

# City of Hilshire Village Fiscal Year 2015-2016 Budget Cover Page September 24, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$56,966, which is a 6.23 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$39,206.

The members of the governing body voted on the budget as follows:

**FOR:** Council Member Mike Gordy Council Member Stephanie Post  
Mayor Pro Tem Paul Maddock Council Member David Gunn

**AGAINST:**

**PRESENT** and not voting: Mayor Shannon Whiting

**ABSENT:** Council Member Russell Herron

## Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.488080/100	\$0.533441/100
Effective Tax Rate:	\$0.478080/100	\$0.514614/100
Effective Maintenance & Operations Tax Rate:	\$0.403608/100	\$0.416508/100
Rollback Tax Rate:	\$0.508579/100	\$0.533441/100
Debt Rate:	\$0.072683/100	\$0.083613/100

Total debt obligation for City of Hilshire Village secured by property taxes:  
\$144,638

CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
<b>UNRESTRICTED GENERAL FUND</b>				
<b>General Revenue</b>				
Property Taxes - Current		42100	\$ 716,347	\$ 793,255
Franchise Tax		43000	\$ 63,464	\$ 65,795
City Sales Tax		44000	\$ 36,495	\$ 43,439
Int. Income Gen Funds		46100	\$ 304	\$ 451
Int. Income-Taxes		46700	\$ 3,126	\$ 3,850
Pet Permits		47200	\$ 125	\$ 125
Alarm Permits and Misc. Fees.		47201	\$ 1,695	\$ 2,127
Court Fees		48200	\$ 6,069	\$ 7,215
Ambulance Income		48300	\$ 9,058	\$ 8,180
Building Permits/Plan Checks		47100	\$ 47,361	\$ 58,835
Inspections		47101	\$ 23,680	\$ 29,417
Recycle & Trash Fees		42500	\$ 86,264	\$ 90,000
Sales Tax Discount Income		47000	\$ 21	\$ 29
<b>Total General Revenue</b>			<b>\$ 994,011</b>	<b>\$ 1,102,720</b>
<b>General Expense</b>				
Police Protection/Court		51500	\$ 381,883	\$ 397,915
Fire Protection		52000	\$ 152,921	\$ 158,777
Trash Service		52500	\$ 86,264	\$ 90,000
Mosquito Spraying		53400	\$ 1,400	\$ 1,400
Street Lights		53500	\$ 6,887	\$ 6,887
Tax Collection Fees		54000	\$ 8,820	\$ 9,000
Wages - City administrator/ Secretary		54300	\$ 60,000	\$ 75,000
Retirement Investment Plan for CS		54425	\$ 8,034	\$ 9,863
Wages - City Clerk		54300	\$ 15,018	\$ 35,000
Retirement Investment Plan for City Clerk		54425	\$ 1,966	\$ 4,603
FICA Tax		54410	\$ 5,271	\$ 6,820
Medicare Tax		54415	\$ 1,233	\$ 1,595
SUTA Tax		54420	\$ 387	\$ 774
Life Insurance		54424	\$ 725	\$ -

CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
Audit Fees		54520	\$ 13,763	\$ 13,995
Legal Fees		54540	\$ 25,000	\$ 25,000
Legal Fees - Zoning		54545	\$ 12,000	\$ 5,945
Board of Adjustment		56000	\$ 7,000	\$ 7,000
Insurance		56510	\$ 4,000	\$ 4,000
Education		56515	\$ 1,500	\$ 1,500
City Hall Operations		56520	\$ 12,259	\$ 12,259
City Hall Building Maintenance		56521	\$ 3,500	\$ 3,500
Website Development		56522	\$ 1,000	\$ 1,000
Website Hosting and Maintenance		56523	\$ 1,200	\$ 1,200
Bank Charges		56525	\$ 4,388	\$ 2,194
Dues		56526	\$ 1,126	\$ 1,205
Public Notices		56530	\$ 2,500	\$ 2,500
Office Supplies & Postage		56540	\$ 3,126	\$ 3,439
Election/Voting Machine Rent		56541	\$ 3,988	\$ 4,199
City Hall Equipment/Technology		56545	\$ 5,000	\$ 5,000
Village Ind. Festival		56580	\$ 1,250	\$ 3,000
Books for Library		56581	\$ 250	\$ 250
Miscellaneous		56550	\$ 3,000	\$ 3,000
Mayor/Council/City Secretary		56551	\$ 1,500	\$ 1,500
Codification		56560	\$ 2,500	\$ 3,500
Contingency		56570	\$ 10,000	\$ 10,000
Bldg. Permit Administration		55000	\$ 37,889	\$ 47,068
Inspection		55501	\$ 11,840	\$ 14,709
Code Enforcement		55200	\$ -	\$ 5,000
Generator Maintenance		55600	\$ 550	\$ 995
Engineering for new Grant Money		56582	\$ 3,000	\$ 3,000
Non-Metro Engineering Services		56585	\$ 25,000	\$ 25,000
<b>Total General Expense</b>			<b>\$ 928,938</b>	<b>\$ 1,008,590</b>
<b>TOTAL UNRESTRICTED GENERAL</b>				
<b>FUND - NET</b>			<b>\$ 65,074</b>	<b>\$ 94,129</b>

CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
<b>RESTRICTED GENERAL FUND</b>				
Child Safety Fees Revenue		48400	\$ 884	\$ 897
Transfer from Child Safety Account				
<b>Total Child Safety Revenues</b>			<b>\$ 884</b>	<b>\$ 897</b>
<b>Total Child Safety Expenses</b>		<b>53700</b>	<b>\$ 884</b>	<b>\$ 897</b>
<b>CHILD SAFETY - NET</b>			<b>\$ -</b>	<b>\$ 0</b>
<b>Other Metro Revenue</b>				
Income-Metro 1		41000	\$ 103,000	\$ 103,000
Transfer from Child Safety Account		41001	\$ 2,500	\$ -
<b>Total Other Revenue</b>			<b>\$ 105,500</b>	<b>\$ 103,000</b>
<b>Other Metro Expense</b>				
Street Signs		53600	\$ 35,000	\$ -
Metro Funded Misc. Expense		53000	\$ 7,000	\$ 16,863.59
Metro Funded TxDOT for noise mitigation		53100	\$ 20,000	\$ 20,000
<b>Total Other Expense</b>			<b>\$ 62,000</b>	<b>\$ 36,864</b>
<b>OTHER METRO - NET</b>			<b>\$ 43,500</b>	<b>\$ 66,136</b>


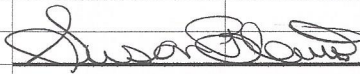
CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
<b>Bridle Spur &amp; Pine Creek Revenue</b>				
Transfer from GO Bond				\$ 606,037
Transfer from Utility Construction				\$ 6,135
Transfer from Utility				\$ 54,000
Transfer from Metro 1				\$ 270,001
Transfer from Metro 2				\$ 568,393
<b>Total Bridle Spur and Pine Creek Revenue</b>				<b>\$ 1,504,565</b>
<b>Pine Creek &amp; Bridle Spur Expense</b>				
Engineering - Water improvement			\$ 68,715	\$ (2,360)
Engineering - Sanitary Sewer			\$ 63,200	\$ 42,190
Engineering - Paving & Drainage			\$ 151,243	\$ 153,603
Construction - Water Improvements			\$ 274,855	\$ 353,425
Construction - Sanitary Sewer			\$ 252,790	\$ 107,610
Construction - Paving & Drainage			\$ 604,965	\$ 850,098
<b>Total Pine Creek &amp; Bridle Spur Expense</b>			<b>\$ 1,415,768</b>	<b>\$ 1,504,566</b>
<b>Pine Creek &amp; Bridle Spur Net</b>			<b>\$ (1,415,768)</b>	<b>\$ (0)</b>
<b>Meter Vault (connection to City of Houston- Pine Creek)</b>				
<b>Meter Vault Revenue</b>				
Transfer from Utility Fund			\$ 100,000	\$ 46,000
<b>Total Meter Vault Revenue</b>			<b>\$ 100,000</b>	<b>\$ 46,000</b>
<b>Meter Vault Expense</b>				
Construction -			\$ 100,000	\$ 46,000
<b>Total Meter Vault Expense</b>			<b>\$ 100,000</b>	<b>\$ 46,000</b>
<b>METER VAULT - NET</b>			<b>\$ -</b>	<b>\$ -</b>
<b>Friar Creek Water Line Replacement</b>				
<b>Friar Creek Water Line Replacement Revenue</b>				
Transfer from GO Bond			\$ 201,625	\$ 226,801
<b>Total Friar Creek Water Line Replacement Revenue</b>			<b>\$ 201,625</b>	<b>\$ 226,801</b>
<b>Friar Creek Water Line Replacement Expense</b>				
Engineering			\$ 40,325	\$ 45,360
Construction -			\$ 161,300	\$ 181,441
<b>Total Friar Creek Water Line Replacement Expense</b>			<b>\$ 201,625</b>	<b>\$ 226,801</b>
<b>FRIAR CREEK - NET</b>			<b>\$ -</b>	<b>\$ -</b>

CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
<b>DEBT TAX</b>				
<b>Debt Tax Revenue</b>				
Property Taxes-Debt-Current		42101	\$ 142,210	\$ 144,636
Property Taxes-Debt-Delinquent		42101	\$ -	\$ -
Int-Income-Debt Taxes-SBISD		46800	\$ 958	\$ 703
Int. Income Anticipation Note-BANK		46600	\$ -	\$ -
Transfer from General Utilities Acct			\$ -	\$ -
<b>Total Debt Tax Revenue</b>			<b>\$ 143,168</b>	<b>\$ 145,339</b>
<b>Debt Tax Expense</b>				
Transfer out to Metro				
Principal Tax Ant. Note			\$ 115,000	\$ 115,000
Tax Ant. Note Interest			\$ 27,211.0	\$ 27,210.8
Expenses for Certificate of Obligation				
<b>Total Debt Tax Expense</b>			<b>\$ 142,211</b>	<b>\$ 142,211</b>
<b>DEBT TAX - NET</b>			<b>\$ 957</b>	<b>\$ 3,129</b>

CITY OF HILSHIRE VILLAGE  
 FYE 2016 ADOPTED BUDGET

FYE 2016 BUDGET ADOPTED 9-24-15		ACCT NO.	FYE '15 BUDGET	FYE '16 BUDGET
<b>RESTRICTED UTILITY FUND</b>				
<b>Operating Revenues</b>				
Water Revenues	45000	\$ 317,525	\$ 273,411	
Sewer Revenues	45001	\$ 116,996	\$ 114,980	
Maintenance Revenues	45002	\$ 37,679	\$ 38,153	
Utility Services Income	45008	\$ 50	\$ 1,430	
New Construction Meter Installation	45009	\$ -	\$ 8,000	
Interest Utility Billing	45040	\$ 8,127	\$ 5,054	
<b>Total Operating Revenues</b>		<b>\$ 480,378</b>	<b>\$ 441,028</b>	
<b>Operating Expenses</b>				
City Water Supply (COH)	51001	\$ 231,866	\$ 195,299	
Wastewater Disposal (COH)	51002	\$ 93,148	\$ 94,780	
Utilities -Lift Station	51003	\$ 2,650	\$ 1,799	
Utilities- Pine Chase Grove	51006	\$ 193	\$ 166	
Bank Charges	52000	\$ 150	\$ 150	
Repairs to Water Lines	55501	\$ 40,000	\$ 30,000	
Repairs to Sewer Lines	55502	\$ 10,000	\$ 5,000	
Repairs to Lift Station	55504	\$ 7,500	\$ 3,000	
Replacement of Lift Station Pumps		\$ 7,500	\$ -	
Meter Reader	56000	\$ 3,300	\$ 3,300	
Meter Replacement	55505	\$ 5,000	\$ 2,500	
New Construction Meter Installation		\$ -	\$ 8,000	
Water Quality Testing	56001	\$ 25,452	\$ 26,100	
Harris County Flood Control (TCEQ)	55560	\$ 395	\$ 395	
Utility Billing Costs	56002	\$ 5,800	\$ 5,800	
Office Supplies & Postage	56003	\$ 600	\$ 600	
Mayor & Council Expenses	56004	\$ 125	\$ 125	
Bad Debt		\$ -	\$ 2,000	
Contingency	58000	\$ 5,000	\$ 5,000	
Utility Engr. On-Call Services	60000	\$ 2,041.75	\$ 4,000.00	
<b>Total Operating Expenses</b>		<b>\$ 440,722</b>	<b>\$ 388,015</b>	
<b>UTILITY FUND REVENUE OVER</b>		<b>\$ 39,656</b>	<b>\$ 53,013</b>	
 Shannon Whiting - Mayor		9/24/15 Date	 Susan Blevins - City Secretary	

**CITY OF HILSHIRE VILLAGE**  
**BUDGET FYE 2016**  
 (Source: August Financials)

24-Sep-15

24-Sep-15		General Fund
<b>General Fund</b>		
Amegy Savings	\$	747,619
Amegy Checking	\$	29,818
Transfer from Anticipation fund	\$	1,000
Transfer to Child Safety	\$	(894)
<b>General Fund Available</b>	\$	<b>777,542</b>
<b>General Fund Balance FYE 2015</b>	\$	<b>777,542</b>

24-Sep-15		Utility Fund
<b>Utility Fund</b>		
Amegy Bank Checking	\$	381,216
A/R	\$	41,360
<b>Utility Fund Available</b>	\$	<b>422,576</b>
water connection	\$	(100,000)
<b>Utility Fund Balance FYE 2015</b>	\$	<b>322,576</b>

24-Sep-15		PCG Utility
<b>Surplus 2006 Anticipation Note</b>		
Amegy	\$	6,135
<b>Fund Balance FYE 2015</b>	\$	<b>6,135</b>
use on Pine Creek-Bridle Spur	\$	(6,135)
<b>Fund Balance FYE 2015</b>	\$	<b>-</b>

24-Sep-15		PCG Utility
<b>Child Safety</b>		
Amegy	\$	5,706
Transfer from General Fund	\$	894
<b>Fund Balance FYE 2015</b>	\$	<b>894</b>

24-Sep-15		Metro #1
<b>Metro #1</b>		
Amegy Savings	\$	368,085
Tex Pool	\$	353,125
<b>Metro #1 Fund Available</b>	\$	<b>721,210</b>
use on Pine Creek/Bridle Spur	\$	(568,393)
use on noise Mitigation	\$	(20,000)
<b>Metro #1 Fund Balance FYE 2015</b>	\$	<b>132,817</b>
<b>Metro #1 Fund Balance FYE 2015</b>	\$	<b>132,817</b>

24-Sep-15		Metro #2
<b>Metro #2</b>		
Amegy Savings	\$	373,411
Certificate of Deposit	\$	-
<b>Metro #2 Fund Available</b>	\$	<b>373,411</b>
Use on Pine Creek/Bridle Spur	\$	(270,001)
We receive \$103,000 each October thru 2025	\$	103,000
<b>Metro #2 Fund Balance FYE 2015</b>	\$	<b>206,410</b>

24-Sep-15		Metro E.S.T.
<b>Metro EST</b>		
Amegy Savings	\$	81
<b>Metro EST Fund Available</b>	\$	<b>81</b>
Transfer from Grant Funds (PC&G)	\$	-
Transfer from Utility Funds (PC&G)	\$	-
<b>Metro EST Fund Balance FYE 2015</b>	\$	<b>81</b>

24-Sep-15		TOTAL METRO
<b>TOTAL METRO</b>		
Metro # 1	\$	132,817
Metro # 2 (INCLUDES 2015 DEPOSIT)	\$	206,410
Metro EST	\$	81
<b>TOTAL METRO 2015</b>	\$	<b>339,308</b>

24-Sep-15		Tax Note
<b>Anticipation Note (New)</b>		
Anticipation Note	\$	772
Interest Income (1%)		
Owe General Fund	\$	(1,000)
Prin. & Int. Payments		
<b>Anticipation Note Balance FYE 2015</b>	\$	<b>(228)</b>

15-Sep-15		Tax Note
<b>Capital Improvement Funding (New)</b>		
Funding	\$	832,838
Use on Pine Creek/Bridle Spur	\$	(606,037)
Use on Friar Creek	\$	(226,801)
<b>Anticipation Note Balance</b>	\$	<b>-</b>