

**CITY OF PINEY POINT VILLAGE  
CITY COUNCIL**

Mark Kobelan, Mayor  
Michael Herminghaus, Council Position 1  
Dale Dodds, Council Position 2  
Joel Bender, Council Position 3, Mayor Pro Tem  
Aliza Dutt, Council Position 4  
Jonathan C. Curth, Council Position 5



**COUNCIL CHAMBERS  
7676 WOODWAY, SUITE 300  
HOUSTON, TEXAS 77063**

Robert Pennington, City Administrator  
David Olson, City Attorney

Phone (713) 782-0271  
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**THE CITY OF PINEY POINT VILLAGE  
REGULAR COUNCIL MEETING  
MONDAY, JUNE 26, 2023  
6:00 PM**

**NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE WILL HOLD A REGULAR COUNCIL MEETING ON MONDAY, JUNE 26, 2023, AT 6:00 P.M. AT CITY HALL, 7676 WOODWAY DR., SUITE 300, HOUSTON, TEXAS TO DISCUSS THE AGENDA ITEMS LISTED BELOW.**

**DECLARATION OF QUORUM AND CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**CITIZENS WISHING TO ADDRESS COUNCIL** - *At this time, any person with city-related business may speak to the Council. In compliance with the Texas Open Meetings Act, if a member of the public comments or inquiries about a subject that is not specifically identified on the agenda, a member of Council or a Staff Member may only respond by giving a statement of specific factual information or by reciting existing policy. The City Council may not deliberate or vote on the non-agenda matter.*

**AGENDA**

1. Consideration and possible action on the Memorial Villages Police Department Monthly Report.
2. Consideration and possible action on the Village Fire Department Monthly Report.
3. Presentation on the Village Fire Department Annual Audited Report for FY 2022 and consider acceptance as presented.
4. Consideration and possible action on Village Fire Department Budget Amendment 003-2022.
5. Consideration and possible action on Village Fire Department Budget Amendment 2023-04 and Ordinance No. 2023.06 amending the City of Piney Point Village 2023 Budget to account for an increase assessment for Village Fire Department services.
6. Consideration and possible action on the Village Fire Department Fiscal Year 2024 Budget.

7. Consideration and possible action on modification of monthly unit rate and fuel surcharge on GFL contracted solid waste collection, disposal services and recycling services.
8. Consideration and possible action on revising the city holiday schedule to observe Independence Day on July 4.
9. Consideration and possible action on the Mayor's Monthly Report.
  - a) Landscape Improvements.
10. Consideration and possible action on the City Administrator's Monthly Report.
  - a) Financial Related Items:
    - i. Financial Report – May 2023.
    - ii. Refund - Temporary Certificate of Occupancy on 601 Piney Point Road.
    - iii. Disbursement – Bright Landscape Designs (Greenbay/Robbins).
    - iv. Disbursement – Bright Landscape Designs (Greenbay/Tynebridge).
    - v. Disbursement – Tyler Technologies Inc. (IT Maintenance).
    - vi. Maintenance Contract Amendment – Westco.
    - vii. Memorial Drive Esplanade Plant Replacement.
  - b) Specific Use Permit Projects – Update.
  - c) Short-Term Lease on Single-Family Dwellings – P&Z Status.
  - d) Iris Lee Automated License Plate Recognition (ALPR) system.
  - e) Parade Event
11. Consideration and possible action on quotes received from contractors for asphalt repairs at Memorial/San Felipe and Taylorcrest/Echo Lane.
12. Consideration and possible action on the Engineer's Report.
13. Consideration and possible action on approval of minutes for the Regular Session Meeting held on May 22, 2023.
14. Consideration and possible action on any future agenda items, meeting dates, and similar matters.
15. EXECUTIVE SESSION: The City Council will adjourn into closed executive session pursuant to Section 551.071 of the Texas Government Code (Consultation with Attorney); and pursuant to Section 551.072 of the Texas Government Code (Real Property), specifically to deliberate on Piney Point Village City Hall office lease.
16. Consideration and possible action on items discussed in Executive Session.
17. Adjourn.

**CERTIFICATION**

I certify that a copy of the June 26, 2023, agenda of items to be considered by the Piney Point Village City Council was posted in a place convenient to the general public in compliance with Chapter 551 of the Texas Government Code on June 23, 2023.



Robert Pennington  
City Administrator / City Secretary



*In compliance with the Americans with Disabilities Act, the City of Piney Point Village will provide for reasonable accommodations for persons attending City Council meetings. This facility is wheelchair accessible and accessible parking spaces are available. To better serve you, your requests should be received 48 hours prior to the meeting. Please contact Robert Pennington, at 713-230-8703. The City Council reserves the right to adjourn into a Closed Executive Session at any time under the Texas Government Code, Section 551.071 to consult with an attorney.*

TO: Members of the City Council

FROM: R. Pennington, City Administrator

VIA: R. Schultz, Police Chief

MEETING DATE: June 26, 2023

SUBJECT: Discuss and take possible action on the Memorial Villages Police Department Monthly Report.

**Agenda Item: 1**

This agenda item is for MVPD monthly reporting, to hear and discuss activity of the Department including detail on call volume, traffic stops, citations, and other public safety related incidents. Attached is the monthly report from MVPD.





**Memorial Villages Police Department**  
**11981 Memorial Drive**  
**Houston, Texas 77024**  
**Tel. (713) 365-3701**

*Raymond Schultz*  
*Chief of Police*

June 12, 2023

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: May 2023 Monthly Report

During the month of May, MVPD responded/handled a total of 5,285 calls/incidents. 3,873 House Watch checks were conducted. 608 traffic stops were initiated with 620 citations being issued for 1138 violations. (Note: 16 Assists in Hedwig, 89 in Houston, 0 in Spring Valley and 0 in Hillshire)

*Calls/Events by Village were:*

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	1747/7858	1315/5808	3	81/259/340	6@3:21
Piney Point:	1466/5816	1062/3733	6	101/377/478	7@3:48
Hunters Creek:	1936/8533	1496/6001	6	71/234/305	19@3:56
				Cites/Warn/Total	32@3:41

*Type and frequency of calls for service/citations include:*

Call Type	#	Call Type	#	Citations	#
False Alarms:	140	Ord. Violations:	19	Speeding:	138
Animal Calls:	20	Information:	29	Exp. Registration	231
ALPR Hits:	66	Suspicious Situations	105	No Ins	116
Assist Fire:	39	Loud Party	17	No License	133
Assist EMS:	48	Welfare Checks:	16	Stop Sign	37
				Fake Plate	29

*This month the department generated a total of 82 police reports.  
 BH-18 PP-31 HC-27 HOU-6, HED-0, SV-0*

Crimes Against of Persons (1)

Assault 1

Crimes Against Property (19)

Burglary of a Motor Vehicle	4	Fraud/ID	7
Theft	2	UUMV	6

Petty/Quality of Life Crimes/Events (62)

ALPR Hits (valid)	6	Warrants	9
Accidents	15	DWI	2
Information Reports	6	Misc	21
Possession of CS	1	Poss of Deadly Weapon	2

Arrest Summary: Individuals Arrested (21)

Warrants	9	Felony	3
Class 3 Arrests	7	DWI	2

Budget YTD:	Expense	Budget	%
• Personnel Expense:	2,118,036	5,698,141	37.2%
• Operating Expense:	509,222	1,096,092	46.5%
• Total M&O Expenditures:	2,627,258	6,794,233	38.7%
• Capital Expenses:	353,786	672,200	52.6%
• Net Expenses:	2,981,044	7,466,433	40%

Follow-up on Previous Month Items/Requests from Commission

- The request for updated TMRS contribution rates for 2024 was made with TMRS actuarial staff.
- The 2024 budget was presented to and approved by all 3 cities.

Personnel Changes/Issues/Updates

- Dispatch personnel moved to new bid positions/assignments as part of the annual bid process.
- Both the detective position and new sergeant positions were announced, and the selection process has been initiated. We will need commission participation for the sergeant assessment center.

Major/Significant Events

- The Memorial High School Parade was held on May 13, 2023. Commander Baker coordinated the multi-agency effort.
- During the month of May, patrol personnel concentrated on unregistered and uninsured vehicle enforcement. Over 150 fake/expired license plates were collected, and dozens of vehicles were towed as a result of the enforcement operation. Multiple vehicles had not been registered for over 6 years. Several drivers were also found to have outstanding warrants for their arrests and outstanding judgements as a result of being involved in prior accidents without insurance.

Status Update on Major Projects

- The MVPD Radio Project continues the fine tuning of equipment. An escalation of MVPD concerns with modulation and background noise was initiated by MVPD project management staff that resulted in an engineer being sent to Houston to diagnose the issue. Work continues on the project.
- An emergency expenditure was requested and approved by the MVPD finance committee for the replacement of batteries for the UPS for the building. The batteries had swollen and would no longer maintain the proper charge.
- The department fleet manager was informed that the MVPD order for 2023 vehicles has been pushed back by the manufacturer until the fall of 2023.
- Evidence room ventilation project completed.

Community Projects

- Officers Boggus and Vasquez attended and participated in several community events including, elementary school graduations, 5<sup>th</sup> grade parades, school lunch drop-ins, the water well #5 dedication, Law Enforcement Week events, the 2023 Torch Run, and a R.A.D. class.

V-LINC new registrations in May +36

BH – 1576(+10)  
PP – 1125 (+4)

HC – 1589 (+10)  
Out of Area – 579 (+12)

## May VFD Assists

Calls received directly by MVPD via 911/3700

<u>Priority Events</u>	<u>Average Response Times</u>
------------------------	-------------------------------

Total – 17	3:46
------------	------

Fire – 3	3:55
----------	------

EMS – 14	3:43
----------	------

### By Village

BH Fire – 0	0:00
-------------	------

BH EMS – 2	3:14
------------	------

PP Fire – 0	0:00
-------------	------

PP EMS – 4	3:11
------------	------

HC Fire -3	3:55
------------	------

HC EMS -8	4:04
-----------	------

### Combined VFD Events (Priority + Radio)

Total – 52	4:29
------------	------

Fire – 29	4:42
-----------	------

EMS – 23	4:18
----------	------

### Radio Call Events

Total – 35	5:01
------------	------

Fire- 26	4:54
----------	------

EMS- 9	5:17
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### Radio Call Events by Village

BH – 5	6:03
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PP – 14	6:04
---------	------

HC – 16	4:05
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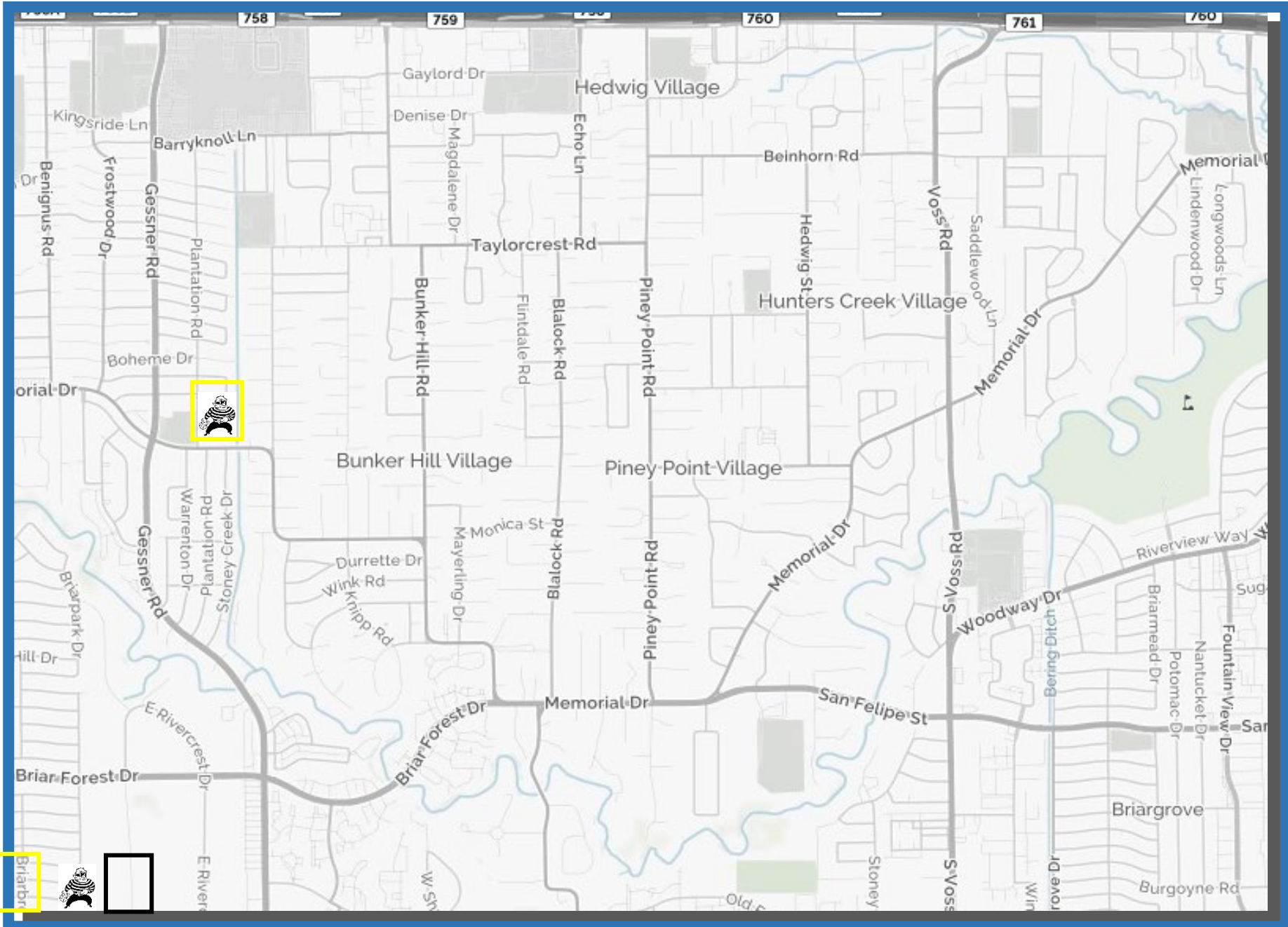
## 2022 Officer Committed Time to Service Report

Employee Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Reports	Cites
ALSALMANI, ALI		26:36:21	23:28:43	24:11:20	22:45:35	36:12:16								5	58
BAKER, BRIAN C	*	3:31:40	0:18:16	1:29:15	0:32:24	0:21:24									
BALDWIN, BRIAN		17:32:11	13:52:09	18:58:23	15:22:04	11:14:09								1	15
BIEHUNKO, JOHN		22:37:16	20:41:29	24:20:46	9:54:47	16:39:29									12
BOGGUS, LARRY	*	0:04:10	0:59:15	2:42:11	14:58:50	12:06:57									
BURLESON, Jason		13:12:02	10:25:15	13:11:53	22:52:41	25:02:17								5	23
CANALES, RALPH EDWARD		15:05:04	14:08:39	19:00:17	9:18:54	13:22:58								2	13
CERNY, BLAIR C.	*	22:20:53	13:00:34	4:12:21	5:52:34	9:33:34								1	
ECKERFIELD, Dillion		25:34:06	16:08:21	33:29:46	21:55:20	33:28:28								4	42
HARWOOD, NICHOLAS		18:58:46	19:16:48	12:51:44	9:07:09	9:03:33								2	6
JARVIS, RICHARD		17:03:26	15:40:05	15:27:29	13:10:22	16:25:12								1	26
JOHNSON, JOHN		15:48:16	16:53:09	14:28:58	17:03:42	13:16:09								1	24
JONES, ERIC	*	0:00:00	14:52:11	0:00:00	0:00:00	0:02:31									
KING, JEREMY		9:53:27	0:00:00	20:34:58	7:58:39	14:52:28								1	33
KUKOWSKI, Andy		21:46:17	23:48:00	14:19:24	14:13:17	27:31:49								4	35
LOWRIE, Andy		18:47:35	35:22:56	22:43:49	31:50:20	26:19:33								5	54
MCELVANY, ROBERT		13:28:51	9:01:39	3:53:11	9:48:34	6:28:09									20
ORTEGA, Yesenia		16:22:55	14:53:39	22:43:49	25:29:38	17:20:34								2	22
OWENS, LANE	*	7:19:25	1:06:57	0:03:44	0:00:00	0:05:50									
PAVLOCK, JAMES ADAM		1:16:57	0:41:05	1:32:18	0:19:29	1:35:54									
RODRIGUEZ, CHRISTOPHER	*	2:58:13	0:45:39	5:03:49	10:10:35	3:29:18								1	
RODRIGUEZ, REGGIE				2:13:47	30:19:25	30:22:14								7	43
SALAZAR, Efrain		21:58:39	20:02:08	19:37:20	14:39:42	22:21:47								3	27
SCHANMEIR, CHRISTIAN		20:44:52	12:50:34	15:00:40	16:57:42	20:25:07								6	17
SCHULTZ, RAYMOND	*	5:44:09	0:00:00	0:46:23	1:12:56	0:00:00									
SILLIMAN, ERIC		25:55:25	11:42:31	7:51:13	7:22:18	31:05:02								10	55
SPRINKLE, MICHAEL		9:05:01	6:38:58	13:45:12	12:40:15	12:06:36								2	6
TAYLOR, CRAIG		29:35:02	17:58:23	21:22:03	12:56:07	16:16:43								4	15
TORRES, PATRICK		14:23:40	17:57:00	12:04:56	16:42:07	17:43:40								1	63
VALDEZ, JUAN		20:27:22	8:01:45	16:38:45	16:10:38	15:51:29								6	15
VASQUEZ, MONICA	*	0:39:02	2:11:16	2:48:31	24:00:53	2:54:01									
WHITE, TERRY		26:58:37	19:19:14	6:53:51	14:02:23	32:35:37								8	20
WILLIFORD, Adam		17:44:28													
* = Admin													Total	82	644

Dispatch Committed Time														Totals
911 Phone Calls		385	377	460	UNV	UNV								1222
3700 Phone Calls		2469	2015	2558	UNV	UNV								7042
DP General Phone Calls*		53:12:01	71:35:35	56:39:49	UNV	UNV								

\* This is the minimal time as all internal calls route through the 3700 number.






### 2023 Burglary Map


Address	Alarm	POE
12102 Rhett	No	Rear Door/Force
203 Heritage Oaks	No	Front Door/Force

### 2023 Robberies

Address	MO
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 Daytime Burglary

 Nighttime Burglary

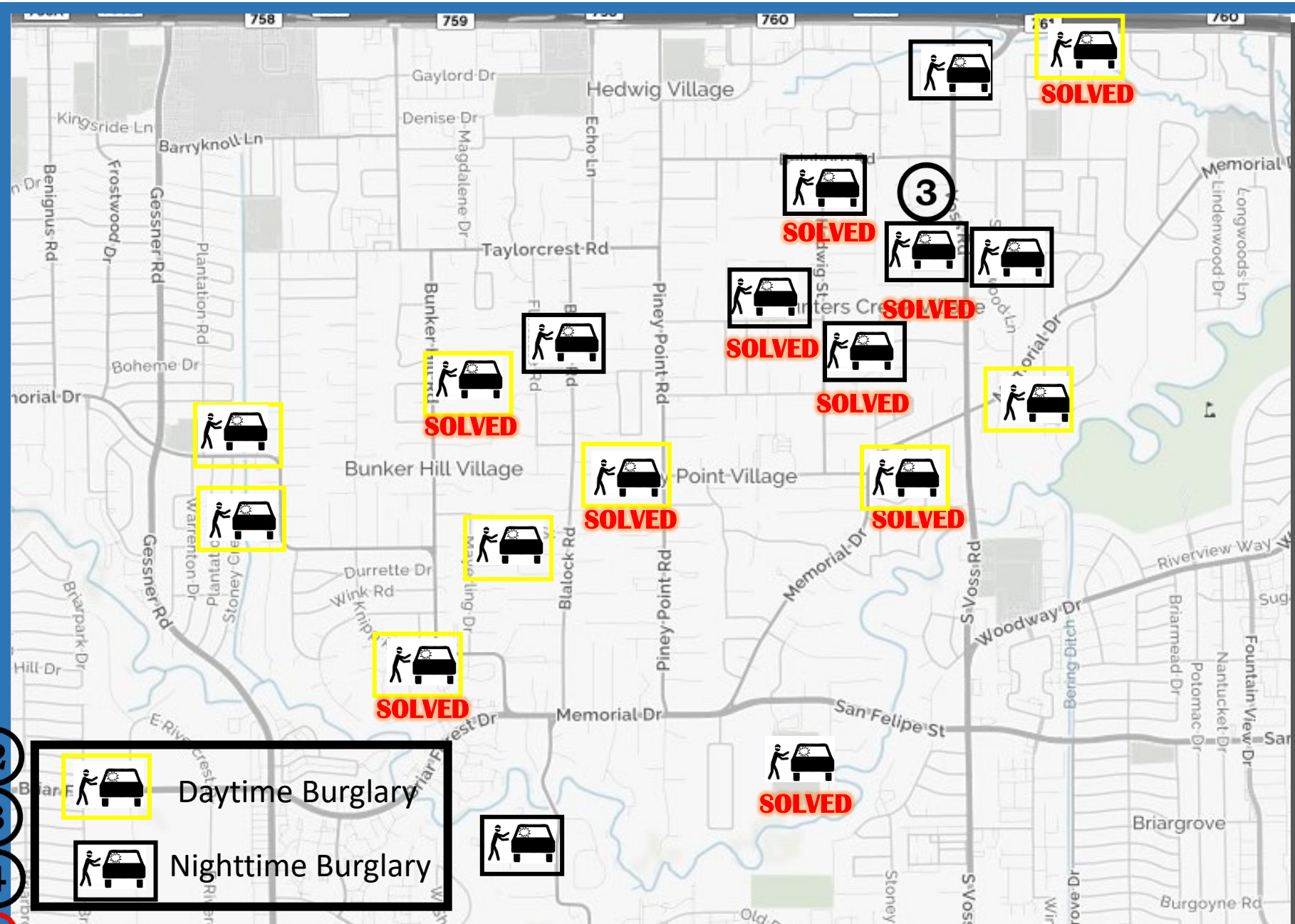
 Robbery



## 2023 Auto Burglary Map

Address	POE
335 Piney Point Rd	UNL Win Open
10810 Briar Branch	UNL
11714 Winshire	Win/Smash
<b>10709 Memorial</b>	<b>Lock Punch</b>
10913 Long Shadow	UNL
10823 Smithdale	UNL
10918 Roaring Brook	UNL
10926 Long Shadows	UNL
525 Trails End	UNL
200 Stoney Creek	UNL/Contractor
10700 Marsha	Win/Smash
11722 Flintwood	UNL
1 Carsey Ln	UNL*
8435 Katy Fwy	Win/Smash*
11678 Arrowood	UNL
11750 Memorial	Window/Punch
12122 Memorial	UNK
<u>10900 Wickline</u>	<u>Window/Punch</u>
201 Kinkaid School Rd	UNK
825 Sadlewood	Lock Twist



2 Daytime Burglary  
3  
4 Nighttime Burglary  
5

**SOLVED**  
 Lock Punch      Blue Entry = Actual Location Unknown      5/31/23  
 Underlined Contractor



# May 2023 ALPR REPORT



Total Plate Reads, Incl's multiple reads of same plate  
Number of Unique Plates Read – Total without repeats  
Number of Hits/Alerts - All 14 possible categories  
Number of Hits/Alerts of the 6 monitored categories  
Number of Sex Offender Hits (not monitored live)  
Summary Report  
Total Hits-Reads/total vehicles passed by each camera



# 2023 ALPR Data Report

## Plate Reads Summary

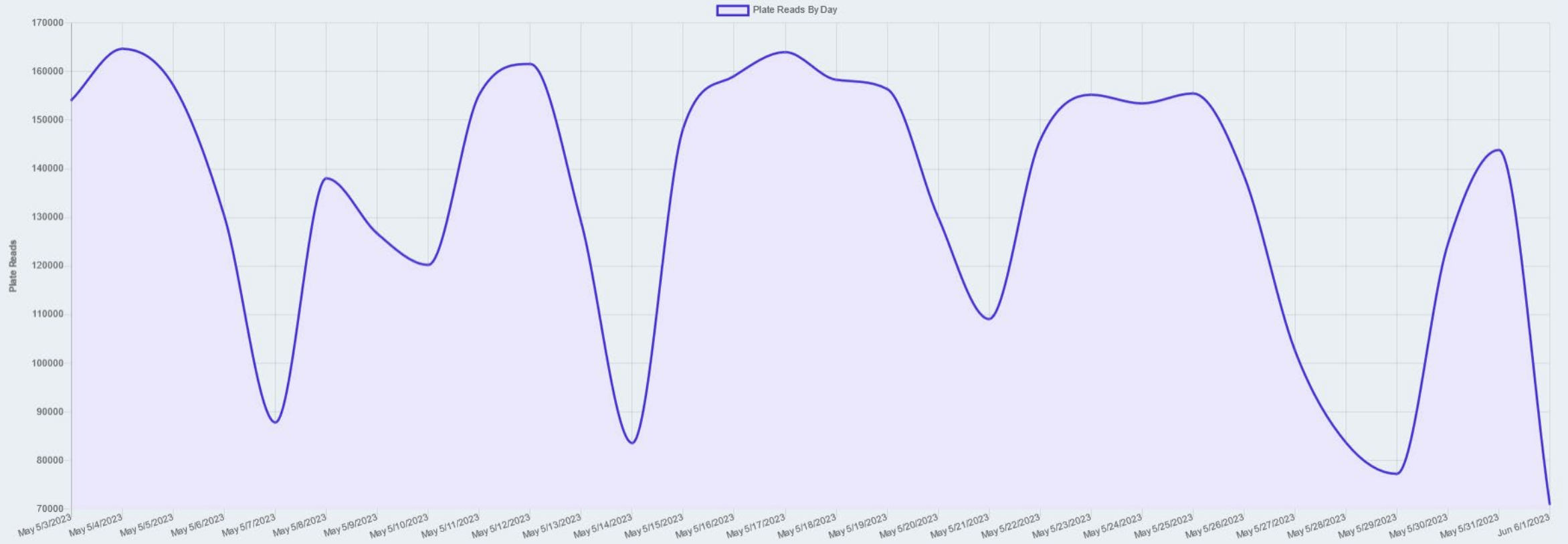
Total Plate Reads:  
3,985,595

[DOWNLOAD CSV](#)

May 3 - Jun 1

Devices (34) ▾

[Search](#)



# Unique Plate Reads Summary

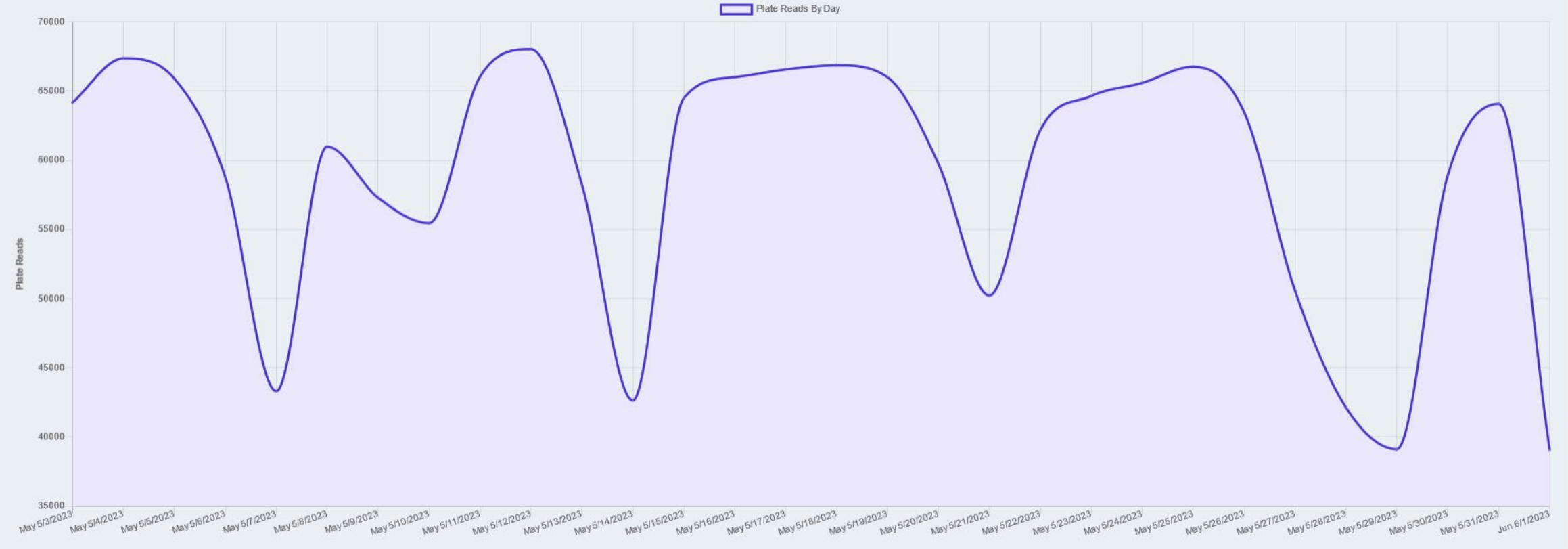
Total Unique Plate Reads:  
544,874

[DOWNLOAD CSV](#)

May 3 - Jun 1

Devices (34) ▾

[Search](#)



# All Categories

## Hits Report

05/03/2023 → 06/01/2023



Search

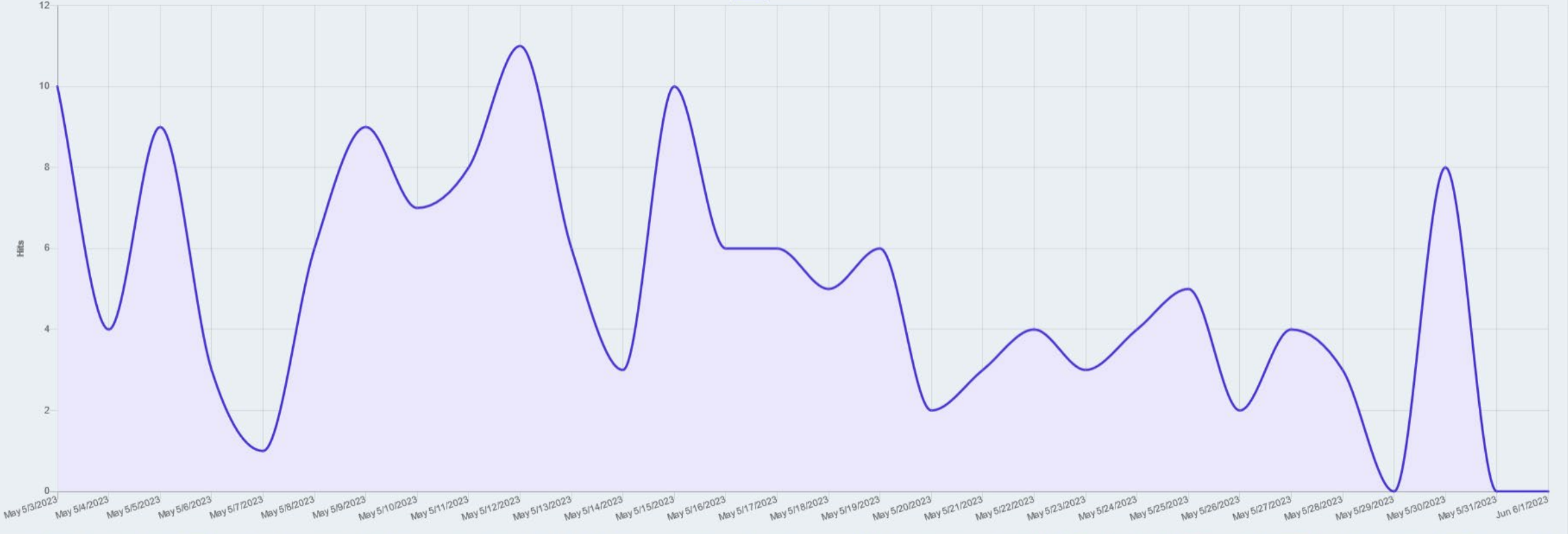
DOWNLOAD CSV

Total Hits: 148

Topics (15)

Devices (34)

Hits By Day



# Top 7 Categories

## Hits Report

05/03/2023 → 06/01/2023



Search

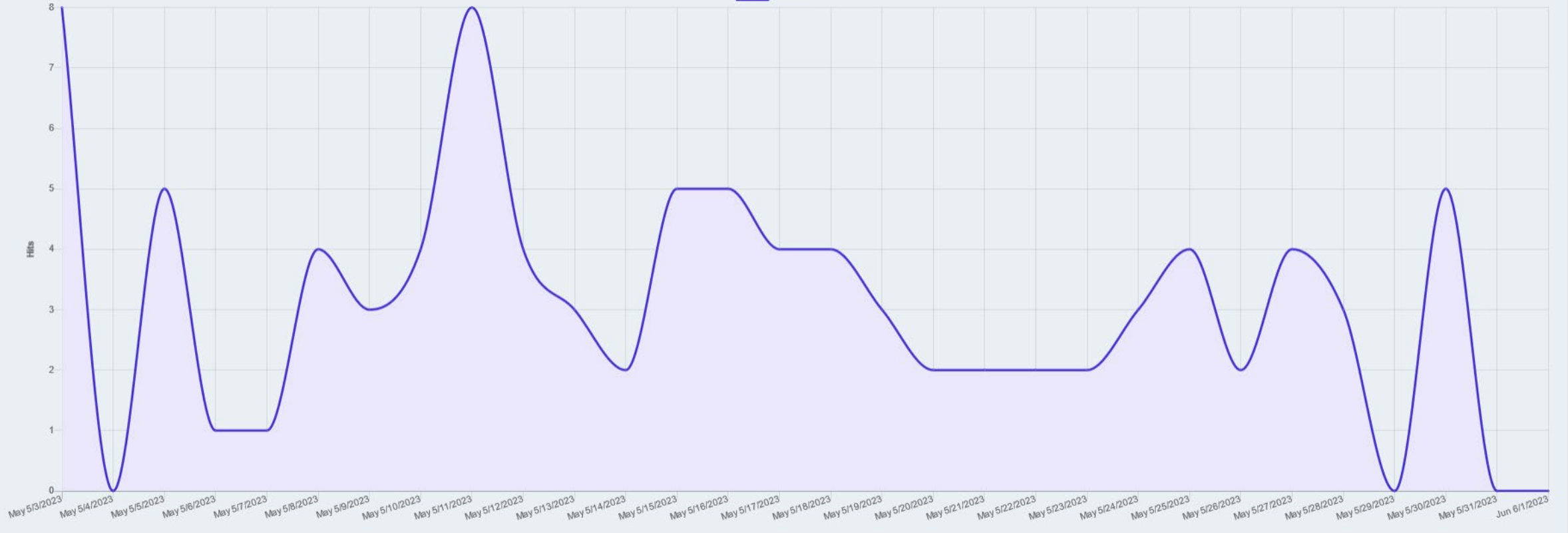
DOWNLOAD CSV

Total Hits: 93

Topics (7)


Devices (34)

Hits By Day



# Sex Offenders


## Hits Report


05/03/2023 → 06/01/2023 

[Search](#)

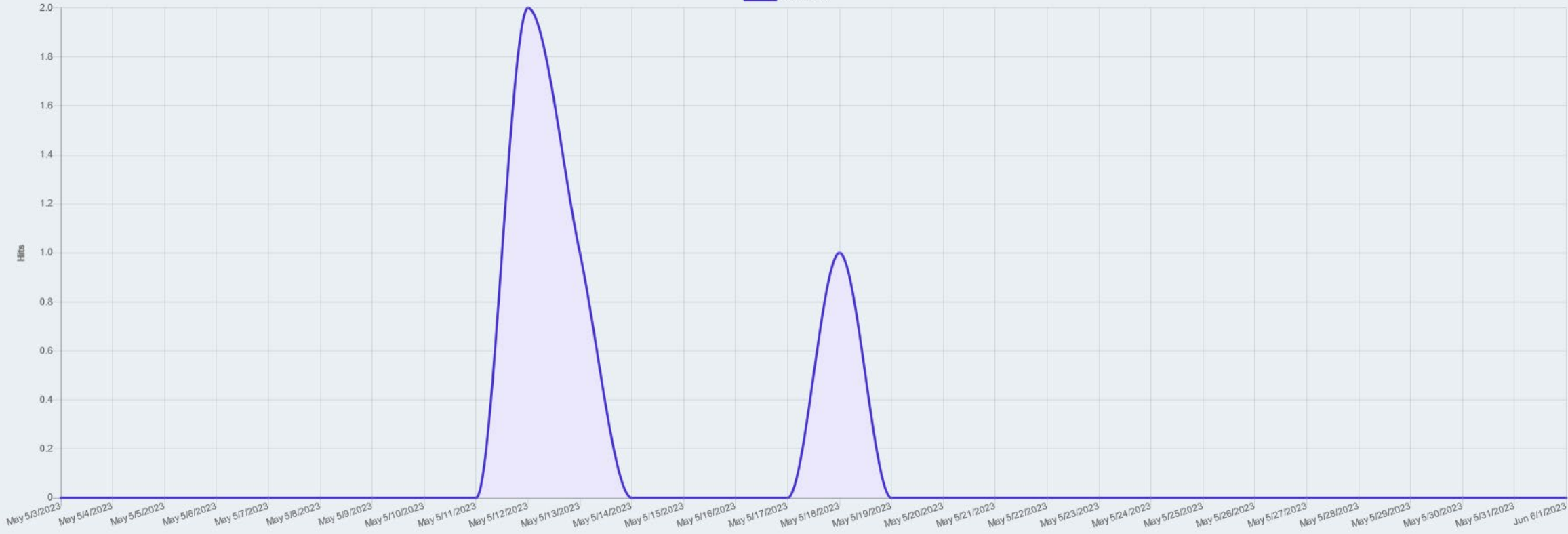
[DOWNLOAD CSV](#)

Total Hits: 4

Topics (1) 

Devices (34) 

 Hits By Day



# Summary Report

## Insights Dashboard

### Plate Reads

[View Details](#)

3,965,455



### Searches

[View Details](#)

774



### Hot List Hits

[View Details](#)

148



### Device Sharing

Shared with  
Lewisville TX PD,  
Phoenix AZ PD,  
and 114 others

Access Levels  
Search  
Hotlist Tool Access

[EDIT DEVICE SHARING](#)

### Device Status

34 / 34   
Devices Online

[← Previous Device](#)

#### Device Name

#01 Inbound, Riverview Way, EB

#### Battery

96%

#### Latency

16 s

[Next Device >](#)

#1 Gessner S/B at Frostwood

#2 Memorial E/B at Gessner

#3 NO ALPR - Future Location

#4 Memorial N/B at Briar Forrest

#5 Bunker Hill S/B at Taylorcrest

#6 Taylorcrest W/B at Flintdale

#7 Memorial E/B at Briar Forrest

#8 2200 S. Piney Point N/B

#9 N. Piney Point N/B at Memorial

#10 Memorial E/B at San Felipe

#11 Greenbay E/B Piney Point

#12 Piney Point S/B at Gaylord

#13 Gessner N/B at Bayou

#14 Beinhorn W/B at Pipher

#15 Hunters Creek Drive S/B at I-10

#16 Memorial W/B at Creekside

#17 Memorial W/B at Voss

#18 Memorial E/B at Voss

#19 S/B Voss at Old Voss Ln 1

#20 S/B Voss at Old Voss Ln 2

#21 N/B Voss at Magnolia Bend Ln 1

#22 N/B Voss at Magnolia Bend Ln 2

#23 W/B San Felipe at Buffalo Bayou

#24 N/B Blalock at Memorial

#25 N/B Bunker Hill at Memorial

#26 S/B Hedwig at Beinhorn

#27 Mobile Unit #181

#28 Mobile Speed Trailer

#29 Riverbend Main Entrance

#30 Beinhorn E/B at Voss

#31 Memorial E/B at Tealwood (new)

#32 Greenbay W/B at Memorial

#33 Strey N/B at Memorial

Private Systems monitored by MVPD

US COINS - I-10 Frontage Road

Memorial Manor NA Lindenwood/Memorial

Greyton Lane NA

Calico NA

Windemere NA

Mott Lane

Kensington NA

Stillforest NA

Farnham Park

Riverbend NA

Pinewood NA

Hampton Court

Bridlewood West NA

N Kuhlman NA

Longwoods NA

Memorial City Mall - 22



Yellow = Bunker Hill

Green = Piney Point

Red = Hunters Creek

Blue = MVPD Mobile

Purple = Privately Owned Systems

# Hits/Reads By Camera

1	4/225,154	17	1/81,438
2	2/156,489	18	4/104,474
3	See #31	19	11/333,303
4	4/178,576	20	4/206,729
5	1/81,159	21	5/246,851
6	3/72,423	22	12/368,903
7	3/127,795	23	3/81,159
8	1/41,997	24	2/145,403
9	0/82,965	25	0/34,383
10	5/108,361	26	0/48,149
11	0/35,157	27	1/145,081
12	1/196,419	28	0/25,004
13	12/277,885	29	1/6,230
14	1/98,879	30	0/59,879
15	0/7,272	31	2/142,589
16	7/66,795	32	1/40,973
		33	1/39,787
		34	2/4,667

Total Reads – 3,985,595

Unique Reads – 544,874

Hits- 148

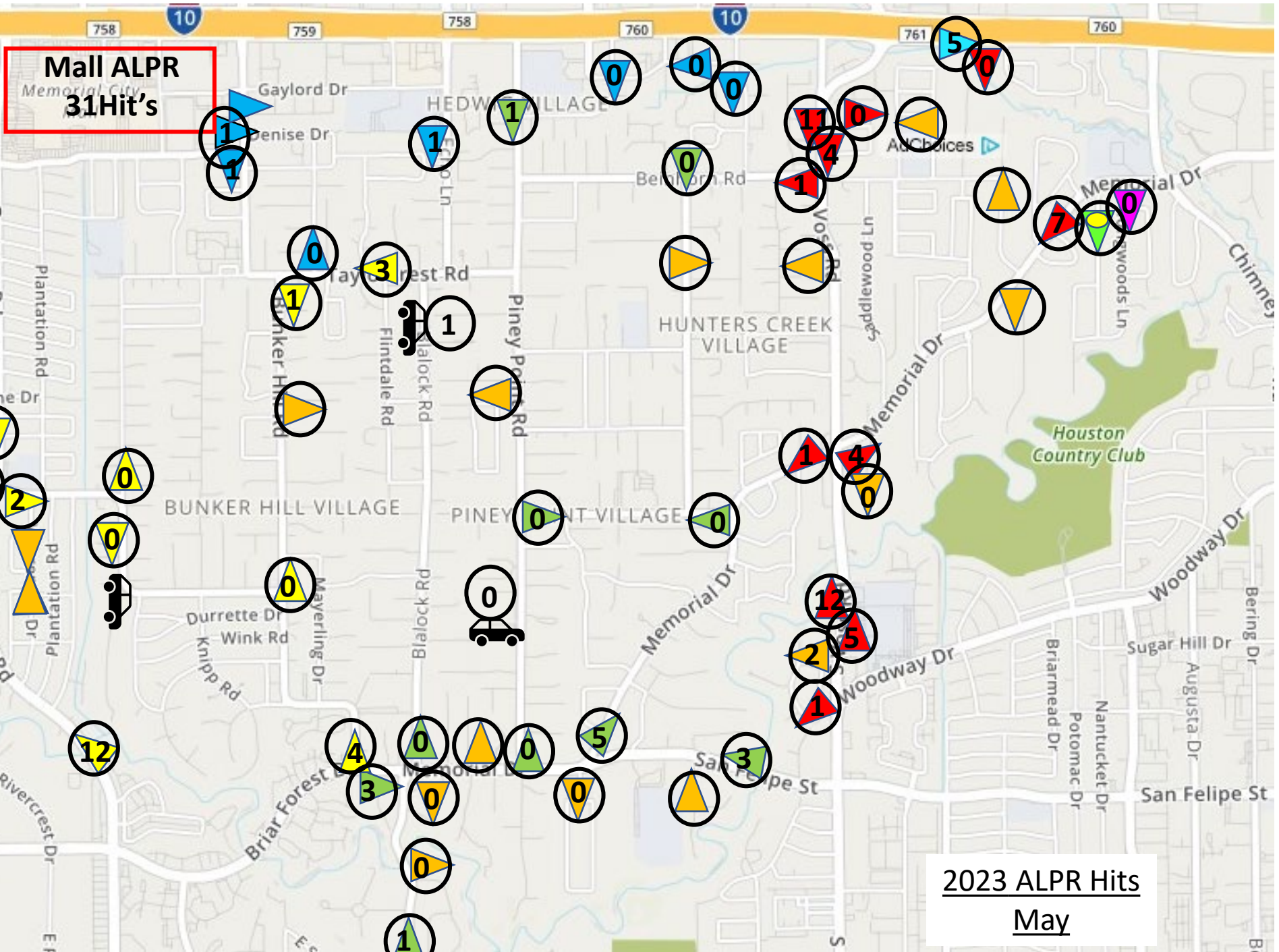
7 Top Hit List-93

- Hotlist - 4
- Stolen Vehicle
- Stolen Plate
- Gang Member
- Missing
- Amber
- Priority Restraining Order

Recoveries - 6

May 2023





**Mall ALPR**  
31Hit's

2023 ALPR Hits  
May

Hedwig  
3

Bunker Hill  
1

Piney Point  
1

Hunters Creek  
2

Frequent Mobile Locations  
1

93 Total Hits

Lindenwood HOA  
1

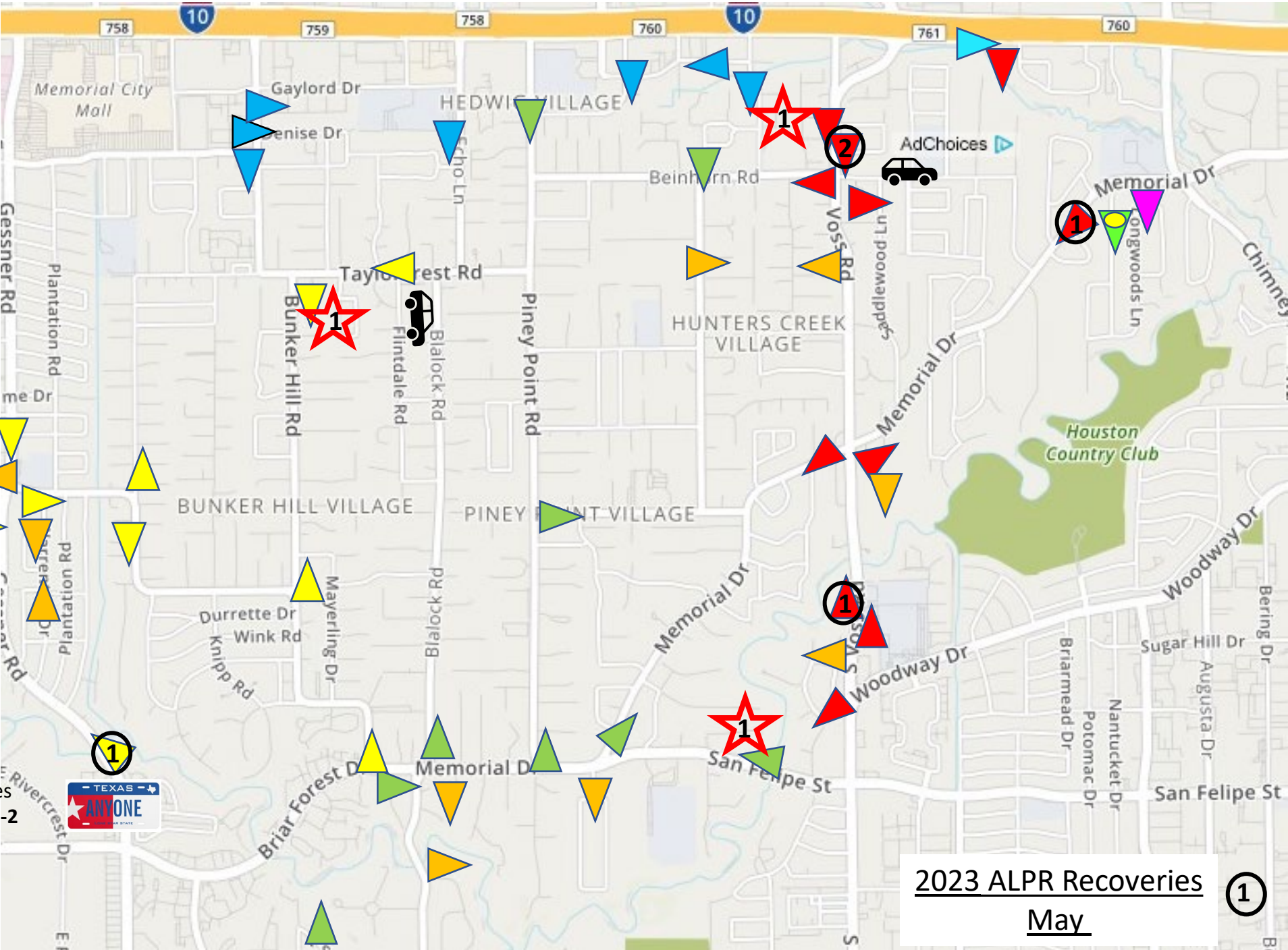
Longwoods HOA  
1

US Coins  
1

In Process  
1

HOA Systems  
1

5/31/23



Hedwig

Bunker Hill

Piney Point

Hunters Creek

Frequent  
Mobile  
Locations

6 Recovered Vehicles  
Recovered Plates -2

3 Investigative  
Leads

Lindenwood  
HOA



Longwoods  
HOA



US Coins



In Process



HOA  
Systems



2023 ALPR Recoveries  
May

1

5/31/23



Num	Plate	Vehicle	ALPR Recoveries			Date
			Loc	Val	Links	
1	PMC0662	Tou/Pri	13	\$ 18,000.00	Stolen from Repair	19-Jan
2	SFG4671	BMW X5	7	\$ 32,000.00	Fugitive Previous	28-Jan
3	RRB9905	Ford/Van	19	\$ 16,000.00	On Tow Truck	1-Feb
4	PRP8014	Toy/High	21	\$ 24,000.00	Fraud	17-Feb
5	3539AY	Merz	1	\$ 24,000.00	HPD-case	22-Feb
6	NDD4115	BMW328	8	\$ 31,500.00	Fraud	6-Mar
7	DRM8516	NissAlt	19	\$ 21,000.00		7-Apr
8	SNT5450	GMC 1500	14	\$ 26,000.00		19-Apr
9	LYG558	Nissan	19	\$ 14,000.00	Fugitive/Drugs	28-Apr
10	GLN0746	GMC Yuko	16	\$ 18,000.00		1-May
11	JRC3494	Porche	13	\$ 32,000.00	Fugitive	8-May
12	3A0A447	Hyundai	19	\$ 11,000.00	Fugitive	13-May
13	PYY0493	Hyundai	7	\$ 18,000.00		19-May
14	LKW5687	Ford Esc	2	\$ 11,000.00		8-Jun
15	PXF8499	Dodge P/L	21	\$ 16,000.00		11-Jun
16						
17						
18						
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Plate Recoveries			Plate Reco	Date	Links
SFG9342	1/12/2023	Owner			
RDM8571	1/18/2023	Cited			
KKV5316	1/18/2023	Owner			
NDD9473	2/17/2023	Cited			
RMW2202	2/23/2023	Owner			
RGB8499	2/24/2023	Owner			
RZX6901	3/8/2023	Arrested			
OB1159K	4/18/2023	Cited			
LLC9151	4/21/2023	Owner			
NKH9972	5/17/2023	Owner			
2B0644F	5/18/2023	Cited			
SVH7417	5/20/2023	Owner			
PGN223	5/24/2023	Owner			
720S4CO	5/25/2026	Cited			
HSL0283	6/2/2023	Owner			

**Firearm in vehicle**      **Vehicle found to be Stolen**  
Temp Tag

Located but Fled					
Date	Plate	Camera	Date	Plate	Camera
16-Jan	IN D19211	21			
4-Feb	LJL2527	21			
23-Apr	PZY1260	Hed			
23-Apr	1BF9105	8			

**Runaways**  
3/3/2023   RZY8999   21   Juvenile Runaway

**7 of 15 involved in other crimes = 45%**

HOT List Hits Other Agencies			
2/9/2023	988BQQN	9	Fugitives
5/26/2023	SGH4365	6	Burglars
6/4/2023	SVM4611	13	Burglars

ALPR Stops Located not Reported as Recovered			
Plate	ALPR	Agency	Date
SFG9342	19	HPD	11-Jan
KKP9539	1	HPD	26-Jan
PBB6385	13	HPD	30-Jan
RXN2712	21	Southside	9-Feb
RZY1469	8	HPD	6-Mar

Program Summary			
2023 Value	\$ 312,500.00	Recovered	15
2022 Value	\$ 1,733,000.00	Recovered	74
2021 Value	\$ 1,683,601.00	Recovered	75
2020 Value	\$ 1,147,500.00	Recovered	61
2019 Value	\$ 438,000.00	Recovered	22
<b>Program Total</b>	<b>\$ 5,314,601.00</b>		<b>247</b>

INVESTIGATIVE LEADS							
Crime	Plate	Date	ALPR	Crime	Plate	Date	ALPR
Package Theft	BLN9367	29-Jan	#29	Theft	BHX3325	5/1/2023	5
Dumping of Concrete	261	7-Jan	#4	BMV	RKV2934	5/13/2023	19
Hotlist	988BQQN	9-Feb	#9	BMV	SLD2033	5/19/2023	23
BMV's	LGD4601	10-Feb	#19	BMV x2	BS88122	6/1/2023	14
Missing Person	RZY8999	3-Mar	#8	BOHx2 eluding	SNX4159	6/7/2023	19
Missing Person	MVC4443	5-Mar	#21				
Theft	692227C3	7-Mar	#19				
Missing person	BZ92064	28-Mar	#21				
Jugging	PYT9426	3/21/2023	#14				
BMV's	NDG7754	25-Mar	US Coins				
Theft	RXR5074	7-Apr	#11				
BMV's	HDN7572	17-Apr	#20				
BMV	SLD2033	21-Apr	#7				
Poss Abduction*	Multi	28-Apr	#14				

\* ALPR used to prove false report

TO: Members of the City Council

FROM: R. Pennington, City Administrator

VIA: H. Miller, Interim Fire Chief

MEETING DATE: June 26, 2023

SUBJECT: Discuss and take possible action on the Village Fire Department Monthly Report.

**Agenda Item: 2**

This agenda item is for VFD monthly reporting, to hear and discuss activity of the Department including detail on call volume and other public safety related incidents. The monthly Village Fire Strategic Plan Performance Report and supplemental information will be provided at the meeting.

**Village Fire Department**  
**2023 Strategic Plan Performance 2nd Quarter Report- 5-19-2023**

2023 BUDGET	Quarter Budget	April	May	June	Qtr Total
Quarterly Budget	\$ 2,172,461.75	\$ 757,507.53	\$ 714,512.02	\$ -	\$ 1,472,019.55
Total % of Annual Budget Spent		34.9%	33%		67.8%
Personnel Expenditure	\$ 1,854,265.63	\$ 616,875.03	\$ 668,598.35	\$ -	\$ 1,285,473.38
Personnel %		33.27%	36%		69.33%
Overtime Expenditure	\$ 104,524.50	\$ 24,341.87	\$ 70,009.66	\$ -	\$ 94,351.53
Overtime %		23.29%	67%		90.27%
Capital Expenditure	\$ 37,750.00	\$ 1,023.00	\$ (34,040.00)	\$ -	\$ (33,017.00)
Capital %		2.71%	-90%		-87.46%
Operational Expenditure	\$ 216,485.28	\$ 139,609.50	\$ 79,953.67	\$ -	\$ 219,563.17
Operational %		64.5%	0		101.42%
<b>EMERGENCY OPERATIONS</b>		<b>April</b>	<b>May</b>	<b>June</b>	<b>Qtr Total</b>
Incidents		174	210		384
Apparatuses Responses		294	365		659
Avg. Emerg Resp. Time		4:44	4:51		4:47
Avg. Emerg. Fire Resp. Time (Nat'l Std 6:50)		5:45	5:02		5:23
Avg. Emerg. EMS Resp. Time (Nat'l Std 6:30)		4:25	4:44		4:34
Patients		68	99		167
Patients Transported		40	57		97
<b>EMS REVENUE</b>					
EMS Revenue Fund Balance		\$ 31,400.82	\$ 27,509.35	\$ -	\$ 58,910.17
Amount Charged		\$ 79,822.42	\$ 56,052.32	\$ -	\$ 135,874.74
Total Revenue Received		\$ -	\$ 50,538.66	\$ -	\$ 50,538.66
<b>FIRE MARSHAL</b>					
General Plans Reviewed		5	5		10
Sprinkler Systems Reviewed		21	22		43
Fire Prevention Permits		0	2		2
Total Inspection Activities This Month		64	78		142
Fires Investigated		0	0		0
Community Education Events		7	6		13
Total # of Houses	6708				
Houses w/Sprinklers		2307	2313		
Houses w/ Sprinkler Systems %		34.39%	34.48%	0.00%	0.00%

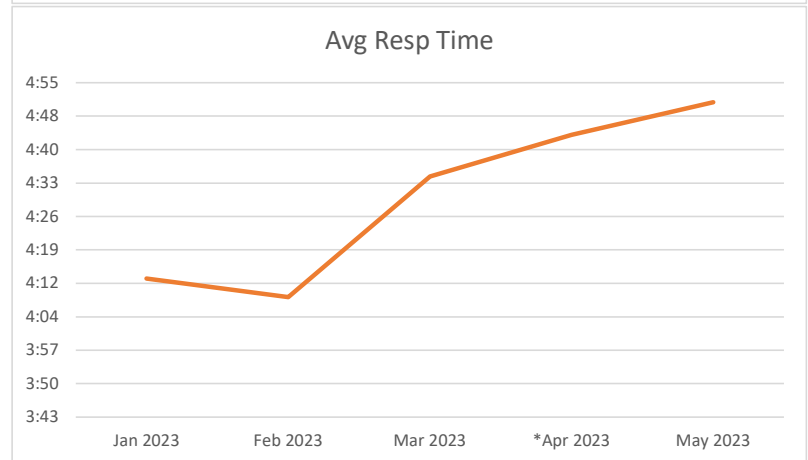
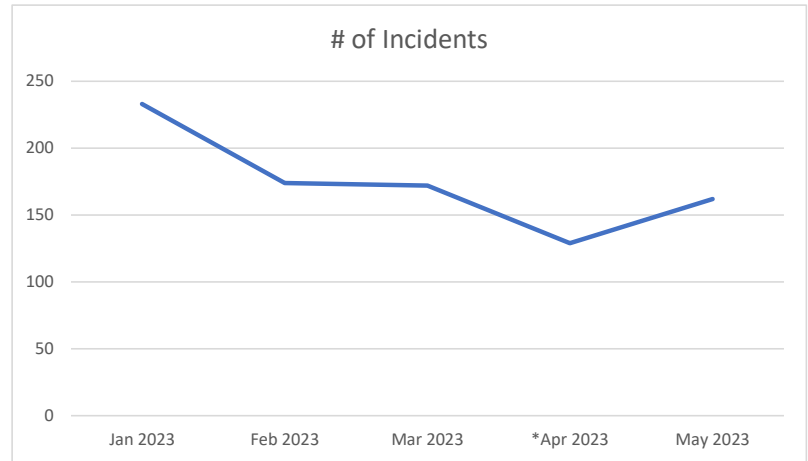


Village Fire Department  
 901 Corbindale Rd  
 Houston, TX, 77024  
 Phone# (713) 468-7941 Fax# (713) 468-5039

### May 2023 Summary - All Cities

Call/Incident Type/Detail	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Total YTD
<b>TOTAL</b>	<b>233</b>	<b>174</b>	<b>172</b>	<b>174</b>	<b>210</b>	<b>963</b>
Adominal Pain	2	0	3	1	0	6
Allergic Reaction	1	0	1	1	1	4
Animal Bite	1	0	1	0	0	2
Apartment Fire	2	0	1	0	0	3
Assault	0	0	0	0	1	1
Automatic Aid	2	0	1	1	1	5
Automatic Aid- Apartment Fire	15	9	7	8	9	48
Automatic Aid- Building Fire	4	3	2	4	4	17
Automatic Aid- Elevator Rescue	1	0	2	1	1	5
Automatic Aid- Entrapment MVC	0	2	2	1	0	5
Automatic Aid- Gas Leak	3	7	4	4	3	21
Automatic Aid- High Rise Fire	3	1	0	0	1	5
Automatic Aid- House Fire	6	3	2	1	0	12
Back Pain	0	1	2	0	0	3
Business Fire	0	1	0	1	0	2
Carbon Monoxide Detector No Symptoms	2	3	5	1	1	12
Cardiac/Respiratory Arrest	1	1	2	0	1	5
Check a Noxious Odor	1	0	2	0	0	3
Check for Fire	0	1	1	0	0	2
Check for the Smell of Natural Gas	10	1	0	6	0	17
Check for the Smell of Smoke	2	1	1	2	0	6
Chest Pain	8	13	2	2	4	29
Child Locked in a Vehicle Engine and AC running	0	1	1	0	0	2
Child Locked in a Vehicle Engine and AC not running	0	0	0	0	1	1
Diabetic Emergency	0	0	0	1	2	3
Difficulty Breathing	12	2	8	5	3	30
Electrical Fire	1	0	0	0	1	2
Elevator Rescue	3	0	1	1	1	6
Fall Victim	8	6	13	7	14	48
Fire Alarm Business	4	7	1	5	4	21
Fire Alarm Church or School	5	2	4	4	8	23
Fire Alarm Residence	46	17	19	36	38	156
Gas Leak	2	4	3	1	1	11
Grass Fire	0	0	0	0	1	1
Headache - Stroke symptoms not present	0	0	2	0	0	2
Heart Problems	5	4	5	5	10	29

Month	# of Incidents	Avg Resp Time
Jan 2023	233	4:13
Feb 2023	174	4:09
Mar 2023	172	4:35
*Apr 2023	129	4:44
May 2023	162	4:51



Hemorrhage/Laceration	4	1	2	2	1	10
House Fire	2	1	1	1	1	6
Injured Party	2	2	2	1	4	11
Medical Alarm	3	3	1	7	8	22
Motor Vehicle Collision	17	21	13	19	27	97
Motor Vehicle Collision with Entrapment	0	1	2	0	0	3
Object Down in Roadway	0	0	1	2	5	8
Overdose/Poisoning	1	3	2	2	1	9
Possible D.O.S.	1	2	1	2	1	7
Powerlines Down Arcing/Burning	2	0	0	4	3	9
Pregnancy/ Childbirth	1	0	0	2	0	3
Psychiatric Emergency	3	4	5	1	1	14
Seizures	4	6	4	3	2	19
Service Call Non-emergency	12	16	12	3	3	46
Shooting/Stabbing	0	0	0	0	2	2
Sick Call	12	14	14	8	19	67
Smoke in Business	0	0	0	0	1	1
Stroke	1	2	1	1	3	8
Transformer Fire	1	0	2	3	1	7
Trash Fire	1	0	1	0	0	2
Traumatic Injury	0	0	2	1	0	3
Unconscious Party/Syncope	8	6	3	9	14	40
Unknown Medical Emergency	6	2	4	1	2	15
Vehicle Fire	2	0	1	3	0	6

\* Note: Excludes cancelled calls beginning in April.

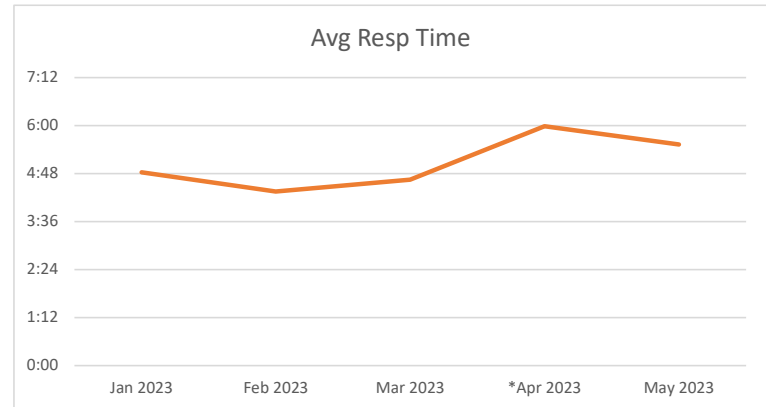
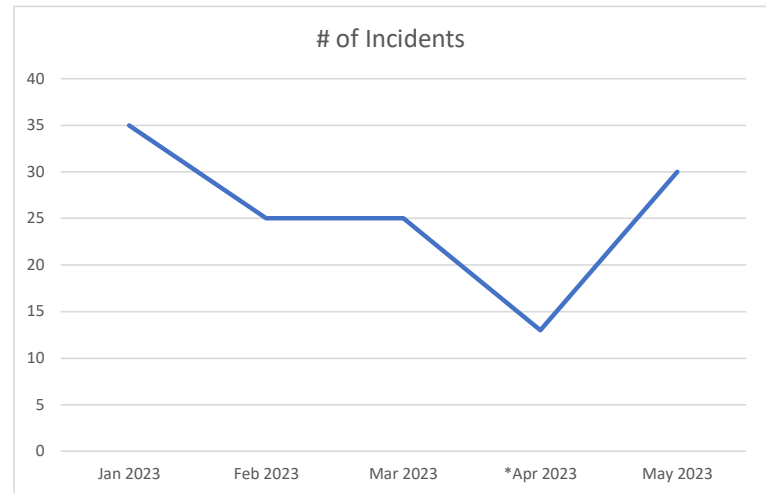


Village Fire Department  
 901 Corbindale Rd  
 Houston, TX, 77024  
 Phone# (713) 468-7941 Fax# (713) 468-5039

### May 2023 Summary - Piney Point

Call/Incident Type/Detail	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Total YTD
<b>TOTAL</b>	<b>35</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>38</b>	<b>143</b>
Animal Bite	1	0	0	0	0	1
Carbon Monoxide Detector No Symptoms	0	1	1	0	0	2
Cardiac/Respiratory Arrest	0	1	1	0	0	2
Check for the Smell of Natural Gas	3	0	0	0	0	3
Check for the Smell of Smoke	1	1	0	0	0	2
Chest Pain	1	1	1	0	0	3
Diabetic Emergency	0	0	0	1	1	2
Difficulty Breathing	2	0	0	1	1	4
Fall Victim	4	0	3	0	4	11
Fire Alarm Church or School	2	1	1	0	0	4
Fire Alarm Residence	9	7	7	10	12	45
Gas Leak	1	1	0	0	0	2
Grass Fire	0	0	0	0	1	1
Heart Problems	0	0	1	0	1	2
Hemorrhage/Laceration	1	0	0	0	0	1
House Fire	1	0	1	0	0	2
Injured Party	0	0	0	0	1	1
Motor Vehicle Collision	3	2	2	1	3	11
Object Down in Roadway	0	0	1	0	3	4
Overdose/Poisoning	0	1	0	0	1	2
Possible D.O.S.	0	0	0	0	1	1
Powerlines Down Arcing/Burning	0	0	0	1	0	1
Psychiatric Emergency	0	3	1	0	1	5
Seizures	1	1	0	1	0	3
Service Call Non-emergency	4	3	2	0	0	9
Sick Call	0	2	0	3	4	9
Transformer Fire	0	0	1	1	0	2
Trash Fire	0	0	1	0	0	1
Unconscious Party/Syncope	1	0	0	0	3	4
Unknown Medical Emergency	0	0	1	0	1	2
Vehicle Fire	0	0	0	1	0	1

Month	# of Incidents	Avg Resp Time
Jan 2023	35	4:50
Feb 2023	25	4:21
Mar 2023	25	4:39
*Apr 2023	13	5:59
May 2023	30	5:32



\* Note: Excludes cancelled calls beginning in April.





Village Fire Department  
 901 Corbindale Rd  
 Houston, TX, 77024  
 Phone# (713) 468-7941 Fax# (713) 468-5039

## CAD Summary Report

Printed On: 06/05/23 15:54

CFS		01/23	02/23	03/23	04/23	05/23	Total
<b>Village Fire Department</b>	<b>Total</b>	<b>35</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>38</b>	<b>143</b>
Animal Bite		1	0	0	0	0	1
Carbon Monoxide Detector No Symptoms		0	1	1	0	0	2
Cardiac/Respiratory Arrest		0	1	1	0	0	2
Check for the Smell of Natural Gas		3	0	0	0	0	3
Check for the Smell of Smoke		1	1	0	0	0	2
Chest Pain		1	1	1	0	0	3
Diabetic Emergency		0	0	0	1	1	2
Difficulty Breathing		2	0	0	1	1	4
Fall Victim		4	0	3	0	4	11
Fire Alarm Church or School		2	1	1	0	0	4
Fire Alarm Residence		9	7	7	10	12	45
Gas Leak		1	1	0	0	0	2
Grass Fire		0	0	0	0	1	1
Heart Problems		0	0	1	0	1	2
Hemorrhage/Laceration		1	0	0	0	0	1
House Fire		1	0	1	0	0	2
Injured Party		0	0	0	0	1	1
Motor Vehicle Collision		3	2	2	1	3	11
Object Down in Roadway		0	0	1	0	3	4
Overdose/Poisoning		0	1	0	0	1	2
Possible D.O.S.		0	0	0	0	1	1
Powerlines Down Arcing/Burning		0	0	0	1	0	1
Psychiatric Emergency		0	3	1	0	1	5
Seizures		1	1	0	1	0	3
Service Call Non-emergency		4	3	2	0	0	9
Sick Call		0	2	0	3	4	9
Transformer Fire		0	0	1	1	0	2
Trash Fire		0	0	1	0	0	1
Unconscious Party/Syncope		1	0	0	0	3	4
Unknown Medical Emergency		0	0	1	0	1	2
Vehicle Fire		0	0	0	1	0	1

TO: Members of the City Council

FROM: R. Pennington, City Administrator

VIA: M. Yi, Finance Director

VIA: H. Miller, Interim Fire Chief

MEETING DATE: June 26, 2023

SUBJECT: Presentation on the Village Fire Department Annual Audited Report for FY 2022 and consider acceptance as presented.

**Agenda Item: 3**

Based on data provided in the VFD Management, Discussion and Analysis (MDA) for fiscal year 2022, revenues for the Department increased by 18% or \$1,338,262. This increase is mainly due to an increase in assessments from the participating cities. Expenses for the Department increased by \$504,875 or 7%. This increase is mainly due to an increase in personnel expenses in the form of salaries and overtime. Due to pay rate increases and overtime activity increases during the year, salaries saw an increase of 8% and overtime expenses saw an increase of 69% compared to the prior year. At the end of the year, the unassigned fund balance of the general fund was \$84,441. There was also \$6,599 that was non-spendable for prepaids, resulting in a total general fund balance of \$91,040.

**Attached Documents:**

- ✓ Audit Report
- ✓ Management Letter (SAS 115)

*ANNUAL FINANCIAL REPORT*

of the

**VILLAGE FIRE DEPARTMENT**

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

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# VILLAGE FIRE DEPARTMENT

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## ***INDEPENDENT AUDITORS' REPORT***

To the Board of Commissioners of the  
Village Fire Department:

### **Report on the Financial Statements**

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Department as of December 31, 2022, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibility of Management for the Financial Statements**

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

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

## **Auditors' Responsibility for the Audit of the Financial Statements**

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

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

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

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

## **Required Supplementary Information**

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

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The schedules, identified as Supplementary Information on the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements



and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*BELT HARRIS PECHACEK, LLLP*

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

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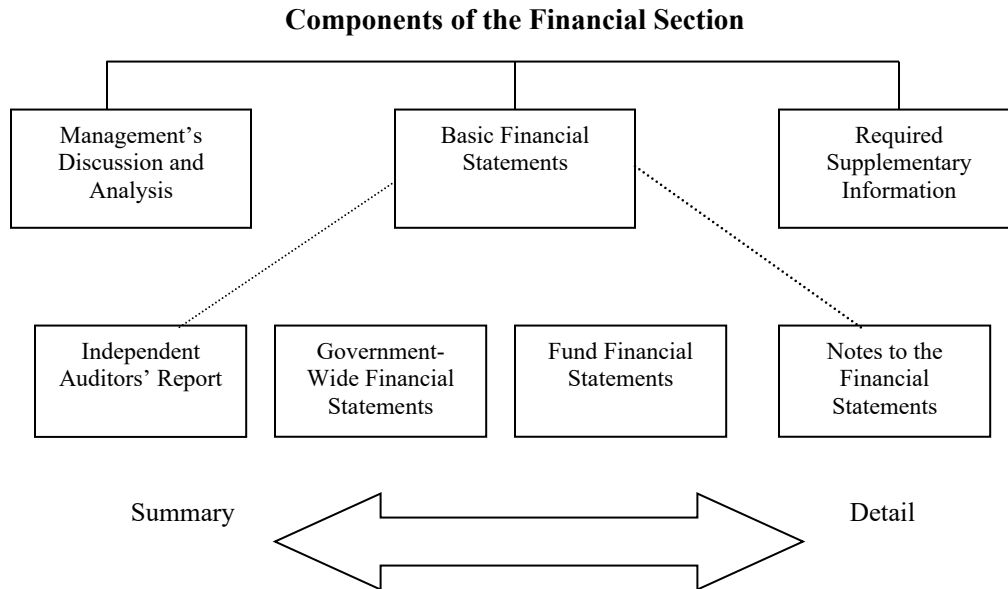
***MANAGEMENT'S DISCUSSION  
AND ANALYSIS***

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

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

**THE STRUCTURE OF OUR ANNUAL REPORT**



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

**Government-Wide Statements**

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

The Statement of Net Position presents information on all of the Department's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating. Other nonfinancial factors, such as the condition of the Department's capital assets, need to be considered in order to assess the overall health of the Department.

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

The Statement of Activities presents information showing how the Department's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

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

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

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

### **FUND FINANCIAL STATEMENTS**

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

#### **Governmental Funds**

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

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

The Department maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital replacement fund, the facility fund, and the ambulance billing fund, which are considered to be major funds for reporting purposes.

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

#### **Fiduciary Funds**

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

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

**Notes to Financial Statements**

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

**Other Information**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

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

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

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

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

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

**Statement of Activities**

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

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

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

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

**FINANCIAL ANALYSIS OF THE DEPARTMENT'S FUNDS**

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

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



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

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

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

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

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

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

#### **CAPITAL ASSETS**

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

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

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

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

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

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

#### **CONTACTING THE DEPARTMENT'S FINANCIAL MANAGEMENT**

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

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***BASIC FINANCIAL STATEMENTS***

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# VILLAGE FIRE DEPARTMENT

## STATEMENT OF NET POSITION

December 31, 2022

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

See Notes to Financial Statements.

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# VILLAGE FIRE DEPARTMENT

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

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

See Notes to Financial Statements.

**VILLAGE FIRE DEPARTMENT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
December 31, 2022

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

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.  
Capital assets, net

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

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

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

**Net Position of Governmental Activities**

See Notes to Financial Statements.



**Total  
Governmental  
Funds**

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

\$ 619,448  
37  
619,485

6,599

220,314

33,006

84,441

344,360

7,438,471

1,521,383

(217,622)

434,485

54,194

(1,471,545)

(13,053)

(565,258)

\$ 7,525,415

# VILLAGE FIRE DEPARTMENT

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

For the Year Ended December 31, 2022

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

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

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

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

20,768

-  
-

20,768

323,592

\$ 344,360

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

For the Year Ended December 31, 2022

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

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

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

Capital outlay	430,239
Depreciation expense	(189,554)

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

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

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

Compensated absences	(101,325)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 769,818</b>
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See Notes to Financial Statements.

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

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

See Notes to Financial Statements.

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

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

See Notes to Financial Statements.

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# VILLAGE FIRE DEPARTMENT

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

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

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

#### B. Government-Wide Financial Statements

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

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

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

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

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

**D. Basis of Presentation – Fund Financial Statements**

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

The Department reports the following governmental funds:

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

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

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

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

**Fiduciary Fund**

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

The Department reports the following type of fiduciary fund:

**Custodial Fund**

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

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

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

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

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

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

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

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

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

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

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

**1. Cash and Cash Equivalents**

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

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

**2. Investments**

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

**3. Receivables**

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

**4. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**5. Capital Assets**

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

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

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

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

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

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

Deferred outflows/inflows of resources are amortized as follows:

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

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

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

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

**7. Compensated Employee Absences**

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

**8. Participants' Assessment**

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

**9. Net Position Flow Assumption**

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

**10. Fund Balance Flow Assumptions**

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

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

**11. Fund Balance Policies**

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

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

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

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

**12. Estimates**

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

**13. Pensions**

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

**14. Other Postemployment Benefits**

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



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

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

**15. Reclassifications**

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

**G. Revenues and Expenditures/Expenses**

**1. Program Revenues**

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

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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

**III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS**

**A. Deposits and Investments**

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

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

**B. Capital Assets**

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

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

Construction in progress at year end are as follows:

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

**C. Long-Term Liabilities**

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

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

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

**D. Interfund Receivables and Payables**

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

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

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

**E. Interfund Transfers**

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

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

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

**IV. OTHER INFORMATION**

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

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

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

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

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

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

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

**B. Agreement with the City of Houston**

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

**C. Charges for Fuel**

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

**D. Special Revenue Fund – Ambulance Billing**

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

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

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

**E. Risk Management**

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

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

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

**F. Contingent Liabilities**

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

**G. Pension Plans**

**1. Texas Municipal Retirement System**

Plan Description

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

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

Benefits Provided

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

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

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

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

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

Employees Covered by Benefit Terms

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

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

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member’s total compensation, and the City-matching ratios are either 1:1 (1 to 1), 1.5:1 (1½ to 1), or 2:1 (2 to 1), both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City’s contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the Department were required to contribute 7.00 percent of their annual gross earnings during the fiscal year. The contribution rates for the Department were 7.21 percent and 6.70 percent in calendar years 2021 and 2022, respectively. The Department’s contributions to TMRS for the calendar year ended December 31, 2022 were \$319,214 which were equal to the required contributions.

Net Pension Liability/(Asset)

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

Actuarial Assumptions

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

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

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

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

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

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public and Private Market	12.00%	7.22%
Real Estate	12.00%	6.85%
Hedge Funds	5.00%	5.35%
Private Equity	10.00%	10.00%
<b>Total</b>	<b>100.00%</b>	

Discount Rate

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

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

Changes in the NPL/(A)

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

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

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

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

Pension Plan Fiduciary Net Position

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

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

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



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

At December 31, 2022, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 99,297	\$ 35,045
Changes in actuarial assumptions	-	45,604
Net difference between projected and actual investment earnings	-	1,390,896
Contributions subsequent to the measurement date	335,188	-
<b>Total</b>	<b>\$ 434,485</b>	<b>\$ 1,471,545</b>

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

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

**2. Deferred Compensation Plan**

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

**3. Village Fire Department Cafeteria Plan**

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

**H. Other Postemployment Benefits**

**TMRS Supplemental Death Benefits**

Plan Description

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

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

Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member entity contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

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

Benefits

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

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

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

Total OPEB Liability

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

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

Actuarial Assumptions and Other Inputs

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

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	1.84%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements under GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

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

Changes in the Total OPEB Liability

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

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

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

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

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

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

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

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

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

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

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

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

<b>Calendar Year Ended December 31</b>	<b>OPEB Expense</b>
2023	\$ 7,231
2024	7,231
2025	7,231
2026	5,959
2027	6,712
Thereafter	3,196
<b>Total</b>	<b>\$ 37,560</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 Participating Cities that are participants in the Interlocal Agreement. Except for Hilshire Village, withdrawal of any one of the other five cities would have a significant impact on the operation of the Department.

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

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

	<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>	100.00%	100.00%

**J. Prior Period Adjustment**

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

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

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***REQUIRED SUPPLEMENTARY INFORMATION***

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

For the Year Ended December 31, 2022

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

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

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

	Measurement Year*			
	2014	2015	2016	2017
<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
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(18,740)	41,040	(329,361)	64,222
Change of assumptions	-	539,440	-	-
Benefit payments, including refunds of employee contributions	(699,381)	(971,398)	(792,574)	(1,020,523)
<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 eight years of information is currently available. The Department will build this schedule over the next two-year period.

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

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

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

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

**Notes to Required Supplementary Information:**

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

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

3. Other Information:

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

**Fiscal Year\***

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

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

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

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

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

**Notes to Required Supplementary Information:**

1.) Valuation Date:

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

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

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50 to 11.50% including inflation
Discount rate	1.84%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB 68.
Mortality - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3.) Other Information:

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

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

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

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***SUPPLEMENTARY INFORMATION***

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

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

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

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

For the Year Ended December 31, 2022

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

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

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## Management Letter

May 22, 2023

To the Board of Commissioners  
of the Village Fire Department:

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

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

Our report is as follows:

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our findings and additional comments are as follows:

***CURRENT YEAR MATTER***

***Future Matters That May Warrant Attention:***

**2022.001 IMPLEMENTATION OF GASB STANDARD NO. 96 – SBITAs**

**Background**

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

**Recommendation**

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

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

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

The logo features the names 'BELT HARRIS PECHACEK, LLLP' in a highly decorative, calligraphic script. Each letter is individually stylized with flourishes and elegant curves, giving it a formal and professional appearance.

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas



TO: Mayor and City Council

FROM: R. Pennington, City Administrator  
VIA: Michelle Yi, Finance Director  
Village Fire Department Commission

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on Village Fire Department Budget Amendment 003-2022.

**Agenda Item: 4**

**Summary:**

During the VFD Board Meeting on May 30, 2023, the Commissioners approved the intra-budgetary transfers in correlation to the year-end audited actuals. The FY2022 VFD Budget had an overall surplus of \$91,040.

According to information provided by the department, a surplus is available as remaining capital allocation of \$203,982. This includes facility, tools, equipment, bunker gear, and radio equipment. In addition, other interest and income provided \$7,768 over expectation.

The surplus offsets overages in personnel expenditure of \$44,969 and operational expenditures of \$75,739.

See Exhibit "A" detailing the amendment request.

See Exhibit "B" providing the supporting documentation.

**Recommendation**

Staff recommends approving Budget Amendment 003-2022 as a final accounting of fiscal year 2022 ending balance of \$91,041 to be returned to participating cities or approved for other uses with the objective to zero out fund balance.

**VFD BUDGET AMENDMENT REQUEST  
EXHIBIT A**

**VFD AMENDMENT 003-2022:**

	VFD FY22 BUDGET		
	Budget	Actual	Change
<b>Revenue</b>	<b>\$7,910,383</b>	<b>\$7,918,151</b>	<b>\$7,768</b>
<b>Expense</b>			
Capital	\$380,400	\$176,418	(\$203,982)
Personnel	\$6,693,220	\$6,738,189	\$44,969
Operational	\$865,941	\$941,681	\$75,740
	<b>\$7,939,561</b>	<b>\$7,856,288</b>	<b>(\$83,273)</b>
<b>Revenues Over (Under)</b>	<b>(\$29,178)</b>	<b>\$61,863</b>	<b>\$91,041</b>
<b>Piney Point Share (%)</b>			<b>21%</b>
<b>Piney Point Share (\$)</b>			<b>\$19,119</b>

For the purpose of accounting fiscal year 2022 ending balance to be returned to participating cities or approved for other uses and to zero out fund balance.

**VFD FY22 Budget Amendment 003-2022**

	<b>Budget</b>	<b>Actual</b>	<b>Change</b>	<b>Share</b>
<b><u>VFD GENERAL FUND REVENUES</u></b>				
Participant Assessments	\$7,910,383	\$7,910,383	\$0	\$0
Interest	\$0	\$3,254	\$3,254	\$683
Other	\$0	\$4,511	\$4,511	\$947
Balance/Rounding	\$0	\$3	\$3	\$1
<b>Total Revenue:</b>	<b>\$7,910,383</b>	<b>\$7,918,151</b>	<b>\$7,768</b>	<b>\$1,631</b>
<b><u>VFD GENERAL FUND EXPENDITURES</u></b>				
<b>Capital Expenditures:</b>				
Contingency- Facility	\$40,000	\$0	(\$40,000)	(\$8,400)
Misc. Tools, Equipment, & Hose	\$75,000	\$72,795	(\$2,205)	(\$463)
Protective Gear (Bunker Gear)	\$176,000	\$79,654	(\$96,346)	(\$20,233)
Computer/ Radio Equipment	\$89,400	\$23,969	(\$65,431)	(\$13,741)
<b>Total Capital:</b>	<b>\$380,400</b>	<b>\$176,418</b>	<b>(\$203,982)</b>	<b>(\$42,836)</b>
<b>Personnel Expenditures:</b>				
Salaries	\$4,435,839	\$4,458,271	\$22,432	\$4,711
457 Plan Contribution	\$87,917	\$82,524	(\$5,393)	(\$1,133)
Salaries - Overtime	\$373,000	\$418,374	\$45,374	\$9,529
Professional Certification	\$50,000	\$52,786	\$2,786	\$585
FICA	\$377,662	\$368,380	(\$9,282)	(\$1,949)
Life/Disability Insurance	\$26,216	\$27,930	\$1,714	\$360
Retirement	\$303,762	\$334,799	\$31,038	\$6,518
Hospitalization	\$947,960	\$909,051	(\$38,909)	(\$8,171)
Meal Allowance	\$35,000	\$34,115	(\$885)	(\$186)
Workers Compensation	\$55,865	\$47,217	(\$8,648)	(\$1,816)
Unemployment	\$0	\$4,742	\$4,742	\$996
<b>Total Personnel:</b>	<b>\$6,693,220</b>	<b>\$6,738,189</b>	<b>\$44,969</b>	<b>\$9,444</b>
<b>Operational Expenditures:</b>				
Ambulance Medical Supplies	\$62,000	\$64,826	\$2,826	\$594
Building Supplies & Maintenance	\$45,000	\$44,185	(\$815)	(\$171)
Emergency Contingency	\$20,000	\$12,511	(\$7,489)	(\$1,573)
Dues/Subscriptions	\$2,500	\$2,109	(\$391)	(\$82)
Fire Prevention/Public Relations	\$10,000	\$10,001	\$1	\$0
GAS & OIL	\$98,932	\$61,101	(\$37,831)	(\$7,945)
INSURANCE - CASUALTY	\$49,765	\$71,244	\$21,479	\$4,511
Miscellaneous	\$5,000	\$6,884	\$1,884	\$396
Office Expenses	\$110,000	\$110,342	\$342	\$72
Professional Services	\$131,444	\$171,914	\$40,470	\$8,499
Public Utilities	\$60,643	\$85,716	\$25,073	\$5,265
Rent	\$10	\$10	\$0	\$0
State Certification Fees	\$6,000	\$4,944	(\$1,056)	(\$222)
Training Programs	\$47,000	\$42,378	(\$4,622)	(\$971)
EMS Training	\$0	\$4,578	\$4,578	\$961
Uniforms	\$20,000	\$22,159	\$2,159	\$453
Maintenance of Equipment	\$197,647	\$226,779	\$29,132	\$6,118
<b>Total Operational:</b>	<b>\$865,941</b>	<b>\$941,681</b>	<b>\$75,740</b>	<b>\$15,905</b>
<b>Total VFD General Fund:</b>	<b>\$7,939,561</b>	<b>\$7,856,288</b>	<b>\$149,469</b>	<b>\$31,388</b>
Revenues Over (Under)	(\$29,178)	\$61,863	\$91,041	\$19,119

**VFD BUDGET AMENDMENT DOCUMENTS  
EXHIBIT B**

**TO: Wendy Baimbridge, City of Hedwig Village**  
**Gerardo Barrera, City of Bunker Hill Village**  
**Bobby Pennington, City of Piney Point Village**  
**Zachary Meadows, City of Spring Valley Village**  
**Tom Fullen, City of Hunters Creek Village**  
**Cassie Stephens, City of Hilshire Village**

**CC: Village Fire Department Commissioner and Alternates**

**From: Marlo Longoria**  
**Date: May 30, 2023**  
**Re: 003-2022 Budget Amendment**

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During a special fire commission board meeting on May 30, 2023, the Village Fire Department Board of Commissioners unanimously approved the intra-budgetary transfers listed below and requested a budget amendment 003-2022 to be considered at your next council meeting. The 2022 budget had an overall surplus of \$91,040.

The surplus was calculated by the category balance for capital expenditure of \$203,982.21, personnel expenditure (\$44,969.18), operational expenditure (\$75,739.10), and additional income of \$7,766.68. The excess in capital expenditure relieves the deficit in other areas of the budget. All items listed below will **not** increase assessments in 2023, it only identifies the line items that are being adjusted for 2022.

**Personnel Expenditures:**

Salary: \$4,435,838.75 to \$4,458,271.11  
Salaries OT: \$373,000 to \$418,374  
Prof Certification: \$50,000 to 52,785.99  
Disability Insurance: \$26,216 to \$27,929.95  
Employee Retirement: \$334,799.41 to \$377,661.80  
unemployment claim: \$0.00 to \$4,741.83

**Operational Expenditures:**

Ambulance Medical Supplies: \$62,000 to \$64,826.45

Fire Prevent/Relations: \$10,000 to \$10,001.36

Insurance-Casualty: \$49,765.00 to \$71,243.70

Maintenance of Equipment: \$197,646.72 to \$226,778.83

Miscellaneous Exp.: \$5,000 to \$6,883.59

Office Expenses: \$110,342.15 to \$110,000

Prof. Services: \$131,444.11 to \$171,913.76

Public Utilities: \$60,643.00 to \$85,716.48

Uniforms: \$20,000 to \$22,159.13

Please place this budget amendment on your agenda for consideration and advise us on your council's action in writing.

Thank you,

Marlo Longoria

Enclosed- Proposed 2022 amendment.

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

Original Approved	(5% Mid-Year) 001-2022 Budget Amendment	(Bunker Gear) 002-2022 Budget Amendment	Per Commission IBT	Proposed 003-2022 Budget Amendment
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**GENERAL FUND**

**CAPITAL EXPENDITURES:**

Contingency- Facility	40,000.00	40,000.00	40,000.00	40,000.00	0.00
Misc. Tools, Equipment, & Hose	75,000.00	75,000.00	75,000.00	75,000.00	72,795.31
Protective Gear (Bunker Gear)	26,000.00	26,000.00	176,000.00	176,000.00	79,653.83
Computer/ Radios Equipment *Radio( system cost)	89,400.00	89,400.00	89,400.00	89,400.00	23,968.65
<b>Total Capital Expenditures</b>	<b>\$230,400</b>	<b>\$230,400</b>	<b>\$380,400</b>	<b>\$380,400</b>	<b>\$176,418</b>

**PERSONNEL EXPENDITURES:**

Salaries	4,261,343.00	4,445,838.75	4,445,838.75	4,435,838.75	4,458,271.11
457 Plan Contribution	84,226.86	87,916.78	87,916.78	87,916.78	82,523.59
Salaries - Overtime	110,000.00	353,000.00	353,000.00	373,000.00	418,374.30
Professional Certification	50,000.00	50,000.00	50,000.00	50,000.00	52,785.99
FICA	344,676.08	377,661.80	377,661.80	377,661.80	368,380.06
Life/Disability Insurance	26,000.00	26,216.00	26,216.00	26,216.00	27,929.95
Retirement	324,599.00	303,761.60	303,761.60	303,761.60	334,799.41
Hospitalization	941,760.00	957,960.00	957,960.00	947,960.00	909,051.31
Meal Allowance	35,000.00	35,000.00	35,000.00	35,000.00	34,115.00
Workers Compensation	40,084.00	55,865.00	55,865.00	55,865.00	47,216.58
Unemployment claim					4,741.83
<b>Total Personnel Expenditures</b>	<b>\$6,217,689</b>	<b>\$6,693,220</b>	<b>\$6,693,220</b>	<b>\$6,693,220</b>	<b>\$6,738,189</b>

**OPERATIONAL EXPENDITURES**

Ambulance Medical Supplies	62,000.00	62,000.00	62,000.00	62,000.00	64,826.45
Building Supplies & Maintenance	45,000.00	45,000.00	45,000.00	45,000.00	44,185.05
Chemicals	-	-	-	-	-
Emergency Contingency	20,000.00	20,000.00	20,000.00	20,000.00	12,511.00
Dues/Subscriptions	8,000.00	2,500.00	2,500.00	2,500.00	2,108.74
Fire Prevention/Public Relations	15,000.00	10,000.00	10,000.00	10,000.00	10,001.36
GAS & OIL	45,000.00	98,932.28	98,932.28	98,932.28	61,101.10
INSURANCE - CASUALTY	49,066.00	49,765.00	49,765.00	49,765.00	71,243.70
Miscellaneous	7,200.00	5,000.00	5,000.00	5,000.00	6,883.59
Office Expenses/Postage/Printing/Stationary	128,200.00	110,000.00	110,000.00	110,000.00	110,342.15
Professional Services	126,150.00	131,444.12	131,444.12	131,444.12	171,913.76
Public Utilities	65,000.00	60,643.00	60,643.00	60,643.00	85,716.48
Rent	10.00	10.00	10.00	10.00	10.00
State Certification Fees	6,000.00	6,000.00	6,000.00	6,000.00	4,944
Training Programs	33,000.00	47,000.00	47,000.00	47,000.00	42,378
EMS Training					4,578
Uniforms	20,000.00	20,000.00	20,000.00	20,000.00	22,159
Maintenance of Equipment	179,000.00	197,646.72	197,646.72	197,646.72	226,778.83
<b>Total Operational Expenditures</b>	<b>\$808,626</b>	<b>\$865,941</b>	<b>\$865,941</b>	<b>\$865,941</b>	<b>\$941,680</b>

**GENERAL (FUND 1)**

<b>TOTAL</b>	<b>\$7,256,715</b>	<b>\$7,789,561</b>	<b>\$7,939,561</b>	<b>\$7,939,561</b>	<b>\$7,856,287</b>
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**CAPITAL REPLACEMENT (FUND 2)**

Escrow	180,000	180,000	180,000	180,000	0
<b>TOTAL</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$0</b>

**FACILITY (FUND 4)**

Escrow	0	0	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL BUDGET</b>	<b>\$7,436,715</b>	<b>\$7,969,561</b>	<b>\$8,119,561</b>	<b>\$8,119,561</b>	<b>\$7,856,287</b>
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**ENDING GENERAL FUND BALANCE**

**\$83,274**

**REVENUE**

Miscellaneous Income					\$500
Interest Income					\$3,256
FEMA Reimbursement					\$4,010
<b>TOTAL</b>					<b>\$7,767</b>

**TOTAL CARRYOVER FUND BALANCE FOR 2022**

**\$91,041**

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

For the Year Ended December 31, 2022

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

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



TO: Mayor and City Council

FROM: R. Pennington, City Administrator  
VIA: Michelle Yi, Finance Director  
Village Fire Department Commission

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on Village Fire Department Budget Amendment 2023-04 and Ordinance No. 2023.06 amending the City of Piney Point Village 2023 Budget to account for an increase assessment for Village Fire Department services.

**Agenda Item: 5**

**Summary:**

On May 30, 2023, the Commissioners approved increasing the original personnel expense by \$451,277 as the recalculated targeted projection for 2023 year-end. The action is detailed by VFD as Budget Amendment 2023-04. Piney Point Village share is \$94,768. This is the third request and fourth amendment to the 2023 VFD Budget.

See Exhibit "A" detailing the amendment request.

See Exhibit "B" providing the supporting documentation.

**Recommendation**

Staff recommends approval on the proposed request for Village Fire Department's FY 2023 Budget Amendment 2023-04, and further action on Ordinance No. 2023.06 amending the City of Piney Point Village 2023 Budget to account for a \$94,768 projected personnel expenses for Village Fire Department services.

**VFD BUDGET AMENDMENT REQUEST  
EXHIBIT A**

**VFD AMENDMENT 2023-04:**

	<b>Original</b>	<b>Amended</b>	<b>Change</b>
Salaries	\$4,836,388	\$5,093,944	\$257,556
457 Plan Contribution	\$95,728	\$101,091	\$5,363
Salaries – OT	\$418,098	\$504,000	\$85,902
Professional Certification	\$46,000	\$57,000	\$11,000
Retirement	\$361,546	\$372,991	\$11,445
Workers Compensation	\$59,776	\$66,964	\$7,188
Insurance/Casualty	\$52,253	\$67,576	\$15,323
Office Expenses	\$120,400	\$130,400	\$10,000
Professional Services	\$126,150	\$173,650	\$47,500
	<hr/>	<hr/>	<hr/>
	\$6,116,339	\$6,567,616	\$451,277
<i>LESS: Surplus / Carryover</i>			<hr/> \$0
<b>Total Request 3:</b>			<hr/> <b>\$451,277</b>
Piney Point Share (%)			<b>21%</b>
Piney Point Share (\$)			<b>\$94,768</b>

For the purpose of supporting the projected expense in FY2023 personnel requirements.

**VFD BUDGET AMENDMENT DOCUMENTS  
EXHIBIT B**

**To: Wendy Baimbridge, City of Hedwig Village  
 Gerardo Barrera, City of Bunker Hill Village  
 Bobby Pennington, City of Piney Point Village  
 Zachary Meadows, City of Spring Valley Village  
 Tom Fullen, City of Hunters Creek Village  
 Cassie Stephens, City of Hilshire Village**

**CC:** Village Fire Department Commissioners and Alternates

**From:** Marlo Longoria

**Date:** May 30, 2023

**Re:** 2023 Budget Amendment 2023-04

During a special fire commission board meeting on May 30, 2023, the Village Fire Department Board of Commissioners unanimously approved amendment 4 to the 2023 budget, adjusting the following line items:

- Salaries from \$4,836,388.24 to \$5,093,943.84
- 457 Plan Contribution from \$95,728.00 to \$101,091.23
- Salaries – OT from \$418,098 to \$504,000
- Professional Certification - \$46,000 to \$57,000
- Retirement - \$361,546 to \$372,991.07
- Workers Compensation - \$59,776 to \$66,964
- Insurance/Casualty - \$52,253 to \$67,576
- Office Expenses - \$120,400 to \$130,400
- Professional Services - \$126,150 to \$173,650

<b>Cities' Responsibility</b>	<b>Share</b>	<b>Proposed 2023-04</b>
Bunker Hill Village	19.00%	85,742.61
Hedwig Village	18.50%	83,486.23
Hilshire Village	3.00%	13,538.31
Hunters Creek Village	22.25%	100,409.11
Piney Point Village	21.00%	94,768.15
Spring Valley Village	16.25%	73,332.50
<b>Total</b>	<b>100.00%</b>	<b>\$451,277</b>

The Commission does not anticipate further 2023 amendments except for customary true-ups in early 2024 following the audit. The bulk of this increase is for salary and other salary-dependent expenses. This is necessary due to a calculation error in the formulation of the original 2023 budget, which erroneously understated the expense of paying the workforce in 2023.

Overtime has been increased to reflect the actual experience of the department through the first third of 2023 and ensure that there will be sufficient resources, absent a major event, to carry the department through the end of the year. To have an entire shift stay on duty, as might occur during a hurricane or similar event, will cost the department approximately \$25,000 each day. A prolonged emergency, such

as was experienced in Hurricane Harvey will necessitate a further budget amendment.

Other adjustments include increases to worker's compensation and casualty insurance to reflect the actual 2023 cost of these items. \$10,000 has been added to provide for a family day in 2023.

The increase in professional fees is due to a number of factors. The department has had its periodic ISO audit and, as is customary, hired a consultant to assist in ensuring the department is properly rated and to identify any steps necessary to ensure that rating is as high as possible. This was not included in the original 2023 budget. The Commission also authorized a salary survey to ensure that our wages remain competitive in the area marketplace. The Commission has also allocated additional funds to its auditor to explore and explain inconsistencies between what was budgeted and authorized in 2022 and what was ultimately spent. The goal is to inform on any control or policy changes needed to ensure future budget compliance. The commission also seeks authority to expend sums for new accounting and human resources management software. Finally, the Commission wishes to migrate the department's email and productivity software to Microsoft 365. This is recommended by the department's IT consultant to enhance the department's cybersecurity posture.

Please place this budget amendment on your agenda for consideration and advise us on your council's action in writing.

Thank you,

Marlo Longoria

**Village Fire Department  
Proposed 2023-04 Budget Amendment**

Approved Original	Approved 2023-01 Budget Amendment	Approved 2023-02 Budget Amendment	Approved 2023-03 Budget Amendment	Proposed 2023-04 Budget Amendment	\$ Delta Approved Original 2023 to 2023-04	% Delta Approved Original 2023 to 2023-04	Explanation of 2023 Amendment(s)
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**GENERAL FUND**

**CAPITAL EXPENDITURES:**

CONTINGENCY - FACILITY	10,000.00	16,000.00	16,000.00	200,000.00	200,000.00	190,000.00	1900.00%	\$10,000 - Approved Original \$16,000 - Approved Amendment 2023-01 Increase Line Item by \$6,000 \$200,000 - Approved Amendment 2023-03 Increased Line Item by \$184,000
MISC. TOOLS & EQUIP./HOSE:	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-	0.00%	
PROTECTIVE GEAR	55,000.00	55,000.00	125,000.00	125,000.00	125,000.00	70,000.00	127.27%	\$55,000 - Approved Original \$125,000 - Approved Amendment 2023-02 Increased Line Item by \$70,000
SCBA	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	-	0.00%	
COMPUTER/RADIO EQUIPMENT	29,000.00	29,000.00	100,000.00	100,000.00	100,000.00	71,000.00	245%	\$29,000 - Approved Original \$100,000 - Approved 2023-02 Increased Line Item by \$71,000 ProPhoenix server & station server & 2 computers \$58,000 - Radios \$13,000 - Accountability Software
<b>Total Capital Expenditures</b>	<b>\$151,000</b>	<b>\$157,000</b>	<b>\$298,000</b>	<b>\$482,000</b>	<b>\$482,000</b>	<b>\$331,000</b>	<b>219.21%</b>	

**PERSONNEL EXPENDITURES:**

Salaries	4,836,388.47	4,836,388.24	4,836,388.24	4,836,388.24	5,093,943.84	257,555.37	5.33%	Estimate using ending annual salaries for everyone \$257,555.60 budget shortfall Salaries number includes 2023 projected salaries for all current employees projected out through end of year with promotions \$5,043,943.84 - Base Pay \$22,000 - Longevity \$28,000 - Higher Class
457 Plan Contribution	95,727.77	95,728.00	95,728.00	95,728.00	101,091.23	5,363.46	5.60%	
Salaries - Overtime	418,098.00	418,098.00	418,098.00	418,098.00	504,000.00	85,902.00	20.55%	OT based on actual Q1 numbers projected out the the year as currently staffed Total for 2023 - \$14,250 (Q1) multiplied by 4
Professinal Certification	46,000.00	46,000.00	46,000.00	46,000.00	57,000.00	11,000.00	23.91%	
FICA	412,810.39	412,810.39	412,810.39	412,810.39	412,810.39	-	0.00%	\$14,250*4
Life/Disability Insurance	26,432.00	26,432.00	26,432.00	26,432.00	26,432.00	-	0.00%	
Retirement	361,546.35	361,546.00	361,546.00	361,546.00	372,991.07	11,444.72	3.17%	2023 TMRS - Update to actual rate 6.48
Hospitalization	1,120,284.00	1,120,284.00	1,120,284.00	1,120,284.00	1,120,284.00	-	0.00%	
Meal Allowance	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	-	0.00%	Increased due to the proposal received after the approval of the orinigal budget \$59,776 + \$7,188.00 = \$66,964
Workers Compensation	59,775.55	59,776.00	59,776.00	59,776.00	66,964.00	7,188.45	12.03%	
<b>Total Personnel Expenditures</b>	<b>\$7,417,063</b>	<b>\$7,417,063</b>	<b>\$7,417,063</b>	<b>\$7,417,063</b>	<b>\$7,795,517</b>	<b>\$378,454</b>	<b>5.10%</b>	

Approved Original	Approved 2023-01 Budget Amendment	Approved 2023-02 Budget Amendment	Approved 2023-03 Budget Amendment	Proposed 2023-04 Budget Amendment	\$ Delta Approved Original 2023 to 2023-04	% Delta Approved Original 2023 to 2023-04	Explanation of 2023 Amendment(s)
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**OPERATIONAL EXPENDITURES**

Ambulance Medical Supplies	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	-	0.00%	
Building Supplies & Maintenance	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	-	0.00%	
Emergency Contingency	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%	
Dues/Subscriptions	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	-	0.00%	
Fire Prevention/Public Relations	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%	
GAS & OIL	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	-	0.00%	
INSURANCE - CASUALTY	52,253.25	52,253.00	52,253.00	52,253.00	67,576.00	15,322.75	29.32%	Increase due to the proposal received after the approval of the budget \$52,253 + \$15,323 = \$67,576
Miscellaneous	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	-	0.00%	
Office Expenses/Postage/Printing/Stationary	120,400.00	120,400.00	120,400.00	120,400.00	130,400.00	10,000.00	8.31%	\$10,000 - Family Day - 2023
Professional Services	126,150.00	126,150.00	126,150.00	126,150.00	173,650.00	47,500.00	37.65%	The commission approved to use two consultants to provide expertise over the ISO and Salary Survey \$22,000 - ISO consultant \$5,000 - Salary Survey \$7,500 - Additional Audit per commission meeting on 5/24/2023 \$6,000 for Accounting & HRIS software \$7000 Microsoft 365
Public Utilities	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	-	0.00%	
Rent	10.00	10.00	10.00	10.00	10.00	-	0.00%	
State Certification Fees	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	0.00%	
Training Programs	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%	
EMS Training	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-	0.00%	
Uniforms	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	-	0.00%	
Maintenance of Equipment	285,272.00	285,272.00	285,272.00	285,272.00	285,272.00	-	0.00%	
<b>Total Operational Expenditures</b>	<b>\$921,785</b>	<b>\$921,785</b>	<b>\$921,785</b>	<b>\$921,785</b>	<b>\$994,608</b>	<b>\$72,823</b>	<b>7.90%</b>	

**GF TOTAL**      **\$8,489,848**      **\$8,495,848**      **\$8,636,848**      **\$8,820,848**      **\$9,272,125**      **\$782,277**      **9.21%**

**CAPITAL REPLACEMENT FUND 2**

Escrow	200,000	380,000	380,000	380,000	380,000		
<b>CR TOTAL</b>	<b>\$200,000</b>	<b>\$380,000</b>	<b>\$380,000</b>	<b>\$380,000</b>	<b>\$380,000</b>		

\*Note for 2023-01: \$180,000 moved from 2022 to 2023 to purchase Medics.

**FACILITY FUND 4**

Escrow	0	0	0	0	0		
<b>FF TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

\*Note for 2023-01: \$6,000 moved from FF balance to "Contingency - Facility" Line item in GF.

**TOTAL BUDGET WITH ADMENDMENT**      **\$8,689,848**      **\$8,875,848**      **\$9,016,848**      **\$9,200,848**      **\$9,652,125**      **\$962,277**      **11.07%**

**Sequential budget change due to BA**      **\$186,000**      **\$141,000**      **\$184,000**      **\$451,277**

**2022 Surplus to Fund 2023-02 (PENDING AUDIT)**      **-\$91,040**

\*Note for 2023-01: No increase to city assessments.      **\$49,960**

**Total Assessments Owed by Cities**      **\$8,689,848**      **\$8,689,848**      **\$8,739,808**      **\$8,923,808**      **\$9,375,085**      **\$685,237**

Cities' Responsibility	Share	Proposed 2023-04
Bunker Hill Village	19.00%	85,742.61
Hedwig Village	18.50%	83,486.23
Hilshire Village	3.00%	13,538.31
Hunters Creek Village	22.25%	100,409.11
Piney Point Village	21.00%	94,768.15
Spring Valley Village	16.25%	73,332.50
<b>Total</b>	<b>100.00%</b>	<b>\$451,277</b>

Cities' Responsibility	Share	Total Budget Amendments FY 2023
Bunker Hill Village	19.00%	130,195.01
Hedwig Village	18.50%	126,768.83
Hilshire Village	3.00%	20,557.11
Hunters Creek Village	22.25%	152,465.21
Piney Point Village	21.00%	143,899.75
Spring Valley Village	16.25%	111,351.00
<b>Total</b>	<b>100.00%</b>	<b>\$685,237</b>

**ORDINANCE NO. 2023.06**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, AMENDING THE ORIGINAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023, AMENDING ACCOUNTS FOR UNFORESEEN FUNDING ADDITIONS TO FIRE AND SAFETY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY**

**WHEREAS**, the City of Piney Point Village, Texas, budget was adopted by Ordinance No. 2022.09.26 within the time and in the manner required by State Law; and

**WHEREAS**, the City of Piney Point Village, Texas, approved an amendment to the original budget by Ordinance No. 2023.03.27 on 27th day of March 2023, increasing the City assessment by \$10,492, as warranted and necessary for fire and safety programming; and

**WHEREAS**, the City of Piney Point Village, Texas, approved a second amendment to the original budget by Ordinance No. 2023.04 on 24th day of April 2023, increasing the City assessment by \$38,640, as warranted and necessary for fire and safety programming; and

**WHEREAS**, the City of Piney Point Village, Texas, has considered additional budgetary requirements of fire and safety programming for the remainder of the fiscal year; and

**WHEREAS**, the City of Piney Point Village, Texas, hereby finds and determines that it is prudent to amend, for a third time, line items due to unforeseen costs; and

**WHEREAS**, the City of Piney Point Village, Texas, further finds that the amendment will serve in the public interest; and

**WHEREAS**, the City of Piney Point Village, Texas, concludes that the third addition in the Budget; increasing the city assessment by \$94,768, is warranted and necessary as a matter of public necessity warranting action at this time.

\* \* \* \* \*

**NOW, THEREFORE, BE IT ORDAINED BY CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:**

**Section 1. Findings**

The facts and matters set out above are found to be true and correct.

**Section 2. Purpose**



The City of Piney Point Village, Texas, Fiscal Year 2023 Budget is hereby amended to reflect the effect of unforeseen circumstances,

**Section 3. Savings/Repealing Clause**

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

**Section 4. Severability**

All ordinances and parts of ordinance in conflict herewith are, to the extent of such conflict, hereby repealed.

**PASSED, APPROVED, AND ADOPTED** on first and final reading this 26th day of May 2023.

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Mark Kobelan  
Mayor

ATTEST:

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Robert Pennington  
City Administrator / City Secretary

TO: Members of the City Council

FROM: R. Pennington, City Administrator  
VIA: H. Miller, Fire Chief

MEETING DATE: June 26, 2023

SUBJECT: Discuss and take possible action on the Village Fire Department Budget for FY 2024.

**Agenda Item: 6**

This agenda item is for VFD proposed annual budget for FY 2024. The VFD Commission has recommended adoption of the FY 2024 Budget Proposal and is submitting that for approval by member cities. The Department is requesting an overall budget of \$9,913,488 which is an additional \$261,363 or 3% increase over the FY 2023 amended budget. PPV portion of proposed services is \$2,081,832.

This budget includes capital cost at \$193, 033, a 60% reduction over last year to support other recurring costs. Personnel costs are \$8,268,375, increasing the current 50 full-time employees to 53 to support a second ambulance without significant use of overtime allocation as in the prior year. Operational costs at \$1,052,080 and includes increased contractual IT cloud services. The Capital Replacement Fund at \$400,000 is to support the long-term replacement timeline for apparatus and equipment. There are no planned vehicle replacements in 2024.

The goals set for this budget:

- Hire 3 additional full-time employees to fully staff current apparatuses (reducing overtime).
- Maintain competitive pay and benefits package for employees.
- Provide improved tools for department accuracy, efficiency, & security.
- Invest in employee training.
- Maintain EMS & Fire equipment/vehicles to maintain ISO Class 1 service level.

Attached is the proposed budget from VFD.



## **VFD 2024 Proposed Budget**

In accordance with the terms of the Interlocal Agreement, the Village Fire Department's 2024 Budget is hereby submitted for consideration and approval by the Contracting Cities. Pursuant to Section 5.02 of the Interlocal Agreement, by a unanimous vote of Commissioners, the Board has approved and recommended this budget. Please place this item on your council's agenda for consideration, and within the time and manner specified in the Interlocal, then advise the department of your City Council's action.

### **COMMISSIONERS 2024**

City of Hedwig Village	Matt Woodruff, Chair
City of Bunker Hill Village	Keith Brown, Vice Chair
City of Piney Point Village	Zeb Nash, Secretary
City of Spring Valley Village	Allen Carpenter, Treasurer
City of Hunters Creek Village	Rob Adams, Member
City of Hilshire Village	Mayor Robert (Bob) Buesinger, Member

### **ALTERNATES 2024**

City of Hedwig Village	Mayor Tom Jinks
City of Bunker Hill Village	Clara Towsley
City of Piney Point Village	Aliza Dutt
City of Spring Valley Village	John Lisenby
City of Hunters Creek Village	Fidel Sapien
City of Hilshire Village	Mike Garofalo

### **Note: (Rotation of officers will occur in April 2024)**

This budget includes a 3% salary increase, allowances for step increases anticipated in 2024, continues a 2% base salary contribution to the employees' 457 Plan, and makes a \$400,000.00 contribution to the Capital Replacement Fund. The budget also includes additional funds for training to catch up on training that was not done during the COVID-19 pandemic and to ensure the department had adequate depth of personnel trained in certain specialized areas. All of this will be discussed in greater detail in the following pages.

The VFD is requesting an overall budget of **\$9,913,487.85** which is \$261,363.32, or 3%, over the FY 2023 budget, as amended.

The budget may be broken down in overarching categories as follows:

**GENERAL FUND – CAPITAL – \$193, 033.25 (Page 3)**

**GENERAL FUND – PERSONNEL – \$8,268,375.07 (Page 3 - Page 4)**

**GENERAL FUND – OPERATING – \$1,052,079.53 (Page 5 - Page 6)**

**CAPITAL REPLACEMENT FUND – \$400,000.00 (Page 7 - Page 8)**

**TOTAL – \$9,913,487.85**

The following is a comparison between these categories from 2022 through the proposed 2024 budget:

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual (audited)	Original Budget	As Amended	Proposed
Capital	159,620.00	151,000.00	482,000.00	193,033.25
Personnel	6,742,766.00	7,417,062.53	7,795,516.53	8,268,375.07
Operating	953,900.00	921,785.25	994,608.00	1,052,079.53
<b>Total Expenditures</b>	<b>7,856,286.00</b>	<b>8,489,847.78</b>	<b>9,272,124.53</b>	<b>9,513,487.85</b>
\$ for Cap. Replacement Plan	180,000.00	200,000.00	380,000.00	400,000.00
<b>Total to Fund</b>	<b>180,000.00</b>	<b>200,000.00</b>	<b>380,000.00</b>	<b>400,000.00</b>
	<b>8,036,286.00</b>	<b>8,689,847.78</b>	<b>9,652,124.53</b>	<b>9,913,487.85</b>

Below is a breakdown of the cost to each city for this budget. The total cost for city assessments is **\$9,913,487.85**.

City	Pro-Rata Share	\$ Funded by EOY 2024	January 2024 Payment	February – November 2024 Monthly Payment	December 2024 Payment
Bunker Hill Village	19%	\$ 1,883,562.69	235,445.34	156,963.56	78,481.78
Hedwig Village	18.5%	\$ 1,833,995.25	229,249.41	152,832.94	76,416.47
Hilshire Village	3%	\$ 297,404.64	37,175.58	24,783.72	12,391.86
Hunters Creek Village	22.25%	\$ 2,205,751.05	275,718.88	183,812.59	91,906.29
Piney Point Village	21%	\$ 2,081,832.45	260,229.06	173,486.04	86,743.02
Spring Valley Village	16.25%	\$ 1,610,941.78	201,367.72	134,245.15	67,122.57
<b>Total</b>	<b>100%</b>	<b>\$9,913,487.85</b>			

## **2024 Budget Highlights**

### **GENERAL FUND – CAPITAL – \$193, 033.25**

The general fund - capital has a 60% reduction from 2023, as amended. This decrease is due to no major facility project or repairs being anticipated. This category includes:

- *Physical Plant/Facility* - \$10,000 – unanticipated building repairs
- *Misc. Tools & Equipment FIRE* - \$32,375 – various tools needed for apparatus
- *Misc. Tools & Equipment EMS* - \$26,356.25 – scheduled EMS replacement
- *Protective Gear* - \$41,680 – Bunker Gear for new hires and various other protective gear
- *Office Computers* - \$3,924 – scheduled replacement
- *Apparatus Computers* - \$13,734 – scheduled replacement
- *Radios* - \$64,964 – scheduled replacement & radios for reserve apparatus

### **GENERAL FUND – PERSONNEL – \$8,268,375.07**

The Village Fire Department currently has fifty full-time employees and is proposing to increase the number to fifty-three full-time employees (FTEs). By doing so, the department will cease filling 3 positions needed to staff a second ambulance with overtime. The breakdown will be forty-five Fire and EMS personnel, one Fire Chief, one Fire Marshal, one administrator, one administrative specialist, and four communication specialists (dispatchers). The budget assumes the department will hire a permanent chief as of January 1, 2024, and will fill the vacant position created by the departure of the previous chief.

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

#### *SALARIES - \$5,542,285*

This category includes the base annual pay for 53 full-time employees. It also reflects the 3% base salary adjustment for all employees and anticipated step increases. The 9% increase from 2023, as amended, is offset in part by the reduction of overtime.

#### *EMPLOYER 457B CONTRIBUTION - \$110,845.70*

This category includes a 2% employer contribution of full-time employees after 12 months of continued employment of base salary and thereon after. The 10% increase from the 2023 budget, as amended, is due to the change in personnel numbers and salaries.

#### *LONGEVITY - \$22,000*

This category includes employees with 1 year or more of service who will be paid \$4.00 per month per year of service. The maximum annual earning is reached after 25 years of service and equates to \$1,200 annually.

#### *HIGHER CLASS - \$18,540*

Higher class is paid to an employee working a “grade” higher than their regular current job position. This rate of pay is the difference between the higher-grade hourly rate and the employee’s regular hourly rate.

#### *OVERTIME (regular, CPR, & training) - \$261,405.76*

The requested overtime cost takes into consideration the historical costs of operating the department. Due to the department hiring three new FTEs, the overtime rate is expected to decrease by ~ 59% from 2023, as amended. The category is broken down into sub-categories to include all areas of overtime for the

department. There has been concern in the past as to whether the overtime budget allowed sufficient authority for the department to call in additional staff for extraordinary events, such as major fires, floods, hurricanes and the like. It should be noted that the cost of doubling department manpower by calling in an extra shift costs approximately \$25,000 *each day*. This budget allows approximately \$50,000.00 in overtime for unknown but anticipatable events during the year. If there is a major hurricane (or more than one) or similar events that deplete this allowance, a budget amendment will be necessary to ensure the department has sufficient funds to complete the year.

PROFESSIONAL CERTIFICATION PAY - \$57,000

Employees who have obtained advanced certification from accredited continuing education programs, colleges, and/or universities earn additional compensation based on the following: Intermediate - \$67.50 per month, Advanced - \$105 per month, and Master - \$160.76 per month. At the time of this proposal, 12 employees have obtained intermediate certifications, 14 advanced certifications, and 15 master certifications.

FICA TAX EMPLOYER - \$454,512.98

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

RETIREMENT (TMRS) CONTRIBUTION - \$402,809.12

The Village Fire Department provides a 2:1 ratio with the **2023** employee contribution rate of 7% and the employer contribution rate of 6.48%.

HEALTH INSURANCE - \$1,246,876.09

Medical/Dental/Vision/BAC Insurance estimate: \$1,246,876.09 employer contribution. The change from 2023 budget, as amended, is due to a planned 6% increase in FTEs and a 5% estimated cost increase based on current elections.

LIFE/LTD - \$34,448.94

The department provides employee term life, AD&D, and long-term disability coverage to its employees. The change from 2023 budget, as amended, is due to a planned 6% increase in FTEs, an increase in base salary, and a 5% estimated cost increase.

WORKER'S COMPENSATION - \$71,651.48

The employer's contribution rates for workers' compensation (WC) are based on the rates with Deep East Texas Self Insurance Fund (DETSIF)- Higginbotham. (DETSIF) - Higginbotham provides the department with a proposal after a worker compensation audit is performed annually. The department receives bids for WC annually. The 7% increase from 2023 budget, as amended, is an estimated cost increase.

MEAL ALLOWANCE - \$46,000

Meal allowance provides two meals per day to all employees at the station. A 15% increase from 2023, as amended, is due to an increase in food costs.

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

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

RED TRUCKS & SAVING LIVES - \$295,105.80

This category provides operating tools for “red trucks and saving lives.” In this category, there is a 113% increase due to the reorganization of the budget and increased contractual cloud services.

- *Ambulance Medical Supplies - \$70,000*
- *IT and Cloud Maintenance Contracts - \$149,666.80*
- *Uniforms - \$20,000*
- *Fuel (for vehicles) - \$48,000*
- *Licenses & Permits (for vehicles) - \$5,000*
- *Dues & Subscriptions - \$2,439*

DISPATCH - \$10,621.05

This category provides operating essentials for dispatch. This is a new category in the budget created by the reorganization of the budget.

- *Dispatch Alerting System - US Designs - \$7,921.05*
- *Electronic Protocol Cards - Pro QA - \$2,500*
- *Translation Service - Language Line - \$200*

FIRE PREVENTION - FIRE MARSHAL OFFICE - \$9,000.

This category covers the needs of the fire marshal’s office. This is a new category in the budget created by the reorganization of the budget.

- *Public Education & Relations - \$5,000*
- *Inspections - \$200*
- *Fire Investigations - \$950*
- *Law Enforcement Equipment - \$2,850*

FIRE STATION - \$172,048.54

This category covers the needs of the fire station. In this category, there is an 8% reduction due to the reorganization of the budget. (Fixed Rate \$10.00 - Rent)

- *Building Maintenance (& supplies) - \$26,892.22*
- *Station Supplies (consumable goods) - \$18,600*
- *Public Utilities - \$54,240*
- *Property/Casualty Insurance - \$72,306.32*

OFFICE - \$52,664.14

This category covers expenses for items pertaining to administration. In this category there is 60% reduction due to the reorganization of the budget.

- *Office Supplies, Chairs, Tables - \$8,000*
- *VFD Branded Stationary (\*Printing) - \$500*
- *Postage Meter Rental - Pitney Bowes - \$1,800*
- *Shipping (Postage & Freight) - \$632.50*
- *Other Office Expenses (phone system, accounting, HRIS, Microsoft 365, bank service charges, etc.) - \$41,731.64*

PROFESSIONAL SERVICES - \$114,500

This category covers expenses for all outsourced services. In this category, there is a 36% reduction due to the reorganization of the budget.

- *Legal Services - \$36,000*
- *IT Services - \$28,000*
- *Health Insurance Consulting Services - \$11,500*
- *Medical Director Services - \$20,000*
- *Legal Notices & Advertising - \$3,000*
- *Other Professional Services - \$16,000*

TRAINING - \$94,060

This category exhibits an increase of 77% to catch up on needed training due to underfunding in the past.

- *Fire Training - \$37,740*
- *Fire Certification Training - \$7,320*
- *EMS Training - \$18,000*
- *EMS Certification Fees - \$6,000*
- *Emergency Management Training (TDEM) - \$7,000*
- *Fire Marshal Training - \$8,000*
- *Administration Training and Certification Fees - \$5,000*
- *General Supplies for Training - \$5,000*

MAINTENANCE - \$244,500

This category provides funding for expected maintenance. In this category, there is a 14% reduction due to the reorganization of the budget.

- *Vehicle Maintenance - \$165,000*
- *Equipment Supplies & Maintenance - \$36,400*
- *Bunker Gear Maintenance - \$26,000*
- *SCBA Maintenance - \$15,000*
- *Maintenance Contracts - \$1,200*
- *Fuel System - \$900*



EVENTS/OTHER - \$59,580

This category covers various event expenses and provides a small contingency for unknown costs.

- *VFD Fire Commission & Meeting Expenses - \$7,580*
- *VFD Events - \$25,000*
- *CPR Supplies, Cards, & Equipment - \$7,000*
- *Emergency Contingency (unforeseen circumstances) - \$20,000*

**Capital Replacement Fund – \$400,000**

The Capital Replacement strategic plan was developed to provide an instrument to aid the recommended replacement timeline for apparatus and equipment. Our vehicle maintenance officer reviews the cost of the vehicle, its age, and the miles and time it has on the engine. Below is a snapshot of the chart for the vehicle replacement plan. Industry standards and practices are used to determine the replacement of apparatus and equipment. Additionally, there is a breakdown of EMS equipment that our EMS coordinator reviews to help manage the life expectancy of equipment. The Strategic Plan has been estimated to be a 25-year span. There are no planned vehicle replacements in 2024.

It should be noted that the plan, based on currently planned annual assessments, will become insufficient to meet the expected needs around 2030. The Commission believes that while the \$400,000.00 allocation for 2024 is appropriate, there should be further examination of this fund in the coming months to formulate a long-range plan to ensure the fund will be adequate. This includes consideration of appropriate investment vehicles for the amounts in the fund, re-assessment of the anticipated cost of new equipment in light of the current inflationary environment, expected life of equipment based on its current condition and the like. Upon the conclusion of this analysis, the Commission will make appropriate recommendations for future-year contributions to ensure the long-term health of this fund.

Capital Replacement Fund											
		2023	2024	2025	2026	2027	2028	2029	2030	2031	
<b>Vehicles</b>											
2017 Ladder	Life (years)	15									
2020 Pumper 1		20									
2008 Pumper 2		20									
2014 Deputy Chief's Vehicle		10		100,000.00		1,500,000.00					
2019 Fire Chief's Vehicle		10						90,000.00			
2020 Utility Vehicle		10							75,000.00		
2023 Medic 1		10	263,889.98								
2023 Medic 2		10	263,889.98								
2014 Medic 3		10					300,000.00				
2012 Reserve Medic		10									
2017 Fire Marshal's Vehicle		10		sell (see below)							
						90,000.00					
<b>Total to be spent for Vehicles</b>		<b>527,779.96</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>1,590,000.00</b>	<b>300,000.00</b>	<b>90,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	
<b>EMS Equipment</b>											
R3 Power Pro Cot		18		26,356.25							
R2 Lucas 2		12			19,759.12						
R3 Stair Chair		23			4,387.76						
R2 Stair Chair		22			4,387.76						
R1 Lucas 3		8				19,759.12					
Lifepack CR Plus AED		9				2,395.52					
D1 Lifepack CR Plus AED		9				2,395.52					
R1 Powerload		14					28,350.00				
E1 Lifepack 15		10						36,872.00			
L1 Lifepack 15		11							36,872.00		
FM Lifepack CR2 AED		9								2,395.52	
Event Bag Lifepack CR2 AED		9								2,395.52	
R1 Stair chair		11								4,387.76	
R2 Lifepack 15		10									
R1 Lifepack 15		11									
R1 Power Pro Cot		12									
New Resc Powerload		13									
R3 Power Pro Cot		18									
<b>Total to be spent for EMS Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>26,356.25</b>	<b>28,534.64</b>	<b>24,550.16</b>	<b>28,350.00</b>	<b>36,872.00</b>	<b>36,872.00</b>	<b>11,574.32</b>	
<b>SCBA Equipment</b>											
SCBA Equipment		10		226,000.00							
<b>Total to be spent for SCBA Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Balance</b>											
		2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Beginning Cash	192,593.78	76,978.02	481,978.02	677,621.77	1,197,087.13	130,536.97	350,186.97	771,314.97	1,207,442.97	
	Planned Budgeted Annual Contribution	380,000.00	400,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	
	Additional Contributions	24,164.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Interest Income										
	Revenue from sale or trade-in	8,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Disbursements	(527,779.96)	0.00	(352,356.25)	(28,534.64)	(1,614,550.16)	(328,350.00)	(126,872.00)	(111,872.00)	(11,574.32)	
	Ending Cash	76,978.02	481,978.02	677,621.77	1,197,087.13	130,536.97	350,186.97	771,314.97	1,207,442.97	1,743,868.65	

The following additional documents are attached:

- 2024 Proposed Budget Chair Letter
- 2024 Proposed Budget PowerPoint
- 2024 Proposed Budget Spreadsheet (high level & detail)
- Capital Replacement Fund Schedule Spreadsheet
- VFD Organization Chart of Employees

# Village Fire Department



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

*Protecting and Serving the Cities of:*  
**BUNKER HILL VILLAGE**  
**HEDWIG VILLAGE**  
**HILSHIRE VILLAGE**  
**HUNTERS CREEK VILLAGE**  
**PINEY POINT VILLAGE**  
**SPRING VALLEY VILLAGE**

June 5, 2023

The Honorable Tom Jinks

**Mayor, City of Hedwig Village**

The Honorable Robert Lord

**Mayor, City of Bunker Hill Village**

The Honorable Marcus Vajdos

**Mayor, City of Spring Valley Village**

The Honorable Mark Kobelan

**Mayor, City of Piney Point Village**

The Honorable Jimmy Pappas

**Mayor, City of Hunters Creek Village**

The Honorable Robert (Bob) Buesinger

**Mayor, City of Hilshire Village**

Dear Mayors:

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

- **Proposed Amendment 3 to the 2022 Budget.** This is the customary post-audit true-up of the 2022 budget and does not require any additional funds from the cities.
- **Proposed Amendment 4 to the 2023 budget.** As your Commissioners should have already advised you, there was a calculation error in the 2023 budget that resulted in a significant underfunding of the costs to provide payroll and benefits

to the existing workforce. This amendment corrects that error, adjusts overtime to reflect current estimates for 2023 based on year-to-date experience, and adjusts several other budget categories to reflect currently anticipated costs for the year. All of this is explained in more detail in the attached memorandum.

- **Proposed 2024 Budget.** The budget is explained in some detail in the attached documents. To briefly summarize, the budget represents a 3% increase over the 2023 budget, as amended. It provides a 3% across the board salary increase for personnel and anticipated step increases, addresses training deficiencies and increases the contribution toward the Capital Replacement Fund. We wish to point out that the Capital Replacement Fund will be examined in detail by the Commission in the coming months. We need to ensure that we are properly accounting for the unprecedented increase in the cost of fire apparatus, properly evaluating the expected life of current apparatus and recommending the proper investment vehicles for the sums in the fund. Future year contributions to this fund may need to be adjusted to ensure the long-term solvency of this fund.

Throughout this process, it has been our goal to provide the cities with a realistic and achievable budget. We want to end the recent practice of multiple budget amendments throughout the year that require additional, unexpected contributions from the cities. While we all must recognize unforeseeable events could result in the need for additional funds, we must also recognize that some unknown events over the course of a year are foreseeable and should be accounted for in a realistic budget. Your Commissioners and VFD personnel, as well as the undersigned, are prepared to answer your questions regarding this proposed budget.

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

Respectfully submitted,

**Matt Woodruff, Chair**

**Village Fire Department Board of Commissioners**

Attachments

cc: Village Fire Department Commissioners and Alternates

City Administrators/Secretaries

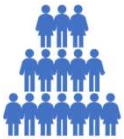


# Village Fire Department FY 2024 Budget

901 Corbindale Road  
Houston, TX 77024

[www.villagefire.org](http://www.villagefire.org)

# 2024 Budget Goals



Hire 3 new FTEs to complete staffing needed to fully staff current in-service apparatuses with full-time employees (reducing overtime)



Maintain competitive pay and benefits package for employees



Provide better tools for accuracy, efficiency, & security throughout the department



Invest in training to develop skills and experience of all employees



Maintain EMS & Fire equipment/vehicles to provide the best service

# 2024 Proposed Budget



	FY 2024 Proposed Budget	% Change From 2023 As Amended
<b>General Fund Expenditures:</b>		
Capital	193,033.25	-60%
Personnel	8,268,375.07	+6%
Operating	1,052,079.53	+6%
<b>Total General</b>	<b>9,513,487.85</b>	<b>+3%</b>
<b>Capital Replacement Fund:</b>		
Funding for Capital Replacement	400,000	+5%
<b>Total Capital Replacement</b>	<b>400,000</b>	<b>+5%</b>
<b>Total Cost to Cities</b>	<b>\$ 9,913,487.85</b>	<b>+3%</b>

# 2024 Proposed Budget Total Cost to Cities



City	Pro Rata Share	\$ Funded By EOY 2024	January 2024 Payment	February – November 2024 Monthly Payment	December 2024 Payment
Bunker Hill Village	19.00%	1,883,562.69	235,445.34	156,963.56	78,481.78
Hedwig Village	18.50%	1,833,995.25	229,249.41	152,832.94	76,416.47
Hilshire Village	3.00 %	297,404.64	37,175.58	24,783.72	12,391.86
Hunters Creek Village	22.25%	2,205,751.05	275,718.88	183,812.59	91,906.29
Piney Point Village	21.00%	2,081,832.45	260,229.06	173,486.04	86,743.02
Spring Valley Village	16.25%	1,610,941.78	201,367.72	134,245.15	67,122.57
<b>Total</b>	<b>100.00%</b>	<b>\$ 9,913,487.85</b>			



# 2024 Proposed Budget Highlights General Fund – Capital

- 60% decrease from 2023 As Amended
  - No major facility projects anticipated
  - Scheduled replacement of EMS equipment needed
  - Purchase of gear lockers needed
  - Purchase of miscellaneous equipment to maintain ISO Class 1 rating
  - Routine replacement of protective gear (boots, helmets, gloves, hoods)
  - Bunker gear for new hires
  - Routine replacement/upgrade of IT equipment



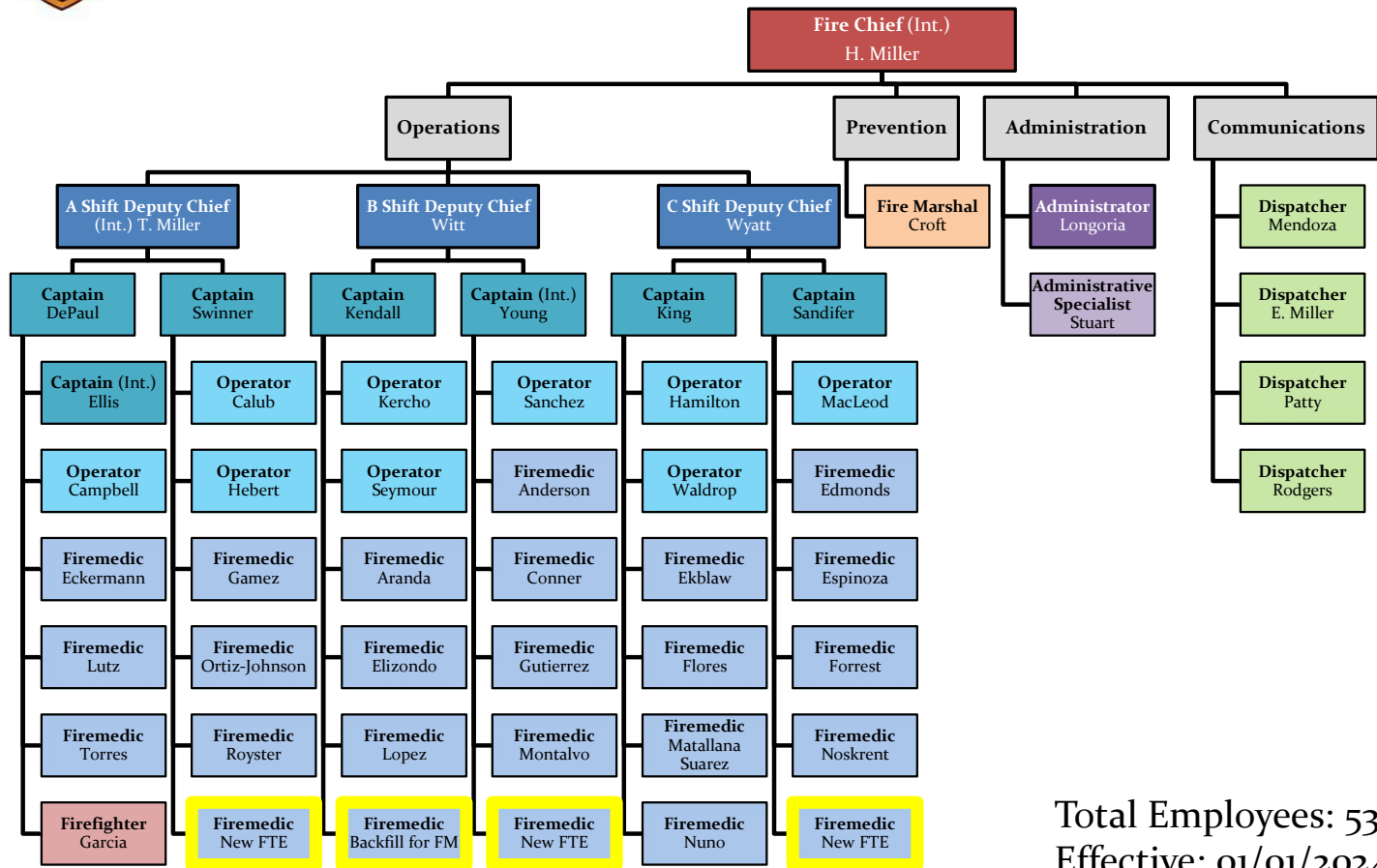


# 2024 Proposed Budget Highlights General Fund – Personnel

- 6% increase from 2023 As Amended
  - Hire 3 new FTEs to complete staffing of in-service apparatuses
  - Base Salary 3% increase & 1% step increases
  - Reduction in regular overtime expense with complete staffing
  - Meal Allowance 15% increase



# Village Fire Department Organization Chart of Employees



Total Employees: 53  
Effective: 01/01/2024



# 2024 Proposed Budget Highlights General Fund – Operating

- 6% increase from 2023 As Amended
  - Increase cost of medical supplies
  - Plan to gradually update uniforms
  - Upgrade dispatch protocol cards
  - Upgrade admin tools for accuracy, efficiency, & security – Microsoft 365, accounting software, & HR/payroll/benefits software solution
  - Increase to training cost to catch up on needed training for all employees
  - CPR community training costs
  - VFD Family Day & quarterly events





## 2024 Proposed Budget Capital Replacement

- 5% increase from 2023 As Amended
  - No Capital Replacement purchases planned for 2024
  - Next Capital Replacement purchase planned for 2025

### Village Fire Department FY 2024 Proposed Budget

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed
<b>General Fund Expenditures:</b>							
Capital	100,364.00	159,620.00	151,000.00	482,000.00	193,033.25	-288,966.75	-60%
Personnel	6,126,081.00	6,742,766.00	7,417,062.53	7,795,516.53	8,268,375.07	472,858.54	6%
Operating	700,656.00	953,900.00	921,785.25	994,608.00	1,052,079.53	57,471.53	6%
<b>Total Expenditures</b>	<b>6,927,101.00</b>	<b>7,856,286.00</b>	<b>8,489,847.78</b>	<b>9,272,124.53</b>	<b>9,513,487.85</b>	<b>241,363.32</b>	<b>3%</b>
<b>Capital Replacement Fund:</b>							
\$ for Cap. Replacement Plan	180,000.00	180,000.00	200,000.00	380,000.00	400,000.00	20,000.00	5%
<b>Total to Fund</b>	<b>180,000.00</b>	<b>180,000.00</b>	<b>200,000.00</b>	<b>380,000.00</b>	<b>400,000.00</b>	<b>20,000.00</b>	<b>5%</b>
<hr/>							
<b>Cost to Cities</b>	<b>7,107,101.00</b>	<b>8,036,286.00</b>	<b>8,689,847.78</b>	<b>9,652,124.53</b>	<b>9,913,487.85</b>	<b>261,363.32</b>	<b>3%</b>



Village Fire Department FY 2024 Proposed Budget Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
<b>Capital Expenditures</b>									
Physical Plant/Facility	0.00	0.00	10,000.00	200,000.00	10,000.00	-190,000.00	-95%	once retro-roof project is completed on the annex in 2023, we do not expect any major projects for the physical plant/facility	10,000 for unknown (same as original budget line item for 2023)...Possibly 200,000 rollover for Annex Roof Replacement in 2024 if not completed in 2023
Misc. Tools & Equipment - FIRE (*prev. Misc. Tools & Equipment)	26,382.81	72,795.31	50,000.00	50,000.00	32,375.00	-17,625.00	-35%	original line item broken down into "Misc. Tools & Equipment - FIRE" and "Misc. Tools & Equipment - EMS"	5,635 for 8 sets of gear storage lockers + 3,000 for installation 9,000 (additional information) gas detectors (1) 3,000 generator upgrade for ISO requirements on fire truck (\$1380*4) Akron Scene Star portable scene light (\$255*4) Edwards cord reels (\$125*4) 100ft sections of 16 gauge electric cord w/20 amp plugs 4,700 lights/sirens for Fire Marshal Tahoe
Misc. Tools & Equipment - EMS					26,356.25	26,356.25	#DIV/0!	new line added in 2024 to break down original "Misc. Tools & Equipment"	PowerCot: 1 replaced in 2022, need to replace other cot in 2024 (cost = 26,356.25), & replace 3rd cot in 2026
Protective Gear	73,981.31	79,653.83	55,000.00	125,000.00	41,680.00	-83,320.00	-67%	big purchase of gear in 2023, expecting to purchase 4 sets of gear for new hires in 2024 & routine replacements	(\$420*12) boots, +(\$480*10) helmets, +(\$320*12) gloves, +(\$160*50) hoods (\$5,000*4) full sets for new hires (assuming hiring 4 = backfill + 3 new) *assuming inflation in prices is included
SCBA (*2023 only)			7,000.00	7,000.00		-7,000.00	-100%	SCBA moved to Capital Replacement fund/schedule beginning in 2024, next purchase will be in 2025	
Gym Equipment					0.00	0.00	#DIV/0!	new line added in 2024 - gym equipment has not been budgeted for in the past, last set of gym equipment was donated by Hedwig in 2011, equipment is wearing out and due for replacement	(4400 *1) T600 treadmill, (4400*1) Hoist V-1 Elite w/ leg press & Cable Column, & (806.00*1) Barbell bumper plates...10,000 line item - will be donated by a resident in 2023
Office Computers		16,797.47			3,924.00	3,924.00	#DIV/0!	new line in 2024 to break down original line, "Radios/Computers"	(\$1200*3) desktop replacement - Deputy Chief, Captain, Captain *9% inflation estimate
Apparatus Computers					13,734.00	13,734.00	#DIV/0!	new line in 2024 to break down original line, "Radios/Computers"	(\$3000*3) Laptops for M-1 & M-2 & D-1 touchscreens (\$1800*2) Docking stations and mounting hardware for M-1 & M-2 *9% inflation estimate
Radios (*prev. Radios/Computers)	0.00	7,171.18	29,000.00	100,000.00	64,964.00	-35,036.00	-35%	original line, "Radios/Computers", changed to "Radios" and broken down into new lines, "Office Computers" and "Apparatus Computers"	(\$600*6) lapel mics (\$8000*7) handheld radios for reserve apparatus (2 for M-3, 4 for E-2, 1 for Fire Chief) *9% inflation estimate
<b>Capital Expenditures TOTAL</b>	<b>100,364.00</b>	<b>176,417.79</b>	<b>151,000.00</b>	<b>482,000.00</b>	<b>193,033.25</b>	<b>-288,966.75</b>	<b>-60%</b>		

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
<b>Personnel Expenditures</b>									
<b>Payroll</b>									
Base Pay (*prev. Salaries)	4,116,473.89	4,458,271.11	4,786,388.47	5,043,943.84	5,542,285.00	498,341.16	10%	original line, "Salaries", changed to "Base Pay", increase includes overall 3% in base pay, ~1% step increases, Fire Marshal retiring in 2023, hire 1 backfill & 3 new FTEs in 2024	increase includes overall 3% in base pay, ~1% step increases (2024 salaries calculated to include step promotions throughout year), Fire Marshal retiring in 2023, hire 1 backfill & 3 new FTEs in 2024
457 Plan Compensation		82,523.59	95,727.77	101,091.23	110,845.70	9,754.47	10%	increase calculated with increase of base pay	2% of base pay
Longevity			22,000.00	22,000.00	22,000.00	0.00	0%	previous years rolled into "Salaries"	(19,750 + 2400) * 2022 actual number \$19,750 and increase due employee number of "years" increased
Higher Class			28,000.00	28,000.00	18,540.00	-9,460.00	-34%	previous years rolled into "Salaries"	(\$4478.42*4) total for 2023 Q1 multiplied by 4
Overtime - REGULAR (*prev. Overtime)	221,675.48	418,374.30	418,098.00	504,000.00	206,000.00	-298,000.00	-59%	original line, "Overtime", changed to "Overtime - REGULAR" and broken down into new lines, "Overtime - CPR", "Overtime - EVENTS", and "Overtime - TRAINING"	additional FTEs will decrease the need for regular overtime (\$68*6hours*12classes*2employees) 6 total ET hours per class, 1 class per month, x \$68 per hour OT hourly pay rate, 2 employees
Overtime - CPR					10,085.76	10,085.76	#DIV/0!	new line in 2024 to break down original line, "Overtime"	for special events: Lacrosse, Kinkaid, St. Cecilia - expense will be reimbursed, so should net to 0
Overtime - EVENTS					0.00	0.00	#DIV/0!	new line in 2024 to break down original line, "Overtime"	45 employees x OT (\$65) rate(s) x 2 EMS trainings 5hrs ea, 45 employees x OT (65) rate(s) x 1 live burn Fire training 5hrs ea
Overtime - TRAINING					45,320.00	45,320.00	#DIV/0!	new line in 2024 to break down original line, "Overtime"	2023 As Amended is total for 2023 Q1 multiplied by 4... (14250*4), currently: 12 employees at intermediate \$67.50 per month, 14 employees at advanced \$105 per month, and 15 employees at master \$160.76 per month - annual total w/o changes = \$56,296.80
Professional Certification	54,083.37	52,785.99	46,000.00	57,000.00	57,000.00	0.00	0%		increase calculated on expected gross pay & includes new hires
FICA	333,783.76	368,380.06	412,810.39	412,810.39	454,512.98	41,702.59	10%		7.65% tax on sum of Base Pay, 457, Longevity, Higher Class, all OT, & Professional Certification
<b>Total Payroll</b>	<b>4,726,016.50</b>	<b>5,380,335.05</b>	<b>5,809,024.63</b>	<b>6,168,845.46</b>	<b>6,466,589.44</b>	<b>297,743.98</b>	<b>5%</b>		
<b>Benefits</b>									
Retirement - TMRS	406,825.87	334,799.41	361,546.35	372,991.07	402,809.12	29,818.05	8%	increase based on increase of base pay & additional FTEs	6.7% (based on 2023 rate letter) employer contribution on sum of Base Pay, 457, Longevity, Higher Class, all OT, & Professional Certification
Health Insurance (*prev Hospitalization)	861,536.47	909,051.31	1,120,284.00	1,120,284.00	1,246,876.09	126,592.09	11%	changed from "Hospitalization" to "Health Insurance", increase for 3 new FTEs and estimate 5% cost increase in price of medical, dental, vision, bac	includes cost for medical, dental, vision, BAC - 2023 As Amended x 1.06 for increased FTEs x 1.05 for estimated 5% increase in cost
Basic Life, ADD, & LTD Insurance (*prev. Disability)	24,715.53	27,929.95	26,432.00	26,432.00	34,448.94	8,016.94	30%	changed from "Disability" to "Basic Life, ADD, & LTD Insurance", increase based on increase of salaries & additional FTEs	based on 2024 ending annual salary rates, includes hiring backfill & 3 new FTEs, estimated 5% increase in cost
Worker's Comp. Insurance (*prev. Workmens' Comp Insurance)	39,660.21	47,216.58	59,775.55	66,964.00	71,651.48	4,687.48	7%	changed from "Wrokmens' Comp Insurance" to "Worker's Comp. Insurance", possible 7% increase in cost	2023 As Amended number with 7% increase
Unemployment Claim Payment (*2022 only)		4,741.83						deleted line item for 2024	
Meal Allowance	35,025.60	34,115.00	40,000.00	40,000.00	46,000.00	6,000.00	15%	increase in cost of food	3 shifts (A, B, C), 61 tours per year per shift (A, B, C), 2 days (48 hours) per tour, 2 meals per day, 15 employees per shift & assuming 15% increase from 2023 = \$4.18 per meal per person
<b>Total Benefits</b>	<b>1,367,763.68</b>	<b>1,357,854.08</b>	<b>1,608,037.90</b>	<b>1,626,671.07</b>	<b>1,801,785.63</b>	<b>175,114.56</b>	<b>11%</b>		
<b>Personnel Expenditures TOTAL</b>	<b>6,126,081.00</b>	<b>6,738,189.13</b>	<b>7,417,062.53</b>	<b>7,795,516.53</b>	<b>8,268,375.07</b>	<b>472,858.54</b>	<b>6%</b>		



	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
<b>Operating Expenditures</b>									
<b>Red Trucks &amp; Saving Lives</b>									
Ambulance Medical Supplies	66,023.68	64,826.45	62,000.00	62,000.00	70,000.00	8,000.00	13%	increase in costs	increased EMS call volume 2 ambulance running supply usage 10%-15% increase in all drug cost, supplies, and shipping cost
IP Address VPN - PS Lightwave					8,820.00	8,820.00	#DIV/0!	new line in 2024 for specific breakdown	(\$735*12months) 2023 monthly bill multiplied by 12 months
Internet, Phones, & TV - Comcast					19,800.00	19,800.00	#DIV/0!	new line in 2024 for specific breakdown	(\$1,650*12months) 2023 monthly bill multiplied by 12 months
Mobile Device Services - T-Mobile					4,066.80	4,066.80	#DIV/0!	new line in 2024 for specific breakdown	(\$338.9*12months) 2023 monthly bill multiplied by 12 months ( AT&T first net in review)
City of Houston Radio System					19,680.00	19,680.00	#DIV/0!	new line in 2024 for specific breakdown	(\$492*40radios) Annual contract for connection between City of Houston & our radios - cost of having connection - paid to City of Houston increased from 32 to 40 radios, cost is \$492 per radio
Communications - Motorola 47 & NICE					43,000.00	43,000.00	#DIV/0!	new line in 2024 for specific breakdown	annual maintenance contract for Motorola radio system & NICE recording system.
Incident Records & CAD - Propheonix					24,000.00	24,000.00	#DIV/0!	new line in 2024 for specific breakdown	annual cloud service contract for incident records & computer automated dispatch (CAD) system
EMS Protocol App - Handtevy					2,300.00	2,300.00	#DIV/0!	new line in 2024 for specific breakdown	annual for EMS protocol app by Handtevy
Training Software & Vehicle Checks - Vector Solutions					7,000.00	7,000.00	#DIV/0!	new line in 2024 for specific breakdown	annual for training management software & vehicle checks - Vector Solutions
EMS Equipment Maintenance - ProCare/Stryker					21,000.00	21,000.00	#DIV/0!	new line in 2024 for specific breakdown	provided on-site preventative maintenance, some battery replacement, parts, labor, travel for all ems equipment on apparatus (heart monitors, cpr device, power load, stair chair, power cots)
Uniforms	12,748.07	22,159.13	15,000.00	15,000.00	20,000.00	5,000.00	33%	plan to gradually replace current nomax pants and reduce cost in long-term cost polo and tactical pants cost less than and nomax pants t-shirts, polos and tactical pants (includes 4 new hires for 2024)	plan to gradually replace current nomax pants and reduce cost in long-term cost polo and tactical pants cost less than and nomax pants t-shirts, polos and tactical pants (includes 4 new FTEs for 2024)
Fuel (*prev. Gas & Oil)	37,140.97	61,101.10	55,000.00	55,000.00	48,000.00	-7,000.00	-13%	changed from "Gas & Oil" to "Fuel", cost of unleaded and diesel fuel for vehicles	(\$4000*12months) typical VFD monthly fuel cost 2023. *2022 actual cost was high due to fuel prices increasing and due to error in re-pricing: VFD did not re-invoice (ate cost of error)
Vehicle Licenses & Permits					5,000.00	5,000.00	#DIV/0!	line item added for 2024 for specific breakdown	vehicle registrations, licenses for ambulances with TDSHS
Dues & Subscriptions	1,479.91	2,108.74	6,500.00	6,500.00	2,439.00	-4,061.00	-62%	items reorganized	1,800 NFPA Standards annual subscription for Fire Marshal (138*3) IAAI association annual dues for Fire Marshal, Cody Seymour, Tommy Depaul (Fire Investigators) 50 TFMA association annual dues for Fire Marshal 175 NFPA Journal annual subscription for station
<b>Total Red Trucks &amp; Saving Lives</b>	<b>117,392.63</b>	<b>150,195.42</b>	<b>138,500.00</b>	<b>138,500.00</b>	<b>295,105.80</b>	<b>156,605.80</b>	<b>113%</b>		
<b>Dispatch</b>									
Dispatch Alerting System - US Designs (Samantha)					7,921.05	7,921.05	#DIV/0!	new line in 2024 for specific breakdown	annual cloud service contract for dispatch alerting system For full package: \$96,410 start up cost after 1-year annual cost will be \$17,000. Commission decided to go with digital cards option only (1000), and agreed to set line item to \$2,500.
Electronic Protocol Cards - Pro QA					2,500.00	2,500.00	#DIV/0!	new line in 2024 for specific breakdown	
Translation Service - Language Line					200.00	200.00	#DIV/0!	new line in 2024 for specific breakdown	
<b>Total Dispatch</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,621.05</b>	<b>10,621.05</b>	<b>#DIV/0!</b>		
<b>Fire Prevention - Fire Marshal's Office</b>									
Public Education & Relations (*prev. Fire Prevention/Public Relations)	7,134.72	10,001.36	10,000.00	10,000.00	5,000.00	-5,000.00	-50%	changed from "Fire Prevention/Public Relations" to " Public Education & Relations", some items reorganized to the Events & Other section	challenge coins & pins -, promotional items (keychains, pens, lanyards, etc.) -, giveaways for kids - Positive Promotions
Inspections					200.00	200.00	#DIV/0!	new line in 2024 for specific breakdown	200 plans review table
Fire Investigations					950.00	950.00	#DIV/0!	new line in 2024 for specific breakdown	500 renew investigation equipment & supplies 350 camera & recorder 100 shirt or jumpsuit for scene investigation
Law Enforcement Equipment					2,850.00	2,850.00	#DIV/0!	new line in 2024 for specific breakdown	100 ammunition required for annual qualification 2750 vault for vehicle for investigagion and EMS equipment
<b>Total Fire Prevention</b>	<b>7,134.72</b>	<b>10,001.36</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>9,000.00</b>	<b>-1,000.00</b>	<b>-10%</b>		

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
<b>Fire Station</b>									
Building Maintenance (*prev. Building Supplies & Maintenance)	38,380.49	44,185.05	45,000.00	45,000.00	26,892.22	-18,107.78	-40%	original line, "Building Supplies & Maintenance", broken down to "Building Maintenance" and "Station Supplies"	17,000 for building maintenance (lawn equipment, paint, power wash, plumber, water heater, electrical, etc.) 8,532.22 annual contract for AC maintenance (includes filters) (\$85*16) cost per visit, estimate 16 visits per year at 2023 price for pest control - End-o-pest
Chemicals (*2021 only)	2,000.00							deleted line item for 2024	
Station Supplies					18,600.00	18,600.00	#DIV/0!	new line in 2024 for specific break down of original "Building Supplies & Maintenance"	(\$1,550*12months) cleaning supplies, paper goods, beverages - consumable goods
Public Utilities	44,582.23	85,716.48	75,000.00	75,000.00	54,240.00	-20,760.00	-28%	expected decrease in costs	(\$3000+\$1200+\$150+\$170)*12months 2023 is currently running per month: 3000electric + 1500gas + 150water + 170trash *removed expected 8% inflation
Rent	10.00	10.00	10.00	10.00	10.00	0.00	0%		annual rent for building/property - Spring Branch School
Property & Casualty Insurance (*prev. Insurance - Casualty)	53,782.75	71,243.70	52,253.25	67,576.00	72,306.32	4,730.32	7%	expected cost increase	review proposal for insurance - 2023 adjusted *7% increase estimate
<b>Total Fire Station</b>	<b>138,755.47</b>	<b>201,155.23</b>	<b>172,263.25</b>	<b>187,586.00</b>	<b>172,048.54</b>	<b>-15,537.46</b>	<b>-8%</b>		
<b>Office</b>									
Office Supplies (*prev. Office Supplies + Coffee Bar)	10,193.96	16,301.96			8,000.00	8,000.00	#DIV/0!	items reorganized	paper, staples, toner, ink, pens, pencils, folders, binders, tables, chairs, printers, etc.
VFD Branded Stationary (*prev. Printing)	0.00	1,614.53			500.00	500.00	#DIV/0!	items reorganized	VFD branded stationary (letterhead, envelopes, forms)- VistaPrint could be new vendor for this service
Postage Meter Rental - Pitney Bowes	991.93	1,573.90			1,800.00	1,800.00	#DIV/0!	based on 2023	(\$150*12months) postage meter rental
Shipping (*prev. Postage & Freight)	118.35	550.00			632.50	632.50	#DIV/0!	based on previous year with 15% increase	2022 actual spent was \$550.00 *15% increase estimate (\$485*12) 2023 monthly bill multiplied by 12 months *NO increase expected
Phones - 8x8					6,000.00	6,000.00	#DIV/0!	new line in 2024 for specific breakdown	
HRIS - Paycom, UKG, or other					18,000.00	18,000.00	#DIV/0!	new line in 2024, new HR/Payroll software for 2024, begin July 2023	1500*12 annual estimate for highest priced system (Paycom) - other options: UKG, Paylocity, Paycor - leaning towards UKG, would like to get set up July 2023
Accounting - QuickBooks					3,000.00	3,000.00	#DIV/0!	new line in 2024, new accounting software for 2024, begin July 2023	QuickBooks 200/mth = 2400 year for bookkeeping only (round up to 3000). Will likely only need for bookkeeping & would like to get set up July 2023
Office Software & Email - Microsoft 365					7,000.00	7,000.00	#DIV/0!	new office software/email for security & functionality	(\$17*13users*12months) Full Suite Package for admin & officers \$17 per person per month 8 people: fire chief, admin, admin special, fire marshal, 3 dep chiefs, 6 captains (\$10*36users*12months) Web-based Suite for operations & dispatch else \$10 per person per month 11 people: 5 dispatchers, 6 captains switching to Microsoft for security and functionality - begin July 2023
Adobe					731.64	731.64	#DIV/0!	new line item in 2024 for specific breakdown	239.88 per year (Admin Specialist) - Adobe Pro 20.99 per month & 19.99 per month (Administrator) - Adobe Pro & Dreamweaver
Office/PC Equipment Maintenance Contracts (*prev. Office Expenses/Postage/Printing/Stationary)	39,761.23	67,086.71	120,400.00	130,400.00		-130,400.00	-100%	2023 line item included all Office section items, several Red Trucks section items, and some Professional Services section items; deleted line for 2024	
Office Equipment	18,812.84	12,576.20						deleted line item for 2024	
Bank Service Charges	9,427.96	6,876.84			7,000.00	7,000.00	#DIV/0!	based on previous years spent	based on previous years spent
Miscellaneous Office Expenses (*prev. Other Office Expenses)	3,329.43	3,762.70			0.00	0.00	#DIV/0!	changed from "Other Office Expenses" to "Miscellaneous Office Expenses"	none expected in 2024
<b>Total Office</b>	<b>82,635.70</b>	<b>110,342.84</b>	<b>120,400.00</b>	<b>130,400.00</b>	<b>52,664.14</b>	<b>-77,735.86</b>	<b>-60%</b>		
<b>Professional Services</b>									
Accounting Services					0.00	0.00	#DIV/0!	new line in 2024 for specific breakdown	possible annual cost if we use a CPA in 2024, if only using QuickBooks this line will be 0
Legal Services					36,000.00	36,000.00	#DIV/0!	new line in 2024 for specific breakdown	2023 with a 12% increase estimate, rounded to nearest 1000
IT Services					28,000.00	28,000.00	#DIV/0!	new line in 2024 for specific breakdown	2023 with a 5% increase estimate, depends if stay with Accutek
Health Insurance Consulting Services					11,500.00	11,500.00	#DIV/0!	new line in 2024 for specific breakdown	2023 with a 15% increase estimate
Medical Director Services					20,000.00	20,000.00	#DIV/0!	new line in 2024 for specific breakdown	medical director services & insurance
Legal Notices & Advertising	0.00	4,620.47			3,000.00	3,000.00	#DIV/0!	less need for advertising expected in 2024	newspaper posting for bids - prop/casual insurance, workers comp
Other Miscellaneous	253.42	1,008.43	6,200.00	6,200.00		-6,200.00	-100%	deleted line item for 2024	
Other Professional Services	127,494.59	171,913.76	126,150.00	173,650.00	16,000.00	-157,650.00	-91%	original line item broken down into various	Audit, survey, other special audits, etc
<b>Total Professional Services</b>	<b>127,748.01</b>	<b>177,542.66</b>	<b>132,350.00</b>	<b>179,850.00</b>	<b>114,500.00</b>	<b>-65,350.00</b>	<b>-36%</b>		

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
Training									
Fire Training	19,817.22	46,955.21	30,000.00	30,000.00	37,740.00	7,740.00	26%	catching up on needed training due to underfunding in the past	(750*6 spots) = 4500 for Swift Water Rescue (350*6 spots) = 2100 for Rope Rescue (450*6 spots) = 2700 for Boat Rescue (200*3 events) = 600 for Heavy Rescue (750*3 events) = 2250 for Fire Field (live burns) (500*3 events) = 1500 for Command Simulator *(This is an estimated price based on website searches) (385*3 spots) = 1155 for Blue Card  Local Training Classes/Certs 10 per shift x 3 shifts = 30 classes \$325 x 28 = \$9100 \$750 x 2 = \$1500  (715*2 spots) = 1430 for FDIC Conference  Travel Expenses (550*2) = 1100 for FDIC Flights (185*1 room *8 days) = 1480 for FDIC Hotel - 2 people, 1 room (185*3 rooms *3 days) = 1665 for Swift Water Rescue Hotel - 6 people, 3 rooms (185*3 rooms *2 days) = 1110 for Boat Rescue Hotel - 6 people, 3 rooms
Fire Certification Fees	5,057.36	4,943.66	6,000.00	6,000.00	7,320.00	1,320.00	22%	more certifications	\$88.00*30=2640.00 per new initial certification 56.49*30=1710 exam fee for certs Annual TCFP Cert Renewal (\$60 per person)*50=3000
EMS Training			17,000.00	17,000.00	18,000.00	1,000.00	6%	increase in costs	496 per class, (3*400) lab fee, and (3*400) instructor fee in 2021 (x3shifts) = 2,300 * 5 Cadavers, 3 lab fee, 3 instructor
EMS Certification Fees					6,000.00	6,000.00	#DIV/0!	new line in 2024 for specific breakdown	PALS-2500 ACLS-3500 (\$20*45employees) Handtevy Certification CPR/AED TDHS State Provider Certification
Emergency Management Training - (TDEM)					7,000.00	7,000.00	#DIV/0!	new line in 2024 for specific breakdown	conferences includes Young, Miller and Lutz training 1-2 conference per employee
Fire Marshal Training					8,000.00	8,000.00	#DIV/0!	new line in 2024 for specific breakdown	4,000 for conferences 2,000 for FEMIT 500 for TCOLE Head of Department Training 500 for CE for TCOLE 1,000 for Investigation CE
Fire Marshal Certification Fees					0.00	0.00	#DIV/0!	new line in 2024 for specific breakdown	Included in fire certs.
Dispatch Training & Certification Fees					0.00	0.00	#DIV/0!	new line in 2024 for specific breakdown	EMD dispatch training & cert
Admin Training & Certification Fees					5,000.00	5,000.00	#DIV/0!	new line in 2024 for specific breakdown	TMRS training/workshops, PFIA training & cert, Notary \$100 every 2 or 4years, HRIS conference/training & travel, salt water open records public records
General Supplies for Training					5,000.00	5,000.00	#DIV/0!	new line in 2024 for specific breakdown	supplies for training (may increase in 2025 for training equipment needs)
Other Training	4,378.04	1,254.00			0.00	0.00	#DIV/0!	original line item "licenses & permits" for misc. training fees/licenses, deleting for 2024	
<b>Total Training</b>	<b>29,252.62</b>	<b>53,152.87</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>94,060.00</b>	<b>41,060.00</b>	<b>77%</b>		

	FY 2021 Actual	FY 2022 Actual	FY 2023 Original	FY 2023 As Amended	FY 2024 Proposed	\$ Change from FY 2023 As Amended to FY2024 Proposed	% Change from FY 2023 As Amended to FY2024 Proposed	Explanation of Change FY 2023 As Amended to FY2024 Proposed	FY 2024 Notes
<b>Maintenance</b>									
Vehicle Maintenance	158,770.69	205,435.43	285,272.00	285,272.00	165,000.00	-120,272.00	-42%		3 tahoes, 1 utility, 2 engines, 1 ladder, 3 ambulances - in 2022 spent \$218,000 total - need to see 5 year trend from per vehicle T&B decreased the number from 2022 number due to separate cost being moved to other areas
Equipment & Supplies Maintenance	580.25	863.90			36,400.00	36,400.00	#DIV/0!		increased from 2023 cost inflation 4% (35000*1.04)
Bunker Gear Maintenance					26,000.00	26,000.00	#DIV/0!	new line in 2024 for specific breakdown	Annual cleaning requires gear to be sent for commercial cleaning and inspection by TCFP any other cleaning can be performed in gear washer at station
SCBA Maintenance					15,000.00	15,000.00	#DIV/0!	new line in 2024 for specific breakdown	increase the maint. on scba - allows for sensor repair if electronic fails (Batteries, Electrical, Annual FIT testing, Compressor cascade quarterly testing) 10 year warranty on old SCBA air paks will be void in 2024 planning to replace SCBA in 2025 air paks (lifetime warranty for new air paks purchased in 2025) - 200,000.00 for replacement in 2025
Knox Contracts (* prev. Maintenance Contracts)	32,644.80	20,479.50			1,200.00	1,200.00	#DIV/0!	original line item broken down into various	Knox contracts
Fuel System	0.00	0.00			900.00	900.00	#DIV/0!	new line in 2024 for specific breakdown	fuel system cloud software annual subscription \$900
<b>Total Maintenance</b>	<b>191,995.74</b>	<b>226,778.83</b>	<b>285,272.00</b>	<b>285,272.00</b>	<b>244,500.00</b>	<b>-40,772.00</b>	<b>-14%</b>		
<b>Events &amp; Other</b>									
VFD Fire Commission & Meeting Expenses					7,580.00	7,580.00	#DIV/0!	new line in 2024 for specific breakdown	food for commission meetings & workshops (\$300*16.6) meeting, commissioner photos (\$2,000), swag for commissioners (shirts, hats, etc) (\$600)
VFD Events					25,000.00	25,000.00	#DIV/0!	new line in 2024 for specific breakdown	(\$10,000) Family Day, & quarterly team-building events/gatherings (\$3,750 *4)
CPR Supplies, Cards, & Equipment					7,000.00	7,000.00	#DIV/0!	new line in 2024 for specific breakdown	5,250 reoccurring annual cost
Emergency Contingency	6,025.12	12,511.00	10,000.00	10,000.00	20,000.00	10,000.00	100%	increase for contingency - for unknown expenses	previously used for AC in Annex repair & food
<b>Total Events &amp; Other</b>	<b>6,025.12</b>	<b>12,511.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>59,580.00</b>	<b>49,580.00</b>	<b>496%</b>		
<b>Operating Expenditures TOTAL</b>	<b>700,656.00</b>	<b>941,680.21</b>	<b>921,785.25</b>	<b>994,608.00</b>	<b>1,052,079.53</b>	<b>57,471.53</b>	<b>6%</b>		
	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original</b>	<b>FY 2023 As Amended</b>	<b>FY 2024 Proposed</b>	<b>\$ Change from FY 2023 As Amended to FY2024 Proposed</b>	<b>% Change from FY 2023 As Amended to FY2024 Proposed</b>		
<b>TOTAL (capital, personnel, &amp; operating)</b>	<b>6,927,101.00</b>	<b>7,856,287.13</b>	<b>8,489,847.78</b>	<b>9,272,124.53</b>	<b>9,513,487.85</b>	<b>241,363.32</b>	<b>3%</b>		
Capital Replacement Budget	180,000.00	180,000.00	200,000.00	380,000.00	400,000.00	20,000.00	5%		
<b>Total Budget</b>	<b>7,107,101.00</b>	<b>8,036,287.13</b>	<b>8,689,847.78</b>	<b>9,652,124.53</b>	<b>9,913,487.85</b>	<b>261,363.32</b>	<b>3%</b>		

## Capital Replacement Fund Schedule

Vehicles	Life (years)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
2017 Ladder	15										2,500,000.00
2020 Pumper 1	20										
2008 Pumper 2	20					1,500,000.00					
2014 Deputy Chief's Vehicle	10		100,000.00								
2019 Fire Chief's Vehicle	10						90,000.00				
2020 Utility Vehicle	10							75,000.00			
2023 Medic 1	10	263,889.98									
2023 Medic 2	10	263,889.98									
2014 Medic 3	10					300,000.00					
2012 Reserve Medic			sell (see below)								
2017 Fire Marshal's Vehicle	10					90,000.00					
<b>Total to be spent for Vehicles</b>		<b>527,779.96</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>1,590,000.00</b>	<b>300,000.00</b>	<b>90,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>

EMS Equipment		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
R3 Power Pro Cot	18			26,356.25							
R2 Lucas 2	12				19,759.12						
R3 Stair Chair	23				4,387.76						
R2 Stair Chair	22				4,387.76						
R1 Lucas 3	8					19,759.12					
Lifepack CR Plus AED	9					2,395.52					
D1 Lifepack CR Plus AED	9					2,395.52					
R1 Powerload	14						28,350.00				
E1 Lifepack 15	10							36,872.00			
L1 Lifepack 15	11								36,872.00		
FM Lifepack CR2 AED	9									2,395.52	
Event Bag Lifepack CR2 AED	9									2,395.52	
Lifepack CR2 AED	9									2,395.52	
R1 Stair chair	11									4,387.76	
R2 Lifepack 15	10										36,872.00
R1 Lifepack 15	11										
R1 Power Pro Cot	12										
New Rescu Powerload	13										
R3 Power Pro Cot	18										
<b>Total to be spent for EMS Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>26,356.25</b>	<b>28,534.64</b>	<b>24,550.16</b>	<b>28,350.00</b>	<b>36,872.00</b>	<b>36,872.00</b>	<b>11,574.32</b>	<b>36,872.00</b>

SCBA Equipment		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
SCBA Equipment	10			226,000.00							
<b>Total to be spent for SCBA Equipment</b>		<b>0.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Balance	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Beginning Cash	192,593.78	76,978.02	481,978.02	677,621.77	1,197,087.13	130,536.97	350,186.97	771,314.97	1,207,442.97	1,743,868.65
Planned Budgeted Annual Contribution	380,000.00	400,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00
Additional Contributions	24,164.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income										
Revenue from sale or trade-in	8,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements	(527,779.96)	0.00	(352,356.25)	(28,534.64)	(1,614,550.16)	(328,350.00)	(126,872.00)	(111,872.00)	(11,574.32)	(2,536,872.00)
Ending Cash	76,978.02	481,978.02	677,621.77	1,197,087.13	130,536.97	350,186.97	771,314.97	1,207,442.97	1,743,868.65	(245,003.35)

## Capital Replacement Fund Schedul

Vehicles	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
2017 Ladder											
2020 Pumper 1								1,500,000.00			
2008 Pumper 2											
2014 Deputy Chief's Vehicle		150,000.00									
2019 Fire Chief's Vehicle						90,000.00					
2020 Utility Vehicle								75,000.00			
2023 Medic 1	350,000.00										450,000.00
2023 Medic 2	350,000.00										450,000.00
2014 Medic 3						400,000.00					
2012 Reserve Medic											
2017 Fire Marshal's Vehicle					90,000.00						
<b>Total to be spent for Vehicles</b>	<b>700,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>400,000.00</b>	<b>90,000.00</b>	<b>1,575,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>900,000.00</b>

EMS Equipment	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
R3 Power Pro Cot											26,356.25
R2 Lucas 2						19,759.12					
R3 Stair Chair											
R2 Stair Chair											
R1 Lucas 3			19,759.12								19,759.12
Lifepack CR Plus AED				2,395.52							
D1 Lifepack CR Plus AED				2,395.52							
R1 Powerload									28,350.00		
E1 Lifepack 15							36,872.00				
L1 Lifepack 15								36,872.00			
FM Lifepack CR2 AED								2,395.52			
Event Bag Lifepack CR2 AED								2,395.52			
Lifepack CR2 AED								2,395.52			
R1 Stair chair										4,387.76	
R2 Lifepack 15										36,872.00	
R1 Lifepack 15	36,872.00										
R1 Power Pro Cot		26,356.25									
New Rescu Powerload			28350								
R3 Power Pro Cot										26356.25	
<b>Total to be spent for EMS Equipment</b>	<b>36,872.00</b>	<b>26,356.25</b>	<b>48,109.12</b>	<b>4,791.04</b>	<b>0.00</b>	<b>19,759.12</b>	<b>36,872.00</b>	<b>44,058.56</b>	<b>0.00</b>	<b>95,966.01</b>	<b>46,115.37</b>

SCBA Equipment	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
SCBA Equipment			226,000.00								
<b>Total to be spent for SCBA Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Balance	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Beginning Cash	(245,003.35)	(433,875.35)	(62,231.60)	211,659.28	754,869.24	1,212,869.24	1,341,110.12	1,762,238.12	691,179.56	1,239,179.56	1,691,213.55
Planned Budgeted Annual Contribution	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00
Additional Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income											
Revenue from sale or trade-in	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements	(736,872.00)	(176,356.25)	(274,109.12)	(4,791.04)	(90,000.00)	(419,759.12)	(126,872.00)	(1,619,058.56)	0.00	(95,966.01)	(946,115.37)
Ending Cash	(433,875.35)	(62,231.60)	211,659.28	754,869.24	1,212,869.24	1,341,110.12	1,762,238.12	691,179.56	1,239,179.56	1,691,213.55	1,293,098.18

## Capital Replacement Fund Schedul

Vehicles	2044	2045	2046	2047	2048
2017 Ladder				2,500,000.00	
2020 Pumper 1					
2008 Pumper 2				1,500,000.00	
2014 Deputy Chief's Vehicle	150,000.00				
2019 Fire Chief's Vehicle					
2020 Utility Vehicle					
2023 Medic 1					
2023 Medic 2					
2014 Medic 3					
2012 Reserve Medic					
2017 Fire Marshal's Vehicle				90,000.00	
<b>Total to be spent for Vehicles</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,090,000.00</b>	<b>0.00</b>

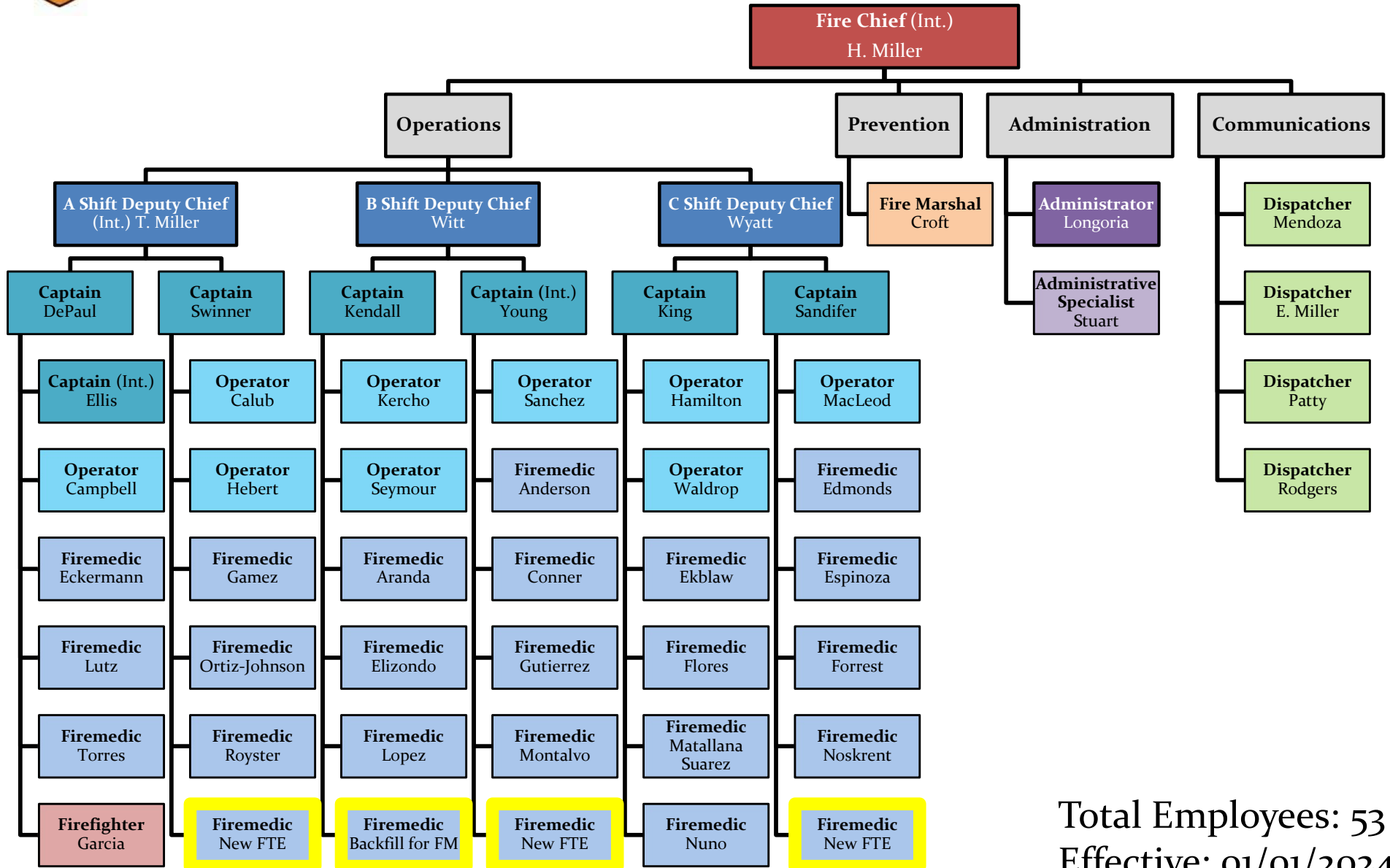
EMS Equipment	2044	2045	2046	2047	2048
R3 Power Pro Cot					
R2 Lucas 2					
R3 Stair Chair			4,387.76		
R2 Stair Chair		4,387.76			
R1 Lucas 3					
Lifepack CR Plus AED		2,395.52			
D1 Lifepack CR Plus AED		2,395.52			
R1 Powerload					
E1 Lifepack 15					
L1 Lifepack 15					
FM Lifepack CR2 AED					
Event Bag Lifepack CR2 AED					
Lifepack CR2 AED					
R1 Stair chair					
R2 Lifepack 15					
R1 Lifepack 15	36,872.00				
R1 Power Pro Cot			26,356.25		
New Rescu Powerload					28350
R3 Power Pro Cot					
<b>Total to be spent for EMS Equipment</b>	<b>36,872.00</b>	<b>9,178.80</b>	<b>30,744.01</b>	<b>0.00</b>	<b>28,350.00</b>

SCBA Equipment	2044	2045	2046	2047	2048
SCBA Equipment		226,000.00			
<b>Total to be spent for SCBA Equipment</b>	<b>0.00</b>	<b>226,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Balance	2044	2045	2046	2047	2048
Beginning Cash	1,293,098.18	1,654,226.18	1,967,047.38	2,484,303.37	(1,057,696.63)
Planned Budgeted Annual Contribution	548,000.00	548,000.00	548,000.00	548,000.00	548,000.00
Additional Contributions	0.00	0.00	0.00	0.00	0.00
Interest Income					
Revenue from sale or trade-in	0.00	0.00	0.00	0.00	0.00
Disbursements	(186,872.00)	(235,178.80)	(30,744.01)	(4,090,000.00)	(28,350.00)
Ending Cash	1,654,226.18	1,967,047.38	2,484,303.37	(1,057,696.63)	(538,046.63)



# Village Fire Department Organization Chart of Employees



Total Employees: 53  
Effective: 01/01/2024



TO: The Honorable Mayor and Members of the City Council

FROM: Bobby Pennington, City Administrator  
Michelle Yi, Finance Director

MEETING DATE: May 26, 2023

SUBJECT: Consideration and possible action on modification of monthly unit rate and fuel surcharge on GFL contracted solid waste collection, disposal services and recycling services.

**Agenda Item: 7**

GFL submitted for Council review the annual Modification of Rates. Rate of compensation is adjusted once each year, prior to the anniversary of the contract effective Date (September 1). If GFL does not receive an objection from the City of Piney Point Village the adjusted annual franchise fee payment will be implemented on September 1, 2023. Increases include a rate adjustment as well as a fuel adjustment.

Below is the comparison from the current monthly payment to the new monthly payment based on the Consumer Price Index for Trash Collection, published by the U.S. Department of Labor Statistics:

Current Residential Rate Per Home =	\$38.11
New Residential Rate Per Home =	\$40.17
Rate increase =	5.41%

Below is the comparison from the current fuel surcharge to the new fuel surcharge based on the Department of Energy publication:

Current Fuel Surcharge =	2%
New Fuel Surcharge =	4%

The modification of monthly unit rate per household and fuel surcharge is acknowledged. Staff recommends approving the modifications as presented.



May 15, 2023

City of Piney Point Village  
Attn: Bobby Pennington  
City Administrator  
7676 Woodway, Suite 300  
Houston, TX 77063

RE: Contract for Solid Waste Collection and Disposal Services and Recycling Services between the City of Piney Point Village, Texas and Waste Corporation of Texas, L.P., a GFL Company – Modification of Monthly Unit Rate per Household

Dear Bobby:

In accordance with the current contract for Solid Waste Collection and Disposal Services and Recycling Services section 12.2 Modification of Rates, this section allows for the rate of compensation to be adjusted once each year on the anniversary of the Contract Effective Date (September 1), upon thirty (30) days prior written notice to the Customer and approval by the Customer, which notice shall include evidence of the increase in the CPI for the relevant period, by the percentage as the Consumer Price Index for All Urban Consumers (Published by the United States Bureau of Labor Statistics, Consumer Price Index, U.S. City Average, All Urban Consumers, Water Sewer and Trash Collection Services, Series # CUUR0000SEHG, Not Seasonally Adjusted, Base Period December 1997 = 100) (the "CPI") shall have increased during the preceding twelve (12) months. The percentage increase of the CPI during the prior twelve (12) month period shall be calculated by determining the percentage difference between (a) the average CPI for the most recent twelve (12) month for which data is available (the "Most Recent Year"), and (b) the average CPI for the twelve (12) month period immediately prior to the Most Recent Year.

Contractor may charge an additional fuel surcharge fee (the "Fuel Surcharge") as set forth on Exhibit B of the contract and attached hereto.

Please consider this letter as our request for a rate adjustment, effective September 1, 2023. Below, you will find the rate adjustment calculation as set forth in the contract under Section



12.2. In addition, you will find attached all of the supporting documentation and data used in the rate adjustment calculation, as set forth in Section 12.2 Please let me know if you would like to discuss the rate adjustment. Thank you in advance for your consideration in this matter.

Item 1: The Index value for April of the current year, 2023.

As per the contract, the Consumer Price Index-All Urban Consumers (CPI-U), Series CUSR0000SEHG, Water and Sewer and Trash Collection, published by the U.S. Department of Labor, Bureau of Labor Statistics was used for the purpose of this calculation.

**Index value for April 2023 = 285.052**

Item 2: The Index value for April of the previous year, 2022.

The index for CPI-U, Series CUSR0000SEHG (Water and Sewer and Trash Collection) for February 2022 was used for the purpose of this calculation.

**Index value for April 2022 = 270.419**

Item 3: The net percentage change.

**Net percentage change in index values =  
(285.042-270.419)/270.419 x 100 = 5.41%**

Item 4: The proposed increase in fees to be charged:

Current Residential Rate per home = \$38.11

Rate increase = 5.41%

**Proposed Rate per home = \$40.17**



Section 12.2 of the mutually agreed upon contract, as previously referred to, notes: Contractor may charge an additional fuel surcharge fee (the “Fuel Surcharge”) as set forth on Exhibit B attached hereto.

The current Fuel Surcharge applied to the City of Piney Point on the monthly invoice is 2%. As noted in the attached DOE chart, the current price per diesel fuel on the first Monday of May 2023 (5/1/2023) is \$4.018.

**The proposed Fuel Surcharge is: 4%**

GFL Environmental greatly appreciates the many years we have serviced the City of Piney Point Village and look forward to many more years. Please let me know if you would like to discuss the Rate Adjustment. Thank you in advance for your consideration in this matter.

Best Regards,

Suzanne Haboush  
Government Contracts Manager







**Comparative Statement – Fees**

**City of Piney Point**

**Exhibit A - Pricing**

<b>CURRENT SERVICE</b>	<b>Year</b>		
Backdoor Collection of Solid Waste	2023		\$27.85 Per home, per month
Backdoor Collection of Solid Waste	2024	Proposed CPI Increase	\$29.36 Per home, per month
Backdoor Collection of Recyclables	2023		\$10.26 Per month
Backdoor Collection of Recyclables	2024	Proposed CPI Increase	\$10.82 Per month
Bulk Waste Collection	2023		Included in rate above
Bulk Waste Collection	2024	Proposed CPI Increase	Included in rate above
	Variance		N/C
Annual Clean-Up Event	2023		\$1000
Annual Clean-Up Event	2024	Proposed CPI Increase	\$1054.10



**Comparative Statement – Fees continued**

**Exhibit B - Fuel Surcharge Table**

<b>Waste Corporation of Texas, L.P., dba GFL Environmental Fuel Surcharge Table</b>			
When DOE Fuel Price Per Gallon Reported on the First Monday of the Month is:			Surcharge Amount
MIN		MAX	
0 <	<	\$ 0.99	None
\$1.00	<	\$1.49	None
\$1.50	<	\$1.99	1%
\$2.00	<	\$2.49	2%
\$2.50	<	\$2.99	2%
\$3.00	<	\$3.49	2%
\$3.50	<	\$3.99	2%
\$4.00	<	\$4.49	3%
\$4.50	<	\$4.99	4%
\$5.00	<	\$5.49	5%
\$5.50	<	\$5.99	6%
\$6.00	<	\$6.49	7%
\$6.50	<	\$6.99	8%
\$7.00	<	\$7.49	9%
\$7.50	<	\$7.99	10%
\$8.00	<	\$8.49	11%
\$8.50	<	\$8.99	12%
\$9.00	<	\$9.49	13%
\$9.50	<	\$9.99	14%
\$10.00	<	\$10.49	15%



TO: Mayor and City Council

FROM: R. Pennington; City Administrator

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on revising the city holiday schedule to observe Independence Day on July 4.

**Agenda Item: 8**

**Informational Summary**

The schedule of city holidays is largely influenced by the schedule of federal holidays and is approved annually by Council. Observed Holidays are generally defined to occur on a day that is within the employee's work week. When a holiday occurs on Saturday or Sunday, that holiday is shifted to either Friday or Monday for work purposes. Full-time employees receive a benefit of paid time off on an observed holiday. Independence Day is currently scheduled for Monday July 3, but should be appropriately adjusted to Tuesday, July 4

**Recommendation**

Staff recommends amending the 2023 schedule of observed holidays for Independence Day to be observed on July 4.



# City of Piney Point Village

7676 WOODWAY DR., SUITE 300  
HOUSTON, TX 77063-1523

TELEPHONE (713) 782-0271  
FAX (713) 782-0821

## Holidays For 2023

### 2023 Holidays

**New Year's Day**, January 1, 2023 (Sunday)  
**President's Day**, February 20, 2023 (Monday)  
**Good Friday**, April 7, 2023 (Friday)  
**Memorial Day**, May 29, 2023 (Monday)  
**Independence Day**, July 4, 2023 (Tuesday)  
**Labor Day**, September 4, 2023 (Monday)  
**Thanksgiving**, November 23, 2023 (Thursday)  
**Day After Thanksgiving**, November 24, 2023 (Friday)  
**Christmas Eve**, December 24, 2023 (Sunday)  
**Christmas Day**, December 25, 2023 (Monday)

### Observed On

January 2, 2023 (Monday)  
February 20, 2023 (Monday)  
April 7, 2023 (Friday)  
May 29, 2023 (Monday)  
July 4, 2023 (Tuesday)  
September 4, 2023 (Monday)  
November 23, 2023 (Thursday)  
November 24, 2023 (Friday)  
December 25, 2023 (Monday)  
December 26, 2023 (Tuesday)

TO: City Council

FROM: Mark Kobelan, Mayor

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on Mayor's Monthly Report

**Agenda Item: 9**

**Summary:**

This agenda item includes reports from the mayor, including, but not limited to, the status of various projects:

- A. Landscape Improvements.

TO: Mayor and Members of the City Council

FROM: R. Pennington; City Administrator

MEETING DATE: June 26, 2023

SUBJECT: Discuss and take possible action on the City Administrator's Monthly Report, including, but not limited to selected items.

**Agenda Item: 10**

The City Administrator will provide information for the Council and the community that contains updates on important city initiatives that are not generally included on a city council agenda for action. Some items listed may call for Council approval and/or delegate authorization under the direction of Council. Note the following items:

A. Financial Related Items:

- i. Financial Report: This report represents a general overview of financial activity through May 2023. Attached is the latest report. Staff recommends approving the report as presented.
- ii. Refund - Temporary Certificate of Occupancy - 601 Piney Point Road: The homeowners, Tarek & Nadia Fahl, paid by credit card (\$25,000) for the temporary certificate of occupancy. The temporary extension deadline was 05/12/2023. HDR approved the final "as built" on 05/18/2023. The request is submitted to Council due to exceeding the allowable time frame per ordinance. However, the actual driveway and drainage rework was accomplished by 05/12/23. Staff recommends the release of the homeowner deposit.
- iii. Disbursement – Bright Landscape Designs: Council authorized the city administrator to improve the beautification in the Greenbay and Robbins Road area. The disbursement is \$33,488.16.
- iv. Disbursement – Bright Landscape Designs: Council authorized the city administrator to improve the beautification in the Greenbay and Tynebridge area. The disbursement is \$23,425.19.
- v. Disbursement – Tyler Technologies Inc: Staff is requesting approval of the annual maintenance of the City's financial, municipal court, and permit software. The disbursement is \$14,636.12.
- vi. Maintenance Contract Amendment – Westco: Administration is recommending Council consider approval of the amendment maintenance contract 2022-23 with additional landscape maintenance along Greenbay. The cost of additional services

will be \$466 per month. The total monthly maintenance will increase to \$10,598 per month.

- vii. Memorial Drive Esplanade Plant Replacement: The Beautification Committee recommended tree replacement on Memorial Drive. The city received two proposals, one from Tree Service and Design (\$8,875.00) and Westco Grounds Maintenance LLC (\$9,869.40). Staff recommends Tree Service and Design based price and past performance.

B. Update on Specific Use Permit Projects: The purpose of this listing is to share any current information or progress on these major construction programs.

- i. Memorial Drive Elementary School Update.
- ii. St. Francis Episcopal Church Specific Use Permit Update.
- iii. The Kinkaid School Specific Use Permit Update.

C. Short-Term Lease on Single-Family Dwellings – Status: The city is proposing to amend the zoning chapter of the code of ordinances to prohibit the use of single-family dwellings for short term leases or rentals (Airbnb). This is scheduled for Planning and Zoning consideration at their May 23<sup>rd</sup> meeting. Planning and Zoning will need to hold a public hearing to move forward on any formal recommendation.

D. Iris Lee ALPR: The residents of Iris Lee are requesting the installation of an automated license plate recognition (ALPR) system at the corner of Iris Lee Lane and Piney Point Rd. The ALPR is to be located on Piney Point Rd. right-of-way as a private system sharing access with MVPD. This technology scans vehicle license plates and compares the database information for a possible match to better detect crime patterns. This system improves safety within the village, and it is recommended for approval.

E. Parade: The Villages Independence Day Parade will begin at 10:00 a.m. and will route through Piney Point. Also, MVPD will host a Fun Run & Bike Ride prior to the parade. All Villages are invited to participate and/ or attend. Bunker Hill would like to confirm council participation so they can plan accordingly.

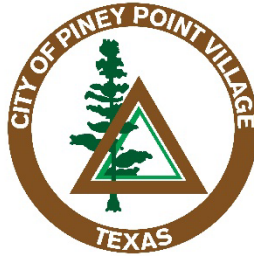
### **Recommendation:**

Approve the following items:

- (1) Refund of 601 Piney Point Rd. Temporary C.O.
- (2) Approve disbursements over \$10,000 as presented.
- (3) Amend Westco landscape contract to include Greenbay as exhibited, increasing cost to \$10,598 per month.
- (4) Approve proposal from Tree Service and Design to replace Memorial Drive plantings as itemized for \$8,875.
- (5) Allow for an ALPR system to be located on Piney Point Rd. right-of-way near Iris Lee.

**ITEM A (i.)**

**FINANCIAL REPORT – MAY 2023**



# CITY OF PINEY POINT VILLAGE FINANCIAL REPORT

## MAY 2023 FINANCIALS (PRELIMINARY)

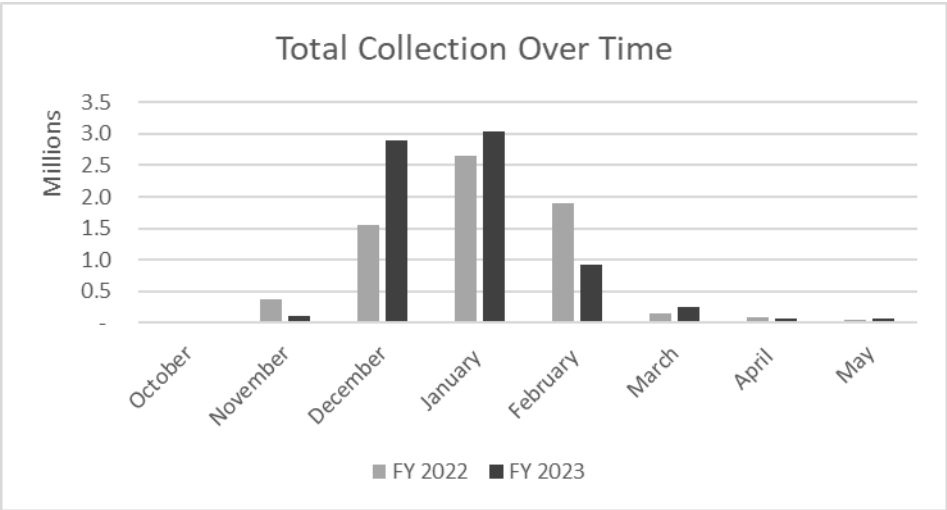
This report represents a general overview of the city’s financial operations through May 2023, which is the fifth month of the fiscal year 2023. Beginning balances are audited. Budgeted numbers in this report represent the amended budget through April.

### General Fund

	<b>Prior YTD</b>	<b>Budget</b>	<b>Month</b>	<b>YTD</b>
<b>Total Revenues</b>	\$6,110,890	\$8,318,980	\$280,990	\$7,712,859
<b>Total Expenditures</b>	\$3,106,342	\$10,027,115	\$610,682	\$3,526,957
<b>Over/(Under)</b>	\$3,004,548	(\$1,708,135)	(\$329,692)	\$4,185,902
	<b>Prior YTD</b>	<b>Budget</b>	<b>Month</b>	<b>YTD</b>
<b>Operating Revenues</b>	\$6,107,433	\$8,317,980	\$280,990	\$7,633,754
<b>Operating Expenditures</b>	\$2,814,450	\$6,917,939	\$551,516	\$3,088,438
<b>Over/(Under)</b>	\$3,292,983	\$1,400,041	(\$270,526)	\$4,545,317

1. Total revenues are \$7,712,859 or 92.7% of budget and 26.2% above last YTD, mainly due to tax collection, building permit issued, and interest earned.
  - a. Property tax is reported at \$6,512,425 for the M&O or 100.6% of the budget. The current YTD amount collected represents 84.4% of the total general fund revenue. General fund Property Tax is \$1,028,967 more than the last YTD due to the percentage allocation of M&O and timing of tax posting. The adopted rate is \$0.255140 with \$0.224025 designated as M&O and the remaining \$0.031115 as the I&S requirement to finance the annual bond debt. Payments of property taxes are due by January 31, 2023, and delinquent as of February 1, 2023. The City currently contracts with Spring Branch ISD as

the tax assessor collector. The budget incorporates a 99% collection rate on the total property tax revenue. Please note that SBISD monthly collection report is \$7,338,840.89, versus the amount deposited to our accounts, totaling \$7,424,171.28 (M&O and I&S). The difference is \$85,330.39, with \$94,238.87 as delinquent collected from October thru December 2022, and the tax office recognized as 2022 collection. This amount is then offset by (\$8,908.48) for attorney’s fees - not recorded as actual city collections. Please review monthly tax office report for additional details on adjusted taxable values. Also, collections can vary depending on the deposit date with Spring Branch ISD and the tax rate portion needing to support the fund. Below is a graph illustrating the monthly collection activity comparison on FY22 vs. FY23:



- b. Sales Tax collection through May total \$229,277 or 60.0% of the total annual \$382,000 projection. Beyond May reporting, the Texas Comptroller posted sales tax collections through June showing \$268,266 (cumulative) or \$81,969 greater than last year. The budget projection on sales tax collection represents 4.59% of all general fund revenue. The following chart provides details:

	(\$) Last Fiscal	(\$) Budgeted Projection	(\$) Current Fiscal	(\$) Actual Variance	(%) Actual Variance	(\$) Budget Variance	(%) Budget Variance
January	\$31,043.38	\$33,537.58	\$47,825.22	\$16,781.84	35.09%	\$14,287.64	42.60%
February	\$45,868.05	\$44,395.18	\$67,987.79	\$22,119.74	32.53%	\$23,592.61	53.14%
March	\$20,888.33	\$29,393.37	\$31,502.65	\$10,614.32	33.69%	\$2,109.28	7.18%
April	\$24,894.95	\$24,865.03	\$32,735.34	\$7,840.39	23.95%	\$7,870.31	31.65%
May	\$36,592.44	\$30,103.23	\$46,310.02	\$9,717.58	20.98%	\$16,206.79	53.84%
June	\$27,009.77	\$30,611.13	\$41,905.23	\$14,895.46	35.55%	\$11,294.10	36.90%
<b>TYD</b>	<b>\$186,297</b>	<b>\$192,906</b>	<b>\$268,266</b>	<b>\$81,969</b>	<b>46.75%</b>	<b>\$75,360.72</b>	<b>36.2%</b>



- c. Franchise tax collections booked through May total \$157,886. The amount collected included \$42,577 for cable franchise, \$113,508 for electric franchise and \$1,801 for telephone/wireless franchise. The city anticipates collecting over \$274K in remaining franchise tax.
  - d. Court revenue is \$63,283, 71.7% of the budget and \$22,858 more than last year. Court fines total \$58,061 and the remaining \$5,222 is primarily restricted for special use such as court security and technology. The court operates both in-person and virtual by zoom. The city collected \$111K in court revenue for 2022. Current trends show a 56.5% improvement in fine/fee collections for 2023.
  - e. Permits and Licenses total \$426,303, 79.2% of the budget projection. Permits and inspection fees total \$384,673 and the remaining \$41,630 is for plat reviews, contractor registration, drainage review and BOA fees. Drainage reviews are currently at \$31,550.
  - f. Alarm registrations are \$24,250, 105.4% of annual budget projection. This represents \$1,250 more than the last YTD. Annual alarm registrations prove to be beneficial in maintaining up-to-date emergency information for individual properties.
  - g. Interest revenue continues to outperform at \$154,830, 258.0% of the budget and at a significant increase of \$150,800 more than last year. We expect that interest revenue will continue to improve; the exponential growth will ease toward year-end. The current trend projects approximately \$400K by the end of the fiscal year.
  - h. Other revenue collections include \$65,500 for scheduled contribution from The Kinkaid School and \$79,105, recorded as non-operational, mainly from forfeiture of temporary occupancy certificates (\$50K) and storm sewer cost share (\$24K).
2. The city's amended budget allocation is \$10,027,115; operations allocated at \$6,917,939 with \$3,109,176 as capital programming. Total expenditures to date are \$3,526,957, 35.2% of budget and 13.5% more than last YTD. Operating expenditures are \$3,088,438, 44.6% of budget, \$273,988 more than last YTD.
3. Divisions and categories that are currently trending higher in expenditures are as follows:
- a. Police Services at \$1,280,301 or 53.1% due to the practice of providing an additional service payment at the beginning of the year as agreed for adequate MVPD operational cash flow; in addition is the annual capital expenditure of \$94,591 and auto replacement of 53,333, both annual obligations disbursed in full to the department. This represents a 21.6% increase from last year to date. Police Operations are reported at \$1,132,377, a 10.3% increase over last year to date.
  - b. Fire Services original budget was \$1,824,868. An approved amendment in March increased the department allocation by \$10,492 to \$1,835,360. The Council approved

VFD’s second amendment in April for fire station annex roof repair, increasing PPV allocation by \$38,640 to \$1,874,000. An additional amendment is included in this month’s agenda, the detail changes are below and changes will be included in June’s report if Council approves the amendment. Expenditures are currently at \$838,035 or 44.7%. This is a 16.8% increase from last year.

<b>Amendment 2023-04</b>			
	<b>Original</b>	<b>Amended</b>	<b>Change</b>
Salaries	4,836,388.24	5,093,943.84	257,555.60
457 Plan Contribution	95,728.00	101,091.23	5,363.23
Salaries – OT	418,098.00	504,000.00	85,902.00
Professional Certification	46,000.00	57,000.00	11,000.00
Retirement	361,546.00	372,991.07	11,445.07
Workers Compensation	59,776.00	66,964.00	7,188.00
Insurance/Casualty	52,253.00	67,576.00	15,323.00
Office Expenses	120,400.00	130,400.00	10,000.00
Professional Services	126,150.00	173,650.00	47,500.00
<b>Total</b>			451,276.90
Piney Point Share (%)			21%
Piney Point Share (\$)			94,768.15

4. Remaining operations are within expectations (41.7%) and trending lower than last year to date are as follows:
  - a. Total Contract Services at 26% of budget and \$93,450 lower than last YTD mainly due to engineering and legal service expenses billing or activity.
  - b. The Building Services Division at \$113,487 or 40.2%, a similar trend to last year to date. Although building services are lower, credit card fees associated with the permits are currently at \$11,850, or at 118.5% of the line-item allocation and \$7,941 higher than last year due to activity and cost of merchant services.
  - c. The General Government Division at 38.8% is below target with expectations. Gross wages and benefits line items are at 36.4%, apart from employee insurance trending higher, at \$5,384 from last YTD, due to changes in employee elected dependent coverage. Administrative expenses are at 39.5% and merchant service are \$1,199 higher due to reallocating fire registration merchant fees to general government division.
  - d. The Municipal Court Division at 33.1% is reporting efficiency in handling higher volume on the docket while maintaining expenditures below budget target Division expenditures are \$868 more than last year to date.

- e. Public Works at 35.2% is below target with expectation, more than last year to date by \$8,294, mainly in landscaping maintenance and purchase of street striping machine. Staff continues to monitor the repair and maintenance for road and street signs and will recommend any repairs before year-end.
5. Capital expenditures at 14.1% in the amount of \$438,520 with \$2,670,656 remaining at the time of this report. The following capital projects are scheduled for the current year.
    - a. 96" Stormwater Replacement CIP – (\$121,341): Council awarded the bid to AR Turnkey Construction Co. Inc. at low bid of \$1,608,975.00 during the special meeting on April 11, 2023. A major source of project funding is ARPA.
    - b. Tokeneke – Country Squire CIP – (\$281,310): This project is under construction in progress and is substantially complete.
    - c. Other projects include Williamsburg (\$27,090), Bothwell Way, Windermere Outfall Project, Smithdale Landscape/Sidewalk, Greenbay Beautification (\$8,778), and traffic signals.
  6. The amended budget provides a use of \$1,708,135 in reserved cash and supports a portion of the \$3,109,176 in capital programs. In 2021, the audited ending balance for the general fund was reported at \$3,679,808. In 2022, the audited revenue over expenditures by \$908,956, increasing fund balance to \$4,588,764. Several unanticipated amendments in fire services lower budgeted reserves to \$2.9 Million.

**Debt Service Fund**

	<b>Prior YTD</b>	<b>Budget</b>	<b>Month</b>	<b>YTD</b>
<b>Total Revenues</b>	\$1,307,907	\$909,330	\$9,584	\$943,721
<b>Total Expenditures</b>	\$825,375	\$877,950	\$0	\$839,075
<b>Over/(Under)</b>	\$482,532	\$31,380	\$9,584	\$104,646

7. Revenues are \$943,721; 103.8% of budget with \$904,507 from property tax collections. The adopted rate designated for interest and sinking is \$0.031115 as the requirement to finance the annual bond debt. The budget incorporates a 99% collection rate based on trends from past collection years.
  - a. Interest revenue has exceeded annual expectations by \$29,214 directly due to the current interest rates.
8. Expenditures are \$839,075, 95.6% of budget, as debt service principal payments were fully disbursed.

- a. Two Principal payments were disbursed, \$410,000 for GO Series 2015 and \$380,000 for GO Series 2017.
  - b. In addition, payments of interest due includes \$13,675 for GO Series 2015 and \$34,650 for GO Series 2017. The city is obligated to pay the remaining \$36,625 in interest by August. Current debt obligations are scheduled through 2027.
  - c. Agent fees total \$750.
9. Revenues are over expenditures by \$104,646, debt service restricts a portion of cash to support fund balance. The budget projects an end the year reserve estimated at \$31K with a for the debt service fund. The current trend supports higher expectations for the fund due to interest revenue income.

**FOR MORE INFORMATION:** This summary report is based on detailed information generated by the City's Administration. If you have any questions or would like additional information on this report, please contact city administration at 713-230-8703.



# Piney Point Village TEXAS

## Statement of Revenue & Expenditures For Month Ended: May 30, 2023

### GENERAL FUND SUMMARY

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<b>REVENUES</b>						
PROPERTY TAXES	5,483,458	6,475,089	55,375	6,512,425	100.6%	(37,336)
SALES TAXES	161,736	382,000	49,226	229,277	60.0%	152,723
FRANCHISE TAXES	161,511	432,000	43,834	157,886	36.5%	274,114
COURT REVENUE	40,425	88,241	21,915	63,283	71.7%	24,958
PERMITS & INSPECTIONS	231,523	538,150	69,481	426,303	79.2%	111,847
ALARM REGISTRATIONS	24,750	23,000	400	24,250	105.4%	(1,250)
GOVERNMENTAL CONT. (METRO)	0	136,500	0	0	0.0%	136,500
MISC AND IN LIEN(KINKAID)	0	183,000	0	65,500	35.8%	117,500
INTEREST	4,030	60,000	40,759	154,830	258.0%	(94,830)
<b>TOTAL OPERATING</b>	<b>6,107,433</b>	<b>8,317,980</b>	<b>280,990</b>	<b>7,633,754</b>	<b>91.8%</b>	<b>684,226</b>
OTHER NON-OPERATING PROCEEDS	3,457	1,000	0	79,105	7910.5%	(77,605)
<b>TOTAL NON-OPERATING</b>	<b>3,457</b>	<b>1,000</b>	<b>0</b>	<b>79,105</b>	<b>7910.5%</b>	<b>(77,605)</b>
<b>TOTAL REVENUES</b>	<b>\$6,110,890</b>	<b>\$8,318,980</b>	<b>\$280,990</b>	<b>\$7,712,859</b>	<b>92.7%</b>	<b>\$606,621</b>
<b>EXPENDITURES</b>						
<u>PUBLIC SERVICE DIVISION</u>						
POLICE SERVICES	1,052,879	2,412,669	188,728	1,280,301	53.1%	1,132,368
FIRE SERVICES	717,394	1,874,000	153,522	838,035	44.7%	1,035,965
SANITATION COLLECTION	220,600	550,105	45,810	229,051	41.6%	321,054
OTHER PUBLIC SERVICES	7,689	20,900	1,194	6,172	29.5%	14,728
<b>PUBLIC SERVICE DIVISION</b>	<b>1,998,562</b>	<b>4,857,674</b>	<b>389,254</b>	<b>2,353,560</b>	<b>48.5%</b>	<b>2,504,115</b>
<u>OPERATIONS</u>						
CONTRACT SERVICES	209,884	447,382	26,443	116,434	26.0%	330,948
BUILDING SERVICES	115,593	282,500	21,917	113,487	40.2%	169,013
GENERAL GOVERNMENT	396,588	1,035,882	74,253	401,972	38.8%	633,910
MUNICIPAL COURT	11,798	38,250	3,076	12,666	33.1%	25,584
PUBLIC WORKS	82,025	256,250	36,573	90,319	35.2%	165,931
<b>OPERATION DIVISIONS</b>	<b>815,888</b>	<b>2,060,264</b>	<b>162,262</b>	<b>734,878</b>	<b>35.7%</b>	<b>1,325,386</b>
<b>TOTAL PUBLIC &amp; OPERATING</b>	<b>\$2,814,450</b>	<b>\$6,917,939</b>	<b>\$551,516</b>	<b>\$3,088,438</b>	<b>44.6%</b>	<b>\$3,829,501</b>
<u>NON-OPERATING</u>						
CAPITAL PROGRAMS	291,893	3,109,176	59,166	438,520	14.1%	2,670,656
<b>TOTAL NON-OPERATING</b>	<b>291,893</b>	<b>3,109,176</b>	<b>59,166</b>	<b>438,520</b>	<b>14.1%</b>	<b>2,670,656</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,106,342</b>	<b>\$10,027,115</b>	<b>\$610,682</b>	<b>\$3,526,957</b>	<b>35.2%</b>	<b>\$6,500,158</b>
REVENUE OVER/(UNDER) EXPENDITURES	3,004,548	(1,708,135)	(329,692)	4,185,902		



# Piney Point Village TEXAS

## Statement of Revenue & Expenditures For Month Ended: May 31, 2023

### GENERAL FUND REVENUES

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>Tax Collection</u>						
10-4101 Property Tax (M&O)	5,483,458	6,475,089	55,375	6,512,425	100.6%	(37,336)
Total Property Tax :	5,483,458	6,475,089	55,375	6,512,425	100.6%	(37,336)
10-4150 Sales Tax	161,736.07	382,000	49,226	229,277	60.0%	152,723
<b>Total Tax Collection:</b>	<b>5,645,194</b>	<b>6,857,089</b>	<b>104,602</b>	<b>6,741,702</b>	<b>98.3%</b>	<b>115,387</b>
<u>Permits &amp; Inspections</u>						
10-4203 Plat Reviews	6,600	9,750	3,500	5,250	53.8%	4,500
10-4205 Contractor Registration	7,140	10,650	330	4,080	38.3%	6,570
10-4206 Drainage Reviews	12,400	45,000	5,200	31,550	70.1%	13,450
10-4207 Permits & Inspection Fees	205,133	471,000	60,451	384,673	81.7%	86,327
10-4208 Board of Adjustment Fees	250	1,750	0	750	42.9%	1,000
<b>Total Permits &amp; Inspections:</b>	<b>231,523</b>	<b>538,150</b>	<b>69,481</b>	<b>426,303</b>	<b>79.2%</b>	<b>111,847</b>
<u>Municipal Court</u>						
10-4300 Court Fines	37,615	85,000	20,359	58,061	68.3%	26,939
10-4301 Building Security Fund	984	1,100	545	1,828	166.2%	(728)
10-4302 Truancy Prevention	1,004	1,116	556	1,865	167.1%	(749)
10-4303 Local Municipal Tech Fund	803	1,000	445	1,492	149.2%	(492)
10-4304 Local Municipal Jury Fund	20	25	11	37	149.1%	(12)
<b>Total Municipal Court:</b>	<b>40,425</b>	<b>88,241</b>	<b>21,915</b>	<b>63,283</b>	<b>71.7%</b>	<b>24,958</b>
<u>Investment Income</u>						
10-4400 Interest Revenue	4,030	60,000	40,759	154,830	258.0%	(94,830)
<b>Total Investment Income:</b>	<b>4,030</b>	<b>60,000</b>	<b>40,759</b>	<b>154,830</b>	<b>258.0%</b>	<b>(94,830)</b>
<u>Agencies &amp; Alarms</u>						
10-4508 SEC-Registration	24,750	23,000	400	24,250	105.4%	(1,250)
<b>Total Agencies &amp; Alarms:</b>	<b>24,750</b>	<b>23,000</b>	<b>400</b>	<b>24,250</b>	<b>105.4%</b>	<b>(1,250)</b>
<u>Franchise Revenue</u>						
10-4602 Cable Franchise	41,485	102,000	21,071	42,577	41.7%	59,423
10-4605 Power/Electric Franchise	90,803	296,000	22,702	113,508	38.3%	182,492
10-4606 Gas Franchise	25,391	25,000	0	0	0.0%	25,000
10-4607 Telephone Franchise	1,897	7,000	61	951	0.0%	6,049
10-4608 Wireless Franchise	1,935	2,000	0	850	42.5%	1,150
<b>Total Franchise Revenue:</b>	<b>161,511</b>	<b>432,000</b>	<b>43,834</b>	<b>157,886</b>	<b>36.5%</b>	<b>274,114</b>
<u>Donations &amp; In Lieu</u>						
10-4702 Kinkaid School Contribution	0	183,000	0	65,500	35.8%	117,500
10-4703 Metro Congested Mitigation	0	136,000	0	0	0.0%	136,000
10-4704 Intergovernmental Revenues	0	500	0	0	0.0%	500
10-4800 Misc. Income	521	500	0	0	0.0%	500
10-4801 Donations	907	500	0	55,105	11021.0%	(54,605)
10-4802 Reimbursement Proceeds	2,029	0	0	0	n/a	0
10-4803 CIP Cost Share	0	0	0	24,000		(24,000)
<b>Total Donations &amp; In Lieu:</b>	<b>3,457</b>	<b>320,500</b>	<b>0</b>	<b>144,605</b>	<b>45.1%</b>	<b>175,895</b>
<b>TOTAL REVENUES:</b>	<b>\$6,110,890</b>	<b>\$8,318,980</b>	<b>280,990</b>	<b>7,712,859</b>	<b>92.7%</b>	<b>\$606,121</b>



# Piney Point Village TEXAS

## Statement of Revenue & Expenditures For Month Ended: May 31, 2023

### GENERAL FUND EXPENDITURES

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<b><u>PUBLIC SERVICE DIVISION</u></b>						
<u>Community Events</u>						
10-510-5001 Community Celebrations	1,597	5,000	0	0	0.0%	5,000
<b>Community Events:</b>	<b>1,597</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>5,000</b>
<u>Police Services</u>						
10-510-5010 MVPD Operations	1,026,213	2,264,745	188,728	1,132,377	50.0%	1,132,368
10-510-5011 MVPD Auto Replacement	26,666	53,333	0	53,333	100.0%	0
10-510-5012 MVPD Capital Expenditure	0	94,591	0	94,591	100.0%	(0)
<b>Police Services:</b>	<b>1,052,879</b>	<b>2,412,669</b>	<b>188,728</b>	<b>1,280,301</b>	<b>53.1%</b>	<b>1,132,368</b>
<u>Sanitation Collection</u>						
10-510-5030 Sanitation Collection	216,274	539,319	44,912	225,458	41.8%	313,861
10-510-5031 Sanitation Fuel Charge	4,326	10,786	898	3,593	33.3%	7,193
<b>Sanitation Collection:</b>	<b>220,600</b>	<b>550,105</b>	<b>45,810</b>	<b>229,051</b>	<b>41.6%</b>	<b>321,054</b>
<u>Library Services</u>						
10-510-5040 Spring Branch Library	0	1,500	0	0	0.0%	1,500
<b>Library Services:</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>1,500</b>
<u>Street Lighting Services</u>						
10-510-5050 Street Lighting	6,092	14,400	1,194	6,172	42.9%	8,228
<b>Street Lighting Services:</b>	<b>6,092</b>	<b>14,400</b>	<b>1,194</b>	<b>6,172</b>	<b>42.9%</b>	<b>8,228</b>
<u>Fire Services</u>						
10-510-5060 Villages Fire Department	717,394	1,874,000	153,522	838,035	44.7%	1,035,965
<b>Fire Services:</b>	<b>717,394</b>	<b>1,874,000</b>	<b>153,522</b>	<b>838,035</b>	<b>44.7%</b>	<b>1,035,965</b>
<b>TOTAL PUBLIC SERVICE:</b>	<b>\$1,998,562</b>	<b>\$4,857,674</b>	<b>\$389,254</b>	<b>\$2,353,560</b>	<b>48.5%</b>	<b>\$2,504,115</b>

		<b>PRIOR YTD</b>	<b>CURRENT BUDGET</b>	<b>MONTHLY ACTUAL</b>	<b>YTD ACTUAL</b>	<b>% BUDGET</b>	<b>BUDGET BALANCE</b>
<b><u>CONTRACT SERVICE DIVISION</u></b>							
10-520-5102	Accounting/Audit	20,066	25,000	0	19,399	77.6%	5,601
10-520-5103	Engineering	78,525	210,000	0	25,891	12.3%	184,109
10-520-5104	Legal	51,230	90,000	23,453	39,566	44.0%	50,435
10-520-5105	Tax Appraisal-HCAD	31,567	58,882	0	20,159	34.2%	38,723
10-520-5107	Animal Control	589	1,500	0	240	16.0%	1,260
10-520-5108	IT Hardware/Software & Support	3,104	40,000	0	3,994	10.0%	36,006
10-520-5109	Urban Forester	17,720	0	0	0	n/a	0
10-520-5110	Mosquito Control	7,083	22,000	2,990	7,185	32.7%	14,815
<b>TOTAL CONTRACT SERVICE DIVISION:</b>		<b>\$209,884</b>	<b>\$447,382</b>	<b>\$26,443</b>	<b>\$116,434</b>	<b>26.0%</b>	<b>\$330,948</b>
<b><u>BUILDING SERVICE DIVISION</u></b>							
<b><u>Building &amp; Inspection Services</u></b>							
10-530-5152	Drainage Reviews	39,790	103,000	15,878	39,546	38.4%	63,454
10-530-5153	Electrical Inspections	7,200	15,000	0	6,210	41.4%	8,790
10-530-5154	Plat Reviews	0	500	0	0	0.0%	500
10-530-5155	Plan Reviews	20,000	50,000	0	16,000	32.0%	34,000
10-530-5156	Plumbing Inspections	7,965	18,000	0	7,785	43.3%	10,215
10-530-5157	Structural Inspections	16,785	30,000	0	12,825	42.8%	17,175
10-530-5158	Urban Forester		45,000	3,200	15,320	34.0%	
10-530-5160	Mechanical Inspections	3,825	8,500	0	3,870	45.5%	4,630
<b>Building and Inspection Services:</b>		<b>95,565</b>	<b>270,000</b>	<b>19,078</b>	<b>101,556</b>	<b>37.6%</b>	<b>138,764</b>
<b><u>Supplies and Office Expenditures</u></b>							
10-530-5108	Information Technology	16,119	0	0	0	n/a	0
10-530-5207	Misc Supplies	0	1,000	0	81	n/a	919
10-530-5211	Meeting Supplies	0	350	0	0	n/a	350
10-530-5213	Office Supplies	0	900	0	0	n/a	900
10-530-5215	Travel & Training	0	250	0	0	n/a	250
<b>Supplies and Office Expenditures:</b>		<b>16,119</b>	<b>2,500</b>	<b>0</b>	<b>81</b>	<b>n/a</b>	<b>2,419</b>
<b><u>Insurance</u></b>							
10-530-5403	Credit Card Charges	3,909	10,000	2,840	11,850	118.5%	(1,850)
<b>Insurance:</b>		<b>3,909</b>	<b>10,000</b>	<b>2,840</b>	<b>11,850</b>	<b>n/a</b>	<b>(1,850)</b>
<b>TOTAL BUILDING SERVICE DIVISION:</b>		<b>\$115,593</b>	<b>\$282,500</b>	<b>\$21,917</b>	<b>\$113,487</b>	<b>40.2%</b>	<b>\$139,333</b>



	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE	
<b>GENERAL GOVERNMENT DIVISION</b>							
<u>Administrative Expenditures</u>							
10-540-5108	Information Technology	1,003	20,000	2,558	6,979	34.9%	13,021
10-540-5202	Auto Allowance/Mileage	3,721	7,200	787	3,783	52.5%	3,417
10-540-5203	Bank Fees	1,553	3,000	231	1,547	51.6%	1,453
10-540-5204	Dues/Seminars/Subscriptions	1,115	3,000	4	702	23.4%	2,298
10-540-5205	Elections	0	5,000	167	619	12.4%	4,381
10-540-5206	Legal Notices	0	3,500	0	1,251	35.7%	2,249
10-540-5207	Miscellaneous	315	5,000	(40)	890	17.8%	4,110
10-540-5208	Citizen Communication	3,393	5,000	0	3,888	77.8%	1,112
10-540-5209	Office Equipment & Maintenance	4,596	10,000	705	2,737	27.4%	7,263
10-540-5210	Postage	0	1,500	0	360	24.0%	1,140
10-540-5211	Meeting Supplies	5,797	10,000	155	1,573	15.7%	8,427
10-540-5212	Rent/Leasehold/Furniture	58,758	130,000	11,065	58,935	45.3%	71,065
10-540-5213	Supplies/Storage	5,097	10,000	1,629	4,637	46.4%	5,363
10-540-5214	Telecommunications	4,128	16,000	538	3,534	22.1%	12,466
10-540-5215	Travel & Training	425	1,000	0	0	0.0%	1,000
10-540-5216	Statutory Legal Notices	717	1,500	0	180	12.0%	1,320
	<b>Administrative Expenditures:</b>	<b>90,617</b>	<b>231,700</b>	<b>17,799</b>	<b>91,614</b>	<b>39.5%</b>	<b>140,086</b>
<u>Wages &amp; Benefits</u>							
10-540-5301	Gross Wages	214,999	598,454	43,550	217,071	36.3%	381,383
10-540-5302	Overtime/Severance	10,062	18,236	152	949	5.2%	17,286
10-540-5303	Temporary Personnel	0	0	0	3,302	n/a	(3,302)
10-540-5306	FICA/Med/FUTA Payroll Tax Exp	17,217	47,728	3,296	17,719	37.1%	30,008
10-540-5310	TMRS (City Responsibility)	17,790	59,345	4,435	23,994	40.4%	35,351
10-540-5311	Payroll Process Exp-Paychex	1,364	3,000	215	1,245	41.5%	1,755
	<b>Wages &amp; Benefits:</b>	<b>261,433</b>	<b>726,763</b>	<b>51,649</b>	<b>264,280</b>	<b>36.4%</b>	<b>462,483</b>
<u>Insurance</u>							
10-540-5353	Employee Insurance	44,177	62,919	4,805	44,912	71.4%	18,008
10-540-5354	General Liability	0	10,000	0	0	0.0%	10,000
10-540-5356	Workman's Compensation	0	4,000	0	(33)	-0.8%	4,033
	<b>Insurance:</b>	<b>44,177</b>	<b>76,919</b>	<b>4,805</b>	<b>44,879</b>	<b>58.3%</b>	<b>32,041</b>
<u>Other</u>							
10-540-5403	Credit Card Charges (Adm)	361	500	0	1,199	239.8%	(699)
	<b>Intergovernmental:</b>	<b>361</b>	<b>500</b>	<b>0</b>	<b>1,199</b>	<b>239.8%</b>	<b>(699)</b>
	<b>TOTAL GENERAL GOVERNMENT DIVISION:</b>	<b>\$396,588</b>	<b>\$1,035,882</b>	<b>\$74,253</b>	<b>\$401,972</b>	<b>38.8%</b>	<b>\$633,910</b>

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<b><u>MUNICIPAL COURT DIVISION</u></b>						
<u>Supplies &amp; Office Expenditures</u>						
10-550-5204 Dues & Subscriptions	0	0	0	0	n/a	0
10-550-5207 Misc Supplies	0	250	0	0	n/a	250
10-550-5211 Meeting Supplies	0	250	0	0	n/a	250
10-550-5215 Travel & Training	79	250	0	0	n/a	250
<b>Supplies and Office Expenditures:</b>	<b>79</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>750</b>
<u>Court Operations</u>						
10-550-5403 Credit Card Charges	3,338	12,000	276	1,304	10.9%	10,696
10-550-5404 Judge/Prosecutor/Interpreter	8,267	25,000	2,800	11,361	45.4%	13,639
10-550-5410 OmniBase Services of Texas	114	500	0	0	0.0%	500
<b>Court Operations:</b>	<b>11,719</b>	<b>37,500</b>	<b>3,076</b>	<b>12,666</b>	<b>33.8%</b>	<b>24,834</b>
<b>TOTAL MUNICIPAL COURT DIVISION:</b>	<b>\$11,798</b>	<b>\$38,250</b>	<b>\$3,076</b>	<b>\$12,666</b>	<b>33.1%</b>	<b>\$25,584</b>
<b><u>PUBLIC WORKS MAINTENANCE DIVISION</u></b>						
<u>Maintenance &amp; Repair</u>						
10-560-5500 Public Works Maintenance	609	0			n/a	0
10-560-5501 TCEQ & Harris CO Permits	100	2,000	0	100	5.0%	1,900
10-560-5504 Landscaping Maintenance	51,115	40,000	91	31,991	80.0%	8,009
10-560-5505 Gator Fuel & Maintenance	45	750	0	0	0.0%	750
10-560-5506 Right of Way Mowing	0	40,000	20,264	20,264	50.7%	19,736
10-560-5507 Road & Sign Repair	15,939	30,000	1,698	3,271	10.9%	26,729
10-560-5508 ROW Water/Planting	520	2,000	148	1,363	68.1%	637
10-560-5509 Tree Care/Removal	7,940	15,000	1,860	7,185	47.9%	7,815
10-560-5510 Road/Drainage Maintenance	0	12,000	0	0	0.0%	12,000
10-560-5515 Landscape Improvements	4,830	100,000	476	13,163	13.2%	86,837
10-560-5516 Truck Fuel & Maintenance	927	2,500	386	1,332	53.3%	1,168
10-560-5517 Sidewalk Improvements	0	12,000	900	900	7.5%	11,100
<b>Maintenance and Repair:</b>	<b>82,025</b>	<b>256,250</b>	<b>25,823</b>	<b>79,569</b>	<b>31.1%</b>	<b>176,681</b>
<u>Other Expenses</u>						
10-560-5600 Capital Equipment		0	10,750	10,750	n/a	(10,750)
<b>Total Other Expenses</b>			<b>10,750</b>	<b>10,750</b>		<b>(10,750)</b>
<b>TOTAL PUBLIC WORKS DIVISION:</b>	<b>\$82,025</b>	<b>\$256,250</b>	<b>\$36,573</b>	<b>\$90,319</b>	<b>35.2%</b>	<b>\$165,931</b>

	<b>PRIOR YTD</b>	<b>CURRENT BUDGET</b>	<b>MONTHLY ACTUAL</b>	<b>YTD ACTUAL</b>	<b>% BUDGET</b>	<b>BUDGET BALANCE</b>
<b><u>CAPITAL OUTLAY PROGRAMS</u></b>						
<u>General Capital / Maintenance Programs</u>						
10-570-5606 Road/Drainage Projects	15,125	0	0	0	n/a	0
	<b>15,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>
<u>Major Capital / Maintenance Programs</u>						
10-570-5806 Drainage and Sidewalks	13,353	0			n/a	0
10-570-5808 Wilding Lane	165,876	0	0	0	n/a	0
10-580-5809 96" Stormwater Replacement	61,475	1,447,000	32,117	121,341	8.4%	1,325,659
10-580-5810 Tokeneke - Country Squire	36,063	384,311	6,661	281,310	73.2%	103,001
10-580-5821 Williamsburg	0	187,215	11,610	27,090	14.5%	160,125
10-580-5822 Bothwell Way	0	67,500	0	0	0.0%	67,500
10-580-5823 Windermere Outfall Project	0	304,200	0	0	0.0%	304,200
10-580-5824 Smithdale Landscape/Sidewalk	0	178,690	0	0	0.0%	178,690
10-580-5825 Greenbay Beautification	0	440,260	8,778	8,778	2.0%	431,482
10-580-5826 Harris Co. Signal Participation	0	100,000	0	0	0.0%	100,000
	<b>276,768</b>	<b>3,109,176</b>	<b>59,166</b>	<b>438,520</b>	<b>14.1%</b>	<b>2,670,656</b>
<b>TOTAL CAPITAL OUTLAY PROGRAMS:</b>	<b>\$291,893</b>	<b>\$3,109,176</b>	<b>\$59,166</b>	<b>\$438,520</b>	<b>14.1%</b>	<b>\$2,670,656</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,106,342</b>	<b>\$10,027,115</b>	<b>\$610,682</b>	<b>\$3,526,957</b>	<b>35.2%</b>	<b>\$6,470,478</b>



# Piney Point Village TEXAS

## Statement of Revenue & Expenditures For Month Ended: May 31, 2023

### DEBT SERVICE FUND

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<b>REVENUES</b>						
PROPERTY TAXES	1,302,652	899,330	7,687	904,507	100.6%	(5,177)
Total Property Tax :	1,302,652	899,330	7,687	904,507	100.6%	(5,177)
INTEREST	5,254	10,000	1,897	39,214	392.1%	(29,214)
<b>TOTAL OPERATING</b>	<b>1,307,907</b>	<b>909,330</b>	<b>9,584</b>	<b>943,721</b>	<b>103.8%</b>	<b>(34,391)</b>
<b>TOTAL REVENUES</b>	<b>\$1,307,907</b>	<b>\$909,330</b>	<b>\$9,584</b>	<b>\$943,721</b>	<b>103.8%</b>	<b>(\$34,391)</b>
<b>EXPENDITURES</b>						
TAX BOND PRINCIPAL	765,000	790,000	0	790,000	100.0%	0
TAX BOND INTEREST	59,625	84,950	0	48,325	56.9%	36,625
FISCAL AGENT FEES	750	3,000	0	750	25.0%	2,250
<b>OPERATING EXPENDITURES</b>	<b>825,375</b>	<b>877,950</b>	<b>0</b>	<b>839,075</b>	<b>95.6%</b>	<b>38,875</b>
<b>TOTAL EXPENDITURES</b>	<b>\$825,375</b>	<b>\$877,950</b>	<b>\$0</b>	<b>\$839,075</b>	<b>95.6%</b>	<b>\$38,875</b>
REVENUE OVER/(UNDER) EXPENDITURES	482,532	31,380	9,584	104,646		

**City of Piney Point Village  
Monthly Tax Office Report  
May 31, 2023**

Prepared by: Elizabeth Ruiz, Tax Assessor/Collector

A. Current Taxable Value    \$    2,925,641,080

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2022 Tax Year	Delinquent 2021 & Prior Tax Years	Total
Original Levy 0.25514	\$ 6,994,791.16	\$ -	\$ 6,994,791.16
Carryover Balance	-	147,884.68	147,884.68
Adjustments	469,689.49	(22,240.70)	447,448.79
Adjusted Levy	<u>7,464,480.65</u>	<u>125,643.98</u>	<u>7,590,124.63</u>
Less Collections Y-T-D	<u>7,281,949.04</u>	<u>10,097.35</u>	<u>7,292,046.39</u>
Receivable Balance	<u>\$ 182,531.61</u>	<u>\$ 115,546.63</u>	<u>\$ 298,078.24</u>

C. COLLECTION RECAP:

Current Month:	Current 2022 Tax Year	Delinquent 2021 & Prior Tax Years	Total
Base Tax	\$ 61,795.91	\$ (53.58)	\$ 61,742.33
Penalty & Interest	1,319.94	-	1,319.94
Attorney Fees	3.77	-	3.77
Other Fees	-	-	-
Total Collections	<u>\$ 63,119.62</u>	<u>\$ (53.58)</u>	<u>\$ 63,066.04</u>

Year-To-Date:	Current 2022 Tax Year	Delinquent 2021 & Prior Tax Years	Total
Base Tax:	\$ 7,281,949.04	\$ 10,097.35	\$ 7,292,046.39
Penalty & Interest	24,734.62	11,425.95	36,160.57
Attorney Fees	3.77	8,904.71	8,908.48
Other Fees	910.58	814.87	1,725.45
Total Collections	<u>\$ 7,307,598.01</u>	<u>\$ 31,242.88</u>	<u>\$ 7,338,840.89</u>

Percent of Adjusted Levy	<u>97.90%</u>	<u>98.32%</u>
--------------------------	---------------	---------------

**MONTHLY TAX OFFICE REPORT**  
**Tax A/R Summary by Year**  
**May 31, 2023**

YEAR	BEGINNING BALANCE AS OF 12/31/2022	ADJUSTMENTS	COLLECTIONS	ENDING BALANCE AS OF 05/31/2023
21	\$ 43,690.21	\$ (8,243.83)	\$ 7,634.17	\$ 27,812.21
2020	28,555.27	(4,086.26)	2,897.66	21,571.35
19	22,688.76	(1,943.56)	4,405.46	16,339.74
18	13,064.06	(3,725.80)	(819.22)	10,157.48
17	4,648.01	(1,890.68)	(1,860.59)	4,617.92
16	4,577.04	(2,190.65)	(2,160.13)	4,546.52
15	4,154.85	-	-	4,154.85
14	3,783.69	-	-	3,783.69
13	3,467.82	-	-	3,467.82
12	2,787.74	(115.24)	-	2,672.50
11	3,180.89	-	-	3,180.89
10	3,007.68	-	-	3,007.68
09	2,737.28	-	-	2,737.28
08	2,491.47	-	-	2,491.47
07	2,455.76	-	-	2,455.76
06	2,365.71	-	-	2,365.71
05	75.13	-	-	75.13
04	63.95	-	-	63.95
03	44.68	-	-	44.68
02	44.68	(44.68)	-	-
	<u>\$ 147,884.68</u>	<u>\$ (22,240.70)</u>	<u>\$ 10,097.35</u>	<u>\$ 115,546.63</u>

**ITEM A (ii.)**

**REFUND - TEMPORARY CERTIFICATE OF OCCUPANCY  
601 PINEY POINT**

# Check Refund Request

(Temporary Certificate of Occupancy)

**FILE COPY**

<b>Date Request:</b> 06/14/2023	<b>Check Request Amount:</b> \$25,000.00	<b>Trans Code:</b> Incode
<b>Original Received Credit Card Payment Date:</b> 03/28/2023	<b>Original Credit Card Processed Date:</b> 03/28/2023	<b>Property Address:</b> 601 Piney Point Road (New Single Family)
<b>Permit #:</b> Incode; P# 17946	<b>Applicant Name:</b> Al Ross & Joann Warren	<b>Contact Phone Number:</b> [REDACTED]
<b>Builder Contact Name and Address:</b>  Al Ross Custom Homes [REDACTED]	<b>Original Resident Address:</b>	<b>*Notes:</b> The resident paid by credit card for the temporary certificate of occupancy. The temporary extension deadline was <b>05.12.2023</b> . HDR Engineering approved the final as built topo on <b>05.18.2023</b> . They exceeded the allowable time frame per our current temp certificate of occupancy -original ordinance letter. But they did have rework to be done and the builder revised the drainage plans and reworked the driveway and met all obligations of the city. Letter on file from the builder for additional time needed. <b>I recommend approval.</b>
<b>Builder Phone/ E-Mail;</b> Al Ross [REDACTED]	<b>Resident Name:</b>  Tarek & Nadia Fahl 601 Piney Point Road Houston, Texas 77024	<b>Original Permit Number:</b> P# 17946
<b>Original Receipt Transaction</b> Receipt: #00024607 Trans: # 110.0000 Term: 998 Ref: Credit Card Date: 03/28/2023 Time: 10:57 A.M.	<b>Notes:</b>  See the attached copy of the supporting documents.	<b>Make Check Payable:</b>  <b>\$25,000.00 Check Request</b>





# City of Piney Point Village

7676 WOODWAY DR., SUITE 300  
HOUSTON, TX 77063-1523

TELEPHONE (713) 782-0271  
FAX (713) 782-0281

March 29, 2023

Al Ross Custom Homes  
Al Ross



RE: Temporary Certificate of Occupancy

Ref: 601 Piney Point Road (City of Piney Point Village)

The City of Piney Point Village is issuing a Temporary Certificate of Occupancy authorizing your occupancy of 601 Piney Point Road before the completion of the final City checklist.

Your signature below indicates that you have agreed to complete all City requirements within the next (45) days. Specifically, you agree that the \$25,000 fiscal security posted to the city will serve as a security to the city that the following items will be completed no later than the end of the day, Friday, May 12<sup>th</sup> of 2023.

- Final As-Built Topo Survey
- Drainage Final
- MVWA Clean Out Inspection


Failure to comply with or complete any item on the City's checklist for occupancy by the agreed upon such time, will result in the city revoking the Temporary Certificate of Occupancy and levying a fine of \$2,000 per day, to be taken from the posted security.


By signing below, you are acknowledging that you have requested and been given a Temporary Certificate of Occupancy and failure to perform as agreed will result in the revocation of the Temporary Certificate of Occupancy.

Sincerely,

Robert Pennington  
City Administrator/City of Piney Point Village

Agreed: (Builder) Al Ross: 

Agreed: (Resident) Tarek Fahl: 

Agreed: (Resident) Nadia Fahl: 

# Credit Card Authorization Form

## City of Piney Point Village, Texas



\*\*\*ALL FIELDS ARE REQUIRED\*\*\*

Date: 03/24/23

**1. Project Information**

City of Piney Point Project Address: 601 Piney Point Rd

Project Permit Number: Temp cert of occupancy

Reason for Payment:  Contractor Registration  Re-Inspection  Initial Permit

**2. Card Information**

Company Name: American Express

Name on Credit Card: NADIA FAHL

Card Type:  VISA  MASTERCARD  AMEX  OTHER

Credit Card Number: XXXXXXXXXXXXXXXXXXXX

Expiration Date: 11 / 26 : XXXXXXXXXX

**3. Billing Information**

Credit Card Address: XXXXXXXXXXXXXXXXXXXX

City: Houston

E-Mail for Credit Card Receipt: NF

Amount Authorized to be charged on t

For any questions regarding this credit

I am the Owner of this Credit Card

Contact Name: TAREK  
First Name

Phone Number(s): XXXXXXXXXX

CITY OF PINEY POINT VILLAGE  
713-732-0275  
\*\*\*\*\* REPRINT RECEIPT \*\*\*\*\*

REC#: 00024607 3/28/2023 10:57 AM  
OPER: CC TERM: 111  
REF#: AMEX

ACCT #: XXXXXXXXXXXXXXXXXXXX  
AUTH #: 296634  
TRAN #: 000001981790  
TYPE: PURCHASE  
ENTRY MODE: MANUAL

TRAN: 110.0000 GAS METER DEPOSIT  
TAREK FAHL 601 PINEY POINT RD  
TEMP CERT OF OCCUPANCY  
Gas Meter Deposit 25,000.0000

TENDERED: 25,000.00 CREDIT CARD  
APPLIED: 25,000.00-

CHANGE: 0.00

XXXXXXXXXX  
to  
com  
  
ow:  
Credit Card

*thank you, 😊* from the

Pay  
www.  
[blogofficial@pineypoint.org](http://blogofficial@pineypoint.org)

## 601 Piney Point - Request to Extend Temporary Certificate of Occupancy

Al Ross <[REDACTED]>

Thu 5/11/2023 12:45 PM

To: Annette Arriaga <bldgofficial@pineypt.org>

Cc: [REDACTED]

Good Afternoon Annette,

Thank you for your time and assistance today. Per our discussion, we are requesting an extension of the Temporary Certificate of Occupancy. The work necessary to bring the project into full compliance with the drainage requirements has been drawn out by a number of circumstances.

The scope of work called for a trench along the entire length of the driveway entry to be dug by hand due to the limited space between the drive and the fence. Prior to executing this portion of the work, 10 trees were required to be dug out by hand to allow for access. Once the digging commenced, the contractor was required by the homeowner to leave the narrow "flagpole-shaped" entry portion of the drive to remain accessible by automobile, causing a significant hindrance to the pace of work. In addition to trenching alongside the driveway, in order to tie in the new lines, two sections of the driveway had to be removed, requiring first removal of the paver stones, then breakout of the concrete. Following installation and connections of the new drainage pipe, the Drainage Inspection was required before being allowed to apply for a driveway permit. After passing the drainage inspection, the trench had to be back filled, and the driveway had to be inspected prior to restoring to its original condition. Lastly, the disturbed landscape had to be restored to its original condition. During the course of all of these stages, and especially over the last two weeks, we had multiple bad weather delays. Additionally, we had to work with the surveying and engineering teams and their schedules to complete the As-built survey which has just completed but without sufficient time to be reviewed to meet the May 12 expiration date of the Temporary COO.

Respectfully, we request an extension to the Temporary Certificate of Occupancy.

Again, your help in this matter is greatly appreciated.

Sincerely,

Al Ross

**Al Ross**





May 18, 2023

M.F. Qaddumi  
Interfield Engineering & Architecture



Re: On-Going Services  
As-Built Review of 601 North Piney Point Road – Second Submittal  
Piney Point Village, Texas  
HDR Job No. 10361768

Dear Mr. Qaddumi:

We are in receipt of the As-Built Drainage Plan for the above referenced address, dated 5/11/2023. Based on the submitted elevations, as well as your review and statement that the plan conforms to the approved drainage plan, the City interposes no objection to the as-built drainage plan. Please note, this does not necessarily mean that the entire plans, including all supporting data and elevations, have been completely checked and verified. However, the plan is signed, dated, and sealed by both a Professional Land Surveyor and a Professional Engineer, both of which are registered to practice in the State of Texas, which therefore conveys their professional responsibility and accountability.

**Please contact Ms. Annette Arriaga with the City of Piney Point Village at 713-782-0271 to obtain your approved As-Built plan.**

Sincerely,

HDR Engineering, Inc.

Aaron Croley, P.E., CFM.  
Project Engineer

Enclosures

cc: Annette Arriaga – City of Piney Point Village





JOHN D. TAYLOR SURVEY  
ABSTRACT 72  
Harris County, Texas

FAYBURN SUBDIVISION  
1941, 256, P. 111 (HCRM)

LOT 3

LOT 1

PINEY POINT ROAD  
60' R.O.W. (Vol. 166, P. 106 HCRM)

LOT 1  
REPLAT OF THE EAST 2 AC  
OF THE SOUTH ONE HALF  
OF LOT 3, JERRY C. BAUER  
SUBDIVISION (HCRM)  
(Vol. 127, P. 107)

Table with 4 columns: Description, Area, etc. (Detailed description of lot contents)

BLAOCK COUNTRY ESTATES  
1941, 25, P. 71 (HCRM)



N. F. DAVIDSON, Licensed Professional Surveyor, State of Texas, No. 38119. I have prepared this plat of the above described property in accordance with the laws of the State of Texas and the rules and regulations of the State Board of Surveying. My commission expires on 08/31/2012. N. F. DAVIDSON, Surveyor

PLAT OF PROPERTY  
FOR THE REPLAT OF THE EAST 2 AC OF THE SOUTH ONE HALF OF LOT 3, JERRY C. BAUER SUBDIVISION (HCRM) (Vol. 127, P. 107) AND THE REPLAT OF LOT 3, JERRY C. BAUER SUBDIVISION (HCRM) (Vol. 127, P. 107) TO BE PART OF THE JOHN D. TAYLOR SURVEY ABSTRACT 72, HARRIS COUNTY, TEXAS.

No Objections Taken  
Date 11/27/2011

ATTEST: A. Ross Ludwig, Notary Public

The undersigned, Jerry A. Bauer, Owner of the above described property, do hereby certify that the above described plat is a true and correct plat of the property described herein, and that the same has been prepared in accordance with the laws of the State of Texas and the rules and regulations of the State Board of Surveying. I have caused this plat to be signed and sealed by me in the presence of the undersigned, and the same has been signed and sealed by me in the presence of the undersigned.

ATTEST: A. Ross Ludwig, Notary Public

- 1. The undersigned, N.F. Davidson, Licensed Professional Surveyor, State of Texas, No. 38119, do hereby certify that the above described plat is a true and correct plat of the property described herein, and that the same has been prepared in accordance with the laws of the State of Texas and the rules and regulations of the State Board of Surveying. I have caused this plat to be signed and sealed by me in the presence of the undersigned, and the same has been signed and sealed by me in the presence of the undersigned.



MATTHEW J. PROBSTFELD, Licensed Professional Surveyor, State of Texas, No. 45303. I have prepared this plat of the above described property in accordance with the laws of the State of Texas and the rules and regulations of the State Board of Surveying. My commission expires on 08/31/2012. MATTHEW J. PROBSTFELD, Surveyor

PROBSTFELD & ASSOCIATES  
PROFESSIONAL LAND SURVEYORS  
1412 PROBSTFELD, SUITE 100, A. BAYT, TEXAS 75086. A. CHILDS, A. CHILDS, A. CHILDS



# City of Piney Point Village

7676 WOODWAY DR., SUITE 300  
HOUSTON, TX 77063-1523

TELEPHONE (713) 782-0271  
FAX (713) 782-0281

## CITY OF PINEY POINT VILLAGE

### Certificate of Occupancy



THIS FORM WAS PRINTED ON 5/19/2023

## 601 PINEY POINT ROAD

This Certificate issued pursuant to the requirements of the Standard Building Code certifying that at the time of issuance, this structure was in compliance with the various ordinances of the Jurisdiction regulating building construction or use.

**PROJECT #:** 17946

**OCCUPATION TYPE:** NEW SINGLE-  
FAMILY  
HOME

**PROPERTY OWNER:** TAREK AND NADIA FAHL

**BUILDER/CONTRACTOR NAME:** AL ROSS LUXURY HOMES LLC

**PROJECT COMPLETION DATE:** May 18, 2023

Annette R. Arriaga  
APPROVED BY

Director of Planning, Development & Permits  
Annette R. Arriaga

05/18, 2023  
DATE

**ITEM A (iii.)**

**DISBURSEMENT**

**Bright Landscape Designs Inc.**

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
5/23/2023	6495

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
GREENBAY @ ROBBINS ROAD - AS PER DESIGN Maple - Red (10'-12')	1	711.00	711.00
Eagleston Holly Tree (7.5'-8.5')	6	585.00	3,510.00
Redbud (Merlot)	4	423.00	1,692.00
Turk's Cap	14	30.78	430.92
Gulf Coast Muhly Grass	21	26.55	557.55
Yaupon - Dwarf (10"-12")	27	27.90	753.30
Lantana - New Gold	53	12.51	663.03
Liriope - Giant	95	6.75	641.25
Macho Fern	44	41.40	1,821.60
Grass - Variegated Aztec	80	7.38	590.40
Juniper - Green Mound	40	36.45	1,458.00
Asian Jasmine	130	4.05	526.50
Ajuga-Burgundy Glow	15	34.668	520.02
Wister Boulder (6@700# each)	4,200	0.21	882.00
Premium Mix Compost	40	49.50	1,980.00
Pine Deco Mulch	20	42.00	840.00
Green Pittosporum	15	32.40	486.00
<b>Subtotal</b>			
<b>Sales Tax (0.0%)</b>			
<b>Total</b>			
<b>Payments/Credits</b>			
<b>Balance Due</b>			

<b>Phone #</b>
2814963576

<b>E-mail</b>
carol@brightlandscapedesigns.com



Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
5/23/2023	6495

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
Palmetto Sod - Pallet - INCLUDES YARD MIX AND INSTALLATION	1	922.85	922.85
Yard Mix	1		0.00
TOTAL PLANTS & MATERIALS			18,986.42
LABOR, PICKUP, DELIVERY, DISPOSAL, INVENTORY ITEMS, ETC.		16,264.28	16,264.28
Subtotal			35,250.70
REPEAT CUSTOMER DISCOUNT		-5.00%	-1,762.54
Subtotal			33,488.16
NOTE: IF BENDABOARD OR EDGING IS DESIRED - CAN BE ESTIMATED UPON REQUEST			
NOTE: SOD IS NOT COVERED BY GUARANTEE			
<b>Subtotal</b>			
<b>Sales Tax (0.0%)</b>			
<b>Total</b>			
<b>Payments/Credits</b>			
<b>Balance Due</b>			

<b>Phone #</b>
2814963576

<b>E-mail</b>
carol@brightlandscapedesigns.com

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
5/23/2023	6495

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
<p>NOTE: SEASONAL COLOR IS NOT COVERED BY GUARANTEE</p> <p>NOTE: ESTIMATE DOES NOT INCLUDE ANY SPRINKLER SYSTEM ADJUSTMENTS</p> <p>Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$51 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work. 3) Any main line or water lines that run under area where we will be installing patio it is recommended that it be moved. But cost is not included in estimate. 4) Unless specified sprinkler adjustments/repairs or additions are not included in estimate. 5)Options are not included in bottom line of estimate. 6) There is no guarantee on seasonal color. 7) There is no guarantee on Sod</p>			
			<b>Subtotal</b>
			<b>Sales Tax (0.0%)</b>
			<b>Total</b>
			<b>Payments/Credits</b>
			<b>Balance Due</b>

Phone #
2814963576

E-mail
carol@brightlandscapedesigns.com

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
5/23/2023	6495

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
Payment Terms: 1) 40% deposit due at time customer signs and returns estimate to Bright Landscape Designs, Inc. 2) Remaining balance (adjusted for changes made at time of installation) due upon receipt of invoice. 3) If job takes more than 2 weeks, there will be an intermediate draw of 35% of remaining balance.  WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER			
<b>Subtotal</b>			\$33,488.16
<b>Sales Tax (0.0%)</b>			\$0.00
<b>Total</b>			\$33,488.16
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$33,488.16

Phone #
2814963576

E-mail
carol@brightlandscapedesigns.com

**ITEM A (iv.)**

**DISBURSEMENT**

**Bright Landscape Designs Inc.**

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
6/12/2023	6516

<b>Bill To</b>
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
GREENBAY @ TYNEBRIDGE - AS PER DESIGN (WITHOUT SIDEWALKS)			
Crape Myrtle - Tuscarora	3	333.00	999.00
Magnolia - 'Lil Gem' (6')	4	450.00	1,800.00
Japanese Yew (2.5'-3')	20	84.24	1,684.80
Macho Fern	40	36.45	1,458.00
Ginger - Variegated	35	34.20	1,197.00
Ajuga - Burgundy Glow	18	46.65611	839.81
Asian Jasmine	115	4.23	486.45
Ligustrum - Sunshine (14"-16")	14	43.20	604.80
Lantana - New Gold	50	14.31	715.50
Yaupon - Dwarf (10"-12")	29	27.90	809.10
Moss Rock Boulder (2 @ 500# each)	1,000	0.18	180.00
Fern - Foxtail	26	32.40	842.40
Bull Rock	1	127.50	127.50
Bendaboard - 4" X 20' - includes stakes and screws	2.5	73.488	183.72
Landscape Fabric 150 sq ft	1	47.93	47.93
Landscape Fabric Staples	0.166	82.53012	13.70
Premium Mix Compost	20	49.50	990.00
<b>Subtotal</b>			
<b>Sales Tax (0.0%)</b>			
<b>Total</b>			
<b>Payments/Credits</b>			
<b>Balance Due</b>			

<b>Phone #</b>
2814963576

<b>E-mail</b>
carol@brightlandscapedesigns.com

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
6/12/2023	6516

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
Pine Deco Mulch	12	42.00	504.00
Liriope - Giant	55	6.75	371.25
Turks Cap	24	13.50	324.00
TOTAL PLANTS & MATERIALS			14,178.96
LABOR, PICKUP, DELIVERY, DISPOSAL, INVENTORY ITEMS, ETC.		10,479.13	10,479.13
Subtotal			24,658.09
REPEAT CUSTOMER DISCOUNT		-5.00%	-1,232.90
Subtotal			23,425.19
NOTE: SEASONAL COLOR IS NOT COVERED BY GUARANTEE			
NOTE: ESTIMATE DOES NOT INCLUDE ANY SPRINKLER SYSTEM ADJUSTMENTS			
			<b>Subtotal</b>
			<b>Sales Tax (0.0%)</b>
			<b>Total</b>
			<b>Payments/Credits</b>
			<b>Balance Due</b>

Phone #
2814963576

E-mail
carol@brightlandscapedesigns.com

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
6/12/2023	6516

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
	Qty	Rate	Amount
<p>Notes: 1) This estimate is based upon the above plants and materials and condition of property at time of site inspection by Bright Landscape Designs, Inc. Deviations from original accepted estimate/design for plants, materials and labor will be adjusted at retail cost for plants and materials and at \$51 per man hour. 2) Please turn sprinkler system off if set to run the afternoon before or morning of scheduled work. 3) Any main line or water lines that run under area where we will be installing patio it is recommended that it be moved. But cost is not included in estimate. 4) Unless specified sprinkler adjustments/repairs or additions are not included in estimate. 5)Options are not included in bottom line of estimate. 6) There is no guarantee on seasonal color. 7) There is no guarantee on Sod</p> <p>Payment Terms: 1) 40% deposit due at time customer signs and returns estimate to Bright Landscape Designs, Inc. 2) Remaining balance (adjusted for changes made at time of installation) due upon receipt of invoice. 3) If job takes more than 2 weeks, there will be an intermediate draw of 35% of remaining balance.</p>			
			<b>Subtotal</b>
			<b>Sales Tax (0.0%)</b>
			<b>Total</b>
			<b>Payments/Credits</b>
			<b>Balance Due</b>

Phone #
2814963576

E-mail
carol@brightlandscapedesigns.com

Bright Landscape Designs, Inc

9302 Reid Lake Drive  
Houston, TX 77064

# Invoice

Date	Invoice #
6/12/2023	6516

Bill To
City of Piney Point Village 7676 Woodway Drive Suite 300 Houston, TX 77024

Description	P.O. No.	Terms	Project
			March 2023 - Greenba...
Description	Qty	Rate	Amount
WANT TO EARN YOUR BONUS POINTS? WE NOW ACCEPT MASTERCARD/VISA/DISCOVER			
		<b>Subtotal</b>	\$23,425.19
		<b>Sales Tax (0.0%)</b>	\$0.00
		<b>Total</b>	\$23,425.19
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$23,425.19

Phone #
2814963576

E-mail
carol@brightlandscapedesigns.com



**ITEM A (v.)**

**DISBURSEMENT  
Tyler Technologies Inc.**



**Remittance:**  
 Tyler Technologies, Inc  
 (FEIN 75-2303920)  
 P.O. Box 203556  
 Dallas, TX 75320-3556

# Invoice

<b>Invoice No</b>	<b>Date</b>	<b>Page</b>
025-427080	07/01/2023	1 of 2

**Questions:**  
 Tyler Technologies- Local Government  
 Phone: 1-800-772-2260 Press 2, then 2  
 Email: ar@tylertech.com



Bill To: PINEY POINT VILLAGE  
 7676 WOODWAY, SUITE300  
 HOUSTON, TX 77063

Ship To: PINEY POINT VILLAGE  
 7676 WOODWAY, SUITE300  
 HOUSTON, TX 77063

<b>Cust No.-BillTo-ShipTo</b>	<b>Ord No</b>	<b>PO Number</b>	<b>Currency</b>	<b>Terms</b>	<b>Due Date</b>
44250 - MAIN - MAIN	182532		USD	NET30	07/31/2023

Date	Description	Units	Rate	Extended Price
Contract No.: Piney Point Village				
	INCODE Court Online Component - Annual Fee	1	900.00	900.00
	Maintenance Start: 01/Aug/2023, End: 31/Jul/2024			
	Content Manager Annual Fees	1		\$456.49
	Incode Content/Document Management Suite - Maintenance			
	ERP Pro Financials Annual Fees	1		\$3,004.46
	Incode Financial Suite - Maintenance			
	ERP Pro Utilities Annual Fees	1		\$0.00
	Centralized Cash Collections - Maintenance			
	<del>Hardware Annual Fees</del>	<del>1</del>		<del>\$326.93</del>
	<del>Epson Thermal Receipt Printer - Maintenance</del>			
	Municipal Justice Annual Fees	1		\$4,458.74
	Incode Court Case Management Suite Maintenance			
	Collection Agency Export Interface - Maintenance			
	Criminal Court Case Management - Maintenance			
	Court/ Police (non-Incode) Interface - Maintenance			
	Maintenance: Start: 01/Aug/2023, End: 31/Jul/2024			
	Content Manager Annual Fees	1		\$1,192.03
	Tyler Content Manager Standard Edition -TCM SE - Maintenance			
	ERP Pro Utilities Annual Fees	1		\$2,025.72
	Building Projects			
	Hardware Annual Fees	1		\$96.80
	Topaz Signature Pad T-L462 - USB On Premise Court Sites			
	Municipal Justice Annual Fees	1		\$772.97
	Tyler Output Processor Server			
	Technical Services Annual Fees	1		\$694.07
	Basic Network Support Services			
	Third Party System Software	1		\$784.84
	System Software Non SQL Maintenance			
	System Software Non SQL Maintenance			
	Tyler University	1		\$250.00
	Tyler U			

57-0-52-111



**Remittance:**  
 Tyler Technologies, Inc  
 (FEIN 75-2303920)  
 P.O. Box 203556  
 Dallas, TX 75320-3556

# Invoice

Invoice No	Date	Page
025-427080	07/01/2023	2 of 2

**Questions:**  
 Tyler Technologies- Local Government  
 Phone: 1-800-772-2260 Press 2, then 2  
 Email: ar@tylertech.com

Bill To: PINEY POINT VILLAGE  
 7676 WOODWAY, SUITE300  
 HOUSTON, TX 77063

Ship To: PINEY POINT VILLAGE  
 7676 WOODWAY, SUITE300  
 HOUSTON, TX 77063

Cust No.-BillTo-ShipTo	Ord No	PO Number	Currency	Terms	Due Date
44250 - MAIN - MAIN	182532		USD	NET30	07/31/2023

Date	Description	Units	Rate	Extended Price
------	-------------	-------	------	----------------

14,636.12

**\*\*ATTENTION\*\***  
 Order your checks and forms from  
 Tyler Business Forms at 877-749-2090 or  
 tylerbusinessforms.com to guarantee  
 100% compliance with your software.

Subtotal	<del>14,963.05</del>
Sales Tax	0.00
Invoice Total	<del>14,963.05</del>

14,636.12

**ITEM A (vi.)**

**AMENDED MAINTENANCE CONTRACT**

**Westco**



## Add Bed Maintenance Along Green Bay

**Start Date** 7/1/2023

**Client** Piney Point Village  
7676 Woodway Drive, Suite 300  
Houston, TX 77063

**Property** Piney Point Village  
Piney Point Drive  
Houston, TX 77063

**PO #**

This Landscape Maintenance Agreement ("Agreement") is entered on the start date listed above by and between Westco Grounds Maintenance LLC., a Texas limited liability company, ("WESTCO") and the Client (as stated above). The Client desires to engage WESTCO to perform certain landscaping services and WESTCO desires to perform those landscaping services on the Property (as stated above) in accordance with the specifications, terms, and conditions herein contained.

## Service Specifications

### Bed maintenance

- Maintain bed areas 21 times per year
- All bed areas shall be kept free of weeds
- Prune shrubs and groundcovers as necessary to maintain a neat and maintained appearance
- Remove all trimmings that are a result of landscape maintenance services
- All seams in the concrete surfaces will be treated with an herbicide
- Cut back Crape Myrtles up to 8' height in the winter (January – March)
- Prune deciduous trees up to 8' height when dormant to promote symmetrical shape
- Remove suckers along the trunk of tree
- Remove all tree limbs within 8' from the ground that may cause a safety hazard.
- Litter will be removed and taken off site from all landscape areas
- Insect and disease inspections

### Shrub fertilization

- Apply a high quality slow release fertilizer designed to meet the nutritional requirements ornamental shrubs, small trees (less than 6' over all height) and ground cover
- Shrub fertilizer is applied 2 times per year in the spring.

### Irrigation Inspection

- Visual inspection of the irrigation system 12 times per year
- Monitor Controllers for proper settings, frequency, and length of watering cycles
- Adjust and level heads as necessary to maintain proper coverage.
- Repairs under \$500.00 will be repaired and invoiced without prior authorization
- Repairs over \$500.00 Westco will send a proposal for authorization prior to repair

- Repair any equipment damaged from maintenance operations, at Westco's expense

**Mulch Application**

- 1" to 1.5" of fine shredded hardwood will be applied to beds and tree saucers one time per year.

**Top Choice application for fire ants in both the Triangle Parks**

- Apply TopChoice to all bed and turf areas.
- TopChoice controls fire ants and, it prevents new colonies from forming for one year.
- TopChoice binds tightly to the soil, allowing it to be effective regardless of rain fall or irrigation.
- Results are guaranteed for one year from time of application.

**Insect Control Program**

- To prevent and/or control insect out breaks, insecticide will be applied to ornamental shrubs, small trees (less than 6' over all height) and ground cover.
- The insect control program includes 6 applications per year.

**Service Area**

Paste image of property map. Max image size 600 px wide by 660 px

### Fixed Payment Schedule

Schedule	Price	Sales Tax	Total Price
July	\$466.00	\$0.00	\$466.00
August	\$466.00	\$0.00	\$466.00
September	\$466.00	\$0.00	\$466.00
October	\$466.00	\$0.00	\$466.00
November	\$466.00	\$0.00	\$466.00
December	\$466.00	\$0.00	\$466.00
January	\$466.00	\$0.00	\$466.00
February	\$466.00	\$0.00	\$466.00
March	\$466.00	\$0.00	\$466.00
April	\$466.00	\$0.00	\$466.00
May	\$466.00	\$0.00	\$466.00
June	\$466.00	\$0.00	\$466.00
	<b>\$5,592.00</b>	<b>\$0.00</b>	<b>\$5,592.00</b>

By Bret Visage  
Bret Visage, Director of Sales

By \_\_\_\_\_

Date 7/1/2023  
Westco Grounds Maintenance, LLC.

Date \_\_\_\_\_  
Piney Point Village



## Terms & Conditions

### Contract Term and Renewal

This Agreement shall remain in effect for a period of one (1) year from the date written above and shall automatically renew for a similar period unless one party notifies the other party in writing of its intention not to renew the Agreement no less than thirty (30) days prior to the end of that one year period. At renewal Westco reserves the right to increase prices by a maximum of 3% without additional approval.

### Billing & Payment Terms

Services included in the base contract will be invoiced on the 1st of each month according to the "Base Contract Billing Schedule", and shall be payable within thirty (30) days from the invoice date. Approved annual services will be invoiced as services are rendered and shall be payable within thirty (30) days from the invoice date. Acceptable forms of payment are as follows: personal/business checks, money orders, and cashier's checks. Credit card payments are accepted over the phone; a 3.5% service charge will be added to the payment at the time of processing.

### Termination

During the term of the Agreement, the contract may be canceled with a thirty (30) day written notice to the other party; the contract will remain in effect until the last day of the month following the thirty (30) day notice period. If the contract is canceled during the contract term a pro-rated invoice will be sent for the balance of services performed vs. total amount invoiced.

### Notices

Each party hereby represents and warrants that it has obtained the necessary consents and authority to enter into this Agreement. All notices to be given pursuant to this Agreement shall be sent via U.S. Postal Service Certified Mail to the parties at their addresses given below. The parties shall timely notify each other in the event of a change of address.

### Dispute resolution

In the event of any disputes relating to this Agreement, the parties shall first try to resolve such dispute in good faith. In the event that such dispute cannot be resolved, the parties hereby agree that the courts in Harris County, Texas shall have jurisdiction for any disputes relating to this Agreement.

### Additional Work

Additional work performed on the property above this contract will be submitted for approval by the Property Manager/Owner. All additional work will be invoiced as services are rendered and shall be payable within thirty (30) days from the invoice date.

### Interest Charges

Any amounts not paid when due shall be subject to a late fee of one and one half percent (1½%) per month on the unpaid balance, or the highest amount permitted by applicable law, whichever is less.

### Property Damage

Westco takes every possible precaution to prevent debris from maintenance equipment causing property damage. If the owner/property manager feels that there is damage caused by maintenance operations, it must be reported in a timely manner. The incident will be investigated by a supervisor to determine the cause of the damage. If the investigation determines that the damage was caused by Westco's equipment, and the employee(s) were not in compliance with our equipment policy, Westco will pay for 100% of the damage. If the investigation determines that the damage was caused by our equipment, but the incident was unavoidable or the cause of the damage is unclear, we will gladly pay for the damages up to \$250.00.

### Insurance

Westco shall, upon request, provide to the Property Manager/Owner, or their designated representative, evidence of the following insurance coverage: Workman's Compensation, General Liability and Property Damage Liability. WESTCO shall have no liability for any damages not specifically covered by its insurance carrier.

### Mandated Governmental Surcharges

Westco reserves the right to pass on governmental surcharges (i.e. Affordable Healthcare Act) to Owner/Property Manager. Surcharges will be added to the invoice as a percentage of the total invoice. If a surcharge is expected to

be added the Owner/Property Manager will be given a minimum of 30 days' notice.

**Contract Acceptance**

This contract shall be considered legally binding if one of the following conditions are met: 1) Contract is physically or e-signed signed by Owner/Property Manger. 2) Services listed in the contract commence. 3) Invoice is submitted for payment and not disputed in writing within 10 business days. 4) Owner/Property Manger gives approval verbally or via email.

**Fuel Adjustment**

The monthly sum of this contract is calculated when the retail cost of regular fuel (regular gas + diesel fuel/2) is not above \$3.50 per gallon. As reported by Energy Information Administration ([www.eia.doe.gov](http://www.eia.doe.gov)) the official energy statistics from the U.S. Government. If the average retail cost of fuel increases above \$3.50 per gallon, there will be a fuel adjustment of 1.5% added to the monthly invoice. Invoice value will be rounded up to the nearest thousand to calculate the fuel surcharge.



**Maintenance Contract 2022-23 (With Bed Maintenance)**

**Start Date** 12/1/2022

**Client** Piney Point Village  
7676 Woodway Drive, Suite 300  
Houston, TX 77063

**Property** Piney Point Village  
Piney Point Drive  
Houston, TX 77063

**PO #**

This Landscape Maintenance Agreement ("Agreement") is entered on the start date listed above by and between Westco Grounds Maintenance LLC., a Texas limited liability company, ("WESTCO") and the Client (as stated above). The Client desires to engage WESTCO to perform certain landscaping services and WESTCO desires to perform those landscaping services on the Property (as stated above) in accordance with the specifications, terms, and conditions herein contained.

**Service Specifications**

**Full Service Maintenance Visit**

- Maintain landscaped areas once each week through the growing season and every other week during the non-growing season for a total of 42 visits annually.
- Mow turf areas with commercial maintenance equipment
- Mechanically line trim along all soft edges (Weed Eat)
- Mechanically edge along hard edges
- Blow all debris from hardsurfaces that are a result of landscape maintenance services
- Spot treat for fire ants
- All bed areas shall be kept free of weeds
- Prune shrubs and groundcovers as necessary to maintain a neat and maintained appearance
- All seams in the concrete surfaces will be treated with an herbicide
- Litter will be removed and taken off site from all landscape areas

**Bed maintenance**

- Maintain beds in the following areas 14 times per year: Flag Tree Park, ,Carol Tree Park, Memorial Esp 1, 2,3,4,5,6,7,8,9,10 and Blalock Esp 1 and 2 and City Sign @ Echo Lane and Taylorcrest
- All bed areas shall be kept free of weeds
- Prune shrubs and groundcovers as necessary to maintain a neat and maintained appearance
- Remove all trimmings that are a result of landscape maintenance services
- All seams in the concrete surfaces will be treated with an herbicide
- Litter will be removed and taken off site from all landscape areas

**Irrigation Inspection**

- Visual inspection of the irrigation system 12 times per year
- Monitor Controllers for proper settings, frequency, and length of watering cycles
- Adjust and level heads as necessary to maintain proper coverage.
- Repairs under \$500.00 will be repaired and invoiced without prior authorization
- Repairs over \$500.00 Westco will send a proposal for authorization prior to repair
- Repair any equipment damaged from maintenance operations, at Westco's expense

#### **Mulch Application**

- 1" to 1.5" of fine Pine Bark Mulch will be applied to beds and tree saucers two times per year.

#### **Optional Services**

##### **Optional Winter Trip - Leaf Removal**

- Winter Visits - Leaf Removal (5 times over the winter months)

## Service Area



We will update map in our records and contract once we have a more detailed map from Piney Point Village.

**Fixed Payment Schedule**


Schedule	Price	Sales Tax	Total Price
December	\$10,132.00	\$0.00	\$10,132.00
January	\$10,132.00	\$0.00	\$10,132.00
February	\$10,132.00	\$0.00	\$10,132.00
March	\$10,132.00	\$0.00	\$10,132.00
April	\$10,132.00	\$0.00	\$10,132.00
May	\$10,132.00	\$0.00	\$10,132.00
June	\$10,132.00	\$0.00	\$10,132.00
July	\$10,132.00	\$0.00	\$10,132.00
August	\$10,132.00	\$0.00	\$10,132.00
September	\$10,132.00	\$0.00	\$10,132.00
October	\$10,132.00	\$0.00	\$10,132.00
November	\$10,132.00	\$0.00	\$10,132.00
	<b>\$121,584.00</b>	<b>\$0.00</b>	<b>\$121,584.00</b>

**Optional Services**

Initial next to optional services you would like added to your contract.	Frequency	Cost per Occ.	Ext. Cost	Sales Tax	Annual Cost
Optional Winter Trip - Leaf Removal	5	2195.00	\$10,975.00	\$0.00	\$10,975.00

By Brad Palermo  
Brad Palermo, Business Development Manager

Date 12/1/2022  
Westco Grounds Maintenance, LLC.

By   
Date 10/24/2022  
Piney Point Village

---

## Terms & Conditions

### Contract Term and Renewal

This Agreement shall remain in effect for a period of one (1) year from the date written above and shall automatically renew for a similar period unless one party notifies the other party in writing of its intention not to renew the Agreement no less than thirty (30) days prior to the end of that one year period. At renewal Westco reserves the right to increase prices by a maximum of 3% without additional approval.

### Billing & Payment Terms

Services included in the base contract will be invoiced on the 1st of each month according to the "Base Contract Billing Schedule", and shall be payable within thirty (30) days from the invoice date. Approved annual services will be invoiced as services are rendered and shall be payable within thirty (30) days from the invoice date. Acceptable forms of payment are as follows: personal/business checks, money orders, and cashier's checks. Credit card payments are accepted over the phone; a 3.5% service charge will be added to the payment at the time of processing.

### Termination

During the term of the Agreement, the contract may be canceled with a thirty (30) day written notice to the other party; the contract will remain in effect until the last day of the month following the thirty (30) day notice period. If the contract is canceled during the contract term a pro-rated invoice will be sent for the balance of services performed vs. total amount invoiced.

### Notices

Each party hereby represents and warrants that it has obtained the necessary consents and authority to enter into this Agreement. All notices to be given pursuant to this Agreement shall be sent via U.S. Postal Service Certified Mail to the parties at their addresses given below. The parties shall timely notify each other in the event of a change of address.

### Dispute resolution

In the event of any disputes relating to this Agreement, the parties shall first try to resolve such dispute in good faith. In the event that such dispute cannot be resolved, the parties hereby agree that the courts in Harris County, Texas shall have jurisdiction for any disputes relating to this Agreement.

### Additional Work

Additional work performed on the property above this contract will be submitted for approval by the Property Manager/Owner. All additional work will be invoiced as services are rendered and shall be payable within thirty (30) days from the invoice date.

### **Interest Charges**

Any amounts not paid when due shall be subject to a late fee of one and one half percent (1½%) per month on the unpaid balance, or the highest amount permitted by applicable law, whichever is less.

### **Property Damage**

Westco takes every possible precaution to prevent debris from maintenance equipment causing property damage. If the owner/property manager feels that there is damage caused by maintenance operations, it must be reported in a timely manner. The incident will be investigated by a supervisor to determine the cause of the damage. If the investigation determines that the damage was caused by Westco's equipment, and the employee(s) were not in compliance with our equipment policy, Westco will pay for 100% of the damage. If the investigation determines that the damage was caused by our equipment, but the incident was unavoidable or the cause of the damage is unclear, we will gladly pay for the damages up to \$250.00.

### **Insurance**

Westco shall, upon request, provide to the Property Manager/Owner, or their designated representative, evidence of the following insurance coverage: Workman's Compensation, General Liability and Property Damage Liability. WESTCO shall have no liability for any damages not specifically covered by its insurance carrier.

### **Mandated Governmental Surcharges**

Westco reserves the right to pass on governmental surcharges (i.e. Affordable Healthcare Act) to Owner/Property Manager. Surcharges will be added to the invoice as a percentage of the total invoice. If a surcharge is expected to be added the Owner/Property Manager will be given a minimum of 30 days' notice.

### **Contract Acceptance**

This contract shall be considered legally binding if one of the following conditions are met: 1) Contract is physically or e-signed signed by Owner/Property Manger. 2) Services listed in the contract commence. 3) Invoice is submitted for payment and not disputed in writing within 10 business days. 4) Owner/Property Manger gives approval verbally or via email.

### **Fuel Adjustment**

The monthly sum of this contract is calculated when the retail cost of regular fuel (regular gas + diesel fuel/2) is not above \$3.50 per gallon. As reported by Energy Information Administration ([www.eia.doe.gov](http://www.eia.doe.gov)) the official energy statistics from the U.S. Government. If the average retail cost of fuel increases above \$3.50 per gallon, there will be a fuel adjustment of 1.5% added to the monthly invoice. Invoice value will be rounded up to the nearest thousand to calculate the fuel surcharge.



**ITEM A (vii.)**

**MEMORIAL DRIVE ESPLANADES  
Replanting Quotes**



# Proposal

# 000

**Tree Service and Design**  
2710 Hullsmith Dr. #303  
Houston Tx 77063

Date: Jun 12, 2023

**Balance Due: \$8,875.50**

Bill To:

**City Of Piney Point**  
7676 Woodway St 300  
Houston Tx 77063

Item	Quantity	Rate	Amount
<b>Microlife Humates 40 lb bags</b>	3	\$125.00	\$375.00
<b>Fern Foxtails 1 gallon</b>	44	\$14.50	\$638.00
<b>Society Garlic 1 Gallon</b>	7	\$14.50	\$101.50
<b>Lantana new gold 1 Gallon</b>	64	\$12.50	\$800.00
<b>Giant Liriope 1 Gallon</b>	42	\$9.75	\$409.50
<b>Flax Lily Variegated 1 gallon</b>	60	\$14.50	\$870.00
<b>Asian Jasmine 1 Gallon</b>	130	\$6.00	\$780.00
<b>Crape Myrtle Muskogee 15 Gallon</b>	2	\$205.00	\$410.00
<b>Loropetalum 3 Gallon</b>	12	\$48.50	\$582.00
<b>Dwarf Japanese yew 3 Gallon</b>	21	\$40.00	\$840.00
<b>Lindheimer Muhly 1 Gallon</b>	2	\$14.50	\$29.00
<b>Salvia Mystic Spires 1 Gallon</b>	6	\$15.00	\$90.00
<b>Dwarf Yaupon 3 Gallon</b>	9	\$28.00	\$252.00
<b>Fern Holly 1 Gallon</b>	9	\$16.50	\$148.50
<b>Ajuga Burgundy Glow Flats</b>	40	\$4.00	\$160.00
<b>3 yards of 2"-5" Bull Rock</b>	3	\$250.00	\$750.00
<b>3 Yards of Crushed Granite</b>	3	\$250.00	\$750.00
<b>Restack Stone Edging 8 Hrs</b>	8	\$55.00	\$440.00
<b>5 Yards of shredded pine bark Mulch</b>	5	\$90.00	\$450.00

Subtotal:	\$8,875.50
Tax (0%):	\$0.00
Total:	\$8,875.50

Notes:

Pricing includes, material, delivery and installation.

Terms:

Customer represents and warrants that all trees, plant material and property upon which Work to be performed are either owned by Customer or, if not owned by Customer, that the owner of such trees, plant materials and property has authorized Customer to have the Work Performed. Customer hereby grants Tree Service and Design a license to access and use such trees, plant materials and property in order to perform the Work. All work to be paid upon completion.



**Esplanades Along Memorial**

**Date** 6/2/2023

**Client**

Piney Point Village  
7676 Woodway Drive, Suite 300  
Houston, TX 77063

**Property**

Piney Point Village  
Piney Point Drive  
Houston, TX 77063

**Installation**

- Prepare for planting by adding Humates to all areas
- Plant per Report Labelled May 15th Walk Through
- Mulch All New Plantings with Pine Bark Mulch
- Adjust irrigation for new plantings

Items	Quantity	Unit	Price/Unit	Price
Microlife Humates, 40 lb. Bag	3.00	40 lb bag	\$50.00	\$150.00
Fern Foxtail - Installed	44.00	1 Gallon	\$12.50	\$550.00
Society Garlic - Installed	7.00	1 Gallon	\$12.50	\$87.50
Lantana New Gold - Installed	64.00	1 Gallon	\$11.80	\$755.20
Liriope Giant - Installed	42.00	1 Gallon	\$10.80	\$453.60
Dianella White Variegated (Flax Lily) - Installed	60.00	1 Gallon	\$12.80	\$768.00
Jasmine Asian - Installed	130.00	1 Gallon	\$10.20	\$1,326.00
Crapemyrtle Muskogee - Installed	2.00	15 Gallon	\$213.00	\$426.00
Loropetalum - Installed	12.00	3 Gallon	\$44.50	\$534.00
Podocarpus Yew Japanese Dwarf Pringles - Installed	21.00	3 Gallon	\$30.50	\$640.50
Grass Lindheimer Muhly - Installed	2.00	1 Gallon	\$12.80	\$25.60
Salvia Mystic Spires - Installed	6.00	1 Gallon	\$12.80	\$76.80
Yaupon Dwarf - Installed	9.00	3 Gallon	\$28.80	\$259.20
Fern Holly - Installed	9.00	1 Gallon	\$13.00	\$117.00
Ajuga Burgundy Glow	40.00	18 ct Flat	\$32.50	\$1,300.00
2" - 5" size Bull Rock	3.00	Yard	\$259.00	\$777.00
Replenish Crushed Granite	3.00	Yard	\$225.00	\$675.00
Restack Stone Edging	8.00	Hr	\$56.00	\$448.00
Shreaded Black Pine Bark Mulch	5.00	Yard	\$100.00	\$500.00
			<b>Sales Tax:</b>	\$0.00
			<b>Installation:</b>	\$9,869.40

**Project Summary**

Description	Price	Sales Tax	Total
-------------	-------	-----------	-------

Installation	\$9,869.40	\$0.00	\$9,869.40
<b>Project Total</b>	<b>\$9,869.40</b>	<b>\$0.00</b>	<b>\$9,869.40</b>

## Terms & Conditions

### Terms and Conditions:

- Proposal pricing in valid for 15 days from the date of the proposal.
- All material and workmanship carry a 1 year warranty, except is cases of acts of God, damage by other, or lack of maintenance.
- This proposal is only an estimate of probable cost. If any unforeseen issues arise the client will only be charged for labor and material installed on site whether above or below this estimate.
- Westco shall, upon request, provide to the Property Manager/Owner, or their designated representative, evidence of the following insurance coverage: Workman's Compensation, General Liability and Property Damage Liability. Westco shall have no liability for any damages not specifically covered by its insurance carrier.
- Any amounts not paid when due shall be subject to a late fee of one and one half percent (1½%) per month on the unpaid balance, or the highest amount permitted by applicable law, whichever is less.
- This work order will be subject to a 1.5% fuel surcharge when the retail cost of regular fuel (regular gas + diesel fuel/2) is above \$3.50 per gallon ([www.eia.doe.gov](http://www.eia.doe.gov)). The fuel surcharge will be added to the invoice and calculated by rounding the total invoice up to the nearest thousand.

Accepted By: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

TO: Members of the City Council

FROM: Joe Moore, City Engineer

MEETING DATE: June 26, 2023

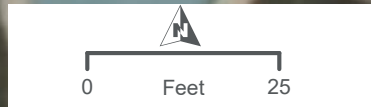
SUBJECT: Consideration and possible action on quotes received from contractors for asphalt point repairs at the intersection of Memorial and San Felipe and at the intersection of Echo Lane and Taylorcrest.

**Agenda Item: 11**

**Summary**

City Council requested that HDR solicit quotes for completion of asphalt point repairs on existing potholes at the intersection of San Felipe and Memorial Drive as well as the intersection of Echo Lane and Taylorcrest. As previously discussed, the potholes are located at very busy intersections in the city requiring extensive traffic control and Saturday working hours. The traffic control plan includes the closure of the northbound lane on Memorial the San Felipe intersection and detour using Kinkaid School Drive and Wickwood.

Quotes received for the proposed work will be provided at the meeting. Exhibits illustrating the proposed repairs and traffic control/detour routes are attached.



Echo Ln

Taylorcrest Rd

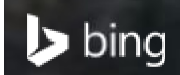


REMOVE APPROX. 4 SY OF EXISTING ASPHALT PAVEMENT AND BASE & REPLACE WITH 8" TYPE HMAC BLACK BASE AND 2" TYPE D HMAC OVERLAY PER DETAIL

11518

11514

1

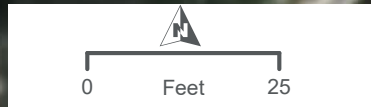


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CITY OF PINEY POINT VILLAGE, TEXAS  
ECHO LANE & TAYLORCREST ROAD NW CORNER POTHOLE POINT REPAIR





Flag Tree Park

REMOVE APPROX. 27 SY OF EXISTING ASPHALT PAVEMENT AND BASE & REPLACE WITH 8" TYPE HMAC BLACK BASE AND 2" TYPE D HMAC OVERLAY PER DETAIL



Memorial Dr @ San Felipe Rd

Memorial Dr @ San Felipe Rd



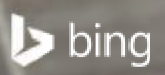
REMOVE APPROX. 32 SY OF EXISTING ASPHALT PAVEMENT AND BASE & REPLACE WITH 8" TYPE HMAC BLACK BASE AND 2" TYPE D HMAC OVERLAY IN EAST LANE, PER DETAIL

San Felipe St

San Felipe St

San Felipe St

Memorial Dr

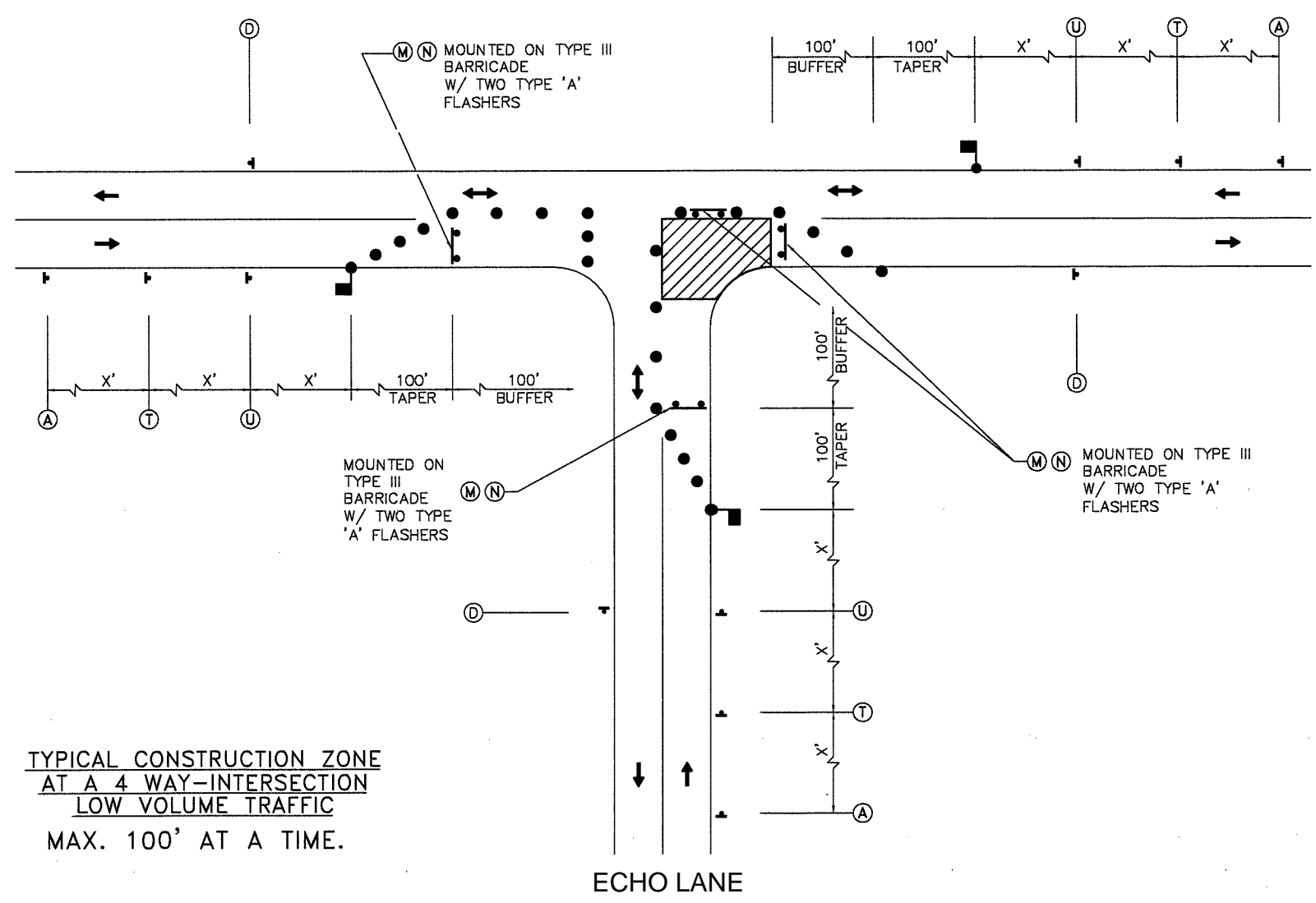
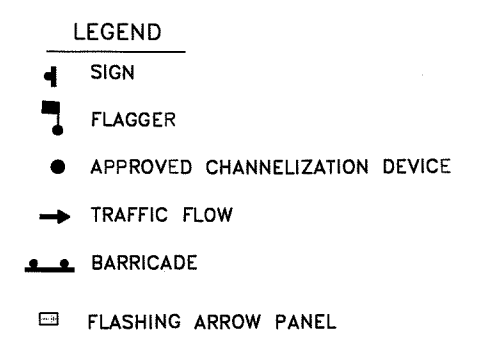
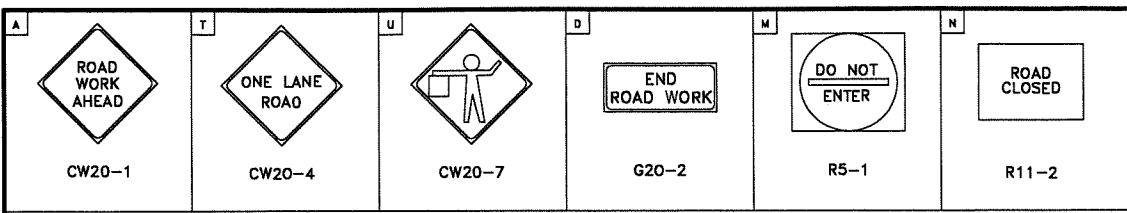


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CITY OF PINEY POINT VILLAGE, TEXAS  
MEMORIAL DRIVE & SAN FELIPE POTHOLE POINT REPAIRS








TAYLORCREST

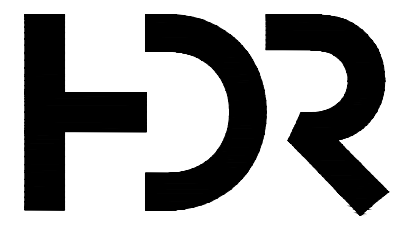
ECHO LANE

TYPICAL CONSTRUCTION ZONE  
AT A 4 WAY-INTERSECTION  
LOW VOLUME TRAFFIC  
MAX. 100' AT A TIME.

- NOTE:**
1. MINOR WORK ONLY.
  2. CONTRACTOR SHALL USE ONE-LANE ROAD CLOSURE AND DETOUR ROUTING FOR MAJOR OPERATIONS AND OVERNIGHT LANE CLOSURES.
  3. FOR DIMENSIONS REFER TO SHEET 01512-01

<b>CITY OF HOUSTON</b> HOUSTON PUBLIC WORKS	
TCP TYPICAL 3-WAY INTERSECTION PHASE 3 OF 3 (NOT TO SCALE)	
 CITY TRAFFIC ENGINEER  CITY ENGINEER	 DIRECTOR OF HOUSTON PUBLIC WORKS
EFF DATE: JUL-01-2018	DWG NO: 01512-08





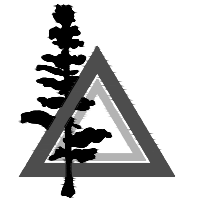
Texas P.E. Firm  
Registration No. F-754

HDR Engineering, Inc.

4828 Loop Central Drive, Suite 800  
Houston, Texas 77081  
P 713.622.9264 F 713.622.9265  
www.hdrinc.com

PROJECT FOR

### Piney Point Village, Texas Traffic Control on San Felipe



City of  
**Piney Point  
Village**

NOTICE:  
FOR YOUR SAFETY, YOU ARE REQUIRED BY TEXAS LAW TO CALL 811 AT LEAST 48 HOURS BEFORE YOU DIG SO THAT UNDERGROUND LINES CAN BE MARKED. THIS SIGNATURE DOES NOT FULFILL YOUR OBLIGATION TO CALL 811.

#### VERIFICATION OF PRIVATE UTILITY LINES

DATE: \_\_\_\_\_  
CENTERPOINT ENERGY NATURAL GAS UTILITIES SHOWN.  
(GAS SERVICE LINES ARE NOT SHOWN).  
THIS SIGNATURE NOT TO BE USED FOR CONFLICT VERIFICATION. SIGNATURE VALID FOR SIX MONTHS.

DATE: \_\_\_\_\_  
CENTERPOINT ENERGY/UNDERGROUND ELECTRICAL FACILITIES  
VERIFICATION ONLY.  
(THIS SIGNATURE VERIFIES EXISTING UNDERGROUND FACILITIES - NOT TO BE USED FOR CONFLICT VERIFICATION.) SIGNATURE VALID FOR SIX MONTHS.

DATE: \_\_\_\_\_  
FOR AT&T TEXAS/SWBT UNDERGROUND CONDUIT  
FACILITIES ONLY. SIGNATURE VALID FOR ONE YEAR.

MARK	DATE	DESCRIPTION

MARK	DATE	DESCRIPTION
PROJECT NUMBER		
ORIGINAL ISSUE		
PROJECT MANAGER	Joseph E. Moore, P.E.	
PROJECT DESIGNER		
PROJECT ARCHITECT		
LANDSCAPE ARCHITECT		
CIVIL ENGINEER		
DRAWN BY	G.S. Fuller	

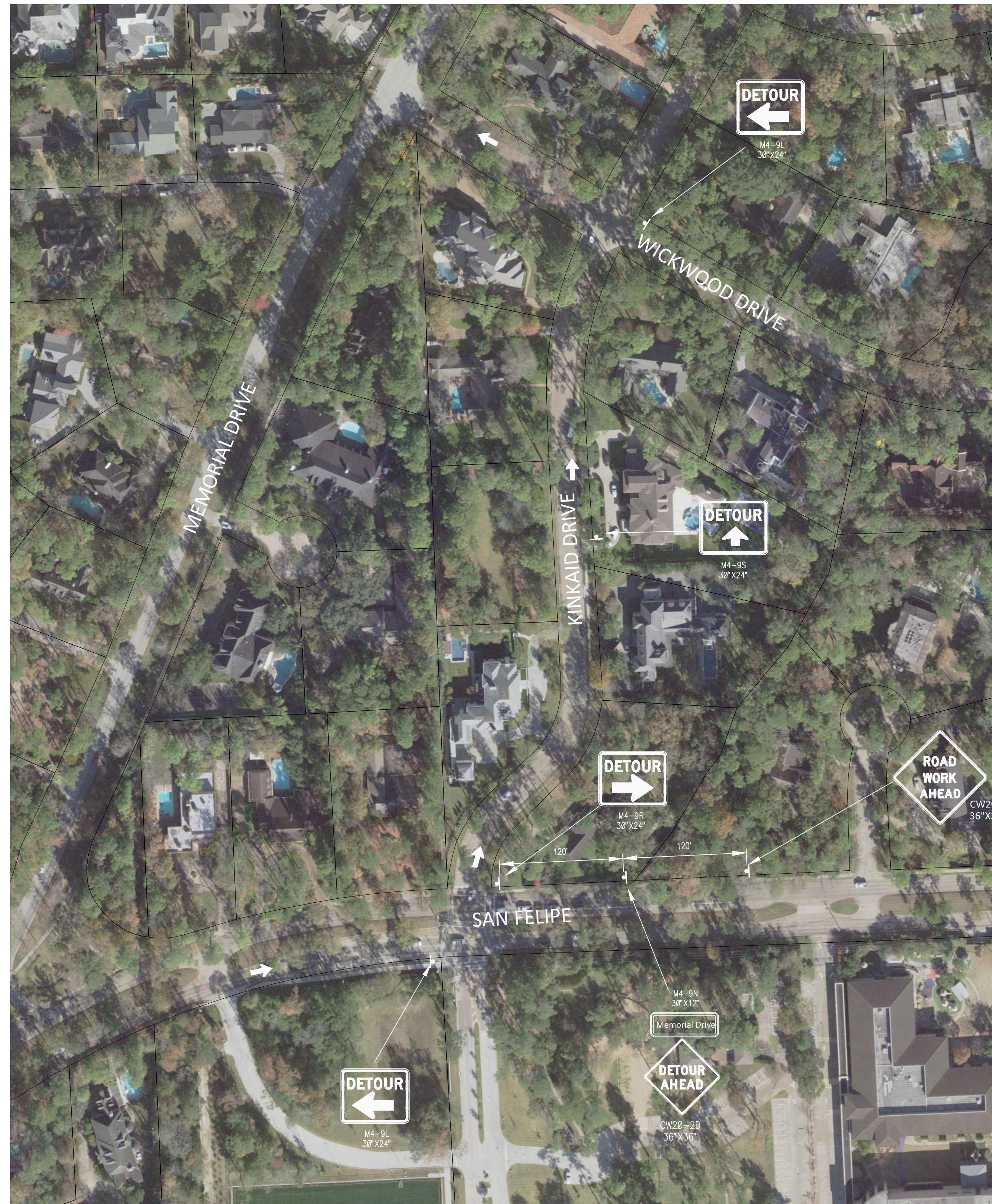
SHEET NAME

SCALE | 1" = 100'

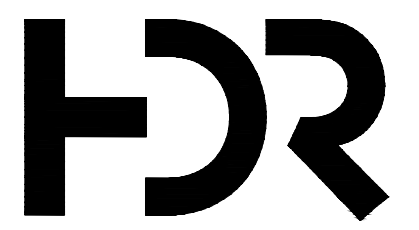
SHEET NUMBER

OF

FILE NAME







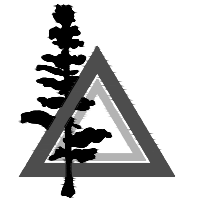
Texas P.E. Firm  
Registration No. F-754

HDR Engineering, Inc.

4828 Loop Central Drive, Suite 800  
Houston, Texas 77081  
P 713.622.9264 F 713.622.9265  
www.hdrinc.com

PROJECT FOR

### Piney Point Village, Texas Traffic Control on San Felipe



City of  
Piney Point  
Village

NOTICE:

FOR YOUR SAFETY, YOU ARE REQUIRED BY TEXAS LAW TO CALL 811 AT LEAST 48 HOURS BEFORE YOU DIG SO THAT UNDERGROUND LINES CAN BE MARKED. THIS SIGNATURE DOES NOT FULFILL YOUR OBLIGATION TO CALL 811.

VERIFICATION OF PRIVATE UTILITY LINES

DATE:

CENTERPOINT ENERGY NATURAL GAS UTILITIES SHOWN.  
(GAS SERVICE LINES ARE NOT SHOWN).  
THIS SIGNATURE NOT TO BE USED FOR CONFLICT VERIFICATION. SIGNATURE VALID FOR SIX MONTHS

DATE:

CENTERPOINT ENERGY/UNDERGROUND ELECTRICAL FACILITIES  
VERIFICATION ONLY.  
(THIS SIGNATURE VERIFIES EXISTING UNDERGROUND FACILITIES - NOT TO BE USED FOR CONFLICT VERIFICATION.) SIGNATURE VALID FOR SIX MONTHS

DATE:

FOR AT&T TEXAS/SWBT UNDERGROUND CONDUIT  
FACILITIES ONLY. SIGNATURE VALID FOR ONE YEAR.


MARK	DATE	DESCRIPTION

PROJECT NUMBER	
ORIGINAL ISSUE	
PROJECT MANAGER	Joseph E. Moore, P.E.
PROJECT DESIGNER	
PROJECT ARCHITECT	
LANDSCAPE ARCHITECT	
CIVIL ENGINEER	
DRAWN BY	G.S. Fuller

SHEET NAME

SCALE | 1" = 60'

SHEET NUMBER

OF

FILE NAME



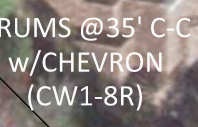
DRUMS @ 30' C-C



R11-2  
48" X 30"



R11-2  
48" X 30"



DRUMS @ 35' C-C  
w/CHEVRON  
(CW1-8R)



CW20-1  
36" X 36"



CW20-5TL  
36" X 36"

PLAQUE  
30" X 12"

AHEAD



CW20-2D  
36" X 36"



M4-9S  
30" X 24"



M4-9R  
30" X 24"



CW20-1  
36" X 36"



CW20-2D  
36" X 36"



TO: Members of the City Council

FROM: Joe Moore, City Engineer

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on the Engineer's Report.

**Agenda Item: 12**

**Summary**

The city has requested that updates to current projects be summarized in an Engineer's Report. The Engineer's Report for this month includes updates to the 96-inch CMP Replacement Project, Tokeneke & Country Squires Project, Williamsburg, Development Process, other various maintenance projects, and future projects.



**Engineer's Status Report  
City of Piney Point Village  
HDR Engineering, Inc.**

City Council Meeting Date: June 26, 2023  
Submit to City: June 22, 2023

**CURRENT PROJECTS**

**1. 96-inch CMP Replacement Project**

The City and A.R. Turnkee (Contractor) have executed the project's contract documents, a pre-construction meeting has been held on May 9<sup>th</sup>, and the Contractor sent approval to start box culvert manufacturing on May 12<sup>th</sup>. The manufacturer has reported a production run on July 18<sup>th</sup> which is much later than the original 4-6 week lead time that HDR was provided. We have requested that the Contractor do anything possible to push the production schedule forward and the Contractor stated they have submitted that request. HDR has also requested what date the box culverts will be delivered for installation as they will have a required cure time before begin transported.

Throughout the entire bid process through to current date we have been expressing the urgency of this project due to the current conditions onsite. Unfortunately, this project's commencement is dependent on the manufacturing of the box culverts.

**2. 96-inch CMP Temporary Stabilization**

HDR continues to monitor the open trench for signs of erosion and failure of the stabilization. Due to the dry conditions, approx. 1.5-inches over the last month, we have not seen a significant change in the site conditions since the erosion that occurred in May when we received approximately 7.4-inches of rain. The following photos were taken on June 16, 2023.





The erosion appears to be occurring from very low in the trench, below the blue trench boxes, and is causing dirt from the outside of the trench box to settle. HDR will continue to monitor the erosion and settlement, especially following rain events, and will provide updates to the City.

### **3. Tokeneke & Country Squires Improvements Project**

HDR has received all project closeout paperwork and has submit that information to the City for project closeout and final payment (release of retainage). HDR will note that it appears the driveway at 6 Tokeneke has never been completed. The resident at this address was in the process of hiring an independent Contractor to do this work as she did not have confidence in the City's contractor to complete the work to her satisfaction. Additional complaints received from this resident are about the mailbox and its position from the street and its levelness. HDR has reviewed both issues and believes the mailbox to be in the pre-construction position and level. Both items are documented.

### **4. Piney Point Circle - Additional Easements**

The final easement exhibits with metes and bounds for drainage easements at 11303 & 11302 Piney Point Circle and 11408 & 11406 Memorial Drive have been received and sent to David Olson for incorporation into the easement agreements. David has provided the easement documents and they have been sent to the appropriate residents. HDR will continue to follow up on any questions the residents may have.

### **5. Williamsburg Drainage Improvements**

Per Council direction, HDR has revised the plans to include installation of storm sewer on the south side of the street only. No improvements will be made on the north side of the street. At the May City Council meeting, Council requested that we do not advertise Williamsburg at this time, but prepare a design for storm sewer at 11411 & 11414 Wendover



and incorporate those designs into the Williamsburg drainage improvements project. HDR is preparing the storm sewer design and will be coordinating with Cary for recommendations on the projects impact to trees. After her review, we'll update the Opinion of Probable Construction Costs (OPCC) and then present the design and costs to the residents for potential cost share agreements.

**6. Greenbay & Tynebridge Sidewalk Ramp**

The Contractor, ICS, started the work on the curb ramp at this intersection on Tuesday, June 20<sup>th</sup> and should be completed by early next week.

**7. Ditch Regrading**

The Contractor, ICS, will be starting the ditch regrading work as soon as the sidewalk curb ramp at Greenbay and Tynebridge is completed. They will be completing ditch regrading at 8 Tokeneke, the south side of Green Oaks Drive, and on the west side of Memorial Drive. HDR has notified residents that will be directly impacted about the upcoming work.

**8. South Country Squire & Green Vale – Storm Sewer Clean & TV**

Council previously authorized the Mayor to approve a quote for cleaning and televising storm sewer at South Country Squire and Green Vale not to exceed \$15,000. HDR received three quotes for the proposed work. The lowest quote received was for a total of \$11,150 from AAA Flexible Pipe Cleaning. HDR coordinated with the Mayor and received approval to issue a Notice to Proceed to AAA Flexible Pipe Cleaning to begin the work. Results of the television inspection will be provided at a later date.

**9. Pothole Repairs**

Per discussion at the May engineering meeting, HDR discussed several potholes at the intersections of Echo Lane and Taylorcrest, San Felipe and Memorial, and San Felipe's right turn lane to Memorial and the traffic control/detours required to complete the repairs. Council requested that HDR solicit quotes to complete the full depth point repairs at these locations. Quotes for this work have been included in a separate agenda item.

**10. Asphalt Paving Improvements**

Per our discussions in the May and June Engineering Meeting and the Paving Improvements Planning Meeting held on June 13th with Dale, Joel, and Bobby, we have obtained a proposal from Atlas (formerly PaveTex) to core Tokeneke Trail, Innisfree Lane, Green Oaks Drive, and Williamsburg Drive and provide recommendations for pavement rehabilitation options. A proposal was received for \$6,750.00 and the Mayor approved the proposal. A Notice to Proceed has been issued for Atlas to begin the investigation. Council will be updated on the findings of their report at the July engineering or Council meeting.

**11. Baker Cove**

Per discussion at the June Engineering Meeting, HDR will be coordinating with Uretek to discuss the ability and cost to lift the sunken concrete panel on Baker Cove. Results of this meeting will be discussed at the July Engineering Meeting.





**12. 443 Flint Point**

As presented that the June Engineering Meeting, a sinkhole formed in the asphalt pavement at 443 Flint Point. HDR is unaware of any storm sewer in the vicinity of the sink hole as the known storm sewer system starts at the cul-de-sac and continues south through easements to Chapelwood Church and Green Bay. HDR also confirmed from the MVWA that the sanitary sewer lines are not located along the street. HDR recommends coordinating with a Contractor to excavate the sinkhole, confirm no infrastructure causing the sinkhole, then backfill properly and replace the asphalt. HDR will be coordinating with ICS, currently working in the City, to review this project and possibly provide a change order price to perform the work.



**13. 347 Tynebridge Storm Sewer Repair**

As previously discussed, the storm sewer at 347 Tynebridge was broken during a water line break and repair at this same address. Per discussion at the June Engineering Meeting, HDR will obtain quotes to permanently repair the storm sewer damaged during this incident.

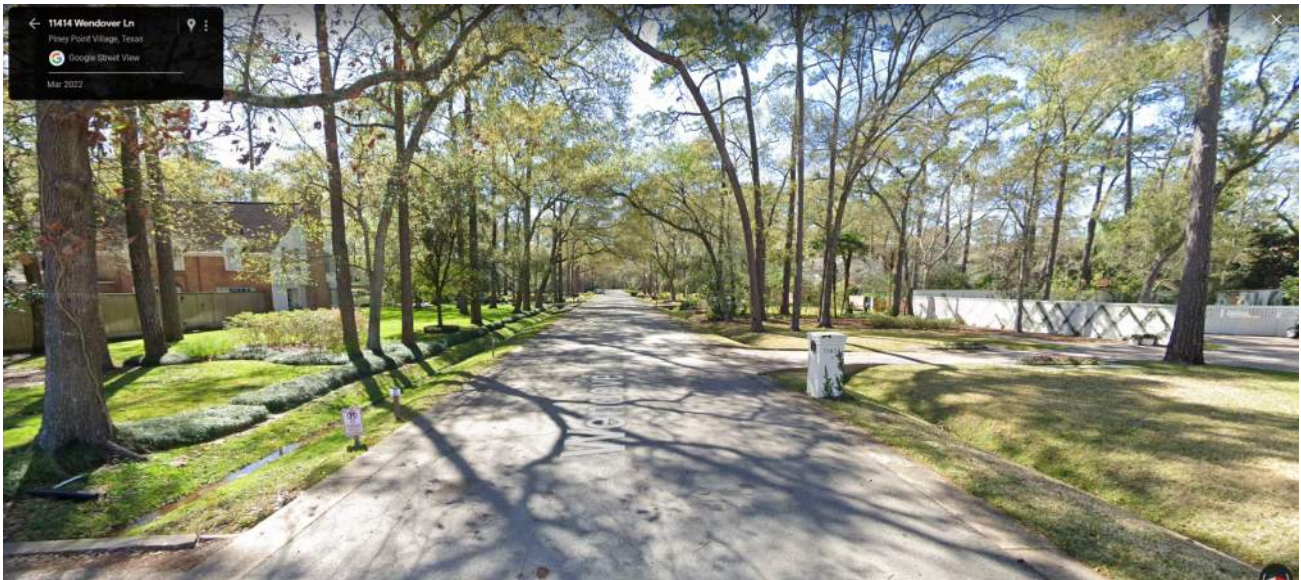




## **FUTURE PROJECTS**

### **14. List of Potential Storm Sewer Cost Share Projects**

- Chuckanut
- Innisfree
- Jamestown
- 610 Grecian Way
- Piney Point Circle (if made public)
- Wendover – Councilman Dodds received interest from residents on Wendover about continuing the storm sewer project. HDR recommends holding a public meeting with residents on Wendover to discuss potential projects and impacts on trees.



TO: The Honorable Mayor and Members of the City Council

FROM: R. Pennington; City Administrator

MEETING DATE: June 26, 2023

SUBJECT: Consideration and possible action on approval of the minutes for the Regular Session Council Meeting held on May 22, 2023.

**Agenda Item: 13**

**Informational Summary**

The following is the draft of minutes from the regular council meeting held on Monday, May 22, 2023.

**Recommendation**

Staff recommends the approval of minutes from the regular council meeting held on May 22, 2023.

**MINUTES OF A CITY OF PINEY POINT REGULAR COUNCIL MEETING MONDAY, MAY 22, 2023, 6:00 P.M.  
AT CITY HALL CHAMBERS, 7676 WOODWAY DRIVE, SUITE 300, HOUSTON, TEXAS.**

**Councilmembers Present:** Mayor Mark Kobelan, Michael Herminghaus, Dale Dodds, Joel Bender, Aliza Dutt, Jonathan Curth.

**City Representatives Present:** Bobby Pennington, City Administrator; Jose Gomez, City Staff; David Olson, City Attorney; Jim Huguenard, Police Commissioner; Solace Southwick, Police Commissioner; Ray Schultz, Police Chief (Zoom); Brian Baker, Police Patrol Commander; Annette Arriaga, Director of Planning & Development; Joe Moore, City Engineer; Zeb Nash, Fire Commissioner; Howard Miller, Interim Fire Chief.

**Call To Order**

- Mayor Kobelan declared a quorum and called the meeting to order at 6:00 p.m.

**Pledge Of Allegiance**

- Council led the Pledge of Allegiance to the United States of America Flag.

**Citizens Wishing to Address Council**

- Lina Salek commented on 11130 Meadowick sewer service requirements recently issued by Memorial Village Water Authority.

**Agenda**

**1. Consideration and possible action on the Memorial Villages Police Department Monthly Report.**

- Patrol Commander Baker reported the activities of the police department for the month of April.

➤ ***Item #4 and #5 moved from original order of posted agenda.***

**4. Consideration and possible action on the Village Fire Department Monthly Report.**

- Fire Commissioner Nash and Interim Chief Miller reported the activities of the fire department for the month of April including the delivery of two replacement ambulances.
- No action was taken.

**5. Consideration and possible action on the Fire Department Fiscal Year 2024 Budget.**

- Limited information and general discussion proceeded as submittal of the Fire Department Fiscal Year 2024 Budget is postponed until June.
- At the invitation of Councilmember Bender, Henry Kollenberg provided general comments on the VFD budget process.
- No action was taken.

**2. Presentation on the Memorial Villages Police Department Annual Audited Report for FY 2022 and consider acceptance as presented.**

- Police Chief Schultz presented the independent audit completed by BrooksWatson & Co.
- No action further action was taken.

**3. Consideration and possible action on the Memorial Villages Police Department Fiscal Year 2024 Budget.**

- Police Chief Schultz reported on the key highlights and objectives of the MVPD 2024 Budget recommending adoption of the overall budget of \$7,866,800 with total share for Piney Point Village at \$2,525,700.
- At the invitation of Mayor Kobelan, Henry Kollenberg commented on the proposed MVPD budget, principally on the proposed retirement benefit changes. Commissioner Huguenard and Southwick responded to further council questions and recommended approval of the budget as presented.
- Councilmember Herminghaus made a motion to approve Memorial Villages Police Department Fiscal Year 2024 Budget as presented, seconded by Councilmember Dutt.

AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.

NAYS: None.

- The motion carried.

**6. Consideration and possible action on a tax collection contract with the Spring Branch Independent School District.**

- Councilmember Bender made a motion to approve a tax collection contract with the Spring Branch Independent School District as presented, seconded by Councilmember Herminghaus.

AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.

NAYS: None.

- The motion carried.

**7. Consideration and possible action on Ordinance 2023.05A for proposed qualified tax exemptions for Piney Point Village property tax owners.**

- Councilmember Dodds made a motion to approve Ordinance 2023.05A for proposed qualified tax exemptions for Piney Point Village property tax owners as presented, seconded by Councilmember Dutt.

- A question regarding abstention was qualified by the city attorney.

AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.

NAYS: None.

- The motion carried. Ordinance 2023.05A is adopted.

➤ ***Item #9 moved from original order of posted agenda.***

**9. Consideration and possible action on the Mayor's Monthly Report, including but not limited to Greenbay Landscape Beautification.**

- Information was provided and discussion proceeded.
- No action was taken.

**8. Consideration and possible action on professional landscape architecture services by Kimley Horn on Greenbay Drive between Memorial Drive and 11131 Greenbay.**

- Jim Patterson provided general information on proposed services.
- No action was taken.

**10. Discuss and consider possible action on the City Administrator's Monthly Report, including but not limited to: Financial Report; Refund of Temporary Certificate of Occupancy on 11325 Greenbay; Disbursement of Pathmark Traffic Equipment; Disbursement of Blue Water Irrigation; Budget Planning Calendar; Update on Specific Use Permit Projects; and Short-Term Lease on Single-Family Dwellings.**

- Information was provided and discussion proceeded.

- Councilmember Dodds made a motion to Refund Temporary Certificate of Occupancy on 11325 Greenbay, seconded by Councilmember Bender.
- A question regarding abstention was qualified by the city attorney.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**11. Consideration and possible action on inclusion of storm sewer improvements on 11411 and 11414 Wendover into the Williamsburg Drainage Improvements Project; a request to publicly advertise and bid the Williamsburg Drainage Improvements Project.**

- Councilmember Dodds made a motion to approve storm sewer improvements for 11411 and 11414 Wendover, as inclusion to the Williamsburg Drainage Improvements Project, and to publicly advertise for bid, seconded by Councilmember Hemminghaus.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**12. Consideration and possible action on a proposal for professional engineering services for the Williamsburg Drainage Improvements Project.**

- Councilmember Dodds made a motion to approve professional engineering services including bid services for Williamsburg Drainage, seconded by Councilmember Bender.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**13. Consideration and possible action on quotes received from contractors to clean and televise the storm sewer on South Country Squire and the south side of Green Vale.**

- Councilmember Herminghaus made a motion to authorize the mayor to take the lowest bid for cleaning and televising the storm sewer on South Country Squire and the south side of Green Vale up to \$15,000, seconded by Councilmember Bender.
- A question regarding abstention was qualified by the city attorney.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**14. Consideration and possible action on the Engineer's Report.**

- Information was provided and discussion proceeded.
- No action taken.

**15. Consideration and possible action on approval of minutes for the Regular Session Meeting held on April 24, 2023.**

- Councilmember Herminghaus made a motion to approve the minutes for the Regular Session Meeting held on April 24, 2023, seconded by Councilmember Bender.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**16. Consideration and possible action on approval of minutes for the Special Session Meeting held on May 15, 2023.**

- Councilmember Bender made a motion to approve the minutes for the Special Session Meeting held on May 15, 2023, seconded by Councilmember Herminghaus.  
AYES: Herminghaus, Dodds, Bender, Dutt, and Curth.  
NAYS: None.
- The motion carried.

**17. Consideration and possible action on any future agenda items, meeting dates, and similar matters.**

- Council discussed the process of submitting agenda items for review and staff agreed to provide a draft agenda in advance of a final version.
- No further action taken.

**18. EXECUTIVE SESSION: The City Council will adjourn into closed executive session pursuant to Section 551.071 of the Texas Government Code (Consultation with Attorney); and pursuant to Section 551.072 of the Texas Government Code (Real Property), specifically to deliberate on Piney Point Village City Hall office lease.**

- Executive Session was not conducted.

**19. Discuss and consider possible action on items discussed in Executive Session.**

- There was no Executive Session.

**20. Adjourn.**

- Councilmember Bender made a motion for adjournment, seconded by Councilmember Dutt.
- Mayor Kobelan adjourned the meeting at 9:01 p.m.

**PASSED AND APPROVED this 26th day of June 2023.**

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Mark Kobelan  
Mayor

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Robert Pennington  
City Administrator / City Secretary