Department (VFD) provides six villages\* with Fire Protection and Emergency Medical Services. The VFD was formed through an inter-local agreement by those cities to govern the VFD.

The six city councils appoint commissioners and their alternates to represent them at the VFD. The commission meets monthly as scheduled on the forth Wednesday at 6 pm. The meeting place at the fire department unless otherwise noticed and are approximately 2 hours.

A commissioner is required to attend all meetings and serve their city council by working on and reporting to their council information about department activities. The alternate position is to allow for representation of a city when the commissioner is not available to be present at a meeting. Alternates are encouraged to attend any and all functions with or without the commissioner.

As the commission works through the year within the guidelines of the inter-local agreement the commissioners make decisions for the VFD by casting a single vote by either the attending commissioner or the alternate.

The commission relies on the Fire Chief to identify needs beyond their normal operations of the department. These needs include managing budgets, developing employee compensation plans, reviewing health insurance plans and approving major expenses.

\* six villages: Hilshire, Hedwig, Hunter's Creek, Piney Point, Spring Valley and Bunker Hill (BH is not currently a voting member of the Inter-local agreement and receiving services through a temporary contract with VFD)

**RESOLUTION NO. 2021-217**

WHEREAS, the Villages of Hedwig Village, Hilshire Village, Hunter’s Creek Village, Piney Point Village and Spring Valley (“Cities”) entered into an interlocal agreement on December 20, 1978 to establish a common municipal fire department to provide fire prevention, protection, suppression, investigation and emergency ambulance service for the property and inhabitants of each city; and,

WHEREAS, it was and is the desire of the contracting Cities that such common municipal fire department shall be jointly owned and operated by such contracting Cities; and

WHEREAS, the Fire Commission desires to ask each contracting City to approve the Village Fire Department’s Proposed 2022 Village Fire Department Budget in the amount of \$7,453,447.31 with Hilshire Village's 2022 Annual Assessment being \$223,603.42 (3%); and

NOW, THEREFORE, we, one of the undersigned contracting Cities, do hereby give our approval and consent, as evidenced by this Resolution, to the Fire Commission to approve the Village Fire Department’s Proposed 2022 Village Fire Department Budget in the amount of \$7,453,447.31 with Hilshire Village's 2022 Annual Assessment being \$223,603.42 (3%); and

PASSED AND APPROVED by the City Council of the City of Hilshire Village this 18th of May, 2021.

\_\_\_\_\_  
Russell Herron, Mayor

ATTEST:

\_\_\_\_\_  
Susan Blevins, City Secretary



# 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

April 29, 2021

The Honorable Mark Kobelan  
Mayor, City of Piney Point Village

The Honorable Marcus Vajdos  
Mayor, City of Spring Valley Village

The Honorable Brian T. Muecke  
Mayor, City of Hedwig Village

The Honorable Russell Herron  
Mayor, City of Hilshire Village

The Honorable Jimmy Pappas  
Mayor, City of Hunters Creek Village

Dear Mayors:

In accordance with the terms of the Interlocal Agreement, the Village Fire Department's 2022 Proposed 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.

The 2022 Proposed Budget consists of three funds. The General Budget is Fund-01, the Capital Replacement Fund, Fund-02, and the Facility Fund, Fund-04. The board is recommending that \$180,000 be placed into the Capital Replacement Fund. This budget also includes a .007% CPI and a 2% base salary contribution into the employees' 457 Plan.

The total General Fund Budget proposed has an increase of 7.19% from the 2021 Budget.

Among other information, this year's budget package includes:

- 2022 Proposed Budget and Assessments per city
- General Fund Detail
- Comparison Charts
- Capital Replacement Fund Detail for projected capital outlays
- VFD Organizational Structure
- VFD Commissioners and Alternates 2021/2022

Your Commissioners and VFD personnel are prepared to answer your questions regarding this proposed budget.

Respectfully submitted,



Jay Carlton, Chair  
Village Fire Department Board of Commissioners

Attachment

cc: Village Fire Department Commissioners and Alternates  
Council Members  
City Administrators/Secretaries

2020 Intra Budgetary Transfers A

	B	C	D	E
Village Fire Department	Actual 2020 Expenditures	Approved 2020	Intra-Budgetary Transfers-2020 Plus/(Minus)	Adjusted 2020 Budget
<b>CAPITAL EXPENDITURES</b>				
Contingency-Physical Plant	2,726.84	35,000.00	26,882.27	8,117.73
Misc Tools & Equip./Hose	29,390.89	24,000.00	0.00	24,000.00
Protective Gear	17,005.70	20,000.00	2,994.30	17,005.70
Radio Purchase	0.00	0.00	0.00	0.00
			0.00	
	49,123.43	79,000.00	29,876.57	49,123.43
<b>PERSONNEL EXPENDITURES</b>				
Salaries	4,063,701.28	3,992,496.00	0.00	3,992,496.00
Salaries-O/T	100,273.94	105,000.00	0.00	105,000.00
457 Plan contribution	0.00	78,730.00	0.00	78,730.00
Prof Certification	52,207.85	44,400.00	(2,400.31)	46,800.31
FICA Tax	320,170.41	322,419.00	0.00	322,419.00
Disability Insurance	24,657.98	23,000.00	0.00	23,000.00
Employee Retirement	277,337.21	271,000.00	0.00	271,000.00
Hospitalization Ins.	624,809.66	701,235.00	0.00	701,235.00
Meal Allowances	33,793.00	35,000.00	0.00	35,000.00
Workers Compensation	34,998.96	35,000.00	0.00	35,000.00
Accrual - 2020	17,581.71			
	5,549,532.00	5,608,280.00	(2,400.31)	5,610,680.31
<b>OPERATIONAL EXPENDITURES</b>				
Ambulance Med. Sup.	56,324.64	55,000.00	0.00	55,000.00
Bldg. Supplies/Maint.	66,124.88	47,000.00	0.00	47,000.00
Chemicals	0.00	2,000.00	0.00	2,000.00
Emergency Contingency	5,374.52	20,000.00	0.00	20,000.00
Dues/Subscrip/Manuals	10,067.47	6,500.00	0.00	6,500.00
Fire Prevent/Relations	9,537.51	15,000.00	0.00	15,000.00
Fuel Software expense	0.00	0.00	0.00	0.00
Gas & Oil	75,454.03	45,000.00	(30,454.03)	75,454.03
Insurance-Casualty	49,084.79	42,000.00	0.00	42,000.00
Maint of Equipment	232,117.82	135,000.00	(52,768.46)	187,768.46
Miscellaneous Exp.	6,771.47	7,200.00	0.00	7,200.00
Office Expenses	65,233.33	37,000.00	(22,547.80)	59,547.80
Prof. Services	103,745.62	145,480.00	0.00	145,480.00
Public Utilities	71,510.33	60,000.00	0.00	60,000.00
Rent	10.00	10.00	0.00	10.00
State Cert. Fees	3,554.11	6,000.00	0.00	6,000.00
Training Programs	21,052.56	30,000.00	0.00	30,000.00
Uniforms	7,997.23	25,000.00	0.00	25,000.00
misc.	(220.31)			
	783,740.00	678,190.00	(105,770.29)	783,960.29
	6,382,395.43	6,365,470.00		6,443,764.03
City Fuel Payment		54,562.00		
other		13,639.00		
Ambulance Contribution for 2019 Deficit		115,864.00		
interest 2020		1,560.00		
Beginning Fund Balance 2020	(87,252.00)			
	6,382,395.43	6,551,095.00	168,699.57	157,438.57
<b>Transfers out GF to FF Close out CA FUND</b>			11,261.00	(87,252.00)
			157,438.57	0.00
<b>Page 19</b>	<b>2020 Excess of Revenues - Page 19</b>			<b>70,187</b>

# *Village Fire Department*

## *Proposed 2022 Budget*

### ***Prepared For:***

City of Spring Valley Village

City of Hunters Creek Village

City of Hilshire Village

City of Hedwig Village

City of Piney Point Village

***Prepared by:*** Village Fire Department

April 28, 2021



Item 4.E.

**VILLAGE FIRE DEPARTMENT BUDGET  
2022 BUDGET WORKSHEET DRAFT 4**

\* See note

FUND 1	2020		2020	2021		2022		DELTA
Line Item	BUDGET	Actual	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	DELTA
<b>1 CAPITAL EXPENDITURES:</b>								
2 CONTINGENCY - FACILITY	35,000.00	2,726.84		10,000.00	40,000.00	30,000.00	30,000.00	
3 MISC. TOOLS & EQUIP./HOSE(cardiac Lifepak)	24,000.00	29,390.89		36,000.00	75,000.00	39,000.00	39,000.00	
4 PROTECTIVE GEAR	20,000.00	17,005.70		26,000.00	26,000.00	0.00	0.00	
5 Computer/ Radios Equipment	79,000.00	49,123.43		72,000.00	89,400.00	89,400.00	89,400.00	
<b>6 CAPITAL EXPENDITURE TOTAL</b>				72,000.00	230,400.00	158,400.00	158,400.00	
				2020	2021			DELTA
	BUDGET			BUDGET	BUDGET			
<b>7 PERSONNEL EXPENDITURES:</b>								
<b>8 SALARIES:</b>								
9 Base Salary	3,936,496.00		4,131,596.00	4,211,342.88	79,746.88			
10 2% 457 Deferred Compensation	78,730.00		82,632.00	84,226.86	1,594.86			
11 Longevity	22,000.00		22,000.00	22,000.00	0.00			
12 Higher Class	28,000.00		28,000.00	28,000.00	0.00			
13 TOTALS	4,065,226.00	4,063,701.28	4,264,228.00	4,345,569.74	81,341.74			
14 SALARIES - OVERTIME	105,000.00	100,273.94	110,000.00	110,000.00	0.00			
16 Professional Certification	44,400.00	52,207.85	46,000.00	50,000.00	4,000.00			
17 FICA TAX - 7.65%	322,419.00	320,170.41	338,175.00	344,408.34	6,233.34			
18 LIFE/LTD INSURANCE	23,000.00	24,658.00	25,500.00	26,000.00	500.00			
*RETIREMENT:								
19 Contribution - 7.21%, 2020-6.43 and 2019 6.22	271,000.00	277,337.21	284,221.00	324,599.23	40,378.23			
20 *HOSPITALIZATION INSURANCE (9% Estimate) (Final % TBD in October)	701,235.00	624,809.66	723,000.00	941,760.00	218,760.00			
21 MEAL ALLOWANCE	35,000.00	33,793.00	35,000.00	35,000.00	0.00			
22 WORKMEN'S COMP. INSURANCE	35,000.00	34,998.96	35,000.00	40,084.00	5,084.00			
23 *Total Rewards Adjustment			150,000.00					
<b>24 PERSONNEL EXPENDITURES TOTAL</b>	5,602,280.00	5,531,950.31	6,011,124.00	6,217,421.31	206,297.31			

50

Line Item	2020		2021		2022		DELTA
	BUDGET		BUDGET		BUDGET		
<b>25 OPERATIONAL EXPENDITURES:</b>							
26 AMBULANCE MEDICAL SUPPLIES	55,000.00	56,324.64	62,000.00	62,000.00	62,000.00	0.00	0.00
27 BUILDING SUPPLIES & MAINTENANCE	47,000.00	66,124.88	45,000.00	45,000.00	45,000.00	0.00	0.00
28 CHEMICALS	2,000.00		2,000.00	2,000.00	0.00	0.00	0.00
29 EMERGENCY CONTINGENCY	20,000.00	5,374.52	20,000.00	20,000.00	20,000.00	0.00	0.00
30 DUES/SUBSCRIPTIONS/RADIOS/MANUALS	6,500.00	10,067.47	6,500.00	6,500.00	8,000.00	1,500.00	1,500.00
31 FIRE PREVENTION/ Pub Relations	15,000.00	9,537.51	15,000.00	15,000.00	15,000.00	0.00	0.00
32 Fuel Software Expense							
33 GAS & OIL	45,000.00	20,892.07	45,000.00	45,000.00	45,000.00	0.00	0.00
34 INSURANCE - CASUALTY	42,000.00	49,084.79	42,000.00	42,000.00	49,066.00	7,066.00	7,066.00
<b>35 TOTALS</b>	<b>232,500.00</b>	<b>217,405.88</b>	<b>237,500.00</b>	<b>237,500.00</b>	<b>244,066.00</b>	<b>6,566.00</b>	<b>6,566.00</b>
<b>36 MISCELLANEOUS:</b>							
37 Legal Notices/Advertising	1,000.00	1,369.48	1,000.00	1,000.00	1,000.00	0.00	0.00
38 License/Permits	6,000.00	1,320.00	6,000.00	6,000.00	6,000.00	0.00	0.00
39 Other Expenses	200.00	4,081.99	200.00	200.00	200.00	0.00	0.00
<b>40 MISCELLANEOUS TOTAL</b>	<b>7,200.00</b>	<b>6,771.47</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>7,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>41 OFFICE EXPENSE:</b>							
42 Office Supplies, Paper, Staples, Toner, Ink	7,000.00	11,543.58	7,000.00	7,000.00	7,000.00	0.00	0.00
43 Batteries, SCBA, PASS,	5,300.00		5,300.00	5,300.00	5,300.00	0.00	0.00
44 Shipping	1,200.00	275.99	1,200.00	1,200.00	1,200.00	0.00	0.00
45 Printing (letterhead, envelope, forms)	200.00	564.87	200.00	200.00	200.00	0.00	0.00
46 Office/PC Equipment Maintenance Contracts	10,200.00	30,642.79	10,200.00	10,200.00	98,000.00	87,800.00	87,800.00
47 Hospitality Supplies	6,000.00	3,068.92	6,000.00	6,000.00	6,000.00	0.00	0.00
48 Postage Meter Rental	1,500.00		1,500.00	1,500.00	1,500.00	0.00	0.00
49 Chairs, Tables, Printers	4,000.00	6,386.90	4,000.00	4,000.00	4,000.00	0.00	0.00
50 Bank Services Charges	400.00	9,138.49	400.00	400.00	1,000.00	600.00	600.00
51 Misc. Office Expenses	1,200.00	4,706.68	1,200.00	1,200.00	4,000.00	2,800.00	2,800.00
<b>52 Total</b>	<b>37,000.00</b>	<b>65,233.33</b>	<b>37,000.00</b>	<b>37,000.00</b>	<b>128,200.00</b>	<b>91,200.00</b>	<b>91,200.00</b>
<b>53 PROFESSIONAL SERVICES:</b>							
54 CPA	21,000.00		21,000.00	21,000.00	21,000.00	0.00	0.00
55 Legal	32,000.00		32,000.00	32,000.00	32,000.00	0.00	0.00

IT Services	26,400.00	26,400.00	26,400.00	26,400.00	0.00
Health Insurance Consultation	8,080.00	8,080.00	8,080.00	8,750.00	670.00
Medical	7,000.00	7,000.00	7,000.00	7,000.00	0.00
Medical Director - Dr. Osborn	15,000.00	15,000.00	15,000.00	15,000.00	0.00
Salary/Benefit Survey	20,000.00	20,000.00	20,000.00	0.00	0.00
Professional Services Other	16,000.00	16,000.00	16,000.00	16,000.00	0.00
<b>PROFESSIONAL SERVICES TOTAL</b>	<b>145,480.00</b>	<b>145,480.00</b>	<b>103,745.62</b>	<b>126,150.00</b>	<b>670.00</b>
<b>PUBLIC UTILITIES</b>	<b>60,000.00</b>	<b>71,510.33</b>	<b>71,510.33</b>	<b>65,000.00</b>	<b>0.00</b>
<b>RENT</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
<b>STATE CERTIFICATION FEES</b>	<b>6,000.00</b>	<b>3,554.11</b>	<b>3,554.11</b>	<b>6,000.00</b>	<b>0.00</b>
<b>TRAINING</b>	<b>30,000.00</b>	<b>21,052.56</b>	<b>21,052.56</b>	<b>33,000.00</b>	<b>0.00</b>
<b>EMS/ TRAINING</b>	<b>25,000.00</b>	<b>7,997.23</b>	<b>7,997.23</b>	<b>17,000.00</b>	<b>0.00</b>
<b>UNIFORMS</b>				<b>20,000.00</b>	<b>(5,000.00)</b>
<b>MAINTENANCE EXPENDITURES:</b>					
<b>MAINTENANCE OF VEHICLES</b>	100,000.00	155,764.57	155,764.57	120,000.00	20,000.00
<b>MAINTENANCE OF EQUIP. &amp; SUPPLIES</b>	25,000.00	51,817.60	51,817.60	35,000.00	0.00
<b>MAINTENANCE CONTRACTS</b>	10,000.00	24,535.65	24,535.65	24,000.00	14,000.00
<b>MAINTENANCE EXPENDITURES TOTAL</b>	<b>135,000.00</b>	<b>232,117.82</b>	<b>232,117.82</b>	<b>179,000.00</b>	<b>34,000.00</b>
<b>OPERATIONAL EXPENDITURE TOTAL</b>	<b>678,190.00</b>	<b>729,398.35</b>	<b>729,398.35</b>	<b>825,626.00</b>	<b>127,436.00</b>
<b>OPERATING BUDGET</b>	<b>\$6,359,470.00</b>	<b>\$6,310,472.09</b>	<b>\$6,310,472.09</b>	<b>7,273,447.31</b>	<b>492,133.31</b>
<b>CAPITAL REPLACEMENT FUND</b>	<b>160,000.00</b>			<b>180,000.00</b>	<b>0.00</b>
<b>FACILITY FUND</b>	<b>1,500,000.00</b>			<b>0.00</b>	<b>0.00</b>
<b>FUNDS TOTAL</b>	<b>1,660,000.00</b>			<b>180,000.00</b>	<b>0.00</b>
<b>TOTAL BUDGET (assessed to Cities)</b>	<b>8,019,470.00</b>			<b>7,453,447.31</b>	<b>492,133.31</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>		
	<b>BUDGET</b>	<b>BUDGET</b>	<b>Budget</b>		

82 Fund 2 (Major Equipment)

	2020	2021	2022
VEHICLE REPLACEMENT	160,000.00	180,000.00	180,000.00
MAJOR EQUIPMENT	0.00	0.00	0.00
<b>Fund 2 BUDGET TOTAL</b>	<b>160,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>
<b>Fund 2 DETAIL</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>BEGINNING Fund Balance</b>	<b>438,641.19</b>	<b>8,476.19</b>	<b>189,226.19</b>
Vehicle Expenditures	650,000.00	0.00	200,000.00
Major Equipment Expenditures	0.00	0.00	0.00
Sold Vehicles/Other Items	52,000.00	0.00	12,000.00
Interest Income	0.00	750.00	750.00
Additional Unbudgeted Contributions/Deposits	0.00	0.00	0.00
<b>BUDGETED CONTRIBUTIONS/DEPOSITS</b>	<b>160,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>
<b>END OF YEAR FUND BALANCE</b>	<b>641.19</b>	<b>189,226.19</b>	<b>181,976.19</b>

**\* Note**

Line 2 Increased to \$40k for Annex Roof  
 Line 3 Increase to \$75k, for the purchase of 2 Cardiac Life Pak Defibrillator, 10 years old, exceeded 7 year life span  
 Line 5 \$89,400 represents necessary replacement of aging portable radios and licensing fees  
 Line 9 Represents both a 0.7% CPI (Column M) US Bureau of Labor Statistics SW CPI Indicators 12Mth Houston/Woodlands/Sugarland 2020  
 Line 16 increased to more closely represent 2020 actual  
 Line 19 the contribution rate 7.21% is accounting to the current year and TMRS ▲ The calc. for 21' was based on 20' 6.43% contribution rate and continued... 20' 6.22% was based on 19' contribution rate  
 Line 20 increased to match actual spending during 1st qtr. 2021 plus up to 9% cost increase  
 Line 22 increased to actual contract bid amount  
 \*Line 23 150k total rewards adjustment - 2021' 35k placed in TMRS increase and remainder placed in hospitalization insurance\* note \* no budget amendment made  
 Line 30 increased to more closely match actual 2020 numbers  
 Line 31 increased to match pre-Covid public education budget  
 Line 33 increased due to the increased price of fuel  
 Line 34 Increased to match insurance contract bid  
 Line 46 Increase due to maint.contract of Motorola - 42,967.00- per contract with life cycle increases,PPhoenix 21K per contract per year with a 5% increase yearly, continued ... US digital Designs 7,543.86 per year and an annual maint. 4(\$6,480)= 25,920.00 per lifepak  
 Line 50 decreased bank service charges due to possible change in bank institutions  
 Line 51 increased to mirror 2020 costs  
 Line 57 increase due to insurance consultant fee increased  
 Line 68 Decreased to mirror 2020 costs  
 Line 70 Increased to fund increased vehicle maintenance costs  
 Line 71 Increased to fund increased equipment maintenance costs  
 Line 72 Increased due to actual costs of maintenance contracts  
 updated 1/30/2021

**\* Note**"When the 2021 budget was put together, the line item for "total rewards adjustment" was included on the basis that the then ongoing salary and benefits survey was likely to lead to adjustment in salary and/or benefits. It did and those adjustments were in retirement and health insurance contributions.

If the total rewards line item were restated as part of those 2 line items, then the Retirement line item in the 2021 budget column would be 314,221 and the Hospitalization Insurance line item would be 843,000."

*HK- Piney Point*

**VILLAGE FIRE DEPARTMENT  
2022 BUDGET ASSESSMENTS  
PER CITY**

<u>CITY</u>	<u>%</u>	<u>JANUARY 1-1/2 MONTHS</u>	<u>MONTHLY, FEBRUARY THROUGH NOVEMBER</u>	<u>DECEMBER</u>	<u>ANNUAL ASSESSMENT</u>
<b>BUNKER HILL VILLAGE</b>	19.00%	177,019.37	118,012.92	59,006.46	1,416,154.99
<b>HEDWIG VILLAGE</b>	18.50%	172,360.97	114,907.31	57,453.66	1,378,887.75
<b>HILSHIRE VILLAGE</b>	3.00%	27,950.43	18,633.62	9,316.81	223,603.42
<b>HUNTERS CREEK VILLAGE</b>	22.25%	207,299.00	138,199.34	69,099.67	1,658,392.03
<b>PINEY POINT VILLAGE</b>	21.00%	195,652.99	130,435.33	65,217.66	1,565,223.94
<b>SPRING VALLEY VILLAGE</b>	16.25%	151,398.15	100,932.10	50,466.05	1,211,185.19
	100%	\$ 931,680.91	\$ 621,120.61	\$ 310,560.30	\$ 7,453,447.31
		\$	\$ 6,211,206.09		\$ 7,453,447.31

**Village Fire Department  
2022 Proposed Budget Budget Summary**

**CAPITAL EXPENDITURES:**

CONTINGENCY - FACILITY	40,000	
MISC. TOOLS & EQUIP./HOSE:	75,000	DEFIB. (2)
PROTECTIVE GEAR	26,000	
COMPUTER/RADIO EQUIPMENT	89,400	
		\$230,400.00

**PERSONNEL EXPENDITURES:**

Salaries	4,261,343	
457 Plan Contribution	84,227	
Salaries - Overtime	110,000	
Professional Certification	50,000	
FICA	344,408	
Life/Disability Insurance	26,000	
Retirement	324,599	
Hospitalization	941,760	
Meal Allowance	35,000	
Workers Compensation	40,084	
Total Rewards Adjustment	0	
		\$6,217,421

**OPERATIONAL EXPENDITURES**

Ambulance Medical Supplies	62,000	
Building Supplies & Maintenance	45,000	
Chemicals	0	
Emergency Contingency	20,000	
Dues/Subscriptions	8,000	
Fire Prevention/Public Relations	15,000	
GAS & OIL	45,000	
INSURANCE - CASUALTY	49,066	
Miscellaneous	7,200	
Office Expenses/Postage/Printing/Stationary	128,200	EQUIPMENT MAINT. CONTRACTS
Professional Services	126,150	
Public Utilities	65,000	
Rent	10	
State Certification Fees	6,000	
Training Programs	33,000	
EMS Training	17,000	
Uniforms	20,000	
Maintenance of Equipment	179,000	

		\$825,626
<b>OPERATING BUDGET</b>		<b>\$7,273,447</b>

**CAPITAL REPLACEMENT FUND 2**

Escrow	<u>180,000</u>	<u>\$180,000</u>
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**FACILITY FUND 4**

Escrow	<u>0</u>	<u>\$0</u>
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<u>\$180,000</u>
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**TOTAL BUDGET**

<u><u>\$7,453,447</u></u>
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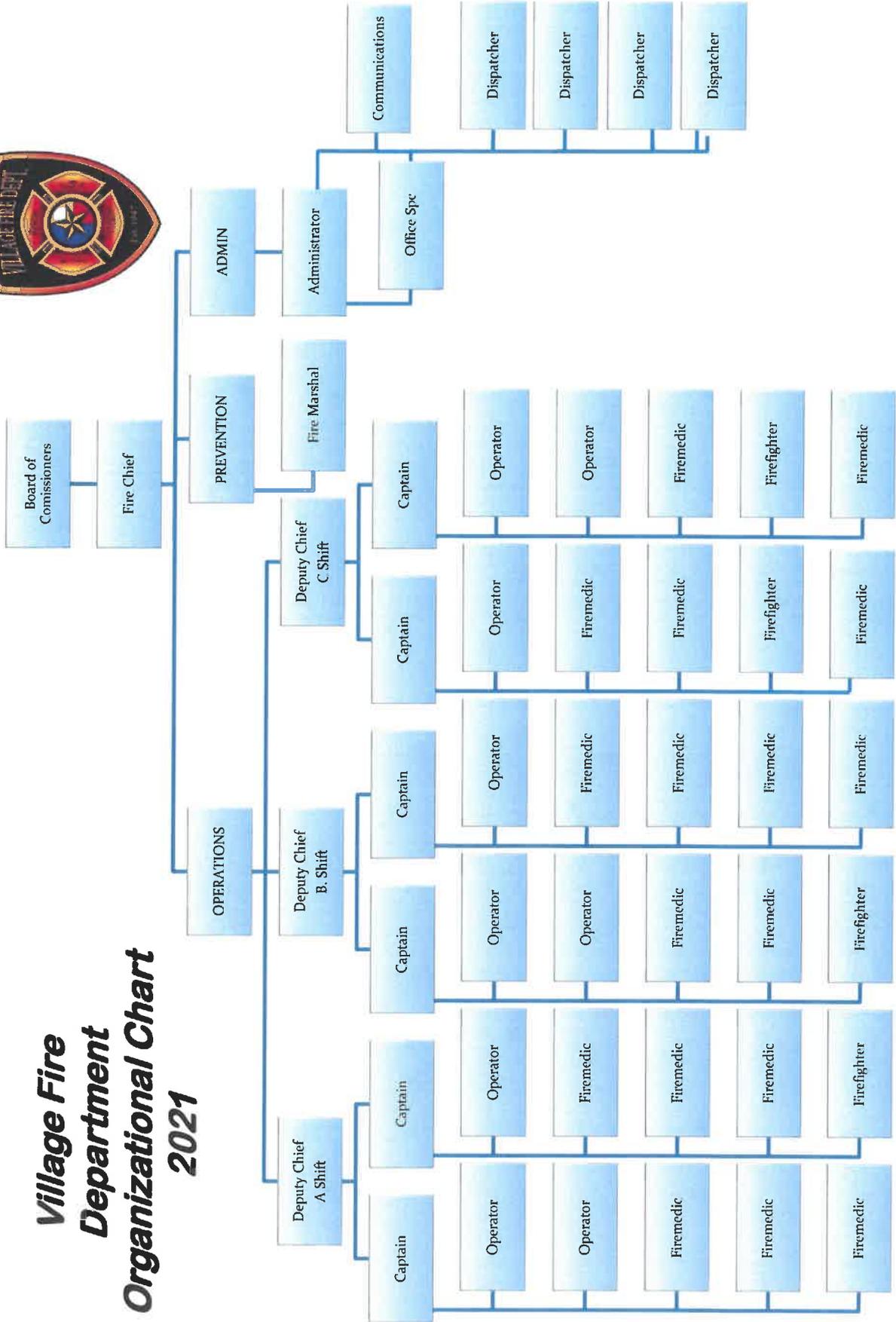
**Capital Replacement Fund For  
Projected Capital Projects  
Updated 4/27/2022**

Equipment	Life	2020	2021	2022	2023	2024	2025	2026	2027
Ladder	15								
Pumper	20								650,000.00
Reserve Pumper	20	650,000.00							
Battalion Chief's Vehicle	9					53,000.00			
Fire Chief's Vehicle	10								
Utility Vehicle	10								
Medic 1	9			220,000.00					
Medic 2	9			200,000.00					
Inspector's Vehicle	8								36,500.00
Medic 3	9								
Major Equipment									
<b>Total Cash Outlay</b>		658,346.00	0.00	200,000.00	220,000.00	53,000.00	0.00	0.00	686,500.00
Beginning Cash		438,641.19	8,476.19	189,226.19	181,976.19	159,726.19	303,726.19	495,726.19	687,726.19
Planned Budgeted Yearly Contrib.		160,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	400,000.00
Extra For 5 year purchase heavy trucks									400,000.00
Funds From Sale of Vehicles		67,395.00	0.00	12,000.00	17,000.00	5,000.00	0.00	0.00	2,700.00
Disbursements		658,346.00	0.00	200,000.00	220,000.00	53,000.00	0.00	0.00	686,500.00
Add't. Unbudgeted Contributions									
Interest on CD's (see note 1)		786.00	750.00	750.00	750.00	12,000.00	12,000.00	12,000.00	12,000.00
<b>Ending Cash</b>		<b>\$8,476.19</b>	<b>\$189,226.19</b>	<b>\$181,976.19</b>	<b>\$159,726.19</b>	<b>\$303,726.19</b>	<b>\$495,726.19</b>	<b>\$687,726.19</b>	<b>\$415,926.19</b>

Capital Replacement Fund For Projected Capital Projects Updated 4/27/2022						
Equipment	Life	2028	2029	2030	2031	2032
Ladder	15					\$2,000,000.00
Pumper	20					
Reserve Pumper	20					
Battalion Chief's Vehicle	9					
Fire Chief's Vehicle	10				\$30,000.00	
Utility Vehicle	10	30,000.00				
Medic 1	9					
Medic 2	9					\$250,000.00
Inspector's Vehicle	8					
Medic 3	9					
Major Equipment						
<b>Total Cash Outlay</b>		30,000.00	0.00	0.00	30,000.00	2,250,000.00
Beginning Cash		415,926.19	857,926.19	1,269,926.19	1,681,926.19	2,068,926.19
Planned Budgeted Yearly Contrib.		400,000.00	400,000.00	400,000.00	400,000.00	190,000.00
Extra For 5 year purchase heavy trucks		400,000.00	400,000.00	400,000.00	400,000.00	
Funds From Sale of Vehicles		50,000.00	0.00	0.00	5,000.00	12,000.00
Disbursements		20,000.00	0.00	0.00	30,000.00	2,250,000.00
Add'l. Unbudgeted Contributions						
Interest on CD's (see note 1)		12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
<b>Ending Cash</b>		\$857,926.19	\$1,269,926.19	\$1,681,926.19	\$2,068,926.19	\$32,926.19



# Village Fire Department Organizational Chart 2021



VILLAGE FIRE DEPARTMENT  
2022/2023 BOARD OF COMMISSIONERS  
REVISED 4/29/2021

**COMMISSIONERS**

Hunters Creek	Council Member Mr. Jay Carlton, Chair
Hilshire	Council Member Mr. Robert Byrne, Vice-Chair
Hedwig	Council Member, Harry Folloder, Treasurer
Piney Point	Member Mr. Zebulun Nash, Secretary
Spring Valley	Council Member Mr. Allen Carpenter, Member

**ALTERNATES**

Hunters Creek	Council Member Mr. Rob Adams
Hilshire	
Hedwig	Member Mr. William Johnson
Piney Point	Member Mr. Henry Kollenberg
Spring Valley	Council Member Mr. Bo Bothe
Attorney	Mr. J. Grady Randle

*ANNUAL FINANCIAL REPORT*

of the

**VILLAGE FIRE DEPARTMENT**

**For the Year Ended  
December 31, 2020**

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# VILLAGE FIRE DEPARTMENT

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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, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### **Management's Responsibility 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; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

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, 2020, 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.

## Other Matters

### *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 liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other 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 supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary 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. Such 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 supplementary information is 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  
March 15, 2021

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

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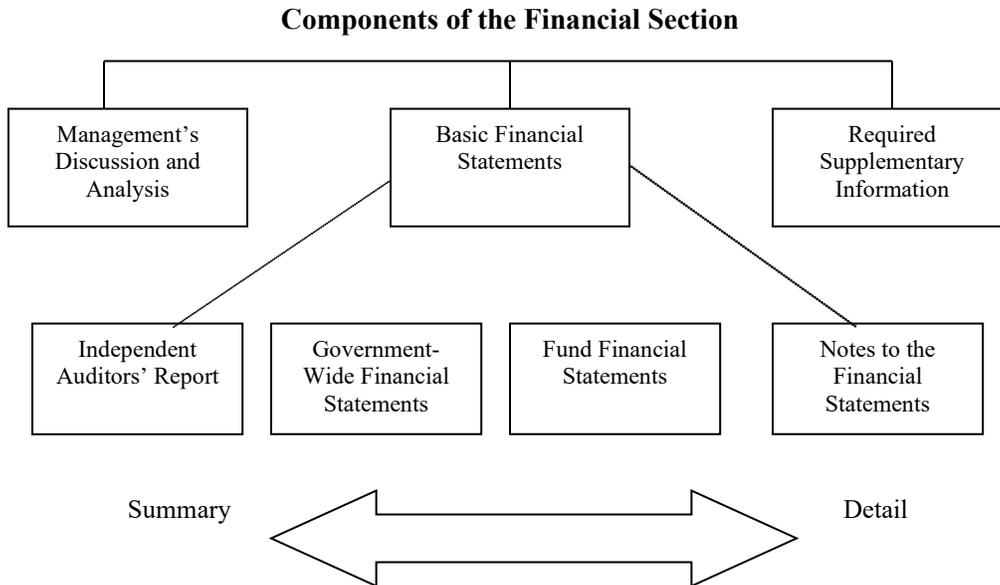
# VILLAGE FIRE DEPARTMENT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2020

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, 2020. 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, 2020**

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 two categories of Department funds are governmental and fiduciary.

#### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Department's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Department's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital replacement fund, and the facility 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 budget for the facility fund 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.

#### **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 programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Department maintains one fiduciary fund, the ambulance billing fund. Monies collected for ambulance services provided by the Department are deposited into the fund and allocated to

**VILLAGE FIRE DEPARTMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2020

the Participating Cities. The Department's fiduciary activities are reported in a separate statement of fiduciary net position.

**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 a schedule of changes in net pension and other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the Department's financial position. For the Department, assets and deferred outflows of resources exceed liabilities and deferred inflows by \$6,819,166 as of year end.

The largest portion of the Department's net position reflects its unrestricted net position.

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b><u>Assets</u></b>		
Current and other assets	\$ 4,374,982	\$ 4,088,834
Capital assets, nondepreciable	1,811,222	-
Capital assets, net of depreciation	1,911,821	1,571,807
<b>Total Assets</b>	<b>8,098,025</b>	<b>5,660,641</b>
Deferred outflows - pensions	448,759	2,175,162
Deferred outflows - OPEB	35,132	10,472
<b>Total Deferred Outflows of Resources</b>	<b>483,891</b>	<b>2,185,634</b>
<b><u>Liabilities</u></b>		
Current liabilities	515,549	168,510
Long-term liabilities	426,790	2,329,483
<b>Total Liabilities</b>	<b>942,339</b>	<b>2,497,993</b>
Deferred inflows - pensions	804,457	1,033,640
Deferred inflows - OPEB	15,954	9,442
<b>Total Deferred Inflows of Resources</b>	<b>820,411</b>	<b>1,042,082</b>
<b><u>Net Position</u></b>		
Net investment in capital assets	1,911,821	1,571,807
Unrestricted	4,907,345	2,734,393
<b>Total Net Position</b>	<b>\$ 6,819,166</b>	<b>\$ 4,306,200</b>

**VILLAGE FIRE DEPARTMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2020

Unrestricted net position is used to meet the Department's ongoing obligations to participants. The Department's unrestricted net position was \$4,907,345 as of year end. The Department experienced an overall increase in net position of \$2,512,966. The increase is primarily attributable to the special assessment for the facility fund of \$1,500,000, and additional participant contributions of \$641,706. Additionally, the increase was also the result of a decrease in pension liability and partially offset by the decrease in deferred outflows for pensions.

**Statement of Activities**

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

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Participant assessments	\$ 8,025,470	\$ 9,691,155
Participant ambulance contribution	641,706	-
Charges for fuel	54,562	175,615
Interest	15,086	8,411
Other	13,639	326
Gain (loss) on sale of capital assets	(79,405)	5,545
<b>Total Revenues</b>	<b>8,671,058</b>	<b>9,881,052</b>
<b>Expenses</b>		
Public safety	6,158,092	7,391,422
<b>Total Expenses</b>	<b>6,158,092</b>	<b>7,391,422</b>
<b>Change in Net Position</b>	<b>2,512,966</b>	<b>2,489,630</b>
Beginning net position	4,306,200	1,816,570
<b>Ending Net Position</b>	<b>\$ 6,819,166</b>	<b>\$ 4,306,200</b>

In comparison to the prior year, revenues decreased by 12% or \$1,209,994. This decrease is mainly due to the decrease in assessment revenue for the renovation of the fire station. Total expenses for the Department decreased by 17% or \$1,233,330 largely as a result of pension adjustments.

**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 \$3,859,433 . Of this, \$11,017 is nonspendable, \$8,476 is assigned for equipment replacement, \$3,780,770 is assigned for improvements to the facility, and \$59,170 is unassigned.

The general fund is the Department's primary operating fund. At the end of the year, unassigned fund balance of the general fund was \$59,170, while total fund balance was \$70,187. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The unassigned fund balance represents

**VILLAGE FIRE DEPARTMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2020**

0.9% of total general fund expenditures, while total fund balance represents 1.1% of the same amount. The general fund showed an increase of \$157,439. General fund revenues increased due to increase in participant assessments and the ambulance billing contribution. General fund expenditures increased compared to prior year mainly due to personnel costs incurred as a response to COVID-19. Charges for fuel and related offset for fuel expense both declined for 2020 as the fuel tank use was discontinued during construction.

The Department's capital replacement fund had an ending fund balance of \$8,476, a decrease of \$430,165. This decrease is primarily due to the purchase of a fire pumper truck.

The facility fund had an ending fund balance of \$3,780,770 which represents an net increase of \$210,835 from the prior year, which is mainly due to new assessments slight exceeding costs for renovations to the facility.

**CAPITAL ASSETS**

At the end of the year, the Department's governmental activities had invested \$3,723,043 (net of accumulated depreciation) in a variety of capital assets. This represents a net increase of \$2,151,236.

During the year, the Department had building improvements in the amount of \$1,811,222 and purchased a 2020 Spartan Pumper and also retired one truck. 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 Department approved a \$6,961,314 budget for fiscal year 2021, which includes \$180,000 for the capital replacement fund.

The Interlocal Agreement (ILA), effective January 1, 2020, states Bunker Hill is no longer a participating member of the Department and does not have voting rights, but is a customer of the Department. Bunker Hill shall remain responsible for any obligation or liability of the Department during the term of the ILA. In the future, Bunker Hill may be admitted to membership, but will not be eligible to serve as the Chairman or Vice Chairman of the Board of Commissioners.

The new ILA does not impact the 2021 budget. Bunker Hill is to remain responsible for any obligation or liability of the Department which accrues during the ILA term including, but not limited to, a proportionate share of the Department pension fund. Bunker Hill also remains responsible for 19% of any increase to the Department's employee post-retirement liability above its current level as calculated by the Department.

The Department experienced the economic impacts of the COVID-19 pandemic through an increase in overall expenses for Fiscal Year 2020. The City experienced rising personnel costs due to annual pay increases and overtime for employees and the hiring of additional personnel in response to COVID-19. However, the Department was able to cover these additional expenditures through reimbursements received from the City of Bunker Hill and the City of Hunters Creek Village.

**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, 2020

	<u>Primary Government Governmental Activities</u>
<b><u>Assets</u></b>	
Cash	\$ 3,788,951
Prepays	11,017
Other receivables	49,172
Due from ambulance agency fund	525,842
Capital assets, nondepreciable	1,811,222
Capital assets, net	1,911,821
<b>Total Assets</b>	<b><u>8,098,025</u></b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	448,759
Deferred outflows - OPEB	35,132
<b>Total Deferred Outflows of Resources</b>	<b><u>483,891</u></b>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable	515,549
<b>Total Current Liabilities</b>	<b><u>515,549</u></b>
Noncurrent liabilities:	
Due within one year	338,315
Due in more than one year	88,475
<b>Total Noncurrent Liabilities</b>	<b><u>426,790</u></b>
<b>Total Liabilities</b>	<b><u>942,339</u></b>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows - pensions	804,457
Deferred inflows - OPEB	15,954
<b>Total Deferred Inflows of Resources</b>	<b><u>820,411</u></b>
<b><u>Net Position</u></b>	
Net investment in capital assets	1,911,821
Unrestricted	4,907,345
<b>Total Net Position</b>	<b><u>\$ 6,819,166</u></b>

See Notes to Financial Statements.

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# VILLAGE FIRE DEPARTMENT

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues Charges for Services	Net Revenue (Expense) and Changes in Net Position  Primary Government Governmental Activities
<b>Primary Government</b>			
<b>Governmental Activities</b>			
Public safety	\$ 6,158,092	\$ 54,562	\$ (6,103,530)
<b>Total Governmental Activities</b>	<u>\$ 6,158,092</u>	<u>\$ 54,562</u>	<u>(6,103,530)</u>
<b>General Revenues:</b>			
Participant assessments			8,025,470
Participant ambulance contribution			641,706
Interest			15,086
Other			13,639
Loss on sale of capital assets			(79,405)
<b>Total General Revenues</b>			<u>8,616,496</u>
		<b>Change in Net Position</b>	2,512,966
		Beginning net position	4,306,200
		<b>Ending Net Position</b>	<u>\$ 6,819,166</u>

See Notes to Financial Statements.

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# VILLAGE FIRE DEPARTMENT

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2020

	<u>General</u>	<u>Capital Replacement</u>	<u>Facility</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 422,448	\$ 8,407	\$ 3,358,096	\$ 3,788,951
Prepays	11,017	-	-	11,017
Other receivables	49,172	-	-	49,172
Due from agency fund	-	-	525,842	525,842
Due from other funds	-	69	130,061	130,130
<b>Total Assets</b>	<u>\$ 482,637</u>	<u>\$ 8,476</u>	<u>\$ 4,013,999</u>	<u>\$ 4,505,112</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	\$ 282,320	\$ -	\$ 233,229	\$ 515,549
Due to other funds	130,130	-	-	130,130
<b>Total Liabilities</b>	<u>412,450</u>	<u>-</u>	<u>233,229</u>	<u>645,679</u>
<b>Fund Balances</b>				
Nonspendable:				
Prepays	11,017	-	-	11,017
Assigned for:				
Equipment replacement	-	8,476	-	8,476
Facility improvements	-	-	3,780,770	3,780,770
Unassigned	59,170	-	-	59,170
<b>Total Fund Balances</b>	<u>70,187</u>	<u>8,476</u>	<u>3,780,770</u>	<u>3,859,433</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 482,637</u>	<u>\$ 8,476</u>	<u>\$ 4,013,999</u>	

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 3,723,043

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	117,325
Total OPEB liability	(168,209)
Deferred outflows - pensions	1,539,233
Deferred outflows - OPEB	35,132
Deferred inflows - pensions	(1,894,931)
Deferred inflows - OPEB	(15,954)

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

Compensated absences (375,906)

**Net Position of Governmental Activities** \$ 6,819,166

See Notes to Financial Statements.

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**VILLAGE FIRE DEPARTMENT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2020

	<u>General</u>	<u>Capital Replacement</u>	<u>Facility</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Participant assessments	\$ 6,365,470	\$ 160,000	\$ 1,500,000	\$ 8,025,470
Participant ambulance contribution	115,864	-	525,842	641,706
Charges for fuel	54,562	-	-	54,562
Interest	1,560	786	12,740	15,086
Other	13,639	-	-	13,639
<b>Total Revenues</b>	<u>6,551,095</u>	<u>160,786</u>	<u>2,038,582</u>	<u>8,750,463</u>
<b>Expenditures</b>				
<b>Current:</b>				
Personnel	5,549,532	-	-	5,549,532
Operational	783,740	-	-	783,740
<b>Capital outlay</b>	49,123	658,346	1,839,008	2,546,477
<b>Total Expenditures</b>	<u>6,382,395</u>	<u>658,346</u>	<u>1,839,008</u>	<u>8,879,749</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	168,700	(497,560)	199,574	(129,286)
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	67,395	-	67,395
Transfers in (out)	(11,261)	-	11,261	-
<b>Total Other Financing Sources (Uses)</b>	<u>(11,261)</u>	<u>67,395</u>	<u>11,261</u>	<u>67,395</u>
<b>Net Change in Fund Balances</b>	157,439	(430,165)	210,835	(61,891)
Beginning fund balances	(87,252)	438,641	3,569,935	3,921,324
<b>Ending Fund Balances</b>	<u>\$ 70,187</u>	<u>\$ 8,476</u>	<u>\$ 3,780,770</u>	<u>\$ 3,859,433</u>

See Notes to Financial Statements.

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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, 2020**

Net changes in fund balances - total governmental funds \$ (61,891)

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	2,469,568
Depreciation expense	(171,532)
Net book value of capital asset disposal	(146,800)

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	2,004,523
Total OPEB liability	(29,724)
Deferred outflows - pensions	(635,929)
Deferred outflows - OPEB	24,660
Deferred inflows - pensions	(861,291)
Deferred inflows - OPEB	(6,512)

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	(72,106)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 2,512,966</b>
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See Notes to Financial Statements.

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**VILLAGE FIRE DEPARTMENT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**AGENCY FUND**  
**December 31, 2020**

		<u>Ambulance Billing</u>
<b><u>Assets</u></b>		
Cash		\$ 525,842
<b>Total Assets</b>		<u>\$ 525,842</u>
<b><u>Liabilities</u></b>		
Due to Participant Cities		\$ -
Due to governmental - facility fund		525,842
<b>Total Liabilities</b>		<u>\$ 525,842</u>

See Notes to Financial Statements.

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**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2020

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

On December 20, 1978, six contracting cities joined into an interlocal cooperation 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. A new interlocal agreement (the “Interlocal Agreement”), effective January 1, 2020, states Bunker Hill is no longer a participating member of the Department and does not have voting rights, but is a customer of the Department continuing to receive fire protection and emergency services. Bunker Hill shall remain responsible for any obligation or liability of the Department during the agreement term. In the future, Bunker Hill may be admitted to membership, but will not be eligible to serve as the Chairman or Vice Chairman of the Village Fire Commission.

The Department operates under a five-member Board of Fire Commissioners (the “Board”). Five of the six cities participating in the Interlocal Agreement appoint one fire commissioner and one alternate. Bunker Hill is the only city without membership. 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, 2020, the Department had no component units.

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

**B. Government-Wide Financial Statements**

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

**C. Basis of Presentation – Government-Wide Financial Statements**

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2020**

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.

**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 participating cities. Expenditures include public safety. The general fund is always considered a major fund for reporting purposes.

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

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

Additionally, the Department reports the following fund type:

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The Department maintains one fiduciary fund, an agency fund for ambulance billing. The agency fund is used to account for assets that the Department holds for others in an agency capacity.

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**E. Measurement Focus and Basis of Accounting**

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

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

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

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

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

**1. Cash and Cash Equivalents**

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

**2. Investments**

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

**3. Receivables**

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

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**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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:

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

**6. Deferred Outflows/Inflows of Resources**

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

Deferred outflows/inflows of resources are amortized as follows:

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2020**

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.

**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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2020**

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.

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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 budget for the facility fund 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, 2020, fair market values of pledged securities and FDIC coverage exceeded bank balances.

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**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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>
<b>Governmental Activities:</b>				
Capital assets nondepreciable:				
Construction in progress	\$ -	\$ 1,811,222	\$ -	\$ 1,811,222
Capital assets being depreciated:				
Buildings and improvements	\$ 1,272,745	\$ -	\$ -	\$ 1,272,745
Furniture and equipment	907,987	-	-	907,987
Vehicles	2,086,299	658,346	(577,328)	2,167,317
Total capital assets being depreciated	4,267,031	658,346	(577,328)	4,348,049
Less accumulated depreciation for:				
Buildings and improvements	(1,012,805)	(30,932)	-	(1,043,737)
Furniture and equipment	(718,325)	(32,908)	-	(751,233)
Vehicles	(964,094)	(107,692)	430,528	(641,258)
Total accumulated depreciation	(2,695,224)	(171,532)	430,528	(2,436,228)
Capital assets being depreciated, net	1,571,807	486,814	(146,800)	1,911,821
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 1,571,807</b>	<b>\$ 2,298,036</b>	<b>\$ (146,800)</b>	<b>\$ 3,723,043</b>

Construction in progress at year end are as follows:

<u>Project Description</u>	<u>Authorized Contract</u>	<u>Total In Progress</u>	<u>Remaining Commitment</u>
Fire Station Additions and Renovations	\$ 5,370,000	\$ 1,811,222	\$ 3,558,778

**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>
<b>Governmental Activities:</b>					
Compensated absences	\$ 303,800	\$ 386,588	\$ 314,482	\$ 375,906	\$ 338,315
Net pension liability (asset)	1,887,198	-	2,004,523	(117,325)	-
Total OPEB liability	138,485	29,724	-	168,209	-
<b>Total Governmental Activities</b>	<b>\$ 2,329,483</b>	<b>\$ 416,312</b>	<b>\$ 2,319,005</b>	<b>\$ 426,790</b>	<b>\$ 338,315</b>

**Long-term liabilities due in more than one year**    **\$ 88,475**

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**D. Interfund Receivables and Payables**

The composition of interfund balances as of December 31, 2020 is as follows:

<u>Due to</u>	<u>Due From</u>	<u>Amounts</u>
Capital Replacement Fund	General Fund	\$ 69
Facility Fund	General Fund	130,061
		<u>\$ 130,130</u>
Facility Fund	Agency Fund	<u>\$ 525,842</u>

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

**IV. OTHER INFORMATION**

**A. Interlocal Agreement Between the Participating Cities**

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

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

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

The Interlocal Agreement was further amended in December 2019 for a term of 48 months beginning on January 1, 2020. Bunker Hill is no longer a participating member of the Board, but as a customer, continues receiving fire protection and emergency services from the Department. Following the Interlocal Agreement term, if in good standing with the current Interlocal Agreement, Bunker Hill may become a participating member.

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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. Agency 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 six Participating Cities and is paid from the funds collected on their behalf. The net fees are paid pro-rata to each of the six Participating Cities quarterly based upon each City’s percentage of the Department budget. As stated in the December 2019 amended Interlocal Agreement, Bunker Hill is not entitled to any return of departmental ambulance revenues received by the Department. The Participating Cities approved the use of current and prior year accumulated collections to cover 2019 general fund operating deficit and for the renovation of the fire department.

The amounts collected and paid in 2020 are as follows:

		<u>Ambulance Billing</u>
Beginning balance - Due to Participating Cities	\$	372,977
Total 2020 collections (net of fees)		268,729
Participant contribution to General fund	(115,864)	
Paid to Participating Cities	*	-
Total 2020 disbursements		<u>(115,864)</u>
		525,842
Participant contributions to Facility fund - due to Facility fund		<u>(525,842)</u>
Ending balance - Due to Participating Cities	\$	<u>-</u>

\*The Department did not remit collections to Participating Cities in 2020

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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.

The continued spread of the COVID-19 pandemic has given a rise in uncertainties that may have a significant negative impact on the operating activities and results of the Department. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

**G. Pension Plans**

**1. Texas Municipal Retirement System**

Plan Description

The Department participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the TMRS. TMRS is an agency created by the State of Texas (the "State") and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the "TMRS Act") as an agent multiple-employer retirement system for municipal employees in the State. The TMRS Act places the general administration and management of TMRS with a six-member Board of Trustees (the "Board"). Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report that can be obtained at [www.tmr.com](http://www.tmr.com).

All eligible employees of the 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.

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
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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% of the member's deposits and interest.

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

	2020	2019
Employee deposit rate	7.00%	7.00%
Matching ratio (Department to employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	24
Inactive employees entitled to, but not yet receiving, benefits	8
Active employees	48
<b>Total</b>	<b>80</b>

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the Department-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the Department. Under the state law governing TMRS, the contribution rate for each entity is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the Department were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Department were 5.96% and 6.29% in calendar years 2019 and 2020, respectively. The Department's contributions to TMRS for the calendar year ended December 31, 2020 were \$270,985, 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, 2019 and the Total Pension Liability (TPL)/(A) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2020**

Actuarial Assumptions

The TPL in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement 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, the 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).

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
<b>Total</b>	<b>100.00%</b>	

Discount Rate

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

Changes in the NPL/(A)

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (A)</b>	<b>Plan Fiduciary Net Position (B)</b>	<b>Net Pension Liability/(Asset) (A) - (B)</b>
Changes for the year:			
Service cost	\$ -	\$ -	\$ -
Interest	1,285,295	-	1,285,295
Difference between expected and actual experience	50,159	-	50,159
Changes in assumptions	(92,617)	-	(92,617)
Contributions - employer	-	252,465	(252,465)
Contributions - employee	-	290,189	(290,189)
Net investment income	-	2,720,557	(2,720,557)
Benefit payments, including refunds of employee contributions	(928,285)	(928,285)	-
Administrative expense	-	(15,390)	15,390
Other changes	-	(463)	463
<b>Net Changes</b>	<b>314,552</b>	<b>2,319,073</b>	<b>(2,004,523)</b>
Balance at December 31, 2018	19,505,519	17,618,321	1,887,198
<b>Balance at December 31, 2019</b>	<b>\$ 19,820,071</b>	<b>\$ 19,937,394</b>	<b>\$ (117,325)</b>

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

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%, 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:

	<b>1% Decrease in Discount Rate (5.75%)</b>	<b>Discount Rate (6.75%)</b>	<b>1% Increase in Discount Rate (7.75%)</b>
Department's Net Pension Liability/(Asset)	\$ 2,474,942	\$ (117,325)	\$ (2,264,665)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmrs.com](http://www.tmrs.com).

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

For the calendar year ended December 31, 2020, the Department recognized pension income of \$91,967.

At December 31, 2020, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 82,253	\$ 115,013
Changes in actuarial assumptions	95,090	76,946
Difference between projected and actual investment earnings	-	612,498
Contributions subsequent to the measurement date	271,416	-
<b>Total</b>	<b>\$ 448,759</b>	<b>\$ 804,457</b>

\$271,416 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Calendar Year Ended December 31</b>	<b>Pension Expense</b>
2021	\$ (139,958)
2022	(226,841)
2023	57,713
2024	(311,421)
2025	(6,607)
Thereafter	-
<b>Total</b>	<b>\$ (627,114)</b>

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

**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**

**1. TMRS Supplemental Death Benefit**

Plan Description

The Department participates in an 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. 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 Governmental Accounting Standards Board (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer’s yearly contributions for retirees.

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

Benefits

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

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2020**

Participation in the SDBF as of December 31, 2019 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	24	
Inactive employees entitled to, but not yet receiving, benefits	8	
Active employees	48	
<b>Total</b>	80	

Total OPEB Liability

The Department's total OPEB liability of \$168,209 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 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*	2.75%	
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.	
Mortality - service retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.	
Mortality - disabled retirees	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.	

\*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

Changes in the Total OPEB Liability

	<b>Increase (Decrease)</b>
	<b>Total OPEB Liability</b>
Changes for the year:	
Service cost	\$ 3,731
Interest	5,184
Change of benefit terms	-
Difference between expected and actual experience	(7,842)
Changes of assumptions	29,896
Benefit payments	(1,244)
<b>Net Changes</b>	29,274
Balance at December 31, 2018	138,485
<b>Balance at December 31, 2019</b>	<b>\$ 168,209</b>

The discount rate decreased from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019. There were no other changes of assumptions 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.

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:

	<b>1% Decrease (1.75%)</b>	<b>Discount Rate (2.75%)</b>	<b>1% Increase (3.75%)</b>
Department's Total OPEB Liability	\$ 207,707	\$ 168,209	\$ 138,091

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

For the year ended December 31, 2020, the Department recognized OPEB expense of \$11,726.

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic Experience	\$ -	\$ 7,832
Changes in actuarial assumptions	33,840	8,122
Contributions subsequent to the measurement date	1,292	-
<b>Total</b>	<b>\$ 35,132</b>	<b>\$ 15,954</b>

**VILLAGE FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2020

\$1,292 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, 2021.

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

<b>Calendar Year Ended December 31</b>	<b>OPEB Expense</b>
2021	\$ 2,811
2022	2,811
2023	2,811
2024	2,811
2025	2,811
Thereafter	3,831
<b>Total</b>	<b>\$ 17,886</b>

**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 six 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.

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

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

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***REQUIRED SUPPLEMENTARY INFORMATION***

**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, 2020

	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Budget Basis Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Participant assessments	\$ 6,365,470	\$ 6,365,470 (1)	\$ 6,365,470 (1)	\$ -
(2a) Participant ambulance contribution	-	115,864	115,864 (2b)	-
Charges for fuel	-	-	-	-
Interest	-	-	1,560	1,560
Other	-	-	13,639	13,639
<b>Total Revenues</b>	<b>6,365,470</b>	<b>6,481,334</b>	<b>6,496,533</b>	<b>15,199</b>
<b>Expenditures</b>				
Personnel	5,608,280	5,608,280	5,549,532	58,748
Operational	678,190	678,190	783,740	(105,550)
Operational (offset to charges for fuel)	-	-	(54,562)	54,562
Capital outlay	79,000	79,000	49,123	29,877
<b>Total Expenditures</b>	<b>6,365,470</b>	<b>6,365,470</b>	<b>6,327,833</b>	<b>37,637</b>
<b>Excess of Revenues Over Expenditures</b>	-	115,864	168,700	52,836
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	-	(11,261)	(11,261)
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>-</b>	<b>(11,261)</b>	<b>(11,261)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 115,864</b>	<b>157,439</b>	<b>\$ 41,575</b>
Beginning fund balance			(87,252) (2b)	
		<b>Ending Fund Balance</b>	<b>\$ 70,187 (3)</b>	
(1) General operations	\$ 6,365,470			
Capital replacement	160,000			
Facility	1,500,000			
<b>Total Assessments</b>	<b>\$ 8,025,470</b>			

(2) Participant ambulance contribution

(2a) In 2020 the sub-fund of the general fund, the compensated absences fund, was combined with the general fund. Participants approved using \$11,261 of the compensated absences fund for the facility fund, which is reflected as a transfer.

	<b>Fund Balance</b>	
General fund balance excluding compensated absences fund	\$ (115,864)	Basis for ambulance contribution
Compensated absence subfund	28,612	
(2b) Total general fund beginning balance	\$ (87,252)	

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

<b>Reconciliation to Budget Basis</b>	<b>Actual</b>
<b>Fuel</b>	<b>Amounts</b>
\$ -	\$ 6,365,470
-	115,864
54,562	54,562
-	1,560
-	13,639
54,562	6,551,095
-	5,549,532
-	783,740
54,562	-
-	49,123
54,562	6,382,395
-	168,700
-	(11,261)
-	(11,261)
\$ -	\$ 157,439

**VILLAGE FIRE DEPARTMENT**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2020**

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
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
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)
<b>Net Change in Total Pension Liability</b>	<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>
<b>Ending Total Pension Liability</b>	<u>\$ 17,011,697</u>	<u>\$ 18,120,140</u>	<u>\$ 18,194,565</u>	<u>\$ 18,819,269</u>
<b>Plan Fiduciary Net Position</b>				
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)
<b>Net Change in Plan Fiduciary Net Position</b>	<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>
<b>Ending Plan Fiduciary Net Position</b>	<u>\$ 16,573,542</u>	<u>\$ 16,074,375</u>	<u>\$ 16,822,587</u>	<u>\$ 18,654,523</u>
<b>Net Pension Liability/(Asset)</b>	<u>\$ 438,155</u>	<u>\$ 2,045,765</u>	<u>\$ 1,371,978</u>	<u>\$ 164,746</u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	97.42%	88.71%	92.46%	99.12%
<b>Covered Payroll</b>	\$ 3,369,589	\$ 3,302,977	\$ 3,416,713	\$ 3,488,534
<b>Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	13.00%	61.94%	40.15%	4.72%

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

<b>Measurement Year</b>	
<b>2018</b>	<b>2019</b>
\$ 386,412	\$ -
1,251,321	1,285,293
(2,721)	50,159
-	(92,617)
(948,762)	(928,285)
<u>686,250</u>	<u>314,550</u>
18,819,269	19,505,519
<u>\$ 19,505,519</u>	<u>\$ 19,820,069</u>
\$ 228,219	\$ 252,465
253,980	290,189
(558,275)	2,720,557
(948,762)	(928,285)
(10,800)	(153,900)
(564)	(462)
<u>(1,036,202)</u>	<u>2,319,073</u>
18,654,523	17,618,321
<u>\$ 17,618,321</u>	<u>\$ 19,937,394</u>
<u>\$ 1,887,198</u>	<u>\$ (117,325)</u>
90.32%	100.59%
\$ 3,628,281	\$ 4,145,554
52.01%	-2.83%

**VILLAGE FIRE DEPARTMENT**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2020**

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

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

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	10 year smoothed market; 15% soft corridor
Inflation	2.5%
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, 2014-2018.
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:

There were no benefit changes during the year.

<b>Fiscal Year*</b>		
<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 228,109	\$ 252,456	\$ 271,416
<u>228,109</u>	<u>252,456</u>	<u>271,416</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,628,278	\$ 4,145,562	\$ 4,308,190
6.29%	6.09%	6.30%

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**VILLAGE FIRE DEPARTMENT**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2020**

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

\* Only three years of information is currently available. The Department will build this schedule over the next seven-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	2.5%
Salary increases	3.50 to 11.50% including inflation
Discount rate	2.75%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3.) Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.  
 The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.  
 Change of assumptions is the annual change in the municipal bond index rate.  
 There were no benefit changes during the year.

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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, 2020**

	<b>Original Budget Amounts</b>	<b>Final Budget Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b><u>Revenues</u></b>				
Participant assessments	\$ 160,000	\$ 160,000 (1)	\$ 160,000	\$ -
Interest	-	-	786	786
<b>Total Revenues</b>	<b>160,000</b>	<b>160,000</b>	<b>160,786</b>	<b>786</b>
<b><u>Expenditures</u></b>				
Capital outlay	598,641	598,641 (2)	658,346	(59,705)
<b>Total Expenditures</b>	<b>598,641</b>	<b>598,641</b>	<b>658,346</b>	<b>(59,705)</b>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(438,641)	(438,641)	(497,560)	(58,919)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	-	-	67,395	67,395
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>67,395</b>	<b>67,395</b>
<b>Net Change in Fund Balance</b>	<b>\$ (438,641)</b>	<b>\$ (438,641)</b>	<b>(430,165)</b>	<b>\$ 8,476</b>
Beginning fund balance			438,641	
		<b>Ending Fund Balance</b>	<b>\$ 8,476</b>	
General operations	\$ 6,365,470			
(1) Capital replacement Facility	160,000			
	1,500,000			
<b>Total Assessments</b>	<b>\$ 8,025,470</b>			

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

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

For the Year Ended December 31, 2020

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Participant assessments	\$ 1,500,000	\$ 1,500,000 (1)	\$ 1,500,000	\$ -
Participant ambulance contribution	-	525,842	525,842	-
Interest	-	-	12,740	12,740
<b>Total Revenues</b>	1,500,000	2,025,842	2,038,582	12,740
<b>Expenditures</b>				
Capital outlay	5,069,935	5,595,777 (2)	1,839,008	3,756,769
<b>Total Expenditures</b>	5,069,935	5,595,777	1,839,008	3,756,769
<b>(Deficiency) of Revenues (Under) Expenditures</b>	(3,569,935)	(3,569,935)	199,574	3,769,509
<b>Other Financing Sources (Uses)</b>				
Transfers (in)	-	11,261	11,261	-
<b>Total Other Financing Sources</b>	-	11,261	11,261	-
<b>Net Change in Fund Balance</b>	\$ (3,569,935)	\$ (3,558,674)	210,835	\$ 3,769,509
Beginning fund balance			3,569,935	
		<b>Ending Fund Balance</b>	\$ 3,780,770	
General operations	\$ 6,365,470			
Capital replacement	160,000			
(1) Facility	1,500,000			
<b>Total Assessments</b>	\$ 8,025,470			

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

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May 7, 2021

Mr. Andy Carey  
8301 Westview Drive  
Houston, TX 77055

**RE: Request for Sidewalk Improvements along Wirt Road  
From: Hilshire Green Drive to Hickory Shadows Park  
Request Tracking #102696**

Dear Mr. Carey:

This letter is in response to your request for sidewalk improvements along Wirt Road. The location has been evaluated under the Sidewalk Program Guidelines.

Unfortunately, your request has been denied. The City has inadequate space to construct sidewalk along the West side of Wirt Road due to areas with trees, existing utility infrastructure and power poles located within the City's Right-of-Way. In these instances, mitigation cannot be aligned to complete the outcome.

If any additional information is needed regarding the Sidewalk Program, please contact me at (832) 395-2241.

Sincerely,

A handwritten signature in blue ink that reads "Bashar Khalil".

Bashar Khalil  
Sr. Project Manager  
Work Order Project Delivery  
Transportation & Drainage Operations

Enc.

BK:aw

c: Patricia K. Campbell, P.E.

**A FEW NOTES FROM CENTERPOINT CONVERSATION: CenterPoint Representative will come to a ZOOM workshop and answer all questions related to street lights (to the best of his ability)**

CenterPoint will give the City an allowance for the cost of replacing 50 existing lighting fixtures to LED fixtures each year upon request going forward

The allowance is for the LED LUMINAIRES only. (No exact dollars were given)

In other words:

- CenterPoint will convert 50 lights to LED lights (on existing poles) at no cost
- New Black Cobra Poles could be added (approximately \$300 each)
- Removal of old poles (approximately \$800.00 each)

If the City chooses to replace existing lighting with decorative poles or just add decorative lighting the allowance could be used towards the project. CenterPoint will own the lights and maintain; the city would be paying for the upgrade. CenterPoint would also install the conduit.

1	2			3				4				5		6		7		8		9		10		11		12		13		14		15	
		Total Number of YTD Incidents 2021			Life Threatening (LT) EMS Incidents				Life Threatening (LT) Fire Incidents																								
		Fire	EMS	Total	# LT EMS	Natl Stand. 6:30 1st Resp. Time	of 90%	Natl. Stand 10:30 ALS Resp Time	of 90%	# LT Fire	Natl Stand. 6:50 Response Time	of 90%	% of 2021 Calls are:		Fire Alarms	% of Fire Calls																	
Bunker Hill Village	112	37	149	18	3:52	100%	6:49	100%	3	3:14	100%	75%	25%	53	47%																		
Hedwig Village	65	71	136	43	3:13	100%	3:13	100%	12	3:54	100%	48%	52%	17	26%																		
Hilshire Village	18	15	33	7	2:59	100%	4:35	100%	3	4:33	100%	55%	45%	4	0%																		
Hunters Creek Village	135	67	202	30	3:29	100%	5:35	100%	13	4:26	100%	67%	33%	74	55%																		
Piney Point Village	109	50	159	18	3:50	100%	5:00	100%	11	5:29	100%	69%	31%	43	39%																		
Spring Valley Village	93	43	136	24	3:20	100%	4:06	100%	11	3:27	100%	68%	32%	25	27%																		
Houston	36	0	36																														
<b>Totals</b>	<b>568</b>	<b>283</b>	<b>851</b>	<b>140</b>	<b>3:27</b>	<b>100%</b>	<b>4:53</b>	<b>100%</b>	<b>53</b>	<b>4:10</b>	<b>100%</b>	<b>67%</b>	<b>33%</b>	<b>216</b>	<b>32%</b>																		

Notes: ALL Response Time categories include from the receipt of the call at the Primary Dispatch to arrival on location of the responding units.

Column 1: Reflects the cities listed within the chart.

Column 2: Reflects the year to date number of "fire" type calls within each jurisdiction. Includes: fires, vehicle collisions, gas leaks, rescues, tree in roadways, and others.

Column 3: Reflects the year to date number of "EMS" calls within each jurisdiction.

Column 4: Reflects the year to date, total number of all calls within each jurisdiction.

Column 5: Reflects the year to date, number of "life threatening EMS" calls within each jurisdiction. Includes: heart attacks, strokes, seizures, cardiac arrest, seizures and others.

Column 6, Row A: Reflects the "National Standard for total response time for life threatening EMS Calls of 6 minutes 30 seconds.

Column 6: Reflects the year to date, first responder's response times for each jurisdiction.

Column 7, Row A, Reflects the National Standard of the percentage of calls which the national standard should be met: 90%

Column 7: Reflects the year to date, percentage of calls which the national standard is met during life threatening EMS calls.

Column 8 Row A: Reflects the National Standard for total response time for life threatening EMS calls for arrival of Advanced Life Support Equipment and Personnel: 10 minutes 30 seconds.

Column 8: Reflects the year to date, Advanced Life Support equipment and personnel response time for life threatening calls within each jurisdiction.

Column 9 Row A, Reflects the National Standard of the percentage of calls which the ALS standard should be met: 90%

Column 9: Reflects the year to date, percentage of calls, which the national standards is met of ALS response for each jurisdiction.

Column 10: Reflects the year to date, number of life threatening "Fire Type" calls within each jurisdiction.

Column 11: Reflects the year to date, average total response time to fire type calls within each jurisdiction.

Column 12: Reflects the year to date, percentage of life threatening fire type calls which meet or exceed the National Standard.

Column 13: Reflects the year to date, percentage of calls which are "fire type" calls.

Column 14: Reflects the year to date, percentage of call which are "EMS" calls.

Column 15: Reflects the year to date number of Fire Alarms within each jurisdiction.

Column 16: Reflects the percentage of fire type calls which are fire alarms.

CITY OF HILSHIRE VILLAGE  
COMPLAINT FORM

Date Notified	Person Taking Call	Resident Reporting Problem	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
3/8/19	Susan Blevins	Alan Wolfe	The street sign at the intersection of Pine Chase Dr. and Pine Chase Grove on the West side of the street has been damaged.	Pine Chase Dr & Pine Chase Grove intersection	We will need to order a new pole.	Contractor will weld extension on to existing pole underground. Purchase order has been issued. Sent contractor email asking for work to be done ASAP. Contractor has started scheduling jobs again and we are on their list. Contractor was unresponsive, HDR Engineering is taking over the project.	
12/12/19	Cassie Stephens	Ana Short	The yield and street sign have not been replaced at the intersection yet. There is jagged metal sticking out of the ground and two holes that someone almost fell into this weekend. She said they have been putting boards and plywood over the area but the trash crew keeps collecting it. She is worried because she is liable for injuries on her property and is asking for the holes to be filled and remaining metal sticking up from the ground be removed.	Pine Chase Grove Intersection	Contractor will weld extension on to existing pole underground. Susan placed a City cone over the metal and holes. Placed an order with the vendor to install.	Purchase order has been issued. Requested contractor to start as soon as possible. Contractor has started scheduling jobs again and we are on their list. Contractor was unresponsive, HDR Engineering is taking over the project.	
2/11/20	Cassie Stephens	Javier - HDR Engineering	Illegal parking pad installed without permit.	8210 Burkhart	Emailed property owner with sections of ordinance in violation. Asked for plan to achieve compliance.	Property owner said he would have the rocks removed from the ditch but wants to seek a variance for the parking pad considering the existing terrain and material choices. Susan will discuss with council.	
9/23/20	Susan Blevins	Yvonne Andrews	Guardrail on Westview was damaged by a vehicle a while back.	Westview, in front of 8399	Cassie submitted a 311 request to Houston, service request number is 101004293652	Received response that they do not operate in Hilshire Village, Cassie sent back that it is Houston's right-of-way. Case was escalated after email response from Cassie that Houston is responsible for the area. Case was closed stating no safety hazard found, did not find any type of damage to the permanent barricade over the crosswalk sidewalk at the location. Susan requested that a supervisor call her to discuss. Houston is unresponsive, Cassie will re-submit the request and try to get a supervisor.	
3/9/21	Susan Blevins	Inframark	Fire hydant at 1257 Archley was leaking	1257 Archley Dr.	Inframark decomissioned fire hydrant Susan called Fire Department	Inframark supervisor is checking the fire hydrant since this is the second time leaks have been reported	

CITY OF HILSHIRE VILLAGE  
COMPLAINT FORM

Date Notified	Person Taking Call	Resident Reporting Problem	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
3/10/21	Cassie Stephens	Cheryl Wolfe	Construction site has standing water in the temporary ditch and the connection to the fire hydrant is leaking.	1330 Glourie	Cassie asked Mickayla with Inframark to investigate.	Mickayla found a small leak either underground or at a valve. In order to repair she would have to shut the hydrant off but that would terminate service to the construction site. Cassie advised that the permanent meter should be installed next week and we will have the repairs made.	
4/8/21	Susan Blevins	Susan Blevins	Address marker missing or is not clearly visible.	1306 Bridle Spur	Susan contacted the homeowners to install address or make more visible.	Address has been installed.	5/7/2021
4/19/21	Susan Blevins	Zandra Anderson	Trash was not picked up last Monday nor Thursday. Recycling was collected though.	8214 Mallie Ct	Susan sent an email to Luis with WCA asking for assurance that the garbage will be collected today.	Garbage was collected.	4/19/2021
4/21/21	Cassie Stephens	Cassie Stephens	Political signs in the right-of-way at the church which is a voting station.	7901 Westview	Cassie sent an email to the church office advising them to relocate the signs to the inside of the sidewalk and utility poles or they will be removed by city officials.	Church responded, was misinformed about their authority on moving political signs. Cassie sent sections of the Election Code, TxDOT standards and reference to the Tx SOS website. The emails to the candidates were sent to me from the school district holding the election. I contacted each candidate and they had the signs moved within 24 hour of notice.	4/26/2021
4/27/21	Cassie Stephens	Lorena Gomez	Trash and boxes at the curb only partially collected by WCA.	7902 N Villa Ct	Cassie reminded the new homeowner of the trash and recycling schedule as well as the times allotted for putting out trash bins and bulk trash.	Homeowner apologized, said she will re-read the provided materials regarding trash collection.	4/27/2021
4/27/21	Cassie Stephens	Cassie Stephens	Saw illegal sign in front yard for developer.	7907 Hilshire Green	Emailed the homeowners and David Weekley representatives to remove the sign. Also sent information on submitting plans and required meetings with the city.	Sign was removed.	5/4/2021
4/29/21	Susan Blevins	Scott Hunsaker	New neighbors trash that wasn't collected is flying around other lots.	7910 N Villa Ct	Informed the new homeowner has already been spoken with and the issue should be resolved with today's collection.		4/29/2021
5/3/21	Susan Blevins	Zandra Anderson	Trash was skipped again last week.	8214 Mallie Ct	Susan sent an email to Luis with WCA asking to make sure the trash gets picked up.	Trash was collected.	5/3/2021
5/5/21	Cassie Stephens	Allan Torregossa	Asked if dumpster was permitted.	2 Hickory Shadows	Cassie contacted the homeowner to see what kind of work is being done, they at least need a dumpster permit.	Work is for repairs from freeze, no construction permit needed. Issued dumpster permit.	5/7/2021
5/7/21	Cassie Stephens	Cassie Stephens	New signs in the right-of-way for COVID vaccines.	7901 Westview	Contacted the church again stating that they are responsible for complying with ordinances and need to move the signs. If not relocated by Monday then I will remove them.	Church rep responded that they did not know who placed those signs but will inform the board. Signs were removed completely by 9 am.	5/10/2021

CITY OF HILSHIRE VILLAGE  
COMPLAINT FORM

Date Notified	Person Taking Call	Resident Reporting Problem	Complaint/Issue	Address of Concern	Action	Results	Date Resolved
5/10/21	Cassie Stephens	Paul Maddock	Over the weekend there was a large truck that pulled the overhead utility lines to the ground. A neighbor has pictures of the truck. CenterPoint was called but they said it wasn't their lines, Comcast needs to repair.	Ridgeley near Wirt intersection	Cassie will monitor the area, if repairs are not made within the next 7-10 business days then she will contact Comcast.		
5/12/21	Cassie Stephens	Martha Reid	Sewage smell coming from neighbor's yard, saw a pipe and water flowing.	1209 Pine Chase	Cassie asked Inframark technician James to investigate.	Issue was coming from homeowner's lift station. Susan contacted the homeowner to inform him that he had an issue and needs to call a plumber for repairs. She provided the name of the company that pulled a permit to install the system.	
5/12/21	Susan Blevins	Sherri Green	Neighbor is cutting down big trees.	1253 Archley Dr	Cassie drove to the house, tried to speak with the contractor but they didn't speak english. It appeared that they were only trimming trees, did not see any trees down or evidence of a recent cut.	Neighbor provided photos but it is unclear what was cut. Cassie will drive by again to inspect. Susan left a voicemail for the homeowner.	
5/12/21	Cassie Stephens	Robert Byrne	Street had dirt from temporary culvert and construction entrance.	8006 Anadell St	Cassie contacted the contractor asking him to clean the street pavement at the end of each workday.	Contractor acknowledged and agreed.	5/12/2021
5/12/21	Cassie Stephens	Cassie Stephens	Grass overgrown at vacant house.	1326 Ridgeley Dr	Cassie emailed the homeowners asking when they will have the lawn mowed.		



**Dear Valued Customer,**

On October 1, 2020, GFL Environmental Inc. ("GFL") acquired WCA Waste Corporation ("WCA"). GFL is delighted to be your new service provider! Rest assured, there will be no disruption to your service and GFL has been and will be operating "business as usual".

GFL is the fourth largest diversified environmental services company in North America and currently operates in 27 states in the United States through its network of high-quality solid and liquid waste assets and is ideally situated to continue to meet the high service standards you have come to expect.

**What you can expect from us going forward:**

- **We are working hard to minimize changes.** The same local team that has serviced you in the past will continue to service your account as part of GFL. We are committed to providing safe, professional, and quality service that you've come to know.
- **We'll be "Going Green", so you'll notice our look start to change over time.** You will start to notice our signature green color on our trucks and employee uniforms. The website and your invoices will feature GFL branding.
- **We will be moving the WCA website to GFL.** For now, continue using [wcawaste.com](http://wcawaste.com) for all your customer needs. In the coming months, you will receive communication from us regarding next steps that will grant you access to an upgraded MyAccount customer portal, as well as additional GFL opportunities like the Full Circle Project.

GFL is proud to be your local community partner, and we're here to help whatever your needs.

If you have any questions or concerns, please don't hesitate to contact us.

Sincerely,

Patrick Dovigi  
President and Chief Executive Officer  
GFL Environmental Inc.



# Regular Council Meeting Minutes

Tuesday, April 20, 2021 at 6:30 PM  
8301 Westview Drive, Houston, Texas 77055

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In accordance with the order of the Office of the Governor issued on March 16, 2020, as amended, this meeting was conducted via telephonic conference.

1. **CALL TO ORDER:** Mayor Herron called the City of Hilshire Village Regular Council Meeting to order at 6:32 P.M.

1.A. The **invocation** was given by Council Member Carey.

1.B. **Pledge of Allegiance**

1.C. **PRESENT**

Mayor Russell Herron  
Council Member Mike Gordy  
Council Member Robert Byrne  
Council Member Andy Carey  
Mayor Pro Tem Paul Maddock  
Council Member David Schwarz

**Also present:** Administrator Blevins, City Attorney Bounds, City Engineer Him, Spring Valley Police Captain Lane, and Assistant City Secretary Stephens

2. **CITIZEN'S COMMENTS:** None

3. **REPORTS TO COUNCIL**

3.A. **Police Report:** Captain Lane said in the month of March there were 146 calls for service including twenty traffic stops and four parking violation warnings.

Mayor Herron said he noticed warning stickers were on some vehicles parked on the street.

Administrator Blevins asked if there was an update on the tire theft. Captain Lane answered "No." Council Member Schwarz asked if there have been any other instances. Captain Lane stated that there were none in the Villages but the City of Houston has had a ring of people hit the Spring Branch area. He said detectives are working with police agencies as far as Huntsville on these people of interest.

3.B. **Building Official's Report:** Administrator Blevins said there were no significant matters from the Building Official therefore they were not in attendance.

Administrator Blevins said she is coordinating with the other Memorial Villages on a

shared badge for the building inspectors.

Administrator Blevins said she met with Spring Valley Police Officers to access the vacant property at **1226 Glourie Drive**. She said the building was unsecured and a mess inside and outside. Administrator Blevins said the contractor who was going to demolish the house was told that he had to clean up the property, repair the fencing and put a lock on the fence by today or the City would do it and place a lien on the property. She said that citizens would not want a boarded building so the perimeter security fence will remain for safety reasons. Administrator Blevins said the contractor put the property back on the market and has reduced the price.

- 3.C. **Engineer's Report:** Engineer Him said the City received inquiries about erosion improvements at **1303 Friarcreek Lane** from a neighbor at **1302 Friarcreek Lane** who is also interested in erosion control work. Engineer Him said 1303 Friarcreek has temporarily added support to their swimming pool that is on the edge of the bank where the erosion is located. He said both homeowners would need to submit plans to the Harris County Flood Control District but as of now no permits have been issued. Engineer Him said the homeowner of 1249 Archley Drive called asking about a big excavator in the ravine. He said BBG Consulting was sent to investigate the area. Administrator Blevins said upon arrival they found no heavy equipment, though they did not rule out that it may have been on the Spring Valley side.

Engineer Him said Houston Plumbing Specialists performed the re-bore for sanitary sewer stack at **1330 Glourie Drive**.

**Verizon small cell nodes & MCImetro** conduit plans were reviewed from Wirt Road to 200 feet into Ridgeley Drive. The plans were approved for the work in this particular section of conduits.

Engineer Him said the **TCEQ MS4 Permit and Annual Report** was updated, year two was mailed March 31st. He said the City is in good standing with no actions necessary at this time. He stated that TCEQ still has not approved the permit application submitted two years ago but continued compliance is required nonetheless.

Engineer Him said he will schedule an assessment for the **State Energy Conservation Office (SECO) Program** as soon as he receives a response from them. Administrator Blevins stated that she sent the requested documents.

Engineer Him said there is no update to provide on the **lift station generator** yet. He said he will follow up with Generator Supercenter on alternate sizing options.

#### **4. DISCUSSION AND POSSIBLE ACTION**

- 4.A. **Discussion and possible approval of the City of Hilshire Village Resolution # 2021-213 approving an amendment to the Village Fire Department Construction Budget**

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

Commissioner Byrne said money has been moved from the current budget to fund some unexpected items that exceeded the construction contingency allowance. He stated that the department will soon be starting the budget workshop process and will consider adjustments to the budget to support the needs of the project.

Mayor Pro Tem Maddock asked if additional adjustments to this year's budget are expected after this one. Commissioner Byrne said they are far enough along in the process that they should have already encountered the big surprises. He stated that the project architect recommended replacing sheathing and brickwork for better waterproofing and they are installing new flashing around the windows. Commissioner Byrne said they are moving money around in the existing budget to avoid requesting funds from the Cities.

**Voting Yea to approve the motion approving the City of Hilshire Village Resolution # 2021-213 approving an amendment to the Village Fire Department Construction Budget: Council Member Gordy, Council Member Byrne, Council Member Carey, Mayor Pro Tem Maddock and Council Member Schwarz**

- 4.B. **Discussion of Wirt Road and the possibility of a sidewalk** Council Member Carey said he submitted paperwork to the City of Houston Sidewalk Program including part of the Mayor's recent presentation to the Council. He said several neighbors have approached him asking if the sidewalk is going to happen. Council Member Carey said he has a tracking number for the request and will keep the Council updated.
- 4.C. **Discussion of updating the City of Hilshire Village lighting throughout the Village** Council Member Schwarz said he and Administrator Blevins met with a CenterPoint Representative to discuss current and future lighting throughout the City. He stated the City should increase lighting throughout the City for safety reasons. Council Member Schwarz said CenterPoint is willing to put together a lighting plan map but they needed to understand where the City was headed and what type of lighting to install.

City Administrator Blevins stated the City would be financially responsible for the decorative lighting and installation and CenterPoint would be responsible for maintenance. The cost for decorative lights would be \$1,000 to \$2,000 per fixture. Administrator Blevins said the project could be done in stages to avoid a high upfront cost. She said it would be more efficient to wait until the water and sewer repairs to Hilshire Green and Hilshire Grove were underway to avoid digging twice. Administrator Blevins said the center of the City could be done first then move outwards. She also stated that she will find out if costs associated with updating street lights can be included in the SECO plan.

Engineer Him asked if there will be new poles installed or upgrades to the existing. Council Member Schwarz said he anticipates using existing equipment as well as adding new poles in areas that are underlit. Engineer Him said in his experience the City will have to pay to install the conduit separately as CenterPoint only sells the light fixtures. Council Member Schwarz said as he understood it, the cost included

installation with conduit but stated he would verify.

Bill Bristow, **1233 Pine Chase Drive**, said intersections need more lighting as well as along the street. He said he would contribute funds to possibly have two poles since he is on the corner. Council Member Schwarz said other citizens might also support financially for the decorative pole installations.

Mayor Pro Tem Maddock said the south Ridgeley Drive curve and other dangerous areas need to be well lit.

Administrator Blevins read an email that she received from **Brent Williams, 1201 Pine Chase Drive**, who was unable to attend the meeting but was in support of additional lighting.

Council Member Byrne said he spoke with the Spring Valley Fire Commissioner who said their decorative poles are leased from CenterPoint and the City of Spring Valley pays for the electricity. He said the City should look at replacing the old wooden poles with newer cobra lighting using a combination of high and low lighting to pass through the trees. Council Member Byrne agrees with Mr. Bristow's suggestion about increased lighting at the intersections.

Council Member Gordy said he would like to see additional information such as the cost to upgrade the current poles, how many additional poles are needed, and the cost for a cobra type pole. He also wanted to know how much the boring cost would be if the City paid for it separately and CenterPoint only installed the poles. He said the city would need a phasing plan.

Council Member Schwarz said he would work with CenterPoint to put a plan together to present to the Council with separated areas based on cost and pending utility work.

**5. CLOSED EXECUTIVE SESSION:** The Council did not convene into executive session.

**6. DISCUSSION AND POSSIBLE ACTION:** None

**7. REPORTS TO COUNCIL**

7.A. **Fire Commissioner's Report:** Fire Commissioner Byrne said in the month of March there were six EMS calls and one fire call, all well within response time standards for Class 1 ISO Rating. He said Hilshire Village represents 3.8 percent of calls year-to-date.

Commissioner Byrne said the department will be starting the budget workshop process soon.

Commissioner Byrne said the commission made a decision not to extend the contract of the project manager for the **Fire Station Renovation**, mainly due to the cost. He said the original term was ten months but it has been around seventeen months. He said construction administration services are provided by the construction contractor and they are now covering those duties. Commissioner Byrne said the interior walls are being completed and most are up to the roof deck.

He said the new apparatus bay floor that extends out has been poured and the steel frame package will be delivered soon. Commissioner Byrne said almost all of the demo work for the replacement of the masonry wall has been completed. He said overall a lot of progress has been made, there are a few issues on one side but the project is on schedule.

Commissioner Byrne said he has reached out to three other people for the vacant **Alternate Fire Commissioner** position and has had a positive response from one person who he believes would fill the position well. He said that he should be able to bring the candidate's name to the next meeting.

- 7.B. **Mayor Herron's Report:** Mayor Herron said he has witnessed citizens moving cars into the driveway at night and then parking them back on the street in the morning. He said they are complying with the rules of the **Overnight Street Parking Ordinance**, but cars are still regularly parked on the street during the day. Mayor Pro Tem Maddock said there will always be people that will figure out how to beat the game.

Council Member Schwarz said one of his neighbors suggested the city install **surveillance cameras** at the entrances. Administrator Blevins said that cameras cause an issue with an increase in public records request. Council Member Byrne said another Village has gotten over the public record issue by automatically deleting video once the required retention period is up. He said he has talked to the Memorial Village Police Department's Chief who has stated the cameras have helped identify crime and suspect vehicles within participating cities. Council Member Gordy said he is getting reports from other neighborhoods that use the cameras that they are useful. He stated that as soon as someone drives in the neighborhood who has a warrant or a record, the system alerts the police immediately. Council Member Gordy said the software is more affordable than it used to be. City Attorney Bounds said administratively you don't have to keep the video for very long. He said West U, Katy and Memorial Villages all have different programs.

- 7.C. **City Administrator's Report:** Administrator Blevins said the budget workshops will start in June or July. She said the Council will address individual items such as street lights and sidewalks as well as the regular budgetary items at that time.

Administrator Blevins said she plans to retire in mid to late 2022 and recommends that Assistant City Secretary Stephens become her successor. She said the upcoming budget will be made to include salary for a new City Clerk to start the training process.

## **8. CONSENT AGENDA**

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

8.A. Disbursements

8.B. Minutes from the Regular Council Meeting March 16, 2021

8.C. General Fund and Utility Fund Check Registers for March 2021

8.D. 2nd Quarter Investment Report

**Voting Yea to approve the motion approving the Consent Agenda consisting of Disbursements, Minutes from the Regular Council Meeting, March 16, 2021, General Fund and Utility Fund Check Registers for March 2021 and the 2<sup>nd</sup> Quarter Investment Report: Council Member Gordy, Council Member Byrne, Council Member Carey, Mayor Pro Tem Maddock and Council Member Schwarz**

**9. ADDITIONAL COUNCIL COMMENTS:** None

**10. FUTURE AGENDA TOPICS:** None

**11. ANNOUNCEMENTS:** Administrator Blevins said on April 15th the City celebrated 66 years since incorporation.

**12. ADJOURNMENT:** Motion made by Mayor Pro Tem Maddock, Seconded by Council Member Byrne.

**Voting Yea to approve the motion for adjournment: Council Member Gordy, Council Member Byrne, Council Member Carey, Mayor Pro Tem Maddock and Council Member Schwarz**

**The meeting was adjourned at 7:54 P.M.**

---

Russell Herron, Mayor

ATTEST:

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Susan Blevins, City Secretary

CITY OF HILSHIRE VILLAGE  
**Check Register**  
 For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Check Number.

Check #	Date	Payee	Cash Account	Amount
8456	4/1/21	Waste Corporation of Tex	11114	6,799.59
8457	4/1/21	Village Fire Department	11114	17,403.29
8458	4/1/21	Villages Mutual Insurance	11114	1,676.99
8459	4/13/21	Sanchez Landscaping	11114	280.00
8460	4/13/21	Northwest Pest Patrol	11114	300.00
8461	4/13/21	Centerpoint-Energy	11114	27.34
8462	4/13/21	A T & T	11114	88.16
8463	4/19/21	Gulf Coast Coalition of Ci	11114	51.94
8464	4/19/21	Cary M. Moran	11114	80.00
8465	4/19/21	Hudson Energy Services L	11114	475.69
8466	4/21/21	BBG Consulting	11114	2,750.00
8467	4/21/21	Amegy Bank	11114	424.02
8468	4/21/21	Olson & Olson, Attys at L	11114	1,191.00
8469	4/21/21	HDR	11114	8,765.01
8470	4/27/21	Cary M. Moran	11114	80.00
ACH 04-01-21	4/1/21	Sprg. Valley GenFund- Pol	11114	43,502.50
ACH 04-05-21	4/5/21	A T & T	11114	378.59
ACH 04-13-21	4/15/21	Texas Municipal Retireme	11114	1,875.45
ACH01 04-15-21	4/15/21	Cassandra L. Stephens	11114	1,617.50
ACH01 04-15-22	4/15/21	Susan N. Blevins	11114	3,013.07
ACH01 04-30-21	4/30/21	Cassandra L. Stephens	11114	1,617.50
ACH04-30-21	4/30/21	Susan N. Blevins	11114	3,013.07
ELECTRONIC 04-	4/15/21	Internal Revenue Service	11114	1,799.46
ELECTRONIC 04-	4/19/21	State Comptroller	11114	1,116.14
ELECTRONIC 04-	4/20/21	Internal Revenue Service	11114	3.94
ELECTRONIC 04-	4/21/21	Cashier, Tx Workforce Co	11114	288.00
ELECTRONIC 04-	4/30/21	Internal Revenue Service	11114	1,799.46
Total				<u>100,417.71</u>

## CITY OF HILSHIRE VILLAGE - UTILITY FUND

## Check Register

For the Period From Apr 1, 2021 to Apr 30, 2021

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
3988	4/1/21	Cityof Houston#7099-300	11012	11,656.62
3989	4/1/21	Inframark, LLC	11012	2,000.00
3990	4/5/21	A T & T	11012	263.88
3991	4/5/21	Inframark, LLC	11012	1,625.50
3992	4/13/21	Hudson Energy Services L	11012	20.07
3993	4/21/21	HDR	11012	2,296.31
3994	4/21/21	USIC Locating Services	11012	417.16
3995	4/21/21	Inframark, LLC	11012	11,252.74
3996	4/21/21	Certification Plus	11012	935.00
3997	4/21/21	City of Hilshire Village	11012	14,732.88
3999	4/23/21	MJC Enterprise	11012	392.65
3998	4/23/21	Katherine Silberman	11012	397.82
3998V	4/23/21	Katherine Silberman	11012	-397.82
4000	4/23/21	JoAnn Lee	11012	397.82
4001	4/23/21	Katherine Silberman	11012	38.50
4002	4/23/21	Silvan Homes Inc	11012	500.00
4003	4/23/21	William & JoEllen Goetz	11012	183.21
4004	4/29/21	Certification Plus	11012	240.00
Total				<u>46,952.34</u>

**A PROCLAMATION OF  
THE CITY OF HILSHIRE VILLAGE, TEXAS  
IN RECOGNITION OF NATIONAL PEACE OFFICERS MEMORIAL  
DAY AND POLICE WEEK**

\* \* \* \* \*

*WHEREAS, Police Officers of the Spring Valley Village Police Department watch over our citizens with courage, dedication, and strength, selflessly risking their lives to protect individuals, families, neighborhoods and property against crime: and*

*WHEREAS, it is important that all citizens recognize the duties, responsibilities, hazards, and sacrifices of local law enforcement agencies; and*

*WHEREAS, Friday, May 15, 21 is observed Nationally as Peace Officers Memorial Day in honor of those law enforcement officers who through their courageous deeds, have made the ultimate sacrifice in service to their community or have become disabled in the performance of duty; and*

*WHEREAS, the Spring Valley Village Police Department, past and present, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to our community and in doing so have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens.*

*NOW, THEREFORE, be it proclaimed by the Mayor, City Council and the Citizens of Hilshire Village, Texas that the City does hereby declare May 9–15, 2021 as:*

**POLICE WEEK**

*And hereby publicly salute the service of law enforcement officers in our community and in communities across the nation.*

*IN WITNESS WHEREOF, I have hereunto set my signature and the seal of the City of Hilshire Village, this 18<sup>th</sup> day of May, 2021.*

\_\_\_\_\_  
Russell Herron, Mayor

Attest:

\_\_\_\_\_  
Susan Blevins, City Secretary



*A PROCLAMATION RECOGNIZING THE SPRING EVENT  
SUNDAY, MAY 23, 2021 4:00 PM TO 5:30 PM*

*WHEREAS, the Hilshire Village Civic Club is sponsoring a unique, Spring Family Event, Sunday, May 23, 2021*

*WHEREAS, the Spring Event provides an opportunity for residents to enjoy visiting with one another and enjoy the small city atmosphere*

*WHEREAS, it is essential that all citizens of Hilshire Village, Texas be aware of the importance of pedestrian safety and social distances*

*WHEREAS, police-community partnerships and neighborhood safety and awareness and cooperation are important themes, and*

*FURTHER, LET IT BE PROCLAIMED, the Hilshire Village Civic Club is sponsoring a Kona ice truck for the Spring Event in the Pine Chase Grove Circle from 4:00 to 5:30 P.M. Pine Chase Grove Circle will have limited access for this event, during these hours.*

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*Russell Herron, Mayor*

*ATTEST:*

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*Susan Blevins, City Secretary*