

**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
www.cityofpineypoint.com

**THE CITY OF PINEY POINT VILLAGE
REGULAR COUNCIL MEETING
MONDAY, AUGUST 28, 2023**

5:30 PM

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE WILL HOLD A REGULAR COUNCIL MEETING ON MONDAY, AUGUST 28, 2023, AT 5:30 P.M. AT CITY HALL, 7676 WOODWAY DR., SUITE 300, HOUSTON, TEXAS TO DISCUSS THE AGENDA ITEMS LISTED BELOW.

I. DECLARATION OF QUORUM AND CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. 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.*

IV. WORKSHOP

1. Budget Workshop #2 for the 2024 Proposed Budget.

V. PUBLIC HEARING

2. Public Hearing on Ordinance prohibiting short term rentals in residential areas within the city and providing a penalty for each day of violation.
 - a) Open Public Hearing to provide an opportunity for citizens of Piney Point Village to comment regarding an Ordinance prohibiting short term rentals in residential areas within the city and providing a penalty for each day of violation. Individuals are granted four (4) minutes per public hearing item.
 - b) Close Public Hearing.

VI. NEW BUSINESS

3. Consideration and possible action on Ordinance 2023.08 prohibiting short term rentals in residential areas within the city and providing a penalty for each day of violation.
4. Consideration and possible action on the Memorial Villages Police Department Monthly Report.
5. Consideration and possible action on the Village Fire Department Monthly Report.
6. Discuss and take possible action on the date, time, and location for the budget hearing on the fiscal year 2024 budget.
7. Discuss and take possible action as a record vote of Council on the date, time, and location for the tax hearing on the 2023 tax rate.
8. Discuss and take possible action on Ordinance No. 2023.08.A to adopt the Restricted Prior Service Credit (RPSC) with TMRS.
9. Discuss and take possible action to approve Ordinance No. 2023.08.B for Credit and Debit Card Convenience Fees
10. Consideration and possible action on the Mayor's Monthly Report.
 - a) Proclamation recognizing the Taste of Texas and Hendee Family for their support of Piney Point Village, Memorial Village Police Department, and Village Fire Department.
 - b) Landscape Improvements.
11. Consideration and possible action on the City Administrator's Monthly Report.
 - a) Financial Related Items:
 - i. Financial Report – July 2023.
 - ii. Disbursement – AAA Asphalt Paving; \$27,151.25.
 - iii. Disbursement – On Par; \$15,758.51.
 - iv. Reimbursement – 11411 Wendover TCO; \$25,000.00.
 - v. Ratification - Baker Cove Change Orders; \$5,800.
 - b) Specific Use Permit Projects – Updates.
 - c) Holiday Event Planning.
 - d) MVWA Watering Restrictions.
12. Consideration and possible action on the Engineer's Report.
13. Consideration and possible action on approval of the minutes for the Regular Session Council Meeting held on July 24, 2023.
14. Consideration and possible action on any future agenda items, meeting dates, and similar matters.

VII. EXECUTIVE SESSION UNDER TEXAS GOVERNMENT CODE

- 15. The City Council will now hold a closed executive meeting pursuant to the provision of Chapter 551, Texas Government Code, in accordance with the authority contained in:
 - a) **Section 551.071-** Consultation with City Attorney.
 - b) Reconvene into open session.

- 16. Consideration and possible action on items discussed in Executive Session.

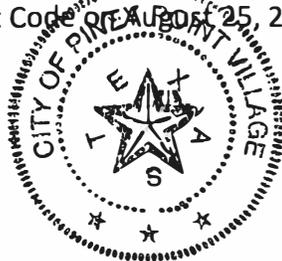
VIII. ADJOURNMENT

CERTIFICATION

I certify that a copy of the August 28, 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 August 25, 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
M. Yi, Finance Director

MEETING DATE: August 28, 2023

SUBJECT: Budget Workshop #2 for the 2024 Proposed Budget.

Agenda Item: 1

The city is scheduled to adopt the 2024 fiscal year budget by September 25, pursuant to State law and prior to beginning the fiscal year on January 1, 2024. This budget process begins by reviewing the proposed annual budget for fiscal year 2024 through two scheduled budget workshops. This is the first workshop that provides an opportunity for initial presentation and consideration. Attached is the filed proposed budget. All changes will be delineated through final adoption.

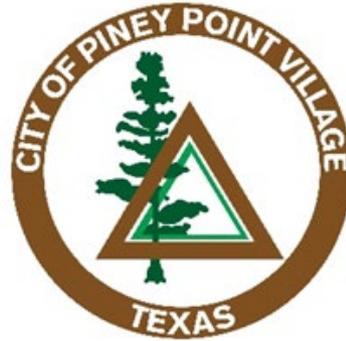
The proposed budget includes the following key highlights:

- Police Services benefit adjustment to Texas Municipal Retirement System (TMRS) plan by reinstating the updated service credits (USC) and cost of living adjustments (COLA) that were eliminated in 2009.
- Inclusion of amended additions to the 2023 projected budget for Village Fire Department related services.
- Recurring expansion of Village Fire Department service personnel to 53 full-time employees/firefighters.
- An increase in Village Fire Department related capital replacement to support future projected cost of scheduled future apparatus and vehicle replacement.
- Increase in service cost (5%) to maintain sanitation collection services, including a fuel surcharge increase.
- Increase in salary and wages (<5%) for Piney Point employees.
- Street paving improvement allocated at \$400,000.
- Additional funding for the 96" Stormwater Replacement Project on S. Piney Point Road to cover contingencies.
- Allocation of unassigned projects/programs at \$765,000 that may be used to support capital improvements or expanded recurring operations that would benefit residents and is to be determined in the final 2024 Adopted Budget.

A PowerPoint presentation will include the latest recommended changes to the filed budget. These changes include:

- Adjusting for certified property tax levy -\$150,000 M&O revenue increase.
- Base adjustments to salaries, including vacation payout obligation funding, longevity pay (option), and part-time / temporary labor (option) for public works - \$29,500 recurring expenditure increase.

- TMRS contribution option comparable to other village benefits and typical of other Texas cities - \$75,654 recurring expenditure increase.
- Public Relations - \$15,000 recurring expenditure increase.
- CIP funding to support planned programs. A majority of funding is allocated as “capital programming” within the budget document. Note that a Capital Improvement Program document is presented that details project needs and expectations. Note that the CIP document does not restrain council to programming but serves as a guide for planning purposes only. Proposed capital changes from the proposed FY23 reduce allocations by \$687,755, mainly as program carryover to FY24; and increases FY24 by \$947,900 as non-recurring expenditure.
- Ending fund balance (12/31/24) is projected at nearly \$3.6 million and well exceeds fund reserve standards.



PROPOSED BUDGET

BUDGET WORKSHOP #2

August 28, 2023

GF – CHANGES

	<u>FY2023 PROJECTED</u>	<u>FY2024 PROPOSED</u>	<u>DATE OF CHANGE</u>
Preliminary Revenues:	\$9,312,670	\$9,090,419	
<u>Changes to Preliminary Revenues:</u>			
1 Adjust Property Tax (M&O = 0.226507)		\$150,000	08/10/23
Total Revenue Changes:	\$0	\$150,000	
Total Revenue with Changes:	\$9,312,670	\$9,240,419	
Preliminary Expenditures:	\$10,072,488	\$9,090,419	
<u>Changes to Preliminary Expenditures:</u>			
1 Salary & Benefit (Base Adjustment)		\$29,500	08/23/23
2 TMRS Contribution (USC 50%; 30% Repeating)		\$75,564	08/23/23
3 Public Relations		\$15,000	08/23/23
4 Proposed Capital - Supplemental Base	(\$687,755)	\$947,900	08/23/23
Total Change in Expenditures:	(\$687,755)	\$1,067,964	
Total Expenditures with Changes:	\$9,384,733	\$10,158,383	
Net Revenues Over/(Under) Expenses	(\$72,063)	(\$917,964)	
Beginning Fund Balance	\$4,588,764	\$4,516,701	
Ending Fund Balance	\$4,516,701	\$3,598,737	

GF – CAPITAL PROJECTS

	ORIGINAL FY2023	CHANGE FY2023	ADJUSTED FY2023	FILED FY2024	CHANGE FY2024	ADJUSTED FY2024
Tokeneke & Country Squires						
Engineering	\$16,925	\$0	\$16,925	\$0	\$0	\$0
Construction	\$357,011	\$0	\$357,011	\$0	\$0	\$0
Observation	\$10,375	\$0	\$10,375	\$0	\$0	\$0
Project Total:	\$384,311	\$0	\$384,311	\$0	\$0	\$0
Williamsburg						
Engineering	\$32,350	\$0	\$32,350	\$0	\$24,800	\$24,800
Construction	\$139,865	(\$139,865)	\$0	\$0	\$178,500	\$178,500
Observation	\$15,000	(\$15,000)	\$0	\$0	\$27,200	\$27,200
Project Total:	\$187,215	(\$154,865)	\$32,350	\$0	\$230,500	\$230,500
Windermere Outfall Project						
Engineering	\$50,000	\$0	\$50,000	\$0	\$0	\$0
Construction	\$254,200	(\$254,200)	\$0	\$0	\$508,400	\$508,400
Observation	\$0	\$0	\$0	\$0	\$0	\$0
Project Total:	\$304,200	(\$254,200)	\$50,000	\$0	\$508,400	\$508,400
SPP 96" Drainage Replacement						
Engineering	\$50,500	\$0	\$50,500	\$0	\$0	\$0
Construction	\$1,335,000	\$0	\$1,335,000	\$350,000	(\$76,000)	\$274,000
Observation	\$61,500	\$0	\$61,500	\$0	\$0	\$0
Project Total:	\$1,447,000	\$0	\$1,447,000	\$350,000	(\$76,000)	\$274,000
Bothwell Way Storm Sewer						
Engineering	\$2,500	\$0	\$2,500	\$0	\$0	\$0
Construction	\$60,000	\$0	\$60,000	\$0	\$0	\$0
Observation	\$5,000	\$0	\$5,000	\$0	\$0	\$0
Project Total:	\$67,500	\$0	\$67,500	\$0	\$0	\$0
Other Projects						
Smithdale Landscape/Sidewalk	\$178,690	(\$178,690)	\$0	\$0	\$0	\$0
Sidewalk Improvements				\$0	\$200,000	\$200,000
Greenbay Beautification	\$440,260	\$0	\$440,260	\$0	\$0	\$0
Paving Improvements	\$0	\$0	\$0	\$400,000	\$0	\$400,000
Street Sign Improvements				\$0	\$200,000	\$200,000
School Zone Flashing Beacons					\$50,000	\$50,000
Harris Co. Signal Participation	\$100,000	(\$100,000)	\$0	\$0	\$600,000	\$600,000
Other/Future Capital Programs	\$0	\$0	\$0	\$765,000	(\$765,000)	\$0
Project Total:	\$718,950	(\$278,690)	\$440,260	\$1,165,000	\$285,000	\$1,450,000
All Programs & Projects:	\$3,109,176	(\$687,755)	\$2,421,421	\$1,515,000	\$947,900	\$2,462,900

PROPERTY TAX

	Last Year	Proposed	Change
<u>Certified Values</u>			
Taxable Value	\$2,921,730,707.00	\$3,058,594,826.00	\$136,864,119.00
Taxable / \$100	\$29,217,307.07	\$30,585,948.26	\$1,368,641.19
<u>Tax Rate</u>			
Debt Service (I&S) Rate	\$0.031115	\$0.028633	(\$0.00248)
Maintenance & Operating (M&O) Rate	\$0.224025	\$0.226507	\$0.00248
Total Proposed Tax Rate	\$0.255140	\$0.255140	\$0.00000
<u>Percentages</u>			
Debt Service (I&S) %	12.20%	11.22%	-0.97%
Maintenance & Operating (M&O) %	87.80%	88.78%	0.97%
Total Proposed Tax %	100.00%	100.00%	0.00%
Debt Service (I&S) Levy	\$0.00	\$0.00	\$0.00
Maintenance & Operating (M&O) Levy	\$0.00	\$0.00	\$0.00
Total Proposed Tax Levy	\$0.00	\$0.00	\$0.00
<u>Total Adjusted Value</u>			
Debt Service (I&S) Levy	\$909,096.51	\$875,767.46	(\$33,329.05)
Maintenance & Operating (M&O) Levy	\$6,545,407.22	\$6,927,931.38	\$382,524.17
Total Tax Levy	\$7,454,503.73	\$7,803,698.84	\$349,195.11
<u>Levy Collection</u>			
Collection Rate	99.00%	99.00%	0.00%
Debt Service (I&S) Levy	\$900,005.54	\$867,009.78	(\$32,995.76)
Maintenance & Operating (M&O) Levy	\$6,479,953.14	\$6,858,652.07	\$378,698.92
Total Levy Collection Rate	\$7,379,958.69	\$7,725,661.85	\$345,703.16

GF – CAPITAL PROJECTS

FY2024

Williamsburg

Engineering	\$24,800
Construction	\$178,500
Observation	\$27,200
Project Total:	\$230,500

Windermere Outfall Project

Engineering	\$0
Construction	\$508,400
Observation	\$0
Project Total:	\$508,400

SPP 96" Drainage Replacement

Engineering	\$0
Construction	\$274,000
Observation	\$0
Project Total:	\$274,000

Other Projects

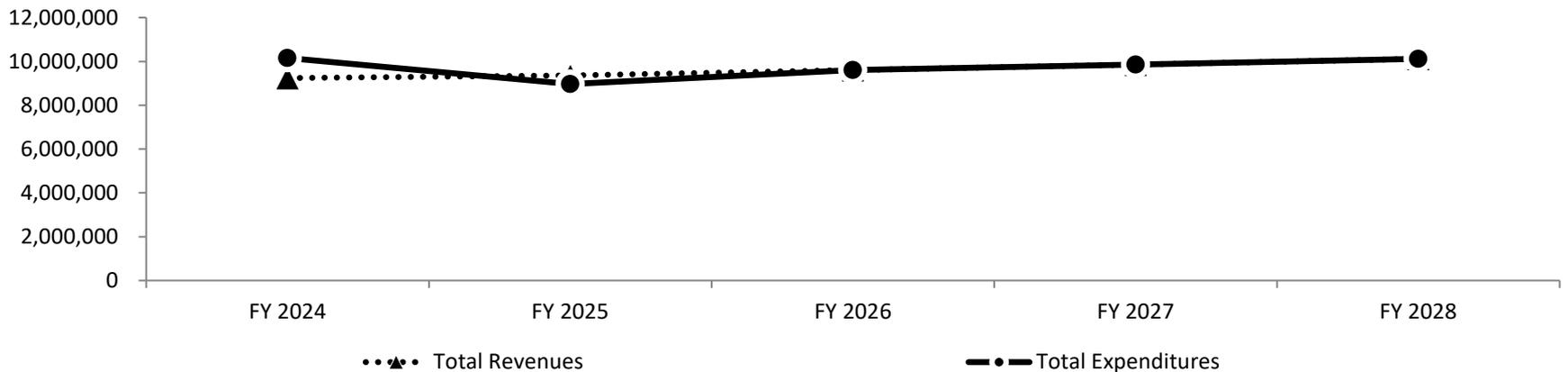
Sidwalk Improvements	\$200,000
Paving Improvements	\$400,000
Street Sign Improvements	\$200,000
School Zone Flashing Beacons	\$50,000
Harris Co. Signal Participation	\$600,000
Project Total:	\$1,450,000

All Programs & Projects: \$2,462,900

FY 2024

GF – MULTI-YEAR FORECAST

	FY 2024 PROPOSED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED
Total Revenues:	9,240,419	\$9,361,295	\$9,605,830	\$9,857,394	\$10,116,194
Operating Expenditures:	2,358,920	2,417,893	2,478,341	2,540,299	2,603,807
Capital Programs	2,462,900	0	0	0	0
New / Expanded Programs	0	1,000,304	1,357,733	1,317,677	1,274,133
Total Non-Operating:	2,462,900	1,000,304	1,357,733	1,317,677	1,274,133
Total Expenditures	10,158,383	8,967,115	9,605,830	9,857,394	10,116,193
<i>Revenues Over Expenditures:</i>	<i>(917,964)</i>	<i>394,180</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance - Ending:	2,910,982	\$3,305,163	\$3,305,163	\$3,305,163	\$3,305,164



Longevity Pay

- Background

Longevity pay is an entitlement based on total city service. It is paid each month in addition to base salary.

- Eligibility for Longevity Pay

To be eligible for longevity pay, an individual must:

1. Be a full-time employee.
2. Have accrued 24 months of lifetime service credit.

- Ineligibility for Longevity Pay

1. Part-time employees

Longevity Pay Chart

- The chart below shows the monthly amount of longevity to be paid to eligible employees:

At Least	But Less Than	Amount of Longevity Per Month
24 months	48 Months	\$ 20
48 months	72 months	\$ 40
72 months	96 months	\$ 60
96 months	120 months	\$ 80
120 months	144 months	\$ 100
144 months	168 months	\$ 120
168 months	192 months	\$ 140
192 months	216 months	\$ 160
216 months	240 months	\$ 180
240 months	264 months	\$ 200
264 months	288 months	\$ 220
288 months	312 months	\$ 240
312 months	336 months	\$ 260
336 months	360 months	\$ 280
360 months	384 months	\$ 300
384 months	408 months	\$ 320
408 months	432 months	\$ 340
432 months	456 months	\$ 360
456 months	480 months	\$ 380
480 months	504 months	\$ 400
504 months	No limit	\$ 420

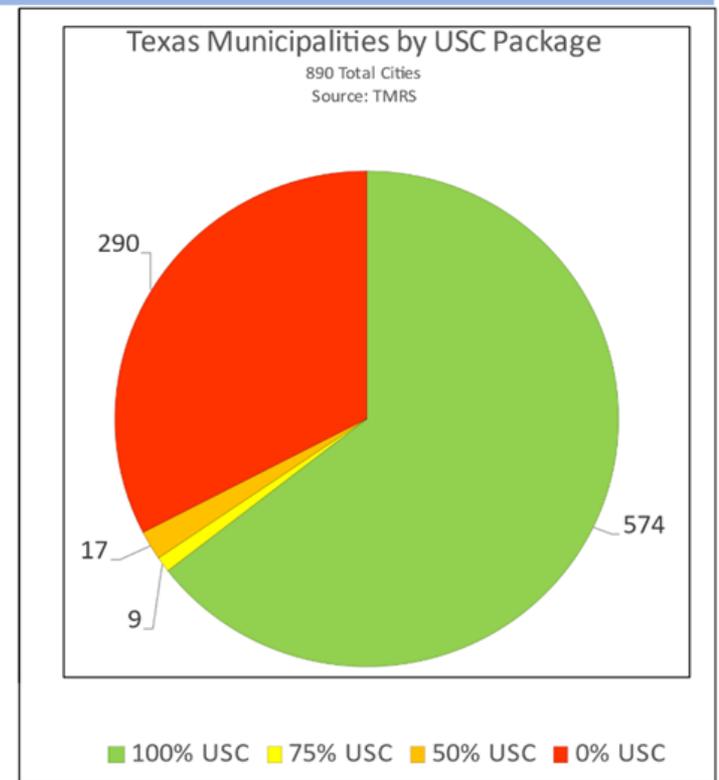
TMRS Benefit

- **Updated Service Compensation (USC)**

Currently, employee's monthly pension checks are based on the accumulation of their employee deposits with interest combined with the City's matching ratio (2:1) upon retirement.

Goals are to retain employees as many municipalities are upgrading pension packages. Updated Service Credit (USC) is an optional feature that updates employees TMRS benefit. The benefit considers changes in their salary. Instead of an average of all employment months since date of hire, USC discards the most current year and averages the salary for the previous last 36 months. The highest and lowest monthly salaries are disregarded, and the remaining 34 months are average. Currently, Piney Point Village has a 0% USC option and 0% of COLA.

For a 50% USC rate calculation, the last three years of earnings adjusts the monthly pension benefit upon retirement by adding a credit calculated by multiplying the USC percentage (50%) by the total possible USC (100%) based on salary range earned during these 3 years. Therefore, the remaining 50% is calculated in the current manner (i.e. without a USC component)



TMRS Comparison of Benefit Designs



Plan Provisions	Current	Option 4	Option 5	Option 6
Deposit Rate	7.00%	7.00%	7.00%	7.00%
Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit	0%	50% (Repeating)	50% (Repeating)	50% (Repeating)
Transfer USC *	No	Yes	Yes	Yes
COLA	0%	30% (Repeating)	50% (Repeating)	70% (Repeating)
Retroactive COLA	No	No	No	No
20 Year/Any Age Retirement	No	No	No	No
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	A & R	A & R	A & R	A & R
Contribution Rates	2024	2024	2024	2024
Normal Cost Rate	7.34%	14.49%	15.42%	16.43%
Prior Service Rate	<u>0.93%</u>	<u>7.10%</u>	<u>8.43%</u>	<u>9.87%</u>
Retirement Rate	8.27%	21.59%	23.85%	26.30%
Supplemental Death Rate	<u>0.36%</u>	<u>0.36%</u>	<u>0.36%</u>	<u>0.36%</u>
Total Contribution Rate	8.63%	21.95%	24.21%	26.66%
Unfunded Actuarial Liability	\$38,586	\$324,290	\$385,868	\$452,440
Amortization Period	10 years	10 years	10 years	10 years
Funded Ratio	96.0%	73.8%	70.4%	66.9%

TMRS Benefit Study

Percentage Comparison					Cost Comparison			
Current Full-Time Annual Salary	Current Rate	Option 1	Option 2	Option 3	Current Rate	Option 1	Option 2	Option 3
	No USC and COLA	50% USC 30% Repeating	50% USC 50% Repeating	50% USC 70% Repeating	No USC and COLA	50% USC 30% Repeating	50% USC 50% Repeating	50% USC 70% Repeating
\$ 567,297	8.63%	21.95%	24.21%	26.66%	\$ 48,958	\$ 124,522	\$ 137,343	\$ 151,241

Cost Difference Compared to Current Rate		
Option 1	Option 2	Option 3
50% USC 30% Repeating	50% USC 50% Repeating	50% USC 70% Repeating
\$ 75,564	\$ 88,385	\$ 102,284

Proposed Budget
+
Changes to Filed Document

QUESTIONS?

BUDGET WORKSHOP #2

August 28, 2023

CITY OF PINEY POINT VILLAGE, TEXAS
PROPOSED BUDGET
FISCAL YEAR JANUARY 1, 2024 - DECEMBER 31, 2024

MARK KOBELAN
MAYOR

JOEL BENDER
MAYOR PRO-TEM
COUNCIL MEMBER, POSITION 3

MICHAEL HERMINGHAUS
COUNCIL MEMBER, POSITION 1

DALE DODDS
COUNCIL MEMBER, POSITION 2

ALIZA DUTT
COUNCIL MEMBER, POSITION 4

JONATHAN CURTH
COUNCIL MEMBER, POSITION 5

PRESENTED BY:
ROBERT PENNINGTON
CITY ADMINISTRATOR

MICHELLE YI
FINANCE DIRECTOR

For more information contact:
The City of Piney Point Village
7676 Woodway, Suite 300; Houston, Texas 77063
(713) 782-0271
www.cityofpineypoint.com



PINEY POINT VILLAGE, TEXAS

PROPOSED BUDGET

FISCAL YEAR 2024

Mayor, Mark Kobelan
Mayor Pro-Tem, Joel Bender

City Council
Michael Herminghaus
Dale Dodds
Aliza Dutt
Jonathan Curth



7676 Woodway, Suite 300
Houston, Texas 77063
Robert Pennington, City Administrator
Phone (713) 782-0271
www.cityofpineypoint.com

July 21, 2024

Honorable Mayor and Members of the City Council
City of Piney Point Village, Texas

I am pleased to present the 2024 Proposed Budget. This is the first step in preparing the final for adoption. This Proposed Budget is presented as balanced - where total expected revenues are equal to total planned spending. The current economic outlook continues to eye inflationary factors; however, signs of overall inflation are beginning to taper off with June reporting around 3% for the Nation, the lowest in two years. Recent data from the Texas Economic Development reported unemployment rate at 4.1% with Federal Reserve Bank of Dallas reporting Houston employment at 3.6%. Staff will continue to monitor economic factors that could impact the final budget for 2024. However, the City's financial position remains strong with the proposed budget including the following highlights:

- A sustainable increase in Police Services that allows for modification of the current Texas Municipal Retirement System (TMRS) plan by reinstating the updated service credits (USC) and cost of living adjustments (COLA) that were eliminated in 2009.
- An absorption of amended additions to the 2023 projected budget for fire related services.
- An expansion of fire service personnel to 53 full-time employees/firefighters.
- An increase in fire related capital replacement to support future projected cost of scheduled apparatus.
- General fund revenue will absorb over a 5% annual increase to maintain premier sanitation collection services, including fuel surcharge increase.
- The proposed supports up to a 5% increase in salary and wages for Piney Point employees.
- Steet Paving improvement estimated at \$400,000.
- Additional Cost for the 96" Stormwater Replacement on S. Piney Point Road.
- Other undesignated programs at \$765,000 that may be used to support capital improvements or expanded recurring operations that would benefit residents and further defined in the final 2024 Adopted Budget.

Thankfully, our Council's established practice of responsible budgeting has allowed for these proposed improvements. I look forward to the Council's direction on finalizing an adopted budget in September.

Respectfully submitted,

Robert Pennington
City Administrator

TABLE OF CONTENTS

General Fund	9-22
Summary	9
Statement	14
Detail	15
Debt Service Fund	23-27
Summary	23
Multi-Year Plan	24
Statement	25
Detail	26
Debt Requirements	27
Special Revenue Fund	28
Capital Project Fund	29

PRINCIPAL CITY OFFICIALS

City Elected Officials

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

Board of Adjustment

Lawrence Chapman	Chairman
Vickie Driscoll	Member
Roland Sauermann	Member
Kevin F. Risley	Member
Michael Cooper	Member
Scott Bender	Alternate Member
John Brennan	Alternate Member
Zeb Nash	Alternate Member
Britton Holland	Alternate Member

Planning and Zoning Commission

Margaret Rohde	Chairman
Bill Burney	Member
Buck Ballas	Member
Dana Gompers	Member
Don Jones	Member
William Ogden	Member

Memorial Village Police Commission

James Huguenard	Police Commissioner
Solace Southwick	Police Commissioner
John Ebeling	Alternate Police Commissioner
Ray Schultz	Police Chief

Village Fire Commission

Zeb Nash	Fire Commissioner
Aliza Dutt	Alternate Fire Commissioner
Howard Miller	Interim Fire Chief

Appointed Officials

Robert Pennington	City Administrator
David Olson	City Attorney
John J. Klevenhagen	Municipal Court Judge

Primary Staff

Michelle Yi	Finance Director
Annette Arriaga	Director of Planning
Maria Garcia-Ruiz	Municipal Court Clerk

BUDGET INTRODUCTION

ABOUT PINEY POINT

Piney Point Village is a city in Harris County, Texas, located on the west side of Houston. The Village has a total land area of 2.1 square miles, located at 29°45'42"N 95°30'58"W. The City of Piney Point was founded in 1954 with an alderman form of government. Piney Point Village is serviced by the Memorial Village Police Department and the Village Fire Department. The city is served by the Spring Branch Independent School District. The Kinkaid School, a private K–12 school, and Pre-K–8 main campus of Saint Francis Episcopal Day School is located in Piney Point Village.

CITY HISTORY

In 1824, John D. Taylor received a land grant from Stephen F. Austin for a league centered on "pine point" at the southernmost turn of Buffalo Bayou. Taylor's house became known as Piney Point. Our research does not tell us why Taylor selected this land so distant from other settlements in the area. It may have been due to its resources of water and timber or its natural location as a stopping point between John Harris's settlement of Harrisburg and Stephen F. Austin's headquarters in San Felipe de Austin.

In 1844, the Board of Roads and Revenues of Harris County approved a public road from Houston (founded in 1836) to Piney Point and on to the county line. By 1885, Piney Point was a station on the Texas Western Railroad and was part of a settlement of largely German farmers.

In 1936, state highway maps located Piney Point near several sawmills in the area.

In 1954 Piney Point was incorporated with an alderman form of government and by 1966 had a public school and four churches.

The population rose from 1,790 in 1960 to 3,257 in 1990, to 3,380 in 2000, and dropped slightly to

3,125 in 2010. As of the 2010 census there were 3,125 people, 1,064 households and 945 families residing within the city limits. As of 2010, Piney Point Village has the highest per capita income in Texas.

BUDGET OBJECTIVES

The budget has been prepared to clearly communicate to the citizens and staff of the City the overall policies and goals of the City Council and who we are and what we do, enabling the reader to gain valuable information about the city without detailed accounting or budgetary knowledge. The budget document includes various activities and programs of the city, and comparative performance indicators for each program or activity, where available.

BUDGET PHILOSOPHY

Budget philosophy depends upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the city takes a conservative perspective regarding both revenues and expenditures. Although historical trends are very useful, current data and will sometimes take precedence over prior year trends. This means budgeting from a "conservative" perspective in that revenues are often anticipated either at or slightly above prior levels unless there are other known factors that will significantly affect anticipated revenues. In addition, expenditures are also estimated conservatively. As a result, over the years this method increases in actual fund reserves when compared to budgeted or projected fund reserves. The city does not use unreasonable projections, which could have an adverse impact on the City's reserves.

BUDGET INTRODUCTION

BASIS OF BUDGETING

Governmental Funds: The governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred, which is in accordance with Generally Accepted Accounting Principles. “Measurable” means the amount of the transaction can be determined and “available” means the collectible period. The city considers the majority of its major revenues as available when collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due. Those revenues susceptible to accrual under the modified accrual method are property taxes and other taxes, intergovernmental revenue, and interest revenue. Licenses and permits, including fines and forfeitures revenues, are not susceptible to accrual because generally they are not measurable until received in cash. The fund balance approach of governmental funds or working capital approach can be identified as current assets less current liabilities. Governmental funds budget capital outlays as expenditures, but do not budget for non-cash expenditures such as accruals for sick and vacation liabilities and depreciation.

BUDGET PROCEDURES

The budget process begins with the analysis for its respective operations, personnel requirements, and capital outlay. This financial information is to be used as a guide to complete the proposed budget. Supplemental requests for capital, new programming, growth and development or other items outside normal operating budgets are justified separately. Upon completion, the budget is refined and adjustments made. Property tax revenue is budgeted using data provided in the preliminary

or certified tax rolls received from the Appraisal District. All other revenues are budgeted with the use of comparative financial information provided by the prior year’s actual revenue, current year estimated revenue, and known factors that may affect receipt of revenue. The City Administrator then submits a balanced budget of expenditures and revenues to the City Council for review.

PROCEDURE TO AMENDING THE BUDGET

Emergency Appropriations: The Council may make emergency appropriations to meet a pressing need for public expenditure, to protect the public health, safety or welfare. Such appropriations shall be by ordinance adopted by the majority vote of the Council members at one special or regular meeting.

Transfer of Appropriations: The City Administrator may approve an amendment to the budget that transfers part or all of any unencumbered appropriation balance among programs within a department, or division. The City Council must approve any budget amendments that increase the appropriation for any fund.

BUDGET CALENDAR

FY 2024

S.B. 2, the also known as the Texas Property Tax Reform and Transparency Act of 2019, passed during the 2019 legislative session and makes significant changes to the property tax rate setting process. Most of the changes made by S.B. 2 became effective as early as January 1, 2020. If the city chooses to publish notice of the tax rate in the newspaper, the city must also provide public notice of its proposed tax rate by posting notice of the proposed tax rate, along with the information in Tax Code Sec. 26.052(e), prominently on the home page of the city’s website.

July 1 - 20	Finalize Budget Document, Write Transmittal Letter, Budget Packets Prepared, Agenda and PowerPoint Prepared
July 21	City Administrator’s Proposed Budget Filed with City Secretary. July 21 – last day for budget officer to file proposed budget with municipal clerk.
July 24	City Council Budget Workshop #1.
July 25	Chief appraiser to deliver certified appraisal roll or certified estimate of taxable value to Assessor
August 4	Submit the no-new-revenue and voter-approval tax rates to the city council.
August 28	City Council Budget Workshop #2; Including CIP programming.
September 1	Send to Memorial Examiner the “notice of tax rate hearing” and “notice of budget hearing” For Publication; Put on City’s Website.
September 6	Memorial Examiner publish the “notice of tax rate hearing” and “notice of budget hearing” For Publication
September 25	Public Hearing on the Tax Rate. Public Hearing on Proposed Budget. City Council Budget Workshop #3 (if necessary) Consider an Ordinance to Amend Current Year Budget (if necessary) Consider an Ordinance Amending the Fee Schedule for Fiscal Year (if necessary) Consider a Tax Rate for Maintenance and Operation for Budget Year 2024 Consider a Tax Rate for Debt Service for Budget Year 2024. Consider an Ordinance for the Assessment, Levy and Collection of Ad Valorem Taxes. Consider an Ordinance Adopting the Budget for Fiscal Year 2024
January 1	Beginning of Fiscal Year 2024

GENERAL FUND

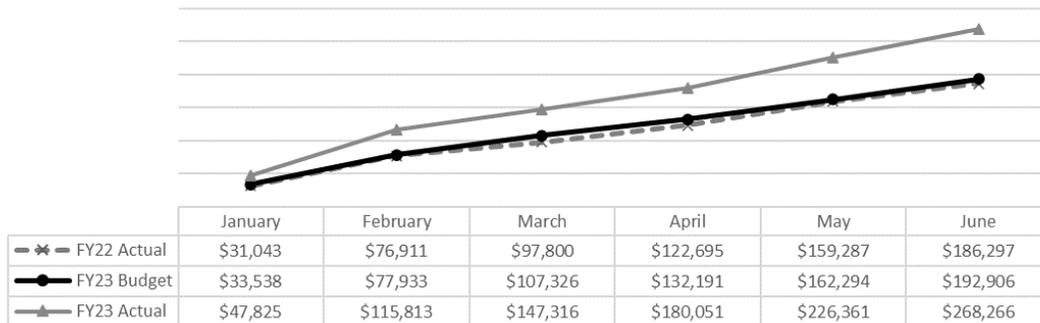
The General Fund, also known as Fund 10, provides the financing for all of Piney Point Village basic governmental services. The principal sources of revenue include property tax, sales tax, franchise fees, permits, use fees, and court fines. Expenditures are comprised of several divisions which include public services, contract services, development services, administrative services, municipal court, public works, and capital programs. Village Fire Department and Memorial Village Police Department provide the public safety services to the citizens of Piney Point Village and account for 52% of total annual resources.

FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
Total Revenues	\$8,435,667	\$8,318,980	\$9,312,670	\$9,090,419
Total Expenditures	\$7,526,711	\$9,977,983	\$10,072,488	\$9,090,419
<i>Over/(Under) Expenditures:</i>	908,956	(1,659,002)	(759,818)	0
<i>Fund Balance - Ending:</i>	4,588,764	2,929,762	3,828,946	3,828,946

The 2023 projected revenues total \$9,312,670, which is \$993,690 or 11.9% greater than budgeted. This is largely due to improvements in permit activity and investment income. The 2024 proposed revenues total \$9,090,419, and account for increases in property value, the maintained growth in permit activity and investment income as well as decreases for non-recurring revenues. The 2024 proposed revenue is \$222,252 less than the 2023 projected revenue, and \$771,438 greater than the 2023 adopted revenue. Revenues will remain uncharacteristically high in 2023 Projected due to Special Use Permit construction activity.

- **Property Tax:** June 2023 maintenance and operating property tax is reported at \$6,543,896 and is 1.2% above the original budget projection. With essentially all collections received, the 2023 Projected is adjusted to \$6,550,875, or \$75,786 more than the original \$6,475,089 to equal current collections at the filing this budget. The 2024 Proposed includes the 2023 Projected as its base value plus a conservative 3.5% increase of \$229,281 which totals to \$6,780,156. Actual certified values, truth-in-taxation, and changes to tax rate calculations for debt service will require adjustments before final budget approval. These changes are tracked throughout the budget process.
- **Sales Tax:** Texas imposes 6.25% state sales and use tax on all retail sales, leases and rentals of most goods, as well as taxable services. As a local taxing jurisdiction, Piney Point imposes an additional 1%, and METRO also imposes 1%, for a maximum combined rate of 8.25%. The Texas Comptroller reported Piney Point sales tax collections at \$268,266 for June 2023. In addition to the total reported by the Comptroller, there are secondary collections of \$2,916 (vehicle inventory tax) for a combined total of \$271,182. The sales use portion well outpaces the budgeted projection (>39%) as well as last fiscal actuals (>43%). The year-end for sales tax collection is projected at \$103,725 more than the original budget based on this exceptional trend. The 2023 Projected is calculated to include June actuals as well as a more cautious 15% increase on the remaining monthly target trends for a total of \$485,725. The 2024 Proposed is the same at \$485,725. The following chart illustrates the cumulative performance in collections:



- Permits and Inspections:** Municipal planning permits are essential for regulation of land use with the intent of achieving the desired community planning outcome. Piney Point recently approved three special use zoning permits to SBISD, Saint Frances, and The Kinkaid School that allow these properties to be used in a council approved manner that varies from the normally accepted use in the residential zone (R1). Plat reviews regulate adjustments of subdivision plat records. The city continues to see high-end residential redevelopment on existing lots. Midyear, \$478,928 in Permits & Inspection Fees (10-4207) were collected, doubling from June 2022 report of \$237,372. The remaining months of 2022 recorded an additional \$557,927. Prior years showed limited activity in the second half of these fiscal years, clearly marking the bubble of SUP activity. For the 2023 Projected, an average of \$380,000 was calculated for the remaining fiscal year collection activity for a total of \$858,928. The 2024 Proposed is less at \$550,000. Staff will continue to monitor 2024 projections as the planned phase of Kinkaid's Upper School may increase fee revenues. However, St. Francis construction is anticipated to be finalized before year end, and MDE fees are current. Plat Reviews (10-4203) at \$9,750, Contractor Registration (10-4205) at \$10,650, and Board of Adjustment fees (10-4208) at \$1,250, all remain unchanged for 2023 and 2024. Drainage Reviews (10-4206) reported at \$33,900 in is likely to collect additional fees, projecting \$50,000 for 2023 and for 2024. After thorough review, 2023 Projected total \$930,578 and 2024 Proposed total less at \$622,150.
- Court Revenue:** Court revenue through June is \$72,133, 82% of the budget and \$27,031 more than last year. Court fines total \$66,345 and the remaining \$5,788 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 \$111,183 for year-end 2022. Current trends show a 60% improvement in fine/fee collections for 2023 and is likely to continue. Both 2023 Projected and 2024 Proposed are adjusted to total \$135,000.
- Investment Income:** Interest income is at historical highs due to rate changes by the Federal Reserve. Midyear investment income is reported at \$194,023. The following months will see some use of cash reserves, but conservative trends target at least \$30,000 per month. The current outlook suggests that these rates will remain through the near future, possibly increasing by some degree with continued signals from the Fed as it moderates inflationary factors. Both 2023 Projected and 2024 Proposed are adjusted to total \$374,000.
- Agencies & Alarms:** Alarm Registration for June 2023 is \$24,650, with collections due in January. Both 2023 Projected and 2024 Proposed are adjusted to total \$25,000. Annual alarm registrations prove to be beneficial in maintaining up-to-date emergency information for individual properties.
- Franchise Revenue:** Midyear franchise taxes are reported at \$181,394. Cable Franchise (10-4602) is reported at \$42,577 with the expectancy of two additional quarterly proceeds for a total of \$85,153. Power/Electric Franchise (10-4605) to total of \$272,419. The Gas Franchise (10-4606) budget remains unchanged at \$25,000 as the annual payment is received at the end of the year and collections are subject to volatile market rates. The Telephone Franchise (10-4607) should include two additional quarterly proceeds to total \$3,515. The Wireless Franchise (10-4608) has variable proceeds awarded to the city and the average collection over the past three years is approximately \$1,800. Both 2023 Projected and 2024 Proposed are adjusted lower than the 2023 Budget by \$44,113 to total \$387,887. Lower collections are attributed to the "franchise fee elimination bill" that passed by the Legislature in 2019. The legislation eliminated over millions annually in municipal right-of-way fees from cable and telecom providers.

- **Contributions, Donations, & Non-Operating Revenue:** The majority of category funds are from contributions, intergovernmental, and reimbursements.
 - **Contributions:** The Kinkaid School pledged discretionary payments in lieu of real estate taxes relating to Kinkaid’s property. Kinkaid promised two equal installments of \$65,500 with the first paid after receiving building permits related to the Lower School / Administration facilities, the second paid in early 2023. Both installments have been obtained with the first reported in fiscal year 2022. In addition, an annual payment of at least \$95,000 for the Memorial Village Police Department and the Memorial Village Fire Department services. The 2023 pledge was received and booked in October of 2022. Assuming the early timing of payments, the 2023 Projected and 2024 Proposed include the annual receipts.
 - **Intergovernmental:** Metro Transit funds are historically received in October each year totaling \$136,000,
 - **Reimbursement/Other:** Ambulance reimbursement has returned to participating villages at an annual expectancy of \$48,000. This is standard practice that was held during the reconstruction of the Village Fire Station. Other forms of reimbursement or non-operating income includes forfeitures in temporary certificates of occupancy (TCO), which two TCO payments are currently realized as non-operating revenue. Also, proceeds from the opioid settlement as well as CIP drainage cost share accounted for in 2023.

The 2023 projected expenditures total \$10,072,488, which \$3,109,176 is related to nonrecurring capital improvements, with a projected use of \$759,818 in retained cash. The 2024 proposed expenditures total \$9,090,419 and is a balanced budget and confirms that the city can manage current services with the annual financial resources available meeting the initial objective of this budget process. Note that this budget allocates \$1,515,000 in new capital programming without additional resources. Council and Staff will finalize this budget and ultimately adopt using a portion of retained resources toward nonrecurring programming without significant impact to held reserves.

Public Services

The budget categorizes general fund operations into several divisions with a majority of resources supporting the Public Service Division. This division includes police, fire, and sanitation. Public Services totals \$5,321,562, a \$421,165 (8.6%) increase over the 2023 Projected and \$513,020 (10.7%) increase over the original 2023 budget. This significant increase is specified under police and fire services.

- **Police Services:** The Memorial Village Police Department (MVPD) has a 2023 projected budget of \$2,349,185 as Piney Point Village contribution for police services, a \$63,484 or 2.6% decrease over the original \$2,412,669. This decrease is due to reimbursement in Fiscal Year 2022 audited surplus. The total surplus was \$190,456 and the portion of City of Piney Point Village is \$63,485. The 2024 Proposed Budget is \$2,622,267, representing a \$209,598 (8.7%) increase over the original 2023 budget allocation and a \$273,081 (11.6%) increase over the 2023 Projected.

	Proposed 2024 Budget	
	MVPD Total	PPV Share
Maintenance & Operations	\$7,577,100	\$2,525,700
Vehicle Replacement	\$140,000	\$46,667
Capital	\$149,700	\$49,900
Total:	\$7,866,800	\$2,622,267

- **MVPD Maintenance & Operations:** The Piney Point share cost of personnel and benefits is \$2,155,537 and includes the adjustments to TMRS contributions. The budget allows for modification of the current Texas Municipal Retirement System (TMRS) plan by reinstating the updated service credits (USC) and cost of living adjustments (COLA) that were eliminated in 2009. In addition, MVPD budget includes an increase in the base salary of 3% (1% STEP + 2% salary increase). The Health/Dental/Vision Insurance estimate is based on an 18% increase over current

- elections with Piney Point share allocated at \$169,255. Decreases in fuel cost and building maintenance are incorporated and offset the overall increase.
- MVPD Auto Replacement: Category supports MVPD vehicle replacement plan with Piney Point share allocated at \$46,667. Historically, the Department purchases three new vehicles each fiscal year.
 - MVPD Capital Outlay: In 2023, the capital plan supported the purchase of a storage container and radio system. For 2024, MVPD is requesting Piney Point allocate \$49,900 to cover maintenance and replacement of the station roof and HVAC system.
- Fire Services: The Fire Services original 2023 budget was \$1,824,868. An approved amendment in March increasing the allocation share, less carryover savings, by \$10,492, then a second amendment in April for annex roof repair increasing allocation share by an additional \$38,640, finally a third in June increasing personnel expense share by an additional \$94,768. Total amendments, less prior year carryovers, total \$143,899.

	Amended 2023 Budget	
	VFD Change	PPV Share
(A1) Ambulances (2), IT, Gear	\$49,958	\$10,491
(A2) Annex Roof	\$184,000	\$38,640
(A3) Salary Adjustment	\$451,277	\$94,768
Total:	\$685,235	\$143,899

The VFD 2023 Projected is \$1,968,767, and 7.9% greater than the 2023 Original due to the \$143,899 in amending changes detailed above. The VFD 2024 Proposed at \$2,081,832 is \$113,065 (5.7%) greater than the 2023 Projected and \$256,964 (14.1%) greater than the 2023 Original. The VFD currently has 50 full-time employees (FTEs) and is proposing to increase it to 53 FTEs. By doing so, VFD will cease supplying overtime hours to the three positions needed to adequately staff the second ambulance. 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. The Health/Dental/Vision Insurance estimate is based on a 5% increase over current elections. Operating funds include a 113% increase to support ambulance medical supplies and IT cloud maintenance contracts. Capital Replacement funding is increased to support future projected cost of scheduled apparatus replacements. The following is the budget breakout for VFD 2024 Proposed with PPV cost share at 21%:

	Proposed 2024 Budget	
	VFD Total	PPV Share
Personnel	\$8,268,375	\$1,736,359
Operating	\$1,052,080	\$220,937
Capital Equipment	\$193,033	\$40,537
Capital Replacement	\$400,000	\$84,000
Total:	\$9,913,488	\$2,081,832

- Sanitation Collection: Services include traditional “backdoor,” twice each week for municipal solid waste, and once each week for recycling, from each residential unit. Monthly service cost for sanitation service is approximately \$44,915, with cost remaining unchanged for the first 8 months of the fiscal year. A notification of a rate change increases services by 5.41%, for a monthly cost rounded to \$47,342. Total cost for 2023 Projected is \$548,664. The 2024 Proposed is calculated on similar term and rate expectations (5.5%) for a total of \$578,520. The Contractor (GFL) may charge an additional fuel surcharge fee based on the Department of Energy (DOE) diesel prices and an increase of 3% is scheduled for September 2023 projecting \$12,881 for 2023 year-end and the rate continuing a full year through fiscal 2024 at \$17,043. Total sanitation cost is proposed at \$595,563.
- Other Public Services: Other services include Community Events at \$6,000, Street Lighting Services at \$14,400, and Library Services at \$1,500, totaling \$21,900.

Other Operating:

The budget allocates nearly a quarter of general fund allocation to support Contract Services, Development Services, Administrative, Court and Public Works. These activities are detailed below:

- **Contract Service Division:** The Contract Service Division includes Engineering, Legal, Auditing, Tax Appraisal, Mosquito Control, and other contracted services Piney Point has with other entities. A majority of the division allocates funds for engineering services (46%) and legal services (21%). Total 2024 Proposed is \$475,500, an increase of \$ 31,450 or 7.1% over the projected.
- **Development Services:** Expenditures within the division remain on target with the original budget, except for credit card transaction fees projected at \$29,000. Total 2024 Proposed is \$302,200, an increase of \$7,382 or 7.1% over the projected. However, revenues attributed to development service significantly outpace the division expenses, yet some expenses are under engineering review allocated in the Contract Service Division.
- **Administrative Services:** Expenditures within the division remain in close target of the original budget. An additional allocation for the office lease is expected in 2024 unless negotiations in late fiscal year can offset the need. Also, a change in dependent coverage did occur in 2023 but is compensated by reducing the full-time administrative assistant position to part-time. Total 2024 Proposed is \$1,122,996, \$87,950 (8.5%) increase over the projected. The Proposed supports a 5% increase in salary/wages. Any additional changes in personnel and benefits will be presented prior to budget adoption.
- **Municipal Court:** Expenditures within the division remain below original budget targets. Some modifications in court funding and operations are applauded to recent Court efficiencies. The total 2024 Proposed is \$35,510, lower than the 2023 Original Budget by \$2,740.
- **Public Works/ Maintenance:** Expenditures within the division realigned to applicable line items; However, the total 2023 Projected is equal to the original budget. Landscaping maintenance and right-of-way mowing are two line-item expenses that are managed under one maintenance contract and therefore should be allocated as one under Landscaping Services (10-560-5504). Increase Landscaping Services is programmed for the recent additional landscape improvements. Total division is proposed at \$ 317,650.

Capital and Undefined Programming:

Capital expenditures total \$1,515,000 or 17% of the current annual resources. This total is in addition to current allocated capital scheduled for the 2023 fiscal year. Many of the 2023 programs will be carried over into the new budget as they span over fiscal years. New programs include:

- Paving Improvements estimated at \$400,000.
- Additional Cost for 96" Stormwater Replacement estimated at \$350,000. Note that \$847,418 in ARPA funding is appropriated within the Capital Improvement Fund. Although the General Fund has supported emergency repair, it is likely maintaining a contingency estimated at \$89,600.
- Other undesignated programs are estimated at \$765,000 and may be used for support of recurring operations that would be defined in the 2024 Adopted Budget.

Reserves:

The city balances revenues over expenditures. The beginning fund balance is projected at \$3,828,946 with the ending balance unchanged. The city maintains \$1,893,855 as a 90-day reserve. The filed 2024 Proposed Budget holds \$1,935,092 over the 90-day reserve.

GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
REVENUES:				
Property Taxes	6,148,263	6,475,089	6,550,875	6,780,156
Sales Taxes	410,160	382,000	485,725	485,725
Permits & Inspections	877,170	538,150	930,578	622,150
Court Revenue	111,183	88,241	135,000	135,000
Investment Income	41,616	60,000	374,000	374,000
Agencies & Alarms	26,800	23,000	25,000	25,000
Franchise Taxes	421,460	432,000	387,887	387,887
Contribution & Use Fee	160,500	183,000	160,500	95,000
Other Governmental	136,000	136,500	136,000	136,500
Donations & Other	2,346	1,000	55,105	1,000
Operating Revenues:	8,335,498	8,318,980	9,240,670	9,042,419
Other Sources	2,029	0	0	0
Ambulance	19,929	0	48,000	48,000
CIP Cost Share	78,211	0	24,000	0
Non-Operating Transfers	0	0	0	0
Non-Operating Revenues:	100,169	0	72,000	48,000
Total Revenues:	\$8,435,667	\$8,318,980	\$9,312,670	\$9,090,419
EXPENDITURES:				
Police Services	2,119,750	2,412,669	2,349,185	2,622,267
Fire Services	1,698,980	1,824,868	1,968,767	2,081,832
Sanitation Services	536,200	550,105	561,545	595,563
Other Public Services	24,118	20,900	20,900	21,900
Total Public Services:	4,379,049	4,808,542	4,900,397	5,321,562
Contract Services	509,466	447,382	444,050	475,500
Development Services	272,337	282,500	294,818	302,200
Administrative Services	940,352	1,035,882	1,035,047	1,122,996
Municipal Court	18,852	38,250	32,750	35,510
Public Works & Maintenance	228,298	256,250	256,250	317,650
	1,969,306	2,060,264	2,062,915	2,253,856
Operating Expenditures:	6,348,355	6,868,807	6,963,312	7,575,419
Capital Programs	1,178,356	3,109,176	3,109,176	1,515,000
Non-Operating Expenditures:	1,178,356	3,109,176	3,109,176	1,515,000
Total Expenditures:	\$7,526,711	\$9,977,983	\$10,072,488	\$9,090,419
<i>Revenues Over Expenditures</i>	<i>908,956</i>	<i>(1,659,002)</i>	<i>(759,818)</i>	<i>0</i>
Fund Balance - Beginning	3,679,808	4,588,764	4,588,764	3,828,946
Fund Balance - Ending	\$4,588,764	\$2,929,762	\$3,828,946	\$3,828,946
Reserve Requirement (25%)		1,717,202	1,717,202	1,893,855
Excess/(Deficit)		1,212,560	2,111,745	1,935,092

GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
REVENUE					
<u>Tax Collection</u>					
10-4101	Property Tax (M&O)	6,148,263	6,475,089	6,550,875	6,780,156
10-4150	Sales Tax	410,160	382,000	485,725	485,725
	Total Tax Collection:	6,558,423	6,857,089	7,036,600	7,265,881
<u>Permits & Inspections</u>					
10-4203	Plat Reviews	10,100	9,750	9,750	9,750
10-4204	Code Enforcement Citations	0	0	0	0
10-4205	Contractor Registration	11,520	10,650	10,650	10,650
10-4206	Drainage Reviews	59,750	45,000	50,000	50,000
10-4207	Permits & Inspection Fees	795,300	471,000	858,928	550,000
10-4208	Board of Adjustment Fees	500	1,750	1,250	1,750
	Total Permits & Inspections:	877,170	538,150	930,578	622,150
<u>Municipal Court</u>					
10-4300	Court Fines	103,604	85,000	126,000	126,000
10-4301	Building Security Fund	2,653	1,100	3,000	3,000
10-4302	Truancy Prevention	2,707	1,116	3,000	3,000
10-4303	Local Municipal Tech Fund	2,166	1,000	2,950	2,950
10-4304	Local Municipal Jury Fund	54	25	50	50
	Total Municipal Court:	111,183	88,241	135,000	135,000
<u>Investment Income</u>					
10-4400	Interest Revenue	41,616	60,000	374,000	374,000
	Total Investment Income:	41,616	60,000	374,000	374,000
<u>Agencies & Alarms</u>					
10-4508	SEC-Registration	26,800	23,000	25,000	25,000
	Total Agencies & Alarms:	26,800	23,000	25,000	25,000
<u>Franchise Revenue</u>					
10-4602	Cable Franchise	81,624	102,000	85,153	85,153
10-4605	Power/Electric Franchise	272,413	296,000	272,419	272,419
10-4606	Gas Franchise	60,030	25,000	25,000	25,000
10-4607	Telephone Franchise	3,675	7,000	3,515	3,515
10-4608	Wireless Franchise	3,717	2,000	1,800	1,800
	Total Franchise Revenue:	421,460	432,000	387,887	387,887
<u>Donations & In Lieu</u>					
10-4702	Kinkaid School Contribution	160,500	183,000	160,500	95,000
10-4703	Metro Congested Mitigation	136,000	136,000	136,000	136,000
10-4704	Intergovernmental Revenues	0	500	0	500
10-4705	Ambulance	19,929	0	48,000	48,000
10-4800	Misc. Income	640	500	55,105	1,000
10-4801	Donations	1,706	500	0	0
10-4802	Reimbursement Proceeds	2,029	0	0	0
10-4803	CIP Cost Share	78,211	0	24,000	0
10-4850	Transfer In	0	0	0	0
	Total Donations & In Lieu:	399,015	320,500	423,605	280,500
	TOTAL REVENUES:	8,435,667	8,318,980	9,312,670	9,090,419

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>EXPENDITURES</u>					
<u>PUBLIC SERVICE DIVISION</u>					
<u>Community Events</u>					
10-510-5001	Community Celebrations	8,165	5,000	5,000	6,000
	Community Events:	8,165	5,000	5,000	6,000
<u>Police Services</u>					
10-510-5010	MVPD Operations	2,066,417	2,264,745	2,201,260	2,525,700
10-510-5011	MVPD Auto Replacement	53,333	53,333	53,333	46,667
10-510-5012	MVPD Capital Expenditure	0	94,591	94,591	49,900
	Police Services:	2,119,750	2,412,669	2,349,184	2,622,267
<u>Miscellaneous</u>					
10-510-5020	Miscellaneous	0	0	0	0
	Total Miscellaneous:	0	0	0	0
<u>Sanitation Collection</u>					
10-510-5030	Sanitation Collection	480,775	539,319	548,664	578,520
10-510-5031	Sanitation Fuel Charge	55,426	10,786	12,881	17,043
	Sanitation Collection:	536,200	550,105	561,545	595,563
<u>Library Services</u>					
10-510-5040	Spring Branch Library	1,500	1,500	1,500	1,500
	Library Services:	1,500	1,500	1,500	1,500
<u>Street Lighting Services</u>					
10-510-5050	Street Lighting	14,453	14,400	14,400	14,400
	Street Lighting Services:	14,453	14,400	14,400	14,400
<u>Fire Services</u>					
10-510-5060	Villages Fire Department	1,698,980	1,824,868	1,968,767	2,081,832
	Fire Services:	1,698,980	1,824,868	1,968,767	2,081,832
	TOTAL PUBLIC SERVICE:	4,379,049	4,808,542	4,900,396	5,321,562

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>CONTRACT SERVICE DIVISION</u>					
10-520-5101	Grant Administration	5,250	0	0	0
10-520-5102	Accounting/Audit	20,066	25,000	19,400	25,000
10-520-5103	Engineering	219,880	210,000	210,000	220,000
10-520-5104	Legal	88,207	90,000	90,000	100,000
10-520-5105	Tax Appraisal-HCAD	56,989	58,882	60,570	63,000
10-520-5107	Animal Control	4,850	1,500	1,500	2,300
10-520-5108	IT Hardware/Software & Support	49,620	40,000	40,000	41,200
10-520-5109	Urban Forester	42,002	0	0	0
10-520-5110	Mosquito Control	22,603	22,000	22,580	24,000
TOTAL CONTRACT SERVICE DIVISION:		509,466	447,382	444,050	475,500

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>BUILDING SERVICE DIVISION</u>				
<u>Building & Inspection Services</u>				
10-530-5152	Drainage Reviews	109,349	103,000	103,000
10-530-5153	Electrical Inspections	21,690	15,000	15,000
10-530-5154	Plat Reviews	0	500	500
10-530-5155	Plan Reviews	48,000	50,000	50,000
10-530-5156	Plumbing Inspections	24,975	18,000	18,000
10-530-5157	Structural Inspections	40,095	30,000	30,000
10-530-5158	Urban Forester	0	45,000	45,000
10-530-5160	Mechanical Inspections	9,360	8,500	8,500
	Building and Inspection Services:	253,469	270,000	264,500
<u>Supplies and Office Expenditures</u>				
10-530-5108	Information Technology	0	0	0
10-530-5207	Misc Supplies	0	1,000	1,000
10-530-5211	Meeting Supplies	0	350	500
10-530-5213	Office Supplies	0	900	900
10-530-5214	Telecommunications	0	0	0
10-530-5215	Travel & Training	0	250	300
	Supplies and Office Expenditures:	0	2,500	1,250
<u>Insurance</u>				
10-560-5353	Employee Insurance	0	0	0
10-530-5403	Credit Card Charges	18,868	10,000	29,068
	Insurance:	18,868	10,000	29,068
	TOTAL BUILDING SERVICE DIVISION:	272,337	282,500	294,818

GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET	
<u>GENERAL GOVERNMENT DIVISION</u>					
<u>Administrative Expenditures</u>					
10-540-5108	Information Technology	0	20,000	20,000	22,000
10-540-5202	Auto Allowance/Mileage	9,764	7,200	7,200	7,200
10-540-5203	Bank Fees	3,537	3,000	3,000	3,000
10-540-5204	Dues/Seminars/Subscriptions	3,506	3,000	2,600	3,600
10-540-5205	Elections	0	5,000	620	3,000
10-540-5206	Legal Notices	0	3,500	3,500	3,500
10-540-5207	Miscellaneous	5,119	5,000	5,000	5,000
10-540-5208	Citizen Communication	7,339	5,000	5,000	5,000
10-540-5209	Office Equipment & Maintenance	9,918	10,000	8,000	10,000
10-540-5210	Postage	1,000	1,500	1,500	2,000
10-540-5211	Meeting Supplies	9,543	10,000	6,000	7,500
10-540-5212	Rent/Leasehold/Furniture	134,898	130,000	137,451	146,000
10-540-5213	Supplies/Storage	14,611	10,000	7,000	10,000
10-540-5214	Telecommunications	10,154	16,000	14,000	16,000
10-540-5215	Travel & Training	1,824	1,000	1,000	3,000
10-540-5216	Statutory Legal Notices	2,243	1,500	1,500	1,500
	Administrative Expenditures:	213,455	231,700	223,371	248,300
<u>Wages & Benefits</u>					
10-540-5301	Gross Wages	515,004	598,454	598,454	633,245
10-540-5302	Overtime/Severance	19,418	18,236	4,000	20,809
10-540-5303	Temporary Personnel	26,383	0	10,000	0
10-540-5306	FICA/Med/FUTA Payroll Tax Exp	40,694	47,728	47,728	50,035
10-540-5310	TMRS (City Responsibility)	42,947	59,345	59,345	62,571
10-540-5311	Payroll Process Exp-Paychex	3,242	3,000	3,000	4,000
	Wages & Benefits:	647,688	726,763	722,527	770,660
<u>Insurance</u>					
10-540-5353	Employee Insurance	69,607	62,919	77,249	88,836
10-540-5354	General Liability	8,482	10,000	8,700	10,000
10-540-5356	Workman's Compensation	0	4,000	2,000	4,000
	Insurance:	78,089	76,919	87,949	102,836
<u>Other</u>					
10-540-5403	Credit Card Charges (Adm)	1,120	500	1,200	1,200
		0	0	0	0
		0	0	0	0
	Intergovernmental:	1,120	500	1,200	1,200
	TOTAL GENERAL GOVERNMENT DIVISION:	940,352	1,035,882	1,035,047	1,122,996

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>MUNICIPAL COURT DIVISION</u>					
<u>Supplies & Office Expenditures</u>					
10-550-5108	Information Technology	0	0	0	0
10-550-5204	Dues & Subscriptions	0	0	0	0
10-550-5207	Misc Supplies	0	250	250	250
10-550-5211	Meeting Supplies	0	250	250	2,000
10-550-5213	Office Supplies	0	0	0	0
10-550-5215	Travel & Training	79	250	750	1,750
	Supplies and Office Expenditures:	79	750	1,250	4,000
<u>Insurance</u>					
10-550-5353	Employee Insurance	0	0	0	0
	Insurance:	0	0	0	0
<u>Court Operations</u>					
10-550-5403	Credit Card Charges	4,808	12,000	6,500	6,510
10-550-5404	Judge/Prosecutor/Interpreter	18,823	25,000	25,000	25,000
10-550-5406	State Comptroller/OMNI/Linebar	0	0	0	0
10-550-5408	Supplies/Miscellaneous	0	0	0	0
10-550-5410	OmniBase Services of Texas	(4,858)	500	0	0
	Court Operations:	18,773	37,500	31,500	31,510
	TOTAL MUNICIPAL COURT DIVISION:	18,852	38,250	32,750	35,510

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>PUBLIC WORKS MAINTENANCE DIVISION</u>					
<u>Supplies & Office Expenditures</u>					
10-560-5207	Misc Supplies	0	0	500	500
10-560-5213	Office Supplies	0	0	0	0
10-560-5215	Travel & Training	483	0	0	1,000
	Supplies and Office Expenditures:	483	0	500	1,500
<u>Insurance</u>					
10-560-5353	Employee Insurance	0	0	0	0
	Insurance:	0	0	0	0
<u>Maintenance & Repair</u>					
10-560-5501	Public Works Maintenance	1,183	0	0	0
10-560-5501	TCEQ/County Permits	1,756	2,000	1,760	1,850
10-560-5504	Landscape Services	103,011	40,000	100,000	165,000
10-560-5505	Fuel & Oil	45	750	750	1,000
10-560-5506	Right of Way Mowing	19,718	40,000	40,000	0
10-560-5507	Traffic Control	27,532	30,000	30,000	15,000
10-560-5508	Water Utilities	1,597	2,000	2,400	2,800
10-560-5509	Tree Care/Removal	24,427	15,000	15,890	16,000
10-560-5510	Drainage Maintenance	1,277	12,000	1,000	1,500
10-560-5515	Community Beautification	45,006	100,000	45,000	100,000
10-560-5516	Equipment Maintenance	2,264	2,500	2,700	3,000
10-560-5517	Street Maintenance	0	12,000	3,500	10,000
	Maintenance and Repair:	227,816	256,250	243,000	316,150
<u>Other</u>					
10-560-5600	Capital Equipment	0	0	12,750	0
	Other:	0	0	12,750	0
	TOTAL PUBLIC WORKS DIVISION:	228,298	256,250	256,250	317,650

**GENERAL FUND - 10
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
<u>CAPITAL OUTLAY PROGRAMS</u>					
<u>Capital Maintenance</u>					
10-570-5606	Road/Drainage Projects	15,125	0	0	0
10-570-5702	Paving Improvements	0	0	0	400,000
10-570-5806	Drainage Improvements	25,563	0	0	0
		40,688	0	0	400,000
<u>Major Capital / Maintenance Programs</u>					
10-570-5640	Surrey Oaks	0	0	0	0
10-570-5808	Wilding Lane	191,187	0	0	0
10-580-5809	96" Stormwater Replacement	387,630	1,447,000	1,447,000	350,000
10-580-5810	Tokeneke - Country Squire	807,986	384,311	384,311	0
10-580-58XX	Williamsburg	44,132	187,215	187,215	0
10-580-58XX	Bothwell Way	0	67,500	67,500	0
10-580-58XX	Windermere Outfall Project	(361,422)	304,200	304,200	0
10-580-58XX	Smithdale Landscape/Sidewalk	0	178,690	178,690	0
10-580-58XX	Greenbay Beautification	0	440,260	440,260	0
10-580-58XX	Harris Co. Signal Participation	0	100,000	100,000	0
10-580-5811	Capital Programming	68,155	0	0	765,000
		1,137,668	3,109,176	3,109,176	1,115,000
TOTAL CAPITAL OUTLAY PROGRAMS:		1,178,356	3,109,176	3,109,176	1,515,000
TOTAL EXPENDITURES:		7,526,711	9,977,983	10,072,488	9,090,419

DEBT SERVICE FUND

The Debt Service Fund, also known as the interest and sinking fund, is established by ordinance and accounts for the issuance of debt and provides for the payment of debt, including principal, and interest as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. The City of Piney Point Village has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate.

FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
Total Revenues	953,782	909,330	951,976	896,050
Total Expenditures	875,950	877,950	877,950	885,050
<i>Over/(Under) Expenditures:</i>	77,832	31,380	74,026	11,000
<i>Fund Balance - Ending</i>	116,995	148,375	191,021	202,021

Based on the values unchanged, the proposed budget assumes a debt service (I&S) tax rate of 3.1115 cents (\$0.031115) per \$100 assessed valuation. The adopted budget will incorporate changes to the tax rate after certified values are received and truth in taxation calculations are finalized. The following is the detail for the proposed tax rate:

Fiscal Year 2024 Proposed Tax Rate / Tax Year 2023	
Debt Service (I&S) Rate	\$0.0318950
Maintenance & Operating (M&O) Rate	\$0.2232450
Total Proposed Tax Rate	\$0.2551400

A proposed tax rate of \$0.255140 per \$100 valuation likely exceeds the no-new revenue rates on the unpublished certified rolls. Legislation has been widely overhauled limiting the methods in which local governments can raise proceeds for capital needs. Calculations as to the amount of proceeds available are dependent on the certified valuation of property. The council approves values in a separate action from the budget adoption scheduled for September 2023 that will support the obligated debt structure in the final adopted budget.

The city has two general obligation bonds, Series 2017 and Series 2015. Series 2015 issued for \$3,910,000 has a S&P AAA rating. Interest on the Series 2015 accrue from the original delivery and payable August 15 and February 15 of each year commenced August 15, 2015. Proceeds from the sale are for costs of the designing, engineering and constructing of stormwater drainage and flood control improvements. The 2017 General Obligation issued for \$3,735,000 has a S&P rating of "AAA" and stable outlook. Interest on the Series 2017 accrue from the original delivery and payable August 15 and February 15 of each year commenced February 15, 2018. Proceeds from the sale are for costs of the designing, engineering and constructing of stormwater drainage and flood control improvements.

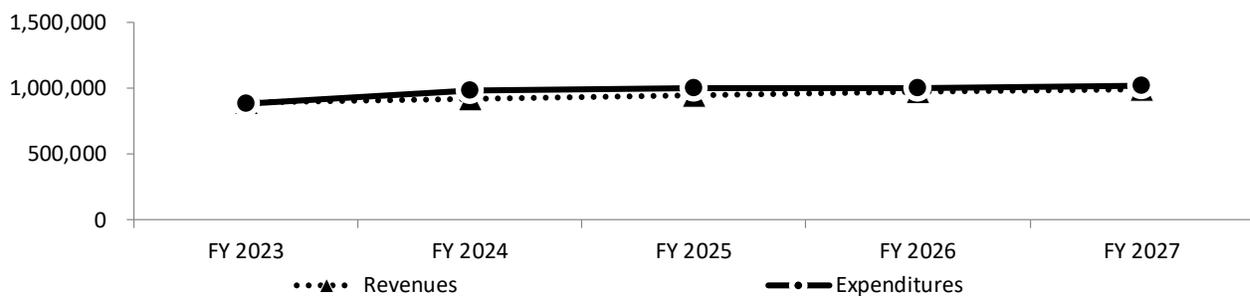
Proposed tax obligations for future years, if unadjusted, would allow debt service the capacity to support annual scheduled payments and is likely additional reserve will be maintained to further secure debt in the final adopted version of the budget.

Municipal Bonds	Principal	Interest	Total
Total Obligation			
Series 2015 General Obligation	850,000	20,325	870,325
Series 2017 General Obligation	1,670,000	104,000	1,774,000
	2,520,000	124,325	2,644,325
Annual Obligation			
Series 2015 General Obligation	420,000	14,950	434,950
Series 2017 General Obligation	400,000	46,100	446,100
	820,000	61,050	881,050

MULTI-YEAR PLAN

It is projected that the Debt Service Fund will maintain a balanced budget for fiscal years ending 2024 through 2028 with additional debt capacity. The plan consists of maintaining annual debt payment on outstanding obligations as well as the use of improved capacity detailed below. The following five-year plan and chart is provided for planning purposes only, as the budget is adopted by the Council annually, therefore the projection detailed below does not restrain future councils to this plan:

	FY 2024 PROPOSED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED
Property Taxes	881,050	907,482	934,706	962,747	991,630
Interest	15,000	15,000	12,750	7,650	4,590
Non-Operating / Transfers	0	0	0	0	0
Total Revenues	\$896,050	\$922,482	\$947,456	\$970,397	\$996,220
Series 2015 General Obligation	434,950	435,375	0	0	0
Series 2017 General Obligation	446,100	441,950	444,425	441,525	0
Future Bond Capacity	0	100,000	550,000	555,000	1,010,000
Fiscal Agent Fees	4,000	5,000	5,000	5,000	5,000
Total Expenditures	\$885,050	\$982,325	\$999,425	\$1,001,525	\$1,015,000



**DEBT SERVICE FUND
FISCAL YEAR 2024 PROPOSED BUDGET**

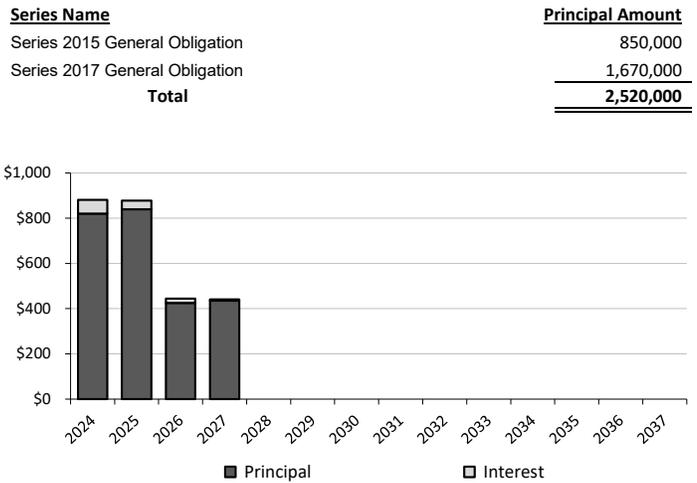
	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
REVENUES:				
Property Taxes	886,381	899,330	905,680	881,050
Interest	67,401	10,000	46,296	15,000
Transfers and Contributions	0	0	0	0
Total Revenues:	\$953,782	\$909,330	\$951,976	\$896,050
EXPENDITURES:				
Debt Service	872,950	874,950	874,950	881,050
Fiscal Agent Fees	3,000	3,000	3,000	4,000
Total Expenditures:	\$875,950	\$877,950	\$877,950	\$885,050
Revenue Over/(Under) Expenditures	77,832	31,380	74,026	11,000
Fund Balance - Beginning	39,163	116,995	116,995	191,021
Fund Balance - Ending	\$116,995	\$148,375	\$191,021	\$202,021
Reserve Requirement (25%)		219,488	219,488	221,263
Excess/(Deficit)		(71,113)	(28,466)	(19,241)

**DEBT SERVICE FUND - DETAIL
FISCAL YEAR 2024 PROPOSED BUDGET**

		FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
Revenues					
<u>Property Taxes</u>					
20-4101	Current Taxes	886,381	899,330	905,680	881,050
	Total Property Taxes	886,381	899,330	905,680	881,050
<u>Interest</u>					
20-4400	Interest Income	67,401	10,000	46,296	15,000
	Total Interest	67,401	10,000	46,296	15,000
<u>Non-Operating</u>					
20-4410	Transfer In	0	0	0	0
	Total Non-Operating	0	0	0	0
	TOTAL REVENUES:	953,782	909,330	951,976	896,050
Expenditures					
<u>Financial Obligations</u>					
20-500-5821	Tax Bond Retirement	765,000	790,000	790,000	820,000
20-500-5820	Tax Bond Interest	107,950	84,950	84,950	61,050
20-500-5204	Fiscal Agent Fees	3,000	3,000	3,000	4,000
	Total Financial Obligations	875,950	877,950	877,950	885,050
	TOTAL EXPENDITURES:	875,950	877,950	877,950	885,050
<i>Revenue Over/(Under) Expenditures</i>		<i>77,832</i>	<i>31,380</i>	<i>74,026</i>	<i>11,000</i>

GENERAL LONG-TERM DEBT
AGGREGATE DEBT MATURITY SCHEDULE

Fiscal Year	Principal	Interest	Total
FY2024	820,000	61,050	881,050
FY2025	840,000	37,325	877,325
FY2026	425,000	19,425	444,425
FY2027	435,000	6,525	441,525
FY2028			
FY2029			
FY2030			
FY2031			
FY2032			
FY2033			
FY2034			
FY2035			
FY2036			
FY2037			
Total	2,520,000	124,325	2,644,325



DISCRETE DEBT MATURITY SCHEDULES

SERIES 2015 GENERAL OBLIGATION BONDS

Fiscal Year	Principal	Interest	Total
FY2024	420,000	14,950	434,950
FY2025	430,000	5,375	435,375
FY2026			
FY2027			
FY2028			
FY2029			
FY2030			
FY2031			
FY2032			
FY2033			
FY2034			
FY2035			
FY2036			
FY2037			
Total	850,000	20,325	870,325

SERIES 2017 GENERAL OBLIGATION BONDS

Fiscal Year	Principal	Interest	Total
FY2024	400,000	46,100	446,100
FY2025	410,000	31,950	441,950
FY2026	425,000	19,425	444,425
FY2027	435,000	6,525	441,525
FY2028			
FY2029			
FY2030			
FY2031			
FY2032			
FY2033			
FY2034			
FY2035			
FY2036			
FY2037			
Total	1,670,000	104,000	1,774,000

ANNUAL ALLOCATION OF DEBT MATURITY

DATE	DESCRIPTION	AMOUNT ISSUED	AMOUNT OUTSTANDING AS OF 12/31/22		PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 12/31/23	
			PRINCIPAL	INTEREST		PRINCIPAL	INTEREST
2/15/2024	Series 2015 General Obligation	3,910,000	420,000	9,575	429,575		
8/15/2024				5,375	5,375		
	Fiscal Year Total		850,000	14,950	434,950		430,000
2/15/2024	Series 2017 General Obligation	3,735,000	400,000	27,050	427,050		
8/15/2024				19,050	19,050		
	Fiscal Year Total		1,670,000	46,100	446,100		1,270,000
	TOTAL	7,645,000	2,520,000	61,050	881,050		1,700,000

SPECIAL REVENUE FUND

According to GASB 54, special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenue sources” establishes that one or more specific restricted or committed revenue source is the foundation for a special revenue fund.

The Special Revenue Fund restricts court-related collections. The following are restricted for special and purposes:

- **Court Security**: Restricted collections from a portion of a non-ordinance violation ticket fee reserved for the security of the Municipal Court. This Funding may be used only to finance security personnel for a municipal court, or to finance items when used for the purpose of providing security services for buildings housing a municipal court.
- **Court Technology**: A governing body of a municipality may create a municipal court technology fund, and require a defendant convicted of an offense to pay a technology fee as a cost of court. A fund designated as such may be used only to finance the purchase of or to maintain technological enhancements for a municipal court. This approved technology includes computer systems, computer networks, and computer software.
- **Safety Fund**: A governing body of a municipality may regulate and assess fines for vehicle violations allowed under the Transportation Code. These fees may be expended to enhance public safety and security.

FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
Total Revenues	4,142	0	4,050	4,050
Total Expenditures	0	0	0	0
<i>Over/(Under) Expenditures:</i>	<i>4,142</i>	<i>0</i>	<i>4,050</i>	<i>4,050</i>
<i>Fund Balance - Ending</i>	<i>77,733</i>	<i>77,733</i>	<i>81,783</i>	<i>85,833</i>

The 2023 projected revenues total \$4,050, which is \$92 less than 2022 actual. Collections are based on specific established violations and the final verdict assessed by the Court; therefore, collection activity can range substantially from established projections. However, for budgeting purposes the 2024 Proposed is equal to the 2023 Projected at \$4,050. Ending fund balance for December 31, 2024 is \$85,833.

CAPITAL PROJECT FUND

The Capital Projects fund is a governmental fund that is used for tracking the financial resources expended to acquire or construct major capital assets that are legally restricted and contractually required for the acquisition of capital assets.

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the American Rescue Plan Act (ARPA), delivered \$847,418 to Piney Point Village to support recovery from the COVID-19 public health emergency. This resource will finance the South Piney Point Road 96-inch drainage outfall. The project includes the removal of an existing 96-inch corrugated metal storm sewer pipe that conveys stormwater to Buffalo Bayou, and replacing with a new, 9-foot by 9-foot reinforced concrete box storm sewer to the same outfall location along South Piney Point Road. The City has executed the contract and construction kick-off was established on May 10, 2023.

FISCAL YEAR 2024 PROPOSED BUDGET

	FY 2022 YEAR END ACTUAL	FY 2023 AMENDED BUDGET	FY 2023 YEAR END PROJECTED	FY 2024 PROPOSED BUDGET
Total Revenues	428,374	0	0	0
Total Expenditures	0	0	847,418	0
<i>Over/(Under) Expenditures:</i>	428,374	0	(847,418)	0
<i>Fund Balance - Ending</i>	847,418	847,418	0	0

The 2023 projected revenues total \$0, as funding was received in fiscal years 2021 and 2022 and secured within the fund's balance. The projected 2023 expenditures are \$847,418 which will utilize all ARPA funding by year end 2023, as scheduled. However, it is likely that a carryover will be executed if funding continues into 2024, with ending fund balance for December 31, 2024 remaining at \$0. Additions in General Fund allocations will support the emergency repair, contingencies, and the construction delta related to the South Piney Point Road 96-inch CMP replacement.



The City of Piney Point Village

7676 Woodway, Suite 300; Houston, Texas 77063

www.cityofpineypoint.com

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: August 28, 2023

SUBJECT: Public Hearing on Ordinance prohibiting short term rentals in residential areas within the city and providing a penalty for each day of violation.

Agenda Item: 2

Public Hearing:

Proper notice was provided in our official newspaper to hold a public hearing on Monday, August 28, 2023, at 5:30 p.m. in Council Chambers. This public hearing is on a proposed ordinance prohibiting short term rentals in residential areas within the city.

This hearing is open to the public and everyone attending will have the opportunity to speak for or against these requests in accordance with the procedures of the city council.

Summary:

The city is zoned as residential R-1, prohibiting the zone from lodging services. However, an ordinance addressing Short Term Rentals to the zoning chapter would strengthen the prohibition of short-term leases.

An ordinance is proposed to amend for the following:

- Define Residential Zone as a single-family residential district under the City's Zoning Ordinance.
- Define short term rental as rental of property for thirty (30) consecutive days or less.
- Disallow short term rentals in a residential zone to any person who is not a permanent resident.
- Provide a penalty up to \$2,000 per day for anyone who is in violation.

Ordinance 2023.08 is on the current agenda for Council consideration and possible action.

Attachments:

Legal Notice



AFFIDAVIT OF PUBLICATION

STATE OF TEXAS:

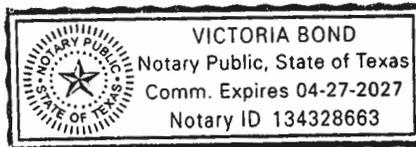
Before me, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared, the Newspaper Representative at the HOUSTON CHRONICLE, a daily newspaper published in Harris County, Texas, and generally circulated in the Counties of: HARRIS, TRINITY, WALKER, GRIMES, POLK, SAN JACINTO, WASHINGTON, MONTGOMERY, LIBERTY, AUSTIN, WALLER, CHAMBERS, COLORADO, BRAZORIA, FORT BEND, GALVESTON, WHARTON, JACKSON, and MATAGORDA and that the publication, of which the annexed herein, or attached to, is a true and correct copy, was published to-wit:

CITY OF PINEY POINT VILLAGE 0034288388 HOUC081860321
RAN A LEGAL NOTICE
SIZE BEING: 2 x33 L

Product	Date	Class	Page
HCN Katy Rancher	Aug 9 2023	Legal Notices	
HCN Examiner	Aug 9 2023	Legal Notices	A 6
HCN Memorial Examiner	Aug 9 2023	Legal Notices	
HCN Sugar Land Sun	Aug 9 2023	Legal Notices	


NEWSPAPER REPRESENTATIVE

Sworn and subscribed to before me, this 9th Day of August A.D. 2023




Notary Public in and for the State of Texas

CITY OF PINEY POINT VILLAGE
CITY COUNCIL
MONDAY, AUGUST 28, 2023

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF PINEY POINT WILL HOLD A PUBLIC HEARING ON MONDAY, AUGUST 28, 2023, AT 5:30 P.M. IN PINEY POINT VILLAGE CITY HALL LOCATION, 7676 WOODWAY DRIVE, SUITE 300, HOUSTON, TEXAS, 77063 IN COUNCIL CHAMBERS TO DISCUSS THE AGENDA ITEM LISTED BELOW.

THIS HEARING IS OPEN TO THE PUBLIC AND EVERYONE ATTENDING WILL HAVE THE OPPORTUNITY TO SPEAK FOR OR AGAINST THESE REQUESTS IN ACCORDANCE WITH THE PROCEDURES OF THE CITY COUNCIL. ALL REQUIRED DOCUMENTS REGARDING THESE REQUESTS ARE AVAILABLE FOR REVIEW AT PINEY POINT CITY HALL. OFFICE HOURS ARE FROM 7:30 A.M. TO 4:30 P.M. MONDAY THRU THURSDAY, CITY HALL IS CLOSED FOR LUNCH FROM 12:00 NOON TO 1:00 P.M. FOR LUNCH AND ON FRIDAYS, CITY HALL CLOSSES AT 12:00 FOR THE REST OF THE DAY. FOR ADDITIONAL QUESTIONS PLEASE CALL (713) 782-0271.

PUBLIC HEARING ON A PROPOSED ORDINANCE:

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF PINEY POINT VILLAGE, TEXAS, BY ADDING SECTION 74-247, SHORT TERM RENTALS, TO ARTICLE IV. DISTRICT REGULATIONS IN CHAPTER 74-ZONING; PROHIBITING SHORT TERM RENTALS IN RESIDENTIAL AREAS WITHIN THE CITY; PROVIDING A PENALTY IN AN AMOUNT NOT TO EXCEED \$2,000.00 FOR EACH DAY OF VIOLATION OF ANY PROVISION HEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

TO: City Council

FROM: R. Pennington, City Administrator

MEETING DATE: August 28, 2023

SUBJECT: Consideration and possible action on Ordinance 2023.08 prohibiting short term rentals in residential areas within the city and providing a penalty for each day of violation.

Agenda Item: 3

Summary:

The city is proposing to amend the zoning chapter of the code of ordinances to prohibit the use of a single-family dwellings for short term leases or rentals (Airbnb). Currently, the city is zoned as R-1, somewhat insulated as it disallows more than one family to reside in a dwelling; However, additional language is called for to prohibit the use of short-term leases. To amend the ordinance, it required the review and recommendation of planning and zoning which they have recommended as an ordinance for adoption.

It is recommended that any lease of less than 30 days be prohibited in order to protect our residents and neighborhoods from the aspects of commercialized homestays, including increased traffic and noise. Limiting short-term rentals is consistent with our goal of preserving high quality residential neighborhoods and protecting them from the negative effects of service sector expansion.

Attachments:

Attached is the proposed ordinance amending the Code to prohibit short-term rentals.

ORDINANCE NO. 2023.08

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF PINEY POINT VILLAGE, TEXAS, BY ADDING SECTION 74-247, SHORT TERM RENTALS, TO ARTICLE IV – DISTRICT REGULATIONS IN CHAPTER 74 - ZONING; PROHIBITING SHORT TERM RENTALS IN RESIDENTIAL AREAS WITHIN THE CITY; PROVIDING A PENALTY IN AN AMOUNT NOT TO EXCEED \$2,000.00 FOR EACH DAY OF VIOLATION OF ANY PROVISION HEREOF; PROVIDING FOR SEVERABILITY; PROVIDING FOR A REPEALER CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

* * * * *

WHEREAS, the City Council of the City of Piney Point Village, Texas (the “City Council”) seeks to provide for the public health, safety, and welfare of its citizens; and

WHEREAS, the City Council seeks to promote orderly and safe use of property within the City of Piney Point Village, Texas (“City”); and

WHEREAS, the City Council finds that short term rentals pose certain adverse externalities on neighbors not generally created by long term rentals due to the nature of temporary, transient guests; and

WHEREAS, the City Council finds that the community has historically been exclusively single- family residences, with some complimentary school and church facilities; and

WHEREAS, the City Council prioritizes residential uses and values of the City; and

WHEREAS, the City Council believes that regulating short term rentals will assist in protecting and preserving the dignity, sanctity, and quiet enjoyment of low-density, single-family residential neighborhoods, which is the City’s exclusive land use zoning category; and

WHEREAS, the Texas Legislature has defined that the short-term rental of residential property as a business activity by inclusion of short-term rentals in Texas Tax Code, Section 156.001, making same subject to the Hotel Occupancy Tax; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, the City Council finds that the terms of this ordinance are reasonable, necessary, and proper for the good government of the City.

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

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

Section 2. Article IV – District Regulations in Chapter 74 - Zoning of the Code of Ordinances of the City of Piney Point Village, Texas is amended by adding a new Section 74-247, Short Term Rentals, to read as follows:

Sec. 74-247. – Short Term Rentals.

(a) Definitions:

(1) *Residential area* means an area designated as a single-family residential district under the City’s Zoning Ordinance.

(2) *Short term rental* means the rental of all or a part of a property in a residential area to a person who is not a permanent resident, and who does not have the right to use or possess the property for at least thirty (30) consecutive days.

(b) *Prohibition.* A person commits an offense if the person uses, permits another to use, or to allows the use of, a property for a short term rental in a residential area of the City. This prohibition shall not apply to a leaseback agreement between a seller and a purchaser, or to the extension of an existing lease.

Section 3. Any person who intentionally, knowingly, recklessly, or with criminal negligence violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$2,000.00 per offense. No penalty shall be greater or less than the penalty provided for the same or similar offense under the laws of the State of Texas. Each day of any violation shall constitute a separate offense.

Section 4. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of 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 5. All ordinances or parts of ordinances inconsistent or in conflict herewith, are, to the extent of such inconsistency or conflict, hereby repealed.

Section 6. This ordinance shall be effective immediately upon adoption and publication of this ordinance or a caption that summarizes the purpose of this ordinance and the penalty for violating this ordinance in every issue of the official newspaper for two days, or one issue of the

newspaper if the official newspaper is a weekly paper, in accordance with Section 52.011 of the Texas Local Government Code.

PASSED, APPROVED, AND ADOPTED this ____ day of _____, 2023.

Mark Kobelan
Mayor

ATTEST:

Robert Pennington
City Administrator / City Secretary

TO: Members of the City Council

FROM: R. Pennington, City Administrator

VIA: R. Schultz, Police Chief

MEETING DATE: August 28, 2023

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

Agenda Item: 4

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

August 14, 2023

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: July 2023 Monthly Report

During the month of July, MVPD responded/handled a total of 10,474 calls/incidents. 9,163 House Watch checks were conducted. 601 traffic stops were initiated with 609 citations being issued for 1174 violations. (Note: 9 Assists in Hedwig, 119 in Houston, 2 in Spring Valley and 0 in Hillshire)

Calls/Events by Village were:

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	3323/14111	3003/11370	2	108/80/188	8@4:10
Piney Point:	2889/10972	2499/8050	4	103/111/214	8@3:23
Hunters Creek:	4109/15821	3655/12421	5	93/114/207	16@4:11
Cites/Warn/Total					32@3:58

Type and frequency of calls for service/citations include:

Call Type	#	Call Type	#	Citations	#
False Alarms:	145	Ord. Violations:	29	Speeding:	117
Animal Calls:	20	Information:	14	Exp. Registration	206
ALPR Hits:	44	Suspicious Situations	62	No Ins	145
Assist Fire:	43	Loud Party	10	No License	134
Assist EMS:	42	Welfare Checks:	13	Stop Sign	29
				Fake Plate	18

*This month the department generated a total of 105 police reports.
 BH-37 PP-23 HC-39 HOU-5, HED-1, SV-0*

Crimes Against of Persons (2)

Assault (DV) 2

Crimes Against Property (14)

Burglary of a Motor Vehicle	2	Fraud/ID	7
Criminal Mischief	1	Theft Misd.	4

Petty/Quality of Life Crimes/Events (89)

ALPR Hits (valid)	5	DWI	1
Accidents	11	Misc	10
Possession of CS	2	Poss. of Deadly Weapon	1
Warrants	8	Towed Vehicles	51

Arrest Summary: Individuals Arrested (14)

Warrants	8	Felony	1
Class 3 Arrests	4	DWI	1

Budget YTD:	Expense	Budget	%
• Personnel Expense:	3,033,943	5,698,141	53.2%
• Operating Expense:	648,741	1,096,092	59.2 %
• Total M&O Expenditures:	3,682,684	6,794,233	54.2%
• Capital Expenses:	358,646	672,200	53.0%
• Net Expenses:	4,041,329	7,466,433	54.0%

Follow-up on Previous Month Items/Requests from Commission

- Research conducted on e-bike regulations, statutes, and ordinances.
- Received information on 2024 Chevrolet Blazer electric police vehicles.

Personnel Changes/Issues/Updates

- Officer Patrick Torres retired effective July 6, 2023. Officers Torres is requesting to remain as a reserve officer.
- Staff interviewed an officer candidate who was on the waiting list. The officer was given an offer of employment and accepted. He will begin at the end of August due to prior commitments to his current department. The officer comes from Wharton PD.

Major/Significant Events

- A large sinkhole was discovered on Fondren just south of Piney Point. MVPD used our 2 portable message boards to assist in the detour that includes a complete closure of S. Piney Point Road.
- MVPD detectives and staff were showcased on National News as a result of a scam hitting the area. The scam involved an attempted extortion of residents by sending personalized letters to resident households.
- Officers are conducting a summer operation that targets vehicles traveling through the community that are uninsured, not registered and being driven by unlicensed drivers. Over 50 vehicles were stopped, cited, and towed.
- On July 20th officers took a suspect into custody who had broken into a home under construction in the Riverbend subdivision. The male was found to be suffering from mental illness.

Status Update on Major Projects

- An external penetration test was conducted on MVPD computer systems and gateways. The test was provided by our IT vendor free of charge. The test identified one weak access point being an older software portal that was using outdated software protocols. The system is being updated with the appropriate software and security measures.

Community Projects

- Community relations officers Boggus and Vasquez hosted 2 summer community events during the month. A Glow Stroll was held at Chapelwood Church and an 80's Music Bingo at Ecclesia Church. Both events were family friendly and well attended. Additionally, an extra summer RAD class was held that had 13 students attend.
- The annual VIF parade was held on July 4th. MVPD had a float in the parade and provided traffic control.

V-LINC new registrations in July +25

BH – 1596(+11)
PP – 1131 (+3)

HC – 1601 (+4)
Out of Area – 592 (+7)

July VFD Assists

Calls received directly by MVPD via 911/3700

Priority Events Average Response Times

Total – 16	3:16
Fire – 1	2:00
EMS – 15	3:21

By Village

BH Fire – 0	0:00
BH EMS – 5	3:37
PP Fire – 1	2:00
PP EMS – 3	3:52
HC Fire -0	0:00
HC EMS -7	2:53

Combined VFD Events (Priority + Radio)

Total – 58	4:27
Fire – 44	4:30
EMS – 16	4:20

Radio Call Events

Total – 42	4:06
Fire- 32	4:23*
EMS- 10	3:42

Radio Call Events by Village

BH – 8	3:29
PP – 18	4:16*
HC – 16	3:31

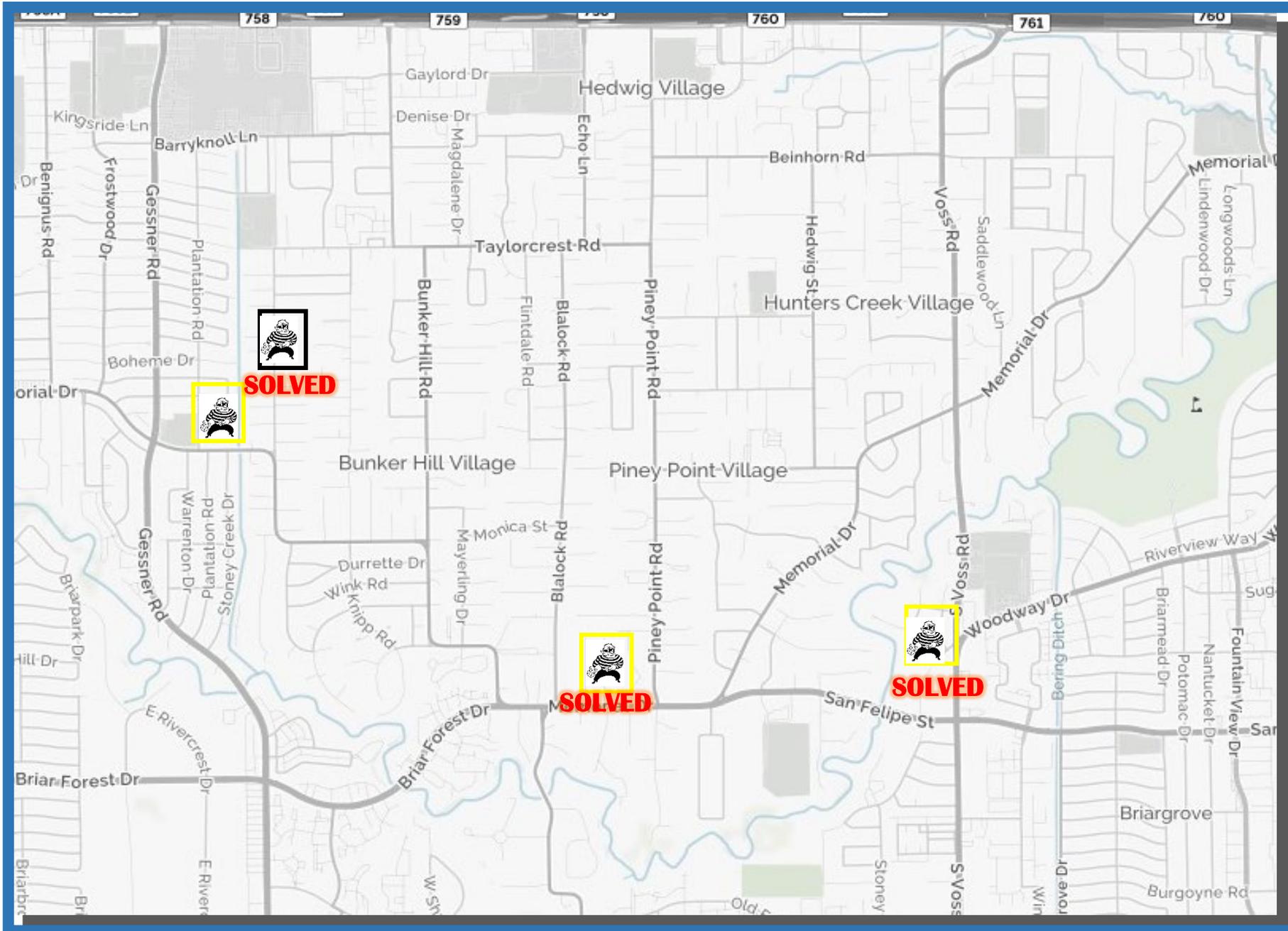
* one call - officer not logged as arrived on scene.

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	39:39:19	20:29:11						4	31
BAKER, BRIAN C	*	3:31:40	0:18:16	1:29:15	0:32:24	0:21:24	0:34:07	0:00:00							
BALDWIN, BRIAN		17:32:11	13:52:09	18:58:23	15:22:04	11:14:09	12:46:41	0:30:45						2	13
BIEHUNKO, JOHN		22:37:16	20:41:29	24:20:46	9:54:47	16:39:29	14:18:35	21:50:18						4	25
BOGGUS, LARRY	*	0:04:10	0:59:15	2:42:11	14:58:50	12:06:57	0:22:51	0:46:16							
BURLESON, Jason		13:12:02	10:25:15	13:11:53	22:52:41	25:02:17	28:34:21	12:28:04						3	14
CANALES, RALPH EDWARD		15:05:04	14:08:39	19:00:17	9:18:54	13:22:58	10:32:51	12:45:59						3	1
CERNY, BLAIR C.	*	22:20:53	13:00:34	4:12:21	5:52:34	9:33:34	4:46:33	0:00:00							
ECKERFIELD, Dillion		25:34:06	16:08:21	33:29:46	21:55:20	33:28:28	33:18:43	29:35:54						8	28
HARWOOD, NICHOLAS		18:58:46	19:16:48	12:51:44	9:07:09	9:03:33	21:35:51	25:01:09						7	33
JARVIS, RICHARD		17:03:26	15:40:05	15:27:29	13:10:22	16:25:12	16:22:45	38:21:03						4	15
JOHNSON, JOHN		15:48:16	16:53:09	14:28:58	17:03:42	13:16:09	25:55:05	15:29:31							13
JONES, ERIC	*	0:00:00	14:52:11	0:00:00	0:00:00	0:02:31	0:00:00	0:00:00							
KING, JEREMY		9:53:27	0:00:00	20:34:58	7:58:39	14:52:28	7:00:48	17:04:38							13
KUKOWSKI, Andy		21:46:17	23:48:00	14:19:24	14:13:17	27:31:49	29:10:56	8:46:48						1	12
LOWRIE, Andy		18:47:35	35:22:56	22:43:49	31:50:20	26:19:33	31:43:01	37:35:44						17	100
MCELVANY, ROBERT		13:28:51	9:01:39	3:53:11	9:48:34	6:28:09	8:32:13	7:05:07							11
ORTEGA, Yesenia		16:22:55	14:53:39	22:43:49	25:29:38	17:20:34	23:37:36	23:08:26						2	6
OWENS, LANE	*	7:19:25	1:06:57	0:03:44	0:00:00	0:05:50	0:00:00	0:00:00							
PAVLOCK, JAMES ADAM		1:16:57	0:41:05	1:32:18	0:19:29	1:35:54	8:41:34	5:49:04						4	36
RODRIGUEZ, CHRISTOPHER	*	2:58:13	0:45:39	5:03:49	10:10:35	3:29:18	1:38:51	1:09:41							
RODRIGUEZ, REGGIE				2:13:47	30:19:25	30:22:14	2:08:28	22:56:31						3	2
SALAZAR, Efrain		21:58:39	20:02:08	19:37:20	14:39:42	22:21:47	24:51:18	41:51:31						1	3
SCHANMEIR, CHRISTIAN		20:44:52	12:50:34	15:00:40	16:57:42	20:25:07	18:25:29	20:05:42						10	27
SCHULTZ, RAYMOND	*	5:44:09	0:00:00	0:46:23	1:12:56	0:00:00	1:09:46	0:24:54							
SILLIMAN, ERIC		25:55:25	11:42:31	7:51:13	7:22:18	31:05:02	26:15:50	15:19:48						14	96
SPRINKLE, MICHAEL		9:05:01	6:38:58	13:45:12	12:40:15	12:06:36	10:45:10	12:31:26						2	9
TAYLOR, CRAIG		29:35:02	17:58:23	21:22:03	12:56:07	16:16:43	9:51:48	15:28:13							6
TORRES, PATRICK		14:23:40	17:57:00	12:04:56	16:42:07	17:43:40	7:33:10	11:51:15						2	34
VALDEZ, JUAN		20:27:22	8:01:45	16:38:45	16:10:38	15:51:29	17:34:23	21:00:35						3	26
VASQUEZ, MONICA	*	0:39:02	2:11:16	2:48:31	24:00:53	2:54:01	0:52:15	0:49:31							
WHITE, TERRY		26:58:37	19:19:14	6:53:51	14:02:23	32:35:37	24:40:56	28:18:39						11	38
WILLIFORD, Adam		17:44:28													
* = Admin													Total	105	592

Dispatch Committed Time													Totals
911 Phone Calls		385	377	460	UNV	UNV	383	278					1883
3700 Phone Calls		2469	2015	2558	UNV	UNV	2519	2018					11579
DP General Phone Calls*		53:12:01	71:35:35	56:39:49	UNV	UNV	UNV	35:59:09					
Radio Transmissions							10498	8985					

* 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
1205 River Bend	No	Rear Door/Force
12014 Surrey Ln	No	UNL

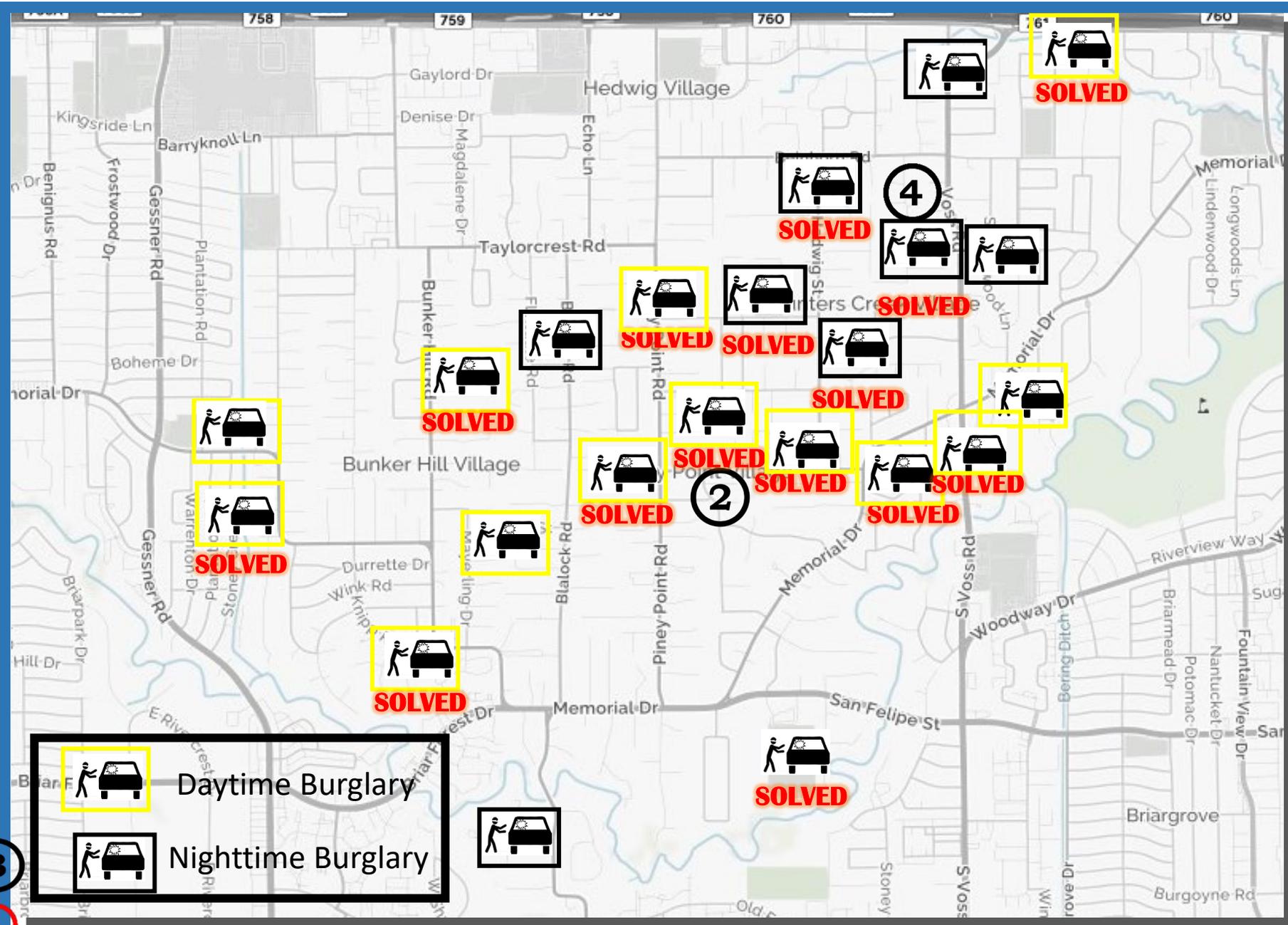
2023 Robberies

Address	MO
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-  Daytime Burglary
-  Nighttime Burglary
-  Robbery



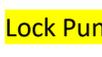
2023 Auto Burglary Map



Address	POE
335 Piney Point Rd	UNL Win Open
10810 Briar Branch	UNL
11714 Winshire	Win/Smash
10709 Memorial	Lock Punch
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
10900 Wickline	Window/Punch
201 Kinkaid School Rd	UNL
825 Sadlewood	Lock Twist
106 Willowend	Window/Punch
10906 Wickline	Window/Punch
9 Tokeneke Trl	Window/Punch
11207 Tyne Ct	Window/Punch
11215 Tyne Ct	UNL
10901 Bridgewood	UNL



Lock Punch



 * Jugging



 Blue Entry = Actual

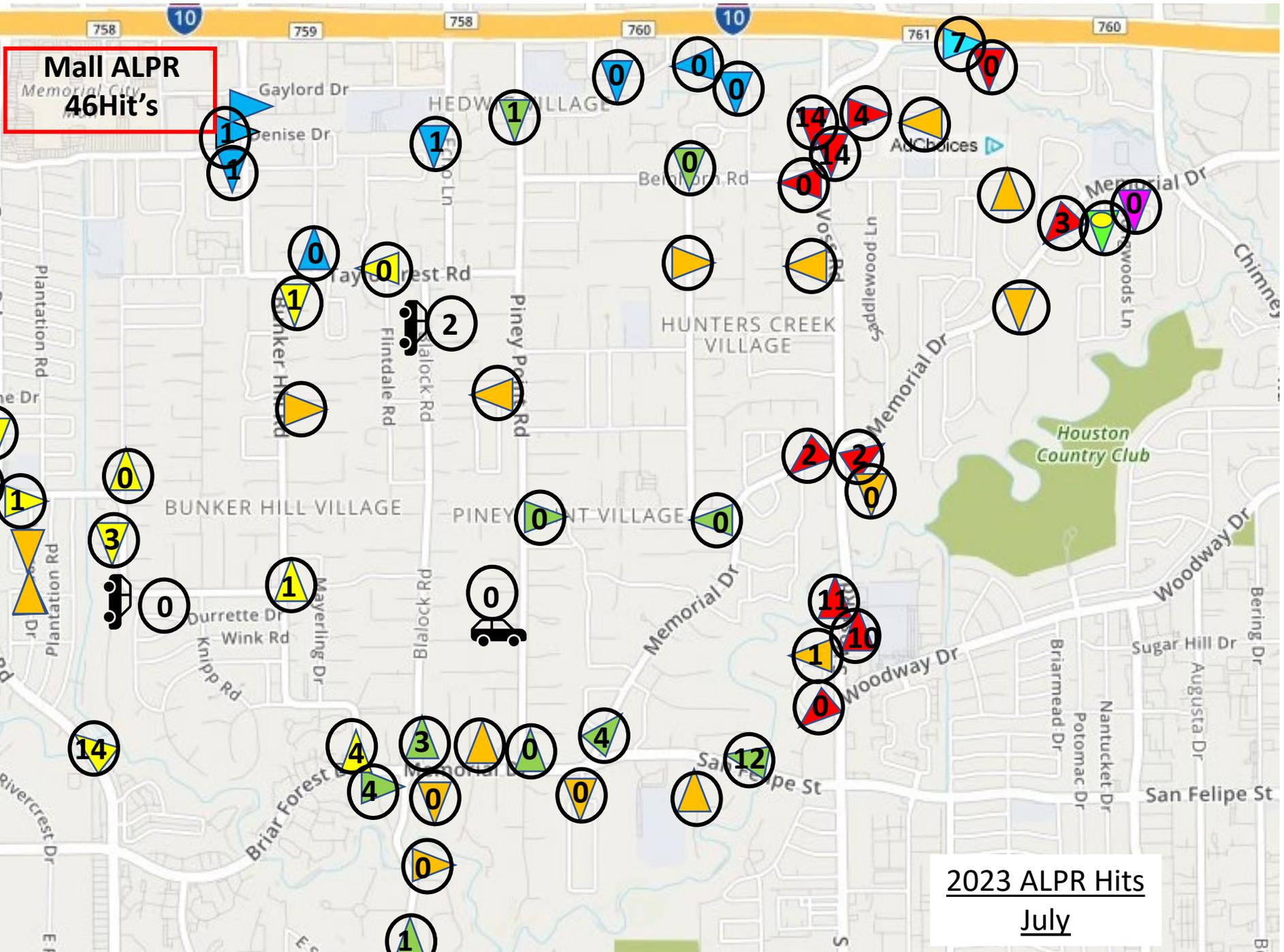


 Location Unknown

SOLVED

Underlined Contractor

7/31/23



Mall ALPR
46Hit's

2023 ALPR Hits
July

Hedwig
6

Bunker Hill
0

Piney Point
0

Hunters Creek
0

Frequent Mobile Locations
0

119 Total Hits

Lindenwood HOA
0

Longwoods HOA
0

US Coins
0

In Process
0

HOA Systems
0

7/31/23

8
3
5

0
3

1
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4
4

3
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12

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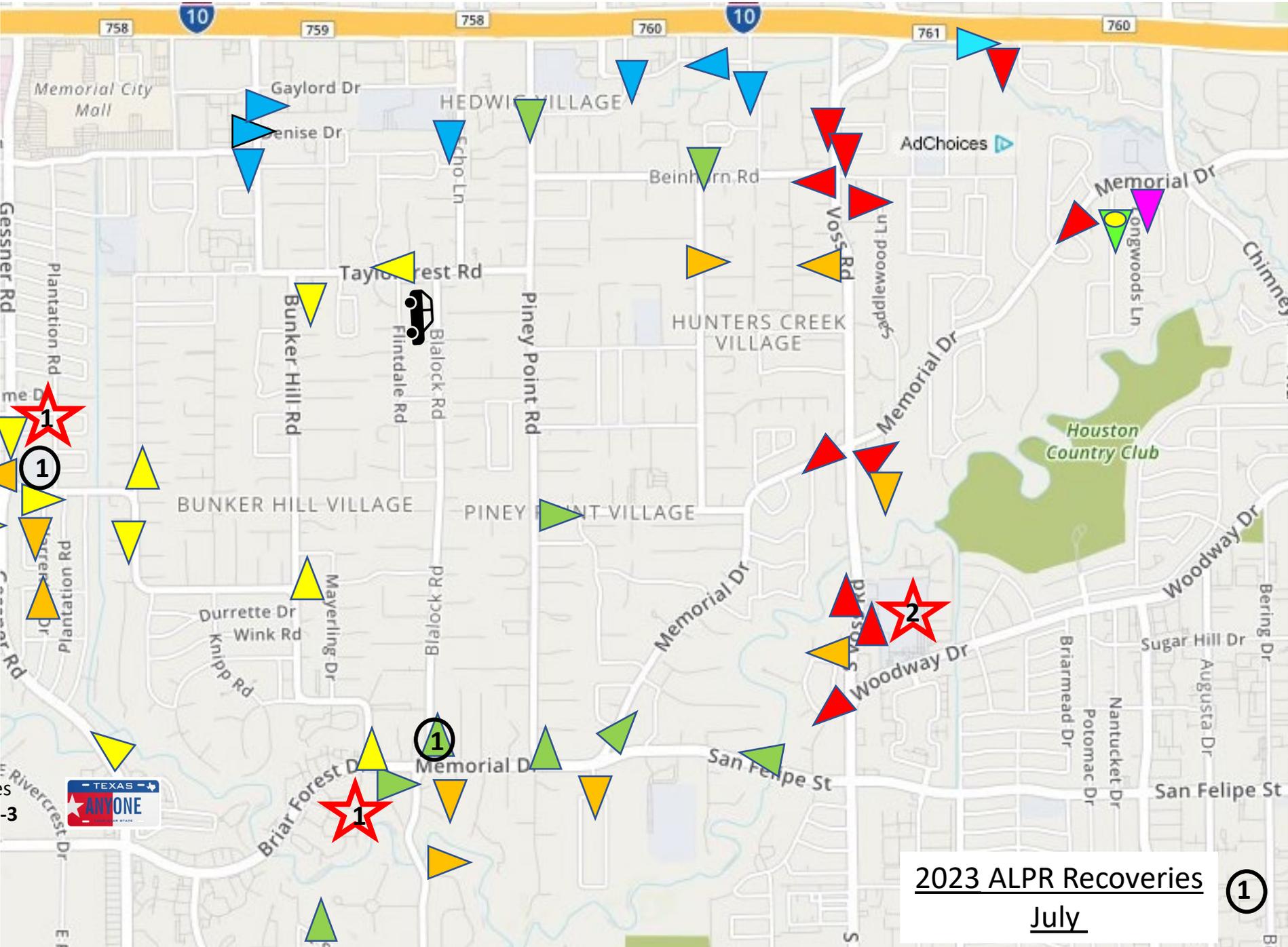
0

3

1

14

1



Hedwig

Bunker Hill

Piney Point

Hunters Creek

Frequent Mobile Locations

1 Recovered Vehicles
Recovered Plates -3

4 Investigative Leads

Lindenwood HOA

Longwoods HOA

US Coins

In Process

HOA Systems

2023 ALPR Recoveries
July

7/31/23



July 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

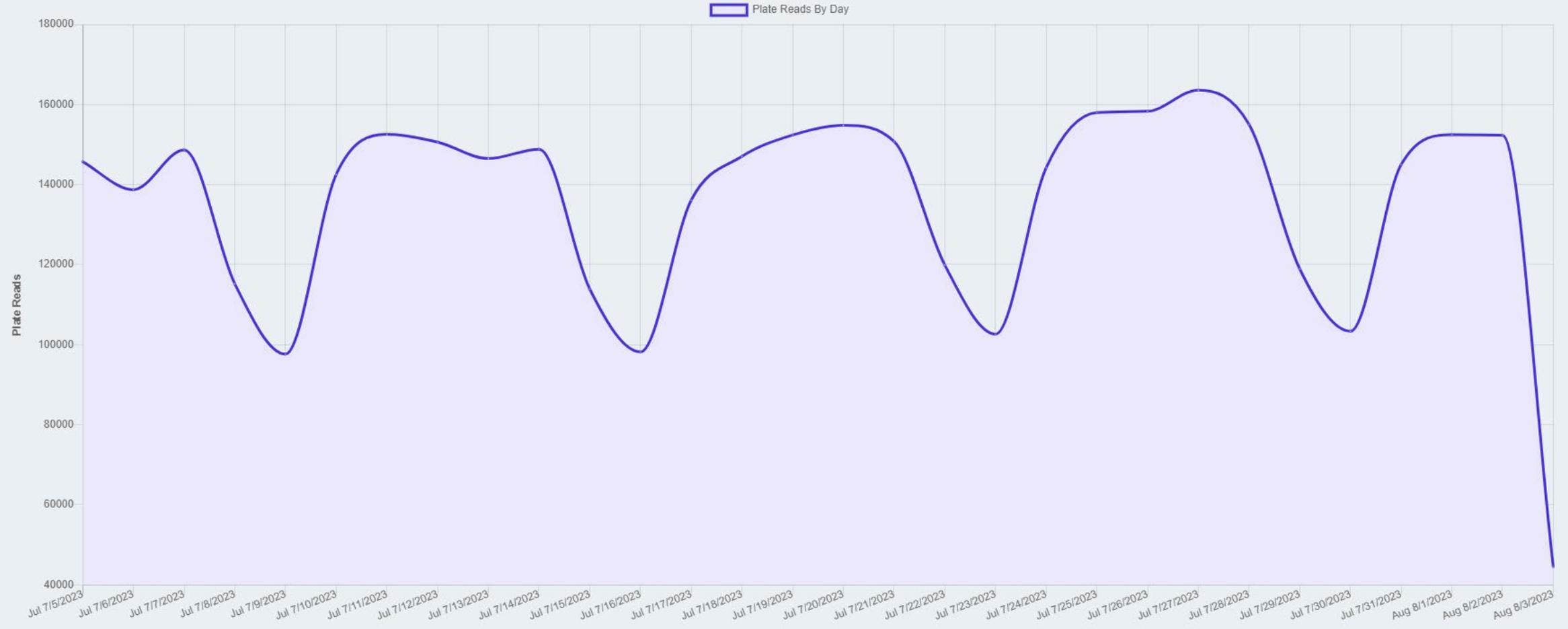
Total Plate Reads:
4,058,572

[↓ DOWNLOAD CSV](#)

Jul 5 - Aug 3

Devices (34) ▾

[Search](#)



Unique Plate Reads Summary

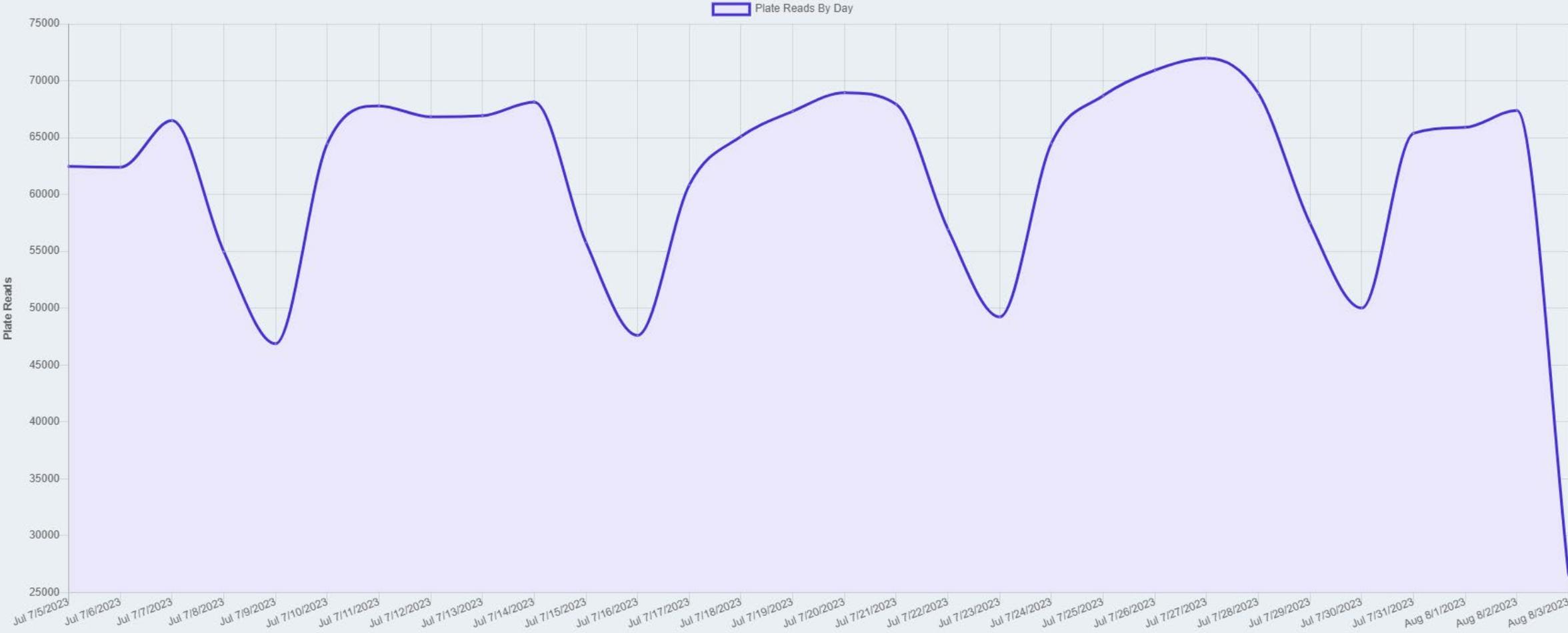
Total Unique Plate Reads:
642,424

[DOWNLOAD CSV](#)

Jul 5 - Aug 3

Devices (34) ▾

[Search](#)



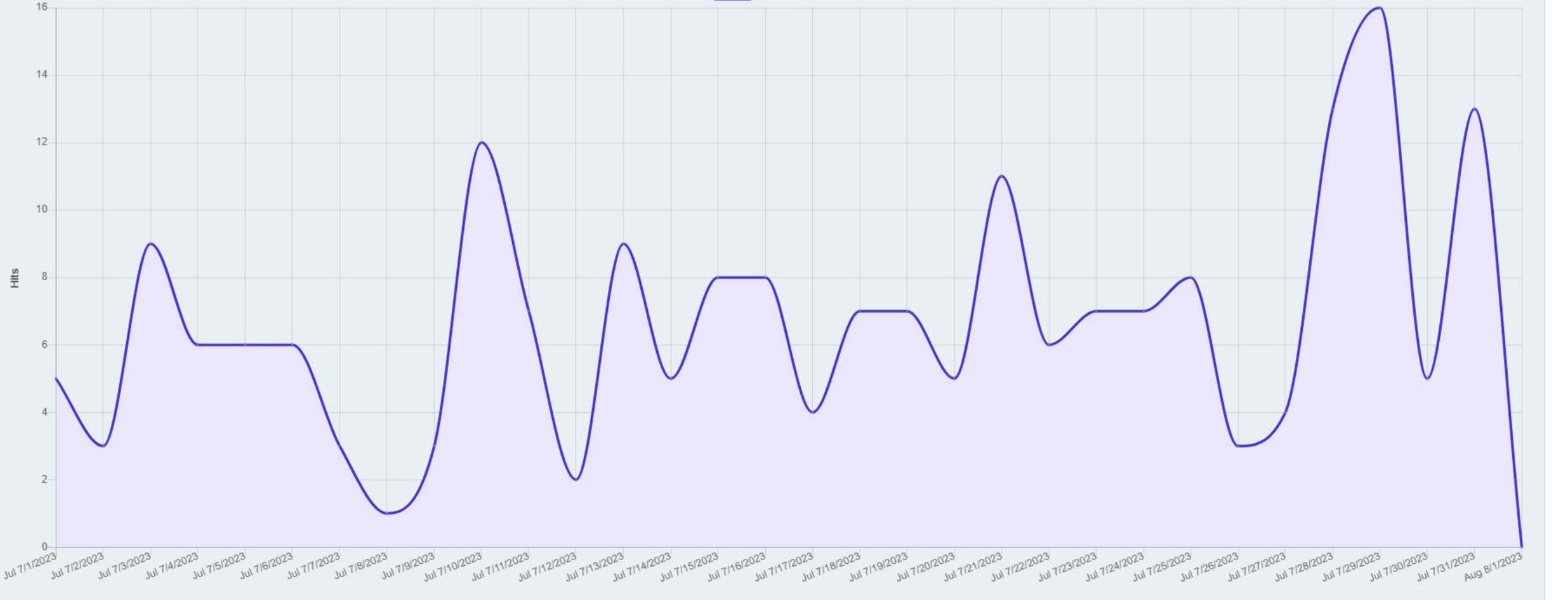
All Categories

Total Hits: 209

Topics (15) ▾

Devices (34) ▾

Hits By Day

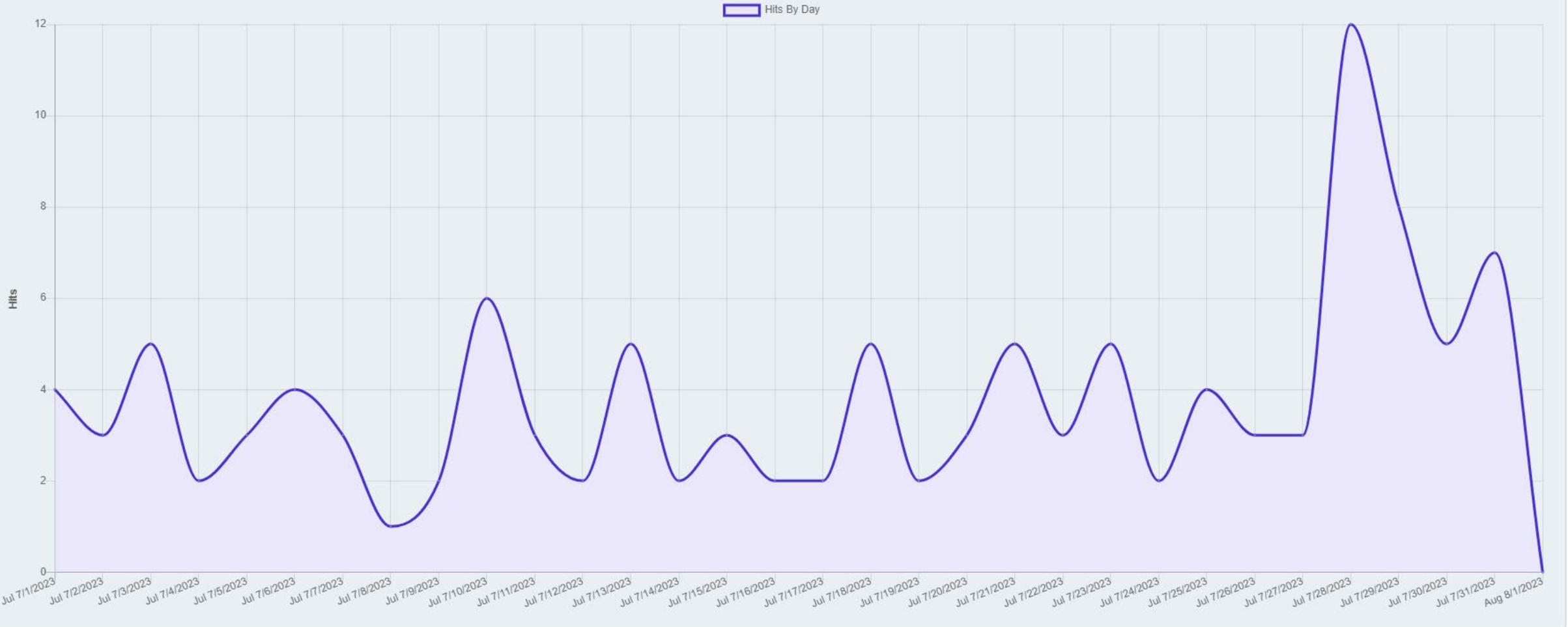


Top 7 Categories

Total Hits: 119

Topics (7) ▾

Devices (34) ▾

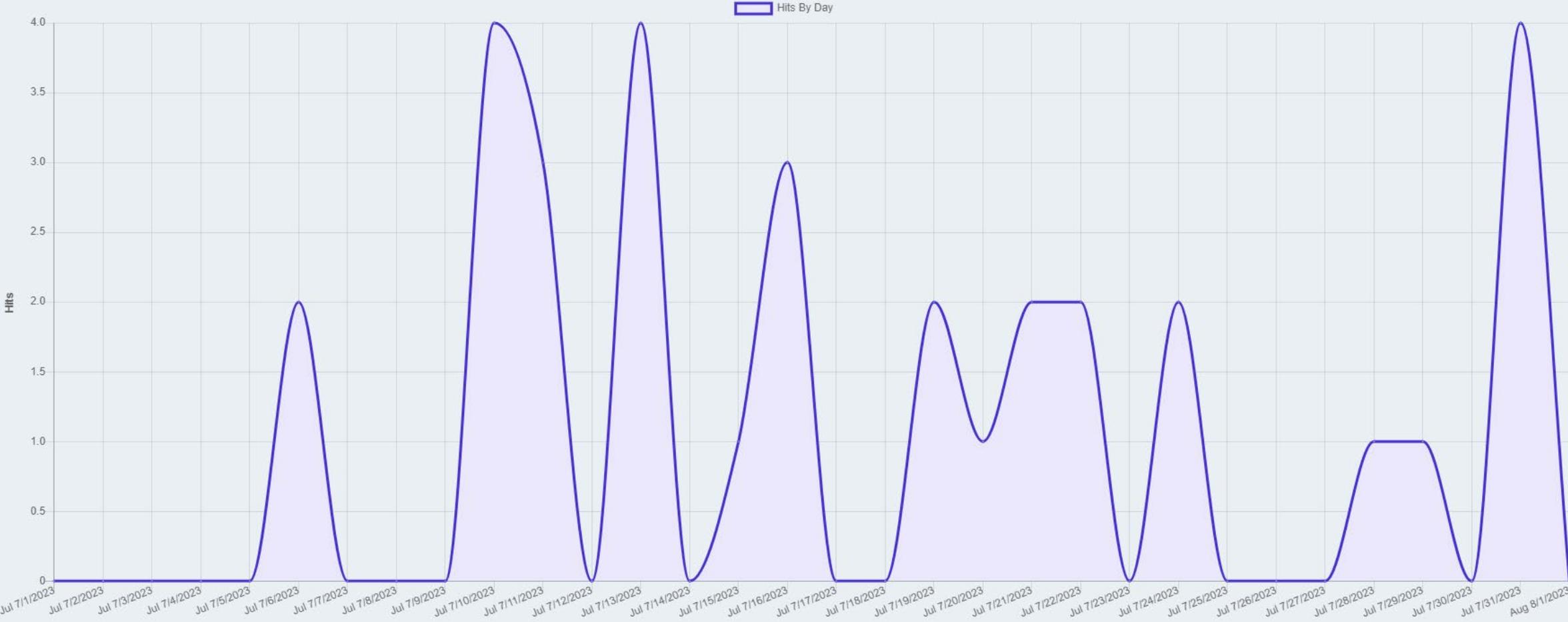


Sex Offenders

Total Hits: 32

Topics (1) ▾

Devices (34) ▾



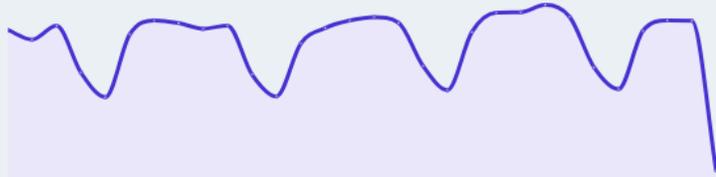
Summary Report

Insights Dashboard

Plate Reads

[View Details](#)

4,059,143



Searches

[View Details](#)

456



Hot List Hits

[View Details](#)

196



Device Sharing

Shared with
Lewisville TX PD,
Phoenix AZ PD,
and 117 others

Access Levels
Search
Hotlist Tool Access

[EDIT DEVICE SHARING](#)

Device Status

34 / 34 
Devices Online

[< Previous Device](#)

Device Name	Battery	Latency
#01 Inbound, Riverview Way, EB	100%	17 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	8/256,334	17	2/101,003
2	1/143,268	18	14/138,111
3	See #31	19	14/362,900
4	4/160,263	20	3/209,753
5	1/79,507	21	10/275,591
6	0/61,075	22	11/413,045
7	4/103,468	23	12/267,639
8	1/66,575	24	3/85,661
9	0/66,506	25	1/32,860
10	4/89,600	26	0/44,319
11	0/29,810	27	2/94,960
12	1/158,225	28	3/122,469
13	14/343,266	29	0/6,824
14	2/92,498	30	4/55,146
15	0/12,006	31	5/173,023
16	3/101,515	32	3/43,744
		33	0/7,507
		34	1/5,106

Total Reads – 4,058,572

Unique Reads – 641,879

Hits- 209

7 Top Hit List-119

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

Recoveries - 1

July 2023

TO: Members of the City Council

FROM: R. Pennington, City Administrator

VIA: H. Miller, Interim Fire Chief

MEETING DATE: August 28, 2023

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

Agenda Item: 5

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.

Attachments:

2023 Strategic Plan Performance 2nd Quarter Report

CAD Summary Report

Call Response Time by Incidents

Village Fire Department
2023 Strategic Plan Performance 2nd Quarter Report- 8-22-2023

2023 BUDGET	Quarter Budget	July	August	September	Qtr Total
Quarterly Budget	\$ 2,318,031.25	\$ 757,507.53			\$ 757,507.53
Total % of Annual Budget Spent		32.7%			32.7%
Personnel Expenditure	\$ 1,948,879.00	\$ 630,980.44			\$ 630,980.44
Personnel %		32.38%			32.38%
Overtime Expenditure	\$ 126,000.00	\$ 38,421.60			\$ 38,421.60
Overtime %		30.49%			30.49%
Capital Expenditure	\$ 120,500.00	\$ 25,695.17			\$ 25,695.17
Capital %		21.32%			21.32%
Operational Expenditure	\$ 248,652.25	\$ 81,756.09			\$ 81,756.09
Operational %		32.9%			32.88%
EMERGENCY OPERATIONS		July	August	September	Qtr Total
Incidents		221			221
Apparatuses Responses		386			386
Avg. Emerg Resp. Time		4:21			4:21
Avg. Emerg. Fire Resp. Time (Nat'l Std 6:50)					#DIV/0!
Avg. Emerg. EMS Resp. Time (Nat'l Std 6:30)					#DIV/0!
Patients		110			110
Patients Transported		86			86
EMS REVENUE					
EMS Revenue Fund Balance		\$ 82,634.94			\$ 82,634.94
Amount Charged		\$ 58,192.82			\$ 58,192.82
Total Revenue Received		\$ 32,162.40			\$ 32,162.40
FIRE MARSHAL					
General Plans Reviewed		6			6
Sprinkler Systems Reviewed		13			13
Fire Prevention Permits		3			3
Total Inspection Activities This Month		80			80
Fires Investigated		0			0
Community Education Events		3			3
Total # of Houses	6708				
Houses w/Sprinklers		2344			
Houses w/ Sprinkler Systems %		34.94%	0.00%	0.00%	0.00%



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

CAD Summary Report

Printed On: 08/01/23 08:44

CFS		01/23	02/23	03/23	04/23	05/23	06/23	07/23	Total
Village Fire Department	Total	35	25	25	20	38	50	39	232
Animal Bite		1	0	0	0	0	0	0	1
Carbon Monoxide Detector No Symptoms		0	1	1	0	0	4	0	6
Cardiac/Respiratory Arrest		0	1	1	0	0	0	0	2
Check for the Smell of Natural Gas		3	0	0	0	0	0	0	3
Check for the Smell of Smoke		1	1	0	0	0	0	0	2
Chest Pain		1	1	1	0	0	0	0	3
Choking		0	0	0	0	0	0	1	1
Diabetic Emergency		0	0	0	1	1	0	0	2
Difficulty Breathing		2	0	0	1	1	3	1	8
Fall Victim		4	0	3	0	4	3	3	17
Fire Alarm Church or School		2	1	1	0	0	3	0	7
Fire Alarm Residence		9	7	7	10	12	21	19	85
Gas Leak		1	1	0	0	0	1	0	3
Grass Fire		0	0	0	0	1	1	0	2
Heart Problems		0	0	1	0	1	0	2	4
Hemorrhage/Laceration		1	0	0	0	0	1	1	3
House Fire		1	0	1	0	0	2	1	5
Injured Party		0	0	0	0	1	1	0	2
Medical Alarm		0	0	0	0	0	1	1	2
Motor Vehicle Collision		3	2	2	1	3	1	2	14
Object Down in Roadway		0	0	1	0	3	3	1	8
Overdose/Poisoning		0	1	0	0	1	0	0	2
Possible D.O.S.		0	0	0	0	1	1	0	2
Powerlines Down Arcing/Burning		0	0	0	1	0	0	0	1
Psychiatric Emergency		0	3	1	0	1	1	1	7
Seizures		1	1	0	1	0	0	1	4
Service Call Non-emergency		4	3	2	0	0	0	3	12
Sick Call		0	2	0	3	4	1	0	10
Stroke		0	0	0	0	0	1	0	1
Transformer Fire		0	0	1	1	0	0	1	3
Trash Fire		0	0	1	0	0	0	0	1
Unconscious Party/Syncope		1	0	0	0	3	1	1	6



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Houston, TX, 77024
Phone# (713) 468-7941 Fax# (713) 468-5039

CAD Summary Report

Printed On: 08/01/23 08:44

CFS	01/23	02/23	03/23	04/23	05/23	06/23	07/23	Total
Unknown Medical Emergency	0	0	1	0	1	0	0	2
Vehicle Fire	0	0	0	1	0	0	0	1



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

Call Response Time by Incidents

Printed On: 08/01/23 09:11

Village Fire Department

Call#	Reported Date/Time	CFS	Location	Dispatch Date/Time	Arrival Date/Time	Finish Date/Time	Resp Time
23-001411	07/31/23 07:41:33	Motor Vehicle Collision	Memorial Dr/Mott Ln;VF	07/31/23 07:42:37	07/31/23 07:47:21	07/31/23 07:50:16	0:04:44
23-001403	07/30/23 10:58:14	Fall Victim	669 Piney Point Rd;VF	07/30/23 10:58:53	07/30/23 11:01:30	07/30/23 11:22:50	0:02:37
23-001400	07/29/23 19:09:14	Heart Problems	2007 Arrowwood Cir;VF	07/29/23 19:10:12	07/29/23 19:15:43	07/29/23 20:34:21	0:05:31
23-001395	07/29/23 05:43:39	Difficulty Breathing	15 W Stillforest St;VF	07/29/23 05:45:05	07/29/23 05:52:28	07/29/23 06:42:11	0:07:23
23-001390	07/28/23 10:46:09	Fire Alarm Residence	11314 Claymore Rd;VF	07/28/23 10:46:49	07/28/23 10:50:55	07/28/23 10:58:51	0:04:06
23-001379	07/26/23 15:08:26	Heart Problems	225 Merrie Way Ln;VF	07/26/23 15:09:36	07/26/23 15:15:58	07/26/23 17:07:24	0:06:22
23-001377	07/26/23 07:34:47	Hemorrhage/Laceration	2 Wexford Ct;VF	07/26/23 07:35:29	07/26/23 07:39:17	07/26/23 08:35:19	0:03:48
23-001375	07/25/23 23:48:10	Fire Alarm Residence	11330 Holidan Way;VF	07/25/23 23:48:55	07/25/23 23:52:46	07/25/23 23:54:58	0:03:51
23-001374	07/25/23 22:05:49	Psychiatric Emergency	2 Jeffers Ct;VF	07/25/23 22:07:10	07/25/23 22:10:26	07/25/23 22:15:15	0:03:16
23-001353	07/22/23 11:49:06	Fire Alarm Residence	15 Lacewood Ln;VF	07/22/23 11:49:37	07/22/23 11:55:08	07/22/23 11:59:05	0:05:31
23-001345	07/20/23 20:47:22	House Fire	11219 Claymore Rd;VF	07/20/23 20:47:51	07/20/23 20:51:42	07/20/23 21:25:21	0:03:51
23-001319	07/16/23 19:25:11	Unconscious Party/Syncope	210 Millbrook St;VF	07/16/23 19:25:38	07/16/23 19:31:31	07/16/23 20:35:36	0:05:53
23-001315	07/15/23 20:20:17	Fire Alarm Residence	11319 Greenbay St;VF	07/15/23 20:21:05	07/15/23 20:25:17	07/15/23 20:28:09	0:04:12
23-001313	07/15/23 18:41:07	Seizures	11440 Walden Ln;VF	07/15/23 18:41:52	07/15/23 18:46:31	07/15/23 19:47:14	0:04:39
23-001303	07/14/23 09:27:35	Fire Alarm Residence	589 Magnolia Cir;VF	07/14/23 09:28:20	07/14/23 09:33:33	07/14/23 09:48:08	0:05:13
23-001300	07/13/23 16:16:07	Fire Alarm Residence	593 Piney Point Rd;VF	07/13/23 16:16:46	07/13/23 16:20:27	07/13/23 16:55:46	0:03:41
23-001287	07/12/23 14:37:56	Fire Alarm Residence	211 Kinkaid School Dr;VF	07/12/23 14:38:36	07/12/23 14:44:51	07/12/23 14:52:06	0:06:15
23-001268	07/10/23 17:56:19	Choking	11539 Green Oaks Dr;VF	07/10/23 17:57:04	07/10/23 18:02:06	07/10/23 18:21:59	0:05:02
23-001267	07/10/23 16:20:53	Transformer Fire	414 Pineneedle Dr;VF	07/10/23 16:21:53	07/10/23 16:25:34	07/10/23 16:31:53	0:03:41
23-001259	07/09/23 12:00:22	Fire Alarm Residence	6 Tokeneke Trl;VF	07/09/23 12:00:37	07/09/23 12:04:14	07/09/23 12:25:12	0:03:37
23-001245	07/08/23 05:30:55	Fire Alarm Residence	42 E Stillforest St;VF	07/08/23 05:31:38	07/08/23 05:39:39	07/08/23 05:43:41	0:08:01
23-001242	07/07/23 14:35:00	Fire Alarm Residence	42 E Stillforest St;VF	07/07/23 14:36:09	07/07/23 14:40:58	07/07/23 14:48:03	0:04:49
23-001231	07/06/23 14:06:30	Fire Alarm Residence	27 Mott Ln;VF	07/06/23 14:07:23	07/06/23 14:14:42	07/06/23 14:27:12	0:07:19
23-001227	07/05/23 16:23:24	Motor Vehicle Collision	Memorial Dr/S Piney Point Rd;VF	07/05/23 16:24:50	07/05/23 16:30:28	07/05/23 16:36:00	0:05:38
23-001216	07/04/23 05:05:42	Fall Victim	11507 Habersham Ln;VF	07/04/23 05:06:54	07/04/23 05:12:44	07/04/23 06:25:19	0:05:50
23-001196	07/01/23 07:01:58	Fall Victim	406 Oak Ln;VF	07/01/23 07:02:36	07/01/23 07:06:42	07/01/23 07:29:40	0:04:06



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

Call Response Time by Incidents

Printed On: 08/01/23 09:11

Summary

Month	# of Incidents	Avg Resp Time
Jul 23	26	0:04:58
Total	26	0:04:58

TO: The Honorable Mayor and Members of the City Council

FROM: R. Pennington, City Administrator
M. Yi, Finance Director

MEETING DATE: August 28, 2023

SUBJECT: Discuss and take Possible Action on the Date, Time, and Location for the Budget Hearing on the Fiscal Year 2024 Budget

Agenda Item: 6

The city is scheduled to adopt the 2024 fiscal year budget on September 25, pursuant to all laws and prior to beginning the fiscal year on January 1, 2023. The budget process includes reviewing the proposed annual budget for fiscal year 2024 and discussing changes/additions for eventual adoption. This is the first workshop which provides an opportunity for initial presentation and questions for staff to follow-up. Attached is the filed proposed budget. All changes will be delineated through final adoption.

Notice:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$46,376, which is a 0.59 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 \$122,369.

Date, Time, and Location:

The plan is to hold a public hearing on the proposed budget held on September 25, 2023, at 6:00PM at Ecclesia; 325 Piney Point Drive, Houston, TX 77024.

Recommended Action:

Staff recommends action for council to authorize the notice of a public budget hearing on September 25, 2023, at 6:00 p.m. at Ecclesia.

TO: Mayor and Members of the City Council

FROM: R. Pennington, City Administrator
M. Yi, Finance Director

MEETING DATE: August 28, 2023

SUBJECT: Discuss and take possible action as a record vote of Council on the date, time, and location for the tax hearing on the 2023 tax rate.

Agenda Item: 7

A tax rate of \$0.255140 per \$100 valuation has been proposed by the governing body of City of Piney Point Village.

PROPOSED TAX RATE	\$0.255140 per \$100
NO-NEW-REVENUE TAX RATE	\$0.254452 per \$100
VOTER-APPROVAL TAX RATE	\$0.270946 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Piney Point Village from the same properties in both the 2022 tax year and the 2023 tax year. The voter-approval rate is the highest tax rate that City of Piney Point Village may adopt without holding an election to seek voter approval of the rate. The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Piney Point Village is not required to hold an election at which voters may accept or reject the proposed tax rate. *Note that the actual rate will be the same as the prior year.*

Date, Time, and Location:

The plan is to hold a public hearing on the proposed tax rate held on September 25, 2023, at 6:00PM at Ecclesia; 325 Piney Point Drive, Houston, TX 77024.

Recommended Action:

1. A record vote is needed from each council member on the proposed 2023 tax rate at \$0.255140 per \$100 of taxable value which is effectively a 0.27 percent increase in the tax rate¹.
2. Action to authorize staff to issue notice of the proposed tax rate of \$0.255140 with public hearing on September 25, 2023, at 6:00 p.m. at Ecclesia.

¹ Calculation performed using the Truth in Taxation 2023 worksheet and provided by SBISD, the authorized taxing representative.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Piney Point Village

713-782-0271

Taxing Unit Name

Phone (area code and number)

7676 Woodway, Suite 300 Houston, Texas 77063

http://www.cityofpineypoint.com/

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,921,730,707
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,921,730,707
4.	2022 total adopted tax rate.	\$ 0.255140 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 278,521,910
	B. 2022 values resulting from final court decisions:	- \$ 264,482,341
	C. 2022 value loss. Subtract B from A. ³	\$ 14,039,569
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 151,060,841
	B. 2022 disputed value:	- \$ 28,236,291
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 122,824,550
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 136,864,119

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,058,594,826
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 37,985,570</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 37,985,570
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 37,985,570
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,020,609,256
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,706,782
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 36,303
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,743,085
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 0</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 0

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>279,266,746</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>2,811,733,268</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>3,091,000,014</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,091,000,014</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>47,961,515</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>47,961,515</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,043,038,499</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.254452</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.224025</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,058,594,826</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,852,017
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 29,156</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 29,156</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,881,173
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,043,038,499
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.226128 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.226128</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.226128</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.234042</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 885,050</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 885,050</p>	\$ 885,050
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 885,050
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 98.44 %</p> <p>C. Enter the 2021 actual collection rate. 98.46 %</p> <p>D. Enter the 2020 actual collection rate. 98.55 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 885,050
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,091,000,014
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.028633 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.262675 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,091,000,014
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.254452 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.254452 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.262675 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.262675 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,091,000,014
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.262675 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.272302 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.010975 /\$100
C.	Subtract B from A.....	\$ 0.261327 /\$100
D.	Adopted Tax Rate.....	\$ 0.255140 /\$100
E.	Subtract D from C.....	\$ 0.006187 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.257224 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.010975 /\$100
C.	Subtract B from A.....	\$ 0.246249 /\$100
D.	Adopted Tax Rate.....	\$ 0.255140 /\$100
E.	Subtract D from C.....	\$ -0.008891 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.266115 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.266115 /\$100
D.	Adopted Tax Rate.....	\$ 0.255140 /\$100
E.	Subtract D from C.....	\$ 0.010975 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.008271 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.270946 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.226128 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,091,000,014
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.016175 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.028633 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.270936 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.255140 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,020,609,256
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,043,038,499
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.270946 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.254452 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.270946 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

- De minimis rate.** \$ 0.270936 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ E. Ruiz

 Printed Name of Taxing Unit Representative

sign here ▶ _____
 Taxing Unit Representative

_____ Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



Harris Central Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

Honorable Mark Kobelan
Mayor
City of Piney Point Village
7676 Woodway, Suite 300
Houston, TX 77063-1629

July 25, 2023

Board of Directors

Mike Sullivan, Chairman
Martina Lemond Dixon, Secretary
Al Odom, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Jim Robinson, Director
Jonathan Cowen, Director
Kathy Blueford-Daniels, Director

Re: 2023 Sec. 26.01(a-1) Estimate
City of Piney Point Village

Chief Appraiser
Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Dear Mayor Kobelan:

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2023.

While we have taken our best estimate of potential hearing loss into account, 2023 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, immediate residential homestead exemptions granted pursuant to Tax Code Sec. 11.42(f), and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2023 taxable value for the taxing unit identified above is:

\$3,091,000,014

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger
Chief Appraiser

Where to Find 2023 Tool

Comptroller Worksheet Line	Description	Location
1.	2022 Total Taxable Value	Last Certified-to-Date Roll Recap
	Losses due to 2022 Sec. 25.25(d) hearings	Tax Rate Worksheet Line 9
2.	2022 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts)*	Last Certified-to-Date Exemption Recap
5.	2022 Taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	Tax Rate Worksheet Line 7
6.	2022 Taxable value subject to appeal under Chapter 42, as of July 25	Tax Rate Worksheet Line 16
10.	2022 Taxable value lost because property first qualified for an exemption in 2023. (Value includes VTX)	Tax Rate Worksheet Line 3
11.	2022 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational / scenic appraisal or public access airport special appraisal in 2023.	Tax Rate Worksheet Line 4
17A. ISD's 18A. Other districts	Total 2023 taxable value on the 2023 certified appraisal roll today **	26.01(a-1) Estimate Letter
17B. ISD's 18C. Other districts	Pollution control value and energy storage systems value exempted	Tax Rate Worksheet Line 8
18A. ISD's 19A. Other districts	2023 Taxable value of properties under protest ***	Uncertified Roll Summary HTS
18B. ISD's 19B. Other districts	2023 Estimated value of properties neither under protest nor included on certified appraisal roll ****	Uncertified Roll Summary OTHER & PTS
19. ISD's 20. Other districts	2023 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts) *	Uncertified Exemption Recap
21. ISD's 22. Other districts	2023 Taxable value of properties in territory annexed since January 1, 2022	Tax Rate Worksheet Line 6
22. ISD's 23. Other districts	2023 Taxable value of new improvements, new personal property located in new improvements, and new improvements to land	Tax Rate Worksheet Lines 1,2 & 11

Note: If your unit deannexed property after January 1, 2022, your assessor will need to determine the value lost due to deannexation. Our computer system is unable to calculate deannexation value. We have reported the amount exempted as a result of the \$2500 personal property and \$500 mineral exemptions under line 3A of the Tax Rate Worksheet report.

You will find calculations of the average appraised and market values of homesteads on your roll recap.

*HCAD's estimate of accounts with tax ceilings.

**The taxable value on the certified estimate letter is comprised of the taxable value of properties under protest as well as the taxable value properties neither under protest nor included on the certified appraisal roll.

***This value is a subset of the value on the 26.01(a-1) Estimate Letter.

****This value is a subset of the value on the 26.01(a-1) Estimate Letter.

Tax Rate Worksheet Revised

Certified Estimates

Data Summary For Jurisdiction 075 For Tax Year 2023

1. Real Property New Improvements Value.....		\$47,961,515
2. Personal Property New Improvements Value.....		\$0
3. Last Year Taxable Value Becoming Exempt This Year.....		\$37,985,570
A. Totally Exempt.....	\$0	
B. Partially Exempt.....	\$37,985,570	
4. Last Year Taxable Value Lost Due To New AG Use This Year.....		\$0
A. Taxable Value.....	\$0	
B. Productivity Value.....	\$0	
5. Current Year Taxable Value of Over-65 Homesteads		
Transferred to Surviving Spouse.....		\$1,697,738
6. Current Year Taxable Value Added by Annexations Last Year *		\$25,602
7. Value Loss From Prior Year Lawsuits ****		\$14,039,569
A. Initial Value.....	\$278,521,910	
B. Final Value.....	\$264,482,341	
8. TNRCC Pollution Control Exemption.....		\$0
9. Last Year Losses Due To Substantial Error Corrections.....		\$0
10. Current Year Appraised Value Loss Due to Capped Accounts.....		\$122,318,829
11. New Improvements to the Land ***		\$0
12. Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$2,938,685,603
B. Current Year Estimated.....		\$3,152,114,028
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$2,848,026,053
B. Current Year Estimated.....		\$3,049,576,975
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year.....		\$192,047,788
B. Current Year Estimated.....		\$233,592,219
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
A. Preceding Year.....		\$2,655,978,265
B. Current Year Estimated.....		\$2,811,733,268
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value.....		\$151,060,841
Last year disputed value.....		\$28,236,291
Last year undisputed value.....		\$122,824,550

* Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

** Does Not Include Hearing Loss

*** Applies to MUD Districts only

**** Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values.

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 EXEMPTION RECAP
 UNCERTIFIED ROLL

Page 1 of 3
 LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	0	0.0000	0	0
D21 JANUARY TORNADO 2023 TIER 1	0	0.0000	0	0
D22 JANUARY TORNADO 2023 TIER 2	0	0.0000	0	0
D23 JANUARY TORNADO 2023 TIER 3	0	0.0000	0	0
D24 JANUARY TORNADO 2023 TIER 4	0	0.0000	0	0
DIS DISABILITY	5	4.1542	12,440,511	105,000
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FPT FREEPORT	0	0.0000	0	0
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	0	0.0000	0	0
LIH LOW INCOME HOUSING	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	462	409.5278	1,180,363,717	45,983,000
PAR PARTIAL RESIDENTIAL HOMESTEAD	5	8.7234	3,695,950	0
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	0	0.0000	0	0
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0

HARRIS CENTRAL APPRAISAL DISTRICT

075 PINEY POINT VILLAGE

EXEMPTION RECAP

LAST UPDATED: 07/14/2023

TAX YEAR: 2023

UNCERTIFIED ROLL

DELV DATE: 07/25/2023

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
POL POLLUTION CONTROL	0	0.0000	0	0
POV PARTIAL OVER-65	4	7.8051	2,658,787	0
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	20	0.0000	10,893,070	10,893,070
RES RESIDENTIAL HOMESTEAD	1,004	838.2517	2,746,885,942	0
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	2	2.3211	7,098,499	20,700
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0
SSD SURVIVING SPOUSE DISABILITY	1	0.9183	2,984,275	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	0	0.0000	0	0
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	0	0.0000	0	0
SUR SURVIVING SPOUSE OVER-65	27	24.3902	53,103,035	2,700,000
TOT TOTAL	41	123.0533	177,166,576	177,166,576
UND UNDER \$MIN TAXABLE VALUE	28	0.0000	22,946	22,946
V11 VET DISABILITY #1 10-29 PCT	0	0.0000	0	0
V12 VET DISABILITY #1 30-49 PCT	0	0.0000	0	0
V13 VET DISABILITY #1 50-69 PCT	0	0.0000	0	0
V14 VET DISABILITY #1 70-100 PCT	1	1.0760	1,686,300	12,000
V21 VET DISABILITY #2 10-29 PCT	0	0.0000	0	0
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0
V24 VET DISABILITY #2 70-100 PCT	0	0.0000	0	0
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	0	0.0000	0	0
VS2 VET SURVIVOR 30-49 PCT	0	0.0000	0	0
VS3 VET SURVIVOR 50-69 PCT	0	0.0000	0	0
VS4 VET SURVIVOR 70-100 PCT	0	0.0000	0	0
VTX VET DISABILITY TOTAL EXEMPTION	0	0.0000	0	0

075 PINEY POINT VILLAGE

TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT

EXEMPTION RECAP

UNCERTIFIED ROLL

LAST UPDATED: 07/14/2023

DELV DATE: 07/25/2023

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
JURISDICTION TOTALS	1,600	1420.2211	\$4,198,999,608	\$236,903,292

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 SUMMARY OF RESIDENTIAL HOMESTEADS
 UNCERTIFIED ROLL

LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

UNITS	MARKET	CAPPED	LOSS
413	\$1,227,107,920	\$1,104,789,091	\$122,318,829

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	1,129	TOTAL	\$3,210,854,015	\$3,088,650,186	\$3,039,829,486
		AVERAGE	\$2,843,980	\$2,735,739	\$2,692,497
HOMESTEAD RESIDENCES	1,003	TOTAL	\$2,867,353,602	\$2,745,149,773	\$2,696,329,073
		AVERAGE	\$2,858,777	\$2,736,938	\$2,688,264

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (M3 Mobile Homes)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	0	TOTAL	\$0	\$0	\$0
		AVERAGE	\$0	\$0	\$0
HOMESTEAD RESIDENCES		TOTAL			
		AVERAGE			

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY

LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	122	320,506,122	300,724,346	282,577,819	279,266,746
ACCOUNTS ON PTS	72	112,376,751	107,093,858	103,030,389	96,176,201
OTHER ACCOUNTS	1,124	3,039,737,277	2,942,483,117	2,942,295,098	2,715,557,067
TOTAL UNCERTIFIED	1,318	\$3,472,620,150	\$3,350,301,321	\$3,327,903,306	\$3,091,000,014

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON HTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	106	300,943,257	281,276,481	265,126,322	261,816,422
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	0	0	0	0	0
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	9	16,548,164	16,433,164	14,610,325	14,610,325
C2 Real, Vacant Commercial	0	0	0	0	0
C3 Real, Vacant	1	1,831,600	1,831,600	1,739,600	1,739,600
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	0	0	0	0	0
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H1 Tangible, Vehicles	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON HTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2 Gas Companies	0	0	0	0	0
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	1	211,750	211,750	211,750	211,750
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	2	543,467	543,467	495,615	494,442
L2 Tangible, Industrial	3	427,884	427,884	394,207	394,207
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
N1 Intangibles	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	0	0	0	0	0
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XB Income Producing Personal Property (<\$2500)	0	0	0	0	0
XC Mineral Interest (<\$500)	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON HTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	0	0	0	0	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	0	0	0	0	0
TOTAL UNCERTIFIED	122	\$320,506,122	\$300,724,346	\$282,577,819	\$279,266,746

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
OTHER ACCOUNTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	993	2,808,163,968	2,710,909,808	2,710,726,857	2,666,337,057
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	0	0	0	0	0
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	33	42,312,074	42,312,074	42,312,074	42,312,074
C2 Real, Vacant Commercial	1	138	138	138	138
C3 Real, Vacant	2	3,442,795	3,442,795	3,442,795	3,442,795
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	0	0	0	0	0
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H1 Tangible, Vehicles	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
OTHER ACCOUNTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2 Gas Companies	1	810,840	810,840	810,840	810,840
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	1	35,680	35,680	35,680	35,680
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	2	1,700,750	1,700,750	1,700,750	1,700,750
L1 Tangible, Commercial	53	6,113,160	6,113,160	6,108,092	893,949
L2 Tangible, Industrial	3	25,978	25,978	25,978	23,784
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
N1 Intangibles	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	0	0	0	0	0
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XB Income Producing Personal Property (<\$2500)	0	0	0	0	0
XC Mineral Interest (<\$500)	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
OTHER ACCOUNTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	2	95,613,605	95,613,605	95,613,605	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	33	81,518,289	81,518,289	81,518,289	0
TOTAL UNCERTIFIED	1,124	\$3,039,737,277	\$2,942,483,117	\$2,942,295,098	\$2,715,557,067

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY
 ACCOUNTS ON PTS
 UNCERTIFIED ROLL

Page 1 of 3
 LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	30	101,746,790	96,463,897	93,313,864	92,192,864
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	0	0	0	0	0
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	3	3,219,690	3,219,690	2,308,771	2,308,771
C2 Real, Vacant Commercial	0	0	0	0	0
C3 Real, Vacant	0	0	0	0	0
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	0	0	0	0	0
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H1 Tangible, Vehicles	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY
 ACCOUNTS ON PTS
 UNCERTIFIED ROLL

Page 2 of 3
 LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2 Gas Companies	0	0	0	0	0
J3 Electric Companies	1	1,186,300	1,186,300	1,186,300	1,186,300
J4 Telephone Companies	0	0	0	0	0
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	38	6,223,971	6,223,971	6,221,454	488,266
L2 Tangible, Industrial	0	0	0	0	0
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
N1 Intangibles	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	0	0	0	0	0
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XB Income Producing Personal Property (<\$2500)	0	0	0	0	0
XC Mineral Interest (<\$500)	0	0	0	0	0

075 PINEY POINT VILLAGE
 TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY
 ACCOUNTS ON PTS
 UNCERTIFIED ROLL

Page 3 of 3
 LAST UPDATED: 07/14/2023
 DELV DATE: 07/25/2023

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE Community Housing Development Organizations	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ Private Schools	0	0	0	0	0
XL Economic Development Services to Local Community	0	0	0	0	0
XM Marine Cargo Containers	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU Miscellaneous Exemptions	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	0	0	0	0	0
TOTAL UNCERTIFIED	72	\$112,376,751	\$107,093,858	\$103,030,389	\$96,176,201

TO: Members of the City Council

FROM: R. Pennington, City Administrator
M. Yi, Finance Director

MEETING DATE: August 28, 2023

SUBJECT: Discuss and take possible action on Ordinance No. 2023.08.A to adopt the Restricted Prior Service Credit (RPSC) with TMRS.

Agenda Item: 8

Restricted prior service credit is an optional TMRS benefit that the City can offer to its employees that allows them to use previous full-time employment at another public employers to satisfy length of service requirements for TMRS retirement eligibility. Full-time employment for any of the following may qualify:

- Any public entity or authority or agency created by the United States government.
- Any entity or authority or agency or political subdivision of any state or territory of the United States.
- Active-duty US Military service.
- Previously forfeited service with TMRS.
- Previously forfeited service of the following retirement systems:
 - Teacher Retirement System of Texas.
 - Employees Retirement System of Texas.
 - Judicial Retirement System of Texas.

The City's contribution rate will reflect the cost of restricted prior service credit as employees qualify for the credit. Currently, the city has only one employee qualified for the service. The rate impact on the city is minimal, at 0.01% to 0.02% change in the contribution rate.

Recommendation:

Staff recommends approval of Ordinance No. 2023.08.A to adopt the Restricted Prior Service Credit to the Texas Municipal Retirement System by the employees of the City of Piney Point Village. This is an outstanding benefit with negligible financial obligation to the city. The change, if approved, will go into effect on September 1, 2023.



July 31, 2023

Michelle Yi
Finance Director
City of Piney Point Village
7676 Woodway, Suite 300
Houston, TX 77063

Re: Restricted Prior Service Credit

Dear Ms. Yi,

Thank you for your interest in offering your employees Restricted Prior Service Credit (RPSC) with TMRS.

RPSC is an optional TMRS benefit that you can offer to your employees that allows them to use previous full-time employment at another public employer to satisfy length of service requirements for TMRS retirement eligibility.

Full-time employment for any of the following entities may qualify:

- A public authority or agency created by the United States;
- Any state or territory of the United States;
- Any political subdivision of any state of the United States;
- Any public agency or authority created by a state or territory of the United States;
- Active-duty military service
- Previously forfeited service with TMRS or one of the following retirement systems: Teacher Retirement System of Texas, Employees Retirement System of Texas, and Judicial Retirement System of Texas; or

The city's contribution rate will reflect the cost of RPSC as employees qualify for the credit.

Enclosed for your information is a TMRS model ordinance that would have to be adopted by the city council in order to provide RPSC.

Please make sure the ordinance is adopted and signed before the effective date. When the ordinance is adopted, please send a copy to the City Services Team at cityservices@tmrs.com.

If you have any questions about the model ordinance or anything else, please call me at 512-225-3742.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Colin Davidson', is placed above the printed name.

Colin Davidson
Director of City Services

ORDINANCE NO. 2023.08.A

AN ORDINANCE AUTHORIZING RESTRICTED PRIOR SERVICE CREDIT FOR EMPLOYEES WHO ARE MEMBERS OF THE TEXAS MUNICIPAL RETIREMENT SYSTEM.

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

Authorization of Restricted Prior Service Credit.

(a) The City of Piney Point Village, Texas (the "City") authorizes each employee who is a member ("Member") of the Texas Municipal Retirement System (the "System"), now or in the future, to be granted restricted prior service credit for service previously performed as an employee of any entity described in Section 853.305 of Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the "TMRS Act"), provided that (1) the employee does not otherwise have credited service in the System for that service, (2) the service meets the requirements of TMRS Act §853.305, and (3) the Member seeking to establish restricted prior service credit submits an application with the verifications required by TMRS Act §853.305.

(b) Pursuant to TMRS Act §853.305, restricted prior service credit may be used only to satisfy length-of-service requirements for retirement eligibility with the System, has no monetary value in computing the annuity payments allowable to the Member, and may not be used in other computations, including computation of Updated Service Credits.

(c) This Ordinance shall be effective on the first day of September , 2023.

Passed and approved August 28th, 2023.

ATTEST:

APPROVED:

Robert Pennington,
City Administrator / City Secretary

Mark Kobelan,
Mayor

TO: Members of the City Council

FROM: R. Pennington, City Administrator
M. Yi, Finance Director

MEETING DATE: August 28, 2023

SUBJECT: Discuss and take possible action to approve Ordinance No. 2023.08.B for Credit and Debit Card Convenience Fees

Agenda Item: 9

The city is accepting credit and debit cards for city-related transactions, including municipal payments and permit fees, etc. The use of credit cards has become a convenient and increasingly popular method of payment in recent years. The credit card processing company is charging the city a fee ranging from 2.5% to 4.22% in FY 2023, which averages about 3.27%.

Local Government Code Chapter 132, Section 132.002, authorizes the acceptance of payment by credit card for fees, fines, court costs, or other charges. Section 132.003 (b) authorizes municipalities to set a reimbursement fee in an amount that is reasonably related to the expense incurred by municipal officials in processing payments by credit card. However, the governing body may not set the fee authorized by this subsection in an amount that exceeds five percent of the amount of the fee, fine, court cost, or other charge being paid.

Recommendation:

With this agenda request, Staff is recommending Council approve Ordinance No. 2023.08.B, which proposes a charge of 3.0% credit card processing fee to offset the costs associated with credit card and debit card transactions.

ORDINANCE NO. 2023.08.B

AN ORDINANCE AMENDING ARTICLE I OF SECTION 22-44 OF THE CODE OF ORDINANCES OF THE CITY OF PINEY POINT VILLAGE, TEXAS, BY ADDING A SECTION 22-44 IN ITS ENTIRETY, ESTABLISHING REGULATIONS TO PROVISIONS FOR CREDIT OR DEBIT CARD PAMENTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL; AND PROVIDING AN EFFECTIVE DATE.

* * * * *

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

Section 22-44. Chapter 22 of the code of Ordinances of the City of Piney Point, Texas is hereby added at Section 22-44 and shall read as follows:

Payments made by credit/debit card payments: the administration is authorized to accept credit or debit card payment for fines, fees, court costs and other charges. The staff shall assess a processing fee for credit card payments equal to three percent of the amount of the fines, fees, court costs and other charges, the same being an amount reasonable related to the cost to the city of accepting the payment by credit card. Processing fees collected pursuant to this section shall be deposited in the general fund.

Section 2. 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 3. All ordinances and parts of ordinance in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 4. This ordinance shall be effective for credit/debit card payments received on or after October 1, 2023.

PASSED, APPROVED, AND ADOPTED on first and final reading this 28th day of August, 2023.

Mark Kobelan
Mayor

ATTEST:

Robert Pennington
City Administrator/City Secretary

TO: City Council

FROM: Mark Kobelan, Mayor

MEETING DATE: August 28, 2023

SUBJECT: Consideration and possible action on Mayor's Monthly Report, including, Taste of Texas Proclamation, Landscape Improvements.

Agenda Item: 10

Summary:

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

- A. Taste of Texas Proclamation.
- B. Landscape Improvements.

PROCLAMATION

WHEREAS, in 1977, the Hendee Family opened the Taste of Texas Restaurant, serving the community and Texas with unparalleled excellence in the finest dining,

WHEREAS, the belief that the dinner table is the heart and soul of TeTexas, the Hendee Family and the Taste of Texas Restaurant have invited countless customers to celebrate the most memorable occasions at their dinner table.

WHEREAS, the Hendee Family and the Taste of Texas Restaurant have shown great generosity to prepare and provide superior cuisine to our emergency service personnel who protect and serve the Citizens of Piney Point Village.

WHEREAS, it is appropriate to recognize the value and the accomplishments of the Hendee Family and the Taste of Texas Restaurant as great leaders of the community.

NOW THEREFORE, I, Mark Kobelan, Mayor of Piney Point Village, do hereby proclaim on behalf of the Piney Point Village City Council and all citizens hereof, do hereby proclaim Monday, August 28, 2023, as

Taste of Texas Day

In Witness Whereof, I have hereunto set my hand the seal of the City of Piney Point Village to be affixed this 28th day of August 2023.

Mark Kobelan
Mayor

TO: Mayor and Members of the City Council

FROM: R. Pennington; City Administrator

MEETING DATE: August 28, 2023

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

Agenda Item: 11

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 July 2023. Attached is the latest report.
- ii. Disbursement: AAA Asphalt Paving; \$27,151.25. This is for major asphalt repairs at Echo Lane/Taylorcrest and Memorial Drive/San Felipe.
- iii. Disbursement: On Par; \$15,758.51. The city is recommending reimbursing OnPar Civil Services for the costs associated with trench protection rentals from United Rentals and water barrier rentals from Stripes and Stops for the month of May. The price is reduced to cost of material.
- iv. Reimbursement: 11411 Wendover TCO; \$25,000.00. HDR Engineering approved the final on 08/10/23. Project exceeded the allowable time frame per our current TCO. The builder requests an appeal based on drainage criteria of the pool deck. HDR approved the appeal.
- v. Ratification: Baker Cove Change Orders; \$5,800. The Council previously approved pavement lifting on Baker Cove at \$33,800. Survey grades found additional settlements and lifts were completed while onsite, one for \$3,900, the other for \$1,900. These approvals were coordinated with the mayor and are presented for ratification.

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. Event: Christmas Appreciation Date & Time. We have an incomplete schedule of the other village events. We are tentatively recommending Thursday, December 7 as our event date, so as not to conflict with other area village events.

- D. MVWA Watering Restrictions: MVWA is moving to Stage 2 Watering Restrictions effective August 27, 2023, due to extremely high daily irrigation demand. Outdoor watering hours will be limited to times and alternate daily depending on property address with no watering on Sundays.

Recommendation:

Approve the following required items:

- (1) Disbursement of AAA Asphalt Paving at \$27,151.25.
- (2) Disbursement of On Par at \$15,758.51.
- (3) Reimbursement of 11411 Wendover TCO at \$25,000.00.
- (4) Ratification of Baker Cove Change Orders totaling \$5,800.

ITEM A (i.)

FINANCIAL REPORT – JUNE 2023



CITY OF PINEY POINT VILLAGE FINANCIAL REPORT

JULY 2023 FINANCIALS (PRELIMINARY)

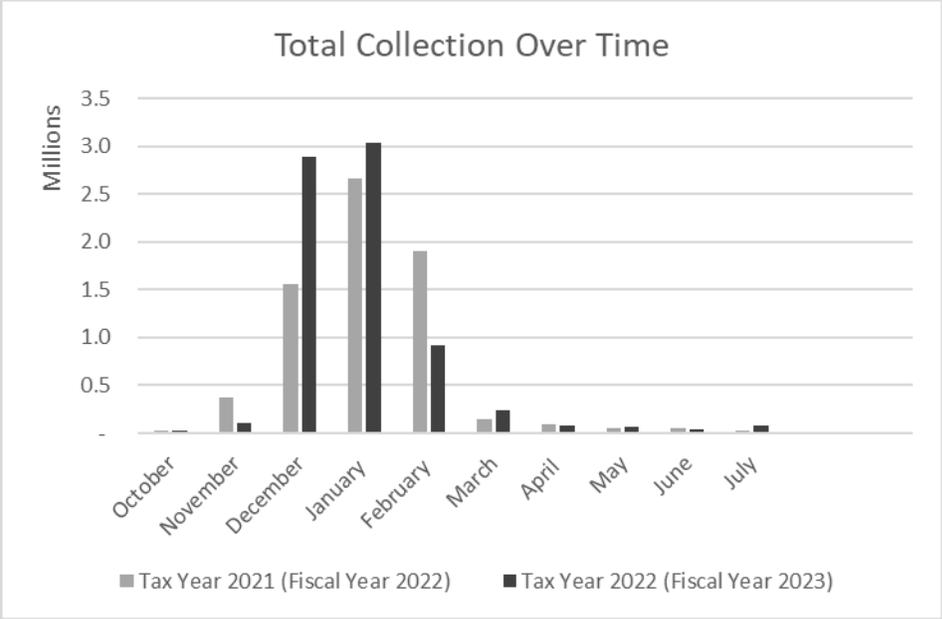
This report represents a general overview of the city’s financial operations through July 2023, which is the seventh month of the fiscal year 2023. Beginning balances are audited. Budgeted numbers in this report represent the amended budget through July.

General Fund

	Prior YTD	Budget	Month	YTD
Total Revenues	\$6,705,394	\$8,318,980	\$245,256	\$8,202,578
Total Expenditures	\$4,227,801	\$10,121,883	\$561,518	\$4,742,174
Over/(Under)	\$2,477,593	(\$1,802,903)	(\$316,261)	\$3,460,404
	Prior YTD	Budget	Month	YTD
Operating Revenues	\$6,701,019	\$8,317,980	\$230,402	\$8,108,619
Operating Expenditures	\$3,824,653	\$7,012,707	\$523,343	\$4,172,077
Over/(Under)	\$2,876,366	\$1,305,273	(\$292,941)	\$3,936,541

1. Total revenues are \$8,202,578 or 98.6% of budget and 22.3% above last YTD, mainly due to tax collection, building permit issued, and interest earned.
 - a. Property tax is reported at \$6,619,106 for the M&O or 102.2% of the budget. The current YTD amount collected represents 80.7% of the total general fund revenue. General fund Property Tax is \$1,115,571 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 \$7,462,626.94,

versus the amount deposited to our accounts, totaling \$7,545,661.37 (M&O and I&S). The difference is \$83,034.43, 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 (\$11,208.21) 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 July total \$312,185 or 81.7% of the total annual \$382,000 projection. Beyond July reporting, the Texas Comptroller posted sales tax collections through August showing \$347,033 (cumulative) or \$95,271 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%
July	\$32,601.29	\$29,731.43	\$41,002.27	\$8,400.98	20.49%	\$4,459.71	37.91%
August	\$32,863.31	\$34,200.80	\$37,764.40	\$4,901.09	12.98%	\$5,130.12	10.42%
TYD	\$251,762	\$256,838	\$347,033	\$95,271	37.84%	\$84,950.56	35.1%

- c. Franchise tax collections booked through July total \$204,120. The amount collected included \$42,577 for cable franchise, \$158,912 for electric franchise and \$2,632 for telephone/wireless franchise. The city anticipates collecting over \$227K in remaining franchise tax.
 - d. Court revenue is \$86,601, 98.1% of the budget and \$35,129 more than last year. Court fines total \$79,457 and the remaining \$7,144 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 68.3% improvement in fine/fee collections for 2023.
 - e. Permits and Licenses total \$563,664, 104.7% of the budget projection. Permits and inspection fees total \$516,124 and the remaining \$47,540 is for plat reviews, contractor registration, drainage review and BOA fees. Drainage reviews are currently at \$34,600.
 - f. Alarm registrations are \$25,150, 109.3% of annual budget projection. This represents \$450 less 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 \$232,293, 387.2% of the budget and at a significant increase of \$221,956 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, \$14,854 for first quarter's ambulance revenue from VFD, 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 \$10,121,883; operations allocated at \$7,012,707 with \$3,109,176 as capital programming. Total expenditures to date are \$4,742,174, 46.9% of budget and 12.2% more than last YTD. Operating expenditures are \$4,172,077, 59.5% of budget, \$347,424 more than last YTD.
3. Divisions and categories that are currently trending higher in expenditures are as follows:
- a. Police Services at \$1,594,272 or 66.1% 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 13.7% increase from last year to date. Police Operations are reported at \$1,446,348, a 5.9% 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. The Council approved VFD's third amendment in

June for personnel and other operation expenses, increasing PPV allocation by \$94,768 to \$1,968,767.75. Expenditures are currently at \$1,171,831 or 59.8%. This is a 19.8% increase from last year.

- c. The Building Services expenses are currently at 67.8% of the budget, which is \$28,121 more than the same period last year. This increase is primarily due to the Urban Forester being reallocated from the Contract Service Division in the current fiscal year. Additionally, credit card processing fees have shown an increase of \$10,015 compared to last year. This rise can be attributed to higher permit fees and contractors choosing to pay for permits using credit cards. The city is proposing a credit card fee for purchases over an established dollar amount to recover losses from our merchant services fees.
4. Remaining operations are within expectations (58.33%) and trending lower than last year to date are as follows:
 - a. Total Contract Services at 52% of budget and \$64,796 lower than last YTD mainly due to engineering and legal service expenses billing or activity.
 - b. The Other Public Services at 45.9% of the budget and \$408 less than last year to date.
 - c. The General Government Division at 53.2% is below target with expectations. Gross wages and benefits line items are at 50.7%, apart from employee insurance trending higher, at \$5,072 from last YTD, due to changes in employee elected dependent coverage. Administrative expenses are 53.2% and merchant service are \$691 higher due to reallocating alarm registration merchant fees to general government division.
 - d. The Municipal Court Division at 37.5% is reporting efficiency in handling higher volume on the docket while maintaining expenditures below budget target Division expenditures are \$1,253 less than last year to date.
 - e. Public Works at 51.4% is below target with expectation, more than last year to date by \$15,607, mainly in landscaping maintenance and purchase of street striper 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 18.3% in the amount of \$570,097 with \$2,539,079 remaining at the time of this report. The following capital projects are scheduled for the current year.
 - a. 96" Stormwater Replacement CIP – (\$152,392): 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 – (\$305,398): This project is completed.
 - c. Other projects include Williamsburg (\$37,152), Bothwell Way, Windermere Outfall Project, Smithdale Landscape/Sidewalk, Greenbay Beautification (\$75,155), and traffic signals.

6. The amended budget provides a use of \$1,802,903 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 restrict budgeted reserves.

Debt Service Fund

	Prior YTD	Budget	Month	YTD
Total Revenues	\$1,368,121	\$909,330	\$11,569	\$960,734
Total Expenditures	\$874,450	\$877,950	\$37,375	\$876,450
Over/(Under)	\$493,671	\$31,380	(\$25,806)	\$84,284

7. Revenues are \$60,734; 105.7% of budget with \$919,316 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 \$31,419 directly due to the current interest rates.
8. Expenditures are \$876,450, 99.8% 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 paid the remaining \$36,625 interest payment in July. Current debt obligations are scheduled through 2027.
 - c. Agent fees total \$1,500.
9. Revenues are over expenditures by \$84,284, debt service restricts a portion of cash to support fund balance. The budget projects an end year reserve estimated greater than \$30K 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: July 31, 2023

GENERAL FUND SUMMARY

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	5,503,535	6,475,089	75,210	6,619,106	102.2%	(144,017)
SALES TAXES	221,347	382,000	41,002	312,185	81.7%	69,815
FRANCHISE TAXES	207,694	432,000	22,726	204,120	47.3%	227,880
COURT REVENUE	51,471	88,241	14,468	86,601	98.1%	1,641
PERMITS & INSPECTIONS	319,612	538,150	38,227	563,664	104.7%	(25,514)
ALARM REGISTRATIONS	25,600	23,000	500	25,150	109.3%	(2,150)
GOVERNMENTAL CONT. (METRO)	361,422	136,500	0	0	0.0%	136,500
MISC AND IN LIEN(KINKAID)	0	183,000	0	65,500	35.8%	117,500
INTEREST	10,337	60,000	38,270	232,293	387.2%	(172,293)
TOTAL OPERATING	6,701,019	8,317,980	230,402	8,108,619	97.5%	209,362
OTHER NON-OPERATING PROCEEDS	4,375	1,000	14,854	93,959	9395.9%	(92,459)
TOTAL NON-OPERATING	4,375	1,000	14,854	93,959	9395.9%	(92,459)
TOTAL REVENUES	\$6,705,394	\$8,318,980	\$245,256	\$8,202,578	98.6%	\$116,902
EXPENDITURES						
<u>PUBLIC SERVICE DIVISION</u>						
POLICE SERVICES	1,401,836	2,412,669	188,728	1,594,272	66.1%	818,397
FIRE SERVICES	978,265	1,968,768	174,892	1,171,831	59.5%	796,937
SANITATION COLLECTION	308,840	550,105	0	274,861	50.0%	275,244
OTHER PUBLIC SERVICES	10,001	20,900	2,209	9,593	45.9%	11,307
PUBLIC SERVICE DIVISION	2,698,942	4,952,442	365,829	3,050,558	61.6%	1,901,885
<u>OPERATIONS</u>						
CONTRACT SERVICES	297,654	447,382	21,512	232,858	52.0%	214,524
BUILDING SERVICES	163,423	282,500	27,938	191,544	67.8%	90,956
GENERAL GOVERNMENT	533,030	1,035,882	74,161	551,160	53.2%	484,723
MUNICIPAL COURT	15,595	38,250	557	14,343	37.5%	23,907
PUBLIC WORKS	116,009	256,250	33,346	131,616	51.4%	124,634
OPERATION DIVISIONS	1,125,711	2,060,264	157,514	1,121,520	54.4%	938,745
TOTAL PUBLIC & OPERATING	\$3,824,653	\$7,012,707	\$523,343	\$4,172,077	59.5%	\$2,840,630
<u>NON-OPERATING</u>						
CAPITAL PROGRAMS	403,148	3,109,176	38,175	570,097	18.3%	2,539,079
TOTAL NON-OPERATING	403,148	3,109,176	38,175	570,097	18.3%	2,539,079
TOTAL EXPENDITURES	\$4,227,801	\$10,121,883	\$561,518	\$4,742,174	46.9%	\$5,379,709
REVENUE OVER/(UNDER) EXPENDITURES	2,477,593	(1,802,903)	(316,261)	3,460,404		



Piney Point Village TEXAS

Statement of Revenue & Expenditures For Month Ended: July 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)	5,503,535	6,475,089	75,210	6,619,106	102.2%	(144,017)
Total Property Tax :	5,503,535	6,475,089	75,210	6,619,106	102.2%	(144,017)
10-4150 Sales Tax	221,347.13	382,000	41,002	312,185	81.7%	69,815
Total Tax Collection:	5,724,882	6,857,089	116,212	6,931,291	101.1%	(74,202)
<u>Permits & Inspections</u>						
10-4203 Plat Reviews	8,350	9,750	0	7,000	71.8%	2,750
10-4205 Contractor Registration	7,770	10,650	330	5,190	48.7%	5,460
10-4206 Drainage Reviews	26,300	45,000	700	34,600	76.9%	10,400
10-4207 Permits & Inspection Fees	276,692	471,000	37,197	516,124	109.6%	(45,124)
10-4208 Board of Adjustment Fees	500	1,750	0	750	42.9%	1,000
Total Permits & Inspections:	319,612	538,150	38,227	563,664	104.7%	(25,514)
<u>Municipal Court</u>						
10-4300 Court Fines	47,452	85,000	13,112	79,457	93.5%	5,543
10-4301 Building Security Fund	1,407	1,100	474	2,500	227.3%	(1,400)
10-4302 Truancy Prevention	1,435	1,116	484	2,551	228.6%	(1,435)
10-4303 Local Municipal Tech Fund	1,148	1,000	387	2,041	204.1%	(1,041)
10-4304 Local Municipal Jury Fund	29	25	10	51	204.2%	(26)
Total Municipal Court:	51,471	88,241	14,468	86,601	98.1%	1,641
<u>Investment Income</u>						
10-4400 Interest Revenue	10,337	60,000	38,270	232,293	387.2%	(172,293)
Total Investment Income:	10,337	60,000	38,270	232,293	387.2%	(172,293)
<u>Agencies & Alarms</u>						
10-4508 SEC-Registration	25,600	23,000	500	25,150	109.3%	(2,150)
Total Agencies & Alarms:	25,600	23,000	500	25,150	109.3%	(2,150)
<u>Franchise Revenue</u>						
10-4602 Cable Franchise	41,485	102,000	0	42,577	41.7%	59,423
10-4605 Power/Electric Franchise	136,205	296,000	22,702	158,912	53.7%	137,088
10-4606 Gas Franchise	25,391	25,000	0	0	0.0%	25,000
10-4607 Telephone Franchise	1,897	7,000	24	1,782	0.0%	5,218
10-4608 Wireless Franchise	2,716	2,000	0	850	42.5%	1,150
Total Franchise Revenue:	207,694	432,000	22,726	204,120	47.3%	227,880
<u>Donations & 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	361,422	500	0	0	0.0%	500
10-4705 Ambulance	0	0	14,854	14,854		(14,854)
10-4800 Misc. Income	640	500	0	0	0.0%	500
10-4801 Donations	1,706	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	24,000		(24,000)
Total Donations & In Lieu:	365,797	320,500	14,854	159,459	49.8%	161,041
TOTAL REVENUES:	\$6,705,394	\$8,318,980	245,256	8,202,578	98.6%	\$116,402



Piney Point Village TEXAS

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

GENERAL FUND EXPENDITURES

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>PUBLIC SERVICE DIVISION</u>						
<u>Community Events</u>						
10-510-5001 Community Celebrations	1,597	5,000	975	975	19.5%	4,025
Community Events:	1,597	5,000	975	975	19.5%	4,025
<u>Police Services</u>						
10-510-5010 MVPD Operations	1,366,281	2,264,745	188,728	1,446,348	63.9%	818,397
10-510-5011 MVPD Auto Replacement	35,555	53,333	0	53,333	100.0%	0
10-510-5012 MVPD Capital Expenditure	0	94,591	0	94,591	100.0%	(0)
Police Services:	1,401,836	2,412,669	188,728	1,594,272	66.1%	818,397
<u>Sanitation Collection</u>						
10-510-5030 Sanitation Collection	302,784	539,319	0	271,268	50.3%	268,051
10-510-5031 Sanitation Fuel Charge	6,056	10,786	0	3,593	33.3%	7,193
Sanitation Collection:	308,840	550,105	0	274,861	50.0%	275,244
<u>Library Services</u>						
10-510-5040 Spring Branch Library	0	1,500	0	0	0.0%	1,500
Library Services:	0	1,500	0	0	0.0%	1,500
<u>Street Lighting Services</u>						
10-510-5050 Street Lighting	8,404	14,400	1,234	8,618	59.8%	5,782
Street Lighting Services:	8,404	14,400	1,234	8,618	59.8%	5,782
<u>Fire Services</u>						
10-510-5060 Villages Fire Department	978,265	1,968,768	174,892	1,171,831	59.5%	796,937
Fire Services:	978,265	1,968,768	174,892	1,171,831	59.5%	796,937
TOTAL PUBLIC SERVICE:	\$2,698,942	\$4,952,442	\$365,829	\$3,050,558	61.6%	\$1,901,885

		PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>CONTRACT SERVICE DIVISION</u>							
10-520-5102	Accounting/Audit	20,066	25,000	0	19,399	77.6%	5,601
10-520-5103	Engineering	125,691	210,000	21,512	100,964	48.1%	109,036
10-520-5104	Legal	71,011	90,000	0	50,187	55.8%	39,813
10-520-5105	Tax Appraisal-HCAD	31,567	58,882	0	33,826	57.4%	25,056
10-520-5107	Animal Control	2,260	1,500	0	240	16.0%	1,260
10-520-5108	IT Hardware/Software & Support	4,517	40,000	0	18,662	46.7%	21,338
10-520-5109	Urban Forester	29,520	0	0	0	n/a	0
10-520-5110	Mosquito Control	13,023	22,000	0	9,580	43.5%	12,420
TOTAL CONTRACT SERVICE DIVISION:		\$297,654	\$447,382	\$21,512	\$232,858	52.0%	\$214,524
<u>BUILDING SERVICE DIVISION</u>							
<u>Building & Inspection Services</u>							
10-530-5152	Drainage Reviews	57,955	103,000	12,160	78,590	76.3%	24,410
10-530-5153	Electrical Inspections	11,520	15,000	2,880	10,980	73.2%	4,020
10-530-5154	Plat Reviews	0	500	0	0	0.0%	500
10-530-5155	Plan Reviews	28,000	50,000	4,000	24,000	48.0%	26,000
10-530-5156	Plumbing Inspections	12,600	18,000	2,475	12,555	69.8%	5,445
10-530-5157	Structural Inspections	22,725	30,000	3,330	18,765	62.6%	11,235
10-530-5158	Urban Forester	0	45,000	0	24,040	53.4%	0
10-530-5160	Mechanical Inspections	5,130	8,500	900	5,805	68.3%	2,695
Building and Inspection Services:		137,930	270,000	25,745	174,735	64.7%	74,305
<u>Supplies and Office Expenditures</u>							
10-530-5108	Information Technology	19,080	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	300	300	n/a	600
10-530-5215	Travel & Training	0	250	0	0	n/a	250
Supplies and Office Expenditures:		19,080	2,500	300	381	n/a	2,119
<u>Insurance</u>							
10-530-5403	Credit Card Charges	6,412	10,000	1,893	16,427	164.3%	(6,427)
Insurance:		6,412	10,000	1,893	16,427	n/a	(6,427)
TOTAL BUILDING SERVICE DIVISION:		\$163,423	\$282,500	\$27,938	\$191,544	67.8%	\$69,996

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE	
GENERAL GOVERNMENT DIVISION							
<u>Administrative Expenditures</u>							
10-540-5108	Information Technology	1,133	20,000	1,871	10,730	53.7%	9,270
10-540-5202	Auto Allowance/Mileage	5,294	7,200	787	5,707	79.3%	1,493
10-540-5203	Bank Fees	2,232	3,000	32	1,883	62.8%	1,117
10-540-5204	Dues/Seminars/Subscriptions	3,224	3,000	2,219	3,142	104.7%	(142)
10-540-5205	Elections	0	5,000	0	619	12.4%	4,381
10-540-5206	Legal Notices	0	3,500	544	1,795	51.3%	1,705
10-540-5207	Miscellaneous	1,587	5,000	0	1,617	32.3%	3,383
10-540-5208	Citizen Communication	3,393	5,000	0	3,888	77.8%	1,112
10-540-5209	Office Equipment & Maintenance	5,935	10,000	555	3,905	39.1%	6,095
10-540-5210	Postage	0	1,500	0	360	24.0%	1,140
10-540-5211	Meeting Supplies	6,899	10,000	179	1,868	18.7%	8,132
10-540-5212	Rent/Leasehold/Furniture	80,471	130,000	11,306	81,306	62.5%	48,694
10-540-5213	Supplies/Storage	7,205	10,000	820	6,159	61.6%	3,841
10-540-5214	Telecommunications	5,593	16,000	631	4,918	30.7%	11,082
10-540-5215	Travel & Training	1,335	1,000	0	0	0.0%	1,000
10-540-5216	Statutory Legal Notices	632	1,500	0	180	12.0%	1,320
	Administrative Expenditures:	124,934	231,700	18,943	128,078	55.3%	103,622
<u>Wages & Benefits</u>							
10-540-5301	Gross Wages	297,468	598,454	42,206	302,751	50.6%	295,703
10-540-5302	Overtime/Severance	11,758	18,236	0	1,160	6.4%	17,075
10-540-5303	Temporary Personnel	0	0	1,231	5,595	n/a	(5,595)
10-540-5306	FICA/Med/FUTA Payroll Tax Exp	23,668	47,728	3,182	24,223	50.8%	23,505
10-540-5310	TMRS (City Responsibility)	24,403	59,345	4,434	32,900	55.4%	26,445
10-540-5311	Payroll Process Exp-Paychex	1,827	3,000	277	1,750	58.3%	1,250
	Wages & Benefits:	359,123	726,763	51,330	368,379	50.7%	358,384
<u>Insurance</u>							
10-540-5353	Employee Insurance	48,465	62,919	3,888	53,537	85.1%	9,382
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
	Insurance:	48,465	76,919	3,888	53,504	69.6%	23,415
<u>Other</u>							
10-540-5403	Credit Card Charges (Adm)	509	500	0	1,199	239.8%	(699)
	Intergovernmental:	509	500	0	1,199	239.8%	(699)
	TOTAL GENERAL GOVERNMENT DIVISION:	\$533,030	\$1,035,882	\$74,161	\$551,160	53.2%	\$484,723

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>MUNICIPAL COURT DIVISION</u>						
<u>Supplies & Office Expenditures</u>						
10-550-5204 Dues & Subscriptions	0	0	0	0	n/a	0
10-550-5207 Misc Supplies	0	250	127	127	n/a	123
10-550-5211 Meeting Supplies	0	250	0	0	n/a	250
10-550-5215 Travel & Training	79	250	150	150	n/a	100
Supplies and Office Expenditures:	79	750	277	277	n/a	473
<u>Court Operations</u>						
10-550-5403 Credit Card Charges	3,671	12,000	280	2,169	18.1%	9,831
10-550-5404 Judge/Prosecutor/Interpreter	11,594	25,000	0	11,897	47.6%	13,103
10-550-5410 OmniBase Services of Texas	252	500	0	0	0.0%	500
Court Operations:	15,517	37,500	280	14,066	37.5%	23,434
TOTAL MUNICIPAL COURT DIVISION:	\$15,595	\$38,250	\$557	\$14,343	37.5%	\$23,907
<u>PUBLIC WORKS MAINTENANCE DIVISION</u>						
<u>Maintenance & Repair</u>						
10-560-5207 Misc Supplies		0	0	194		(194)
10-560-5500 Public Works Maintenance	735	0	0	0		0
10-560-5501 TCEQ & Harris CO Permits	100	2,000	0	100	5.0%	1,900
10-560-5504 Landscaping Maintenance	71,219	40,000	1,142	36,243	90.6%	3,757
10-560-5505 Gator Fuel & Maintenance	45	750	0	0	0.0%	750
10-560-5506 Right of Way Mowing	0	40,000	20,755	41,019	102.5%	(1,019)
10-560-5507 Road & Sign Repair	19,147	30,000	0	4,044	13.5%	25,956
10-560-5508 ROW Water/Planting	620	2,000	991	2,430	121.5%	(430)
10-560-5509 Tree Care/Removal	9,762	15,000	4,705	11,890	79.3%	3,110
10-560-5510 Road/Drainage Maintenance	477	12,000	1,299	1,719	14.3%	10,281
10-560-5515 Landscape Improvements	12,422	100,000	4,453	18,995	19.0%	81,005
10-560-5516 Equipment Maintenance	1,482	2,500	0	1,332	53.3%	1,168
10-560-5517 Street Maintenance	0	12,000	0	900	7.5%	11,100
Maintenance and Repair:	116,009	256,250	33,346	118,866	46.4%	137,578
<u>Other Expenses</u>						
10-560-5600 Capital Equipment		0	0	12,750	n/a	(12,750)
Total Other Expenses			0	12,750		(12,750)
TOTAL PUBLIC WORKS DIVISION:	\$116,009	\$256,250	\$33,346	\$131,616	51.4%	\$124,828

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
<u>CAPITAL OUTLAY PROGRAMS</u>						
<u>General Capital / Maintenance Programs</u>						
10-570-5606 Road/Drainage Projects	15,125	0	0	0	n/a	0
	15,125	0	0	0	n/a	0
<u>Major Capital / Maintenance Programs</u>						
10-570-5806 Drainage and Sidewalks	22,563	0			n/a	0
10-570-5808 Wilding Lane	245,271	0	0	0	n/a	0
10-580-5809 96" Stormwater Replacement	73,468	1,447,000	22,291	152,392	10.5%	1,294,608
10-580-5810 Tokeneke - Country Squire	46,720	384,311	15,884	305,398	79.5%	78,913
10-580-5821 Williamsburg	0	187,215	0	37,152	19.8%	150,063
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	0	75,155	17.1%	365,105
10-580-5826 Harris Co. Signal Participation	0	100,000	0	0	0.0%	100,000
	388,023	3,109,176	38,175	570,097	18.3%	2,539,079
TOTAL CAPITAL OUTLAY PROGRAMS:	\$403,148	\$3,109,176	\$38,175	\$570,097	18.3%	\$2,539,079
TOTAL EXPENDITURES:	\$4,227,801	\$10,121,883	\$561,518	\$4,742,174	46.9%	\$5,358,943



Piney Point Village TEXAS

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

DEBT SERVICE FUND

	PRIOR YTD	CURRENT BUDGET	MONTHLY ACTUAL	YTD ACTUAL	% BUDGET	BUDGET BALANCE
REVENUES						
PROPERTY TAXES	1,354,025	899,330	10,446	919,316	102.2%	(19,986)
Total Property Tax :	1,354,025	899,330	10,446	919,316	102.2%	(19,986)
INTEREST	14,096	10,000	1,123	41,419	414.2%	(31,419)
TOTAL OPERATING	1,368,121	909,330	11,569	960,734	105.7%	(51,404)
TOTAL REVENUES	\$1,368,121	\$909,330	\$11,569	\$960,734	105.7%	(\$51,404)
EXPENDITURES						
TAX BOND PRINCIPAL	765,000	790,000	0	790,000	100.0%	0
TAX BOND INTEREST	107,950	84,950	36,625	84,950	100.0%	0
FISCAL AGENT FEES	1,500	3,000	750	1,500	50.0%	1,500
OPERATING EXPENDITURES	874,450	877,950	37,375	876,450	99.8%	1,500
TOTAL EXPENDITURES	\$874,450	\$877,950	\$37,375	\$876,450	99.8%	\$1,500
REVENUE OVER/(UNDER) EXPENDITURES	493,671	31,380	(25,806)	84,284		

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

Prepared by: Elizabeth Ruiz, Tax Assessor/Collector

A. Current Taxable Value \$ 2,921,730,707

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	465,374.37	(22,347.85)	443,026.52
Adjusted Levy	<u>7,460,165.53</u>	<u>125,536.83</u>	<u>7,585,702.36</u>
Less Collections Y-T-D	<u>7,394,547.19</u>	<u>9,991.57</u>	<u>7,404,538.76</u>
Receivable Balance	<u><u>\$ 65,618.34</u></u>	<u><u>\$ 115,545.26</u></u>	<u><u>\$ 181,163.60</u></u>

C. COLLECTION RECAP:

	Current 2022 Tax Year	Delinquent 2021 & Prior Tax Years	Total
Current Month:			
Base Tax	\$ 80,324.30	\$ 1.38	\$ 80,325.68
Penalty & Interest	5,329.17	1.19	5,330.36
Attorney Fees	2,295.23	0.54	2,295.77
Other Fees	-	0.14	0.14
Total Collections	<u><u>\$ 87,948.70</u></u>	<u><u>\$ 3.25</u></u>	<u><u>\$ 87,951.95</u></u>

	Current 2022 Tax Year	Delinquent 2021 & Prior Tax Years	Total
Year-To-Date:			
Base Tax:	\$ 7,394,547.19	\$ 9,991.57	\$ 7,404,538.76
Penalty & Interest	33,731.01	11,427.14	45,158.15
Attorney Fees	2,299.19	8,905.25	11,204.44
Other Fees	910.58	815.01	1,725.59
Total Collections	<u><u>\$ 7,431,487.97</u></u>	<u><u>\$ 31,138.97</u></u>	<u><u>\$ 7,462,626.94</u></u>

Percent of Adjusted Levy	<u><u>99.62%</u></u>		<u><u>100.03%</u></u>
--------------------------	----------------------	--	-----------------------

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

YEAR	BEGINNING BALANCE AS OF 12/31/2022	ADJUSTMENTS	COLLECTIONS	ENDING BALANCE AS OF 07/31/2023
21	\$ 43,690.21	\$ (8,297.41)	\$ 7,580.59	\$ 27,812.21
2020	28,555.27	(4,139.84)	2,844.08	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)	(1,859.21)	4,616.54
16	4,577.04	(2,190.65)	(2,160.13)	4,546.52
15	4,154.85	0.01	-	4,154.86
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>\$ (22,347.85)</u>	<u>\$ 9,991.57</u>	<u>\$ 115,545.26</u>

ITEM A (ii.)

DISBURSEMENT OF AAA ASPHALT PAVING



August 2, 2023

Ms. Michelle Yi
City of Piney Point Village
7676 Woodway, Suite 300
Houston, Texas 77063

Re: Request for Payment – Piney Point Pothole Repairs
City of Piney Point Village
HDR Job No. 10361767

Dear Ms. Yi:

Please find the attached invoices for payment for the above referenced project from AAA Asphalt Paving, Inc. We have reviewed the invoice numbered 1726-1 and recommend payment in the amount of \$27,151.25.

Sincerely,

HDR Engineering, Inc.

Cole Kocmick, E.I.T.
Project Coordinator

Enclosures

cc: Lisa Yeppez – AAA Asphalt Paving, Inc.
Daniel Dinger – AAA Asphalt Paving, Inc.



AAA ASPHALT PAVING, INC.

19155 CIRCLE LAKE DR
 PINEHURST, TX 77362

Invoice

DATE	7/25/2023
------	-----------

INVOICE #	1726-1
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BILL TO
CITY OF PINEY POINT VILLAGE C/O HDR 4828 LOOP CENTRAL DRIVE SUITE 800 HOUSTON, TX 77081

SHIP TO
SUMMER 2023 POT HOLE POINT REPAIRS

P.O. NO.	TERMS	REP	PROJECT
	NET 30	MDH	

QUANTITY	UNIT	DESCRIPTION	RATE	AMOUNT
65	SY	2" TYPE D ASPHALT INCLUDES TACK COAT	48.00	3,120.00
65	SY	8" TYPE A BLACK BASE	198.00	12,870.00
65	SY	REMOVE AND DISPOSE PAVEMENT AND BASE MATERIAL	55.00	3,575.00
23	GAL	PRIME COAT	3.75	86.25
1	LS	TRAFFIC CONTROL	7,500.00	7,500.00

ACCOUNTS

Total	\$27,151.25
--------------	-------------

REMIT PAYMENT TO:
 AAA ASPHALT PAVING INC
 19155 CIRCLE LAKE DR.
 PINEHURST, TX 77362
 ATTN: SHARON MCDUGAL

ITEM A (iii.)

DISBURSEMENT OF ON PAR

Michelle Yi

From: Rogelio Munoz <bidonpar@gmail.com>
Sent: Monday, July 31, 2023 5:06 PM
To: Moore, Joseph
Cc: Michelle Yi; Bobby Pennington
Subject: Re: PPV OPCS-018 Invoice Revisions

Joseph,

Go ahead and process payment.

Rogelio Muñoz
On Par Civil Services
M: 832-642-5469
bidonpar@gmail.com
<https://www.onparcivil.com/>
<https://www.facebook.com/utilityconcrete/>

On Jul 31, 2023, at 1:28 PM, Moore, Joseph <Joseph.Moore@hdrinc.com> wrote:

Rogelio,

Per our conversation last Thursday, the City of Piney Point Village will reimburse OnPar Civil Services for the costs associated with trench protection rentals from United Rentals and water barrier rentals from Stripes and Stops for May rentals as reflected on the attached OPCS-018 with markups. Please confirm no objections to the markups noted on OPCS-018. After receiving confirmation the City will process payment.

Please let me know if you have any questions.

Thanks,

Joe Moore, P.E., CFM
Project Manager

HDR
4828 Loop Central Drive, Suite 800
Houston, TX 77081
P 713.622.9264 D 713.576.3660
joseph.moore@hdrinc.com

hdrinc.com/follow-us

<OPCS - 018 Trench Safety Rental_REV.pdf>



Bill To:
City of Piney Point Village/HDR - Joseph Moore
7676 Woodway Dr.
Houston, TX 77063
Joseph Moore
joseph.moore@hdrinc.com

Invoice
No. OPCS-018

Date 5/22/23

PO _____

Project Name/No.
PPV 96-inch CMP - Temporary Shoring & Water Barrier Rental
City of Piney Point Village/HDR - Joseph Moore

Item No.	Description of Item	Quantity	Unit	Unit Price	Extended Total	
April 2023 Rental						
	Trench Safety - Date Out 12/2 1 EA. 10'x20' Box 10' with 4EA. 8x20 Plates	1	Set	\$ 7,922.75	\$ 7,922.75	\$5,738.88
	Addtl. 4EA. 8x20 Plates Total plates onsite 12 ea	1	LS	\$ 3,727.97	\$ 3,727.97	\$2,485.42
	Trench Safety - Date Out 12/16 1 EA. 10'x20' Box 10' with 4EA. 8x20 Plates	1	Set	\$ 7,922.75	\$ 7,922.75	\$4,903.73
	Water Barriers 50 LF Addtl. 50 LF Requested	2	LS	\$ 1,773.75	\$ 3,547.50	\$2,630.48

TOTAL ~~\$23,120.97~~ \$15,758.51

ITEM A (iv.)

REIMBURSEMENT OF 11411 WENDOVER TCO

Check Refund Request

(Temporary Certificate of Occupancy)

Date Request: 08/21/2023	Check Request Amount: \$25,000.00	Trans Code: Incode
Original Payment Received on Date: 04/11/2023	Original Check Processed Date: 04/12/2023	Property Address: 11411 Wendover (New Single Family)
Permit #: Incode; P# 17964	Applicant Name: Chris Thelen w/ Thompson Custom Homes ([REDACTED]) Cell Phone	Contact Phone Number: Chris Thelen ([REDACTED]) ([REDACTED])
Builder Contact Name and Address: Thompson Custom Homes 1414 Woodvine Drive Houston, Texas 77055 ([REDACTED]) Cell Phone	Original Resident Address:	*Notes: The resident paid by credit card for the temporary certificate of occupancy. The temporary extension deadline was June 12th, 2023 . HDR Engineering approved the final as built topo on 08.10.2023 . They exceeded the allowable time frame per our current temp certificate of occupancy -original ordinance letter. Letter on file from the builder for additional time needed. The builder had to also do an appeal to the City in regards to our current drainage criteria because of the pool. HDR approved the appeal. I recommend approval.
Builder Phone/ E-Mail; Chris Thelen [REDACTED]	Resident Name: Angie & Marshall Murray <i>11411 Wendover Houston, Texas 77024</i>	Original Permit Number: P# 17964
Original Receipt Transaction Receipt: #00024718 Trans: # 110.0000 Term: 998 Ref: Check Date: 04/12/2023 Time: 08:58 A.M.	Notes: See the attached copy of the supporting documents.	Make Check Payable: \$25,000.00 Check Request



August 10, 2023

Jeffrey B. Shindler
TDi Engineering
5906 Old Fredericksburg Road
Suite 300
Austin, Texas 78749

Re: On-Going Services
As-Built Review of 11411 Wendover – **Second Submittal**
Piney Point Village, Texas
HDR Job No. 10361768

Dear Mr. Shindler:

We are in receipt of the As-Built Drainage Plan for the above referenced address, dated 8/2/2023. 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 contingent upon the following:

- The pool decking elevations on the South side of the property do not conform to City Ordinance Chapter 34 – Article IV. The engineer of record and the developer of this property acknowledge this nonconformance in the letter dated 6/27/2023, has appeared to mitigate the effects of the non-conformance with the existing drainage on plan signed and sealed on 5/17/2023, and has indicated no adverse impact from the nonconformance to the drainage on the adjacent properties.

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

hdrinc.com

4828 Loop Central Drive, Suite 800
Houston, TX 77081-2220
T (713) 622-9264 F (713) 622-9265
Texas Registered Engineering Firm F-754



City of Piney Point Village

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

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

April 26th, 2023

Thompson Custom Homes
Chris Thelen
1414 Woodvine Drive
Houston, Texas 77055

RE: Temporary Certificate of Occupancy

Ref: 11411 Wendover Lane, Houston, Texas 77024 (City of Piney Point Village)

The City of Piney Point Village is issuing a Temporary Certificate of Occupancy authorizing your occupancy of 11411 Wendover Ln 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, **Monday, June 12th of 2023**.

- Final As-Built Topo Survey
- Tree Final
- Drainage Final
- MVWA Clean Out Inspection
- Irrigation Final
- Fence Final
- Pool Final
- Driveway Final
- Pool Electrical Final

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.

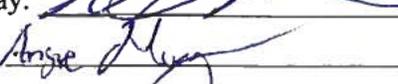
Sincerely,


Robert Pennington

City Administrator/City of Piney Point Village

Agreed: (Builder) Chris Thelen : 

Agreed: (Resident) Marshall Murray: 

Agreed: (Resident) Angie Murray: 



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 8/11/2023

11411 WENDOVER LANE

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 #: 17964

**OCCUPATION TYPE: NEW SINGLE
FAMILY HOME**

PROPERTY OWNER: MARSHALL MURRAY

BUILDER/CONTRACTOR NAME: THOMPSON CUSTOM HOMES

PROJECT COMPLETION DATE: August 10, 2023


(APPROVED BY)


(DATE)

Annette R. Arriaga
Director of Planning, Development & Permits
City Building Official



5906 Old Fredericksburg Road
Suite 300
Austin, Texas 78749

(512) 301-3389
www.tdi-llc.net

June 27, 2023

Annette Arriaga
Building Official, City of Piney Point Village
7676 Woodway, Suite 300
Houston, Texas 77063

**RE: Article IV – Limitation on Fill for New Development Appeal Letter
11411 Wendover Ln
Piney Point Village, TX**

Dear Ms. Arriaga:

Please accept this letter as formal appeal from the requirement of Article IV (Limitation on Fill for New Development) of the City Ordinances as per Section 34-124 of that Article.

I, Jeffrey B. Shindler, P.E., as the engineer of record for the above referenced project, have reviewed the top of pool coping elevations and adjacent decking, and am aware that the grade of portions of the pool deck and coping are higher than the code would normally allow, when measured from the adjacent property lines. The elevated portions of the pool and deck are all within the normal building lines on the lot. The lot coverage of the pool in combination with the slab does not exceed the allowable coverage for a slab in Piney Point. The pool structure is elevated above grade in the same manner in which a slab would be in these areas and no grade from the pool to an adjacent property line exceeds the allowable 1% per the ordinance. It is my opinion that the construction of the pool and adjacent decking on this lot is no different than if this area were constructed as slab. I believe the original intent of the ordinance remains intact and the drainage and grading plan will protect adjacent properties and direct site runoff to the ROW as originally intended. I believe no further mitigation to the current drainage plan is required.

Please let me know if you have any questions or require additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey B. Shindler", written over a horizontal line.

Jeff Shindler, P.E.
TDI Engineering, LLC
TX Firm Reg. F-8601



ITEM C

EVENT - CHRISTMAS APPRECIATION DATE & TIME

Christmas Lunch/Dinner for 2023

Cities	Dates
Bunker Hill Village	Tuesday, December 12, 2023
Hunters Creek Village	Tuesday, December 5, 2023
Hedwig Village	Sunday, December 3, 2023
Spring Valley Village	Friday, December 8, 2023
Hilshire Village	TBD

ITEM D

MVWA WATERING RESTRICTIONS



MEMORIAL VILLAGES WATER AUTHORITY

Stage 2 Watering Restrictions

August 24, 2023

MVWA is moving to Stage 2 Watering Restrictions effective August 27, 2023, due to extremely high daily irrigation demand. Please note the new restrictions below:

- Outdoor watering hours will be limited to between **4:00 a.m. to 8:00 a.m. and between 8:00 p.m. and 12:00 midnight** on designated days.
 - Addresses ending in (0,2,4,6,8): Mondays, Wednesdays, and Fridays.
 - Addresses ending in (1,3,5,7,9): Tuesdays, Thursdays, and Saturdays.
 - No Watering on Sundays
- The use of water to wash down personal property is limited to between **7:00 a.m. and 10:00 a.m. and 7:00 p.m. and 10:00 p.m.** on designated days.
- Irrigation of landscaped areas is permitted at anytime by means of a hand-held hose, a faucet filled bucket or watering can of five (5) gallons or less, or drip irrigation system.
- Filling of all new and existing pools, hot tubs, wading pools is prohibited except on designated watering days.

Please adjust irrigation schedules to follow this new guideline.

We will be patrolling neighborhoods to monitor compliance with the new restrictions.

TO: Members of the City Council

FROM: Joe Moore, City Engineer

MEETING DATE: August 28, 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, Williamsburg, Wendover, Piney Point Circle easements, other various maintenance projects, and future projects.



Engineer's Status Report
City of Piney Point Village
HDR Engineering, Inc.
City Council Meeting Date: August 28, 2023
Submit to City: August 24, 2023

CURRENT PROJECTS

1. 96-inch CMP Replacement Project

The Contractor has installed approximately 353 feet of a total 578 feet of 9'x9' RCB starting at the outfall and working north towards Carlton Park.





The Contractor has cast-in-place one junction box and is currently working on a second cast-in-place junction box with no design. The Contractor has chosen to cast-in-place the project's three junction boxes. The Contractor has been made aware that the design included precast junction boxes and that if they choose to modify the design and construct cast-in-place junction boxes, they must provide signed and sealed drawings by a P.E. indicating the cast-in-place design for HDR to review. The Contractor has chosen to continue construction prior to providing the cast-in-place design for HDR to review. If no signed and sealed design is provided to HDR for review, HDR will not recommend that the City accept the junction boxes. This could result in the Contractor needing to revise or remove the junction boxes if necessary to comply with the Contract documents. HDR will continue to work with the Contractor to confirm that they meet all requirements included in the Contract Documents and keep the City apprised on the project's status.

2. Piney Point Circle - Additional Easements

Easement documents have been prepared for 11408/11406 Memorial. The residents at 11406 Memorial did not sign the easement and recently sold the home. The residents at 11408 Memorial are in receipt of the easement agreement as well but have not returned communication with HDR. HDR will continue efforts to obtain both easements as soon as contact information for the new resident can be obtained.

3. Williamsburg and Wendover 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 has completed the design and has sent the drawings to Cary Moran for review on the impacts to trees. HDR has also established communication with both residents and is working to schedule a meeting between them, HDR, and Councilman Dodds to discuss this project.

4. Greenbay & Tynebridge Sidewalk Ramp

HDR contacted the Contractor about the ponding that was occurring on the curb ramp landing on the north side of the street. The Contractor determined that there was an 1/8-inch reverse grade on the landing. The Contractor replaced the landing to correct the slope. It appears the rest of the project has been completed. HDR will submit a Request for Payment to the City for payment.

5. Ditch Regrading

The Contractor has completed the ditch regrading at 8 Tokeneke, Memorial Drive near Merrie Way, and at 11531 and 11527 Green Oaks. HDR will submit a Request for Payment to the City for payment.

It appears the resident at 11527 Green Oaks laid sod grass in the ditch after the regrading was completed. This sod grass added a couple of ditches to the ditch in front of their home and has negatively impacted the ditch regrading work that was completed. Below are photos of the issue:





HDR recommends meeting with the homeowners at 11527 Green Oaks to explain the issue and history of drainage on this cul-de-sac. The City does not have contact information for these residents so a meeting has not been set up at this time. HDR will work to establish communication with the resident to schedule this meeting.

6. South Country Squire & Green Vale – Storm Sewer Clean & TV

As discussed during the August Engineering Meeting, two major root blockages were found in the existing storm sewer line at 11030 and 11010 South Country Squire.





HDR contacted AAA Flexible pipe who completed the clean & TV work to obtain a quote to mechanically clean the roots out of the pipe. HDR will provide the quote to City Council for discussion upon receipt.

7. Green Vale - Storm Sewer Clean & TV

Due to above ground observations of the storm sewer at 11313, 11309, and 11305, Council approved a quote from AAA Flexible Pipe to clean & televise the storm sewer allowing HDR to inspect the existing condition of the line. It was determined that there are several sections of the pipe that are collapsed as photographed below:









8. Asphalt Paving Improvements

Council previously authorized a proposal for a geotechnical investigation on the existing asphalt paving on Tokeneke, Williamsburg, Green Oaks, and Innisfree. The field work was completed the 1st week of August. Atlas is currently working on the report and recommendations for pavement rehabilitation. Upon receipt, HDR will prepare a proposal for professional engineering services for design, bid, construction management and observation phase services for the reconstruction of asphalt pavement on the four streets.

9. Baker Cove

City Council previously approved a quote from Uretek for \$33,800 to perform subgrade compaction and pavement lifting to restore pavement grades on Baker Cove. While onsite,



Uretek shot survey grades of the street gutter line and found additional settlements in the gutter line. They provided quotes to lift the additional settlements, one for \$3,900 and one for \$1,900, that they could complete while onsite. These additional quotes were coordinated with the Mayor who approved of the work. Uretek completed the project on August 16th lifting the main areas approximately 3 to 4-inches and the additional locations approximately 1-inch.

FUTURE PROJECTS FOR CONSIDERATION:

10. Memorial Drive (Greenbay to San Felipe) Roadway Reconstruction

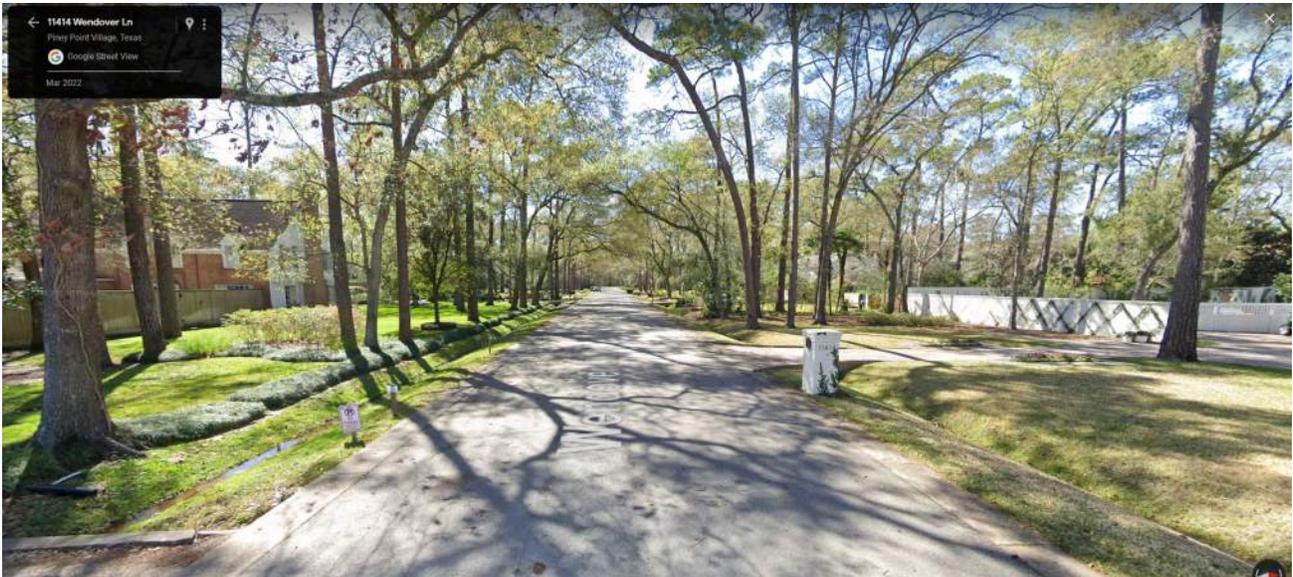
11. Soldiers Creek Sidewalk (Holidan Way to White Pillars)

12. 11313, 11309, 11305 Green Vale Storm Sewer Replacement

13. Shadow Way Drainage Improvements

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: August 28, 2023

SUBJECT: Consideration and possible action on approval of the minutes for the Regular Session Council Meeting held on July 24, 2023.

Agenda Item: 13

Informational Summary

The following is the draft of minutes from the regular council meeting held on Monday, July 24, 2023.

Recommendation

Staff recommends the approval of minutes from the regular council meeting held on July 24, 2023.

**MINUTES OF A CITY OF PINEY POINT REGULAR COUNCIL MEETING MONDAY, JULY 24, 2023, 5:30 P.M.
AT CITY HALL CHAMBERS, 7676 WOODWAY DRIVE, SUITE 300, HOUSTON, TEXAS.**

Councilmembers Present: Mayor Mark Kobelan, Michael Herminghaus, Dale Dodds, Aliza Dutt, Jonathan Curth.

Councilmembers Virtual: Joel Bender.

City Representatives Present: Bobby Pennington, City Administrator; David Olson, City Attorney; Ray Schultz, Police Chief; James Huguenard, Police Commissioner; Annette Arriaga, Director of Planning & Development; Joe Moore, City Engineer.

Call To Order

- Mayor Kobelan declared a quorum and called the meeting to order at 5:38 p.m. with Dodds, Dutt, and Curth present. *Bender connected by Zoom at 5:38 p.m. and Herminghaus joins the meeting in progress during Item #1 at 5:40 p.m.*

Pledge Of Allegiance

- Council led the Pledge of Allegiance to the United States of America Flag.

Citizens Wishing to Address Council

- There were no other general comments.

Agenda

1. Budget Workshop #1 for the 2024 Proposed Budget.

- This workshop is an initial presentation of the filed proposed budget with general fund balanced at \$9,090,419 and Debt Service secured at \$885,050. The Council provided constructive feedback in examining details of the proposed budget. Discussion concluded at 6:30 p.m.
- No action was taken.

2. Consideration and possible action on the Memorial Villages Police Department Monthly Report.

- Ray Schultz, Police Chief reported the activities of the police department for the month of June.
- No action was taken.

3. Consideration and possible action on the Village Fire Department Monthly Report.

- VFD submitted the report for the month of June. Alternate Commissioner Dutt reported on the project status for the fire station roof.
- The Council reaffirmed that an accountant position is requested within the budgeted 53 full-time equivalent total submitted by the VFD Commission.
- No other action was taken.

4. Presentation and possible action for iTRI365 Timing & Event Production to host a 5K Run in Piney Point Village requiring temporary street closures.

- Kayla Tillison representing iTRI365 Timing & Event Production presented a proposal for a local 5K Road Race.
- Bender requested that staff notify adjacent villages regarding the potential event and traffic delays.

- Councilmember Curth made a motion to approve iTRI365 Timing & Event Production to host a 5K Run in Piney Point Village requiring temporary street closures for October 14, seconded by Councilmember Dodds.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

5. Consideration and possible action on the Mayor's Monthly Report including: Greenbay Street Landscape Improvements (Phase 3), between Robbins Drive and Tynbridge Lane; Other Landscape Improvements.

- Councilmember Dodds made a motion to approve Bright Landscaping Services at \$49,873.28 for Greenbay Street Landscape Improvements, including a design fee of \$1,450, seconded by Councilmember Herminghaus.

AYES: Herminghaus, Dodds, Dutt, Curth, and *Bender (Zoom)*.

NAYS: None.

- The motion carried followed by further discussion on quotes received for irrigation improvements.
- Councilmember Dodds made a motion granting the mayor authority up to \$8,000 for irrigation by Tree Service Design, seconded by Councilmember Curth.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

6. Consideration and possible action on the City Administrator's Monthly Report including Financial Report for June 2023; Investment Report for Quarter Ended June 2023; Specific Use Permit Projects Updates; Holiday Event Planning

- Councilmember Herminghaus made a motion to accept the Quarterly Investment Report as presented, seconded by Councilmember Dutt.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

7. Consideration and possible action on a quote received from Uretek on concrete pavement lifting for sunken concrete panels on Baker Cove.

- Councilmember Dodds made a motion to accept a \$33,800 quote from Uretek for Baker Cove pavement lifting as presented, seconded by Councilmember Curth.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

8. Consideration and possible action on a quote received from ICS for the repair of a storm sewer at 347 Tynbridge damaged due to a water line break.

- Councilmember Dodds made a motion to accept a \$7,800 quote from ICS for the repair of a storm sewer at 347 Tynbridge, seconded by Councilmember Herminghaus.

AYES: Herminghaus, Dodds, Dutt.

NAYS: Curth.

- The motion carried.

9. Consideration and possible action on a quote received from ICS for an emergency repair to an asphalt pavement sink hole at 443 Flint Point.

- Councilmember Herminghaus made a motion to accept a \$10,950 quote from ICS for an emergency sinkhole repair at 443 Flint Point, seconded by Councilmember Dutt.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

10. Consideration and possible action on the Engineer's Report.

- No action taken.

11. Consideration and possible action on revising Exhibit A to Section 74-245 Landscaping Plan, as referenced in Ordinance 2021.04.13.A as the Pre-Approved Plantings List.

- Councilmember Herminghaus made a motion on revising Exhibit A with agreed changes to height, width and maximum spacing, seconded by Councilmember Dutt.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

12. Consideration and possible action on approval of minutes for the Regular Session Meeting held on June 26, 2023.

- Councilmember Herminghaus made a motion to minutes for the Regular Session Meeting held on June 26, seconded by Councilmember Dutt.

AYES: Herminghaus, Dodds, Dutt, and Curth.

NAYS: None.

- The motion carried.

13. Consideration and possible action on any future agenda items, meeting dates, and similar matters.

- The council discussed future events including Engineering Meeting for August 9; Council Meeting & Budget Workshop #2 for August 28; and Beautification Meeting for August 21.
- Discussed Fire and Police appreciation dinners.

14. 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, and pursuant to Section 551.074 of the Texas Government Code (Personnel), to deliberate exempt employee salaries.

- The council adjourned into closed session at 8:24 p.m.
- The council reconvened into open session at 8:42 p.m.

15. Consideration and possible action on items discussed in Executive Session.

- No action was taken.

16. Adjourn.

- Councilmember Dodds made a motion for adjournment, seconded by Councilmember Herminghaus.
- Mayor Kobelan adjourned the meeting at 8:43 p.m.

PASSED AND APPROVED this 28th day of August 2023.

Mark Kobelan
Mayor

Robert Pennington
City Administrator / City Secretary